



## **CITY COUNCIL REGULAR MEETING**

Tuesday, November 05, 2024, at 7:00 PM  
Council Chambers at City Hall Building and Online  
110 S. Center Street, Santaquin, UT 84655

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### **MEETINGS HELD IN PERSON & ONLINE**

The public is invited to participate as outlined below:

- **In Person** – The meeting will be held in the Council Chambers on the Main Floor in the City Hall Building
  - **YouTube Live** – Some public meetings will be shown live on the Santaquin City YouTube Channel, which can be found at <https://www.youtube.com/@santaquincity> or by searching for Santaquin City Channel on YouTube.
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### **ADA NOTICE**

If you are planning to attend this Public Meeting and due to a disability need assistance in understanding or participating in the meeting, please notify the City Office ten or more hours in advance and we will, within reason, provide what assistance may be required.

## **AGENDA**

### **ROLL CALL**

### **PLEDGE OF ALLEGIANCE**

### **INVOCATION / INSPIRATIONAL THOUGHT**

### **DECLARATION OF POTENTIAL CONFLICTS OF INTEREST**

### **CONSENT AGENDA (MINUTES, BILLS, ITEMS)**

#### **Minutes**

- [1.](#) 10-01-2024 City Council Work Session Minutes
- [2.](#) 10-01-2024 City Council Regular Meeting Minutes
- [3.](#) 10-15-2024 City Council Work Session Minutes
- [4.](#) 10-15-2024 City Council Regular Meeting Minutes

#### **Bills**

- [5.](#) City Expenditures from 10/12/2024 to 11/01/2024 in the amount of \$1,365,536.49

### **PUBLIC FORUM**

6. Chamber of Commerce Report

### **BUILDING PERMIT & BUSINESS LICENSE REPORT**

### **NEW BUSINESS**

#### **Resolutions**

- [7.](#) Resolution 11-01-2024 - Morgan Subdivision Infrastructure Deferral Agreement

8. Resolution 11-02-2024 - Renewal of the Community Services Director Employment Agreement

9. Resolution 11-03-2024 - Approval of the OSA Annual Fraud Risk Assessment

**Discussion & Possible Action**

10. Discussion & Possible Action - Acceptance of Larsen & Co. FY2023-2024 Audit Report

**CONVENE OF THE SANTAQUIN COMMUNITY DEVELOPMENT AND RENEWAL AGENCY**

11. Resolution 11-01-2024 CDA - Real Property Purchase Agreement

**REPORTS OF OFFICERS, STAFF, BOARDS, AND COMMITTEES**

**REPORTS BY MAYOR AND COUNCIL MEMBERS**

**CLOSED SESSION** (May be called to discuss the character, professional competence, or physical or mental health of an individual)

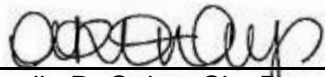
**CLOSED SESSION** (May be called to discuss pending or reasonably imminent litigation; collective bargaining; and/or the purchase, exchange, or lease of real property, a proposed development agreement, a project proposal, or a financing proposal related to the development of land owned by the State)

**ADJOURNMENT**

**CERTIFICATE OF MAILING/POSTING**

The undersigned duly appointed City Recorder for the municipality of Santaquin City hereby certifies that a copy of the foregoing Notice and Agenda may be found at [www.santaquin.org](http://www.santaquin.org), in three physical locations (Santaquin City Hall, Zions Bank, Santaquin Post Office), and on the State of Utah's Public Notice Website, <https://www.utah.gov/pmn/index.html>. A copy of the notice may also be requested by calling (801)754-1904.

BY:



Amalie R. Ottley, City Recorder



## CITY COUNCIL WORK SESSION MEETING

Tuesday, October 1st, 2024, at 5:30 PM

City Hall Council Chambers and Online

### MINUTES

Mayor Olson called the meeting to order at 5:00 p.m.

#### ROLL CALL

Councilors present included Art Adcock, Brian Del Rosario, Travis Keel, Lynn Mecham, and Jeff Siddoway.

Others present included City Manager Norm Beagley, Assistant City Manager Jason Bond, Legal Counsel Brett Rich, Community Services Director John Bradley, and City Recorder Amalie Ottley.

No other members of the public attended the meeting.

#### PLEDGE OF ALLEGIANCE

Councilor Mecham led the Pledge of Allegiance.

#### INVOCATION/INSPIRATIONAL THOUGHT

John Bradley offered an invocation.

#### DISCUSSION ITEMS

##### 1. City Center Block Discussion

Mayor Olson discussed with city staff and council members future plans for the City Center Block. Assistant City Manager Bond displayed the City's Master Plan which currently shows plans for what to do with the area around Center Street and between 100 South and 200 South. Manager Beagley indicated that there is a budget for a second access to the back parking lot on the south end of the City Hall building. Mayor Olson and Manager Beagley also discussed budgetary needs to fund the American Disabilities Act (ADA) access to the current Chieftain museum building. Councilor Adcock inquired about the plans for the restrooms at the museum. Councilor Del Rosario expressed concerns about the amount of parking for the planned block. Community Services Director John Bradley discussed with the council the potential uses of the block and the need for appropriate planning of events in the future. Council members discussed accessibility to the block in the future to include additional parking and trails.

##### 2. Report on Santaquin Peaks Subdivision & CDRA Improvements

Manager Beagley reported on the progress of properties in the Santaquin Peaks Industrial Subdivision. He indicated that surface improvements are close to being finished once approved by change order in the following City Council Regular Meeting. Manager Beagley reported that all development in Santaquin Peaks has been self-funded from the sale of the properties in the subdivision and that there has been no tax payor dollars spent in the subdivision. He stated that economic development opportunities will be available to both the City and to residents when businesses are operating. To date,

10 lots and 1 parcel have been purchased from the City in the subdivision and 8 remaining lots are for sale with multiple being considered in negotiations with the Mayor.

**3. Upcoming Agenda Items**

Manager Beagley and Assistant Manager Bond went over items on the upcoming City Council Regular Meeting agenda.

**ADJOURNMENT**

Councilor Siddoway motioned to adjourn the Work Session Meeting. Councilor Keel seconded the motion.

Councilor Adcock	Yes
Councilor Del Rosario	Yes
Councilor Keel	Yes
Councilor Mecham	Yes
Councilor Siddoway	Yes

Motion passed unanimously. The meeting was adjourned at 6:30 p.m.

ATTEST:

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**Daniel M. Olson, Mayor**

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**Amalie R. Ottley, City Recorder**





**REGULAR CITY COUNCIL MEETING**  
Tuesday, October 1, 2024, at 7:00 p.m.  
Council Chambers at City Hall and Online

**MINUTES**

Mayor Olson called the meeting to order at 7:00 p.m.

**ROLL CALL**

Councilors present included Art Adcock, Brian Del Rosario, Travis Keel, Lynn Mecham, and Jeff Siddoway.

Others present included City Manager Norm Beagley, Assistant City Manager Jason Bond, Legal Counsel Brett Rich, City Recorder Amalie Ottley, Finance Director Shannon Hoffman, Treasurer Joyce Lamb, Ed Lamb, Taylor Lamb, Adeline Lamb, Fire Chief Ryan Lind, Emergency Manager Chris Lindquist, Suzette Lindquist, Clint Ashmead, Christopher Scadden, Logan Jensen, Jon Jensen, Brian Mensinger, Jarrett White, and other members of the public.

**PLEDGE OF ALLEGIANCE**

A member of the public led the Pledge of Allegiance.

**INVOCATION/INSPIRATIONAL THOUGHT**

Christopher Scadden offered an invocation.

**DECLARATION OF POTENTIAL CONFLICTS OF INTEREST**

No members of the City Council expressed any conflict of interest.

**CONSENT AGENDA**

1. 09-17-2024 City Council Work Session Minutes
2. 09-17-2024 City Council Regular Meeting Minutes
3. City Expenditures from 9-14-24 to 9-27-24 in the amount of \$1,323,116.38.

Councilor Mecham made a motion to approve the Consent Agenda items 1 through 3. Councilor Del Rosario seconded the motion.

Councilor Adcock	Yes
Councilor Del Rosario	Yes
Councilor Keel	Yes
Councilor Mecham	Yes
Councilor Siddoway	Yes

The motion passed.

## **RECOGNITIONS & PUBLIC FORUM**

### **4. Employee of the Month – Joyce Lamb**

Finance Director Shannon Hoffman recognized Joyce Lamb as Employee of the Month by reading the following statement:

*“Joyce Lamb is our October 2024 Employee of the Month. Joyce started working for Santaquin City over 19 years ago as an Office Clerk. She was promoted to Utility Billing Clerk in 2013 and then City Treasurer in 2022.*

*Joyce is responsible for anything and everything to do with monthly utility billings. The most important part of this includes the billing side of meter readings for culinary water and pressurized irrigation. She works closely with Public Works to make sure each account has its reading before processing monthly billings. With over 5,000 customer accounts, most having two meters, this is a lot to keep track of. She also processes contract billings, notifies residents regarding possible water leaks, calculates equal pay billings and sends notices to customers, flags expiring credit cards on auto pay, generates delinquent account notices, and the list goes on.*

*Recently, Santaquin City obtained a grant from the Utah State Division of Water Resources to install a meter reading tower and new efficient pressurized irrigation meters. Joyce has been responsible for getting the new software up and running on the billing side by entering all 2,500 new meter identification numbers as they have been changed out, all while still managing her regular duties. Over the last six months she has stayed late and come in early to make sure this was done in a timely manner for bills to be sent out. She has done a great job learning the new system and getting the data ready for customers so they can access and track real time data of their pressurized irrigation usage. Joyce and the Public Works Department will also be working on getting new culinary water meters installed and integrated into this same system in a phased meter replacement project over the next two years.*

*As the Treasurer, she ensures that all deposits are correct and entered into the accounting system, that bank accounts always have ample funds to pay the bills, and that all revenues received by the City are accounted for and receipted into the correct accounts. She also manages the records side of the Cemetery, facilitates the purchasing of cemetery lots, works with the funeral homes and family members when deaths occur, and generates work orders for Public Works for the opening and closing of graves.*

*Joyce has been married to her sweetheart, Ed, for 38 years. They are the proud parents of four children and five grandchildren and a cherished puppy. She graduated from Spanish Fork High School and from Evans Hairstyling College. In her spare time, she loves spending quality time with her family and making beautiful quilts and crochet afghans to share. When asked what she values about her work, she said, “I love the people I work with and there is always something new to learn. I love the challenge it offers.”*

*Shannon Hoffman, the City’s Finance Director, stated, “Joyce is organized, thorough and meticulous in all aspects of her job. She is a great asset to the City, and we would like to recognize her for her efforts. Congratulations Joyce, we are so glad you are part of our Team!”*

### **5. Emergency Management Certification – Chris Lindquist**

Fire Chief Ryan Lind recognized Emergency Manager Christ Lindquist for receiving his Emergency Management Certification. Chief Lind discussed Chris’s dedication and countless hours to the City and the process of receiving the certification. Over 100 hours of emergency management training and an additional 100 hours of general management training, additional exercises, and at least a Bachelor’s

degree (Chris has a Master's, and a Doctorate Degree) had to be completed in order for Chris to receive his certification.

## **PUBLIC FORUM**

### **6. Chamber of Commerce Report**

Christopher Scadden from the Payson Santaquin Area Chamber of Commerce attended the meeting. He reported on recent chamber events and activities and thanked the City for their support. He reported on the Breakfast Club and the Hometown Market events both held in Santaquin. Mr. Scadden also went over upcoming events. Carlos from the Chamber attended the meeting to recognize Heal Massage Therapy as Business of the Month. The business owner, Kat Santos, accepted the award.

## **BUILDING PERMIT & BUSINESS LICENSE REPORT**

Assistant Manager Bond presented the Building Permit Report. 192 residential units have been issued building permits in the current calendar year. In comparison, 44 single and multi-family residential units have been built in the current fiscal year (July 1, 2024 – June 30, 2025). 5 new business licenses were issued in the last two weeks.

## **NEW BUSINESS**

### **7. Resolution 10-01-2024 - 390 N. 200 E. Subdivision Infrastructure Deferral Agreement (Peak to Peak Real Estate, LLC)**

Assistant Manager Bond introduced a proposed Deferral Agreement for the 390 N. 200 E. subdivision. Peak to Peak Real Estate, LLC is seeking approval of the deferral agreement that would allow improvements to be installed by the property owner at a future date when the City has determined how the improvements should be completed in the area.

Councilor Keel made a motion to approve Resolution 10-01-2024, allowing an infrastructure deferral agreement with Peak to Peak Real Estate, LLC for 390 N. 200 E. Subdivision located at 390 N. 200 E. Councilor Siddoway seconded the motion.

Councilor Adcock	Yes
Councilor Del Rosario	Yes
Councilor Keel	Yes
Councilor Mecham	Yes
Councilor Siddoway	Yes

The motion passed.

## **CLOSED SESSION**

Councilor Mecham made a motion to enter into a Closed Session to discuss pending or reasonably imminent litigation; collective bargaining; and/or the purchase, exchange, or lease of real property, a proposed development agreement, a project proposal, or a financing proposal related to the development of land owned by the State. Councilor Del Rosario seconded the motion.

Councilor Adcock	Yes
Councilor Del Rosario	Yes
Councilor Keel	Yes
Councilor Mecham	Yes

Councilor Siddoway                      Yes

The motion passed.

The Closed Session began at 7:29 p.m.

Present at the Closed Session included Mayor Dan Olson, City Manager Norm Beagley, Assistant City Manager Jason Bond, Legal Counsel Brett Rich, Council Member Travis Keel, Council Member Lynn Mecham, Council Member Jeff Siddoway, Council Member, Art Adcock, Council Member Brian Del Rosario.

Councilor Del Rosario made a motion to end the Closed Session and return to the Regular City Council meeting. Councilor Mecham seconded the motion.

Councilor Adcock	Yes
Councilor Del Rosario	Yes
Councilor Keel	Yes
Councilor Mecham	Yes
Councilor Siddoway	Yes

The motion passed.

The Closed Session ended at 8:06 p.m.

**8. Ordinance 10-01-2024 - Land Uses in the Commercial Light Manufacturing (CLM) Zone Code Amendment**

Assistant City Manager Jason Bond introduced Ordinance 10-01-2024 Land Uses in the Commercial Light Manufacturing (CLM) Zone Code Amendment. The Planning Commission reviewed a proposal from Jon Jensen featuring new land used to be defined and added to Santaquin City Code to include definitions for “Data Center”, “Onsite Power Generation”, and “Stand-Alone Solar Power Generation”. The Planning Commission gave a unanimous positive recommendation for the ordinance.

Councilor Mecham made a motion to approve Ordinance 10-01-2024 - Land Uses in the Commercial Light Manufacturing (CLM) Zone Code Amendment. Councilor Keel seconded the motion.

Councilor Adcock	Yes
Councilor Del Rosario	Yes
Councilor Keel	Yes
Councilor Mecham	Yes
Councilor Siddoway	Yes

The motion passed.

**9. Ordinance 10-02-2024 - Public Facilities (PF) Zone Changes**

Assistant City Manager Jason Bond introduced Ordinance 10-02-2024 - Public Facilities (PF) Zone Changes. The proposal amends the Santaquin City Zoning map to change the zoning of approximately

87.18 acres of City owned property from the residential zone to the Public Facilities (PF) Zone. The Planning Commission gave a unanimous positive recommendation for the ordinance.

Councilor Keel made a motion to approve Ordinance 10-02-2024 - Public Facilities (PF) Zone Changes. Councilor Siddoway seconded the motion.

Councilor Adcock	Yes
Councilor Del Rosario	Yes
Councilor Keel	Yes
Councilor Mecham	Yes
Councilor Siddoway	Yes

The motion passed.

### **10. Ordinance 10-03-2024 - Plat Amendment, Lot Line Adjustment, & Boundary Adjustment Code Amendments**

Assistant Manager Bond introduced Ordinance 10-03-2024 - Plat Amendment, Lot Line Adjustment, & Boundary Adjustment Code Amendments which amends language related to the plat amendment and parcel boundary adjustment process to meet State Code requirements. The Planning Commission gave a unanimous positive recommendation for the ordinance. Significant changes include:

- The proposed code amendment clarifies what the petition requires for a plat amendment and street vacation.
- The code lists several requirements, and if the plat amendment meets one of the requirements, a public hearing is not required. This amendment removes one requirement related to subdividing a lot and adds a requirement listed in the State Code.
- A plat amendment or lot line adjustment is required to move a property line that is part of a lot (within a subdivision). A parcel boundary adjustment is required to move a property line not within a subdivision. The amendment clarifies the process for a lot line adjustment and a parcel boundary adjustment.

Councilor Siddoway made a motion to approve Ordinance 10-03-2024 - Plat Amendment, Lot Line Adjustment, & Boundary Adjustment Code Amendments. Councilor Del Rosario seconded the motion.

Councilor Adcock	Yes
Councilor Del Rosario	Yes
Councilor Keel	Yes
Councilor Mecham	Yes
Councilor Siddoway	Yes

The motion passed.

### **11. Ordinance 10-04-2024 - Residential Rear Setback Exceptions Code Amendment**

Assistant Manager Bond introduced Ordinance 10-04-2024 - Residential Rear Setback Exceptions Code Amendment which creates language related to residential rear yard setback exceptions to meet State Code requirements and House Bill (HB) 476, which passed earlier this year. The Planning Commission gave a unanimous positive recommendation for the ordinance.

Councilor Del Rosario made a motion to approve Ordinance 10-04-2024 - Residential Rear Setback Exceptions Code Amendment. Councilor Keel seconded the motion.

Councilor Adcock	Yes
Councilor Del Rosario	Yes
Councilor Keel	Yes
Councilor Mecham	Yes
Councilor Siddoway	Yes

The motion passed.

**12. Discussion & Possible Action - Approval of Contract for Construction Manager/General Contractor (CMGC) for WRF Phase 3 Project Improvements**

Manager Beagley introduced the contract for a Construction Manager/General Contractor (CMGC) for WRF Phase 3 Project Improvements. City staff has been coordinating with J-U-B Engineers in developing design plans for the phase III upgrades to the Santaquin Water Reclamation Facility (WRF). The design has reached the point that the City is ready to bring a Construction Manager/General Contractor (CM/GC) on board to assist with the design and to provide input for the constructability, project value engineering, etc. of the proposed upgrades and to help develop an accurate budget for the construction for these upgrades to the WRF. The chosen CM/GC (VanCon Inc.) would then be responsible for the construction of the upgrades to the WRF.

Councilor Adcock expressed his confidence in City Staff during the process of selecting VanCon Inc. for the CM/GC contract.

Councilor Adcock made a motion to approve the contract for a Construction Manager/General Contractor (CMGC) for WRF Phase 3 Project Improvements. Councilor Siddoway seconded the motion.

Councilor Adcock	Yes
Councilor Del Rosario	Yes
Councilor Keel	Yes
Councilor Mecham	Yes
Councilor Siddoway	Yes

The motion passed.

**CONVENE OF THE SANTAQUIN COMMUNITY DEVELOPMENT AND RENEWAL AGENCY (CDRA)**

Councilor Mecham made a motion to enter into a Community Development and Renewal Agency (CDRA) Meeting. Councilor Del Rosario seconded the motion.

Councilor Adcock	Yes
Councilor Del Rosario	Yes
Councilor Keel	Yes
Councilor Mecham	Yes
Councilor Siddoway	Yes

The motion passed.

The CDRA Meeting began at 8:24 p.m.

**13. Resolution 10-01-2024 CDA - Addendum #6 to the LG SQ2, LLC Real Estate Purchase Agreement**

Manager Beagley introduced Resolution 10-01-2024 CDA - Addendum #6 to the LG SQ2, LLC Real Estate Purchase Agreement. Manager Beagley indicated that included in the addendum is the site plan which includes development of the driveway that will provide shared access, the acquiescence by the Buyer of the purchase of lots #2 and #3, and completion of the landscaping.

Board Member Siddoway made a motion to approve Resolution 10-01-2024 CDA - Addendum #6 to the LG SQ2, LLC Real Estate Purchase Agreement. Board Member Mecham seconded the motion.

Board Member Adcock	Yes
Board Member Del Rosario	Yes
Board Member Keel	Yes
Board Member Mecham	Yes
Board Member Siddoway	Yes

The motion passed.

**14. Discussion & Possible Action - Approval of Change Order to Greenhalgh Construction for Remaining Santaquin Peaks Subdivision Improvements**

Manager Beagley introduced a proposed amendment to a change order from Greenhalgh Construction for the remaining Santaquin Peaks Subdivision improvements.

Board Member Keel made a motion to amend the awarded contract amount by an addition of \$621,443.61 to Greenhalgh Construction to a not to exceed amount of \$3,551,155.08 for the Santaquin Peaks subdivision improvements. Board Member Del Rosario seconded the motion

Board Member Adcock	Yes
Board Member Del Rosario	Yes
Board Member Keel	Yes
Board Member Mecham	Yes
Board Member Siddoway	Yes

The motion passed.

Board Member Del Rosario made a motion to end the CDRA meeting and enter back into the Regular City Council meeting. Board Member Mecham seconded the motion.

Board Member Adcock	Yes
Board Member Del Rosario	Yes
Board Member Keel	Yes
Board Member Mecham	Yes
Board Member Siddoway	Yes

The motion passed.

The CDRA meeting ended at 8:30 p.m.

**REPORTS BY STAFF, COUNCIL MEMBERS, AND MAYOR OLSON**

Assistant Manager Bond went over items on the upcoming DRC and Planning Commission agendas. Assistant Manager Bond discussed the next quarter’s theme of the Employee Wellness Program being “Intellectual Wellness”. He invited members of the council to attend the upcoming Columbus Day employee training day.

Manager Beagley invited members of the council to attend the ribbon cutting for Trailer Parts Wholesale on October 16<sup>th</sup>. He reported on ongoing construction projects in the City and the progress of the old school building demolition.

Councilor Keel reported that the Youth City Council will help with the Spooky Night at the Museum Event.

Councilor Mecham had nothing to report.

Councilor Siddoway reiterated the upcoming Spooky Night at the Museum event.

Councilor Adcock asked for updates on the O’Reilly and Quick Quack businesses being built in the City. Manager Beagley indicated that the approvals for the Quick Quack Car Wash have been completed and they are operating on their timeline. He also stated that O’Reilly’s has run into issues with power lines above the building and are working to place the power lines underground. Councilor Adcock commented on the demolition of the old school building and appreciated the company’s care in making sure there is no damage to the Museum building.

Councilor Del Rosario highlighted some of the Community Services events coming up in October through the end of the year. He also mentioned the success of the Community Garden and the and the Hometown Market events.

Mayor Olson discussed the Hispanic Heritage Congressional recognitions of three individuals who live in Santaquin. He looks forward to recognizing them all at the next City Council meeting. Mayor Olson reported on an upcoming UDOT Public Hearing that will inform residents of the plans for the rebuild of the north interchange. Mayor Olson stated that he appreciates working with businesses in Santaquin and looks forward to when more will be operational at the Santaquin Peaks industrial subdivision.

**ADJOURNMENT**

Councilor Mecham made a motion to adjourn the meeting. Councilor Del Rosario seconded the motion.

Councilor Adcock	Yes
Councilor Del Rosario	Yes
Councilor Keel	Yes
Councilor Mecham	Yes
Councilor Siddoway	Yes



The motion passed.

The meeting was adjourned at 7:48 pm

ATTEST:

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**Daniel M. Olson, Mayor**

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**Amalie R. Ottley, City Recorder**

DRAFT



## CITY COUNCIL WORK SESSION MEETING

Tuesday, October 15<sup>th</sup>, 2024, at 5:30 PM

City Hall Council Chambers and Online

### MINUTES

Mayor Olson called the meeting to order at 5:00 p.m.

#### ROLL CALL

Councilors present included Art Adcock, Brian Del Rosario, Travis Keel, Lynn Mecham, and Jeff Siddoway.

Others present included City Manager Norm Beagley, Legal Counsel Brett Rich, Community Services Director John Bradley, City Recorder Amalie Ottley, Library Director Jen Wagner and library staff, Chris Wall, Ron Jarvis, Larry Jarvis, and other various members of the public.

Assistant City Manager Jason Bond was excused from the meeting.

#### PLEDGE OF ALLEGIANCE

Councilor Mecham led the Pledge of Allegiance.

#### INVOCATION/INSPIRATIONAL THOUGHT

Councilor Del Rosario offered an invocation.

#### DISCUSSION ITEMS

##### 1. Utah Quality Library Award - Jen Wagner & Staff

Community Services Director John Bradley reported on the Library's recent Utah Quality Library Award. As not all public libraries receive this award, it is an honor to receive the Utah Quality Library Award and show that staff's work goes above and beyond standards and expectations. The award also highlights transformational services that may not be available in other departments and/or locations. Library Director Jen Wagner emphasized that over 110,000 items, not just books, are checked out from the library each year. Jen expressed her appreciation to her staff for helping her make the award possible.

##### 2. Healthy Utah Grant Follow-Up Presentation - John Bradley

Community Services Director John Bradley invited members of the City Council to attend the upcoming Spooky Night at the Museum event. He updated the council on the two-year Healthy Utah grant. He indicated that with use of grant money, the Community Services department made an effort to translate event advertising to reach more Spanish speaking community members. The department also worked to update the website so that resources are easier to find for residents. Efforts were also made in placing signage at each park showing the distance of walking trails at the parks. Councilor Del Rosario inquired if this grant would be available in the future. Director Bradley stated that it would likely be more difficult to get this specific grant in the future as the State of Utah would like to service multiple communities but added that the department will continue to seek different grants to keep supporting programs in the City.

### **3. Discussion Regarding Mulberry Farms Annexation Petition**

As the applicant was not in attendance at the meeting there was not any discussion regarding the Mulberry Farms annexation. Members of the community attended the meeting regarding the agenda item and expressed that they had communicated with the developer/applicant regarding the meeting and were surprised they did not attend. Mayor Olson indicated that the City has met and spoken with the applicant multiple times to give them feedback from the council regarding the proposed development.

### **4. Upcoming Agenda Items**

Manager Beagley went over items on the upcoming Regular City Council meeting agenda.

As there was time left in the meeting, Mayor Olson and the council agreed to go over the Building Permit & License Report as well as staff and council member reports.

### **BUILDING PERMIT & BUSINESS LICENSE REPORT**

Manager Beagley presented the Building Permit Report. 196 residential units have been issued building permits in the current calendar year. In comparison, 48 single and multi-family residential units have been built in the current fiscal year (July 1, 2024 – June 30, 2025). 3 new business licenses were issued in the last two weeks.

### **REPORTS BY STAFF, COUNCIL MEMBERS, AND MAYOR OLSON**

Manager Beagley reported on the recent Columbus Day employee training and service event. He updated the council on the 200 East canal bridge indicating that there have been discussions with UDOT and the Strawberry Highline canal which will delay that project for a year so that the canal can continue their pursuit for the canal to be piped prior to the bridge being built. He invited members of the council to attend the upcoming ribbon cutting ceremony for the Trailer Parts Wholesale business. Manager Beagley also reported on the progress of the old junior high school building demolition and other ongoing projects in the City. Lastly, he invited members of the council to the upcoming Trunk or Treat event on Halloween.

Councilor Keel reported on the last Library Board meeting. He reported that 852 new library cards were purchased last (fiscal) year, bringing the total number of cards to over 7,000. As mentioned earlier, the Library won the Utah Quality Library Award, he added that this is the third year in a row that the Santaquin Library has received this honor. He also reported that 15,000 people participated in library programming, most of which were children's programs. Lastly, he discussed upcoming Youth City Council activities.

Councilor Mecham inquired about the stop sign in Macey's parking lot going east toward the McDonald's stating that it's difficult to see oncoming traffic. He asked that City staff take a look at that stop sign.

Councilor Siddoway invited members of the community to sign up for the upcoming Cornhole Tournament.

Councilor Adcock asked that City staff work on fixing the televisions in the multi-purpose room for the Seniors' programs. Manager Beagley indicated that IT is working to fix the problem. Councilor Adcock asked that more law enforcement be applied to 200 North as traffic has increased on that road during the Main Street construction. He asked if a stop sign could be placed at 200 East. Mayor Olson suggested that the Development Review Committee (DRC) consider a stop sign on 200 East and 200 North. Manager Beagley confirmed that it will be considered at a future DRC meeting.

Councilor Del Rosario reported on upcoming Chamber of Commerce events.

Mayor Olson reported on recent meetings with UDOT to discuss the Environmental Assessment regarding the north interchange. He indicated that there will be an open house on November 14<sup>th</sup> at the City offices to allow members of the public to ask questions, express their concerns, and provide comments. Manager Beagley showed the proposed reconfiguration of the Main Street interchange. Manager Beagley discussed the acquisition of the development near the Ercanbrack property by Lennar Homes and is hopeful that the road work along the highway will be finished before winter. Lastly, Mayor Olson expressed his frustration with the Forest Service's inability to open the canyon this year despite promises to do so and the work that has been put in to meet that goal.

#### **ADJOURNMENT**

Councilor Mecham motioned to adjourn the Work Session Meeting. Councilor Siddoway seconded the motion.

Councilor Adcock	Yes
Councilor Del Rosario	Yes
Councilor Keel	Yes
Councilor Mecham	Yes
Councilor Siddoway	Yes

Motion passed unanimously. The meeting was adjourned at 6:30 p.m.

ATTEST:

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**Daniel M. Olson, Mayor**

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**Amalie R. Ottley, City Recorder**



**REGULAR CITY COUNCIL MEETING**

Tuesday, October 15, 2024, at 7:00 p.m.  
Council Chambers at City Hall and Online

**MINUTES**

Mayor Olson called the meeting to order at 7:00 p.m.

**ROLL CALL**

Councilors present included Art Adcock, Brian Del Rosario, Travis Keel, Lynn Mecham, and Jeff Siddoway.

Others present included City Manager Norm Beagley, Legal Counsel Brett Rich, City Recorder Amalie Ottley, Pablo Ricardo Gomez, Michael Romero, Samuel Sherrow, Jaden Harding, and other members of the public.

Assistant City Manager Jason Bond was excused from the meeting.

**PLEDGE OF ALLEGIANCE**

A member of the public led the Pledge of Allegiance.

**INVOCATION/INSPIRATIONAL THOUGHT**

Councilor Adcock offered an inspirational thought.

**DECLARATION OF POTENTIAL CONFLICTS OF INTEREST**

No members of the City Council expressed any conflict of interest.

**CONSENT AGENDA**

- 1. City Expenditures from 09-28-2024 to 10-11-2024 in the amount of \$677,434.41
- 2. Resolution 10-02-2024 – Surplus Property

Councilor Keel made a motion to approve the Consent Agenda items 1 and 2. Councilor Del Rosario seconded the motion.

Councilor Adcock	Yes
Councilor Del Rosario	Yes
Councilor Keel	Yes
Councilor Mecham	Yes
Councilor Siddoway	Yes

The motion passed.

## RECOGNITIONS & PUBLIC FORUM

### 3. Hispanic Heritage Congressional Recognitions – Pablo Ricardo Gomez, Michael Romero, and Samuel Sherrow

Mayor Olson recognized three individuals from Santaquin that recently received the Hispanic Heritage Congressional Award. He considers each of the award winners as friends. He read the following statement about each person.

*“Michael Romero serves as a member of the Santaquin City Planning Commission and pays close attention to civic affairs. He is retired from a career in the insurance industry and currently works for C.S. Lewis Academy, a charter school dedicated to helping Spanish-speaking students learn to read and write in English. Michael also gives of his time to help coordinate a program that provides bikes to children from families in need.*

*Ricardo Gomez, a resident of Santaquin, embodies the American Dream. He is a family man dedicated to teaching his children to work hard and serve in the community. Ricardo is a small business owner, operating the famous Street Tacos Tarricaso food truck. He never turns down a call to help and serve in the community and is an active supporter of law enforcement, partnering frequently with the Payson City Police Department.*

*Sam Sherrow is a true example of someone who has chased the American Dream and given back to his community. Adopted from the jungles of Colombia and brought to the United States at age 14, he went on to receive an education and begin his career helping troubled youth. A resident of Santaquin, he currently serves as Assistant Program Director for Juvenile Justice and Youth Service. He and his wife Mindy also operate a dance and gymnastics studio. Those who know Sam often speak of his contagious desire to help others achieve a better life.”*

## PUBLIC FORUM

Jaden Harding, a resident of Santaquin, attended the meeting. She expressed her concern about the sidewalk and crosswalk along Center Street near Apple Valley Elementary. She proposed to the council, based on the data that she gathered, that the sidewalk on the west side of the street, which is the safe route side of the road, be widened to accommodate more kids during the pedestrian travel times to and from school. The Development Review Committee (DRC) reviewed a request from Ms. Harding earlier in the year asking if an additional crosswalk be installed on Center Street and Royal Land Drive. That request was denied based on the safe school travel route already being established by Nebo School District. Ms. Harding also suggested that the school zone be increased to slow traffic down on Center Street and/or a lighted crosswalk be installed at Royal Land Drive to alert drivers. Councilor Del Rosario inquired about the possibility of travel on the urban trail on the east side of the road. Ms. Harding indicated that it's a good travel trail for individuals already on that side of the road, but it's unsafe for kids to cross the road to get to the urban trail. Councilor Keel suggested that Ms. Harding reach out to the Santaquin Police Department to ask for extra patrols during the school travel rush so that unsafe traffic can be enforced upon. Mayor Olson stated that increasing the size of the sidewalk will be added to the budget considerations next (fiscal) year.

**NEW BUSINESS**

**4. Discussion & Possible Action - Approval of Amendment to a Contract with Veolia for Increased Water Reclamation Facility (WRF) Membrane Filtration Capacity**

Manager Beagley discussed the current contract with Veolia which replaces the aging membrane filters at the Water Reclamation Facility (WRF) that currently holds 48-module cassettes. Currently, the City has two cassettes in each train, with 48 modules per cassette, for a total of 8 cassettes and 384 modules. Veolia has since developed a new generation cassette that holds 52 modules, which still fits within the same footprint as the 48-module cassettes. The proposed amended contract would cover the cost of upgrading to the 52-module cassettes.

The cost to amend the contract is as follows:

- \$9,460 spread over each of the remaining 9 payments
- \$85,140 total

Councilor Mechem made a motion to approve the amendment to the Membrane Replacement Agreement to purchase the 52-module cassettes. Councilor Adcock seconded the motion.

Councilor Adcock	Yes
Councilor Del Rosario	Yes
Councilor Keel	Yes
Councilor Mecham	Yes
Councilor Siddoway	Yes

The motion passed.

**CLOSED SESSION**

Councilor Siddoway made a motion to enter into a Closed Session to discuss pending or reasonably imminent litigation; collective bargaining; and/or the purchase, exchange, or lease of real property, a proposed development agreement, a project proposal, or a financing proposal related to the development of land owned by the State. Councilor Adcock seconded the motion.

Councilor Adcock	Yes
Councilor Del Rosario	Yes
Councilor Keel	Yes
Councilor Mecham	Yes
Councilor Siddoway	Yes

The motion passed.

The Closed Session began at 7:35 p.m.

Present at the Closed Session included Mayor Dan Olson, City Manager Norm Beagley, Legal Counsel Brett Rich, Recorder Amalie Ottley, Council Member Travis Keel, Council Member Lynn Mecham, Council Member Jeff Siddoway, Council Member, Art Adcock, Council Member Brian Del Rosario.

Councilor Del Rosario made a motion to end the Closed Session and return to the Regular City Council meeting. Councilor Adcock seconded the motion.

Councilor Adcock	Yes
Councilor Del Rosario	Yes
Councilor Keel	Yes
Councilor Mecham	Yes
Councilor Siddoway	Yes

The motion passed.

The Closed Session ended at 7:56 p.m.

**ADJOURNMENT**

Councilor Del Rosario made a motion to adjourn the meeting. Councilor Mecham seconded the motion.

Councilor Adcock	Yes
Councilor Del Rosario	Yes
Councilor Keel	Yes
Councilor Mecham	Yes
Councilor Siddoway	Yes

The motion passed.

The meeting was adjourned at 8:00 pm

ATTEST:

\_\_\_\_\_  
**Daniel M. Olson, Mayor**

\_\_\_\_\_  
**Amalie R. Ottley, City Recorder**



**SANTAQUIN CITY CORPORATION**  
**Check Register**  
**CHECKING - ZIONS - 10/12/2024 to 11/01/2024**

Payee Name:	Payment Date:	Amount:	Description:	Ledger Account:
ALARM CONTROL SYSTEMS, INC	10/24/2024	\$518.00	Service call to repair power source on door locks	1051300 - BUILDINGS & GROUND MAINTENANCE
ALL PRO SECURITY, LLC	10/24/2024	\$77.80	Security Services - Justice Court	1042310 - PROFESSIONAL & TECHNICAL
AVALOS, MARIA	10/31/2024	\$125.00	REISSUE 05/11/2023 DID NOT RECEIVE BAIL REFUND	1015800 - SUSPENSE
AVALOS, MARIA	10/29/2024	-\$125.00	REISSUE 10/29/2024 DID NOT RECEIVE BAIL REFUND	1015800 - SUSPENSE
		\$0.00		
BERNARDS, SCOTT	10/31/2024	\$125.00	Ambo Repair Reimbursement	7657252 - EMS - EQUIPMENT MAINTENANCE
BLACK ICE COATINGS	10/24/2024	\$60.00	Orange Coating for New Shotgun	1054702 - COMM ON CRIM & JUV JUST -CCJJ
BLOMQUIST HALE CONSULTING	10/31/2024	\$516.80	Employee Assistance Program - Oct 2024	1022506 - EAP
BOND, JASON	10/24/2024	\$118.50	2024 ICMA Conference reimbursement for Jason Bond	1078230 - EDUCATION, TRAINING & TRAVEL
BONNEVILLE INDUSTRIAL SUPPLY CO	10/17/2024	\$212.25	TOOLS	1060240 - SUPPLIES
BONNEVILLE INDUSTRIAL SUPPLY CO	10/17/2024	\$212.25	TOOLS	5140240 - SUPPLIES
BONNEVILLE INDUSTRIAL SUPPLY CO	10/17/2024	\$212.25	TOOLS	5240240 - SUPPLIES
BONNEVILLE INDUSTRIAL SUPPLY CO	10/17/2024	\$212.25	TOOLS	5440240 - SUPPLIES
		\$849.00		
BRADLEY, JOHN	10/24/2024	\$134.00	John Bradley Attending Parks and Recreation Association Conference	6740230 - EDUCATION, TRAINING, & TRAVEL
BRADSHAW, MCKINZIE	10/24/2024	\$83.36	2 pairs of boots for uniform	1054240 - SUPPLIES
BUFFO'S TERMITE & PEST CONTROL	10/31/2024	\$150.00	BUG KILLER	1051300 - BUILDINGS & GROUND MAINTENANCE
BUFFO'S TERMITE & PEST CONTROL	10/31/2024	\$110.00	BUG KILLER	1051300 - BUILDINGS & GROUND MAINTENANCE
BUFFO'S TERMITE & PEST CONTROL	10/31/2024	\$150.00	BUG KILLER	1051300 - BUILDINGS & GROUND MAINTENANCE
BUFFO'S TERMITE & PEST CONTROL	10/31/2024	\$190.00	BUG KILLER	1051300 - BUILDINGS & GROUND MAINTENANCE
		\$600.00		
CARQUEST AUTO PARTS STORES	10/17/2024	\$287.28	BATTERY-MOBILE LIFT	1060250 - EQUIPMENT MAINTENANCE
CARQUEST AUTO PARTS STORES	10/17/2024	-\$44.00	BATTERY-MOBILE LIFT	1060250 - EQUIPMENT MAINTENANCE
CARQUEST AUTO PARTS STORES	10/17/2024	\$729.84	BATTERIES FOR MOBILE LIFTS	1060250 - EQUIPMENT MAINTENANCE
CARQUEST AUTO PARTS STORES	10/31/2024	\$44.21	MOWER BATTERY	1070250 - EQUIPMENT MAINTENANCE
		\$1,017.33		
CENTRACOM INTERACTIVE	10/31/2024	\$4,486.36	Phone & Internet Services	4340240 - TELEPHONE & INTERNET
CENTRAL UTAH RECREATION & PARKS ASSOCIATION	10/17/2024	\$150.00	Central Utah Parks and Recreation Membership	6740210 - BOOKS, SUBSCRIPTIONS, & MEMBERSHIPS
CENTURY EQUIPMENT COMP	10/17/2024	\$125.65	PW71	1060250 - EQUIPMENT MAINTENANCE
CENTURY EQUIPMENT COMP	10/17/2024	\$11.51	PW71	1060250 - EQUIPMENT MAINTENANCE
		\$137.16		
CHEMTECH-FORD, INC	10/17/2024	\$107.00	EFFLUENT TESTING	5240310 - PROFESSIONAL & TECHNICAL SVCS
CHEMTECH-FORD, INC	10/17/2024	\$150.00	WATER TESTING	5140310 - PROFESSIONAL & TECHNICAL SVCS
CHEMTECH-FORD, INC	10/17/2024	\$30.00	WATER TESTING	5140310 - PROFESSIONAL & TECHNICAL SVCS
CHEMTECH-FORD, INC	10/17/2024	\$107.00	EFFLUENT TESTING	5240310 - PROFESSIONAL & TECHNICAL SVCS
CHEMTECH-FORD, INC	10/24/2024	\$30.00	Hollow Flats Bac-T testing	1022450-980 - ((INSP&TESTING)Tanner Flats - Phase 2
CHEMTECH-FORD, INC	10/24/2024	\$35.00	Bac-T testing for Orchards Plat B-1 Subdivision	1022450-967 - ((INSP&TESTING)Apple Hollow B Phase 1
CHEMTECH-FORD, INC	10/24/2024	\$35.00	Hollow Flats Bac-T testing	1022450-980 - ((INSP&TESTING)Tanner Flats - Phase 2
CHEMTECH-FORD, INC	10/31/2024	\$107.00	TESTING	5240310 - PROFESSIONAL & TECHNICAL SVCS
CHEMTECH-FORD, INC	10/31/2024	\$105.00	Bac-T Testing for Stratton Acres	1022450-952 - ((INSP&TESTING)Stratton Acres

CHEMTECH-FORD, INC	10/31/2024	\$35.00	Bac-T testing for Orchards B1	1022450-967 - (INSP&TESTING)Apple Hollow B Phase 1
CHEMTECH-FORD, INC	10/31/2024	\$150.00	WATER TESTING	5140310 - PROFESSIONAL & TECHNICAL SVCS
CHEMTECH-FORD, INC	10/31/2024	\$107.00	EFFLUENT TESTING	5240310 - PROFESSIONAL & TECHNICAL SVCS
CHEMTECH-FORD, INC	10/31/2024	\$105.00	Bac-T testing for Stratton Acres	1022450-952 - (INSP&TESTING)Stratton Acres
		\$1,103.00		
CHILD SUPPORT SERVICES/ORS	10/25/2024	\$356.31	Garnishment - Child Support	1022420 - GARNISHMENTS
CIVICPLUS, LLC	10/31/2024	\$71.48	Annual Fee - DNS Hosting for .GOV & SSL Management	4340115 - MUNICODE
CLARK, KYLE	10/24/2024	\$18.50	Witness fee for Kyle Clark, Deposited to 10-38-900	1042310 - PROFESSIONAL & TECHNICAL
CODALE ELECTRIC SUPPLY	10/17/2024	\$234.24	SUPPLIES FOR STREETLIGHTS	1060485 - STREETLIGHT REPAIR & REPLACE
CODALE ELECTRIC SUPPLY	10/31/2024	\$216.01	MUSEUM	1051300 - BUILDINGS & GROUND MAINTENANCE
		\$450.25		
COLONIAL LIFE	10/24/2024	\$599.85	Employee Paid Supplemental Insurance	1022505 - SUPPLEMENTAL
COOK, YAUNA	10/24/2024	\$59.26	Bail Refund - Cook	1022430 - COURT FINES AND FORFEITURES
CORE & MAIN LP	10/31/2024	\$152.45	TOOLS	5440240 - SUPPLIES
CORE & MAIN LP	10/31/2024	\$152.46	TOOLS	5140240 - SUPPLIES
		\$304.91		
CR MULCH, LLC	10/31/2024	\$10,800.00	PLAYGROUND MULCH	1070300 - PARKS GROUNDS SUPPLIES
CRESSALL, TYLER	10/31/2024	\$1.50	REISSUE 03/01/2023 DID NOT RECEIVE UTILITY ACCT REFUND	1015800 - SUSPENSE
CRESSALL, TYLER	10/29/2024	-\$1.50	REISSUE 10/29/2024 DID NOT RECEIVE UTILITY ACCT REFUND	1015800 - SUSPENSE
		\$0.00		
DEPARTMENT OF HEALTH CARE FINANCING	10/31/2024	\$3,228.90	State Medicaid Assessment FY 24/25Q1	7657300 - STATE MEDICAID ASSESSMENT
DEPT OF GOVERNMENT OPERATIONS-FUEL NETWORK	10/24/2024	\$53.26	Fuel - Seniors - Sept 2024	6740260 - FUEL
DEPT OF GOVERNMENT OPERATIONS-FUEL NETWORK	10/24/2024	\$99.88	Fuel - Community Services - Sept 2024	6740260 - FUEL
DEPT OF GOVERNMENT OPERATIONS-FUEL NETWORK	10/24/2024	\$114.11	Fuel - Engineering - Sept 2024	1048260 - FUEL
DEPT OF GOVERNMENT OPERATIONS-FUEL NETWORK	10/24/2024	\$256.31	Fuel - EMS - Sept 2024	7657260 - FUEL
DEPT OF GOVERNMENT OPERATIONS-FUEL NETWORK	10/24/2024	\$281.11	Fuel - Public Works - Sept 2024	1060260 - FUEL
DEPT OF GOVERNMENT OPERATIONS-FUEL NETWORK	10/24/2024	\$281.11	Fuel - Public Works - Sept 2024	1070260 - FUEL
DEPT OF GOVERNMENT OPERATIONS-FUEL NETWORK	10/24/2024	\$281.11	Fuel - Public Works - Sept 2024	1077260 - FUEL
DEPT OF GOVERNMENT OPERATIONS-FUEL NETWORK	10/24/2024	\$281.11	Fuel - Public Works - Sept 2024	5140260 - FUEL
DEPT OF GOVERNMENT OPERATIONS-FUEL NETWORK	10/24/2024	\$281.11	Fuel - Public Works - Sept 2024	5240260 - FUEL
DEPT OF GOVERNMENT OPERATIONS-FUEL NETWORK	10/24/2024	\$281.11	Fuel - Public Works - Sept 2024	5440260 - FUEL
DEPT OF GOVERNMENT OPERATIONS-FUEL NETWORK	10/24/2024	\$323.42	Fuel - Building Inspections - Sept 2024	1060260 - FUEL
DEPT OF GOVERNMENT OPERATIONS-FUEL NETWORK	10/24/2024	\$366.29	Fuel - Administration - Sept 2024	1043260 - FUEL
DEPT OF GOVERNMENT OPERATIONS-FUEL NETWORK	10/24/2024	\$1,517.37	Fuel - Fire - Sept 2024	7657260 - FUEL
DEPT OF GOVERNMENT OPERATIONS-FUEL NETWORK	10/24/2024	\$4,759.16	Fuel - Police - Sept 2024	1054260 - FUEL
		\$9,176.46		
DR. JOHN R AND CATHERINE P. CHISHOLM	10/24/2024	\$693.00	Santaquin Main Street ROW purchase	4540306 - MAIN STREET WIDENING
DR. JOHN R AND CATHERINE P. CHISHOLM	10/24/2024	\$19,000.00	Santaquin Main Street Chisholm Dentistry sign replacement	4540306 - MAIN STREET WIDENING
		\$19,693.00		
EFTPS	10/15/2024	\$6,299.20	Medicare Tax	1022210 - FICA PAYABLE
EFTPS	10/15/2024	\$16,041.13	Federal Income Tax	1022220 - FEDERAL WITHHOLDING PAYABLE
EFTPS	10/15/2024	\$26,934.46	Social Security Tax	1022210 - FICA PAYABLE
EFTPS	10/29/2024	\$5,695.30	Medicare Tax	1022210 - FICA PAYABLE
EFTPS	10/29/2024	\$13,116.95	Federal Income Tax	1022220 - FEDERAL WITHHOLDING PAYABLE
EFTPS	10/29/2024	\$24,352.30	Social Security Tax	1022210 - FICA PAYABLE
EFTPS	10/30/2024	\$11.84	Medicare Tax	1022210 - FICA PAYABLE
EFTPS	10/30/2024	\$50.58	Social Security Tax	1022210 - FICA PAYABLE

		\$92,501.76		
EPIC ENGINEERING	10/24/2024	\$17,636.00	Epic Engineering Testing for Silver Oaks Subdivision	1022450-928 - (INSP& TESTING)Silver Oaks Phase 1
EPIC ENGINEERING	10/24/2024	\$1,661.00	Epic Engineering Testing for Stratton Acres	1022450-952 - (INSP&TESTING)Stratton Acres
EPIC ENGINEERING	10/24/2024	\$1,973.00	Epic Engineering Testing for Ostler Subdivision	1022450-942 - (INSP&TESTING)Ostler
EPIC ENGINEERING	10/24/2024	\$5,570.00	Epic Engineering Testing for Hollow Flats phase 1	1022450-932 - (INSP & TESTING)Tanner Flats Santaquin Phase 01
EPIC ENGINEERING	10/31/2024	\$1,516.00	Epic Engineering Testing for Orchards B-1	1022450-967 - (INSP&TESTING)Apple Hollow B Phase 1
EPIC ENGINEERING	10/31/2024	\$11,560.00	Epic Engineering Testing for The Hills Plat M	1022450-962 - (INSP&TESTING)[Plat M]The Hills
EPIC ENGINEERING	10/31/2024	\$666.00	Epic Engineering testing for Scenic Ridge	1022450-860 - (INSP)Scenic Ridge
EPIC ENGINEERING	10/31/2024	\$34.50	Epic engineering testing for The Hills Plat I	1022450-955 - (INSP&TESTING)[Plat I]The Hills
EPIC ENGINEERING	10/31/2024	\$34.50	Epic engineering testing for The Hills Plat K	1022450-958 - (INSP&TESTING)[Plat K]The Hills
EPIC ENGINEERING	10/31/2024	\$2,629.00	Epic engineering testing for Ostler Subdivision	1022450-942 - (INSP&TESTING)Ostler
EPIC ENGINEERING	10/31/2024	\$3,760.00	Epic engineering testing for 2024 road overlays	4540200 - ROAD MAINTENANCE
EPIC ENGINEERING	10/31/2024	\$7,246.00	Epic engineering testing for Hollow flats phase 1	1022450-932 - (INSP & TESTING)Tanner Flats Santaquin Phase 01
EPIC ENGINEERING	10/31/2024	\$2,263.00	Epic engineering testing for Orchards b1 and b2	1022450-967 - (INSP&TESTING)Apple Hollow B Phase 1
EPIC ENGINEERING	10/31/2024	\$911.00	Epic Engineering testing for Griffin Subdivision	1022450-975 - (INSP&TESTING)Griffen Subdivision
EPIC ENGINEERING	10/31/2024	\$732.00	Epic Engineering Testing for Murdock Ford Siteplan.	1022450-900 - (INSP)Murdock Ford
EPIC ENGINEERING	10/31/2024	\$408.00	Epic engineering testing for Bello Corner Subdivision	1022450-992 - (INSP)Bellow Corner
EPIC ENGINEERING	10/31/2024	\$7,166.00	Epic engineering testing for Silver Oaks	1022450-928 - (INSP& TESTING)Silver Oaks Phase 1
EPIC ENGINEERING	10/31/2024	\$4,165.00	Epic engineering testing for Stratton Acres	1022450-952 - (INSP&TESTING)Stratton Acres
EPIC ENGINEERING	10/31/2024	\$6,865.00	Epic engineering testing for the Hills Plat M	1022450-962 - (INSP&TESTING)[Plat M]The Hills
		\$76,796.00		
ERCANBRACK, KYLIE	10/17/2024	\$5,000.00	Ercanbrack subdiviision landscape bond release	1022450-683 - (BOND-LANDSCAPE)[Plat B-Lot 2]Ercanbrack
FARNSWORTH, JERMEY	10/24/2024	\$30.00	Garden Plot Refund	6734150 - PARK RENTAL REVENUE
		\$30.00		
FIRST SOURCE FUELS	10/17/2024	\$495.60	Fuel for onsite tanks	1060260 - FUEL
FIRST SOURCE FUELS	10/17/2024	\$495.60	Fuel for onsite tanks	1070260 - FUEL
FIRST SOURCE FUELS	10/17/2024	\$495.60	Fuel for onsite tanks	1077260 - FUEL
FIRST SOURCE FUELS	10/17/2024	\$495.60	Fuel for onsite tanks	5140260 - FUEL
FIRST SOURCE FUELS	10/17/2024	\$495.60	Fuel for onsite tanks	5240260 - FUEL
FIRST SOURCE FUELS	10/17/2024	\$495.60	Fuel for onsite tanks	5440260 - FUEL
		\$2,973.60		
FLEETPRIDE	10/17/2024	\$62.15	Engine 145 Wheel Seals	7657250 - FIRE - EQUIPMENT MAINTENANCE
FLEETPRIDE	10/31/2024	\$107.44	PW71	1060250 - EQUIPMENT MAINTENANCE
		\$169.59		
FLETCHER, RANDALL & KENDALL *	10/29/2024	-\$32.14	REISSUE CHECK 10/11/2022 DID NOT RECEIVE UTILITY ACCT REFUND	1015800 - SUSPENSE
FLOORING SERVICES, INC.	10/31/2024	\$7,790.00	City Hall basement carpet replacement due to flooding.	1022560 - LIABILITY CLAIMS
FORENSIC NURSING SERVICES LLC	10/24/2024	\$100.00	Post Accident Drug Test	1043310 - PROFESSIONAL & TECHNICAL
FORENSIC NURSING SERVICES LLC	10/31/2024	\$320.00	Blood/Urine/Triage, 24SQ03696/24SQ03676	1054311 - PROFESSIONAL & TECHNICAL
		\$420.00		
FP MAILING SOLUTIONS	10/17/2024	\$104.85	Quarterly Mailing Machine Lease - Justice Court	1042310 - PROFESSIONAL & TECHNICAL
FP MAILING SOLUTIONS	10/24/2024	\$137.00	Ink Cartridge for Mailing Machine - Court	1043240 - SUPPLIES
		\$241.85		
FREEDOM MAILING SERVICES, INC	10/31/2024	\$1,025.15	UTILITY BILL PROCESSING & NEWSLETTERS	5240241 - UTILITY BILLING PROCESSING FEES
FREEDOM MAILING SERVICES, INC	10/31/2024	\$1,025.15	UTILITY BILL PROCESSING & NEWSLETTERS	5440241 - UTILITY BILLING PROCESSING FEES
FREEDOM MAILING SERVICES, INC	10/31/2024	\$1,025.17	UTILITY BILL PROCESSING & NEWSLETTERS	5140241 - UTILITY BILLING PROCESSING FEES
		\$3,075.47		
GARNER, VINNY	10/17/2024	\$650.00	Bike Skills Park Bike Repair Station	5740733 - PROSPECTOR VIEW PARK

GENEVA ROCK	10/31/2024	\$212.50	TACH	1060240 - SUPPLIES
HACH COMPANY	10/31/2024	\$259.64	TESTING SUPPLIES	5240520 - WRF - SUPPLIES
HANCOCK, CLARA	10/24/2024	\$30.00	Garden Plot Deposit Refund	6734150 - PARK RENTAL REVENUE
HANSEN, ALLEN & LUCE, INC	10/31/2024	\$268.00	Hansen, Allen and Luce Lead and Service line inventory services	5140310 - PROFESSIONAL & TECHNICAL SVCS
HEALTH EQUITY INC,	10/24/2024	\$880.00	Replenishment for DCRA - Jenna Worthen	1022502 - FSA
HEALTH EQUITY INC,	10/31/2024	\$13.70	FSA Admin Fees - October 2024	1043310 - PROFESSIONAL & TECHNICAL
HEALTH EQUITY INC,	10/31/2024	\$1,369.34	Replenish for HCRA	1022502 - FSA
HEALTH EQUITY INC,	11/1/2024	\$272.73	HSA Contribution Hooser - October 2024	1054145 - SURVIVING SPOUSE BENEFIT PROGRAM
HEALTH EQUITY INC,	11/1/2024	\$11,102.95	Employee & Employer Contributions - October 2024	1022503 - HSA
		\$13,638.72		
HENRY SCHEIN	10/17/2024	\$20.93	Medical Supplies IV FLuid	7657242 - EMS - SUPPLIES
HENRY SCHEIN	10/24/2024	\$41.26	Medical Supplies IV Flush	7657242 - EMS - SUPPLIES
HENRY SCHEIN	10/24/2024	\$14.95	Medical Supplies IV fluid	7657242 - EMS - SUPPLIES
HENRY SCHEIN	10/31/2024	\$625.75	EMS Supplies Medications and IV supplies	7657242 - EMS - SUPPLIES
HENRY SCHEIN	10/31/2024	\$14.95	EMS Supplies IV Fluid	7657242 - EMS - SUPPLIES
		\$717.84		
HOLLAND EQUIPMENT COMPANY	10/17/2024	\$1,275.65	GATOR	1060240 - SUPPLIES
HOLLAND EQUIPMENT COMPANY	10/17/2024	\$1,275.66	GATOR	5140240 - SUPPLIES
HOLLAND EQUIPMENT COMPANY	10/17/2024	\$1,275.66	GATOR	5240240 - SUPPLIES
HOLLAND EQUIPMENT COMPANY	10/17/2024	\$1,275.66	GATOR	5440240 - SUPPLIES
HOLLAND EQUIPMENT COMPANY	10/17/2024	\$325.00	GATOR	1060240 - SUPPLIES
HOLLAND EQUIPMENT COMPANY	10/17/2024	\$325.00	GATOR	5140240 - SUPPLIES
HOLLAND EQUIPMENT COMPANY	10/17/2024	\$325.00	GATOR	5240240 - SUPPLIES
HOLLAND EQUIPMENT COMPANY	10/17/2024	\$325.00	GATOR	5440240 - SUPPLIES
		\$6,402.63		
HONEY BUCKET	10/17/2024	\$80.00	HONEY BUCKET for Cemetery	1077300 - CEMETERY GROUNDS MAINTENANCE
HUMPHRIES INC	10/17/2024	\$66.16	Medical Supplies Oxygen	7657242 - EMS - SUPPLIES
HUMPHRIES INC	10/31/2024	\$26.58	EMS Supplies OXYGEN	7657242 - EMS - SUPPLIES
		\$92.74		
IMPACT GUNS	10/17/2024	\$528.99	Shotgun for new officer	1054702 - COMM ON CRIM & JUV JUST - CCJJ
INTERMOUNTAIN FARMERS, INC.	10/17/2024	\$394.23	STERILANT	1070300 - PARKS GROUNDS SUPPLIES
INVENGO AMERICAN CORP.	10/17/2024	\$370.00	Library Subscriptions	7240210 - BOOKS, SUBSCRIPTIONS & MEMBERSHIPS
INVENGO AMERICAN CORP.	10/17/2024	\$1,508.00	Annual Library Subscriptions	7240210 - BOOKS, SUBSCRIPTIONS & MEMBERSHIPS
		\$1,878.00		
J-U-B ENGINEERING	10/31/2024	\$4,485.48	JUB construction engineering Services for Main Street Widening	4540306 - MAIN STREET WIDENING
JACKSON GROUP PETERBILT, INC.	10/24/2024	\$264.22	Water Pump for Eng 145	7657250 - FIRE - EQUIPMENT MAINTENANCE
JACKSON GROUP PETERBILT, INC.	10/24/2024	\$281.52	Coolant for Eng 145 Water Pump Replacement	7657250 - FIRE - EQUIPMENT MAINTENANCE
		\$545.74		
JAY MECHAM'S COUNTRY GARBAGE	10/31/2024	\$327.46	FALL CLEAN UP	1062610 - LANDFILL CLEAN-UP
JAY MECHAM'S COUNTRY GARBAGE	10/31/2024	\$293.60	FALL CLEAN UP	1062610 - LANDFILL CLEAN-UP
JAY MECHAM'S COUNTRY GARBAGE	10/31/2024	\$194.50	FALL CLEAN UP	1062610 - LANDFILL CLEAN-UP
JAY MECHAM'S COUNTRY GARBAGE	10/31/2024	\$367.45	FALL CLEAN UP	1062610 - LANDFILL CLEAN-UP
JAY MECHAM'S COUNTRY GARBAGE	10/31/2024	\$372.18	FALL CLEAN UP	1062610 - LANDFILL CLEAN-UP
JAY MECHAM'S COUNTRY GARBAGE	10/31/2024	\$361.86	FALL CLEAN UP	1062610 - LANDFILL CLEAN-UP
JAY MECHAM'S COUNTRY GARBAGE	10/31/2024	\$368.31	FALL CLEAN UP	1062610 - LANDFILL CLEAN-UP
JAY MECHAM'S COUNTRY GARBAGE	10/31/2024	\$412.60	FALL CLEAN UP	1062610 - LANDFILL CLEAN-UP

JAY MECHAM'S COUNTRY GARBAGE	10/31/2024	\$81.50	FALL CLEAN UP	1062610 - LANDFILL CLEAN-UP
JAY MECHAM'S COUNTRY GARBAGE	10/31/2024	\$384.65	FALL CLEAN UP	1062610 - LANDFILL CLEAN-UP
JAY MECHAM'S COUNTRY GARBAGE	10/31/2024	\$364.01	FALL CLEAN UP	1062610 - LANDFILL CLEAN-UP
		\$3,528.12		
JOHNSON TIRE SERVICE	10/17/2024	\$872.68	Owens Vehicle Tires	1054250 - EQUIPMENT MAINTENANCE
JOHNSON, AMY	10/31/2024	\$19.83	REISSUE 16/22/2022 DID NOT RECEIVE REIMBURSEMENT CHECK	1015800 - SUSPENSE
JOHNSON, AMY	10/29/2024	-\$19.83	REISSUE 10/29/2024 DID NOT RECEIVE UTILITY REFUND CHECK	1015800 - SUSPENSE
		\$0.00		
JOHNSON, JUSTINE	10/24/2024	\$30.00	Garden Plot Deposit Refund	6734150 - PARK RENTAL REVENUE
LAMB, KALE & KYLEE N *	10/31/2024	\$62.41	Refund: 103004 - LAMB, KALE & KYLEE N *	5113110 - ACCOUNTS RECEIVABLE
LANDMARK EXCAVATING, INC.	10/17/2024	\$153,615.00	Main Street waterline replacement progress payment	5140750 - CAPITAL PROJECTS
LANDMARK EXCAVATING, INC.	10/21/2024	\$596,161.71	Landmark Progress payment for Santaquin Main Street	4540306 - MAIN STREET WIDENING
		\$749,776.71		
LERWILL, SARA	10/17/2024	\$500.00	Building Deposit Refund	6734152 - BUILDING RENTAL REVENUE
LES OLSON COMPANY	10/31/2024	\$530.93	Copy Machine - Service & Usage	4340300 - COPIER CONTRACT
LEXIPOL LLC	10/17/2024	\$6,863.83	Lexipol Software	4340613 - FIRE DEPARTMENT SOFTWARE
LGG INDUSTRIAL, INC.	10/17/2024	\$8.37	Wildland Hose Repair	7657700 - WILDLAND FIRE RES EXPENDITURES
LOCH, LAUREN *	10/31/2024	\$116.36	REISSUE CHECK 05/25/2023 DID NOT RECEIVE UTILITY ACC REFUND	1015800 - SUSPENSE
LOCH, LAUREN *	10/29/2024	-\$116.36	REISSUE CHECK 05/25/2023 DID NOT RECEIVE UTILITY ACC REFUND	1015800 - SUSPENSE
		\$0.00		
LUDLOW, SHANNON	10/24/2024	\$560.00	Adult Softball Officiating	6140670 - ADULT SPORTS
MACEYS - SANTAQUIN	10/17/2024	\$20.97	Class supplies	6840730 - ADULT ENRICHMENT
MANGELSON, DALLIN	10/31/2024	\$18.50	REISSUE CHECK 12/07/2022 DID NOT RECEIVE WITNESS FEE	1015800 - SUSPENSE
MANGELSON, DALLIN	10/29/2024	-\$18.50	REISSUE CHECK 12/07/2022 DID NOT RECEIVE WITNESS FEE	1015800 - SUSPENSE
		\$0.00		
MARCIE QUIGLEY & SANDRA WILKEY *	10/29/2024	-\$153.77	REISSUE CHECK 11/09/2022 DID NOT RECEIVE UTILITY ACCT REFUND	1015800 - SUSPENSE
MOTT, JESSICA	10/24/2024	\$30.00	Garden Plot Deposit Refund	6734150 - PARK RENTAL REVENUE
MOUNTAIN ALARM	10/31/2024	\$213.40	ALARM MONITORING	1051300 - BUILDINGS & GROUND MAINTENANCE
MOUNTAIN WEST AGRICULTURE	10/31/2024	\$356.00	FERTILIZER	1077300 - CEMETERY GROUNDS MAINTENANCE
MOUNTAIN WEST AGRICULTURE	10/31/2024	\$1,069.60	FERTILIZER	1070300 - PARKS GROUNDS SUPPLIES
		\$1,425.60		
MOUNTAINLAND ASSOCIATIONS OF GOVERNMENTS	10/17/2024	\$31,250.01	MAG Additional Services (lobbying services)	4540210 - PROFESSIONAL SERVICES
MOUNTAINLAND SUPPLY	10/17/2024	\$1,065.67	METER ADAPTERS	5140242 - METERS & MXU'S
MOUNTAINLAND SUPPLY	10/17/2024	\$1,065.67	METER ADAPTERS	5240242 - METERS & MXU'S
MOUNTAINLAND SUPPLY	10/17/2024	\$1,065.67	METER ADAPTERS	5440242 - METERS & MXU'S
MOUNTAINLAND SUPPLY	10/17/2024	\$1,335.84	HVAC FILTERS	1051240 - SUPPLIES
MOUNTAINLAND SUPPLY	10/17/2024	\$296.42	MAINSTREET PROJECT	5140240 - SUPPLIES
MOUNTAINLAND SUPPLY	10/17/2024	\$3,211.36	LINE LOCATOR EQUIPMENT	4241060 - EQUIPMENT PURCHASES
MOUNTAINLAND SUPPLY	10/17/2024	\$393.24	WATER/PI PARTS	5140240 - SUPPLIES
MOUNTAINLAND SUPPLY	10/17/2024	\$393.25	WATER/PI PARTS	5440240 - SUPPLIES
MOUNTAINLAND SUPPLY	10/17/2024	\$366.69	MARKING AND WATER/PI PARTS	5140240 - SUPPLIES

MOUNTAINLAND SUPPLY	10/17/2024	\$366.70	MARKING AND WATER/PI PARTS	5440240 - SUPPLIES
MOUNTAINLAND SUPPLY	10/17/2024	\$77.57	MARKING PAINT	5140240 - SUPPLIES
MOUNTAINLAND SUPPLY	10/17/2024	\$77.57	MARKING PAINT	5440240 - SUPPLIES
MOUNTAINLAND SUPPLY	10/17/2024	\$186.45	WATER//PI PARTS	5440240 - SUPPLIES
MOUNTAINLAND SUPPLY	10/17/2024	\$186.46	WATER//PI PARTS	5140240 - SUPPLIES
MOUNTAINLAND SUPPLY	10/17/2024	\$299.59	WATER PARTS	5140240 - SUPPLIES
MOUNTAINLAND SUPPLY	10/31/2024	\$105.26	MXU'S	5240242 - METERS & MXU'S
MOUNTAINLAND SUPPLY	10/31/2024	\$135.34	MXU'S	5240242 - METERS & MXU'S
MOUNTAINLAND SUPPLY	10/31/2024	\$2,381.87	METERS	5240242 - METERS & MXU'S
MOUNTAINLAND SUPPLY	10/31/2024	\$2,381.88	METERS	5140242 - METERS & MXU'S
MOUNTAINLAND SUPPLY	10/31/2024	\$2,381.88	METERS	5440240 - SUPPLIES
MOUNTAINLAND SUPPLY	10/31/2024	\$2,513.39	PI METER	4140829 - PI METER UPGRADE PROJECT
MOUNTAINLAND SUPPLY	10/31/2024	\$2,400.00	HYDRANT METER	5140240 - SUPPLIES
MOUNTAINLAND SUPPLY	10/31/2024	\$648.39	WATER AND PI PARTS	5440240 - SUPPLIES
MOUNTAINLAND SUPPLY	10/31/2024	\$648.40	WATER AND PI PARTS	5140240 - SUPPLIES
MOUNTAINLAND SUPPLY	10/31/2024	\$99.97	TOOLS	5140240 - SUPPLIES
MOUNTAINLAND SUPPLY	10/31/2024	\$654.16	WATER PI PARTS	5140240 - SUPPLIES
MOUNTAINLAND SUPPLY	10/31/2024	\$654.16	WATER PI PARTS	5440240 - SUPPLIES
MOUNTAINLAND SUPPLY	10/31/2024	\$15.21	PI PARTS	5440240 - SUPPLIES
MOUNTAINLAND SUPPLY	10/31/2024	-\$296.42	RETURNS	5140240 - SUPPLIES
MOUNTAINLAND SUPPLY	10/31/2024	\$192.50	WATER SUPPLIES	5140240 - SUPPLIES
		\$25,304.14		
NERDIN, HEATHER	10/24/2024	\$30.00	Garden Plot Deposit Refund	6734150 - PARK RENTAL REVENUE
NIELSEN & SENIOR, ATTORNEYS	10/24/2024	\$21,628.69	Legal Services - Criminal Prosecution	1043331 - LEGAL
NIELSEN & SENIOR, ATTORNEYS	10/24/2024	\$5,218.54	Legal Services - Civil	1043331 - LEGAL
		\$26,847.23		
NORTH AMERICAN UV INC	10/31/2024	\$6,880.00	UV BULBS AND BALLAST	5240550 - WRF - EQUIPMENT MAINTENANCE
OLSON, DAN	10/17/2024	\$409.52	Mayor Travel to Washington County for Utah Transportation Commission meetings	1041230 - EDUCATION, TRAINING & TRAVEL
OUT BACK GRAPHICS, LLC	10/31/2024	\$135.00	Business Cards Worwood/Lloyd	1054240 - SUPPLIES
PASSEY, MORGAN	10/24/2024	\$30.00	Garden Plot Deposit Refund	6734150 - PARK RENTAL REVENUE
PAYSON AUTO SUPPLY - NAPA	10/31/2024	\$65.73	SHOP SUPPLIES	1060240 - SUPPLIES
PAYSON AUTO SUPPLY - NAPA	10/31/2024	\$65.73	SHOP SUPPLIES	5140240 - SUPPLIES
PAYSON AUTO SUPPLY - NAPA	10/31/2024	\$65.73	SHOP SUPPLIES	5240240 - SUPPLIES
PAYSON AUTO SUPPLY - NAPA	10/31/2024	\$65.73	SHOP SUPPLIES	5440240 - SUPPLIES
PAYSON AUTO SUPPLY - NAPA	10/31/2024	\$96.94	PW56	1060250 - EQUIPMENT MAINTENANCE
		\$359.86		
PRINCIPAL LIFE INSURANCE COMPANY	10/24/2024	\$118.94	Dental & Vision Premium - Nov 2024 - COBRA - Hooser	1054145 - SURVIVING SPOUSE BENEFIT PROGRAM
PRINCIPAL LIFE INSURANCE COMPANY	10/24/2024	\$642.27	Vision Premiums - Oct 2024	1022508 - VISION
PRINCIPAL LIFE INSURANCE COMPANY	10/24/2024	\$5,464.46	Dental Premiums - Oct 2024	1022501 - DENTAL
PRINCIPAL LIFE INSURANCE COMPANY	10/29/2024	\$682.43	Vision Premiums - Oct 2024	1022508 - VISION
PRINCIPAL LIFE INSURANCE COMPANY	10/29/2024	\$5,898.47	Dental Premiums - Oct 2024	1022501 - DENTAL
		\$12,806.57		
PURCELL TIRE & SERVICE CENTER	10/31/2024	\$296.05	TIRE REPAIR PW49	1060250 - EQUIPMENT MAINTENANCE
REVCO	10/24/2024	\$597.51	Copy Machine Lease Contract - City Hall	4340300 - COPIER CONTRACT
RIOS, LILIANA S.	10/31/2024	\$114.00	Interpreter Services of Justice Court	1042310 - PROFESSIONAL & TECHNICAL
ROCKY MOUNTAIN POWER	10/17/2024	\$32.11	509 FIRESTONE DRIVE	1060270 - UTILITIES - STREET LIGHTS
ROCKY MOUNTAIN POWER	10/17/2024	\$17.11	1250 S CANYON ROAD	5440273 - UTILITIES
ROCKY MOUNTAIN POWER	10/17/2024	\$1,510.97	1100 S CANYON ROAD	5440273 - UTILITIES

ROCKY MOUNTAIN POWER	10/17/2024	\$5.16	80 E 770 N	1060270 - UTILITIES - STREET LIGHTS
ROCKY MOUNTAIN POWER	10/17/2024	\$22.00	154 E 950 S	1060270 - UTILITIES - STREET LIGHTS
ROCKY MOUNTAIN POWER	10/17/2024	\$46.36	1005 S RED BARN	1060270 - UTILITIES - STREET LIGHTS
ROCKY MOUNTAIN POWER	10/17/2024	\$52.60	415 TRAVERTINE WAY	1060270 - UTILITIES - STREET LIGHTS
ROCKY MOUNTAIN POWER	10/17/2024	\$20.09	1026 E MAIN STREET	1070270 - UTILITIES
ROCKY MOUNTAIN POWER	10/17/2024	\$18.66	1000 N CENTER PARK	1070270 - UTILITIES
ROCKY MOUNTAIN POWER	10/17/2024	\$425.31	1215 N CENTER ST - PUBLIC WORKS BLDG	1051270 - UTILITIES
ROCKY MOUNTAIN POWER	10/17/2024	\$833.39	10 W GINGER GOLD ROAD (LIFT STATION)	5240270 - UTILITIES
ROCKY MOUNTAIN POWER	10/17/2024	\$12,710.20	1215 N CENTER	5240500 - WRF - UTILITIES
ROCKY MOUNTAIN POWER	10/31/2024	\$18.02	1852 S MARIGOLD WAY	1060270 - UTILITIES - STREET LIGHTS
ROCKY MOUNTAIN POWER	10/31/2024	\$27.11	150 S 900 E	1060270 - UTILITIES - STREET LIGHTS
ROCKY MOUNTAIN POWER	10/31/2024	\$28.57	115 W 860 N - STRONGBOX	1060270 - UTILITIES - STREET LIGHTS
ROCKY MOUNTAIN POWER	10/31/2024	\$31.58	1269 S RED CLIFF DRIVE	1060270 - UTILITIES - STREET LIGHTS
ROCKY MOUNTAIN POWER	10/31/2024	\$35.51	1230 S BLUFF ST	1060270 - UTILITIES - STREET LIGHTS
ROCKY MOUNTAIN POWER	10/31/2024	\$63.37	1595 S LONGVIEW ROAD	1060270 - UTILITIES - STREET LIGHTS
ROCKY MOUNTAIN POWER	10/31/2024	\$187.66	759 S BADGER WAY	1060270 - UTILITIES - STREET LIGHTS
		\$16,085.78		
ROWLEY'S SOUTH RIDGE FARMS	10/24/2024	\$2,510.00	Columbus Day Employee/Family Activity	1043483 - EMPLOYEE ENGAGEMENT
RUSSELL & LEIGHANN JOHNSON (RENTAL) +	10/29/2024	-\$12.56	REISSUE CHECK 10/18/2022 DID NOT RECEIVE UTILITY ACCT REFUND	1015800 - SUSPENSE
SAM'S CLUB	10/17/2024	\$109.82	SENIORS LUNCH	7540480 - FOOD
SAM'S CLUB	10/17/2024	\$173.84	SENIORS LUNCH	7540480 - FOOD
SAM'S CLUB	10/17/2024	\$222.11	SENIORS LUNCH	7540480 - FOOD
SAM'S CLUB	10/17/2024	\$425.08	SENIORS LUNCH	7540480 - FOOD
SAM'S CLUB	10/17/2024	\$699.60	SENIORS LUNCH	7540480 - FOOD
SAM'S CLUB	10/17/2024	\$744.03	SENIORS LUNCH	7540480 - FOOD
		\$2,374.48		
SANTAQUIN CITY UTILITIES	10/25/2024	\$125.00	Cemetery	1022350 - UTILITIES PAYABLE
SANTAQUIN CITY UTILITIES	10/25/2024	\$805.00	Utilities	1022350 - UTILITIES PAYABLE
SANTAQUIN CITY UTILITIES	10/30/2024	\$20.00	Cemetery	1022350 - UTILITIES PAYABLE
		\$950.00		
SANTAQUIN MARKET ACE	10/17/2024	\$29.67	Basketball stand reinstallation Orchard Lane Park.	1070300 - PARKS GROUNDS SUPPLIES
SANTAQUIN MARKET ACE	10/17/2024	\$12.59	HARVEST VIEW PARK Tape	1070300 - PARKS GROUNDS SUPPLIES
SANTAQUIN MARKET ACE	10/17/2024	\$10.38	Edger blade and misc fasteners.	1070300 - PARKS GROUNDS SUPPLIES
		\$52.64		
SANTOS, ELLIANA D	10/24/2024	\$30.00	Garden Plat Deposit Refund	6734150 - PARK RENTAL REVENUE
SCHINDLER ELEVATOR	10/31/2024	\$9,469.00	ELEVATOR REPAIR- PUBLIC SAFETY	1051300 - BUILDINGS & GROUND MAINTENANCE
SELECTHEALTH, INC	10/24/2024	\$54.00	HSA Admin Fees	1043310 - PROFESSIONAL & TECHNICAL
SELECTHEALTH, INC	10/24/2024	\$889.00	Health Insurance Premium - Nov 2024 - Hooser	1054145 - SURVIVING SPOUSE BENEFIT PROGRAM
SELECTHEALTH, INC	10/24/2024	\$63,617.00	Health Insurance Premiums - Nov 2024	1022500 - HEALTH INSURANCE
		\$64,560.00		
SKAGGS PUBLIC SAFETY UNIFORM	10/31/2024	\$1,350.44	New Officer Uniforms and Equipment	1054702 - COMM ON CRIM & JUV JUST -CCJJ
SKM INC	10/17/2024	\$2,203.50	GE LICENSE SUBSCRIPTION RENEWAL	4340614 - PUBLIC WORKS SOFTWARE
SMITH, ABBY & CODY *	10/29/2024	-\$37.28	REISSUE CHECK 08/10/2022 DID NOT RECEIVE UTILITY ACCT REFUND	1015800 - SUSPENSE
SOUTH JORDAN CANAL	10/24/2024	\$2,507.50	Annual Water Assessment for South Jordan Canal Co	5440253 - WATER ASSESSMENTS
SPRINKLER WORLD - PAY STANDARD PLUMBING	10/31/2024	\$173.17	CHRISTMAS LIGHTS	1051480 - CHRISTMAS LIGHTS
STAILNAKER, ZACHARY	10/24/2024	\$67.66	Trust Overpayment - Court Fine	1022430 - COURT FINES AND FORFEITURES

STAKER PARSON COMPANIES	10/31/2024	\$2,224.25	ASPHALT PATCHING	4540200 - ROAD MAINTENANCE
STAKER PARSON COMPANIES	10/31/2024	\$415.94	PATCHING	1060240 - SUPPLIES
STAKER PARSON COMPANIES	10/31/2024	\$519.93	PATCHING	1060240 - SUPPLIES
		\$3,160.12		
STAPLES	10/24/2024	\$57.02	Office Supplies	1043240 - SUPPLIES
STRINGHAM'S HARDWARE	10/31/2024	\$15.98	PW88	1060250 - EQUIPMENT MAINTENANCE
STRINGHAM'S HARDWARE	10/31/2024	\$6.49	PW56	1060250 - EQUIPMENT MAINTENANCE
STRINGHAM'S HARDWARE	10/31/2024	\$19.06	SPRINKLER PARTS	1077300 - CEMETERY GROUNDS MAINTENANCE
STRINGHAM'S HARDWARE	10/31/2024	\$13.28	LAMB RENTAL	1051300 - BUILDINGS & GROUND MAINTENANCE
		\$54.81		
TEAM UP ATHLETICS OF CENTRAL UTAH	10/17/2024	\$812.00	Youth sport basketball uniforms	6140665 - YOUTH SPORTS
TERRY, NICOLE	10/17/2024	\$50.00	Park Rental Refund	6734150 - PARK RENTAL REVENUE
THATCHER COMPANY	10/17/2024	\$1,947.50	TCHLOR	5240510 - WRF - CHEMICAL SUPPLIES
THE CLASSIC CAR WASH OF SANTAQUIN LLC	10/17/2024	\$30.40	September 2024 Car Washes for Building Inspection Vehicles	1068250 - EQUIPMENT MAINT
THE CLASSIC CAR WASH OF SANTAQUIN LLC	10/17/2024	\$150.00	PD Car Washes, September 2024	1054250 - EQUIPMENT MAINTENANCE
THE CLASSIC CAR WASH OF SANTAQUIN LLC	10/17/2024	\$5.86	CAR WASH	5440240 - SUPPLIES
THE CLASSIC CAR WASH OF SANTAQUIN LLC	10/17/2024	\$5.87	CAR WASH	5140240 - SUPPLIES
THE CLASSIC CAR WASH OF SANTAQUIN LLC	10/17/2024	\$5.87	CAR WASH	5240240 - SUPPLIES
THE CLASSIC CAR WASH OF SANTAQUIN LLC	10/17/2024	\$12.00	CAR WASH	1048240 - SUPPLIES
		\$210.00		
THE HARTFORD	10/15/2024	-\$950.85	Life, ADD, LTD & Sup Life - Credit from July Selt Bill	1022504 - LIFE/ADD
THE HARTFORD	10/15/2024	\$6,854.09	Life, ADD, LTD & Sup Life - October 2024 (Adj From July-Sept)	1022504 - LIFE/ADD
		\$5,903.24		
USDA - RURAL DEVELOPMENT	10/15/2024	\$4,656.47	Principal - 2011A-2 Sewer Revenue	522540.2 - 2011A-2 Sewer Revenue Bond repaid
USDA - RURAL DEVELOPMENT	10/15/2024	\$5,914.53	Interest - 2011A-2 Sewer Revenue	5240820 - DEBT SERVICE - INTEREST
		\$10,571.00		
UTAH CONTAINER & TANK, LLC	10/31/2024	\$250.00	CONTAINER RENTAL	4140829 - PI METER UPGRADE PROJECT
UTAH COUNTY LODGE #31	10/25/2024	\$207.00	FOP Dues (Ut County Lodge #31)	1022425 - FOP DUES
UTAH COUNTY LODGE #31	10/30/2024	\$23.00	FOP Dues (Ut County Lodge #31)	1022425 - FOP DUES
		\$230.00		
UTAH STATE RETIREMENT	10/23/2024	-\$9.46	Credit for overpayment on Brett Lloyd pp end date 09/07/2024	1054130 - EMPLOYEE BENEFITS
UTAH STATE RETIREMENT	10/23/2024	\$30.00	401K	1022300 - RETIREMENT PAYABLE
UTAH STATE RETIREMENT	10/23/2024	\$425.02	State Retirement	1022300 - RETIREMENT PAYABLE
UTAH STATE RETIREMENT	10/23/2024	\$5.00	Traditional IRA	1022300 - RETIREMENT PAYABLE
UTAH STATE RETIREMENT	10/23/2024	\$91.64	Retirement Loan Payment	1022325 - RETIREMENT LOAN PAYMENT
UTAH STATE RETIREMENT	10/23/2024	\$387.00	Post Retirement (After 7/2010)	1022300 - RETIREMENT PAYABLE
UTAH STATE RETIREMENT	10/23/2024	\$719.90	401K - Tier 1 Parity	1022300 - RETIREMENT PAYABLE
UTAH STATE RETIREMENT	10/23/2024	\$1,368.00	Roth IRA	1022300 - RETIREMENT PAYABLE
UTAH STATE RETIREMENT	10/23/2024	\$1,477.59		457 1022300 - RETIREMENT PAYABLE
UTAH STATE RETIREMENT	10/23/2024	\$4,616.71	401K	1022300 - RETIREMENT PAYABLE
UTAH STATE RETIREMENT	10/23/2024	\$26,580.06	State Retirement	1022300 - RETIREMENT PAYABLE
		\$35,691.46		
UTAH STATE TAX COMMISSION	10/29/2024	\$796.10	State Income Tax	1022230 - STATE WITHHOLDING PAYABLE
UTAH STATE TAX COMMISSION	10/29/2024	\$8,233.37	State Income Tax	1022230 - STATE WITHHOLDING PAYABLE
UTAH STATE TAX COMMISSION	10/29/2024	\$7,308.95	State Income Tax	1022230 - STATE WITHHOLDING PAYABLE
UTAH STATE TAX COMMISSION	11/1/2024	\$9.31	State Sales Tax - 7-1-2024 to 9-30-2024 - PD Shirt Sales	1038940 - POLICE - SHIRT SALES
UTAH STATE TAX COMMISSION	11/1/2024	\$22.16	State Sales Tax - 7-1-2024 to 9-30-2024 - Library Book Sales	7238810 - MISC. - BOOK SALES



UTAH STATE TAX COMMISSION	11/1/2024	\$166.34 \$16,536.23	State Sales Tax - 7-1-2024 to 9-30-2024 - Snack Shack Sales	6134200 - SNACK SHACK PROCEEDS
UTAH STATE TREASURER	10/30/2024	\$32.14	Unclaimed Property - Fletcher	1015800 - SUSPENSE
UTAH STATE TREASURER	10/30/2024	\$12.56	Unclaimed Property - Johnson	1015800 - SUSPENSE
UTAH STATE TREASURER	10/30/2024	\$153.77	Unclaimed Property - Wilson & Quigley	1015800 - SUSPENSE
UTAH STATE TREASURER	10/30/2024	\$37.28 \$235.75	Unclaimed Property - Smith	1015800 - SUSPENSE
UTAH VALLEY UNIVERSITY	10/17/2024	\$40.00	Certification Fee Statler	7657230 - FIRE - EDUCATION, TRAINING & TRAVEL
VAZQUEZ, MIGUEL	10/24/2024	\$18.50	DLD Hearing on 9/26/24	1042310 - PROFESSIONAL & TECHNICAL
VERIZON WIRELESS	10/31/2024	\$469.21	Police Phones	1054280 - TELEPHONE
VERIZON WIRELESS	10/31/2024	\$680.17	Police Jetpacks	1054340 - CENTRAL DISPATCH FEES
VERIZON WIRELESS	10/31/2024	\$130.99	Fire/EMS Telephone	7657280 - TELEPHONE
VERIZON WIRELESS	10/31/2024	\$100.04	Comm Dev Jetpacks	1068280 - TELEPHONE
VERIZON WIRELESS	10/31/2024	\$40.01	GPS Data Collector	1048280 - TELEPHONE
VERIZON WIRELESS	10/31/2024	\$401.97	Pub Works PI Monitors	5140240 - SUPPLIES
VERIZON WIRELESS	10/31/2024	\$42.90	Amalie Ottley Phone	1043280 - TELEPHONE
VERIZON WIRELESS	10/31/2024	\$42.90 \$1,908.19	Gregg Hiatt Phone	5240280 - TELEPHONE
VESTIS FIRST AID & SAFETY LOCKBOX	10/17/2024	\$247.95	Eye Was Service	7657242 - EMS - SUPPLIES
VESTIS FIRST AID & SAFETY LOCKBOX	10/17/2024	\$82.51	FIRST AID SUPPLIES	1060350 - SAFETY & PPE
VESTIS FIRST AID & SAFETY LOCKBOX	10/17/2024	\$82.51	FIRST AID SUPPLIES	1070350 - SAFETY - PPE
VESTIS FIRST AID & SAFETY LOCKBOX	10/17/2024	\$82.51	FIRST AID SUPPLIES	5140350 - SAFETY & PPE
VESTIS FIRST AID & SAFETY LOCKBOX	10/17/2024	\$82.51	FIRST AID SUPPLIES	5440350 - SAFETY & PPE
VESTIS FIRST AID & SAFETY LOCKBOX	10/17/2024	\$82.52 \$660.51	FIRST AID SUPPLIES	5240350 - SAFETY & PPE
WALMART BRC - GE CAPITAL RETAIL BANK	10/24/2024	\$23.78	SENIOR FOOD	7540480 - FOOD
WALMART BRC - GE CAPITAL RETAIL BANK	10/24/2024	\$24.36	SING & DANCE	6840725 - YOUTH ENRICHMENT
WALMART BRC - GE CAPITAL RETAIL BANK	10/24/2024	\$32.92	COOKING CLASS	6840725 - YOUTH ENRICHMENT
WALMART BRC - GE CAPITAL RETAIL BANK	10/24/2024	\$68.60	COOKING CLASS	6840725 - YOUTH ENRICHMENT
WALMART BRC - GE CAPITAL RETAIL BANK	10/24/2024	\$75.74	SENIOR FOOD	7540480 - FOOD
WALMART BRC - GE CAPITAL RETAIL BANK	10/24/2024	\$94.02	SENIOR FOOD	7540480 - FOOD
WALMART BRC - GE CAPITAL RETAIL BANK	10/24/2024	\$99.27	SENIOR KITCHEN SUPPLIES	7540480 - FOOD
WALMART BRC - GE CAPITAL RETAIL BANK	10/24/2024	\$136.58	SENIOR FOOD	7540480 - FOOD
WALMART BRC - GE CAPITAL RETAIL BANK	10/24/2024	\$161.06	MUSEUM	6340240 - SUPPLIES
WALMART BRC - GE CAPITAL RETAIL BANK	10/24/2024	\$203.76	GARLAND FOR STAIRS @ CITY HALL	1043240 - SUPPLIES
WALMART BRC - GE CAPITAL RETAIL BANK	10/24/2024	\$252.36	SENIOR FOOD	7540480 - FOOD
WALMART BRC - GE CAPITAL RETAIL BANK	10/24/2024	\$384.15	SENIOR FOOD	7540480 - FOOD
WALMART BRC - GE CAPITAL RETAIL BANK	10/24/2024	\$393.38 \$1,949.98	GARLAND & PICKS FOR STAIRS @ CITY HALL	1043240 - SUPPLIES
WANG, VICTORIA	10/31/2024	\$82.00	Interpreter Services - Justice Court	1042310 - PROFESSIONAL & TECHNICAL
WASATCH LAMINATE INC.	10/17/2024	\$7,537.50	Final payment for lockers	4140707 - PUBLIC SAFETY BUILDING REMODEL
WAXIE SANITARY SUPPLY	10/31/2024	\$1,084.61	CLEANING SUPPLES	1051240 - SUPPLIES
WORTHEN, JENNA	10/31/2024	\$102.00	ULEAP Conference Per Diem	1054230 - EDUCATION, TRAINING & TRAVEL
ZIONS BANK-CASH	10/23/2024	\$200.00	Spooky Night at Museum Petty Cash	6340240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC-AMALIE OTTLEY	10/15/2024	-\$19.08	Radisson Hotel for ULCT conference - fraudulent charge contested and refunded.	1041230 - EDUCATION, TRAINING & TRAVEL
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$17.98	Maceys - Council dinner	1041610 - OTHER SERVICES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$50.00	Maceys - gift cards for business spotlight basket	1041610 - OTHER SERVICES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$64.00	Jimmy Johns - Council dinner	1041610 - OTHER SERVICES

ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$79.29	Maceys - treats for Council meetings, work meetings, and business spotlight gift basket.	1041610 - OTHER SERVICES
ZIONS BANK-SANTAQUIN-CC-CHRIS LINDQUIST	10/15/2024	\$36.98	Amazon - Honda generator Parallel cables	7657246 - EMERGENCY MANAGEMENT
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$1,259.00	Amzn Mktp Us - Portable Inverter Generator	7657246 - EMERGENCY MANAGEMENT
ZIONS BANK-SANTAQUIN-CC-DAN OLSON	10/15/2024	\$9.46	Arbys 8931 - Lunch	1041610 - OTHER SERVICES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$43.28	San Francisco Sourdough - Business Lunch	1041610 - OTHER SERVICES
ZIONS BANK-SANTAQUIN-CC-FIRE DEPARTMENT	10/15/2024	\$21.30	Get Trained Utah CPR CARDS	7657235 - EMS - EDUCATION, TRAINING & TRAVEL
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$35.99	Amazon Printer cartridges	7657239 - OFFICE SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$148.95	Nps - Orem Chain saw scabbards	7657700 - WILDLAND FIRE RES EXPENDITURES
ZIONS BANK-SANTAQUIN-CC-JACKIE BACKMAN	10/15/2024	\$6.80	Family Dollar	6840725 - YOUTH ENRICHMENT
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$28.71	Maceys In Santaqui- GL60-40-725-Cooking Class	6840725 - YOUTH ENRICHMENT
ZIONS BANK-SANTAQUIN-CC-JASON BOND	10/15/2024	\$2.12	Cbt*svc Fee Utah Cnty Credit Card Fee	1043220 - NOTICES,ORDINANCES,PUBLICATION
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$40.00	United - Baggage Fee for Flight to 2024 ICMA Conference for Jason Bond	1078230 - EDUCATION,TRAINING & TRAVEL
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$40.00	United - Baggage Fees from 2024 ICMA Conference fro Jason Bond	1078230 - EDUCATION,TRAINING & TRAVEL
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$50.00	Brigham Young Univ Web - BYU Alumni Dinner Event for Jason Bond at 2024 ICMA Conference	1078230 - EDUCATION,TRAINING & TRAVEL
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$50.00	Gdp*utah Business License - UBLA Membership Dues for Stephanie Christensen	1078210 - BOOKS, SUBSCRIPT, & MEMBERSHIP
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$58.82	Mag Usa - Parking at SLC	1078230 - EDUCATION,TRAINING & TRAVEL
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$80.00	Cbt*utah County Recording Fees	1043220 - NOTICES,ORDINANCES,PUBLICATION
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$240.00	Intl Code Council Inc - Commercial Plumbing Inspector Exam for Jon Hepworth	1068230 - EDUCATION, TRAINING & TRAVEL
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$1,535.00	Discountmugs.Com - Blankets for Columbus Day Employee Gift	1043483 - EMPLOYEE ENGAGEMENT
ZIONS BANK-SANTAQUIN-CC-JASON CALLAWAY	10/15/2024	-\$88.89	Credit Voucher Amazon Mark* Rk4c73n20/survey pole return	5140240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	-\$8.40	Credit Voucher Lowes #03427/blind return for Lamb house	1051300 - BUILDINGS & GROUND MAINTENANCE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$108.88	Amazon Mark* Rk4c73n20/Survey Pole for Juniper	1051240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$158.64	Amazon Reta* Bm0kr2dj3/ Shims for aligning motors and pumps	5440250 - EQUIPMENT MAINTENANCE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$158.65	Amazon Reta* Bm0kr2dj3/ Shims for aligning motors and pumps	5140250 - EQUIPMENT MAINTENANCE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$158.65	Amazon Reta* Bm0kr2dj3/ Shims for aligning motors and pumps	5240250 - EQUIPMENT MAINTENANCE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$210.80	Lowes #03427/Supplies for pavilion at Prospector View	5740733 - PROSPECTOR VIEW PARK
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$240.00	Sq *heavens Best Carpet/Carpet cleaning for Lamb home	1051300 - BUILDINGS & GROUND MAINTENANCE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$263.00	Mountain Country Equipm/Gate for landfill	1062240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$277.07	Grainger/Brackets to install cameras at Harvest View.	1070300 - PARKS GROUNDS SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$323.94	Lowes #03427/Blinds for Lamb rental.	1051300 - BUILDINGS & GROUND MAINTENANCE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$344.02	White Cap #060/Supplies for Prospector View Pavilion	5740733 - PROSPECTOR VIEW PARK
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$749.07	Shepherds Carpets & Floor/Flooring for lamb home	1051300 - BUILDINGS & GROUND MAINTENANCE
ZIONS BANK-SANTAQUIN-CC-JENNIFER WAGNER	10/15/2024	\$2.99	Kindle book	7240210 - BOOKS, SUBSCRIPTIONS & MEMBERSHIPS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$4.68	Wal-Mart story time	7240320 - PROGRAMS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$7.95	Amazon Mktpl	7240210 - BOOKS, SUBSCRIPTIONS & MEMBERSHIPS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$8.49	Amazon both storytime	7240320 - PROGRAMS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$8.63	Amazon books	7240210 - BOOKS, SUBSCRIPTIONS & MEMBERSHIPS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$8.80	Usps Ill grant	7240760 - OTHER GRANT EXPENSES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$9.96	Amazon dvd	7240210 - BOOKS, SUBSCRIPTIONS & MEMBERSHIPS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$9.99	Kindle Svcs book	7240210 - BOOKS, SUBSCRIPTIONS & MEMBERSHIPS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$10.99	Amzn book	7240210 - BOOKS, SUBSCRIPTIONS & MEMBERSHIPS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$11.58	Maceys MTH popcorn	7240320 - PROGRAMS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$11.94	Wm Supercenter story time	7240320 - PROGRAMS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$12.79	Amazon dvd	7240210 - BOOKS, SUBSCRIPTIONS & MEMBERSHIPS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$12.99	Kindle Svcs book	7240210 - BOOKS, SUBSCRIPTIONS & MEMBERSHIPS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$13.20	Usps Ill grant	7240760 - OTHER GRANT EXPENSES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$13.48	Amazon mcbc bookclub	7240320 - PROGRAMS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$13.69	Costco Whse #1118	7240320 - PROGRAMS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$14.62	Purchase Usps Po 4978880655	7240760 - OTHER GRANT EXPENSES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$14.84	Amzn activity kit	7240770 - LIBRARY BOARD FUND RAISER EXPENDITURES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$15.96	Amazon cleaning supply	7240240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$16.42	Wal-Mart magic tree house	7240320 - PROGRAMS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$17.97	Amazon book	7240210 - BOOKS, SUBSCRIPTIONS & MEMBERSHIPS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$19.02	Usps Ill grant	7240760 - OTHER GRANT EXPENSES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$19.58	Amzn activity kit	7240770 - LIBRARY BOARD FUND RAISER EXPENDITURES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$29.97	Amazon sand for middle chapter book club	7240320 - PROGRAMS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$30.09	Amazon office/break room supplies	7240240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$31.96	Amazon both storytime	7240240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$33.97	Amazon staff heater/plant help	7240240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$36.54	Amazon supplies	7240240 - SUPPLIES

ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$39.04	Usps Ill grant	7240760 - OTHER GRANT EXPENSES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$43.32	Amazon break room	7240240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$44.31	Maceys break room/story time	7240240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$46.30	Purchase Amzn Mktp Us	7240770 - LIBRARY BOARD FUND RAISER EXPENDITURES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$69.99	Amazon yoto	7240770 - LIBRARY BOARD FUND RAISER EXPENDITURES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$72.01	Amazon activity kit	7240770 - LIBRARY BOARD FUND RAISER EXPENDITURES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$83.52	Amazon activity kits	7240770 - LIBRARY BOARD FUND RAISER EXPENDITURES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$89.85	Amazon magic tree house books	7240770 - LIBRARY BOARD FUND RAISER EXPENDITURES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$98.31	Amazon books	7240210 - BOOKS, SUBSCRIPTIONS & MEMBERSHIPS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$131.42	Amazon books	7240210 - BOOKS, SUBSCRIPTIONS & MEMBERSHIPS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$1,336.00	Amazon books/Columbus Day per Jason Bond	1043483 - EMPLOYEE ENGAGEMENT
ZIONS BANK-SANTAQUIN-CC-JOHN BRADLEY	10/15/2024	-\$70.00	Cr. Voucher Canyon Hills Golf. After payment given, we asked for sales tax refund. They rounded up	6140670 - ADULT SPORTS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	-\$1.26	Credit Voucher Anthem Sports, Llc. Sales Tax Refund. Race Timer Thermal Paper.	6740240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$4.42	Pidj.Co. Event texting.	6740310 - PROFESSIONAL & TECHNICAL
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$10.90	Diamond Parking. John Conference Parking. Thursday	6740230 - EDUCATION, TRAINING, & TRAVEL
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$10.90	Diamond Parking. John Conference Parking. Wed	6740230 - EDUCATION, TRAINING, & TRAVEL
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$16.92	Pidj.Co. Sport texting.	6140310 - PROFESSIONAL & TECHNICAL SERVICES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$22.51	Ride N Bikes Llc. Fix tire on City ebike	6740630 - OUTDOOR RECREATION INITIATIVE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$24.72	Maceys In Santaquin. Cross Country Meet Snacks.	6140665 - YOUTH SPORTS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$28.08	Anthem Sports, Llc. Race Timer Thermal Paper.	6740240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$32.86	Amazon. Explore your Park event food.	6740620 - HEALTH & WELLNESS INITIATIVE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$51.99	Amazon. Museum Spooky Night Rack Card Plastic Holders	6640720 - RAP TAX EXPENSE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$70.29	Crown Awards. Halloween Cornhole Tournament Awards.	6140675 - OUTDOOR RECREATION PROGRAMS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$90.93	Maceys. Doughnuts for Bike Skills Park Grand Opening event.	5740733 - PROSPECTOR VIEW PARK
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$119.26	Wal-Mart. Gift Card Awards for Golf Tournament.	6140670 - ADULT SPORTS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$175.00	Gethealthytah. Healthy Utah Conference. Healthy Santaquin Grant. Lindsay Scott	6740620 - HEALTH & WELLNESS INITIATIVE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$235.00	Utah Recreation And Parks Association Director Retreat Registration. John Bradley	6740230 - EDUCATION, TRAINING, & TRAVEL
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$500.00	Canyon Hills Golf. Golf Tournament Award Gift Cards	6140670 - ADULT SPORTS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$530.90	Creative Signs. Museum Spooky Night at the Museum 1,000 Rack Cards. Advertising.	6640720 - RAP TAX EXPENSE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$1,104.00	Canyon Hills Golf Tourmmt. Cart & Green Fees. (Will refund \$69.81 in sales tax on diff. transaction)	6140670 - ADULT SPORTS
ZIONS BANK-SANTAQUIN-CC-JON LUNDELL	10/15/2024	\$7.20	Maceys In Santaquin for Landmark waterline crews	1048230 - EDUCATION, TRAINING, TRAVEL
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$15.90	Ivanovs Market for Landmark waterline crews	1048240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$120.00	Esri - GIS online credits	1048240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC-LINDSAY SCOTT	10/15/2024	\$25.00	Plan-It Rentals - Photo Booth Deposit for Witches Night Out	6240251 - COMMUNITY EVENTS EXPENSE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$75.00	Plan-It Rentals - Photo Booth Rental for Witches Night Out	6240251 - COMMUNITY EVENTS EXPENSE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$320.00	Aroma Cafe - Golf Tournament	6240251 - COMMUNITY EVENTS EXPENSE
ZIONS BANK-SANTAQUIN-CC-LISA WILKEY	10/15/2024	\$82.89	Maceys - Sept 2024 Employee Appreciation/Birthday Luncheon	1043480 - EMPLOYEE RECOGNITIONS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$258.00	Main Street Pizza - Sept 2024 Employee Appreciation/Birthday Luncheon	1043480 - EMPLOYEE RECOGNITIONS
ZIONS BANK-SANTAQUIN-CC-MARISSA OVESON	10/15/2024	\$87.24	Payson Marketplace - Seniors Lunch	7540480 - FOOD
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$305.07	Seniors Lunch	7540480 - FOOD
ZIONS BANK-SANTAQUIN-CC-MELINDA MATHESON	10/15/2024	\$35.96	Stringhams Hardware: Field paint for fall soccer	6140665 - YOUTH SPORTS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$48.38	Amazon: Flag football flags	6140665 - YOUTH SPORTS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$49.30	Walmart: Department staff BBQ	6140335 - MISC SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$75.00	WhenIWork: Employee scheduling program	6140310 - PROFESSIONAL & TECHNICAL SERVICES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$89.99	Amazon: Flag football. Wrist bands for rules for refs	6140665 - YOUTH SPORTS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$100.00	Walmart: Department staff BBQ	6740230 - EDUCATION, TRAINING, & TRAVEL
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$151.90	Amazon: Fall soccer prizes	6140665 - YOUTH SPORTS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$299.96	Amazon: Prizes for flag football and youth volleyball	6140665 - YOUTH SPORTS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$320.00	Amazon: Adult volleyball tournament prizes (Lower B league)	6140670 - ADULT SPORTS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$320.00	Amazon: Adult volleyball tournament prizes (Upper B league)	6140670 - ADULT SPORTS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$454.59	Amazon: Prizes for flag football and youth volleyball	6140665 - YOUTH SPORTS
ZIONS BANK-SANTAQUIN-CC-NORM BEAGLEY	10/15/2024	\$12.79	Amazon Mktpl Office Mouse for Norm Beagley	1043240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$22.00	Hyatt House Salt Lake Cit	1043230 - EDUCATION, TRAINING & TRAVEL
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$54.96	Lyft *ride Fri 5pm 2024 ICMA Lyft from airport to hotel Norm Beagley	1043230 - EDUCATION, TRAINING & TRAVEL
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$67.96	Mag Usa 2024 ICMA SLC airport parking Norm Beagley	1043230 - EDUCATION, TRAINING & TRAVEL
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$192.32	Expedia 72910830074288	1043230 - EDUCATION, TRAINING & TRAVEL
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$299.00	Icma Online 2024 ICMA Conference Political Acumen Training Course Norm Beagley	1043230 - EDUCATION, TRAINING & TRAVEL
ZIONS BANK-SANTAQUIN-CC-ROD HURST	10/15/2024	\$60.00	In *magnolia Blooms Llc Flowers for Hooser Anniversary	1054240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$68.11	Nartec, Inc. Fentanyl Test Kits	1054240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$72.45	Leavitt Insurance Ce Notary bond and stamp- McKinzie	1054311 - PROFESSIONAL & TECHNICAL

ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$95.00	Lt. Governor - Online McKinzie Notary test/Application	1054311 - PROFESSIONAL & TECHNICAL
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$99.89	Amazon Mktp Hawk Lapel Mic- Kayson	1054240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$122.48	Amazon Mark* Rk0m69zi1 Replacement side door mirror & Clipboards	1054240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$216.03	Amazon Mktp Streamlight and Rifle slings	1054240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$324.00	Amzn Mktp Us Motorola Wireless Remote Speaker Mic for Radio	1054240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$358.84	Sguzs - Hp St. Georgeconve TAC Conf Hotel- McKinzie	1054230 - EDUCATION, TRAINING & TRAVEL
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$395.00	Uleap ULEAP Conference Registration- Jenna	1054230 - EDUCATION, TRAINING & TRAVEL
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$400.00	Marin Consulting Assoc Tipler Performance, Accountability & Employee Discipline Training	1054230 - EDUCATION, TRAINING & TRAVEL
ZIONS BANK-SANTAQUIN-CC-RYAN LIND	10/15/2024	\$19.98	Autozone 6112 DEF for engines	7657250 - FIRE - EQUIPMENT MAINTENANCE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$32.95	Maceys Treats for training night	7657235 - EMS - EDUCATION, TRAINING & TRAVEL
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$34.48	The Home Depot Floor pan for ice machine	7657242 - EMS - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$35.00	Amazon BLS MANUAL	7657235 - EMS - EDUCATION, TRAINING & TRAVEL
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$35.99	Quickquack Car wash membership	7657250 - FIRE - EQUIPMENT MAINTENANCE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$98.00	Amazon Mark* hour meters for generators	7657240 - FIRE - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$124.00	Verathon Inc Shipping charges billed separately from products	7657242 - EMS - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$357.26	Cottonwood Distribution Frazil mix	7657132 - EMPLOYEE RECOGNITIONS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$1,095.00	Amzn Mktp Us - Portable Inverter Generator	7657240 - FIRE - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$1,244.00	The Webstaurant Store Inc Station ice machine	7657242 - EMS - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$2,044.00	The Webstaurant Store Inc Station ice machine	1054250 - EQUIPMENT MAINTENANCE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$2,427.00	Purple mattresses for living quarters	4140707 - PUBLIC SAFETY BUILDING REMODEL
ZIONS BANK-SANTAQUIN-CC-SANTAQUIN SENIORS	10/15/2024	\$4.98	Wal-Mart- Luau rice	6240251 - COMMUNITY EVENTS EXPENSE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$9.25	Walmart coloring supplies	7540240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$19.03	Maceys Food for Fall Dance	7540310 - EVENTS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$27.82	Wal-Mart- Halloween supplies	7540240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$29.99	Maceys Fall Dance cookies & brownies	7540310 - EVENTS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$45.88	Wal-Mart cinnamon rolls ingredients	6140670 - ADULT SPORTS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$74.08	Wal-Mart Fall Dance food & decorations	7540310 - EVENTS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$83.78	Amazon Reta* Ox93w9ex3 printer ink refills	7540240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC-SHANNON HOFFMAN	10/15/2024	\$6.97	Amazon Mktp - Wellness Initiative Supplies	1043483 - EMPLOYEE ENGAGEMENT
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$14.99	Amazon Mktp - Breakroom Supplies	1043240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$21.99	Amazon Mktp - Flash Drives	1042240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$27.54	Amazon Mktp - Breakroom Supplies	1043240 - SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$357.18	Holiday Inn - TAC Conference Lodging - Mindi Tyler	1042230 - EDUCATION, TRAINING & TRAVEL
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$499.00	Amazon Prime* - Annual Membership	1041210 - BOOKS, SUBSCRIPT, MEMBERSHIPS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$837.00	Stampli AP Software For 8-2024	4340118 - STAMPLI - AP OCR SOFTWARE
ZIONS BANK-SANTAQUIN-CC-SHAUNA JO EVES	10/15/2024	-\$14.98	Credit Voucher Amazon Mktp Pmts - Refund on Yellow Dance ballet costume for dance classes.	6840725 - YOUTH ENRICHMENT
ZIONS BANK-SANTAQUIN-CC	10/15/2024	-\$12.98	Credit Voucher Amazon.Com - Refund on Book for Craft and play class	6840725 - YOUTH ENRICHMENT
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$3.95	Amazon Mark* Zt1zn16f2- Dance class outfits - suspenders and bow tie	6840725 - YOUTH ENRICHMENT
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$3.99	Amazon Mktp - Batteries for decorations. wthces night out	6240251 - COMMUNITY EVENTS EXPENSE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$4.97	Amzn Mktp Us - Craft and Play book for class	6840725 - YOUTH ENRICHMENT
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$5.25	Amzn Mktp Us - Decorations for Witches night out	6240251 - COMMUNITY EVENTS EXPENSE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$6.98	Amazon Mktp - spiders for witches night out game	6240251 - COMMUNITY EVENTS EXPENSE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$12.17	Maceys In Santaqui - supplies for craft and play class	6840725 - YOUTH ENRICHMENT
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$12.98	Amazon.Com* rk0c85zj1 Craft and Play class	6840725 - YOUTH ENRICHMENT
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$13.77	Amazon Reta* Zt7704el0 - Dance Class Outfits.	6840725 - YOUTH ENRICHMENT
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$15.50	Amazon Mark* Rk5fw0cb0 - Table Cloths for Fitness Party.	6840800 - AEROBICS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$16.28	Amazon.Com* cu3mk3ot3 - Dance Class Costumes	6840725 - YOUTH ENRICHMENT
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$17.99	Amazon Mktp - LED outside light for Decorations for witches night out	6240251 - COMMUNITY EVENTS EXPENSE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$21.57	Maceys In Santaquin tissues for childcare	6840800 - AEROBICS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$24.52	Maceys-Santaquin paper products & drinks for Thank yous for help from city departments.	1043480 - EMPLOYEE RECOGNITIONS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$26.87	Amzn Mktp Us - decoration for Halloween events	6240251 - COMMUNITY EVENTS EXPENSE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$29.76	Amazon Mktp - Dance Class outfits	6840725 - YOUTH ENRICHMENT
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$34.19	Amzn Mktp Us - Witches Cauldrons for Witches night out.	6240251 - COMMUNITY EVENTS EXPENSE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$35.98	Maceys In Santaquin - throws for the fitness party	6840800 - AEROBICS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$44.11	Maceys In Santaqui - Candy and bags for Hispanic celebrations sept 16, 2024	6240251 - COMMUNITY EVENTS EXPENSE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$45.98	Cooking Class Supplies	6840725 - YOUTH ENRICHMENT
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$49.96	Amazon Mark* Rk7nu8rw0 - Supplies for Cooking class	6840725 - YOUTH ENRICHMENT
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$72.38	Amzn Mktp Us - Caramels melts for witches night out.	6240251 - COMMUNITY EVENTS EXPENSE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$85.93	Amazon Mktp - Decorations for Witches night out.	6240251 - COMMUNITY EVENTS EXPENSE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$89.88	Amazon Mktp - Dance Class outfits	6840725 - YOUTH ENRICHMENT

ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$108.44	Marcos Pizza - 6042 - for parks crew. thank you for orchard days	1043480 - EMPLOYEE RECOGNITIONS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$123.89	Amazon Mktpl - prizes for Withces contest at withces night out.	6240251 - COMMUNITY EVENTS EXPENSE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$125.02	Wal-Mart #5167 - Enrichment supplies for classes	6840725 - YOUTH ENRICHMENT
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$134.91	Crumbl Payson cookies for Police and office staff for orchard days support	1043480 - EMPLOYEE RECOGNITIONS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$144.06	Amazon Mark* C41928ld3 - Corn Hole Drawing prizes.	6140675 - OUTDOOR RECREATION PROGRAMS
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$144.90	Maceys In Santaqui - Hispanic celebrations on sept 16. - prizes and awards.	6240251 - COMMUNITY EVENTS EXPENSE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$148.95	Amazon Mark* Rk5fw0cb0 - Table Cloths for Fitness Party.	6240251 - COMMUNITY EVENTS EXPENSE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$169.46	Amazon Mark* Kf9xd2083 - Chocolate, peanut butter melts for Apple dip bar - witches night out.	6240251 - COMMUNITY EVENTS EXPENSE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$190.00	Utah Recreation And Parks - Syrups for Soda bar	6240251 - COMMUNITY EVENTS EXPENSE
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$261.04	Walmart.Com - Shelving for Storage rooms	6840300 - MISC SUPPLIES
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$301.12	Amazon Mktpl- Dance outfits for Dance Classes	6840730 - ADULT ENRICHMENT
ZIONS BANK-SANTAQUIN-CC	10/15/2024	\$307.98	Amazon Mktpl- Decorations for Witches night out.	6240251 - COMMUNITY EVENTS EXPENSE
		\$30,744.73		
<b>TOTAL:</b>		<b>\$1,365,536.49</b>		

# MEMO



To: Mayor Olson and City Council  
From: Aspen Stevenson, Planner  
Date: November 5, 2024  
Re: **Deferral Agreement for Morgan Subdivision**

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William W Morgan & Beverly S Morgan are seeking approval for the Morgan Subdivision located at approximately 95 E. 200 N. Santaquin City Code requires all street improvements (i.e., curb, gutter, sidewalk, landscaping, etc.) to be installed. The proposed subdivision is in the core area of town and there are currently no street improvements located in the area.

A deferral agreement may be approved by the City Council, which allows the improvements to be installed by the property owner at a future date when the city has determined how the infrastructure improvements should be completed in the area.

The developer is requesting the deferral agreement. Before the Planning Commission can review the subdivision, direction from the City Council regarding infrastructure improvements is needed.

**Staff Recommendation:** It is recommended that the City Council approve the deferral agreement for the Morgan Subdivision.

**Recommended Motion:** “Motion to approve Resolution 11-01-2024, a resolution approving an infrastructure deferral agreement with William W Morgan & Beverly S Morgan for Morgan Subdivision located at 95 E. 200 N. Santaquin, UT 84655.



## RESOLUTION 11-01-2024

### A RESOLUTION APPROVING AN INFRASTRUCTURE DEFERRAL AGREEMENT WITH WILLIAM W. & BEVERLY S. MORGAN FOR THE MORGAN SUBDIVISION LOCATED AT 95 E. 200 N.

**BE IT HEREBY RESOLVED:**

**SECTION 1:** The attached documents represent the Infrastructure Deferral Agreement for the Morgan Subdivision located at 95 E. 200 N. Santaquin, UT 84655.

**SECTION 2:** This Resolution shall become effective upon passage.

Approved on this 5<sup>th</sup> day of November, 2024.

City of Santaquin,

---

Daniel M. Olson, Mayor

Councilmember Art Adcock	Voted	___
Councilmember Brian Del Rosario	Voted	___
Councilmember Travis Keel	Voted	___
Councilmember Lynn Mecham	Voted	___
Councilmember Jeff Siddoway	Voted	___

ATTEST:

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Amalie R. Ottley, City Recorder

## INFRASTRUCTURE DEFERRAL AGREEMENT

THIS AGREEMENT, is made and entered into, effective as of the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between the City of Santaquin, Utah, a municipality and political subdivision of the State of Utah, hereinafter "City" and, William W. & Beverly S. Morgan hereinafter referred to as "Property Owners," the City and Property Owners may hereinafter be referred to individually as a "Party" or together as "Parties" to this Agreement.

### WITNESSETH:

WHEREAS, Santaquin City is a municipality and political subdivision of the State of Utah; and

WHEREAS, the City has adopted certain land use ordinances, which govern the uses of real property and the construction of building and infrastructure improvements on real property within the municipal boundaries; and

WHEREAS, Property Owners own certain real property located in the City, which real property is more particularly described in Exhibit A hereto (the "Property"), and has submitted an application to subdivide the Property into Three (3) lots for single family homes on the Property (the "Application"); and

WHEREAS, City land use ordinances require the completion of infrastructure improvements along City streets and connection to City infrastructure in connection with the approval of any subdivision within the City; and

WHEREAS, Property Owners have requested that their obligation to complete certain infrastructure improvements be deferred pursuant to Santaquin City Ordinance No. 09-01-2015, which provides for deferral of the obligation to complete certain infrastructure improvements prior to final inspection or a certificate of occupancy, on lots or parcels meeting the criteria established in said ordinance; and

WHEREAS, the Parties agree that the property proposed for subdivision by Property Owners meets the criteria set forth in Ordinance No. 09-01-2015; and

WHEREAS, the Parties now desire to enter into this Agreement in order to establish the terms and conditions of such Agreement.

NOW, THEREFORE, in consideration of mutual covenants, agreements and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. City shall review the Application in a timely manner and, upon the City's determination that the Application meets all of the requirements for a subdivision and that all appropriate fees have been paid, shall approve the Application and record the related subdivision plat, which was submitted with the Application, a copy of which is attached hereto as Exhibit B, (the "Plat"), in final form after review and approval.

2. Upon recordation of the Plat, the City shall grant Property Owners' request for a deferral of the obligation to complete the following infrastructure improvements associated with the Morgan Plat "A" Subdivision (the "Deferred Improvements"):

- a. Curb and Gutter along 200 North and 100 East;
- b. Sidewalk along 200 North and 100 East;
- c. ADA Ramp at the corner of 200 North and 100 East;



- d. Extension of road base and asphalt paving between the curb and gutter and the existing paved surface of 200 North and 100 East; and
- e. Landscaping within the public right-of-way along 200 North and 100 East.
- f. Required storm drainage infrastructure, such as detention basins, infiltration basins, inlets, piping, manholes, etc. within the subdivision and along 200 North and 100 East.

3. City shall defer Property Owners' requirement to post an infrastructure performance guarantee bond for the completion of the Deferred Improvements until such time as notice is sent to Property Owners demanding installation and/or completion of any or all improvements; or, to reimburse the City for City's installation and/or completion of the improvements at such time as City, through written notice to Property Owner, demands reimbursement.

4. Within ten years of the recordation of this agreement, the City shall adopt a plan for the construction of infrastructure improvements adjacent to the Property and shall notify Property Owners, in accordance with paragraph 18, to commence construction of the Deferred Improvements as provided in the City's adopted improvement plans.

5. Property Owners agree and commit to the following terms and conditions regarding the construction of the Deferred Improvements:

a. Property Owners shall commence construction of the Deferred Improvements within 30 days of the notice described in paragraph 4 above and shall complete the Deferred Improvements within 90 days of said notice.

b. Deferred Improvements shall be constructed in accordance with the Santaquin City Development Standards in place at the time of construction of the improvements.

c. Property Owners shall assure that all Deferred Improvements are inspected and approved by the City in accordance with the City's requirements.

d. All costs and expenses associated with the Deferred Improvements shall be borne solely by Property Owners.

6. City may require any or all of the improvements to be partially or wholly completed, in any order or pursuant to any timetable deemed appropriate by City.

7. Property Owners shall not be relieved of the obligation to install the improvements until such installation has been performed to the satisfaction of City.

8. Notwithstanding the provisions set forth above, if prior to the deferred time period set out in paragraphs 1 and 4 above, an applicant applies to City for approval to develop the property adjacent to the property described above, City may require the Deferred Improvements to be installed at the same time as the improvements on the adjacent property.

9. If Property Owners sell or lease the Property or any property adjacent thereto and the buyer or lessee applies to City for approval to develop all or any portion of said property, the City may require the Deferred Improvements to be installed at the same time as the improvements on said adjacent properties.

10. Notwithstanding the provisions of this Agreement, the Parties expressly agree that City may at any time, at its option, install and/or complete the Deferred Improvements. Should City exercise

such option, Property Owners shall reimburse the City, within 30 days of an invoice from the City, for all costs resulting from said installation and/or completion.

11. Should Property Owners fail to install and complete the improvements as required by City pursuant to the terms of this Agreement or reimburse City as herein agreed, or otherwise fail to perform its obligation pursuant to the terms of this Agreement, Property Owners recognize and agree that City may recover the costs necessary to install the improvements or obtain reimbursement therefore through foreclosure proceedings on the Property described above, and shall not contest the same.

12. If an improvement district is proposed, which district would in whole or in part finance the installation of any or of all the improvements required under this Agreement, Property Owners expressly agree not to oppose the forming of the improvement district or any of the costs thereof. Property Owners expressly acknowledge that their obligation for completion of or reimbursement for any improvements which are the subject of this Agreement, but which are not or will not be installed as part of the improvement district, shall not be affected by the installation of said improvements by the improvement district.

13. Property Owners shall have the right to satisfy their responsibilities under the Agreement for guarantee of the Deferred Improvements by delivering to the City a bond that will assure the completion of and payment for all Deferred Improvements, which bond shall be in an amount equal to no less than 125% of the City Engineer's estimated cost of said Deferred Improvements, and which shall be held and released by the City in accordance with development guarantee ordinances adopted by the City.

14. Property Owners expressly acknowledge that nothing in this Agreement shall be deemed to relieve Property Owners from their obligations to comply with all applicable requirements of the City necessary for any use of the Property including payment of fees, the approval of all building permits and construction permits, and compliance with all applicable ordinances, resolutions, policies and procedures of the City. Furthermore, this Agreement does not imply or guarantee that the City will approve a building permit on or development of the Property, except where provided by law.

15. Any and all of the obligations of Property Owners as outlined in this Agreement shall run with the Property described above and shall constitute an encumbrance thereon. The rights, duties and obligations herein shall inure to the benefit of and be binding upon the heirs, successors- in-interest, assigns, transferees, and any subsequent purchaser of the Property or any portion thereof resulting from a subdivision of the same.

16. This Agreement has been reviewed and revised by legal counsel for Property Owners and the City, and no presumption or rule that ambiguities shall be construed against the drafting Party shall apply to the interpretation or enforcement of this Agreement.

17. Each of the Parties hereto agrees to cooperate in good faith with the other, and to execute and deliver such further documents, and to take all further actions reasonably necessary in order to carry out the intent and purposes of this Agreement and the actions contemplated hereby. All provisions and requirements of this Agreement shall be carried out by each Party as allowed by law.

18. Any notice or communication required hereunder between the Parties must be in writing and may be given either personally or by registered or certified mail, return receipt requested or by facsimile. If given by registered or certified mail, the same shall be deemed to have been given and received on the first to occur of (i) actual receipt by any of the addressees designated below as the Party to whom notices are to be sent, or (ii) five (5) days after a registered or certified letter containing such notice, properly addressed, with postage prepaid, is deposited in the United States mail. If personally delivered, a notice is given when delivered to the Party to whom it is addressed. If given by facsimile to the address and number

for such party set forth below (provided, however, that the notice is not effective unless a duplicate copy of the facsimile notice is promptly given by one of the other methods permitted under this paragraph), the notice is deemed to have been given upon receipt by the other Party. Any Party hereto may at any time, by giving ten (10) days written notice to other Parties hereto, designate any other address in substitution of the address to which such notice or communication shall be given. Such notices or communications shall be given to the Parties at the addresses set forth below:

If to City to:

Santaquin City  
c/o Daniel M. Olson, Mayor  
110 South Center Street  
Santaquin, UT 84655

Copy to:

Brett B. Rich, Esq.  
Nielsen & Senior  
1145 South 800 East, Suite 110  
Orem, Utah 84097

If to Property Owners to:

Beverly S. & William W. Morgan  
PO BOX 369  
Santaquin, UT 84655

If to subsequent owner(s) of the Property or any portion thereof, the City shall provide notice to the owners of record and to the mailing address of record for such owners, which is deemed sufficient by the Parties hereto.

19. This Agreement is executed in two (2) duplicate counterparts, each of which is deemed to be an original. This Agreement consists of seven (7) pages, including notary acknowledgment forms, and an additional two (2) exhibits, which constitute the entire understanding and agreement of the Parties to this Agreement. The following exhibits are attached to this Agreement and incorporated herein for all purposes:

Exhibit A	Legal description of the Property (containing 1 page)
Exhibit B	Concept Subdivision Plat (containing 1 page)

20. This Agreement shall continue in force and effect until all obligations hereunder have been satisfied, or for a period of 12 years from the execution hereof, whichever is later.

21. In the event City commences legal action to enforce or interpret any term of this Agreement, City shall be entitled to recover from the other Party or Parties reasonable attorney's fees, court costs, and any other costs in connection with said action.

22. This Agreement contains the complete Agreement concerning the arrangement between the Parties with respect to the posting of an infrastructure performance guarantee, and shall supersede all other agreements between the Parties, written or oral. This Agreement does not waive other conditions of approval for the subdivision.

23. Any modification of this Agreement or additional obligations assumed by either party in connection with this Agreement shall be binding only if evidenced in writing and signed by each Party.

24. The invalidity of any portion of this Agreement will not and shall not be deemed to affect the validity of any other provision of this Agreement. In the event that any provision of this Agreement is held to be invalid, the parties agree that the remaining provisions shall remain in full force and effect.

25. This Agreement, performance hereunder and enforcement of the terms contained herein shall be construed in accordance with and pursuant to the laws of the State of Utah.

26. The failure of either City or Property Owners to this Agreement to insist upon the performance of any of the terms and conditions contained herein, or the waiver of any breach of any of the terms and conditions contained herein, shall not be construed as thereafter waiving any such terms and conditions, but the same shall continue and remain in full force and effect as if no such forbearance or waiver has occurred.

27. In the event that any person challenges this Agreement or any of the provisions herein, Property Owners agree to indemnify the City for all legal fees, including attorneys' fees, expenses, and/or court costs incurred by the City upon presentation of an itemized list of costs, expenses, and fees.

28. A Notice of Agreement shall be filed in the office of the Utah County Recorder by the City within 10 business days of the execution hereof.

IN WITNESS THEREOF, this Agreement has been executed by a person(s) duly authorized by Property Owners to execute the same and by the duly elected Mayor of the City of Santaquin, with the approval of the Santaquin City Council as of March 15, 2022.

CITY OF SANTAQUIN

\_\_\_\_\_  
Daniel M. Olson, Mayor

ATTEST:

\_\_\_\_\_  
Amalie R. Ottley, City Recorder

STATE OF UTAH        )  
                                  :ss  
COUNTY OF UTAH    )

On this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, personally appeared before me, Daniel M. Olson who, after being duly sworn, acknowledged to me that he is authorized to execute this document and who executed the same.

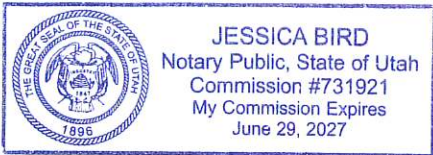
\_\_\_\_\_  
Notary Public

PROPERTY OWNERS

[Signature]  
Beverly S Morgan

STATE OF UTAH        )  
                                  :SS  
COUNTY OF UTAH    )

On this 30 day of October, 2024, personally appeared before me, Beverly S Morgan who, after being duly sworn, acknowledged to me that he is authorized to execute this document and who executed the same.



Notary Public Jessica Bird  
[Signature]

William W Morgan

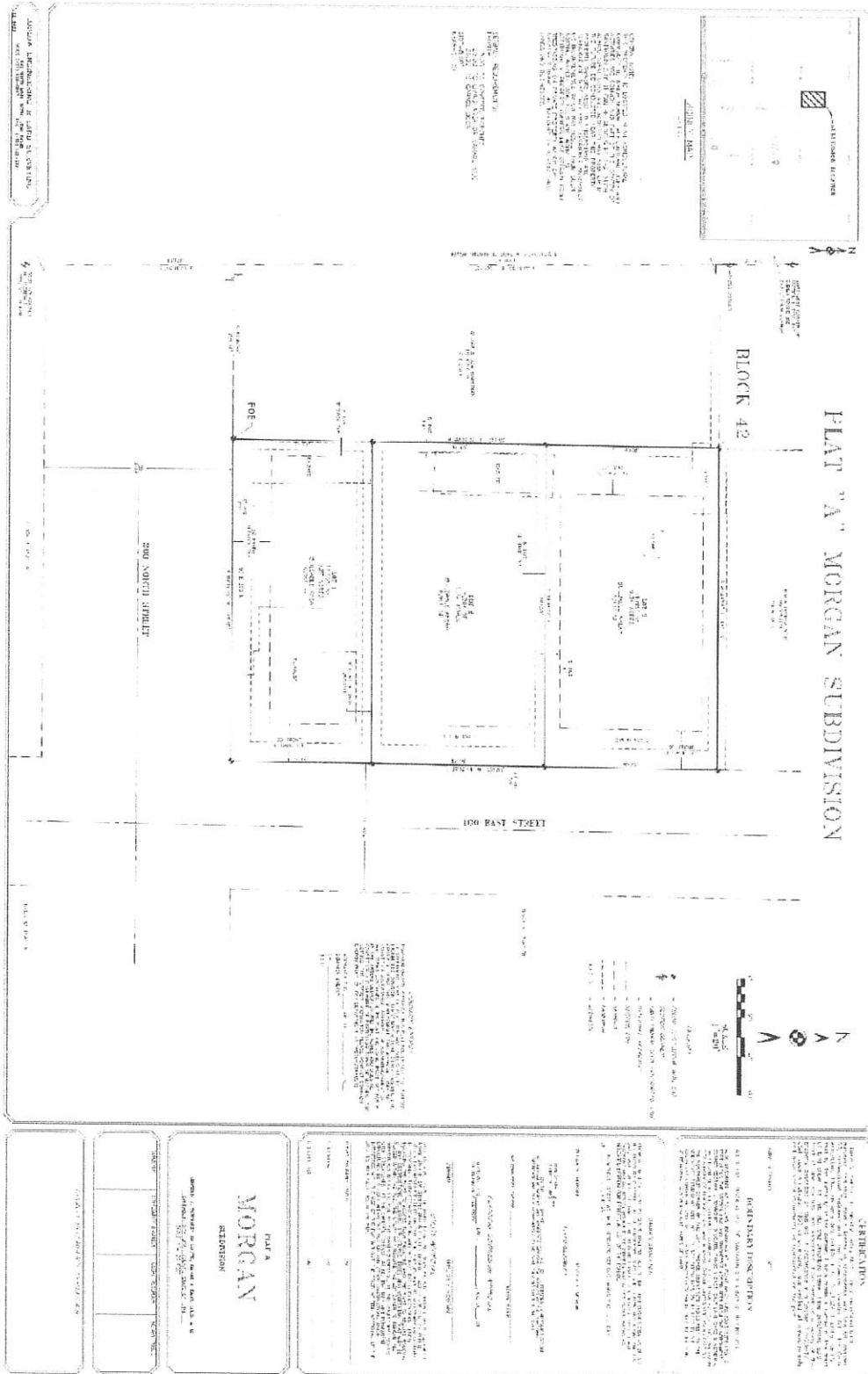
STATE OF UTAH        )  
                                  :SS  
COUNTY OF UTAH    )

On this 30 day of October, 2024, personally appeared before me, William W Morgan who, after being duly sworn, acknowledged to me that he is authorized to execute this document and who executed the same.



Notary Public Jessica Bird

# Exhibit B: Concept Subdivision Plat



## **RESOLUTION NO. 11-02-2024**

### **A RESOLUTION OF THE SANTAQUIN CITY COUNCIL APPROVING AN UPDATED EMPLOYMENT AGREEMENT WITH JOHN BRADLEY AS THE SANTAQUIN CITY COMMUNITY SERVICES DIRECTOR**

**WHEREAS**, Santaquin City (“City”) is a municipality and political subdivision of the State of Utah; and

**WHEREAS**, The Mayor, with the advice and consent of the City Council, is authorized to appoint a City Community Services Director to perform such duties on behalf of the City as may be established by statute, ordinance, or resolution; and

**WHEREAS**, the City has Employed John Bradley (“Bradley”) for the last five-years, as a full-time employee of the City, to serve as the Community Services Director; and

**WHEREAS**, Bradley desires to continue to be employed with Santaquin City as its Community Services Director under certain terms and conditions; and

**WHEREAS**, the parties now desire to enter into this Agreement in order to establish the terms and conditions by which Bradley’s employment with the City shall be continued.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of Santaquin City, State of Utah, as follows:

1. The Mayor is authorized to execute the “Santaquin City Community Services Director Employment Agreement,” a copy of which is attached hereto, and to execute all other documents necessary to effect the terms and conditions of said agreement.
2. This resolution shall be effective upon its passage.

PASSED AND APPROVED this 5<sup>th</sup> day of November, 2024.

SANTAQUIN CITY COUNCIL

\_\_\_\_\_  
Daniel M. Olson, Santaquin City Mayor

ATTEST:

\_\_\_\_\_  
Amalie R. Ottley, Santaquin

**SANTAQUIN CITY COMMUNITY SERVICES DIRECTOR  
EMPLOYMENT AGREEMENT**

This Agreement, made and entered into this 5<sup>th</sup> day of November, 2024, by and between **Santaquin City**, a fourth-class city and political subdivision of the State of Utah (hereinafter called “City”) and **John Bradley**, (hereinafter called “Bradley”).

**WITNESSETH:**

**WHEREAS**, Santaquin City (“City”) is a municipality and political subdivision of the State of Utah; and

**WHEREAS**, The Mayor, with the advice and consent of the City Council, is authorized to appoint a City Community Services Director to perform such duties on behalf of the City as may be established by statute, ordinance, or resolution; and

**WHEREAS**, the City has Employed John Bradley (“Bradley”) for the last five-years, as a full-time employee of the City, to serve as the Community Services Director; and

**WHEREAS**, Bradley desires to continue to be employed with Santaquin City as its Community Services Director under certain terms and conditions; and

**WHEREAS**, the parties now desire to enter into this Agreement in order to establish the terms and conditions by which Bradley’s employment with the City shall be continued.

**NOW, THEREFORE**, in consideration of mutual covenants, agreements, and other valuable consideration, the parties agree as follows:

1. **EMPLOYMENT.** The City agrees to employ Bradley and Bradley agrees to be employed by the City, in the capacity of Community Services Director. In his capacity as Community Services Director, Bradley shall report directly to the City Manager concerning those duties for which the City Manager has authority pursuant to state law and/or local ordinance, including those responsibilities set forth in the Santaquin City Employee Policies and Procedures Handbook.
  
2. **TERM.**
  - a) Bradley shall serve at the pleasure of the City Council and nothing in this Agreement shall prevent, limit, or otherwise interfere with the right of the governing body to terminate the services of Bradley at any time, subject to the provisions set forth elsewhere in this Agreement. This Agreement continues for an indefinite term, until termination with notice as provided herein.



- b) Nothing in the Agreement shall prevent, limit, or otherwise interfere with the right of Bradley to resign at any time from his position with the City subject to the provisions set forth elsewhere in this agreement.
3. **DUTIES.** During the term of this Agreement, Bradley, as Community Services Director for the City, shall perform those duties designated in the Santaquin City Community Services Director Job Description (Exhibit A) and to perform other legally permissible and proper duties and functions and such additional duties as may be assigned to him from time to time by the City Manager or Mayor. Bradley shall at all times faithfully, diligently, and conscientiously perform all of the duties that may be required of and from him pursuant to the express and implied terms of this Agreement in a professional, competent, and ethical manner.
4. **TIME AND EFFORT.** Bradley shall devote whatever time is necessary to satisfactorily perform the duties of Community Services Director, but it is agreed that Bradley shall work, on average, a minimum of forty (40) hours per week. Bradley is an exempt employee and, therefore, does not qualify and is not entitled to receive overtime compensation or compensatory time off.
5. **SALARY.** During the term of this Agreement, Bradley shall be paid within a Grade 31 salary range and will continue as such, plus cost of living increases as the same may be from time to time approved by the City Council as applied to City employees, less applicable federal and state tax withholdings and other deductions required by law or authorized by Bradley, payable in substantially equal installments bi-weekly (every other week) in accordance with the City's regular payroll schedule. In addition, the City may in its sole discretion, upon the favorable performance review of Bradley by the City, increase the salary of Bradley from time to time. The City agrees to conduct at least one annual evaluation of Bradley.
6. **BENEFITS.** Bradley shall be eligible to participate in the benefit programs of the City that are available to all other regular, full-time employees.
- a) **Health, Disability and Life Insurance Benefits.** The City agrees to provide and to pay the premiums for health, hospitalization, surgical, vision, dental, and comprehensive medical insurance for Bradley and his dependents on the same terms and conditions that such insurance benefits are provided to all other full-time employees of Santaquin City.
- b) **Vacation.** Bradley shall be credited with annual vacation time in accordance with the Santaquin City Employee Policies and Procedures Handbook. Bradley agrees

to plan his vacation time around the needs of the City in consultation with the City Manager.

- c) **Sick Leave.** Bradley shall accrue sick leave in accordance with the Santaquin City Employee Policies and Procedures Handbook.
  - d) **Holidays.** Bradley shall receive paid time off for state and federal holidays in the same manner as provided to all other full-time employees pursuant to the Santaquin City Employee Policies and Procedures Handbook.
  - e) **Retirement.** The City agrees to ensure that all retirement contributions are made on Bradley's behalf in the same manner as provided to all other full-time employees pursuant to the Santaquin City Employee Policies and Procedures Handbook.
  - f) **Other Benefits.** The City agrees to provide all other benefits outlined in the Santaquin City Employee Policies and Procedures Handbook as provided to all other full-time employees of Santaquin City.
7. **REIMBURSEMENT OF EXPENSES.** The City shall reimburse Bradley for reasonable expenses necessarily incurred by him in connection with the work performed by Bradley for or on behalf of the City upon presentment of an expense reimbursement request containing a detailed itemization of the expenses for which reimbursement is sought, together with receipts or other appropriate documentation relating to those expenses.
- a) City, subject to the approval and discretion of the City Council, agrees to budget for and to pay for professional dues and subscriptions of Bradley necessary for continuation and participation and leadership in national, regional, state, or local associations and organizations necessary and desirable for Bradley's continued professional participation, growth, and advancement, and for the good of the City.
  - b) City, subject to the approval and discretion of the City Council, agrees to budget for and to pay for travel and subsistence expenses of Bradley for professional and official travel, meetings, and occasions to adequately continue the professional development of Bradley and to pursue necessary official functions for City.
  - c) City, subject to the approval and discretion of the City Council, agrees to budget for and to pay for travel and subsistence expenses of Bradley for short courses, institutes, and seminars that are necessary for Bradley's professional development and for the good of the City.

- d) City, subject to the approval and discretion of the City Council, agrees to reimburse Bradley for all automobile mileage incurred while traveling to and from official City business, excluding normal commute mileage. Mileage reimbursement shall be administered in accordance with the Santaquin City Employee Policies and Procedures Handbook.
8. **TECHNOLOGY.** The City shall provide Bradley with a computer, software, fax/modem and cell phone required for Bradley to perform the job and to maintain communication. Use of such equipment shall be in accordance with the Santaquin City Employee Policies and Procedures Handbook.
9. **COVENANT NOT TO DISCLOSE CONFIDENTIAL OR PROPRIETARY INFORMATION.** Bradley acknowledges that, as Community Services Director, he has received and will continue to receive confidential or proprietary information of the City, including such information that may be originated by or imparted to him from time in the course of Bradley's employment. Bradley agrees that he shall not at any time, whether during the time that he is employed by the City or at any time thereafter, disclose to any person or entity or use any confidential or proprietary information in any manner whatsoever without the prior written consent of the Mayor or City Council. Upon the request of the City while Bradley is employed by the City, or upon the termination of Bradley's employment with the City, Bradley will turn over to the City Manager all documents, papers or other materials in Bradley's possession, custody or control which may contain or be derived from confidential or proprietary information of the City. The term "confidential or proprietary information" shall include, without limitation, all trade secrets, financial information, customer information, litigation strategy, personal identification information of current and former employees of the City, and all other information involving or reasonably related to the business of the City, and any tangible article which embodies such confidential or proprietary information.
10. **REMEDIES FOR BREACH OF THE COVENANT NOT TO DISCLOSE CONFIDENTIAL OR PROPRIETARY INFORMATION.** In the event of a breach or threatened breach by Bradley of the provisions of the covenant not to disclose confidential or proprietary information, a court of competent jurisdiction may issue a restraining order or an injunction against Bradley, restraining or enjoining him from taking, copying, using, disclosing, giving, selling, or transferring to any other person or entity any of the City's confidential or proprietary information. In addition, the City shall be entitled to any and all other remedies available to the City at law or in equity, and no action by the City in pursuing a given remedy shall constitute an election to forego other remedies.

11. **OUTSIDE ACTIVITIES.** Unless otherwise agreed in writing, the employment provided for by this Agreement shall be the Employee's sole employment. Recognizing that certain outside consulting or teaching opportunities provide benefits to the City and the community, Bradley may elect to accept limited teaching, consulting or other business opportunities so long as such arrangements shall constitute neither interference, nor a conflict of interest with his responsibilities under this Agreement. Prior to any such acceptance of any outside employment activity, Bradley shall obtain the written consent of the Mayor for each such activity, which may or may not be given at the sole discretion of the City.

12. **ADHERENCE TO CITY POLICIES.** Bradley agrees to comply with the provisions of the Santaquin City Employee Policies and Procedures Handbook, to the extent that such policies and procedures are not contrary to or inconsistent with the terms of this Agreement. To the extent that any provisions in the City's personnel policies and procedures are contrary to or inconsistent with the terms of this Agreement, the terms of this Agreement shall apply.

13. **TERMINATION.** For the purpose of this Agreement, termination shall occur when:

- a) A majority of the governing body members vote to terminate Bradley at a duly authorized public meeting.
- b) The City, citizens or legislature amends any provision of Santaquin City Code or Utah Code pertaining to the role, powers, duties, authority, responsibilities of the position of Community Services Director that substantially changes the form of government, and Bradley delivers written notice within seven (7) days that such amendments constitute termination.
- c) The City reduces the base salary, compensation, or any other financial benefit of Bradley, unless it is applied in no greater percentage than the average reduction of all department heads, and Bradley delivers written notice within seven (7) days that said reduction constitutes termination.
- d) Bradley resigns within five days of an offer to accept resignation, whether formal or informal, by the City Council, then Bradley may declare a termination as of the date of the offer.

- e) Either party fails to cure a material breach of this agreement within 30 days written notice of the breach. Written notice of a breach of contract shall be provided in accordance with the provisions of paragraph 16.

14. **SEVERANCE PAY.** Except in the case of removal for cause, Bradley's voluntary resignation, or termination pursuant to either sub-paragraph 13(d) or 13(e) above, any of which nullify Bradley's entitlement to severance, the City shall cause Bradley, upon his removal, to be paid any unpaid balance of his salary, vacation, and sick time in accordance with the Santaquin City Employee Policy and Procedures Handbook, due through the date of his removal together with his salary at the same rate for the next six (6) calendar months following the date of his removal. Severance shall be paid in a lump sum, within thirty (30) days of termination unless otherwise agreed to by the City and by Bradley. Apart from payment of six (6) months of salary there are no other payments, benefits or entitlements pertaining to severance.

15. **OTHER AGREEMENTS.** Bradley warrants that, to the best of his knowledge, the execution and delivery of this Agreement and the performance of his duties hereunder will not violate the term of any other agreement to which he is a party or by which he is bound.

16. **NOTICES.** Notice pursuant to this Agreement shall be given by depositing in the custody of the United States Postal Service, postage prepaid, addressed as follows:

- a) **CITY:** Santaquin City, 110 South Center Street, Santaquin, Utah 84655
- b) **BRADLEY:** John Henry Bradley, 1336 North 400 East, Nephi, UT 84648

Alternatively, notice required pursuant to this Agreement may be personally served in the same manner as is applicable to civil judicial practice. Notice shall be deemed given as of the date of personal service or as the date of deposit of such written notice in the course of transmission in the United States Postal Service, as evidenced by the postmark.

17. **MISCELLANEOUS.**

- a) **Attorney's Fees and Costs.** In the event that either party commences an action to enforce the terms of this Agreement, or to recover for its breach, the prevailing party shall be entitled to recover from the non-prevailing party his or its attorney's fees and costs incurred therein.
- b) **Headings.** The headings used herein are inserted for convenience only, and shall not be construed as having any substantial significance or meaning whatsoever.

- c) **Assignability.** The rights and duties under this Agreement are not assignable by either party.
- d) **Binding Effect.** Subject to the provisions of sub-paragraph c, this Agreement shall be binding upon and inure to the benefit of the parties hereto and their agents.
- e) **Entire Agreement.** This Agreement sets forth the entire agreement between and among the parties regarding the specific subject matter of this Agreement, and this Agreement supersedes and terminates all prior agreements, representations and understandings, written or oral, pertaining thereto. All obligations shall commence upon the effective date of this Agreement. Any modifications, amendments, or changes to this Agreement will be binding upon the parties only if agreed upon in writing by the parties.
- f) **Effect of Waiver.** No waiver by any party of any breach of any term or provision of this Agreement shall be construed to be, nor be, a waiver of any preceding, concurrent or succeeding breach of the same, or of any other term or provision hereof.
- g) **Unenforceable Provisions.** In the event that any part of this Agreement is held to be invalid or unenforceable by a court of competent jurisdiction, the remaining parts herein shall nevertheless continue to be valid and enforceable as though the invalid or unenforceable part(s) had not been included herein.
- h) **Governing Law.** This Agreement shall be construed in accordance with the laws of the State of Utah.

**SANTAQUIN CITY**

---

**Daniel M. Olson, Mayor**

ATTEST:

---

Amalie R. Ottley, Recorder

---

**John Bradley,  
Community Services Director**

## Exhibit A – Job Description







## Job Description

<b>Title:</b>	Community Services Director	<b>Code:</b>	1251
<b>Division:</b>	Administration	<b>Effective Date:</b>	09/24
<b>Department:</b>	Community Services	<b>Last Revised:</b>	09/24

### GENERAL PURPOSE

Performs a variety of administrative and supervisory duties over recreation operations, programs and facility management, library, museum, and senior citizens operations and programs, special events, trail development and other community services programs and project areas.

### SUPERVISION RECEIVED

Works under the general supervision of the City Manager.

### SUPERVISION EXERCISED

Provides direct supervision to full-time personnel and general supervision to part-time, seasonal and volunteer personnel in the Recreation, Events, Library, Museum and Senior Center Departments of the City; otherwise known as the Community Services Functional Area.

### ESSENTIAL FUNCTIONS

Plans, establishes and organizes community outreach programs designed to meet the needs of various groups or categories of participants; monitors program activity to assure quality and serves as trouble shooter; coordinates and instructs community services related seminars and workshops; recruits, hires and trains personnel; monitors performance to assure quality programs and services; organizes city-wide special events.

Serves as liaison and advisor to the Community Services Board, Library Board, Historic Preservation Board, and RAP Tax Committee. Implements new community outreach programs as needed to best serve community interests; prepares and delivers reports and attends meeting as needed to advise the city manager and/or mayor/city council of program activities, results, and new program implementation.

Directs and performs program and special event marketing and advertising; utilizes various media platforms and channels to reach all segments of the public and educate regarding recreation programs; performs general public relations as needed to address concerns and interests of the public; addresses various groups and clubs to solicit time and financial assistance for special programs; secures business sponsors; reviews complaints, problems and concerns expressed by the public; analyzes circumstances and issues and develops alternative solutions; initiates action to create change as needed.

Coordinates access to local facilities; has responsibility for the security of recreational buildings, outdoor facilities, and surrounding areas. Assures a safe environment both indoors and outdoors through periodic safety checks of facilities and equipment.

Coordinates with Mayor, City Manager, Public Works Department and other departments for the planning, development, construction, and maintenance of all parks, trails, and open space. Coordinates directly with Public Works Parks Department staff regarding improvements, maintenance, and preparations of outdoor recreation facilities, concession stands, restrooms, pavilions, community garden, parks for Community Service programs, and City Mountain Bike trails.

Prepares budget proposals for the departments under the umbrella of the Community Services Functional Area and makes revenue projections; submits to the city manager for review and approval; forecasts the departmental and program needs and recommends capital project improvements to support the Community Services Functional Area; monitors on-going expenditures to assure compliance with fiscal goals; establishes fee schedules for program participation; aids in the preparation of bids and the purchasing of required equipment as necessary; aids in the preparation of bids for construction of new facilities.

Writes and manages grants for projects and facilitates grant revenue and other fund-raising activities for Community Services Department needs. Supervises sponsor fund acquisition for community events, sports, and Orchard Days events.

Develops programming used for all indoor recreation facilities, trails, open spaces, and outdoor recreation facilities and play spaces. Implements, coordinates & manages equestrian, cultural and arts programs, special events, and other leisure services as needed or directed. Plans, coordinates development of and implements fee structures, policies and procedures related to recreation programs, facilities and open spaces. Develops projects funded by RAP Tax dollars.

Oversees Citywide Orchard Days celebration. Coordinates with other departments as needed in planning and implementation of events.

Performs related duties as required.

**MINIMUM QUALIFICATIONS**

1. Education and Experience:

A. Graduation from college with a bachelor's degree in recreation management, physical education or some other related field;

AND

B. Four (4) years of experience performing above or related duties;

OR

C. An equivalent combination of education and experience.

2. Knowledge, Skills and Abilities:

Considerable knowledge of the methods and techniques of developing and operating recreation programs, classes and events; of the philosophy and objectives of community recreation programming; team sports management; community and public relations; principles and practices of general management including fiscal and human resources; budgeting processes and general accounting; rules and regulations of a variety of sports and recreational activities; of equipment, facilities, operations and techniques used in a comprehensive community recreation program; working knowledge of the operation of personal computers and various software applications including spread sheets, word processing, etc.

Ability to organize recreational leagues, establish team rosters and schedule games, tournaments and other play activities; establish and maintain effective working relationships with employees, various age groups, other organizations, and the public; administer a large work program; prepare and present budget estimates; direct, motivate, develop, and evaluate subordinates; communicate effectively, verbally and in writing.

3. Special Qualifications:

A. Must possess a valid Utah driver's license.

B. Certified Parks and Recreation Professional (CPRP) certification is required within one (1) year of hire.

4. Physical Demands and Work Environment:

Incumbent of the position performs in a typical office setting with appropriate climate controls. Also exposed to a variety of indoor and outdoor recreation facility environments, i.e., gymnasiums, baseball/softball facilities, soccer facilities, local school facilities on a regular basis. Tasks require a variety of physical activities, not generally involving muscular strain, such as walking, standing, stooping, sitting, and reaching. May be required to lift up to 50 lbs or more on a periodic basis. Continuous talking, hearing and seeing required in the normal course of performing the job. Common eye, hand, finger dexterity required to perform essential functions. Mental application utilizes memory for details, verbal instructions, emotional stability, discriminating thinking and creative problem solving. Periodic travel required in normal course of job performance.

**NOTE:** All Santaquin City employees must successfully complete a pre-employment drug test and criminal history check and any other pre-employment verification deemed necessary to the position, following a conditional offer of employment.

Employees required to drive a motor vehicle as an essential job duty will be required to successfully complete a motor vehicle record (MVR) check following a conditional offer of employment.



**Disclaimer:** The above statements are intended to describe the general nature, level, and type of work performed by the person(s) assigned to this job. They are not intended to be an exhaustive list of all duties, responsibilities, demands, and skills required of personnel so classified. The Job descriptions are not intended to and do not imply or create any employment, compensation, or contract rights to any person or persons. Management reserves the right to add, delete, or modify any and/or all provisions of this description at any time as needed without notice. This job description supersedes any earlier versions. **SANTAQUIN CITY IS AN EQUAL OPPORTUNITY EMPLOYER AND PROVIDER.**

I \_\_\_\_\_ have reviewed the above job description. Date: \_\_\_\_\_



## RESOLUTION 11-03-2024

### A RESOLUTION APPROVING THE REQUIRED ANNUAL FRAUD RISK ASSESSMENT

**WHEREAS**, the Office of the State Auditor (OSA) requires that each local governmental entity completes an annual Fraud Risk Assessment before the end of each fiscal year starting with the current fiscal year; and

**WHEREAS**, the Santaquin City Manager, Santaquin City Finance Director and Santaquin City Treasurer completed said audit (see attached) which is now available for review, consideration and possible approval by the Santaquin City Council; and

**WHEREAS**, many of the best practices outlined by the OSA were already in place while others recommendations are in the process of being implemented;

**NOW THEREFORE**, be it resolved by the Santaquin City Council to accept and approve the attached annual Fraud Risk Assessment for Santaquin City for FY2024.

**ADOPTED AND PASSED** by the City Council of the City of Santaquin, Utah this 5th day of November, 2024.

CITY OF SANTAQUIN

\_\_\_\_\_  
Daniel M. Olson, Mayor

Attest:

\_\_\_\_\_  
Amalie Ottley, City Recorder

Councilmember Art Adcock	Voted	___
Councilmember Brian Del Rosario	Voted	___
Councilmember Travis Keel	Voted	___
Councilmember Lynn Mecham	Voted	___
Councilmember Jeff Siddoway	Voted	___

# Fraud Risk Assessment

Continued

\*Total Points Earned: 360 /395 \*Risk Level: Very Low > 355    Low 316-355    Moderate 276-315    High 200-275    Very High < 200

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

\*Entity Name: Santaquin City

\*Completed for Fiscal Year Ending: 6/30/2024 \*Completion Date: 11/5/2024

\*CAO Name: Norm Beagley \*CFO Name: Shannon Hoffman

\*CAO Signature: \_\_\_\_\_ \*CFO Signature: \_\_\_\_\_

\*Required

Item # 9.

# Basic Separation of Duties

See the following page for instructions and definitions.

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

\* MC = Mitigating Control

Santaquin City Corporation

**ANNUAL FINANCIAL REPORT**

For the Year Ended June 30, 2024





Santaquin City Corporation

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Santaquin City Corporation

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## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council Members  
Santaquin City, Utah

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the financial statements of the governmental activities, the business-type activities and each major fund, and the aggregate remaining fund information of Santaquin City as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Santaquin City'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, the business-type activities, each major fund, and the aggregate remaining fund information of Santaquin City as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof 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 Santaquin City 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 the 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 Santaquin City's ability to continue as a going concern for twelve months beyond the financial statement date, including any 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 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 judgment 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 Santaquin City'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 Santaquin City'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 is the responsibility of management and, 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.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Santaquin City's basic financial statements. The combining and individual nonmajor fund financial statements, and schedule of expenditures of federal awards (SEFA), as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the SEFA is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, and the SEFA, are fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2024, on our consideration of Santaquin City'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 solely 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 the effectiveness of 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 Santaquin City's internal control over financial reporting and compliance.

  
Larson & Company, PC

Spanish Fork, Utah  
October 31, 2024

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

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Santaquin City Corporation  
**Management's Discussion and Analysis**  
June 30, 2024

As management of Santaquin City Corporation (the City), we offer readers of the City's financial statements this narrative overview and analysis of financial activities of the City for the fiscal year ended June 30, 2024.

**FINANCIAL HIGHLIGHTS**

- \*Total net position for the City as a whole increased by \$15,990,711
- \*Total unrestricted net position for the City as a whole decreased by \$2,047,342
- \*Total net position for governmental activities increased by \$12,016,395
- \*Total net position for business-type activities increased by \$3,974,316

**BASIC FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the basic financial statements of Santaquin City Corporation. The basic financial statements comprise three components: (1) government wide financial statements, (2) fund financial statements, and (3) notes to the financial statements.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets, deferred outflows, liabilities, and deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the fiscal year reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The statement of activities is presented on two pages. The first page reports the extent to which each function or program is self-supporting through fees and intergovernmental aid. The second page identifies the general revenues of the City available to cover any remaining costs of the functions or programs.

Santaquin City Corporation  
**Management's Discussion and Analysis**  
June 30, 2024

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City also uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

*Governmental funds.* These funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for government funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the government fund balance sheet and the government fund statement of the revenues, expenditures, and changes in fund balances provide reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains two major governmental funds, the general fund and the capital projects fund.

The City adopts an annual appropriated budget for all its funds. A budgetary comparison schedule has been provided to demonstrate legal compliance with the adopted budget for the general fund.

The basic governmental fund financial statements can be found later in this report; see Table of Contents.

*Proprietary funds.* The City maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses three enterprise funds to account for the operations of the water, sewer, storm drain, and irrigation utilities.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The enterprise funds are considered major funds of the City.

The proprietary fund financial statements can be found later in this report; see Table of Contents.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are reported later in this report; see Table of Contents.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City.



Santaquin City Corporation  
**Management's Discussion and Analysis**  
June 30, 2024

**FINANCIAL ANALYSIS**

**Santaquin City Corporation's Net Position**

	Governmental Activities		Business-type Activities		Total Current Year	Total Previous Year
	Current Year	Previous Year	Current Year	Previous Year		
Current and other assets	\$ 22,071,413	19,037,854	21,341,237	18,680,609	43,412,650	37,718,463
Net capital assets	52,815,951	42,842,055	32,082,383	31,761,628	84,898,334	74,603,683
Deferred outflows	921,214	684,324	244,880	181,909	1,166,094	866,233
<b>Total assets and deferred outflows</b>	<b>\$ 75,808,578</b>	<b>62,564,233</b>	<b>53,668,500</b>	<b>50,624,146</b>	<b>129,477,079</b>	<b>113,188,379</b>
Long-term debt	\$ 13,756,282	14,747,659	18,749,712	19,776,281	32,505,994	34,523,940
Other liabilities	13,165,251	10,956,761	716,943	620,905	13,882,194	11,577,666
Deferred inflows	68,556	57,718	14,941	14,371	83,496	72,089
<b>Total liabilities and deferred inflows</b>	<b>26,990,089</b>	<b>25,762,138</b>	<b>19,481,596</b>	<b>20,411,557</b>	<b>46,471,684</b>	<b>46,173,695</b>
Net position:						
Net investment in capital assets	39,059,669	28,094,396	13,332,672	11,985,346	52,392,341	40,079,742
Restricted	4,629,187	3,783,704	13,707,817	8,827,847	18,337,005	12,611,551
Unrestricted	5,129,634	4,923,995	7,146,415	9,399,396	12,276,049	14,323,391
<b>Total net position</b>	<b>\$ 48,818,490</b>	<b>36,802,095</b>	<b>34,186,905</b>	<b>30,212,589</b>	<b>83,005,393</b>	<b>67,014,683</b>

As noted earlier, net position may serve over time as a useful indicator of financial position. Total assets and deferred outflows of resources exceeded total liabilities and deferred inflow of resources at the close of the year by \$83,005,393, an increase of \$15,990,711 from the previous year. This change is equivalent to the net income for the year, in private sector terms.

Total unrestricted net position at the end of the year is \$12,276,049 which represents a decrease of \$2,047,342 from the previous year. Unrestricted net position are those resources available to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements.

The amount of current and other assets represent the amounts of cash and receivables on hand at the end of each year. Other liabilities are the amounts of current and other liabilities due, at year end, for goods and services acquired.

Changes in capital assets are the result of the difference, in the current year, of the cost of acquisition of capital assets and any depreciation charges on capital assets. Change in long-term debt is the difference in the amount of debt issued and that which has been paid during the year.

Santaquin City Corporation  
**Management's Discussion and Analysis**  
June 30, 2024

**FINANCIAL ANALYSIS (continued)**

**Santaquin City Corporation's Change in Net Position**

	Governmental Activities		Business-type Activities		Total Current Year	Total Previous Year
	Current Year	Previous Year	Current Year	Previous Year		
<b>Program revenues:</b>						
Charges for services	\$ 5,892,326	3,419,916	7,342,618	6,874,297	13,234,944	10,294,213
Operating grants	960,486	829,014	-	-	960,486	829,014
Capital grants	6,006,906	2,537,098	3,955,955	5,363,937	9,962,862	7,901,035
<b>General revenues:</b>						
Property taxes	2,019,844	1,275,054	-	-	2,019,844	1,275,054
Sales tax	3,314,232	2,954,308	-	-	3,314,232	2,954,308
Other taxes	1,183,076	1,118,720	-	-	1,183,076	1,118,720
Other revenues	3,468,614	1,942,282	878,764	578,998	4,347,377	2,521,280
<b>Total revenues</b>	<b>22,845,484</b>	<b>14,076,391</b>	<b>12,177,337</b>	<b>12,817,231</b>	<b>35,022,821</b>	<b>26,893,623</b>
<b>Expenses:</b>						
General government	2,271,410	2,156,918	-	-	2,271,410	2,156,918
Public safety	4,537,416	4,393,986	-	-	4,537,416	4,393,986
Highways and improvements	1,100,271	1,877,918	-	-	1,100,271	1,877,918
Sanitation	889,019	810,006	-	-	889,019	810,006
Parks and recreation	2,780,069	1,967,953	-	-	2,780,069	1,967,953
Cemetery	204,429	179,171	-	-	204,429	179,171
Interest on long-term debt	317,296	356,597	-	-	317,296	356,597
Water	-	-	4,098,341	2,686,086	4,098,341	2,686,086
Sewer	-	-	2,833,860	2,187,851	2,833,860	2,187,851
Storm drain	-	-	-	-	-	-
<b>Total expenses</b>	<b>12,099,909</b>	<b>11,742,549</b>	<b>6,932,201</b>	<b>4,873,936</b>	<b>19,032,111</b>	<b>16,616,485</b>
<b>Excess (deficiency) before transfers</b>	<b>10,745,575</b>	<b>2,333,842</b>	<b>5,245,136</b>	<b>7,943,295</b>	<b>15,990,711</b>	<b>10,277,137</b>
Transfers in (out)	1,270,820	1,040,376	(1,270,820)	(1,040,376)	-	-
<b>Change in net position</b>	<b>\$ 12,016,395</b>	<b>3,374,219</b>	<b>3,974,316</b>	<b>6,902,919</b>	<b>15,990,711</b>	<b>10,277,137</b>

For the City as a whole, total revenues increased by \$8,129,198 compared to the previous year, while total expenses increased by \$2,415,626. The total net change of \$15,990,711 is, in private sector terms, the net income for the year which is \$5,713,574 more than the previous year.

Governmental activities revenues of \$22,845,484 is an increase of \$8,769,093 from the previous year. This is primarily due to an increase in capital grants. Governmental activities expenses of \$12,099,909 is an increase of \$357,360 from the previous year. While highways and improvements expenses decreased, all other department expenses increased.

Business-type activities revenue of \$12,177,337 is a decrease of \$639,894 from the previous year. Service revenues increased by \$468,321 and capital grants decreased by \$1,407,982. Business-type activities expenses of \$6,932,201 is an increase of \$2,058,265 from the previous year. This is due to an overall increase in operating expenses.

Santaquin City Corporation  
**Management's Discussion and Analysis**  
June 30, 2024

**BALANCES AND TRANSACTIONS OF INDIVIDUAL FUNDS**

Some of the more significant changes in fund balances and fund net position, and any restrictions on those amounts, is described below:

*General Fund*

The fund balance of \$2,643,831 reflects a decrease of \$1,096,651 from the previous year. Total revenues increased by \$4,067,878. Tax revenues, including property taxes and sales taxes, increased by \$1,169,070. Intergovernmental revenue increased by \$131,472. Revenues from charges for services increased by \$2,074,387. Revenues from licenses and permits increased by \$389,406. All other revenues increased by \$303,543.

Total expenditures increased by \$831,814. General government expenditures decreased by \$123,543, public safety expenditures increased by \$211,115, streets and highways expenditures increased by \$48,240, sanitation expenditures increased by \$84,008, parks and recreation expenditures increased by \$417,340, and cemetery expenditures decreased by \$13,214. Debt service expenses increased by \$207,870.

Fund balance restricted for parks and recreation amounted to \$229,612. Assigned fund balance amounted to \$689,438. The unassigned fund balance amounted to \$1,724,781.

*Water Fund*

The change in net position (net income) was \$2,274,689, which was \$3,921,623 less than the prior year's net change. Net position restricted for construction, debt service and money in lieu of water was \$1,283,353, \$819,329 and \$2,875,806 respectively. Unrestricted net position amounts to \$6,460,882.

*Sewer Fund*

The change in net position (net income) was \$1,278,238, which was \$932,189 more than the previous year's net change. Net position restricted for construction and debt service was \$5,762,878 and \$1,420,858, respectively. Unrestricted net position amounts to \$202,101.

*Storm Drain Fund*

The change in net position (net income) was \$421,388, which was \$60,830 more than the previous year's net change. Unrestricted net position amounts to \$483,432.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Revenues for the current year, exclusive of transfers and fund balance appropriations, were originally budgeted in the amount of \$12,383,762. This amount was amended in the final budget to \$15,564,629. Actual revenues, excluding transfers, amounted to \$14,340,308.

Expenditures for the current year, excluding transfers and budgeted increases in fund balance, were originally budgeted in the amount of \$10,857,022. This amount was amended in the final budget to \$11,287,030. Actual expenditures amounted to \$10,550,027.

Transfers in for the year were originally budgeted in the amount of \$1,276,300. The final budget for transfers in was for the amount of \$1,302,150. Actual transfers in were made in the amount of \$1,302,150. Transfers out for the year were originally budgeted in the amount of \$2,929,255. The final budget for transfers out was for the amount of \$5,790,105. Actual transfers out were made in the amount of \$6,189,082.

Santaquin City Corporation  
**Management's Discussion and Analysis**  
June 30, 2024

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Santaquin City Corporation's Capital Assets (net of depreciation)**

	Governmental Activities		Business-type Activities		Total Current Year	Total Previous Year
	Current Year	Previous Year	Current Year	Previous Year		
<b>Net Capital Assets:</b>						
Land	\$ 3,575,919	1,409,042	124,032	124,032	3,699,951	1,533,074
Water shares and rights	-	-	535,148	535,148	535,148	535,148
Buildings	15,916,054	4,626,168	11,110	13,674	15,927,164	4,639,841
Improvements	5,445,472	2,173,112	-	-	5,445,472	2,173,112
Water system	-	-	17,422,679	9,548,464	17,422,679	9,548,464
Sewer system	-	-	12,127,981	12,858,912	12,127,981	12,858,912
Infrastructure	17,581,571	16,947,826	-	-	17,581,571	16,947,826
Machinery and equipment	2,414,739	1,520,007	60,641	7,175	2,475,380	1,527,181
Work in progress	7,882,195	16,165,900	1,800,793	8,674,222	9,682,988	24,840,122
<b>Totals</b>	<b>\$ 52,815,951</b>	<b>42,842,055</b>	<b>32,082,383</b>	<b>31,761,628</b>	<b>84,898,334</b>	<b>74,603,683</b>

The total amount of capital assets, net of depreciation, of \$84,898,334 is an increase of \$10,294,652 from the previous year.

Governmental activities capital assets, net of depreciation, of \$52,815,951 is an increase of \$9,973,896 from the previous year.

Business-type activities capital assets, net of depreciation, of \$32,082,383 is an increase of \$320,756 from the previous year.

Additional information regarding capital assets may be found in the notes to financial statements.

Santaquin City Corporation  
**Management's Discussion and Analysis**  
 June 30, 2024

**Santaquin City Corporation's Outstanding Debt**

	Current Year	Previous Year
<b>Governmental activities:</b>		
2015 Pierce Saber Pumper Fire Truck	\$ -	52,495
2018 Fire SCBA Equip Lease	26,161	51,263
2021 Equipment Lease	369,697	551,372
2018 Excise Tax Rev Bonds	2,294,000	2,711,000
2023 Interfund Loan from PI to CP	3,458,419	3,362,991
2015 LBA Lease Revenue	1,625,000	1,739,000
2020 Sales Tax Revenue Bonds	5,585,000	5,855,000
2020 Sales Tax Revenue Premiums	398,005	424,539
<b>Total governmental</b>	<b>\$ 13,756,283</b>	<b>14,747,660</b>
<b>Business-type activities:</b>		
2011A-1 Sewer Revenue Bond	\$ 2,394,000	2,742,000
2011B Sewer Revenue Bond	900,000	900,000
2018 WA Booster Pump/Tank	1,415,500	1,479,000
2018 PI Booster Pump/Tank	1,415,500	1,479,000
2021 Water Rev & Ref	10,245,000	10,742,000
2011A-2 Sewer Revenue	2,379,712	2,434,281
<b>Total business-type</b>	<b>\$ 18,749,712</b>	<b>19,776,281</b>
<b>Total outstanding debt</b>	<b>\$ 32,505,994</b>	<b>34,523,941</b>

Additional information regarding the long-term liabilities may be found in the notes to financial statements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

No significant economic changes that would affect the City are expected for the next year. Budgets have been set on essentially the same factors as the current year being reported.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of Santaquin City Corporation's finances for all those with an interest in the City's finances. Questions concerning any information provided in this report or requests for additional financial information should be addressed to Santaquin City Recorder, 100 South Center Street, Santaquin, UT 84655.

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**BASIC FINANCIAL STATEMENTS**

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Santaquin City Corporation  
**STATEMENT OF NET POSITION**

June 30, 2024

	Governmental Activities	Business-type Activities	Total
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</b>			
Assets:			
Current assets:			
Cash and cash equivalents	\$ 15,933,840	3,354,465	19,288,305
Accounts receivable, net	2,395,912	773,461	3,169,373
Due from other funds	-	3,458,419	3,458,419
Other current assets	-	31,769	31,769
Total current assets	<u>18,329,752</u>	<u>7,618,114</u>	<u>25,947,866</u>
Non-current assets:			
Restricted cash and cash equivalents	3,684,085	13,707,817	17,391,902
Capital assets:			
Not being depreciated	29,039,686	2,459,973	31,499,659
Net of accumulated depreciation	23,776,265	29,622,410	53,398,676
Net pension asset	57,577	15,305	72,882
Total non-current assets	<u>56,557,612</u>	<u>45,805,506</u>	<u>102,363,118</u>
Total assets	<u>74,887,364</u>	<u>53,423,620</u>	<u>128,310,985</u>
Deferred outflows of resources - pensions	921,214	244,880	1,166,094
<b>Total assets and deferred outflows of resources</b>	<b><u>\$ 75,808,578</u></b>	<b><u>53,668,500</u></b>	<b><u>129,477,079</u></b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:</b>			
Liabilities:			
Current liabilities:			
Accounts payable and accrued liabilities	\$ 11,709,661	124,980	11,834,640
Accrued interest payable	73,368	109,116	182,484
Customer security deposits	-	54,325	54,325
Long-term debt due within one year	1,094,261	1,038,230	2,132,490
Total current liabilities	<u>12,877,290</u>	<u>1,326,650</u>	<u>14,203,940</u>
Non-current liabilities:			
Compensated absences	617,131	238,348	855,479
Net pension liability	715,418	190,175	905,593
Long-term debt due after one year	12,662,021	17,711,482	30,373,503
Closure and post closure costs	49,673	-	49,673
Total non-current liabilities	<u>14,044,243</u>	<u>18,140,005</u>	<u>32,184,248</u>
Total liabilities	<u>26,921,533</u>	<u>19,466,655</u>	<u>46,388,188</u>
Deferred inflows of resources	12,349	-	12,349
Deferred inflows of resources - pensions	56,206	14,941	71,147
<b>Total liabilities and deferred inflows of resources</b>	<b><u>26,990,089</u></b>	<b><u>19,481,596</u></b>	<b><u>46,471,684</u></b>
<b>NET POSITION:</b>			
Net investment in capital assets	39,059,669	13,332,672	52,392,341
Restricted for:			
Debt service	2,259	2,240,187	2,242,446
Capital projects and impact fees	2,719,463	8,591,825	11,311,287
Money in lieu of water	-	2,875,806	2,875,806
Other restrictions	1,907,465	-	1,907,465
Unrestricted	5,129,634	7,146,415	12,276,049
<b>Total net position</b>	<b><u>48,818,490</u></b>	<b><u>34,186,905</u></b>	<b><u>83,005,394</u></b>
<b>Total liabilities, deferred inflows of resources and net position</b>	<b><u>\$ 75,808,578</u></b>	<b><u>53,668,500</u></b>	<b><u>129,477,079</u></b>

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

Santaquin City Corporation  
**STATEMENT OF ACTIVITIES**  
For the Year Ended June 30, 2024

<b><u>FUNCTIONS/PROGRAMS:</u></b>	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue (To Next Page)
<b>Primary government:</b>					
Governmental activities:					
General government	\$ 2,271,410	3,219,305	-	-	947,895
Public safety	4,537,416	572,396	55,490	148,381	(3,761,150)
Highways and public improvements	1,100,271	-	890,278	4,830,007	4,620,015
Sanitation	889,019	1,351,448	-	-	462,429
Parks, recreation and public property	2,780,069	656,246	14,718	1,028,518	(1,080,587)
Cemetery	204,429	92,931	-	-	(111,498)
Interest on long-term debt	317,296	-	-	-	(317,296)
<b>Total governmental activities</b>	<b>12,099,909</b>	<b>5,892,326</b>	<b>960,486</b>	<b>6,006,906</b>	<b>759,809</b>
Business-type activities:					
Water and irrigation	4,098,341	4,318,132	-	2,550,199	2,769,990
Sewer	2,833,860	2,865,527	-	1,167,948	1,199,615
Storm Drain	-	158,959	-	237,808	396,767
<b>Total business-type activities</b>	<b>6,932,201</b>	<b>7,342,618</b>	<b>-</b>	<b>3,955,955</b>	<b>4,366,372</b>
<b>Total primary government</b>	<b>\$ 19,032,111</b>	<b>13,234,944</b>	<b>960,486</b>	<b>9,962,862</b>	<b>5,126,181</b>

(continued on next page)

Santaquin City Corporation  
**STATEMENT OF ACTIVITIES (continued)**  
For the Year Ended June 30, 2024

	Governmental Activities	Business-type Activities	Total
<b>CHANGES IN NET POSITION:</b>			
<b>Net (expense) revenue (from previous page)</b>	<b>\$ 759,809</b>	<b>4,366,372</b>	<b>5,126,181</b>
General revenues:			
Property taxes	2,019,844	-	2,019,844
Sales tax	3,314,232	-	3,314,232
Other taxes	1,183,076	-	1,183,076
Unrestricted investment earnings	1,039,238	878,764	1,918,002
Gain on sale of capital assets	2,225,719	-	2,225,719
Miscellaneous	203,657	-	203,657
Transfers in (out)	1,270,820	(1,270,820)	-
Total general revenues and transfers	<u>11,256,586</u>	<u>(392,056)</u>	<u>10,864,530</u>
<b>Change in net position</b>	<b>12,016,395</b>	<b>3,974,316</b>	<b>15,990,711</b>
Net position - beginning	<u>36,802,095</u>	<u>30,212,589</u>	<u>67,014,684</u>
<b>Net position - ending</b>	<b><u>\$ 48,818,490</u></b>	<b><u>34,186,905</u></b>	<b><u>83,005,394</u></b>

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

Santaquin City Corporation  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
June 30, 2024

	General Fund	Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 12,685,389	3,197,005	51,446	15,933,840
Accounts receivable, net of allowances	309,040	2,086,872	-	2,395,912
Restricted cash and cash equivalents	231,507	-	3,452,578	3,684,085
<b>TOTAL ASSETS</b>	<b>\$ 13,225,936</b>	<b>5,283,877</b>	<b>3,504,024</b>	<b>22,013,836</b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>				
Liabilities:				
Accounts payable	\$ 17,383	1,141,491	(1,586)	1,157,288
Accrued liabilities	10,552,372	-	-	10,552,372
Total liabilities	10,569,756	1,141,491	(1,586)	11,709,661
Deferred inflows of resources	12,349	-	-	12,349
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>10,582,105</b>	<b>1,141,491</b>	<b>(1,586)</b>	<b>11,722,010</b>
<b>FUND BALANCES:</b>				
Restricted for:				
Parks and recreation	229,612	-	-	229,612
Capital projects	-	945,381	-	945,381
Impact fees and grants	-	-	2,719,463	2,719,463
Comm. Develop. and Renewal Agency	-	-	719,973	719,973
Local Building Authority	-	-	2,259	2,259
Santaquin SSD	-	-	12,499	12,499
Committed for:				
Senior citizens	-	-	51,415	51,415
Assigned for:				
Capital projects	-	3,197,005	-	3,197,005
Events	123,814	-	-	123,814
Museum	9,484	-	-	9,484
Royalty	15,875	-	-	15,875
Administration	12,915	-	-	12,915
Recreation classes	29,498	-	-	29,498
Library	48,958	-	-	48,958
Fire department	448,894	-	-	448,894
Unassigned	1,724,781	-	-	1,724,781
<b>TOTAL FUND BALANCES</b>	<b>2,643,831</b>	<b>4,142,386</b>	<b>3,505,609</b>	<b>10,291,826</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 13,225,936</b>	<b>5,283,877</b>	<b>3,504,024</b>	<b>22,013,836</b>

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

Santaquin City Corporation  
**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2024

	General Fund	Capital Projects Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>				
Taxes:				
Property	\$ 2,019,844	-	-	2,019,844
Sales	3,314,232	-	-	3,314,232
Other taxes	1,183,076	-	-	1,183,076
License and permits	1,206,686	-	-	1,206,686
Intergovernmental revenues	960,486	4,605,304	-	5,565,790
Charges for services	4,420,324	-	30,548	4,450,872
Fines and forfeitures	234,768	-	-	234,768
Interest	797,236	2	242,001	1,039,238
Miscellaneous revenue	203,657	-	-	203,657
<b>Total revenues</b>	<b>14,340,308</b>	<b>4,605,306</b>	<b>272,549</b>	<b>19,218,163</b>
<b>EXPENDITURES:</b>				
General government	1,999,670	1,833,175	2,285	3,835,130
Public safety	3,810,652	722,668	24,981	4,558,301
Highways and public improvements	914,493	4,090,172	2,995,645	8,000,310
Sanitation	889,019	-	-	889,019
Parks, recreation and public property	2,113,552	23,550	1,066,631	3,203,733
Cemetery	195,411	1,303,117	-	1,498,528
Debt service:				
Principal	444,572	676,271	114,000	1,234,843
Interest	182,660	96,957	71,528	351,144
<b>Total expenditures</b>	<b>10,550,027</b>	<b>8,745,910</b>	<b>4,275,070</b>	<b>23,571,007</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>3,790,281</b>	<b>(4,140,604)</b>	<b>(4,002,521)</b>	<b>(4,352,844)</b>
<b>Other Financing Sources and (Uses):</b>				
Impact fees	-	-	1,401,603	1,401,603
Loan proceeds	-	270,000	-	270,000
Gain on sale of capital assets	-	234,278	2,043,285	2,277,563
Transfers in	1,302,150	5,791,871	420,881	7,514,902
Transfers (out)	(6,189,082)	(55,000)	-	(6,244,082)
<b>Total other financing sources and (uses)</b>	<b>(4,886,932)</b>	<b>6,241,149</b>	<b>3,865,768</b>	<b>5,219,985</b>
<b>Net Change in Fund Balances</b>	<b>(1,096,651)</b>	<b>2,100,545</b>	<b>(136,753)</b>	<b>867,141</b>
Fund balances - beginning of year	3,740,482	2,041,841	3,642,362	9,424,685
<b>Fund balance - end of year</b>	<b>\$ 2,643,831</b>	<b>4,142,386</b>	<b>3,505,609</b>	<b>10,291,826</b>

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

Santaquin City Corporation  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF NET POSITION**  
 June 30, 2024

<b>Total Fund Balance for Governmental Funds</b>	<b><u>\$ 10,291,826</u></b>
Total net assets reported for governmental activities in the statement is different because:	
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds:	
Capital assets, at cost	63,755,920
Less accumulated depreciation	<u>(10,939,969)</u>
Net capital assets	<u>52,815,951</u>
Net pension asset	<u>57,577</u>
Deferred outflows of resources - pensions, a consumption of net position that applies to future periods, is not shown in the funds statements.	<u>921,214</u>
Long-term liabilities, for funds other than enterprise funds, are recorded in the government-wide statements but not in the fund statements.	
General long-term debt	<u>(13,756,282)</u>
Interest accrued but not yet paid on long-term debt	<u>(73,368)</u>
Compensated absences	<u>(617,131)</u>
Closure and post closure costs	<u>(49,673)</u>
Net pension liability	<u>(715,418)</u>
Deferred inflows of resources - pensions	<u>(56,206)</u>
<b>Total Net Position of Governmental Activities</b>	<b><u>\$ 48,818,490</u></b>

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

Santaquin City Corporation  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES**  
For the Year Ended June 30, 2024

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b><u>\$ 867,141</u></b>
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>	
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with a material cost are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expenses.</p>	
Capital outlays	10,901,152
Depreciation expense	<u>(875,411)</u>
Net	<u>10,025,740</u>
<p>The Statement of Activities show pension benefits and pension expenses from the adoption of GASB 68 that are not shown in the fund statements.</p>	
	<u>136,140</u>
<p>Gain (loss) from retired capital assets</p>	
	<u>(51,844)</u>
<p>Long-term debt proceeds are reported as financing sources in governmental funds. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities.</p>	
Long-term debt issuance	<u>(270,000)</u>
<p>Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.</p>	
Long-term debt principal repayments	1,234,843
Amortization of premiums	<u>26,534</u>
<p>Accrued interest for long-term debt is not reported as expenditure for the current period, while it is recorded in the statement of activities.</p>	
Change in accrued interest	<u>7,314</u>
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds.</p>	
Change in compensated absence liability	<u>40,527</u>
Change in landfill post closure liability	<u>-</u>
<b>Change in Net Position of Governmental Activities</b>	<b><u><u>\$ 12,016,395</u></u></b>

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

Santaquin City Corporation  
**STATEMENT OF NET POSITION - PROPRIETARY FUNDS**

June 30, 2024

	Water Fund	Sewer Fund	Non-major Storm Drain Fund	Total Proprietary Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</b>				
Assets:				
Current assets:				
Cash and cash equivalents	\$ 2,884,311	-	470,154	3,354,465
Accounts receivable, net	510,614	249,569	13,278	773,461
Due from other funds	3,458,419	-	-	3,458,419
Other current asset	-	31,769	-	31,769
<b>Total current assets</b>	<b>6,853,344</b>	<b>281,338</b>	<b>483,432</b>	<b>7,618,114</b>
Non-current assets:				
Restricted cash and cash equivalents	4,978,488	7,183,736	1,545,593	13,707,817
Capital assets:				
Not being depreciated	2,155,682	304,291	-	2,459,973
Net of accumulated depreciation	17,442,276	12,180,134	-	29,622,410
Net pension asset	8,746	6,559	-	15,305
<b>Total non-current assets</b>	<b>24,585,192</b>	<b>19,674,721</b>	<b>1,545,593</b>	<b>45,805,506</b>
<b>Total assets</b>	<b>31,438,536</b>	<b>19,956,059</b>	<b>2,029,025</b>	<b>53,423,620</b>
Deferred outflows of resources - pensions	139,931	104,948	-	244,880
<b>Total assets and deferred outflows of resources</b>	<b>\$ 31,578,468</b>	<b>20,061,007</b>	<b>2,029,025</b>	<b>53,668,500</b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:</b>				
Liabilities:				
Current liabilities:				
Accounts payable	\$ 123,039	1,941	-	124,980
Accrued interest payable	89,671	19,445	-	109,116
Customer security deposits	54,325	-	-	54,325
Long-term debt, current position	630,000	408,230	-	1,038,230
<b>Total current liabilities</b>	<b>897,035</b>	<b>429,615</b>	<b>-</b>	<b>1,326,650</b>
Non-current liabilities:				
Compensated absences	156,896	81,452	-	238,348
Net pension liability	108,671	81,503	-	190,175
Long-term debt, long-term portion	12,446,000	5,265,482	-	17,711,482
<b>Total non-current liabilities</b>	<b>12,711,567</b>	<b>5,428,438</b>	<b>-</b>	<b>18,140,005</b>
<b>Total liabilities</b>	<b>13,608,602</b>	<b>5,858,053</b>	<b>-</b>	<b>19,466,655</b>
Deferred inflows of resources - pensions	8,538	6,403	-	14,941
<b>Total liabilities and deferred inflows of resources</b>	<b>13,617,139</b>	<b>5,864,456</b>	<b>-</b>	<b>19,481,596</b>
<b>NET POSITION:</b>				
Net investment in capital assets	6,521,959	6,810,713	-	13,332,672
Restricted for:				
Money in lieu of water	2,875,806	-	-	2,875,806
Construction	1,283,353	5,762,878	1,545,593	8,591,825
Debt service	819,329	1,420,858	-	2,240,187
Unrestricted	6,460,882	202,101	483,432	7,146,415
<b>Total net position</b>	<b>17,961,328</b>	<b>14,196,551</b>	<b>2,029,025</b>	<b>34,186,905</b>
<b>Total liabilities, deferred inflows of resources and net position</b>	<b>\$ 31,578,468</b>	<b>20,061,007</b>	<b>2,029,025</b>	<b>53,668,500</b>

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

Item # 10.



Santaquin City Corporation  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN NET POSITION - PROPRIETARY FUNDS**

For the Year Ended June 30, 2023

	Water Fund	Sewer Fund	Non-Major Storm Drain Fund	Total Proprietary Funds
<b>Operating income:</b>				
Charges for sales and service	\$ 3,825,793	2,865,527	158,959	6,850,279
Connection fees	128,244	-	-	128,244
Other operating income	364,095	-	-	364,095
<b>Total operating income</b>	<b>4,318,132</b>	<b>2,865,527</b>	<b>158,959</b>	<b>7,342,618</b>
<b>Operating expenses:</b>				
Personnel services	943,431	481,157	-	1,424,588
Utilities	228,963	151,645	-	380,608
Repair and maintenance	529,491	449,924	-	979,415
Professional services	73,276	-	-	73,276
Other supplies and expenses	101,459	51,170	-	152,629
Water assessment	49,207	-	-	49,207
Administrative overhead	1,000,000	700,000	-	1,700,000
Depreciation expense	925,253	893,070	-	1,818,324
<b>Total operating expense</b>	<b>3,851,080</b>	<b>2,726,966</b>	<b>-</b>	<b>6,578,046</b>
<b>Net operating income (loss)</b>	<b>467,052</b>	<b>138,561</b>	<b>158,959</b>	<b>764,572</b>
<b>Non-operating income (expense):</b>				
Impact fees	943,947	1,167,948	237,808	2,349,703
Interest income	298,575	502,879	77,309	878,764
Interest on long-term debt	(247,261)	(106,894)	-	(354,155)
<b>Total non-operating income (expense)</b>	<b>995,261</b>	<b>1,563,933</b>	<b>315,118</b>	<b>2,874,312</b>
<b>Income (loss) before capital contributions and transfers</b>	<b>1,462,313</b>	<b>1,702,494</b>	<b>474,076</b>	<b>3,638,884</b>
Capital contributions	1,606,252	-	-	1,606,252
Transfers in	95,379	566,272	-	661,651
Transfers out	(889,255)	(990,528)	(52,688)	(1,932,471)
<b>Change in net position</b>	<b>2,274,689</b>	<b>1,278,238</b>	<b>421,388</b>	<b>3,974,316</b>
Net position - beginning	15,686,639	12,918,313	1,607,637	30,212,589
<b>Net position - ending</b>	<b>\$ 17,961,328</b>	<b>14,196,551</b>	<b>2,029,025</b>	<b>34,186,905</b>

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

Santaquin City Corporation  
**STATEMENT OF CASH FLOWS**  
For the Year Ended June 30, 2024

	Water Fund	Sewer Fund	Non-Major Storm Drain Fund	Total Proprietary Funds
<b>Cash flows from operating activities:</b>				
Cash received from customers - service	\$ 4,221,061	2,824,248	156,524	7,201,834
Cash paid to suppliers	(1,904,249)	(1,374,307)	-	(3,278,556)
Cash paid to employees	(955,138)	(492,057)	-	(1,447,195)
<b>Net cash provided (used) in operating activities</b>	<b>1,361,674</b>	<b>957,884</b>	<b>156,524</b>	<b>2,476,083</b>
<b>Cash flows from noncapital financing activities:</b>				
Net transfers in (out)	(793,876)	(424,256)	(52,688)	(1,270,820)
Interfund activity	(95,428)	-	-	(95,428)
Change in customer deposits	4,650	-	-	4,650
<b>Net cash provided (used) in noncapital financing activities</b>	<b>(884,654)</b>	<b>(424,256)</b>	<b>(52,688)</b>	<b>(1,361,598)</b>
<b>Cash flows from capital and related financing activities:</b>				
Cash received from impact fees	943,947	1,167,948	237,808	2,349,703
Cash from capital grants	1,496,907	-	-	1,496,907
Cash paid for capital assets	(1,744,170)	(394,909)	-	(2,139,079)
Cash payments for long-term debt principal	(624,000)	(402,570)	-	(1,026,570)
Cash payments for long-term debt interest	(249,608)	(108,702)	-	(358,310)
<b>Net cash provided (used) in capital and related financing activities</b>	<b>(176,924)</b>	<b>261,767</b>	<b>237,808</b>	<b>322,652</b>
<b>Cash flows from investing activities:</b>				
Cash received from interest earned	298,575	502,879	77,309	878,764
<b>Net cash provided (used) in investing activities</b>	<b>298,575</b>	<b>502,879</b>	<b>77,309</b>	<b>878,764</b>
<b>Net increase (decrease) in cash</b>	<b>598,671</b>	<b>1,298,274</b>	<b>418,954</b>	<b>2,315,899</b>
Cash balance - beginning	7,264,128	5,885,462	1,596,793	14,746,383
<b>Cash balance - ending</b>	<b>\$ 7,862,799</b>	<b>7,183,736</b>	<b>2,015,747</b>	<b>17,062,282</b>
<b>Cash reported on the statement of net position:</b>				
Cash and cash equivalents	\$ 2,884,311	-	470,154	3,354,465
Non-current restricted cash	4,978,488	7,183,736	1,545,593	13,707,817
<b>Total cash and cash equivalents</b>	<b>\$ 7,862,799</b>	<b>7,183,736</b>	<b>2,015,747</b>	<b>17,062,282</b>

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

Santaquin City Corporation  
**STATEMENT OF CASH FLOWS (continued)**  
For the Year Ended June 30, 2024

**Reconciliation of Operating Income to Net Cash  
Provided (Used) in Operating Activities:**

	Water Fund	Sewer Fund	Non-Major Storm Drain Fund	Total Proprietary Funds
<b>Net operating income (expense)</b>	<b>\$ 467,052</b>	<b>138,561</b>	<b>158,959</b>	<b>764,572</b>
Adjustments to reconcile operating income or (loss) to net cash provided (used) in operating activities:				
Depreciation and amortization	925,253	893,070	-	1,818,324
Changes in assets and liabilities:				
(Increase) decrease in receivables	(97,071)	(41,279)	(2,434)	(140,784)
(Increase) decrease in other assets	-	-	-	-
(Increase) decrease in net pension asset	474	355	-	829
(Increase) decrease in deferred outflows	(35,983)	(26,987)	-	(62,971)
Increase (decrease) in payables	78,147	(21,568)	-	56,579
Increase (decrease) in compensated absences	8,972	4,610	-	13,582
Increase (decrease) in net pension liability	14,504	10,878	-	25,382
Increase (decrease) in deferred inflows	326	244	-	570
<b>Net cash provided (used) in operating activities</b>	<b>\$ 1,361,674</b>	<b>957,884</b>	<b>156,524</b>	<b>2,476,083</b>

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

Santaquin City Corporation  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1-A. Reporting entity**

Santaquin City Corporation (the City), is a municipal corporation located in Utah County, Utah. The City operates under a Mayor-Council form of government with an elected mayor and five council members.

The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable.

**Santaquin SSD** – The City’s Santiquin Special Service District has the same governing bod as the City’s and is therefore included as part of the operating entity using the blended method.

**Community Development & Renewal Agency** – The City’s Community Development & Renewal Agency has the same governing body as the City’s and is therefore included as part of the operating entity using the blended method.

**Local Building Authority** – The City’s Local Building Authority has the same governing bod as the City’s and is therefore included as part of the operating entity using the blended method.

**1-B. Government-wide and fund financial statements**

*Government-wide Financial Statements*

The government-wide financial statements, consisting of the statement of net position and the statement of activities report information on all the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of net position reports the financial position of the governmental and business-type activities of the City and its discretely presented component units (if any) at year-end.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses are not allocated. All expenses are included in the applicable function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privilege provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

*Fund Financial Statements*

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, if any, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statement.

Santaquin City Corporation  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**1-C. Measurement focus, basis of accounting and financial statement presentation**

The financial statements of the City are prepared in accordance with generally accepted accounting principles (GAAP).

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting, generally including the reclassification of internal activity (between or within funds). However, internal eliminations do not include utility services provided to City departments or payments to the general fund by other funds for providing administrative and billing services for such funds. Reimbursements are reported as reductions to expenses. Proprietary and any fiduciary fund financial statements are also reported using this same focus and basis of accounting although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied while grants are recognized when the grantor eligibility requirements are met.

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. The City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, intergovernmental revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments, if any, receivable within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating income and expense reported in proprietary fund financial statements include those revenues and expenses related to the primary, continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services, including administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

*Policy regarding use of restricted resources*

When faced with a choice, it is the City's policy to use restricted resources first, then committed and assigned amounts before spending unassigned amounts. Restricted assets and liabilities payable from restricted assets current in nature are reported with current assets and current liabilities.

Santaquin City Corporation  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**1-D. Fund types and major funds**

*Governmental funds*

**The City reports the following major governmental funds:**

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *capital projects fund* is used to account for the acquisition or construction of major capital facilities of the City (other than those financed by proprietary funds).

**The City reports the following as non-major governmental funds:**

The *senior citizens fund* is used to account for activities relating to senior citizens.

The *park impact fees fund* is used to account for the collection and use of park impact fees.

The *public safety impact fees fund* is used to account for the collection and use of public safety impact fees.

The *transportation impact fees fund* is used to account for the collection and use of transportation impact fees.

The *community development and renewal agency fund* accounts for the activities of the agency.

The *local building authority fund* accounts for the activities of the Local Building Authority.

The *Santaquin special service district fund* is used to account for the water share activity.

*Proprietary funds*

**The City reports the following major and non-major proprietary funds:**

The *water fund* is used to account for the activities of the culinary water production, treatment and distribution.

The *sewer fund* is used to account for the activities of the sewer operations.

The *storm drain fund* is used to account for the activities of the storm drain operations.

**1-E. Assets, Liabilities, Deferred Outflows\Inflows of Resources, and Net Assets or Equity**

**1-E-1. Deposit and Investments**

Investments are reported at fair value. Deposits are reported at cost, which approximates fair value. Investments of the City are accounts at the Utah Public Treasurers Investments Fund. Additional information is contained in Note 3.

Santaquin City Corporation  
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**1-E. Assets, Liabilities, Deferred Outflows\Inflows of Resources, and Net Assets or Equity  
(continued)**

**1-E-1. Deposit and Investments (continued)**

Investments are recorded at fair value in accordance with GASB Statement No. 72, Fair Value Measurement and Application. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

**1-E-2. Cash and Cash Equivalents**

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

**1-E-3. Receivables and Payables**

Accounts receivable other than property taxes and intergovernmental receivables are from customers primarily for utility services. Property tax and intergovernmental receivables are considered collectible. Customer accounts are reported net of any allowance for uncollectible accounts. Allowance for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. For the year ended June 30, 2024, the City reported \$105,612 as allowance for uncollectible accounts receivable.

During the course of operations, there may be transactions occur between funds that are representative of lending/borrowing arrangements outstanding at year-end. These are reported as either due to or due from other funds.

Property taxes are assessed and collected for the City by Utah County and remitted to the City shortly after collection. Property taxes become a lien on January 1 and are levied on the first Monday in August. Taxes are due and payable on November 1, and are delinquent after November 30. All dates are in the year of levy.

**1-E-4. Restricted Assets**

In accordance with certain revenue bond covenants, resources may be required to be set aside for the repayment of such bonds, and, on occasion, for the repair and maintenance of the assets acquired with the bond proceeds. These resources are classified as restricted assets on the balance sheet because of their limited use. Most capital grant agreements mandate that grant proceeds be spent only on capital assets. Unspent resources of this nature are also classified as restricted. The limited use resources described above involve a reported restriction of both cash and net assets.

Unspent proceeds of bonds issued to finance capital assets are also reported as restricted cash.

**1-E-5. Inventories and Prepaid items**

Other inventories, which mainly consist of immaterial amounts of expendable supplies for consumption, are not reported. Such supplies are acquired as needed. Proprietary fund inventories, where material, are stated at the lower of cost or market, using the first-in, first-out basis.

Prepaid items record payments to vendors that benefit future reporting and are reported on the consumption basis. Both inventories and prepayments are similarly reported in government-wide and fund financial statements.

Santaquin City Corporation  
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**1-E. Assets, Liabilities, Deferred Outflows\Inflows of Resources, and Net Assets or Equity  
(continued)**

**1-E-6. Capital Assets**

Capital assets includes property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost or at estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Infrastructure is depreciated.

The cost of normal maintenance and repairs that does not add to the value of an asset or materially extend the assets' life is not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Upon retirement or disposition of capital assets, the cost and related accumulated depreciation are removed from the respective accounts. Depreciation of capital assets is computed using the straight-line method over their estimated useful lives.

Property, plant, and equipment of the primary government, as well as the component units if any, is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	30-45
Improvements	30-45
Water system	30-45
Sewer system	30-45
Infrastructure	30-45
Vehicles and equipment	5-15

**1-E-7. Long-term Obligations**

In the government-wide and proprietary fund financial statements, long-term debt and obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net assets. Bond discounts or premiums, and the difference between the reacquisition price and the net carrying value of refunded debt are deferred and amortized over the terms of the respective bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period.



Santaquin City Corporation  
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**1-E. Assets, Liabilities, Deferred Outflows\Inflows of Resources, and Net Assets or Equity  
(continued)**

**1-E-8. Fund Equity**

*Government-wide Financial Statements*

Equity is classified in the government-wide financial statements as net position and is displayed in three components:

**Net investment in capital assets** - Capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

**Restricted net position** - Net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

**Unrestricted net position** - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

*Fund Financial Statements*

In the fund financial statements governmental fund equity is classified as fund balance. Fund balance is further classified as Nonspendable, Restricted, Committed, Assigned or Unassigned. Descriptions of each follow:

**Nonspendable fund balance** - This 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. Fund balance amounts related to inventories, prepaid expenditures, and endowments are classified as nonspendable.

**Restricted fund balance** - This classification includes net fund resources that are subject to external constraints that have been placed on the use of the resources either a) imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of the government or b) imposed by law through constitutional provisions or enabling legislation.

**Committed fund balance** - This classification includes amounts that can only be used for specific purposes established by formal action of the City Council, with is the City's highest level of decision making authority. Fund balance commitments can only be removed or changed by the same type of action (for example resolution) of the City Council. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

**Assigned fund balance** - This classification includes amounts that the City intends to be used for a specific purpose but are neither restricted nor committed. These are established by the City Council. This category includes the remaining positive fund balances for governmental funds other than the general fund.

Santaquin City Corporation  
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**1-E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Assets or Equity  
(continued)**

**1-E-8. Fund Equity (continued)**

**Unassigned fund balance** - Residual classification of the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

Proprietary fund equity is classified the same as in the government-wide statements.

**1-E-9. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position will sometimes include 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 so will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports deferred outflows of resources related to pensions as required by GASB 68.

In addition to liabilities, the statement of net position will sometimes include 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 so will not be recognized as an inflow of resources (revenue) until then. The City has only one type of deferred inflows of resources. Property taxes to be collected in November were unavailable in the current fiscal year. Accordingly, these property taxes are deferred and will be recognized as an inflow of resources in the period that the amounts become available. The city also reports deferred inflows of resources related to pensions as required by GASB 68.

**1-E-10. 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.

**1-E-11. Estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and the accompanying notes. Actual results may differ from those estimates.

Santaquin City Corporation  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**2-A. Budgetary data**

Annual budgets are prepared and adopted by ordinance by total for each department, in accordance with State law, by the Mayor and City Council on or before June 22 for the following fiscal year beginning July 1. Estimated revenues and appropriations may be increased or decreased by resolution of the City Council at any time during the year. A public hearing must be held prior to any proposed increase in a fund's appropriations. Budgets include activities in the General Fund. The level of the City's budgetary control (the level at which the City's expenditures cannot legally exceed appropriations) is established at the department level. Each department head is responsible for operating within the budget for their department. All annual budgets lapse at fiscal year-end.

Utah State law prohibits the appropriation of unreserved General Fund balance to an amount less than 5% of the General Fund revenues. The 5% reserve that cannot be budgeted is used to provide working capital until tax revenue is received, to meet emergency expenditures, and to cover unanticipated deficits. Any unreserved General Fund balance greater than 35% of the current year's actual revenues must be appropriated within the following two years.

Once adopted, the budget may be amended by the City Council without hearing provided the budgeted expenditures do not exceed budgeted revenues and appropriated fund balance. A public hearing must be held if the budgeted expenditures will exceed budgeted revenues and any fund balance which is available for budgeting. With the consent of the Mayor, department heads may reallocate unexpended appropriated balances from one expenditure account to another within that department during the budget year. Budgets for the General Fund are prepared on the modified accrual basis of accounting. Encumbrances are not used.

**NOTE 3 - DETAILED NOTES**

**3-A. Deposits and investments**

Cash and investments as of June 30, 2024, consist of the following:

	Fair Value
Demand deposits - checking	\$ 705,507
State Treasurer's Investment Pool	35,974,700
<b>Total cash</b>	<b>\$ 36,680,207</b>

Cash and investments listed above are classified in the accompanying government-wide statement of net position as follows:

Cash and cash equivalents (current)	\$ 19,288,305
Restricted cash and cash equivalents (non-current)	17,391,902
<b>Total cash and cash equivalents</b>	<b>\$ 36,680,207</b>

Cash equivalents and investments are carried at fair value in accordance with GASB Statement No. 72.

Santaquin City Corporation  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**3-A. Deposits and investments (continued)**

The Utah Money Management Act (UMMA) establishes specific requirements regarding deposits of public funds by public treasurers. UMMA requires that city funds be deposited with a qualified depository which includes any depository institution which has been certified by the Utah State Commissioner of Financial Institutions as having met the requirements specified in UMMA Section 51, Chapter 7. UMMA provides the formula for determining the amount of public funds which a qualified depository may hold in order to minimize risk of loss and also defines capital requirements which an Institution must maintain to be eligible to accept public funds. UMMA lists the criteria for investments and specifies the assets which are eligible to be invested in, and for some investments, the amount of time to maturity.

UMMA enables the State Treasurer to operate the Public Treasurer's Investment Pool (PTIF). PTIF is managed by the Utah State Treasurer's investment staff and comes under the regulatory authority of the Utah Money Management Council. This council is comprised of a select group of financial professionals from units of local and state government and financial institutions doing business in the state. PTIF operations and portfolio composition is monitored at least semi-annually by the Utah Money Management Council. PTIF is unrated by any nationally recognized statistical rating organizations. Deposits in PTIF are not insured or otherwise guaranteed by the State of Utah. Participants share proportionally in any realized gains or losses on investments which are recorded on an amortized cost basis. The balance available for withdrawal is based on the accounting records maintained by PTIF. The fair value of the investment pool is approximately equal to the value of the pool shares. The City maintains monies not immediately needed for expenditure in PTIF accounts.

**Fair value of investments**

The City measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows: Level 1--Quoted prices for identical investments in active markets; Level 2--Observable inputs other than quoted market prices; and, Level 3--Unobservable inputs. At June 30, 2024, the City had \$35,974,700 invested in the PTIF, which uses a Level 2 fair value measurement.

**Deposit and investment risk**

The City maintains no investment policy containing any specific provisions intended to limit the City's exposure to interest rate risk, credit risk, and concentration of credit risk other than that imposed by UMMA. The City's compliance with the provisions of UMMA addresses each of these risks.

**Interest rate risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. All deposits and investments of the City are available immediately.

Santaquin City Corporation  
**NOTES TO FINANCIAL STATEMENTS**  
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**3-A. Deposits and investments (continued)**

**Credit risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligations. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits. At June 30, 2024, \$1,902,884 of the City's demand deposits of \$2,851,801 were uninsured. The book balance at year-end was \$705,507.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. This risk is addressed through the policy of investing excess monies only in PTIF.

**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. PTIF falls under the constraints of UMMA in limiting concentrations of investments.

**3-B. Receivables**

The allowance policy is described in Note 1-E-3. Receivables as of year-end for the City's funds are shown below:

	General Fund	Capital Projects	Water Fund	Sewer Fund	Storm Drain Fund	Total
Intergovernmental	\$ 172,943	2,086,872	109,345	-	-	2,369,160
Installments	12,349	-	-	-	-	12,349
Customers	137,275	-	464,541	276,926	14,734	893,476
<b>Total receivables</b>	<b>322,567</b>	<b>2,086,872</b>	<b>573,886</b>	<b>276,926</b>	<b>14,734</b>	<b>3,274,985</b>
Allowance for uncollectibles	(13,527)	-	(63,272)	(27,357)	(1,456)	(105,612)
<b>Net receivables</b>	<b>\$ 309,040</b>	<b>2,086,872</b>	<b>510,614</b>	<b>249,569</b>	<b>13,278</b>	<b>3,169,373</b>

Santaquin City Corporation  
**NOTES TO FINANCIAL STATEMENTS**  
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**3-C. Capital assets**

Capital asset activity for governmental activities was as follows:

<b>Governmental activities</b>	Beginning Balance	Additions	Retirements	Ending Balance
Capital assets, not being depreciated:				
Land and rights	\$ 1,409,042	2,166,877	-	3,575,919
Infrastructure	16,947,826	633,745	-	17,581,571
Construction in progress	16,165,900	8,611,068	16,894,772	7,882,195
<b>Total capital assets, not being depreciated</b>	<b>34,522,768</b>	<b>11,411,690</b>	<b>16,894,772</b>	<b>29,039,686</b>
Capital assets, being depreciated:				
Buildings	8,114,820	11,545,977	-	19,660,797
Improvements other than buildings	2,996,953	3,434,733	-	6,431,685
Machinery and equipment	7,307,851	1,403,524	87,624	8,623,751
<b>Total capital assets, being depreciated</b>	<b>18,419,624</b>	<b>16,384,234</b>	<b>87,624</b>	<b>34,716,234</b>
Less accumulated depreciation for:				
Buildings	3,488,652	256,091	-	3,744,743
Improvements other than buildings	823,840	162,373	-	986,213
Machinery and equipment	5,787,844	456,948	35,780	6,209,012
<b>Total accumulated depreciation</b>	<b>10,100,337</b>	<b>875,411</b>	<b>35,780</b>	<b>10,939,969</b>
<b>Total capital assets being depreciated, net</b>	<b>8,319,287</b>	<b>15,508,823</b>	<b>51,844</b>	<b>23,776,265</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 42,842,055</b>	<b>26,920,513</b>	<b>16,946,616</b>	<b>52,815,951</b>

Depreciation expense was charged to functions/programs of the primary government governmental activities as follows:

<b>Governmental activities:</b>	
General government	\$ 20,833
Public safety	332,385
Highways and public improvements	217,706
Parks, recreation and public property	297,719
Cemetery	6,768
<b>Total</b>	<b>\$ 875,411</b>

Santaquin City Corporation  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**3-C. Capital assets (continued)**

Capital asset activity for the business-type activities was as follows:

<b>Business-type activities</b>	Beginning Balance	Additions	Retirements	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 124,032	-	-	124,032
Water shares	535,148	-	-	535,148
Construction in progress	8,674,222	1,853,627	8,727,056	1,800,793
<b>Total capital assets, not being depreciated</b>	<b>9,333,403</b>	<b>1,853,627</b>	<b>8,727,056</b>	<b>2,459,973</b>
Capital assets, being depreciated:				
Buildings and improvements	275,389	-	-	275,389
Water distribution system	23,337,481	8,797,368	-	32,134,849
Sewer collection/treatment system	29,252,613	157,231	-	29,409,844
Machinery and equipment	501,764	57,910	-	559,674
<b>Total capital assets, being depreciated</b>	<b>53,367,247</b>	<b>9,012,509</b>	<b>-</b>	<b>62,379,756</b>
Less accumulated depreciation for:				
Buildings and improvements	261,716	2,564	-	264,280
Water distribution system	13,789,016	923,153	-	14,712,170
Sewer collection system	16,393,701	888,162	-	17,281,863
Machinery and equipment	494,589	4,444	-	499,033
<b>Total accumulated depreciation</b>	<b>30,939,022</b>	<b>1,818,324</b>	<b>-</b>	<b>32,757,346</b>
<b>Total capital assets being depreciated, net</b>	<b>22,428,225</b>	<b>7,194,185</b>	<b>-</b>	<b>29,622,410</b>
<b>Business-type activities capital assets, net</b>	<b>\$ 31,761,628</b>	<b>9,047,812</b>	<b>8,727,056</b>	<b>32,082,383</b>

Depreciation expense was charged to functions/programs of the primary government business-type activities was follows:

<b>Business-type activities:</b>	
Water	\$ 925,253
Sewer	893,070
<b>Total</b>	<b>\$ 1,818,324</b>

Santaquin City Corporation  
**NOTES TO FINANCIAL STATEMENTS**  
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**3-D. Long-term debt**

Long-term debt activity for the governmental activities was as follows:

	Original Principal	% Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Direct Borrowings:</b>							
2015 Pierce Saber Pumper Fire Truck							
Matures 6/24/2024	\$ 446,032	3.82	\$ 52,495	-	52,495	-	-
2018 Fire SCBA Equip Lease							
Matures 9/26/2024	169,173	4.22	51,263	-	25,102	26,161	26,161
2021 Equipment Lease							
Matures 8/15/2025	731,500	4.22	551,372	-	181,675	369,697	183,783
2023 Interfund Loan from PI to CP							
Matures 9/1/2041	3,632,991	1.00	3,362,991	270,000	174,572	3,458,419	176,317
<b>Bonds:</b>							
2018 Excise Tax Rev Bonds							
Matures 7/15/2028	4,300,000	2.50	2,711,000	-	417,000	2,294,000	428,000
2015 LBA Lease Revenue							
Matures 7/1/2035	2,500,000	4.17	1,739,000	-	114,000	1,625,000	-
2020 Sales Tax Revenue Bonds							
Matures 7/1/2035	6,655,000	4.17	5,855,000	-	270,000	5,585,000	280,000
2020 Sales Tax Revenue Premiums			424,539	-	26,534	398,005	-
<b>Total governmental activity long-term liabilities</b>			<b>\$ 14,747,660</b>	<b>270,000</b>	<b>1,261,377</b>	<b>13,756,283</b>	<b>1,094,261</b>

Bond debt service requirements to maturity for governmental activities are as follows:

	Principal	Interest	Total
2025	\$ 1,094,261	281,147	1,375,407
2026	1,214,995	282,745	1,497,740
2027	1,065,861	246,961	1,312,822
2028	1,099,660	210,684	1,310,344
2029	1,141,476	171,774	1,313,250
2030 - 2034	3,460,274	570,548	4,030,821
2035 - 2039	3,256,492	230,431	3,486,923
2040 - 2042	1,025,258	20,546	1,045,804
<b>Total</b>	<b>\$ 13,358,278</b>	<b>2,014,835</b>	<b>15,373,113</b>

The City has outstanding bonds and other direct borrowings related to governmental activities totaling \$9,504,000 and \$3,854,278, respectively. The outstanding bonds and other direct borrowings are all secured with their respective revenues and/or property and equipment.



Santaquin City Corporation  
**NOTES TO FINANCIAL STATEMENTS**  
 June 30, 2024

**3-D. Long-term debt (continued)**

Long-term debt activity for the business-type activities was as follows:

	Original Principal	% Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Bonds:</b>							
2011A-1 Sewer Revenue Bond							
Matures 1/1/2031	\$ 6,034,000	0.01	\$ 2,742,000	-	348,000	2,394,000	352,000
2011B Sewer Revenue Bond							
Matures 1/1/2033	900,000	1.00	900,000	-	-	900,000	-
2018 WA Booster Pump/Tank							
Matures 1/1/2039	1,720,500	1.00	1,479,000	-	63,500	1,415,500	64,500
2018 PI Booster Pump/Tank							
Matures 1/1/2039	1,720,500	1.00	1,479,000	-	63,500	1,415,500	64,500
2021 Water Rev & Ref							
Matures 1/1/2039	11,236,000	1.00	10,742,000	-	497,000	10,245,000	501,000
2011A-2 Sewer Revenue							
Matures 2/15/2052	2,912,000	3.00	2,434,281	-	54,570	2,379,712	56,230
<b>Total business-type activity long-term liabilities</b>			<b>\$ 19,776,281</b>	<b>-</b>	<b>1,026,570</b>	<b>18,749,712</b>	<b>1,038,230</b>

Bond debt service requirements to maturity for business-type activities are as follows:

	Principal	Interest	Total
2025	\$ 1,038,230	342,261	1,380,491
2026	1,086,940	330,048	1,416,988
2027	1,101,702	316,279	1,417,982
2028	1,115,518	301,769	1,417,287
2029	1,131,389	286,528	1,417,918
2030 - 2034	5,529,067	1,174,836	6,703,903
2035 - 2039	4,447,159	717,434	5,164,593
2040 - 2044	2,437,316	246,376	2,683,692
2045 - 2049	544,003	90,257	634,260
2050 - 2052	318,388	13,041	331,429
<b>Total</b>	<b>\$ 18,749,712</b>	<b>3,818,829</b>	<b>22,568,540</b>

The City has outstanding bonds related to business-type activities totaling \$18,749,712. The outstanding bonds are all secured with their respective revenues and/or property and equipment.

Santaquin City Corporation  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**3-D. Long-term debt (continued)**

**Lease Requirements:**

The City acquired the following assets through leases. Amortization of assets under lease are included in depreciation expense. As of June 30, 2024, the net book values are as follows:

	Governmental Activities
Machinery and equipment	\$ 922,044
Less accumulated depreciation	(922,044)
<b>Net book value</b>	<b>\$ -</b>

Lease requirements to maturity are included on the maturity schedule for governmental activities.

**Other long-term liabilities:**

	Beginning	Increase (Decrease)	Ending
<b>Compensated absences:</b>			
Governmental	\$ 657,658	(40,527)	617,131
Business-type	224,766	13,582	238,348
<b>Total</b>	<b>\$ 882,424</b>	<b>(26,945)</b>	<b>855,479</b>
 <b>Net pension liability:</b>			
Governmental	\$ 619,932	95,486	715,418
Business-type	164,792	25,383	190,175
<b>Total</b>	<b>\$ 784,724</b>	<b>120,869</b>	<b>905,593</b>

**3-E. Interfund transactions and balances**

**Interfund transfers:**

	Transfers In	Transfers Out
General fund	\$ 1,302,150	6,189,082
Capital projects fund	5,791,871	55,000
Senior citizens	50,000	-
Transportation Impact Fees	141,763	-
Local building authority	187,778	-
Santaquin SSD	41,340	-
Water fund	95,379	889,255
Sewer fund	566,272	990,528
Storm drain fund	-	52,688
<b>Total</b>	<b>\$ 8,176,552</b>	<b>8,176,552</b>

Santaquin City Corporation  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**NOTE 4 - OTHER INFORMATION**

**4-A. Risk management**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The City participates in the Utah Local Government Trust, a public agency insurance mutual, which provides coverage for property damage and general liability. The City is subject to a minimal deductible for claims. There have been no significant reductions in insurance coverage from coverage in the prior year. Amounts of settlements have not exceeded insurance coverage in any of the past three fiscal years.

**4-B. Rounding convention**

A rounding convention to the nearest whole dollar has been applied throughout this report, therefore the precision displayed in any monetary amount is plus or minus \$1. These financial statements are computer generated and the rounding convention is applied to each amount displayed in a column, whether detail item or total. As a result, without the overhead cost of manually balancing each column, the sum of displayed amounts in a column may not equal the total displayed. The maximum difference between any displayed number or total and its actual value will not be more than \$1.

**4-C. Subsequent Events**

In preparing these financial statements, the City has evaluated events and transactions for potential recognition or disclosure through the date of the audit report, which is the date the financial statements were available to be issued.

Santaquin City Corporation  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**4-D. Pension 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, public employee retirement system;

Firefighters Retirement System (Firefighters System) is a multiple employer, cost sharing, retirement system;

Public Safety Retirement System (Public Safety System) is a mixed agent and cost-sharing, multiple employer public employee retirement system;

Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple employer cost sharing public employee retirement system;

Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighters 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 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/general/publications](http://www.urs.org/general/publications).

Santaquin City Corporation  
**NOTES TO FINANCIAL STATEMENTS**  
 June 30, 2024

**4-D. Pension Plans (continued)**

**Benefits provided:**

URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percentage 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%
Public Safety System	Highest 3 Years	20 years an age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 2.5 % to 4% depending on employer
Firefighters System	Highest 3 Years	20 years an age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 2.5 % to 4% depending on employer
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%
Tier 2 Public Safety and Firefighter System	Highest 5 Years	35 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

\* with actuarial reductions

\*\* All past-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.

Santaquin City Corporation  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**4-D. Pension Plans (continued)**

**Contribution Rate Summary:** As a condition of 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 URS 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 an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2024, are as follows:

<b>Utah Retirement Systems</b>	<b>Employee Paid</b>	<b>Employer Contribution Rate</b>	<b>Employer Rate for 401(k) Plan</b>
<b>Contributory System</b>			
111 - Local Government Div - Tier 2	-	16.01	0.18
<b>Noncontributory System</b>			
15 - Local Government Div - Tier 1	-	17.97	-
<b>Public Safety System</b>			
122 - Tier 2 DB Hybrid Public Safety (Contributory)	2.59	25.83	-
43 - Other Div A with 2.5% COLA (Noncontributory)	-	34.04	-
<b>Firefighters Retirement System</b>			
31 - Other Division A	15.05	3.61	-
132 - Tier 2 DB Hybrid Firefighters	2.59	14.08	-
<b>Tier 2 DC Only</b>			
211 - Local Government	-	6.19	10.00
222 - Public Safety	-	11.83	14.00
232 - Firefighters	-	0.08	14.00

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

For the fiscal year ended June 30, 2024, the employer and employee contributions to the Systems were as follows:

<b>System</b>	<b>Employer Contributions</b>	<b>Employee Contributions</b>
Noncontributory System	\$ 180,940	-
Public Safety System	160,875	-
Firefighters System	4,573	18,374
Tier 2 Public Employees System	164,044	-
Tier 2 Public Safety and Firefighter	148,022	14,267
Tier 2 DC Only System	35,412	-
Tier 2 DC Public Safety and Firefighter System	8,838	-
<b>Total Contributions</b>	<b>\$ 702,705</b>	<b>\$ 32,641</b>

Contributions reported are 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 Systems.

Santaquin City Corporation  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**4-D. Pension Plans (continued)**

***Combined Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At June 30, 2024, we reported a net pension asset of \$72,882 and a net pension liability of \$905,593.

	(Measurement Date): December 31, 2023				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share 12/31/2022	Change (Decrease)
Noncontributory System	\$ -	\$ 294,325	0.1268882%	0.1398423%	-0.0129541%
Public Safety System	-	484,893	0.3390472%	0.3803828%	-0.0413356%
Firefighters System	72,882	-	0.3105490%	0.2958401%	0.0147089%
Tier 2 Public Employees System	-	71,589	0.0367806%	0.0395088%	-0.0027282%
Tier 2 Public Safety and Firefighter	-	54,785	0.1454379%	0.1237613%	0.0216766%
<b>Total</b>	<b>\$ 72,882</b>	<b>\$ 905,592</b>			

The net pension asset and liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2023 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 June 30, 2024, we recognize pension expense of \$528,966.

At June 30, 2024, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 390,727	\$ 4,912
Changes in assumptions	219,523	1,181
Net difference between projected and actual earnings on pension plan investments	192,423	-
Changes in proportion and differences between contributions and proportionate share of contributions	17,547	65,054
Contributions subsequent to the measurement date	345,874	-
<b>Total</b>	<b>\$ 1,166,094</b>	<b>\$ 71,147</b>

\$345,874 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, 2023. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year.

Santaquin City Corporation  
**NOTES TO FINANCIAL STATEMENTS**  
 June 30, 2024

**4-D. Pension Plans (continued)**

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2024	\$ 201,634
2025	154,846
2026	367,809
2027	(62,219)
2028	12,455
Thereafter	74,548

**Actuarial assumptions:**

The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases	3.25 - 9.25 percent, average, including inflation
Investment rate of return	6.85 percent, net of pension plan investment expense, including inflation

Mortality rates were adopted from an actuarial 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 using 80% of the ultimate rates from the MP-2019 improvement assumption 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, 2023, valuation were based on the results of an actuarial 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 investment expense and inflation) are developed for each major asset class. 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.



Santaquin City Corporation  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2024

**4-D. Pension Plans (continued)**

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<b>Assets class</b>	<b>Expected Return Arithmetic Basis</b>		
	Target Asset Allocation	Real Return Arithmetic Basis	Long Term expected portfolio real rate of return
Equity securities	35%	6.87%	2.40%
Debt securities	20%	1.54%	0.31%
Real assets	18%	5.43%	0.98%
Private equity	12%	9.80%	1.18%
Absolute return	15%	3.86%	0.58%
Cash and cash equivalents	0%	0.24%	0.00%
<b>Totals</b>	<b>100.00%</b>		<b>5.45%</b>
	Inflation		2.50%
	Expected arithmetic nominal return		7.95%

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, 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.

**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:

<b>System</b>	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Noncontributory System	\$ 1,527,533	\$ 294,325	\$ (738,403)
Public Safety System	1,521,462	484,893	(359,846)
Firefighters System	86,973	(72,882)	(202,869)
Tier 2 Public Employees System	245,969	71,589	(63,643)
Tier 2 Public Safety and Firefighter	176,520	54,785	(42,605)
<b>Total</b>	<b>\$ 3,558,458</b>	<b>\$ 832,711</b>	<b>\$ (1,407,365)</b>

Santaquin City Corporation  
**NOTES TO FINANCIAL STATEMENTS**  
 June 30, 2024

**4-D. Pension Plans (continued)**

**Pension plan fiduciary net position:**

Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

**Defined Contribution Savings Plan:**

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 City participates in the following Defined Contribution Savings Plans with the Utah Retirement Systems:

- 401(k) Plan
- 457(b) Plan
- Roth IRA Plan
- Traditional IRA

Employee and employer contributions to the Utah Retirement Contribution Savings Plans for fiscal year ended June 30, were as follows:

	2024	2023	2022
401(k) Plan			
Employer Contributions	\$ 115,761	\$ 104,954	\$ 85,768
Employee Contributions	58,260	44,815	57,415
457 Plan			
Employer Contributions	-	-	-
Employee Contributions	34,030	27,692	23,326
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	29,678	23,699	24,208
Traditional IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	135	965	-

**REQUIRED SUPPLEMENTARY INFORMATION**  
**(Unaudited)**

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Santaquin City Corporation  
**Notes to Required Supplementary Information**  
June 30, 2024

**Budgetary Comparison Schedules**

The Budgetary Comparison Schedule presented in this section of the report is for the City's General Fund.

**Budgeting and Budgetary Control**

The budget for the General Fund is legally required and is prepared and adopted on the modified accrual basis of accounting.

Original budgets represent the revenue estimates and spending authority authorized by the City Council prior to the beginning of the year. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the Council 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.

**Current Year Excess of Expenditures over Appropriations**

For the year ended June 30, 2024, expenditures for all departments were under budgeted amounts.

**Changes in Assumptions Related to Pensions**

Changes include updates to the mortality improvement assumption, salary increase assumption, disability incidence assumption, assumed retirement rates, and assumed termination rates, as recommended with the January 1, 2023 actuarial experience study.

Santaquin City Corporation  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND**  
For the Year Ended June 30, 2024

	Budgeted Original	Budgeted Final	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Taxes:				
Property	\$ 1,924,284	1,979,284	2,019,844	40,560
Sales	2,996,925	3,306,925	3,314,232	7,307
Other taxes	1,087,775	1,087,775	1,183,076	95,301
License and permits	625,350	1,165,350	1,206,686	41,336
Intergovernmental revenues	812,668	1,032,141	960,486	(71,655)
Charges for services	4,166,600	4,348,450	4,420,324	71,874
Fines and forfeitures	237,500	237,500	234,768	(2,732)
Interest	203,000	745,000	797,236	52,236
Miscellaneous revenue	329,660	1,662,204	203,657	(1,458,547)
<b>Total revenues</b>	<b>12,383,762</b>	<b>15,564,629</b>	<b>14,340,308</b>	<b>(1,224,321)</b>
<b>EXPENDITURES:</b>				
General government	2,949,981	2,974,981	2,626,902	348,079
Public safety	3,813,529	3,921,196	3,810,652	110,544
Highways and public improvements	923,352	943,352	914,493	28,859
Sanitation	821,000	911,000	889,019	21,981
Parks, recreation and public property	2,117,878	2,305,219	2,113,552	191,667
Cemetery	231,282	231,282	195,411	35,871
<b>Total expenditures</b>	<b>10,857,022</b>	<b>11,287,030</b>	<b>10,550,027</b>	<b>737,002</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>1,526,740</b>	<b>4,277,599</b>	<b>3,790,281</b>	<b>(487,318)</b>
<b>Other Financing Sources and (Uses):</b>				
Transfers in	1,276,300	1,302,150	1,302,150	-
Transfers (out)	(2,929,255)	(5,790,105)	(6,189,082)	(398,977)
<b>Total other financing sources and (uses)</b>	<b>(1,652,955)</b>	<b>(4,487,955)</b>	<b>(4,886,932)</b>	<b>(398,977)</b>
<b>Net Change in Fund Balances</b>	<b>(126,215)</b>	<b>(210,356)</b>	<b>(1,096,651)</b>	<b>(886,295)</b>
Fund balances - beginning of year	3,740,482	3,740,482	3,740,482	-
<b>Fund balance - end of year</b>	<b>\$ 3,614,267</b>	<b>3,530,126</b>	<b>2,643,831</b>	<b>(886,295)</b>

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

June 30, 2024

Last 10 Fiscal Years

	As of December 31,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Noncontributory Retirement System</b>										
Proportion of the net pension liability (asset)	0.1268882%	0.1398423%	0.1356882%	0.1375022%	0.1270077%	0.1253051%	0.1223531%	0.1219067%	0.1196808%	0.1283310%
Proportionate share of the net pension liability (asset)	\$ 294,325	\$ 239,515	\$ (777,101)	\$ 70,531	\$ 478,675	\$ 922,712	\$ 536,066	\$ 782,790	\$ 677,212	\$ 489,948
Covered employee payroll	\$ 1,009,317	\$ 1,087,089	\$ 1,030,271	\$ 1,113,317	\$ 1,046,159	\$ 1,038,995	\$ 1,024,428	\$ 1,035,444	\$ 996,660	\$ 972,290
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	29.16%	22.03%	-75.43%	6.34%	45.76%	88.81%	52.33%	75.60%	67.95%	50.40%
Plan fiduciary net position as a percentage of the total pension liability	96.90%	97.50%	108.70%	99.20%	93.70%	87.00%	91.90%	87.30%	87.80%	90.20%
<b>Public Safety System</b>										
Proportion of the net pension liability (asset)	0.3390472%	0.3803828%	0.3591978%	0.3375815%	0.3846112%	0.3764920%	0.3535016%	0.3690062%	0.3521190%	0.3020041%
Proportionate share of the net pension liability (asset)	\$ 484,893	\$ 491,863	\$ (291,720)	\$ 280,274	\$ 617,539	\$ 968,558	\$ 554,523	\$ 748,815	\$ 630,734	\$ 379,795
Covered employee payroll	\$ 447,514	\$ 533,316	\$ 496,247	\$ 477,647	\$ 553,539	\$ 541,782	\$ 524,521	\$ 547,351	\$ 517,969	\$ 465,866
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	108.35%	92.23%	-58.79%	58.68%	111.56%	178.77%	105.72%	136.81%	121.77%	81.50%
Plan fiduciary net position as a percentage of the total pension liability	93.44%	93.60%	104.20%	95.50%	90.90%	84.70%	90.20%	86.50%	87.10%	90.50%
<b>Firefighters Retirement System</b>										
Proportion of the net pension liability (asset)	0.3105409%	0.2958401%	0.1414369%	0.0000000%	0.0000000%	0.0000000%	0.0000000%	0.0000000%	0.0000000%	0.0000000%
Proportionate share of the net pension liability (asset)	\$ (72,882)	\$ (76,831)	\$ (82,488)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 118,567	\$ 106,380	\$ 47,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	-61.47%	-72.22%	-174.93%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	7.53%	108.40%	120.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Tier 2 Public Employees Retirement System</b>										
Proportion of the net pension liability (asset)	0.0367806%	0.0395088%	0.0361039%	0.0299816%	0.0265400%	0.0257681%	0.0253088%	0.0237908%	0.0286768%	0.0322847%
Proportionate share of the net pension liability (asset)	\$ 71,589	\$ 43,021	\$ (15,281)	\$ 4,312	\$ 5,969	\$ 11,036	\$ 2,231	\$ 2,654	\$ (63)	\$ (978)
Covered employee payroll	\$ 950,903	\$ 860,255	\$ 669,927	\$ 479,323	\$ 368,476	\$ 301,142	\$ 247,704	\$ 195,101	\$ 185,255	\$ 158,571
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	7.53%	5.00%	-2.28%	0.90%	1.62%	3.66%	0.90%	1.36%	-0.03%	-0.60%
Plan fiduciary net position as a percentage of the total pension liability	89.58%	92.30%	103.80%	98.30%	96.50%	90.80%	97.40%	95.10%	100.20%	103.50%
<b>Tier 2 Public Safety and Firefighters Retirement</b>										
Proportion of the net pension liability (asset)	0.1454379%	0.1237613%	0.1225307%	0.1068969%	0.0850476%	0.0899718%	0.0495447%	0.0126808%	0.0000000%	0.0000000%
Proportionate share of the net pension liability (asset)	\$ 54,785	\$ 10,325	\$ (6,193)	\$ 9,588	\$ 8,000	\$ 2,254	\$ (573)	\$ (110)	\$ -	\$ -
Covered employee payroll	\$ 551,069	\$ 380,787	\$ 293,018	\$ 20,864	\$ 140,183	\$ 119,740	\$ 52,283	\$ 10,447	\$ -	\$ -
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	9.94%	2.71%	-2.11%	4.57%	5.10%	1.88%	-1.10%	1.05%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	89.10%	96.40%	102.80%	93.10%	89.60%	95.60%	103.00%	103.60%	0.00%	0.00%

Santaquin City Corporation  
**SCHEDULE OF CONTRIBUTIONS**

6/30/20234

Last 10 Fiscal Years

	As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
<b>Noncontributory Retirement System</b>	2015	\$ 169,108	\$ 169,108	\$ -	\$ 962,322	17.57%
	2016	181,090	181,090	-	1,026,610	17.64%
	2017	186,016	186,016	-	1,058,370	17.58%
	2018	172,932	172,932	-	998,931	17.31%
	2019	184,499	184,499	-	1,057,611	17.31%
	2020	184,726	184,726	-	1,059,527	17.43%
	2021	184,636	184,636	-	1,062,684	17.37%
	2022	194,738	194,738	-	1,114,148	17.48%
	2023	165,738	165,738	-	981,790	16.88%
	2024	180,940	180,940	-	1,076,558	16.81%
<b>Public Safety System</b>	2015	169,097	169,097	-	504,698	33.50%
	2016	181,090	181,090	-	539,194	33.59%
	2017	177,767	177,767	-	530,197	33.53%
	2018	192,394	192,394	-	565,201	34.04%
	2019	180,259	180,259	-	529,552	34.04%
	2020	174,957	174,957	-	514,240	34.02%
	2021	165,883	165,883	-	487,318	34.04%
	2022	174,721	174,721	-	513,281	34.04%
	2023	161,865	161,865	-	475,514	34.04%
	2024	160,875	160,875	-	472,605	34.04%
<b>Firefighters System</b>	2022	4,509	4,509	-	97,814	4.61%
	2023	3,959	3,959	-	109,673	3.61%
	2024	4,573	4,573	-	126,675	3.61%
<b>Tier 2 Public Employees System*</b>	2015	35,488	35,488	-	224,115	15.83%
	2016	28,092	28,092	-	188,410	14.91%
	2017	32,772	32,772	-	219,799	14.91%
	2018	42,046	42,046	-	278,269	15.11%
	2019	47,259	47,259	-	304,110	15.54%
	2020	71,137	71,137	-	454,258	15.66%
	2021	88,401	88,401	-	559,497	15.80%
	2022	118,591	118,591	-	737,965	16.07%
	2023	150,848	150,848	-	942,214	16.01%
	2024	164,044	164,044	-	1,024,636	16.01%
<b>Tier 2 Public Safety and Firefighter System*</b>	2017	7,389	7,389	-	32,839	22.50%
	2018	16,440	16,440	-	72,839	22.57%
	2019	33,352	33,352	-	144,444	22.57%
	2020	37,254	37,254	-	161,063	23.13%
	2021	70,101	70,101	-	269,894	25.97%
	2022	79,005	79,005	-	305,864	25.83%
	2023	123,253	123,253	-	477,168	25.83%
	2024	148,022	148,022	-	573,063	25.83%
<b>Tier 2 Public Employees DC Only System*</b>	2015	2,579	2,579	-	38,374	6.72%
	2016	11,135	11,135	-	166,441	6.69%
	2017	13,355	13,355	-	199,627	6.69%
	2018	17,673	17,673	-	265,096	6.67%
	2019	20,695	20,695	-	309,351	6.69%
	2020	24,359	24,359	-	360,536	6.76%
	2021	28,915	28,915	-	432,214	6.69%
	2022	34,472	34,472	-	515,283	6.69%
	2023	33,390	33,390	-	539,419	6.19%
	2024	35,412	35,412	-	572,087	6.19%
<b>Tier 2 Public Safety and Firefighter DC Only System*</b>	2015	4,840	4,840	-	41,400	11.69%
	2016	5,056	5,056	-	43,519	11.62%
	2017	5,244	5,244	-	45,160	11.61%
	2018	614	614	-	5,194	11.83%
	2019	5,555	5,555	-	46,958	11.83%
	2020	6,026	6,026	-	50,934	11.83%
	2021	97	97	-	817	11.83%
	2022	4,683	4,683	-	36,718	12.75%
	2023	8,062	8,062	-	68,146	11.83%
	2024	8,838	8,838	-	74,711	11.83%

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

Contributions as a percentage of covered payroll may be different than the board certified rate due to rounding and other administrative practices.



**SUPPLEMENTARY INFORMATION**

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**SUPPLEMENTARY INFORMATION**

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## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

The **Senior Citizens Fund** accounts for the activities related to the senior citizens.

The **Park Impact Fees Fund** accounts for the City's collection and spending of impact fees relating to the City's parks.

The **Public Safety Impact Fees Fund** accounts for the City's collection and spending of impact fees relating to the City's public safety department.

The **Transportation Impact Fees Fund** accounts for the City's collection and spending of impact fees relating to the City's transportation department.

The **Community Development & Renewal Agency Fund** accounts for the activities of the Agency.

The **Local Building Authority Fund** accounts for the activities of the Local Building Authority.

The **Santaquin Special Service District Fund** accounts for the activities of what District related to water shares.

Santaquin City Corporation  
**COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS**  
 June 30, 2024

	Senior Citizens	Park Impact Fees	Public Safety Impact Fees	Transportation Impact Fees
<b>ASSETS</b>				
Cash and cash equivalents	\$ 51,446	-	-	-
Restricted cash and cash equivalents	-	1,478,495	1,102,587	138,381
<b>TOTAL ASSETS</b>	<b>\$ 51,446</b>	<b>1,478,495</b>	<b>1,102,587</b>	<b>138,381</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 31	-	-	-
<b>TOTAL LIABILITIES</b>	<b>31</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES:</b>				
Restricted for:				
Impact fees and grants	-	1,478,495	1,102,587	138,381
Comm. Develop. and Renewal Agency	-	-	-	-
Local Building Authority	-	-	-	-
Santaquin SSD	-	-	-	-
Committed for:				
Senior citizens	51,415	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>51,415</b>	<b>1,478,495</b>	<b>1,102,587</b>	<b>138,381</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 51,446</b>	<b>1,478,495</b>	<b>1,102,587</b>	<b>138,381</b>

Community Development & Renewal Agency	Local Building Authority	Santaquin SSD	Total Nonmajor Governmental Funds
-	-	-	51,446
718,307	2,259	12,549	3,452,578
<b>718,307</b>	<b>2,259</b>	<b>12,549</b>	<b>3,504,024</b>
(1,667)	-	50	(1,586)
<b>(1,667)</b>	<b>-</b>	<b>50</b>	<b>(1,636)</b>
-	-	-	2,719,463
719,973	-	-	719,973
-	2,259	-	2,259
-	-	12,499	12,499
-	-	-	51,415
<b>719,973</b>	<b>2,259</b>	<b>12,499</b>	<b>3,505,609</b>
<b>718,307</b>	<b>2,259</b>	<b>12,549</b>	<b>3,504,024</b>

Santaquin City Corporation  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS**  
 For the Year Ended June 30, 2024

	Senior Citizens	Park Impact Fees	Public Safety Impact Fees	Transportation Impact Fees
<b>REVENUES:</b>				
Charges for services	\$ 30,548	-	-	-
Interest	580	74,739	54,672	15,369
<b>Total revenues</b>	<b>31,127</b>	<b>74,739</b>	<b>54,672</b>	<b>15,369</b>
<b>EXPENDITURES:</b>				
General government	-	-	-	-
Public safety	-	-	24,981	-
Highways and public improvements	-	-	-	549,674
Parks, recreation and public property	91,150	975,481	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<b>91,150</b>	<b>975,481</b>	<b>24,981</b>	<b>549,674</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>(60,022)</b>	<b>(900,743)</b>	<b>29,690</b>	<b>(534,305)</b>
<b>Other Financing Sources and (Uses):</b>				
Impact fees	-	1,028,518	148,381	224,704
Sale of capital assets	-	-	-	-
Transfers in	50,000	-	-	141,763
Transfers out	-	-	-	-
<b>Total other financing sources and (uses)</b>	<b>50,000</b>	<b>1,028,518</b>	<b>148,381</b>	<b>366,467</b>
<b>Net Change in Fund Balances</b>	<b>(10,022)</b>	<b>127,776</b>	<b>178,071</b>	<b>(167,839)</b>
Fund balances - beginning of year	61,438	1,350,720	924,516	306,220
<b>Fund balance - end of year</b>	<b>\$ 51,415</b>	<b>1,478,495</b>	<b>1,102,587</b>	<b>138,381</b>



Community Development & Renewal Agency	Local Building Authority	Santaquin SSD	Total Nonmajor Governmental Funds
-	-	-	30,548
95,614	1,029	-	242,001
<b>95,614</b>	<b>1,029</b>	-	<b>272,549</b>
-	2,285	-	2,285
-	-	-	24,981
2,403,641	-	42,330	2,995,645
-	-	-	1,066,631
-	114,000	-	114,000
-	71,528	-	71,528
<b>2,403,641</b>	<b>187,813</b>	<b>42,330</b>	<b>4,275,070</b>
<b>(2,308,026)</b>	<b>(186,784)</b>	<b>(42,330)</b>	<b>(3,960,191)</b>
-	-	-	1,401,603
2,043,285	-	-	2,043,285
-	187,778	41,340	420,881
-	-	-	-
<b>2,043,285</b>	<b>187,778</b>	<b>41,340</b>	<b>3,865,768</b>
<b>(264,741)</b>	<b>994</b>	<b>(990)</b>	<b>(94,423)</b>
984,715	1,266	13,489	3,642,362
<b>719,973</b>	<b>2,259</b>	<b>12,499</b>	<b>3,505,609</b>

**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**

The Honorable Mayor, and  
Members of the City Council  
Santaquin City, 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, the financial statements of the governmental activities of Santaquin City (the City) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated October 31, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City'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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 city'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 City'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 financial statements. 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 city'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 city's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Larson & Company, PC

Spanish Fork, Utah  
October 31, 2024



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

The Honorable Mayor, and  
Member of the City Council  
Santaquin City, Utah

**Report on Compliance**

We have audited Santaquin City's compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended June 30, 2024

State compliance requirements were tested for the year ended June 30, 2024 in the following areas:

Budgetary Compliance	Fund Balance
Justice Court	Restricted Taxes and Related Revenues
Fraud Risk Assessment	Government Fees

**Opinion on Compliance**

In our opinion, Santaquin City complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2024.

**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). 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 Santaquin City 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 District'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 Santaquin City'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 City'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 Santaquin City'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 Santaquin City'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 Santaquin City'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 Santaquin City'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**

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.

*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 to 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 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.

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.



Larson & Company, PC

Spanish Fork, Utah  
October 31, 2024



## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

The Honorable Mayor, and  
Member of the City Council  
Santaquin City, Utah

### Report on Compliance for Each Major Federal Program

#### *Opinion on Each Major Federal Program*

We have audited Santaquin City's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Santaquin City's major federal programs for the year ended June 30, 2024. Santaquin City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Santaquin City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

#### *Basis for Opinion on Each Major Federal Program*

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 audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Santaquin City 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 on compliance for each major federal program. Our audit does not provide a legal determination of Santaquin City'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 Santaquin City's federal 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 Santaquin City'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 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 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 Santaquin City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, 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 Santaquin City'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 Santaquin City'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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Santaquin City'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 type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program 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 type of compliance requirement of a federal program 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 as 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, 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.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Larson & Company, PC

Spanish Fork, Utah  
October 31, 2024

**SANTAQUIN CITY**  
**Schedule of Findings and Questioned Costs**  
For the Year Ended June 30, 2024

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**SUMMARY OF AUDIT RESULTS**

1. The independent auditors' report expresses an unqualified opinion on the basic financial statements of Santaquin City.
2. No reportable conditions related to the audit of the financial statements are reported in the Auditors' Report on Internal Controls and Compliance with Laws and Regulations.
3. No instances of noncompliance material to the financial statements of Santaquin City were disclosed during the audit.
4. No material weaknesses relating to the audit of the major federal award program is reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with Uniform Guidance.
5. The independent auditor's report on compliance for the major federal award programs for Santaquin City, expresses an unqualified opinion.
6. The audit disclosed no audit findings that are required to be reported under 2 CFR section 200.516(a).
7. The program(s) tested as a major program include:

Agriculture Risk Management Education Partnership Grants (ARPA)	10.520
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8. The threshold for distinguishing Types A and B programs is \$750,000 of federal awards expended.
9. Santaquin City was determined to be a low-risk auditee.



**SANTAQUIN CITY**  
**Schedule of Findings and Questioned Costs**  
For the Year Ended June 30, 2024

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**FINANCIAL STATEMENT FINDINGS**

No findings noted during current audit.

**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No findings noted during current audit.

**SUMMARY OF PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**FINANCIAL STATEMENT FINDINGS**

No findings noted during prior audit.

**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No findings noted during prior audit.

**SANTAQUIN CITY**  
**Schedule of Expenditures of Federal Awards**  
For the Year Ended June 30, 2024

Federal Grantor/Pass-Thru/Grantor/Program Title	Federal CFDA Number	Pass-Through Grantors Contract	Amount of Expenditures
<b>United States Department of Agriculture</b>			
<i>Passed Through the State of Utah</i>			
* Agriculture Risk Management Education Partnership Grant	10.520	240774	1,606,252
<b>Total United States Department of Agriculture</b>			<u>1,606,252</u>
<b>United States Department of Homeland Security</b>			
<i>Passed Through the State of Utah</i>			
2023 Emergency Management Performance Grant EMPG	97.042		12,750
<b>Total United States Department of Homeland Security</b>			<u>12,750</u>
<b>United States Department of Agriculture</b>			
<i>Direct Assistance</i>			
NRCS Grant - 6 Additional Debris Basin	10.904		367,106
<b>Total United States Department of Justice</b>			<u>367,106</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u><u>\$ 1,986,108</u></u>

\* Major Program

# SANTAQUIN CITY

## Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2024

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### 1. GENERAL

The accompanying schedule of expenditures of federal awards (the schedule) includes the grant activity of Santaquin City (the City) under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The City reporting entity is defined in Note 1 to the basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed-through other government agencies are included on the schedule of expenditures of federal awards. Because the schedule presents only a selected portion of the operations of Santaquin City it is not intended to and does not present the financial position, changes in net position, or cash flows of Santaquin City.

### 2. BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting for expenditures in governmental fund types and on the accrual basis for expenses in proprietary fund types, which is described in Note 1 to the basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

Pass-through entity identifying numbers are presented where available.

### 3. NON-CASH ASSISTANCE

The City did not receive any non-cash assistance

### 4. LOANS OUTSTANDING

The City has no federal loans outstanding through as of June 30, 2024.

### 5. DE MINIMIS INDIRECT COST RATE

The City has elected not to use the 10% de minimis indirect cost rate.

# SANTAQUIN CITY

## Report on Bond Compliance

*For the Year Ended June 30, 2024*



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**CITY OF SANTAQUIN, UTAH**  
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June 30, 2024

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Water and Sewer Connection Fees, Connections, and Billing	5
Water and Sewer Rates	6

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## REPORT ON BOND COMPLIANCE

Honorable Mayor  
Members of the City Council  
City of Santaquin, Utah

Mayor and Council Members:

We have audited the financial statements of Santaquin City, Utah, for the year ended June 30, 2024, and have issued our report thereon dated October 31, 2024.

As part of our audit, we reviewed your compliance with the requirements of your bond issues.

Based on our review, we are not aware of any areas of non-compliance with the compliance requirements contained in bond purchase agreements.

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

Larson & Company, PC

Spanish Fork, Utah  
October 31, 2024



**CITY OF SANTAQUIN, UTAH**  
**Net Revenue Bond Requirement – Sewer Fund**  
Year Ended June 30, 2024

Operating Income		\$ 2,865,527
Other Income		1,670,827
Operating Expense Not Requiring Funds:		
Depreciation		893,070
Net Revenues		<b>5,429,424</b>
Debt Service - 2024 Fiscal Year		
Principal	\$ 402,570	
Interest	106,894	
Total	509,464	
Required 120%		611,357
Net Revenues In Excess		<b>\$ 4,818,067</b>

**CITY OF SANTAQUIN, UTAH**  
**Net Revenue Bond Requirement – Water Fund**  
Year Ended June 30, 2024

Operating Income		\$ 4,318,132
Other Income		1,242,522
Operating Expense Not Requiring Funds:		
Depreciation		<u>925,253</u>
Net Revenues		<b>6,485,907</b>
Debt Service - 2024 Fiscal Year		
Principal	624,000	
Interest	<u>247,261</u>	
Total	<u>871,261</u>	
Required 125%		<u>1,045,513</u>
Net Revenues In Excess		<u><u>\$ 5,440,394</u></u>

**CITY OF SANTAQUIN, UTAH**  
**Insurance Coverage**  
Year Ended June 30, 2024

<u>COMPANY</u>	<u>COVERAGE AMOUNT</u>	<u>COVERAGE</u>	<u>EXPIRATION DATE</u>
Utah Local Governments' Trust	\$ 5,000,000	General Liability, Bodily Injury, Personal Injury, Property Damage, Public Officials, Errors and Omissions	6/30/2025
Utah Local Governments' Trust	\$ 5,000,000	Automotive Liability, Automotive Bodily Injury, and Property Damage	6/30/2025
Utah Local Governments' Trust	Varies	Each automobile also has limits for the price/cost of the vehicle	6/30/2025
Utah Local Governments' Trust	\$ 100,000	Workers comp and employers liability	6/30/2025

**CITY OF SANTAQUIN, UTAH**  
**Water and Sewer Connection Fees,**  
**Connections, and Billing**  
Year Ended June 30, 2024

**CONNECTION FEES**

Culinary and pressurized irrigation connection fees are as follows:

3/4" & 1"	\$	250
1-1/2" & Larger	\$	450

**CONNECTIONS**

Currently the City services 5,331 water connections and 5,232 sewer connections, and 4,243 pressurized irrigation connections.

**BILLINGS**

For the year ended June 30, 2024, the total water billings were \$2,135,676  
The total pressurized irrigation billings were \$1,422,401, and the total sewer billings were \$2,869,154.

**CITY OF SANTAQUIN, UTAH**  
**Water and Sewer Rates**  
Year Ended June 30, 2024

**SEWER**

The base rate for sewer service shall be \$43.17 per unit per month.

An additional charge of \$0.97 per 1,000 gallons will be assessed as determined by the customer's actual water usage.

**WATER**

Base Rate	\$	28.77	
0 to 4,000 gallons	\$	0.68	per 1,000 gallons
4,001 to 8,000 gallons	\$	1.03	per 1,000 gallons
8,001 to 12,000 gallons	\$	1.37	per 1,000 gallons
12,001 to 50,000	\$	2.50	per 1,000 gallons
50,001 to 100,000		2.71	per 1,000 gallons
100,001 +		2.95	per 1,000 gallons

**PRESSURIZED IRRIGATION**

Base Rate	\$	19.46	1"
	\$	28.91	1.5" or larger
0 to 25,000 gallons	\$	0.87	per 1,000 gallons
25,001 to 45,000 gallons	\$	0.89	per 1,000 gallons
45,001 to 65,000 gallons	\$	0.91	per 1,000 gallons
65,001 to 100,000	\$	0.98	per 1,000 gallons
100,000 +		1.02	per 1,000 gallons

# SANTAQUIN CITY

## COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

*For the Years Ended June 30, 2024*



Larson & Company  
765 North Main, Spanish Fork, UT 84660  
Main: (801) 798-3545 | [www.larsco.com](http://www.larsco.com)



Item # 10.

To the Honorable Mayor and  
Members of the City Council  
Santaquin, Utah

We have audited the financial statements of Santaquin City as of and for the year ended June 30, 2024, and have issued our report thereon dated October 31, 2024. 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 July 23, 2024, our responsibility, as described by professional standards, is to form and express an opinion 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 Santaquin City 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 finding regarding significant control deficiencies and material weaknesses, if applicable, and material noncompliance, and other matters noted during our audit at the end of this communication letter in the schedule of findings section.

### **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 we had performed additional procedures for:

- Improper revenue recognition
- Cash disbursements
- Potential management bias, financial statement estimates, and management's ability to override controls.

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 Santaquin City are included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2024. No matters have come to our attention that would require us, under professional standards, to inform your 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 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*

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 communicated them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classis 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 entity's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

## **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.

## **Management Representations**

We have requested certain representations from management, which are included in the management representation letter dated October 31, 2024.

## **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matter. 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 the entity, 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 operational plans and strategies that may affect the risks of material misstatement. Noe of the matters discussed resulted in a condition or our retention as the entity's auditors.



**Other Matters**

We applied certain limited procedures to Management’s Discussion and Analysis and required supplementary information (RSI) as listed in the table of contents, which are RSI that supplements 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.

Restriction on Use

This information is intended solely for the information and use of the Board and management of Santaquin City and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Larson & Company, PC*  
Larson & Company, PC

Spanish Fork, Utah  
October 31, 2024



# FINANCIAL CERTIFICATION

## OFFICE OF THE STATE AUDITOR

### Entity Name

Under penalty of perjury, I, [officer name] and [officer name], certify that the annual financial report of [Entity Name] for the year ended [year end date] fairly presents in all material respects the financial condition and results of operation of [Entity Name].

Signature: \_\_\_\_\_  
Chief Administrative Officer

Signature: \_\_\_\_\_  
Chief Financial Officer

#### Notes:

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

**COMMUNITY DEVELOPMENT AND RENEWAL  
AGENCY OF  
SANTAQUIN CITY**

**RESOLUTION 11-01-2024-CDA  
SALE OF REAL PROPERTY**

**WHEREAS**, the Community Development and Renewal Agency of Santaquin City (the “Agency”) is a public agency pursuant to Title 17C of the Utah Code; and

**WHEREAS**, the Agency has adopted a Project Area Plan in furtherance of its purposes, which include economic development within the Project Area; and

**WHEREAS**, the Agency owns certain real property known as Utah County Parcel Number 71:002:0009 which is more particularly described in Exhibit A hereto (“the Property”); and

**WHEREAS**, the Agency has determined that the best interests of the Agency, Santaquin City, and its residents will be served by the sale of the Property pursuant to the terms and conditions as outlined in the proposed agreement with the purchaser (the “Agreement”);

**NOW THEREFORE, BE IT HEREBY RESOLVED BY THE BOARD OF THE COMMUNITY DEVELOPMENT AND RENEWAL AGENCY OF SANTAQUIN CITY AS FOLLOWS:**

**SECTION 1:** The terms and conditions set forth in the attached Agreement concerning the sale of the Property are in the best interests of the Agency and Santaquin City, Utah.

**SECTION 2:** The Board of the Community Development and Renewal Agency of Santaquin City accepts the terms and conditions outlined in said Agreement and approves the sale of the Property pursuant to said terms and conditions.

**SECTION 3:** The Agency Board authorizes Chair Daniel M. Olson to execute all documents necessary to complete the sale of the Property pursuant to said terms and conditions.

**SECTION 4:** This Resolution shall become effective on November 5, 2024.

Approved on this 5<sup>th</sup> day of November 2024

---

Daniel M. Olson, Board Chair

Board Member Art Adcock	Voted ___
Board Member Brian Del Rosario	Voted ___
Board Member Travis Keel	Voted ___
Board Member Lynn Mecham	Voted ___
Board Member Jeff Siddoway	Voted ___

Attest:

---

Amalie R. Ottley, Secretary

## REAL PROPERTY PURCHASE AGREEMENT

**THIS REAL PROPERTY PURCHASE AGREEMENT** (this “Agreement”) is made and entered into by and between the **COMMUNITY DEVELOPMENT AND RENEWAL AGENCY OF SANTAQUIN CITY**, a political subdivision of the state of Utah (“Seller”) and **BLAZE MASTER FIRE PROTECTION, INC** a Utah Corporation (“Buyer”) as of the date Seller and Buyer execute this Agreement as provided on the signature pages. Seller and Buyer are herein sometimes referred to individually as a “Party” and collectively as the “Parties.” The transactions contemplated by this Agreement are herein sometimes collectively referred to as the “Transaction”.

### RECITALS

WHEREAS, Seller owns certain real property located within the City of Santaquin, Utah, comprising approximately 1.01 acres (“the Property”), which is more particularly described in Exhibit A attached hereto; and

WHEREAS, Buyer intends to construct a light industrial/commercial development on the Property and has determined that its acquisition of the Property is important to the success of said commercial development; and

WHEREAS, the Property is located within a project area established by Seller for the betterment of the area including the Property and the Parties agree that the proposed development of the Property will benefit Buyer, Seller and the residents of Santaquin City; and

WHEREAS, the Parties desire to enter into an agreement to accomplish Buyer’s purchase of the Property, and to provide for certain improvements to the Property, subject to certain terms and conditions.

**NOW THEREFORE**, the Parties hereto agree as follows:

**1. Property Purchase.** Seller agrees to sell to Buyer and Buyer agrees to purchase from Seller, subject to the terms and conditions contained herein, the Property, together with all improvements and appurtenances (if any), and all oil, gas and mineral rights owned by Seller (if any) but excluding therefrom any and all water rights. The Purchase Price established in paragraph 4 includes the payment for money in lieu of water and/or water right dedication requirement for the Property as set forth in Section 8.04.100 of the Santaquin City Code, for estimated annual water usage of up to 165,000 gallons per acre. Any additional amounts due pursuant to Santaquin City Code Section 8.04.100 based on actual development activity on the Property shall be the sole responsibility of Buyer.

**2. Buyer’s Property Use and Improvements.** As a Public Agency established pursuant to Title 17C of the Utah Code, Seller has a specific interest in the development of the Property and other surrounding real property for community economic development and renewal purposes and is entering into this agreement based on Buyer’s agreement to specific terms and conditions for the development of the Property. Buyer hereby agrees to develop, improve, and maintain the Property pursuant to the provisions of this

paragraph 2 set forth below, and otherwise as required by Santaquin City’s land use and development code.

**a.** The Property shall only be used for “Auto, Truck, Recreational Vehicle, and Equipment Sales or Rentals (e.g. power sports and bike sales, parts, and rentals); “Commercial Ancillary”; “Commercial Cosmetology (e.g. beauty school, beauty supplies company); “Commercial, Heavy”; “Commercial, Industrial Equipment Sales”; “Commercial, Retail Sales and Services”; “Fulfillment Center (e.g. focus on assembly and packaging, not storage); “Industry, Light”; “Industry, Medium”; "Laboratory, Medical"; “Pharmaceutical Manufacturing”; or “Professional Office or Financial Services” purposes as those terms are defined in Section 10.08 of the Santaquin City Code.

**b.** No portion of the Property shall be developed or used as “Storage Unit Facilities” as defined in Section 10.08 of the Santaquin City Code.

**c.** No portion of the Property shall be developed or used with shipping and or other types of storage containers for storage or for any form of building construction.

**d.** Buyer shall either construct and utilize a Utah County Health Department approved “Septic System” per applicable standards until such time as sewer service is available through the Santaquin City Sewer System, or participate with the City monetarily by payment of \$25,000.00 per building/structure to Seller for the construction of the needed City Sewer System improvements for each building/structure built on the Property. The Parties shall mutually agree at the time of Site Plan approval, which of the aforementioned options shall be selected. In the event that a Septic System for each building/structure built on the Property or Additional Property is the option selected, Seller will refund the payment of \$25,000 per building/structure to Buyer. In the event that Buyer initially installs an approved Septic System, Buyer must connect to the Santaquin City Sewer System and discontinue all use of any Septic System within ninety (90) days of the availability of Santaquin City Sewer Service to the Property, or as soon as reasonably practicable, and shall thereafter be subject to the same terms and conditions for sewer service as other Santaquin City Sewer System customers. Buyer shall pay the applicable sewer impact fees prior to issuance of any building permit.

**e.** All development and use of the Property shall comply with the landscape provisions of the Santaquin City Code. Buyer may provide, install, and maintain landscaping within the CDRA owned area approximately eleven feet wide, between the property line on the east and north sides of the Property and the Santaquin City curb & gutter, as shown on the Site Plan. Said landscaping would be applied to satisfaction of Buyer’s landscaping obligations for development of the Property.

**f.** All development and use of the Property shall comply with the Santaquin City Development Standards and Specifications referenced in Section 9.04.140 of the Santaquin City Code, and with the Industrial Park Architectural Standards, a copy of which is attached hereto as Exhibit B.

**g.** Buyer shall be solely responsible for the construction and maintenance of roads, accesses, drives, and parking areas on the Property. All roads, accesses, drives, and

parking areas on the Property shall be paved, and shall be constructed and maintained pursuant to the applicable Santaquin City parking standards SCC 10.48. Storage areas behind the rear building line must be finished with at least minimum compacted road base.

**h.** Buyer shall install fencing on the full perimeter of any outside storage areas located within the Property, which fencing shall be constructed of masonry, precast concrete, vinyl-coated chain link with vinyl privacy slats, or a combination thereof, together with a paved portion or mow strip under all non-masonry fencing.

**i.** Monument signs, consistent with a Santaquin City theme and as approved by the City may be constructed and maintained on the Property. Stacking on monument signs will be allowed consistent with Santaquin City Code 10.44. No pole signs, or other free-standing signs will be allowed anywhere on the Property.

**j.** Buyer will dedicate to Seller all easements on the Property necessary for the construction, operation, and maintenance of public utilities.

**k.** Buyer acknowledges and hereby agrees that ingress and egress access to the Property will be restricted to the existing Summit Ridge Parkway access located between the Property and US Highway 6. No access will be allowed on US Highway 6, except as provided by Summit Ridge Parkway. Use of Summit Ridge Parkway south of the Property may be restricted or eliminated for heavy/delivery truck use or access and is not included for this purpose (heavy/delivery truck use or access), or relied upon by Buyer as consideration for entering into this Agreement.

**l.** Buyer acknowledges that no staging, crushing, sorting, or processing, or stockpiling of imported gravel, rock, or soil materials (other than staging or stockpiling during the construction period for site improvements) is allowed on the Property.

**m.** Buyer acknowledges and agrees to construct its proposed building within 18 months of Closing on the property and that the building will be substantially as shown in Exhibit C "Site Plan and Building Type".

**n.** Buyer shall endeavor to bring businesses that generate sales taxes, provide jobs, and provide desirable services to Santaquin City residents to occupy and conduct their business within the building(s) constructed by Buyer.

**3. Seller's Responsibility for Improvements.** Seller agrees to provide certain improvements to the Property as set forth below in this paragraph 3.

**a.** Seller shall construct and install at its sole expense infrastructure necessary to deliver both culinary and secondary water to the Property boundary. Said construction shall be completed within 365 days of Closing.

**b.** Seller shall construct and install at its sole expense infrastructure necessary for sewer service from the Property boundary to the Santaquin City wastewater treatment system. Until such time as the Santaquin City wastewater system becomes available

for use, Buyer agrees to continue to use and maintain the septic system identified in Section 2.d above, if so constructed.

**c.** Seller shall assist Buyer as necessary for Buyer to complete applications and obtain permits required for electrical, natural gas, and telecommunications services to the Property. All electrical infrastructure shall be installed underground. The City shall be responsible for all costs associated with the construction and installation of infrastructure to provide primary electrical, natural gas, and telecommunication services to the Property. Seller shall not be responsible for any costs associated with any construction, operation, or maintenance of electrical, natural gas, or telecommunication infrastructure within the Property.

**d.** Seller has applied an asphalt overlay to the existing paved surface of Summit Ridge Parkway as deemed necessary for the reasonably anticipated use of the roadway from Highway 6 to and across the frontage of the Property. Such improvements have been completed by Seller. This Agreement does not include or address any future expansion of the width of the paved surface of Summit Ridge Parkway, or addition of lanes, approaches, turning lanes, etc.

**e.** Seller shall provide future City streets/roadways per City Standards as necessary for the reasonably anticipated access to the Property and across the frontage of the Property as determined by Seller in its sole discretion. Buyer shall cooperate with Seller in determining what if any improvements will be necessary. Such improvements shall be completed by Seller at its sole expense within 365 days of Closing.

**4. Purchase Price.** The Purchase Price for the Property is (Three Hundred Twenty-Eight Thousand Two-Hundred and Fifty Dollars) (\$328,250) which amount does not include the optional \$25,000 per building/structure for Buyer financial participation for City Sewer System improvements as provided in Subparagraph 2.d.

**a. Earnest Money Deposit.** Within five (5) business days of the date hereof, Buyer shall deliver an earnest money deposit in the amount of \$ 50,000.00 (the "Deposit") to the Closing Agent.

**b. Delivery of Deposit.** Unless, pursuant to paragraph 10, Buyer exercises its right to cancel this Agreement on or before 60 days from the execution date, the Deposit shall become non-refundable and shall be delivered to Seller. All portions of the Deposit delivered to Seller pursuant to the provisions of this paragraph 4.b. shall be applied to the purchase price at Closing.

**c. Balance Paid at Closing.** The remaining balance of the purchase price shall be paid by Buyer at Closing.

**5. Closing.** This Transaction shall be closed at the offices of Provo Abstract Company, Inc. ("Closing Agent") at 105 East 300 South, Provo, Utah or at any other place as the Parties may agree, on or before 60 days from execution date. "Closing" shall occur when Seller and Buyer have made all of their respective deliveries described below, to-wit:



- a. Seller's Closing Deliveries.** Seller shall deliver to Buyer (or to the Closing Agent):
- (i) a general warranty deed (the "Deed"), fully executed and properly acknowledged by Seller, conveying the Property to Buyer;
  - (ii) written evidence that all state and local property taxes have been paid in full;
  - (iii) a commitment from Closing Agent to issue a standard coverage owner's policy of title insurance in such amount as may reasonably be requested by Buyer (with the premium to be paid by Buyer as provided in subparagraph 6.b. below); and
  - (iv) any other funds, instruments or documents as may be reasonably requested by Buyer or the Closing Agent or reasonably necessary to effect or carry out the purposes of this Agreement (which funds, instruments or documents are subject to Seller's prior approval, which approval shall not be unreasonably withheld, conditioned, or delayed).

- b. Buyer's Closing Deliveries.** Buyer shall deliver to Seller (or to the Closing Agent):

- (i) the Purchase Price (payable to Seller);
- (ii) any other funds, instruments or documents as may be reasonably requested by Seller or the Closing Agent, or reasonably necessary to effect or carry out the purposes of this Agreement (which funds, instruments or documents are subject to Buyer's prior approval, which approval shall not be unreasonably withheld, conditioned, or delayed).

**6. Closing Costs and Prorations.**

**a.** All general and special taxes, rollback taxes, if any, and assessments against the Property for all periods prior to the Closing Date shall be paid by Seller at or prior to Closing. The amount of such taxes shall be estimated based on information provided by the Utah County Assessor for the parcel or parcels of which the Property is a part, the "Assessed Parcel." Seller and Buyer shall each pay their own legal expenses in connection with this Transaction.

**b.** Buyer shall pay the cost of a standard coverage owner's policy of title insurance. Unless otherwise agreed by the parties in writing, Buyer shall pay all other closing costs including, but not limited to charges and fees assessed by Closing Agent.

**7. Possession.** Unless otherwise agreed in writing by the Parties, Seller shall deliver possession of the Property to Buyer upon Closing.

**8. Conveyance and Title Insurance.** As required by paragraph 5.a.(i), Seller shall convey to Buyer, by general warranty deed, good and marketable fee simple title to the Property, free and clear of all mortgages, trust deeds, judgments, mechanics' liens, tax liens and warrants and other financial encumbrances. As provided in subparagraph 5.a.(iii) above, Buyer may acquire (and may condition the Closing upon Buyer's ability to obtain) a current standard coverage owner's policy of title insurance. Even though the policy premium will be paid by Buyer, Seller agrees to order a title insurance commitment on the Property as provided in paragraph 9.b. below.

**9. Seller's Disclosures.**

**a.** Seller hereby discloses and represents to Buyer that Seller has no knowledge of any hazardous materials or substance being stored or present upon the Property and that Seller has no knowledge relating to any environmental problems or any building or zoning code violations affecting the Property;

**b.** Within fifteen (15) days from the date Seller executes and delivers this Agreement to Buyer, Seller shall deliver to Buyer a commitment for the policy of title insurance required by paragraph 5 above, together with all documents identified as exceptions to coverage in such title commitment; and

**c.** No later than December 1, 2024, Seller shall make available to Buyer, at Buyer's request and at Seller's offices in the Santaquin City Administration Building, all of the following (collectively, the "Seller's Disclosures") that are in the actual possession or control or reasonably accessible to Seller:

(i) survey, topographic or other maps and all other material documents presently existing concerning the Property (if Seller does not deliver a survey of the Property as provided herein, Buyer may, at its own expense, obtain a survey of the Property and Buyer's obligation to purchase the Property under this Agreement is conditioned upon Buyer's receipt and approval of such survey);

(ii) any and all leases or other contracts or agreements affecting the Property;

(iii) copies of all permits, licenses and approvals (if any) from all federal, state and local governmental authorities relating to the Property; and

(iv) all such other documentation and information relating to the Property in possession of Seller which is specifically identified and requested by Buyer in writing which is reasonably required by Buyer in order to perform its due diligence.

**10. Buyers Right to Cancel.** Buyer's obligation to purchase under this Agreement is conditioned upon Buyer's approval of the content of all of the Seller's Disclosures

referred to in paragraph 9 above, and Buyer's satisfactory completion of such evaluations and inspections as Buyer may deem reasonably necessary in its sole and absolute discretion ("the Approvals"). The Approvals shall be sought and conducted by persons selected by Buyer, and Buyer shall pay all costs in connection with the Approvals. At any time prior to Closing, Buyer and/or its designees shall have the right to enter upon the Property to make such evaluations and inspections as Buyer may deem reasonably necessary. Buyer agrees to employ reasonable care in entering onto the Property so as to cause minimum disturbance to the Property and to defend, indemnify and hold Seller free and harmless from and against any loss, cost, claim, damage and/or liability directly or indirectly arising or resulting from Buyer entering upon the Property. Seller agrees to fully cooperate with Buyer, to disclose all information relating to the Property as required by this Agreement, and to execute all applications, authorizations and other documentation, at no cost or risk to Seller, as reasonably requested by Buyer to assist Buyer in obtaining the Approvals. If any of the Approvals have not been obtained or occurred at or prior to Closing, Buyer may either waive the same and proceed to Closing or cancel this Agreement. In the event Buyer elects to cancel the Agreement as provided herein, except as provided in paragraph 4.b. above, Closing Agent shall immediately return the Deposit to Buyer and neither party shall have any further obligations hereunder.

**11. Seller's Representations, Warranties and Covenants.** Seller represents, warrants and covenants to Buyer that:

**a.** Seller has full power and authority to enter into this Agreement and complete this Transaction.

**b.** Seller has good and marketable fee simple title to the Property. Other than as has been or will be disclosed to Buyer, there are no unrecorded agreements, leases, liens or encumbrances that may affect title to the Property to which Seller is a party or of which Seller has knowledge.

**c.** Upon Seller's execution of this Agreement, it will be binding and enforceable against Seller in accordance with its terms, and upon Seller's execution of the additional documents contemplated by this Agreement, they will be binding and enforceable against Seller in accordance with their terms.

**d.** Subject to the foregoing, neither the execution and delivery of this Agreement, nor the consummation of this Transaction will constitute a breach under any contract or agreement to which Seller is a party or by which Seller is bound that affects the Property or any part thereof.

**e.** Seller has not entered into any agreement or contract with respect to the Property or granted any interest in the Property that is inconsistent with Seller's obligation to convey to Buyer good and marketable fee simple title to Seller's interest in the Property in accordance with the requirements of this Agreement. Except as otherwise provided herein, Seller shall not, prior to any termination of this Agreement and without Buyer's prior written consent, enter into or execute any easement, encumbrance, lease, or other agreement with respect

to the Property, or execute, record or consent to any declaration of covenants, conditions and restrictions or other similar document with respect to the Property.

**f.** Seller has not received notice of any pending or threatened condemnation action affecting the Property, any moratorium on building on the Property, or any violation with regard to any applicable law, regulation, ordinance, requirement, covenant, condition or restriction relating to the present use, occupancy or condition of the Property from any person, authority or agency having jurisdiction over the Property.

**g.** Seller has not received notice of any intended public improvements that will result in any condemnation or taking of all or a portion of any part of the Property, or in any special assessments, levies, taxes or other charges being assessed against any part of the Property that will impose a lien upon the Property. Seller has no knowledge of special assessments pending or threatened against or with respect to the Property on account of or in connection with streets, roads or any other public improvements, including, but not limited to, storm and sanitary sewer, water or other utility lines, curbs, gutters, drainage facilities, sidewalks, lighting and the like.

**h.** There are no suits, claims, proceedings or investigations pending or, to Seller's actual knowledge, threatened with respect to the Property or that will adversely affect Seller's ability to meet its obligations under this Agreement.

**i.** Seller has not: (i) made a general assignment for the benefit of creditors; (ii) filed any voluntary petition in bankruptcy, or received notice of the filing of any involuntary petition in bankruptcy against the Seller; (iii) received notice of the appointment of a receiver to take possession of all or substantially all of the Seller's assets; (iv) received notice of the attachment or other judicial seizure of all or substantially all the assets of Seller; (v) within twelve (12) months preceding the date of this Agreement, admitted in writing the inability of Seller to pay its debts as they come due; or (vi) made an offer of settlement, extension or composition to the creditors of Seller generally.

**j.** Seller is not in default under the terms of any written agreement with a third party to which Seller is a party pertaining to the Property, nor has any event occurred that, with notice or passage of time, or both, would constitute a default by Seller under any such agreement, nor has Seller received notice of any default under any agreement or encumbrance to which the Property or any portion thereof is subject.

**k.** Seller does not have actual knowledge of the existence of any criminal or other investigation concerning Seller or any other person that may result in a forfeiture of all or any portion of the Property.

**l.** Neither the execution and the delivery of this Agreement nor the consummation of this Transaction is subject to any requirement that Seller obtain any consent, approval or authorization of, or make any declaration or filing with, any governmental authority or third party that has not been obtained or that, in any case or in the aggregate, if not obtained or made would render the execution, delivery or consummation illegal or invalid, or would

constitute a default under this Agreement, or result in the creation of any lien, charge or encumbrance upon the Property.

**m.** Seller does not have actual knowledge of or any reason to suspect the presence or existence of any Hazardous Materials (as defined below) or petroleum underground storage tanks on or near the Property that would necessitate or require remediation, cleanup or any other action in accordance with any Environmental Laws (as defined below). Except as provided above, Seller has no knowledge or reason to suspect that prior to the date of this Agreement the Property has not been used in compliance with applicable Environmental Laws. Seller has not at any time used, stored or kept at the Property any Hazardous Materials, except in compliance with all Environmental Laws and, other than as disclosed above, Seller has no knowledge or reason to suspect that any Hazardous Materials have been used, stored or kept at the Property except in compliance with applicable Environmental Laws. Seller has no knowledge or reason to suspect that the Property has been designated by any governmental or quasi-governmental authority as an area subject to environmental or other regulation that would materially affect the use of the Property as contemplated by Buyer. As used in this Agreement, the term “Hazardous Materials” is defined to include, without limitation, (i) oil hydrocarbons, petroleum, petroleum products or products containing or derived from petroleum; and (ii) any hazardous or toxic waste, substance, material, chemical, gas or particulate matter, as presently defined by or for purposes of any Environmental Laws. As used in this Agreement, the term “Environmental Laws” is defined to include, without limitation, the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C.A. Section 9601, et seq.; the Hazardous Materials Transportation Act, 49 U.S.C.A. Section 1801, et seq.; the Resource Conservation and Recovery Act, 42 U.S.C.A. Section 6901, et seq.; the Toxic Substances Control Act, 15 U.S.C.A. Section 2601, et seq.; the Federal Water Pollution Control Act, 33 U.S.C.A. Section 1251, et seq.; the Safe Drinking Water Act, 42 U.S.C.A. Section 300f, et seq.; the Clean Air Act, 42 U.S.C.A. Section 7401, et seq.; any successor to those laws (in existence on the date this representation is made or updated); any rules, regulations, ordinances, orders or decrees issued pursuant to those laws; any other federal, state or local environmental, health or safety statute, ordinance, code, rule, regulation, order or decree as may now or at any later time be in effect regulating, relating to or imposing liability or standards concerning or in connection with hazardous or toxic wastes, substances, materials, chemicals, gases or particulate matter or the emission, discharge, dumping or other release of any substance to the environment; and any common law theory based on nuisance or strict liability.

**n.** Seller shall, immediately upon receiving notice of any actual or threatened claims or proceedings (i) for the condemnation of the Property or any portion thereof, (ii) arising out of injury or damage to or upon the Property or any portion thereof, (iii) arising out of any violation or threatened violation of applicable laws or regulations relating to or affecting the Property, including but not limited to any violation of Environmental Laws, or that may result in the liability of the owner or a successor owner of any interest in the Property, (iv) arising out of the imposition of any special assessment, levy or tax, (v) relating to the potential formation of any taxing authority affecting the Property, (vi) that could affect or cloud title to or ownership of the Property, or (vii) that could result in a moratorium against building on the Property, notify Buyer thereof in writing.

The foregoing representations, warranties and covenants shall be true, correct and accurate on and as of the date of this Agreement and on and as of the date of Closing and shall survive the Closing for a period of twelve (12) months. Prior to Closing, should Seller inform Buyer, or should Buyer become aware of facts or information which differs with any representation or warranty of Seller set forth in this Agreement, Seller's representation or warranty shall be deemed to have been modified accordingly. Should Buyer be aware of contrary facts and circumstances before the Closing, but elect to close, Buyer must be deemed to have waived the same. AT THE CLOSING, BUYER SHALL ACCEPT TITLE TO THE PROPERTY, AND ACCEPT THE PROPERTY, AS IS, WHERE IS, WITH ALL FAULTS EXCLUDING ONLY THOSE WARRANTIES INHERENT WITHIN THE WARRANTY DEED BY WHICH SELLER WILL CONVEY TITLE TO THE PROPERTY TO BUYER AND REPRESENTATIONS, WARRANTIES AND COVENANTS EXPRESSED IN THIS AGREEMENT, TO THE EXTENT THEY SURVIVE THE CLOSING.

**12. Buyer's Representations and Warranties.** Buyer represents and warrants to Seller that:

**a.** Buyer is a validly existing Corporation of the state of Utah organized and existing pursuant to the provisions of Utah law and has full power and authority to enter into this Agreement and complete this Transaction.

**b.** This Agreement will be binding and enforceable against Buyer in accordance with its terms, and upon Buyer's execution of the additional documents contemplated by this Agreement, those terms and conditions and additional documents will be binding and enforceable against Buyer in accordance with their terms.

The foregoing representations and warranties shall be true, correct and accurate on and as of the date of this Agreement and on and as of the Closing date. All representations, warranties and covenants by Buyer set forth in this Agreement will survive the consummation of this Agreement, the delivery and recordation of the Deed and the Closing of this Transaction.

**13. Broker's Commissions.** Seller warrants that it has not contracted with any finder, broker or realtor in connection with this Transaction. Buyer may retain the services of a realtor in connection with Buyer's purchase of the Property and related matters and warrants to Seller that all costs and fees associated with any such service shall be the sole responsibility of Buyer. Each Party shall and does hereby indemnify the other Party against, and agrees to hold such other Party harmless from, any claim, demand or suit for any brokerage commission, finder's fee or similar charge with respect to the execution of this Agreement or this Transaction based on any act by or agreement or contract with the indemnifying Party, and for all losses, obligations, costs, expenses and fees (including attorneys' fees) incurred by the other Party on account of or arising from any such claim, demand or suit.

**14. Risk of Loss.** The risk of loss will be upon Seller until Closing. Seller shall, at Seller's sole cost, take reasonable steps to protect the Property from damage and deterioration prior to Closing. In the event of any loss or damage to or condemnation of the Property prior to Closing, Buyer may either waive such loss, damage or condemnation and

proceed to close this Transaction, or cancel this Agreement. If Buyer waives any loss or damage to or condemnation of the Property and proceeds to close this Transaction, Seller shall, at and as a condition precedent to Closing, pay to Buyer the amount of any insurance or condemnation proceeds attributable to the Property that have been received by the Seller and assign to Buyer as of Closing all rights or claims to proceeds payable thereafter.

**15. Default and Remedies.**

**a. Seller Default.** If Seller shall have failed to close escrow and sell the Property to Buyer on the terms and provisions contained herein within the time for performance as specified herein or otherwise breaches any Seller obligation under the terms of this Agreement, Buyer's sole remedy shall be to either (but not both) (i) seek specific performance of this Agreement; or (ii) obtain a return of the Deposit, together with the reimbursement by Seller of Buyer's out of pocket expenses incurred in conducting its due diligence and otherwise performing under this Agreement. Cancellation by Buyer pursuant to paragraph 10 of this Agreement shall not constitute a Seller Default.

**b. Buyer Default.** If the closing fails to occur as a result of Buyer's default in its obligation to close the purchase of the Property as provided in this Agreement, Seller shall retain the Deposit as full, agreed and liquidated damages, as Seller's sole legal and equitable remedy with respect to such Buyer default. **THE PARTIES HERETO EXPRESSLY AGREE AND ACKNOWLEDGE THAT IN THE EVENT OF A DEFAULT BY BUYER IN ITS OBLIGATION TO CLOSE THE PURCHASE OF THE REAL PROPERTY ON THE CLOSING DATE, SELLER'S ACTUAL DAMAGES WOULD BE EXTREMELY DIFFICULT OR IMPRACTICABLE TO ASCERTAIN, THAT THE AMOUNT OF THE DEPOSIT REPRESENTS THE PARTIES' REASONABLE ESTIMATE OF SUCH DAMAGES, AND THAT SUCH AMOUNT IS NOT UNREASONABLE UNDER THE CIRCUMSTANCES EXISTING AT THE TIME THIS AGREEMENT WAS MADE.**

**c. Seller's Option to Repurchase the Property Upon Default.** Buyer acknowledges and agrees that as a Public Agency, Seller is charged with promoting the development and use of the property in furtherance of the best interests of Santaquin City and its residents; and that the terms of the development and use of the Property set forth in this Agreement are a critical and essential part of the consideration for this Agreement. **THEREFORE, BUYER HEREBY GRANTS TO SELLER, IN THE EVENT OF A MATERIAL DEFAULT IN PROVISIONS OF THIS AGREEMENT PERTAINING TO THE DEVELOPMENT OR USE OF THE PROPERTY THAT IS NOT CURED WITHIN THIRTY (30) DAYS OF SELLER'S WRITTEN NOTICE OF DEFAULT, THE OPTION TO REPURCHASE THE PROPERTY FROM BUYER, OR ANY OF ITS SUCCESSORS OR ASSIGNS, FOR THE AMOUNT OF THE PURCHASE PRICE SET FORTH IN PARAGRAPH 4 OF THIS AGREEMENT.**

**16. Entire Agreement; Amendments.** This Agreement sets forth the entire understanding of the Parties with respect to the subject matter hereof, and all prior negotiations, understandings, representations, inducements and agreements, whether oral or written and whether made by a Party hereto or by anyone acting on behalf of a Party, shall be deemed to be

merged in this Agreement and shall be of no further force or effect. No amendment, modification, or change in this Agreement shall be valid or binding unless reduced to writing and signed by the Parties hereto.

**17. Expenses of Enforcement.** In any proceeding to enforce, interpret, rescind or terminate this Agreement or in pursuing any remedy provided hereunder or by applicable law, the prevailing Party shall be entitled to recover from the other Party all costs and expenses, including reasonable attorneys' fees, whether such proceeding or remedy is pursued by filing suit or otherwise, and regardless of whether such costs, fees and/or expenses are incurred in connection with any bankruptcy proceeding.

**18. Notices.** Except as otherwise required by law, any notice given in connection with this Agreement must be in writing and must be given by personal delivery, overnight courier service, confirmed facsimile, or United States certified or registered mail, return receipt requested, postage prepaid, addressed to Seller or Buyer as follows (or at another address or facsimile number as Seller or Buyer or the person receiving copies may designate in writing):

Seller: Community Development and Renewal  
Agency of Santaquin City  
c/o Norm Beagley  
110 South Center Street  
Santaquin, Utah 84655

With a copy to: Nielsen & Senior, P.C.  
Attention: Brett B. Rich  
P.O. Box 970663  
Orem, Utah 84097

Buyer: Blaze Master Fire Protection, Inc  
767 N 470 E  
Genola, UT 84655

With a Copy to:

Notice is deemed to have been given on the date on which notice is delivered, if notice is given by personal delivery, on the date of delivery to the overnight courier service, if that service is used, and on the date of deposit in the mail, if mailed. Notice is deemed to have been received on the date on which the notice is actually received, or delivery is refused.

**19. Survival.** Except as otherwise provided herein, all of the covenants, agreements, representations and warranties set forth in this Agreement survive the Closing, and do not merge into any deed, assignment or other instrument executed or delivered under this Agreement.



**20. Waiver.** The failure to enforce at any time any provision of this Agreement or to require the performance of any provision hereof shall not constitute a waiver of any such provision or affect either the validity of this Agreement or any part hereof or the right of either Party hereto to thereafter enforce each and every provision of this Agreement in accordance with the terms of this Agreement.

**21. Time of Essence and Dates of Performance.** Time is expressly declared to be of the essence of this Agreement. In the event that any date for performance by either Party of any obligation hereunder required to be performed by such Party falls on a Saturday, Sunday or nationally established holiday, the time for performance of such obligation shall be deemed extended until the next business day following such date.

**22. Counterparts.** This Agreement may be executed in any number of counterparts, each of which when so executed and delivered shall be deemed to be an original and all such counterparts, when taken together, shall be deemed to constitute one and the same instrument.

**23. Electronic Transmission.** Electronic transmission of this Agreement, signed by a Party, and retransmission of any signed electronic transmission, shall be the same as delivery of an original hereof.

**24. Succession and Assignment.** This Agreement shall be binding upon and inure to the benefit of the Parties named herein and their respective successors and assigns. Any third party acquiring an interest in the Property after the Closing shall be a permitted assignee of Buyer and any third party obtaining an interest in the Property prior to Closing shall be a permitted assignee of Seller. Otherwise, neither Party may assign either this Agreement or any of its rights, interests, or obligations hereunder without the prior written approval of the other Party.

**25. Further Acts.** The Parties hereby agree for themselves, and for their successors and assigns, to execute any instruments and to perform any acts which may be necessary or proper to carry out the purposes of this Agreement.

**26. Governing Law.** This Agreement shall be governed by and construed in accordance with the domestic laws of the State of Utah without giving effect to any choice or conflict of law provision or rule (whether of the State of Utah or any other jurisdiction) that would cause the application of the laws of any jurisdiction other than the State of Utah.

**27. Submission to Jurisdiction.** Each of the Parties submits to the jurisdiction of the Fourth Judicial District Court of the State of Utah in any action or proceeding arising out of or relating to this Agreement and agrees that all claims in respect of the action or proceeding may be heard and determined in any such court. Each of the Parties waives any defense of inconvenient forum to the maintenance of any action or proceeding so brought and waives any bond, surety, or other security that might be required of any other Party with respect thereto. Each Party agrees that a final judgment in any action or proceeding so brought shall be conclusive and may be enforced by suit on the judgment or in any other manner provided by law or at equity.

**27. Interpretation.** In the event an ambiguity or question of intent or interpretation arises, no presumption or burden of proof shall arise favoring or disfavoring either Party by virtue of the authorship of any of the provisions of this Agreement. This Agreement has been divided into paragraphs and subparagraphs for convenience only and the paragraph headings contained herein are for purposes of reference only, which shall not limit, expand, or otherwise affect the interpretation of any provision hereof. Whenever the context requires, the singular shall include the plural, the plural shall include the singular, the whole shall include any part thereof, any gender shall include the masculine, feminine and neutral gender, and the term "person" shall include any individual, firm, partnership (general or limited), joint venture, corporation, limited liability company, trust, association, or other entity or association or any combination thereof.

**29. Authority of Signers.** Each person executing this Agreement hereby warrants his or her authority to do so, on behalf of the entity for which he or she signs, and to bind such entity.

**30. Recording.** A Notice Of Agreement shall be filed in the office of the Utah County Recorder by Seller within ten (10) business days of the execution hereof.

[Remainder of Page Intentionally Left Blank – Signatures on Following Pages]

**IN WITNESS WHEREOF**, the Parties have executed this Agreement for Purchase and Sale on the dates set forth opposite their respective names below.

**SELLER:**

**COMMUNITY DEVELOPMENT AND  
RENEWAL AGENCY OF SANTAQUIN CITY**

**DATE:** \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
**DANIEL M. OLSON, Chair**

**ATTEST:**

\_\_\_\_\_  
Amalie R. Ottley, Secretary

STATE OF UTAH    )  
                              :SS  
COUNTY OF UTAH )

On this \_\_\_\_ day of \_\_\_\_\_, 20\_\_, personally appeared before me, Daniel M. Olson who, after being duly sworn, acknowledged to me that he is authorized to execute this document and who executed the same.

Notary Public \_\_\_\_\_

**BUYER:**  
**BLAZE MASTER FIRE PROTECTION, INC.**

**DATE:** \_\_\_\_\_, 20\_\_\_\_. \_\_\_\_\_  
(Name), (Title)

STATE OF UTAH    )  
                          :SS  
COUNTY OF UTAH )

On this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, personally appeared before me, \_\_\_\_\_ who, after being duly sworn, acknowledged to me that he/she is authorized to execute this document and who executed the same.

Notary Public \_\_\_\_\_

**EXHIBIT A**

**DESCRIPTION OF THE PROPERTY**

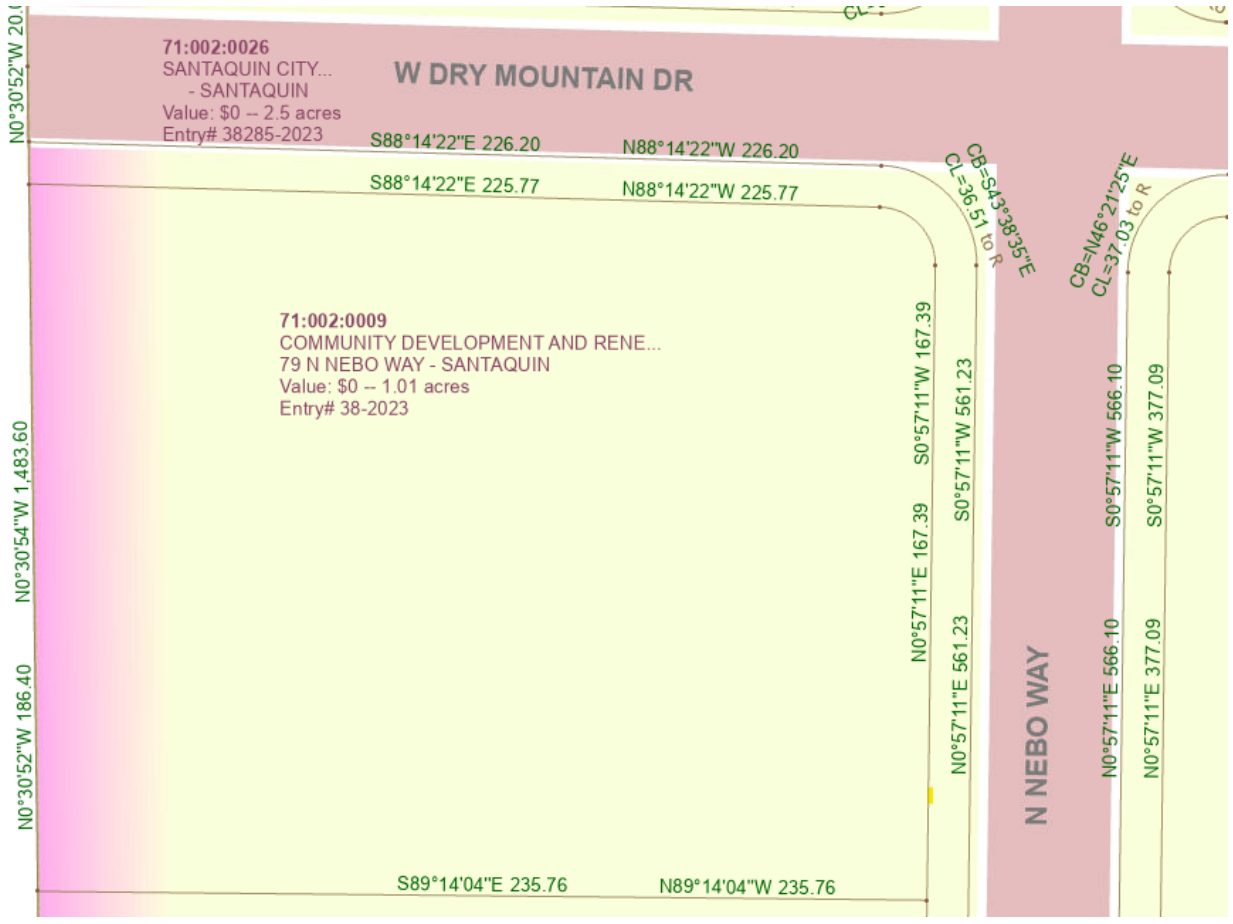
A PARCEL OF LAND LOCATED IN THE NORTHEAST QUARTER OF SECTION 3, TOWNSHIP 10 SOUTH, RANGE 1 EAST, SALT LAKE BASE AND MERIDIAN, SANTAQUIN CITY, UTAH COUNTY, UTAH, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

LOT 9, SANTAQUIN PEAKS INDUSTRIAL PARK AMENDED SUBDIVISION

ALSO DESCRIBED AS:

BEGINNING AT A POINT LOCATED NORTH 0°8'23" WEST 847.04 FEET ALONG THE EAST SECTION LINE AND WEST 2406.99 FEET FROM THE NORTH EAST CORNER OF SECTION 3, TOWNSHIP 10 SOUTH, RANGE 1 EAST, SALT LAKE BASE AND MERIDIAN; THENCE NORTH 89°14'04"W 235.76 FEET; THENCE NORTH 0°30'52" WEST 186.40 FEET; THENCE SOUTH 88°14'22" WEST 225.77 FEET TO A POINT ON A 15 FOOT RADIUS CURVE TO THE RIGHT; THENCE ALONG SAID CURVE 23.35 FEET HAVING A CENTRAL ANGLE OF 89°11'33" (CHORD BEARS SOUTH 43°38'35" EAST 21.06 FEET); THENCE SOUTH 0°57'11" WEST 167.39 FEET TO THE POINT OF BEGINNING.

CONTAINING 45,046 SQ FT, 1.01 ACRES +/-



## EXHIBIT B

### INDUSTRIAL PARK ARCHITECTURAL STANDARDS

#### Industrial Park Building Architectural Standards:

1. **Development Theme:** The architectural standards for the industrial park property are intended to focus on the rural character and theme of the area. Building designers should consider the natural colors and materials of the surrounding area in concert with agrarian, craftsman, and other similar rural forms when preparing plans for new building construction. The following standards should serve as the minimum to which new developments will adhere to, and designers are encouraged to incorporate other elements which may further the city's desires and intent.
2. **Minimum Building Footprint:** No minimum square foot requirements are specified for the industrial park property.
3. **Maximum Heights:** The maximum height of buildings on the Property shall be forty-eight feet (48'). However, architectural elements (e.g., domes, towers, spires, crosses, cupolas, finials, etc.) may exceed this maximum height limit, when specifically approved through the architectural review process.
4. **Buildings Materials:**
  - a. **Primary Exterior Materials:**
    - i. Primary exterior finish materials shall make up at least forty percent (40%) of the building after the transparent area is deducted. The percentage shall be based on the entire area of the building. Rear and side elevations regularly visible from adjacent public rights of way should have at least twenty percent (20%) primary exterior finish materials. Rear elevation or service area visibility considerations shall take into account planned landscaping, fencing, and topographic viewing limitations.
    - ii. Primary exterior finish materials shall be low reflectance and have natural textures. Examples of permitted primary exterior materials include: stone, brick, split faced block, cut stone, brick style stucco, and low maintenance wood or masonry siding products. The use of all glass exterior, smooth faced concrete gray block, prefabricated steel panels, plain/regular style EIFS (stucco) shall be prohibited as a primary building material.
  - b. **Secondary Materials and Trim Materials:** Secondary materials and trim materials shall complement the primary materials in texture and scale and provide enough contrast to be visible. EIFS materials may be utilized as secondary materials and trim.
  - c. **Accessory Structures:** Accessory structures shall incorporate similar architectural elements or types of primary materials and colors as the associated structure.
  - d. **Material Colors:** Material colors should consist of earth tones, and colors as can be readily or were historically found around the Santaquin area, e.g., natural shades of wood, stone, or brick. The use of high intensity colors, primary colors, metallic colors, black or fluorescent colors is not permitted for primary exterior materials. Secondary materials and trim materials shall complement the primary material colors.

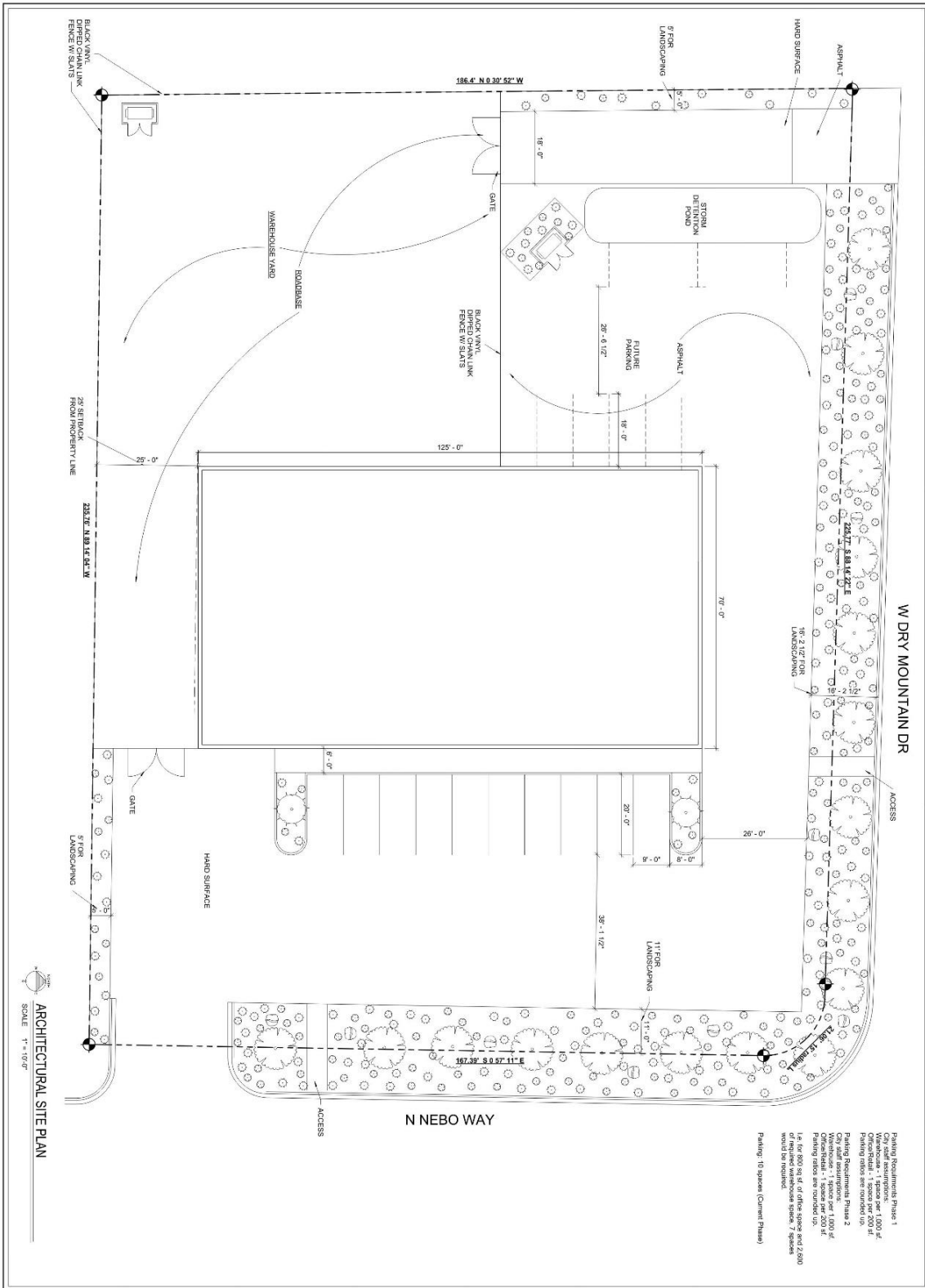
5. Building Entrances:
  - a. Main Entrances must be well defined from access drives, pedestrian links, public plazas, and major parking areas with one or more of the following:
    - i. Roof elements such as gable ends,
    - ii. Canopy, awnings, overhang, or arch above the entrance (columns and pillars),
    - iii. Recesses or projections in the building facade surrounding the entrance,
    - iv. Display windows surrounding the entrance.
  - b. Public entrances, patios, faux windows or dining areas appropriate to the establishment should be provided on any building side facing a public street. Secondary public/customer entrances on the rear or side of buildings should be given architectural consideration similar to the primary entrances. Service and employee only entrances not visible from a publicly utilized area are excluded from similar consideration requirements.
6. Building Elevations that front a public street:
  - a. Building faces that front a public street must incorporate architectural features or treatments every thirty to forty feet (30' to 40') to diminish building mass. The following techniques should be used to accomplish this requirement; additional techniques proposed by the applicant may be considered by the architectural review committee:
    - i. Variations in facade color, texture, or both.
    - ii. Variations in roof forms and heights of roof elements.
    - iii. Compositions that emphasize floor lines, or otherwise express rhythms and patterns of windows, columns, and other architectural features.
    - iv. Express the position of each floor in the external design. Terracing, articulated structural elements, a change in materials, or the use of belt courses or similar horizontal trim bands of contrasting color and/or materials can be used to define floor lines.
    - v. Use of windows, trellises, wall articulation, arcades, material changes, awnings or other features to avoid blank walls at ground floor levels.
    - vi. Use of materials relatable to human proportions, such as brick, tile, modular stone, stucco, glass and decorative tiles.
    - vii. Columns, pilasters, canopies, porticoes, awnings, brackets, arches or other such architectural features.
    - viii. Additional landscaping elements along building walls.
  - b. Material elements such as primary and secondary building materials, banding, cornice elements, pilasters, pillars, canopies, etc., must be continued around building corners and only terminate at interior wall corners or as part of a logical terminus feature.
7. Windows: The design and amount of window area on a building can minimize the expanse of blank walls. Windows and/or faux glazing materials should be utilized along building fronts. The following standards shall apply:
  - a. All windows should be designed with three-dimensional relief or material highlighting elements which accent the window locations and provide visual breaks to the facade of the building (e.g., dormers, sills, etc.). Where appropriate, varying window designs, such as bay windows, corner windows, circle tops, or windows



having grille patterns, shutters, etc., should be considered to add visual interest and character to buildings.

- b.** Use of clearstory or faux windows should be considered where facades exceed twenty-five feet (25') in height. Functionality and architectural integrity should be maintained in addition to addressing the articulation of upper-level facades.
- 8. Use Of Awnings, Canopies, And Arbors: Awnings, canopies and arbors shall be designed to fit within the architecture of the buildings to which they are attached or located adjacent to and serve to enhance the exterior of the building as an articulation and aesthetic element.
  - a.** Awnings or canopies shall project at least 3.0 feet from the building when located over a pedestrian traffic area and no less than two feet (2') otherwise.
  - b.** A minimum clearance above sidewalk grade or building entrances of eight feet (8') to the bottom of the framework shall be maintained when located over a pedestrian traffic or entrance area.
  - c.** The top of the framework may not extend above a vertical wall terminus nor cover any architectural elements.
- 9. Roof Designs And Parapets:
  - a.** Where roof mounted equipment is present:
    - i. Screening such as parapets, architecturally designed enclosures, etc., shall be provided to reasonably screen all roof equipment from being visible three hundred feet (300') away from the building. Special consideration should be given to the varied topographic conditions around Santaquin when designing such screening.
    - ii. Where approved screening of roof equipment is provided and the potential exists for roof equipment to still be visible from neighboring major transportation corridors, the equipment should be clustered and painted the same color as the adjacent building/roof colors so as to minimize the visibility of the equipment. Additional screening at site boundaries may also be an appropriate mitigation measure in this instance.
  - b.** Sloped roofs or forms should have a minimum one to twelve (1:12) pitch.

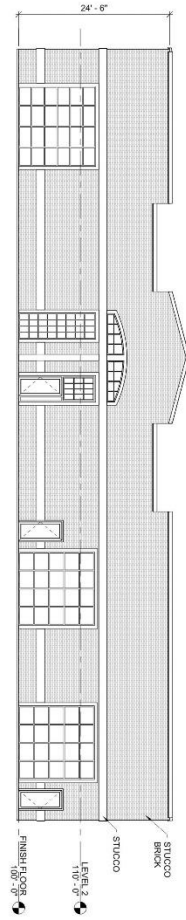
**EXHIBIT C**  
**SITE PLAN AND BUILDING TYPES**



Parking Requirements Phase 1  
 Warehouse - 1 space per 1,000 sq ft  
 Production - 1 space per 1,000 sq ft  
 Production - 1 space per 1,000 sq ft  
 Production - 1 space per 1,000 sq ft  
 City staff requirements:  
 Warehouse - 1 space per 1,000 sq ft  
 Production - 1 space per 1,000 sq ft  
 Parking ratios are rounded up.  
 1.5 for 800 sq ft of office space and 2,000 sq ft of warehouse space. 7 spaces must be provided.  
 Parking: 10 spaces (Current Phase)

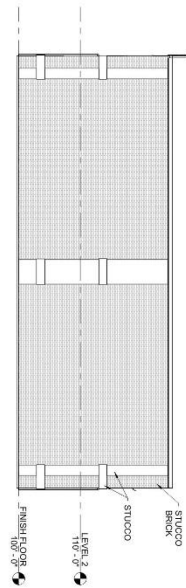
<p>REVISIONS</p> <p>1</p>	<p>ARCHITECTURAL COALITION</p> <p>952 West 810 North, Orem Utah, 84057 PH: 801-491-0275</p>	<p>PRELIMINARY NOT FOR CONSTRUCTION</p>	<p>OWNER: Bret Harmon</p> <p>79 North Nebo Way, Saratoga, U.I.</p>	<p>A-0.7</p> <p>SHEET NO.</p> <p>DATE</p>
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Item # 11.



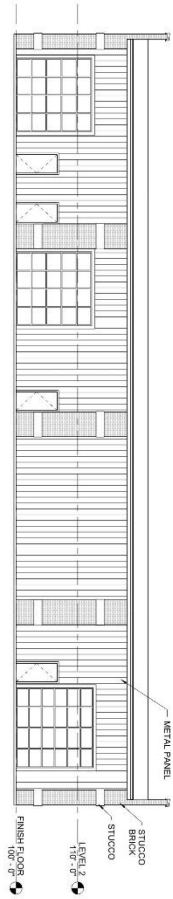
**EAST ELEVATION**

SCALE 1/8" = 1'-0"  
 REQUIRED 45% OF WALL TO BE P.M. = 824 SF  
 TOTAL WALL SF 231  
 DOORS & WINDOWS 749 SF  
 STUCCO BAND 233 SF  
 PRIMARY MATERIAL  
 STUCCO BRICKS (B) 209 SF



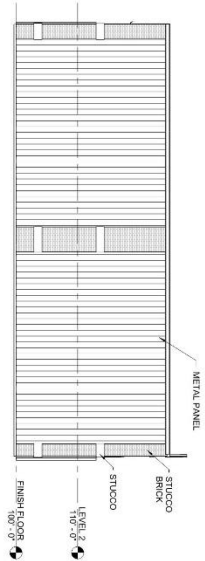
**NORTH ELEVATION**

SCALE 1/8" = 1'-0"  
 REQUIRED 20% OF WALL TO BE P.M. = 344 SF  
 TOTAL WALL SF 178  
 DOORS & WINDOWS 114  
 STUCCO 162 SF  
 PRIMARY MATERIAL (P.M.)  
 STUCCO BRICKS (B) 152 SF



**WEST ELEVATION**

SCALE 1/8" = 1'-0"  
 REQUIRED 15% OF WALL TO BE P.M. = 168 SF  
 TOTAL WALL SF 182  
 DOORS & WINDOWS 61 SF  
 METAL PANEL 137 SF  
 PRIMARY MATERIAL  
 STUCCO BRICKS (B) 270 SF

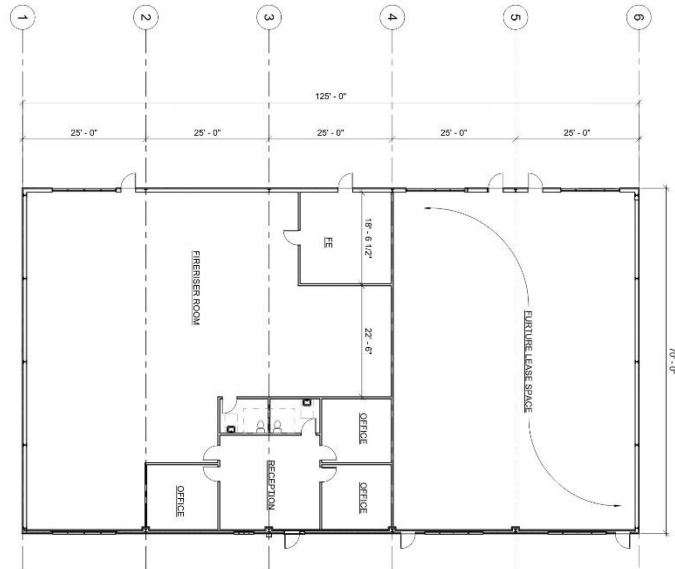


**SOUTH ELEVATION**

SCALE 1/8" = 1'-0"  
 REQUIRED 10% OF WALL TO BE P.M. = 168 SF  
 TOTAL WALL SF 168  
 DOORS & WINDOWS 749 SF  
 METAL PANEL 148 SF  
 PRIMARY MATERIAL  
 STUCCO BRICKS (B) 182 SF

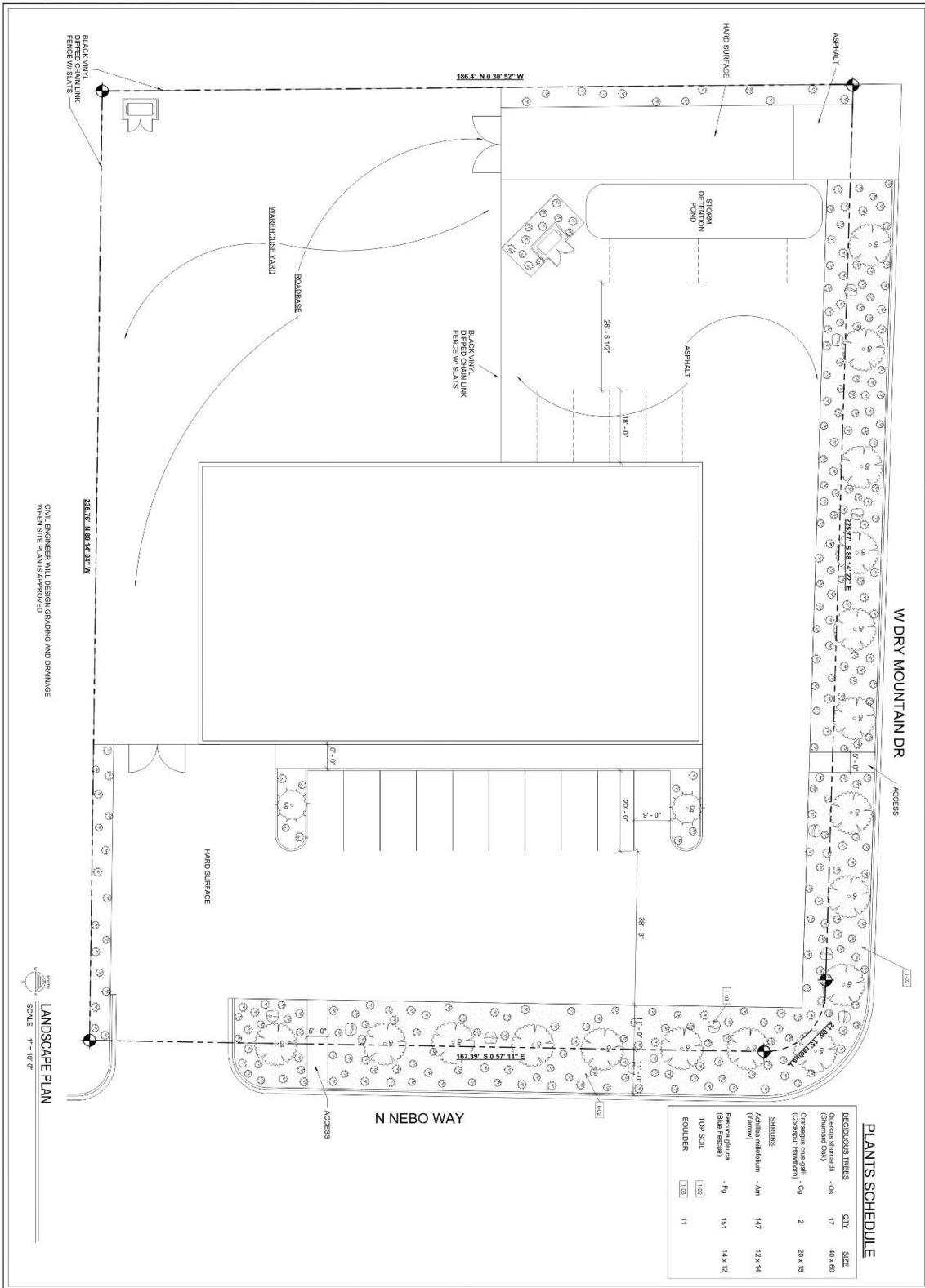


**A New Steel Building For**  
**Bret Harmon**  
 725 North Main Hwy, Springfield, IL  
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 217-244-1200



MAIN FLOOR PLAN  
SCALE 1" = 10'-0"

SHEET NO. <b>A-1.1</b> DATE 10/30/24	A New Steel Building For <b>Bret Harmon</b> 78 North Vesbo Way Saratoga, UT	OWNER: BRET HARMON PROJECT: NEW STEEL BUILDING 78 NORTH VESBO WAY SARATOGA, UT 84405 437.500.1234	PRELIMINARY NOT FOR CONSTRUCTION	 <b>ARCHITECTURAL COALITION</b> 952 West 800 North, Orem Utah, 84057 PH: 801-491-0275	REVISIONS 1 
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REVISIONS
ARCHITECTURAL COALITION
952 West 800 North, Orem Utah, 84057 PH: 801-491-0275

DATE
SHEET NO.
SCALE 1" = 10'-0"
LANDSCAPE PLAN

A New Steel Building For
Bret Harmon
78 North Nebo Way Saratoga, UT

PRELIMINARY CONSTRUCTION