



BOARD OF COMMISSIONERS MEETING
117 South Main Street, Monticello, Utah 84535. Commission Chambers
September 05, 2023 at 11:00 AM

AGENDA

The public will be able to view the meeting on San Juan County's Facebook live and Youtube channel

CALL TO ORDER

ROLL CALL

INVOCATION

PLEDGE OF ALLEGIANCE

CONFLICT OF INTEREST DECLARATION

1. Declaration of Conflict of Interests: In Accordance with Utah Code Ann. 67-16-9 Conflict of Interests Prohibited. No Public Officer or Public Employee Shall Have Personal Investments in any Business Entity which will Create a Substantial Conflict Between His [/Her] Private Interests and His [/Her] Public Duties.

PUBLIC COMMENT

Public comments will be accepted through the following Zoom Meeting <https://us02web.zoom.us/j/3125521102> One tap mobile +16699006833,,3125521102# US (San Jose)

There will be a three-minute time limit for each person wishing to comment. If you exceed that three-minute time limit the meeting controller will mute your line.

CONSENT AGENDA (Routine Matters) Mack McDonald, San Juan County Administrator

The Consent Agenda is a means of expediting the consideration of routine matters. If a Commissioner requests that items be removed from the consent agenda, those items are placed at the beginning of the regular agenda as a new business action item. Other than requests to remove items, a motion to approve the items on the consent agenda is not debatable.

- [2.](#) Approval of the August 8, 2023 Commission Work Session Minutes
- [3.](#) Approval of the August 8, 2023 Commission Meeting Minutes
- [4.](#) Approval of the August 4 to August 31, 2023 Check Registers

5. Approval of the \$19,070 Purchase Order for a Solar Charge Controller for the Cal Black Airport Solar Power System

RECOGNITIONS, PRESENTATIONS, AND INFORMATIONAL ITEMS

6. Presentation and Approval of the 2022 Fiscal Year Audit Report by Larson and Company, PC. Jon Haderlie, CPA, Partner
7. Presentation of the San Juan County Local Broadband Plan. Mack McDonald, Chief Administrative Officer

BUSINESS/ACTION

8. Consideration and Approval of the Appointment of Dr. Melissa Rigg to the San Juan County Planning Commission to Represent the Town of Bluff. Mack McDonald, Chief Administrative Officer
9. CONSIDERATION AND APPROVAL OF RESOLUTION 2023-08, A RESOLUTION STATING THE SUPPORT OF SAN JUAN COUNTY FOR THE ESTABLISHED MUNICIPAL BOUNDARIES OF THE TOWN OF BLUFF. AND IN CONNECTION THEREWITH STATING OPPOSITION TO THE CURRENT MUNICIPAL DISCONNECTION PETITION NOW PENDING BEFORE THE BLUFF TOWN COUNCIL. Mack McDonald, Chief Administrative Officer
10. Consideration and Approval of the La Sal Transfer Station Power Installation. Jed Tate, Landfill Operations Manager
11. Consideration and Approval of the Aneth Transfer Station Participation and Purchase of Transfer Bins. Jed Tate, Landfill Operations Manager
12. Consideration and Approval of the Life Cycle Replacement Purchase and Contract of the San Juan County Sheriff's Office Patrol Axon Tasers. Sheriff Lehi Lacey/Sergeant Black
13. Consideration and Approval of Three Candidates for Possible Appointment to the Grand County Water Conservancy District (GCWCD). Mack McDonald, Chief Administrative Officer
14. Consideration and Approval of a Alcohol Local Consent for Min E's Market - La Sal Junction & Hwy 191, Lyman Duncan
15. Consideration and Approval of the San Juan County - Minimum Performance Standards SFY22 Amendment #2 With the State of Utah Department of Health and Human Services. Grant Sunada, Public Health Director
16. Consideration and Approval of San Juan County Health Department Community and Clinical Interventions Contract with the State of Utah Department of Health and Human Services for \$23,528.90. Grant Sunada, Public Health Director
17. CONSIDERATION AND ADOPTION OF RESOLUTION 2023-09, A RESOLUTION APPROVING THE FORM OF THE LEASE/PURCHASE AGREEMENT WITH ZIONS

BANCORPORATION, N.A., SALT LAKE CITY, UTAH AND AUTHORIZING THE EXECUTION AND DELIVERY THEREOF. Mack McDonald, Chief Administrative Officer

18. Consideration and Approval of the Notice of Award and Intent to Negotiate a Contract with Points Consulting LLC for a Housing and Community Needs Assessment for San Juan County for a Total Not To Exceed \$84,300. Mack McDonald, Chief Administrative Officer

PUBLIC HEARING

19. CONSIDERATION AND APPROVAL OF RESOLUTION 2023-10. A RESOLUTION PURSUANT TO SECTION 17-36-26 U.C.A.1953 AS AMENDED APPROVING THE ADDITIONAL BUDGET APPROPRIATION REQUESTS AND/OR MID-YEAR ADJUSTMENTS FUNDED BY NEW REVENUES, GRANT FUNDING AND/OR MONTIES UNSPENT IN THE PRIOR YEAR (FUND BALANCE). Mack McDonald, Chief Administrative Officer

BOARD OF EQUALIZATION

20. Consideration and Approval of the BOE Hearing Recommendations. Rick Meyer, Assessor and Randy Rarick, Deputy Assessor

COUNTY ADMINISTRATOR REPORT

COMMISSION REPORTS

ADJOURNMENT

The Board of San Juan County Commissioners can call a closed meeting at any time during the Regular Session if necessary, for reasons permitted under UCA 52-4-205

All agenda items shall be considered as having potential Commission action components and may be completed by an electronic method **In compliance with the Americans with Disabilities Act, persons needing auxiliary communicative aids and services for this meeting should contact the San Juan County Clerk's Office: 117 South Main, Monticello or telephone 435-587-3223, giving reasonable notice**



BOARD OF COMMISSIONERS WORK SESSION MEETING

117 South Main Street, Monticello, Utah 84535. Commission Chambers
August 08, 2023 at 9:00 AM

MINUTES

The public will be able to view the meeting on San Juan County's Facebook live and Youtube channel as well as viewing the meeting at <https://us02web.zoom.us/j/3125521102>. Public Participation is not allowed during County Work Sessions.

Audio: <https://www.utah.gov/pmn/files/1009983.MP3>

Video: [//www.youtube.com/watch?v=FALABatfQuw](https://www.youtube.com/watch?v=FALABatfQuw)

CALL TO ORDER

Time Stamp 0:00:06 (audio & video)

Commission Chair Adams called the meeting to order at 9:07 a.m.

ROLL CALL

Time Stamp 0:00:29 (audio & video)

AGENDA ITEMS

1. Overnight Rental Accommodations, Nightly and Short-term Rental Discussion. Mitch Maughn, County Deputy Attorney

Time Stamp 0:00:52 (audio & video)

Mitch Maughn, County Deputy Attorney, began by discussing overnight rentals in Spanish Valley. The area rentals have exploded in total numbers and in financial receipts in the past decade. The County passed the Spanish Valley Ordinance in 2011. Landmark Design created a masterplan for Spanish Valley, utilizing lot sites, shopping, open-space and overnight rentals. The Sub-Ordinance was passed in November 2019. The 2011 Ordinance allowed over-lay rentals, four of the 5 zones allowed these type of rentals. The Spanish Valley residential zone does not allow short-term overnight rentals. San Juan Estates has 10-15 Airbnb's in the subdivision. The Balanced Rock Resort is placing 300 homes in their project and most will be short term rentals.

Lynn Cresswell, County Administrative Law Judge (ALJ), researched the Overnight Rental Ordinance very carefully. He has presided over two cases in the past six months. The 1st case

researched whether the location of the Airbnb was legal and it was decided that it was not. The 2nd case was denied also. The question in zoning is: prohibited, permitted, and allowed. The 2011 Ordinance raises the question if a use is not named, or omitted, it is prohibited. Permitted uses are determined by family/dwelling homes, etc. as distinguished from bed and breakfasts. A night of lodging is equal to an overnight rental for 5-10 people. Lynn determined that short-term rentals are not allowed in the tan color part of the map. The business license requires that a business cannot run or develop a business in a prohibited area. The 2011 Zoning Code and Business License department are required to work closely and determine actual locations. The inexperience of previous county staff has created part of the problem. The county does not have a code department to enforce the zoning code. In March 2021, Deputy County Attorney, Alex Goble, issued an opinion that overnight rentals were not allowed in Spanish Valley, by the rule of exception. While the overnight rentals will continue to provide receipts and property taxes to the county; the overnight rentals in the Spanish Valley residential zone are in violation of the county zoning ordinance.

Mitch followed up with solutions (see insert)

Commissioner Vice Chair Stubbs asked several questions about the solutions handout. She asked when the Spanish Valley community was going to incorporate and no one seemed to know when it would occur. Mack stated “the practicality of creating a new city can be overwhelming to anyone or group attempting the effort.” Bart Kunz, attorney for the county, agreed with Lynn's assessment of the zoning code situation.

Commission Chair Adams spoke about the weakened position the county is in regarding declaring a moratorium for Spanish Valley overnight rentals and asked if the county could be sued. Bart indicated that it is possible, but the enforcement for the zoning codes is strongly needed as soon as possible. Most of the SV short-term rentals operating are without licenses. Mack stated there are 733 short-term rentals in the county. The majority are not paying sales tax or the correct property tax.

Commissioner Harvey asked if the county could use the online booking sites as a source for enforcement. Mack stated that Utah code does not allow counties to utilize these sites for enforcement. He is supportive of the amnesty ordinance.

James W. Tibbetts, from Spanish Valley, stated that the short-term rental situation has become out of control. The tourists stay up late, race up and down the streets in their side-by-side atv's, the noise levels have been high – night and day, even to the nuisance level. Many rentals allow parking on the lawn.

ADJOURNMENT

Commission Chair Adams excused the elected officials, staff, and public for a short break.

Time stamp 1:44:45 (audio & video)

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APPROVED: _____
San Juan County Board of County Commissioners

DATE: _____

ATTEST: _____
San Juan County Clerk/Auditor

DATE: _____



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 117 South Main Street, Monticello, Utah 84535. Commission Chambers
 August 08, 2023 at 11:00 AM

MINUTES

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Audio Link: <https://www.utah.gov/pmn/files/1010039.mp3>,

Audio Link II -: <https://www.utah.gov/pmn/files/1010473.MP3>

Video

Link:

https://www.youtube.com/watch?v=SOhWarBP6DI&list=PLFB2nKz9I9zkK8nc_IZSotAE1qoaTfGL4&index=1

CALL TO ORDER

Time Stamp 0:00:02 (audio)

Commission Chair Adams called the meeting to order at 11:06 a.m.

ROLL CALL

Time Stamp 0:00:12 (audio)

PRESENT-COMMISSION

Commission Chair Bruce Adams
 Commission Vice Chair Sylvia Stubbs
 Commissioner Jaime Harvey

PRESENT-OTHERS

Mack McDonald, County Administrative Officer (CAO)
 Brittany Ivins, County Attorney
 Lyman W. Duncan, County Clerk/Auditor

INVOCATION

Time Stamp 0:00:34 (audio)

The Invocation was offered by Commission Chair Adams.

PLEDGE OF ALLEGIANCE

Time Stamp 0:02:17 (audio)

Commission Chair Adams led those in attendance in the Pledge of Allegiance.

PUBLIC COMMENT

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Time Stamp 0:02:42 (audio)

CONSENT AGENDA (Routine Matters) Mack McDonald, San Juan County Administrator

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No one offered any public comments.

Time Stamp 0:03:13 (audio)

Mack presented the Consent agenda items for the commission to review and approve.

1. Approval of the Small Purchases and Contract Purchases totaling \$106,386.07 for the following items: Treasurer's Office \$22,948.80 (Lease of \$382.48 a mo.) for the Mail Metering System, Sheriff's Task Force New Vehicle for \$61,380 (Grant Reimbursed), Emergency Operations \$1,494.39 for Battery Charging Station/Batteries, Landfill \$8,825 for Diesel Fuel, and the Road Department \$6,691.12 and \$5,046.76 for a Water Truck Transmission and Bumpers.
2. Approval of the July 18, 2023 Board of Commission Meeting Minutes
3. Approval of the Check Registers for July 14th - August 3rd, 2023

Motion made by Commissioner Stubbs, Seconded by Commissioner Harvey.

Voting Yea: Commission Vice-Chair Adams, Commissioner Harvey, Commissioner Stubbs

RECOGNITIONS, PRESENTATIONS, AND INFORMATIONAL ITEMS

4. County Concert Employee Recognition Presentation. Mack McDonald, Chief Administrative Officer

Time Stamp 0:06:03 (audio)

Mack presented the nominees for department awards. Each nominee and their family received admission tickets to the Chase Bryant music concert. The winners from the following departments are: Laura Kemner, Clerk/Auditor, Quincy Turk, EMS, Allison Sparks, Visitor Services, Palmer Turk, Sheriffs, Marty Shupe, Treasurers, Staci Steele, Recorders, Damacio Alvarado, Road Department, Randy Rarick, Assessors, Devlin McCarthy, Surveyors, Warren Keith, Facilities, McKaela Ramsey, Library, Mitch Maughn, Attorney; and Chante Sherrow, Public Health,

BUSINESS/ACTION

5. CONSIDERATION AND APPROVAL OF A RESOLUTION OF THE SAN JUAN COUNTY BOARD OF COMMISSIONERS APPOINTING BRAD BUNKER AS THE COUNTY SURVEYOR COMPLETING THE TERM VACATED OFFICIALLY ON JUNE 7, 2023, BY THE ELECTED COUNTY SURVEYOR KENT (SAM) B. CANTRELL WHICH TERM EXPIRES DECEMBER 31, 2024, Mack McDonald, Chief Administrative Officer

Time Stamp 0:12:20 (audio)

Mack presented Brad Bunker as the new County Surveyor for the commission to review and approve. Brad will complete the remaining term of the previous County Surveyor.

Motion made by Commissioner Stubbs, Seconded by Commissioner Harvey.

Voting Yea: Commission Vice-Chair Adams, Commissioner Harvey, Commissioner Stubbs

6. CONSIDERATION AND APPROVAL OF A SAN JUAN COUNTY COMMISSION RESOLUTION 2023-05 AUTHORIZING THE FILING OF CROSS-APPEALS FOR 2023 CENTRALLY ASSESSED MID-AMERICAN PIPELINE, LLC PROPERTIES. Mack McDonald, Chief Administrative Officer

Time Stamp (0:14:12) (0:14:56 audio & 0:00:01 video)

Mack presented the resolution authorizing the cross-appeal with Mid-American Pipeline for the commission to review and approve.

Motion made by Commissioner Harvey, Seconded by Commissioner Stubbs.

Voting Yea: Commission Vice-Chair Adams, Commissioner Harvey, Commissioner Stubbs

7. Consideration and Approval of the San Juan Counseling Fiscal Year 2022 Independent Audit. Tammy Squires, Director, San Juan Counseling

Time Stamp (0:19:23 - audio & 0:03:56 – video)

Tammy Squires, Executive Director for San Juan Counseling, presented the 2022 Financial Audit for the commission to review and approve. Tammy was pleased that the entity continues to grow in financial strength and stability.

Motion made by Commissioner Stubbs, Seconded by Commissioner Harvey.

Voting Yea: Commission Vice-Chair Adams, Commissioner Harvey, Commissioner Stubbs

8. Consideration and Approval of a Contract for Brand USA Partner Program for Germany. Elaine Gizler, Economic Development and Visitor Services Director.

Time Stamp (0:33:00 - audio & 0:17:33 – video)

Elaine, Economic Development and Visitor Services Director, presented the Brand USA Partner Program for the commission to review and approve.

Motion made by Commissioner Stubbs, Seconded by Commissioner Harvey.

Voting Yea: Commission Vice-Chair Adams, Commissioner Harvey, Commissioner Stubbs

9. Consideration and Approval of the San Juan County FY2023 Nurse Home Visiting Contract Amendment #2 with the State of Utah Department of Health and Human Services. Grant Sunada, Public Health Director

Time Stamp (0:36:00 - audio & 0:21:33 – video)

Grant Sunada, Public Health Director, presented the In-Home Nursing contract for the commission to review and approve.

Motion made by Commissioner Harvey, Seconded by Commissioner Stubbs.

Voting Yea: Commission Vice-Chair Adams, Commissioner Harvey, Commissioner Stubbs

Commissioner Harvey asked about the previous year's budget and how many families were helped through the program.

10. Consideration and Approval of the San Juan County Preschool Development Grant (PDG) B-5 Activity 6- 23-25 Contract with the State of Utah Department of Health and Human Services. Grant Sunada, Public Health Director

Time Stamp (0:48:21 – audio & 0:33:54 - video)

Grant Sunada, Public Health Director, presented the Preschool Grant contract for the commission to review and approve.

Motion made by Commissioner Harvey, Seconded by Commissioner Stubbs.

Voting Yea: Commission Vice-Chair Adams, Commissioner Harvey, Commissioner Stubbs

11. Consideration and Approval of Integrated Viral Hepatitis Surveillance and Prevention San Juan County Contract with the State of Utah Department of Health and Human Services, Amendment #2. Grant Sunada, Public Health Director

Time Stamp (0:55:14 - audio & 41:01 - video)

Grant Sunada, Public Health Director, presented Viral Hepatitis Surveillance Contract for the commission to review and approve.

Motion made by Commissioner Harvey, Seconded by Commissioner Stubbs.

Voting Yea: Commission Vice-Chair Adams, Commissioner Harvey, Commissioner Stubbs

12. Consideration and Approval of the San Juan County - Immunizations - 2019 Contract, Amendment #4 with the State of Utah Health and Human Services. Grant Sunada, Public Health Director

Time Stamp (0:56:16 audio & 0:42:20 - video)

Grant Sunada, Public Health Director, presented the Immunization Amendment #4 for the commission to review and approve.

Motion made by Commissioner Stubbs, Seconded by Commissioner Harvey.

Voting Yea: Commission Vice-Chair Adams, Commissioner Harvey, Commissioner Stubbs

13. Consideration and Approval of the San Juan County Summer Food Service Program 2024 contract between the Utah Department of Health and Human Services and San Juan County. Grant Sunada, Public Health Director

Time Stamp (0:57:49 - audio & 0:42:54 - video)

Grant Sunada, Public Health Director, presented the Summer Food Service contract for the commission to review and approve. The program is presented in Blanding for local children to receive each day a free meal at lunchtime.

Motion made by Commissioner Harvey, Seconded by Commissioner Stubbs.

Voting Yea: Commission Vice-Chair Adams, Commissioner Harvey, Commissioner Stubbs

14. Consideration and Approval of the Public Health Emergency and Healthcare Preparedness Program amendment, San Juan FY22 contract between the Utah Department of Health and San Juan County. Mike Moulton

Time Stamp (1:02:28 - audio & 0:48:15 - video)

Grant Sunada, Public Health Director, presented the Emergency & Healthcare Preparedness amendment for the commission to review and approve.

Motion made by Commissioner Stubbs, Seconded by Commissioner Harvey.

Voting Yea: Commission Vice-Chair Adams, Commissioner Harvey, Commissioner Stubbs

15. Consideration and Approval of the Letter of Support and recommended budget allocation for \$170,000 of the \$200,000 for the 2024 Rural Grant Funds. Elaine Gizler, Economic Development and Visitor Services Director.

Time Stamp (1:04:52 - audio & 0:50:34 - video)

Elaine Gizler, Economic Development and Visitor Services Director, presented the Letter of Support for the 2024 Rural Grant Funds for the commission to review and approve.

Motion made by Commissioner Stubbs, Seconded by Commissioner Harvey.

Voting Yea: Commission Vice-Chair Adams, Commissioner Harvey, Commissioner Stubbs

16. Consideration and Approval of the Letter of Support for the Utah Advanced Materials and Manufacturing Initiative (UAMMI)'s Application to the Economic Development Administration for the 2023 Regional Technology and Innovation Hub Program. Commissioner Silvia Stubbs

Time Stamp (1:11:04 - audio & 0:57:42 - video)

Commission Vice Chair Stubbs presented the Letter of Support for the Utah Advanced Material Manufacturing Initiative for the commission to review and approve. The grant is intended to help develop a more capable and deeper workforce in San Juan County.

Motion made by Commissioner Harvey, Seconded by Commissioner Stubbs.

Voting Yea: Commission Vice-Chair Adams, Commissioner Harvey, Commissioner Stubbs

Commissioner Harvey expressed his support for the Letter and the Initiative.

17. Consideration and Approval of Spanish Valley Overnight Accommodations Overlay Development and Site Master Plan for the Balanced Rock Resort, Mack McDonald

Time Stamp (1:19:53 - audio & 1:05:31 - video)

Mack presented the Spanish Valley Overnight Accommodations Overlay Development for the commission to review and approve. The developer needs to meet the requirements as stipulated by the County Master Plan. The developer intends to build 210 residential homes with overnight accommodation capabilities, a 130 room lodge, a walking trail network, and 18-20 affordable homes. The developer has worked with the county planning department to envision the roads within the development project and how citizens would drive through it. The roads will be 60 ft. wide and allow for better blading and storm drains. Other roads will be 50 ft. wide. If the public uses the roads, then the maintenance falls to the county road department. Eighty two lots are available for parking, not including the lots at the lodge. If the lodge is not built, the developer wants to repurpose the space to additional overnight accommodations. Mack stated there were several items left to be completed before the agreement can be set in place.

Motion made by Commissioner Stubbs, Seconded by Commissioner Harvey.

Voting Yea: Commission Vice-Chair Adams, Commissioner Harvey, Commissioner Stubbs

Motion to enter into an Executive Session:

Time Stamp (1:47:03 - audio & 1:33:53 - video)

COMMISSION REPORTS

Time Stamp (II audio file - 0:00:04 - audio & 0:00:00 video)

Commissioner Harvey asked about street lights in Montezuma Creek and the county's efforts in connecting with the Navajo Tribal Utility Authority (NTUA) about upkeep. He was contacted by Elk Petroleum concerning the road leading to their plant. Elk Petroleum wants to spray a dust suppression chemical on the road, but is concerned about offending anyone. His final item was regarding a grant through the Utah Navajo Revitalization Grant to bring leaders together from the 7 Utah tribes. The

meetings will allow the tribes to coordinate efforts for broadband, emergency response, electrical charging stations, and so on.

Commissioner Stubbs spoke of her experiences as a newly elected commissioner, which has been very busy and rewarding to her.

Commissioner Adams spoke about attending the county fair activities. He has attended the most recent CIB Board Meeting and will attend UCIP and SITLA meetings at the end of the month.

ADJOURNMENT

Time Stamp (II audio file – 0:35:18 - audio & 0:00:00 - video)

Motion to adjourn:

Motion made by Commissioner Harvey, Seconded by Commissioner Stubbs.

Voting Yea: Commission Vice-Chair Adams, Commissioner Harvey, Commissioner Stubbs

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APPROVED: _____
San Juan County Board of County Commissioners

DATE: _____

ATTEST: _____
San Juan County Clerk/Auditor

DATE: _____

**San Juan County
Check Register
All Bank Accounts - 08/04/2023 to 08/31/2023**

<u>Payee Name</u>	<u>Reference Number</u>	<u>Invoice Number</u>	<u>Invoice Ledger Date</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Description</u>	<u>Ledger Account</u>	<u>Activity Code</u>
Abbott Laboratories	126124	617255412	08/16/2023	08/17/2023	897.12	SJC Aging	104679610 - Miscellaneous Supplies	
					\$897.12			
Acumen Fiscal Agent LLC	126112	42376, 42672	08/14/2023	08/17/2023	481.96	Hadley Jimmie	104685615 - Contracts	
Acumen Fiscal Agent LLC	126242	42970	08/29/2023	08/30/2023	1,360.03	SJC Aging	104685615 - Contracts	
Acumen Fiscal Agent LLC	126242	JULY23FEES	08/28/2023	08/30/2023	190.00	SJC Aging	104685615 - Contracts	
					\$1,550.03			
					\$2,031.99			
Adair, Ashley	126077	AA08082023	08/16/2023	08/17/2023	100.00	Fair Staff	104620240 - Office Expense	
					\$100.00			
Adair, Crystal	126099	CA08082023	08/16/2023	08/17/2023	294.00	Fair Building Inspector	104620240 - Office Expense	
					\$294.00			
Adams, Bruce	126104	BA07262023	08/14/2023	08/17/2023	370.00	Travel Reimbursement	104111230 - Travel Expense	
					\$370.00			
Allstate Insurance	126162	25914-04242023	08/14/2023	08/17/2023	3,421.56	Employee benefits	102237000 - Allstate	
Allstate Insurance	126162	25914-05232023	08/14/2023	08/17/2023	3,437.39	Employee benefits	102237000 - Allstate	
Allstate Insurance	126162	25914-06232023	08/14/2023	08/17/2023	3,456.39	Employee benefits	102237000 - Allstate	
Allstate Insurance	126162	25914-07242023	08/14/2023	08/17/2023	3,307.43	Employee benefits	102237000 - Allstate	
					\$13,622.77			
					\$13,622.77			
Amazon Capital Services	125886	1HC6-FDK1-CNP	08/07/2023	08/08/2023	10.49	SJC Road Dept	214412250 - Equipment Operation	
Amazon Capital Services	125920	1GJF-R67N-6VF1	08/08/2023	08/08/2023	49.88	SJC Road Dept	214412250 - Equipment Operation	
Amazon Capital Services	125930	1D6P-41LT-JXPK	08/02/2023	08/08/2023	67.12	SJC Public Health	255007.240 - Indirect Admin Office exp	
Amazon Capital Services	125947	1WFL-VMFY-YDT	08/07/2023	08/08/2023	102.30	SJC Road Dept	214412250 - Equipment Operation	
Amazon Capital Services	125977	1KF6-RHLM-CTQ	08/02/2023	08/08/2023	197.58	SJC Public Health	255007.260 - Indirect Admin Buildings	
Amazon Capital Services	125982	1LKY-1NLV-6L14	08/07/2023	08/08/2023	224.79	SJC Road Dept	214412250 - Equipment Operation	
Amazon Capital Services	125999	16VP-FTP9-QLF	08/02/2023	08/08/2023	375.73	SJC Public Health	255007.260 - Indirect Admin Buildings	
Amazon Capital Services	126031	1NKV-7XVK-1M	08/08/2023	08/08/2023	969.90	SJC Road Dept	214412250 - Equipment Operation	
Amazon Capital Services	126090	11FC-KXN3-3C93	08/16/2023	08/17/2023	82.00	SJC Road Dept	214412250 - Equipment Operation	
Amazon Capital Services	126090	1C6D-7VKX-NKY	08/14/2023	08/17/2023	48.95	SJC Road Dept	214412250 - Equipment Operation	
Amazon Capital Services	126090	1QFD-4LHT-JFQ	08/14/2023	08/17/2023	39.90	SJC Road Dept	214412250 - Equipment Operation	
					\$170.85			
Amazon Capital Services	126220	174V-9CXM-CY4	08/30/2023	08/30/2023	172.09	SJC Public Health	255230.480 - PDG Special department	
Amazon Capital Services	126220	1DPF-9QQY-L3X	08/30/2023	08/30/2023	10.99	SJC Public Health	255220.480 - CSHCN Special departm	
Amazon Capital Services	126220	1MT6-QJWP-6CV	08/30/2023	08/30/2023	71.74	SJC Public Health	255281.240 - EED - Epidemiology Offic	
Amazon Capital Services	126220	1N1F-CMRR-33C	08/30/2023	08/30/2023	161.97	SJC Road Dept	214412250 - Equipment Operation	
Amazon Capital Services	126220	1RX1-7FCW-JJ3	08/30/2023	08/30/2023	127.86	SJC Public Health	255220.480 - CSHCN Special departm	
Amazon Capital Services	126220	1VKV-PK17-764N	08/30/2023	08/30/2023	10.89	SJC Road Dept	214412250 - Equipment Operation	
					\$555.54			
					\$2,724.18			
Amerigas Propane LP	125928	3152680722	08/02/2023	08/08/2023	64.73	200752247	104225270 - Utilities	
Amerigas Propane LP	126001	3152680726	08/02/2023	08/08/2023	409.51	200752247	104225270 - Utilities	
					\$474.24			

**San Juan County
Check Register
All Bank Accounts - 08/04/2023 to 08/31/2023**

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Ancient Wayves River and Hiking Ad	126121	1206	08/14/2023	08/17/2023	727.43	SJC EC DEV	104193480 - Special Department Suppl	
					\$727.43			
Andrews, Don	125939	DA07202023	08/05/2023	08/08/2023	80.00	BOOT ALLOWANCE	104256480 - Special Department Suppl	
					\$80.00			
Atlas Scale Co. Inc.	126247	4091	08/29/2023	08/30/2023	2,194.00	SJC Fair	104620310 - Professional and Technica	
					\$2,194.00			
Atwood, Mason	126135	MA08082023	08/16/2023	08/17/2023	1,689.00	Fair Worker	104620110 - Salaries and Wages	
					\$1,689.00			
Barry, Erin	126075	EB08082023	08/16/2023	08/17/2023	100.00	Fair Judge	104620240 - Office Expense	
					\$100.00			
Begay, Jay	126238	JB08182023	08/28/2023	08/30/2023	1,227.84	Travel reimbursement	104211230 - Travel Expense	
					\$1,227.84			
Benally, Rebecca M	126106	RB080723	08/14/2023	08/17/2023	373.42	Travel Reimbursement	255283.230 - EED - CHW Travel expen	
					\$373.42			
Bethea, Derek	125960	DB07312023	08/07/2023	08/08/2023	136.00	Travel Reimbursement	104230230 - Travel Expense	
					\$136.00			
Black, Darin	125974	DB07202023	08/02/2023	08/08/2023	186.00	Travel Reimbursement	104679230 - Travel Expense	
					\$186.00			
Blanding City	125937	20230803-16574	08/07/2023	08/08/2023	78.34	551750001 - 1049 S Main	214414270 - Utilities	
Blanding City	125944	394799	08/07/2023	08/08/2023	89.52	553340627	104211110 - Salaries and Wages	
Blanding City	125962	20230805113436	08/07/2023	08/08/2023	137.97	501820007	104163270 - Utilities	
Blanding City	126011	20230805113436	08/07/2023	08/08/2023	526.66	501640001 Blanding Library	724168270 - Utilities	
Blanding City	126014	20230805113436	08/07/2023	08/08/2023	580.00	501640001 Blanding Library	724168270 - Utilities	
Blanding City	126017	20230731051502	08/02/2023	08/08/2023	630.15	501683003 Blanding Senior Center	104672270 - Utilities	
Blanding City	126019	20230803-16574	08/07/2023	08/08/2023	696.24	551750001 - 1049 S Main	214414270 - Utilities	
Blanding City	126022	BC202307250322	08/07/2023	08/08/2023	747.40	553343140 - San Juan Public Health	255007.270 - Indirect Admin Utilities	
					\$3,486.28			
Blanding Storage	125938	BS071723	08/02/2023	08/08/2023	80.00	San Juan Public Health	255310.260 - PHEP Preparedness Bul	
					\$80.00			
Blomquist Hale Consulting Group Inc	126025	JULY23-1883	08/07/2023	08/08/2023	784.80	Employee Assistance Coverage	104965140 - Other Employee Benefits	
Blomquist Hale Consulting Group Inc	126025	JUN23-1555	08/07/2023	08/08/2023	784.80	Employee Assistance Coverage	104965140 - Other Employee Benefits	
Blomquist Hale Consulting Group Inc	126025	MAY23-1223	08/07/2023	08/08/2023	784.80	Employee Assistance Coverage	104965140 - Other Employee Benefits	
					\$2,354.40			
Blomquist Hale Consulting Group Inc	126227	AUG23-2215	08/28/2023	08/30/2023	784.80	Employee Assistance Coverage	104965140 - Other Employee Benefits	
					\$3,139.20			
Blue Mountain Exterminating	126101	8022	08/16/2023	08/17/2023	305.00	SJC Fair	104620240 - Office Expense	
					\$305.00			

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Blue Mountain Foods	125879	119680	08/07/2023	08/08/2023	3.49	SJC Library	724581620 - Special Programs	
Blue Mountain Foods	125882	119748	08/07/2023	08/08/2023	5.67	SJC Sheriff Dept	104230480 - Kitchen Food	
Blue Mountain Foods	126081	119682	08/14/2023	08/17/2023	105.34	SJC Sheriff Dept	104215620 - Miscellaneous Services	
Blue Mountain Foods	126081	119782	08/14/2023	08/17/2023	4.88	SJC Sheriff Dept	104230480 - Kitchen Food	
					\$110.22			
Blue Mountain Foods	126230	119537	08/29/2023	08/30/2023	111.81	SJC Aging	104677329 - Meals - Bluff	
Blue Mountain Foods	126230	119544	08/29/2023	08/30/2023	25.38	SJC Aging	104677323 - Meals - Monticello	
Blue Mountain Foods	126230	119546	08/29/2023	08/30/2023	9.54	SJC Aging	104678328 - Meals - La Sal	
Blue Mountain Foods	126230	119562	08/29/2023	08/30/2023	11.05	SJC Aging	104678323 - Meals - Monticello	
Blue Mountain Foods	126230	119586	08/29/2023	08/30/2023	6.00	SJC Aging	104677323 - Meals - Monticello	
Blue Mountain Foods	126230	119588	08/29/2023	08/30/2023	99.13	SJC Aging	104678329 - Meals - Bluff	
Blue Mountain Foods	126230	119591	08/29/2023	08/30/2023	47.36	SJC Aging	104678323 - Meals - Monticello	
Blue Mountain Foods	126230	119607	08/29/2023	08/30/2023	21.44	SJC Aging	104678328 - Meals - La Sal	
Blue Mountain Foods	126230	119627	08/29/2023	08/30/2023	16.88	SJC Aging	104678328 - Meals - La Sal	
Blue Mountain Foods	126230	119644	08/29/2023	08/30/2023	38.93	SJC Aging	104677323 - Meals - Monticello	
Blue Mountain Foods	126230	119646	08/29/2023	08/30/2023	110.55	SJC Aging	104677329 - Meals - Bluff	
Blue Mountain Foods	126230	119665	08/29/2023	08/30/2023	15.85	SJC Aging	104678323 - Meals - Monticello	
Blue Mountain Foods	126230	119684	08/29/2023	08/30/2023	9.36	SJC Aging	104677323 - Meals - Monticello	
Blue Mountain Foods	126230	119717	08/29/2023	08/30/2023	29.46	SJC Aging	104678323 - Meals - Monticello	
Blue Mountain Foods	126230	119729	08/29/2023	08/30/2023	44.23	SJC Aging	104678328 - Meals - La Sal	
Blue Mountain Foods	126230	119745	08/29/2023	08/30/2023	33.75	SJC Aging	104678328 - Meals - La Sal	
Blue Mountain Foods	126230	119769	08/29/2023	08/30/2023	12.13	SJC Aging	104677323 - Meals - Monticello	
Blue Mountain Foods	126230	119771	08/29/2023	08/30/2023	81.11	SJC Aging	104678329 - Meals - Bluff	
Blue Mountain Foods	126230	119864	08/29/2023	08/30/2023	89.15	SJC Jail	104230480 - Kitchen Food	
Blue Mountain Foods	126230	119886	08/29/2023	08/30/2023	28.32	SJC Jail	104230480 - Kitchen Food	
Blue Mountain Foods	126230	119911	08/29/2023	08/30/2023	17.15	SJC Sheriff Dept	104210610 - Miscellaneous Supplies	
Blue Mountain Foods	126230	119915	08/29/2023	08/30/2023	1.99	SJC Jail	104230480 - Kitchen Food	
					\$860.57			
					\$979.95			
Blue Mountain Meats Inc.	125986	18410	08/02/2023	08/08/2023	128.98	SJC Aging	104677328 - Meals - La Sal	
Blue Mountain Meats Inc.	125986	18410	08/02/2023	08/08/2023	128.98	SJC Aging	104678328 - Meals - La Sal	
					\$257.96			
Blue Mountain Meats Inc.	126098	435563	08/14/2023	08/17/2023	283.09	SJC Sheriff	104215620 - Miscellaneous Services	
					\$541.05			
Bluff Water Works	125900	9846	08/02/2023	08/08/2023	25.00	Bluff Fire Sation	104225270 - Utilities	
Bluff Water Works	126174	9888	08/29/2023	08/30/2023	25.00	Bluff Fire Sation	104225270 - Utilities	
					\$50.00			
Brand Central	125922	22933	08/07/2023	08/08/2023	52.58	Katie Knight, Vinyl Banner	255114.480 - WIC Breastfeeding Speci	
					\$52.58			
Brantley Distributing LLC.	126229	23203860	08/29/2023	08/30/2023	288.55	SJC Road	214412250 - Equipment Operation	
Brantley Distributing LLC.	126229	23203950	08/29/2023	08/30/2023	380.40	SJC Road	214412250 - Equipment Operation	
Brantley Distributing LLC.	126229	PI0007560	08/28/2023	08/30/2023	168.75	SJC Road	214412250 - Equipment Operation	
					\$837.70			
					\$837.70			
CAHC - Comfort at Home Care LLC	126143	312	08/14/2023	08/17/2023	868.00	Respite	104684615 - Contracts	
CAHC - Comfort at Home Care LLC	126143	312	08/14/2023	08/17/2023	1,496.00	Respite	104679615 - Contracts	
					\$2,364.00			
					\$2,364.00			

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Cal Dean Black-Custom Catering	126212	2023-46	08/30/2023	08/30/2023	150.00	SJC Economic Development	104192310 - Professional and Technica	
Cal Dean Black-Custom Catering	126212	2023-46	08/30/2023	08/30/2023	150.00	SJC Economic Development	104193310 - Professional and Technica	
					<u>\$300.00</u>			
					\$300.00			
Capture Adventure Media	126057	1130	08/02/2023	08/08/2023	12,500.00	Video Production	104193490 - Advertising and Promotion	
					<u>\$12,500.00</u>			
					\$12,500.00			
Carolina Software	126221	87987	08/29/2023	08/30/2023	600.00	SJC Landfill	574424310 - Professional and Technica	
					<u>\$600.00</u>			
					\$600.00			
Cedar Canyon Enterprises, LLC	126228	1352	08/30/2023	08/30/2023	813.88	SJC Maintenance	104676260 - Buildings and Grounds	
					<u>\$813.88</u>			
					\$813.88			
Cellular One	126203	4661340	08/29/2023	08/30/2023	74.44	SJC Library	724581280 - Telephone	
Cellular One	126203	4661340	08/29/2023	08/30/2023	144.50	SJC Library	724581920 - Grant Expenses	
Cellular One	126203	4670403	08/29/2023	08/30/2023	16.56	SJC Library	724581280 - Telephone	
					<u>\$235.50</u>			
					\$235.50			
Century Equipment Co.	126128	20230810-170113	08/15/2023	08/17/2023	470.18	SJC Road Dept	214412250 - Equipment Operation	
Century Equipment Co.	126128	DP96042	08/15/2023	08/17/2023	624.57	SJC Road Dept	214412250 - Equipment Operation	
					<u>\$1,094.75</u>			
					\$1,094.75			
Chamberlain, Ramona	126181	RC08182023	08/28/2023	08/30/2023	50.00	Library Board Meeting	724580620 - Miscellaneous Services	
					<u>\$50.00</u>			
					\$50.00			
Child Support Services	126245	CSCW_07312023	08/30/2023	08/30/2023	434.00	Corey Workman C001392403	102229000 - Other Deductions Payable	
Child Support Services	126245	CSCW_08312023	08/30/2023	08/30/2023	434.00	Corey Workman C001392403	102229000 - Other Deductions Payable	
Child Support Services	126245	CSRN_07312023	08/30/2023	08/30/2023	526.16	Ryan Norman C001361546	102229000 - Other Deductions Payable	
Child Support Services	126245	CSRN_08312023	08/30/2023	08/30/2023	526.16	Ryan Norman C001361546	102229000 - Other Deductions Payable	
					<u>\$1,920.32</u>			
					\$1,920.32			
Cintas Corporation #108	125946	4160259798	08/05/2023	08/08/2023	42.87	SJC Road Dept	102229000 - Other Deductions Payable	
Cintas Corporation #108	125946	4160259798	08/05/2023	08/08/2023	54.58	SJC Road Dept	214414260 - Buildings and Grounds	
Cintas Corporation #108	125946	4160778345	08/05/2023	08/08/2023	42.87	SJC Road Dept	102229000 - Other Deductions Payable	
Cintas Corporation #108	125946	4160778345	08/05/2023	08/08/2023	54.58	SJC Road Dept	214414260 - Buildings and Grounds	
Cintas Corporation #108	125946	4161635878	08/05/2023	08/08/2023	42.87	SJC Road Dept	102229000 - Other Deductions Payable	
Cintas Corporation #108	125946	4161635878	08/05/2023	08/08/2023	54.58	SJC Road Dept	214414260 - Buildings and Grounds	
Cintas Corporation #108	125946	4162308019	08/07/2023	08/08/2023	42.87	SJC Road Dept	102229000 - Other Deductions Payable	
Cintas Corporation #108	125946	4162308019	08/07/2023	08/08/2023	54.58	SJC Road Dept	214414260 - Buildings and Grounds	
					<u>\$389.80</u>			
					\$389.80			
Cintas Corporation #108	126094	4163020786	08/14/2023	08/17/2023	42.87	SJC Road Dept	102229000 - Other Deductions Payable	
Cintas Corporation #108	126094	4163020786	08/14/2023	08/17/2023	54.58	SJC Road Dept	214414260 - Buildings and Grounds	
Cintas Corporation #108	126094	4163710681	08/14/2023	08/17/2023	42.87	SJC Road Dept	102229000 - Other Deductions Payable	
Cintas Corporation #108	126094	4163710681	08/14/2023	08/17/2023	54.58	SJC Road Dept	214414260 - Buildings and Grounds	
					<u>\$194.90</u>			
					\$194.90			
Cintas Corporation #108	126190	4164385981	08/29/2023	08/30/2023	42.87	SJC Road Dept	102229000 - Other Deductions Payable	
Cintas Corporation #108	126190	4164385981	08/29/2023	08/30/2023	46.46	SJC Road Dept	214414260 - Buildings and Grounds	
					<u>\$89.33</u>			
					\$89.33			
					<u>\$674.03</u>			
					\$674.03			

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Clark, Sharmayne	126117	20230809105443	08/14/2023	08/17/2023	560.00	Alternatives	104679615 - Contracts	
					\$560.00			
Clever Coding LLC	126134	3366	08/14/2023	08/17/2023	1,500.00	SJC Emergency Services	104255740 - Equipment Purchases	
					\$1,500.00			
Coast to Coast Solutions	126219	20230825140403	08/30/2023	08/30/2023	550.87	SJC Sheriff - CSD84535	104210480 - Special Department Suppl	
					\$550.87			
Collins, Catherine	126116	20230809105331	08/14/2023	08/17/2023	560.00	Alternatives	104679615 - Contracts	
					\$560.00			
Country Comfort Holdings LLC	126119	7673	08/16/2023	08/17/2023	712.40	SJC Fair	104620240 - Office Expense	
					\$712.40			
Crater, Adriann	126186	AC08152023	08/28/2023	08/30/2023	54.00	Travel Reimbursement	104230230 - Travel Expense	
					\$54.00			
Creswell, Lyn	126056	20230731054242	07/31/2023	08/08/2023	9,270.84	Contracted Servies	104126617 - Administrative Law Judge	
Creswell, Lyn	126137	LC08112023	08/16/2023	08/17/2023	1,854.55	Board of Commissioners Work Meeting	104126617 - Administrative Law Judge	
					\$11,125.39			
D.W.R. Help Stop Poaching	126217	20230825162418	08/28/2023	08/30/2023	444.45	Restitution Case # 221100173	103511000 - Justice Court Fines	
					\$444.45			
Department of the Treasury	126083	CP134B	08/16/2023	08/17/2023	120.22	IRS Fee	102221000 - FICA Payable	
					\$120.22			
Dept of Health and Human Services	125896	23L0001337	08/02/2023	08/08/2023	18.20	San Juan Public Health	255740.310 - State LHD Eviron Profess	
Dept of Health and Human Services	126207	24FN000008	08/30/2023	08/30/2023	260.00	San Juan Public Health	255013.980 - Vital Statistics Intergover	
Dept of Health and Human Services	126224	24H5000007	08/30/2023	08/30/2023	672.79	San Juan Public Health	255192.980 - TCM Intergovernmental	
					\$950.99			
Dept of Public Safety	126167	23C0000049	08/14/2023	08/17/2023	84,758.94	Dispatch Services	104232310 - Professional and Technica	
					\$84,758.94			
Diamond Propane LLC	125951	12242	08/02/2023	08/08/2023	110.00	SJC Fire	104225270 - Utilities	
					\$110.00			
Dominion Energy	125883	20230805113436	08/07/2023	08/08/2023	7.62	7624767442 881 E Center	104225270 - Utilities	
Dominion Energy	125883	20230805113436	08/07/2023	08/08/2023	7.16	0922180000 835 E Central Fair	104620270 - Utilities	
Dominion Energy	125883	20230805113436	08/07/2023	08/08/2023	7.16	2922180000 835 E Central Book	104161270 - Utilities	
Dominion Energy	125883	20230805113436	08/07/2023	08/08/2023	7.16	7643860000 80 N Main St	724167270 - Utilities	
					\$29.10			
Dominion Energy	125892	20230805113436	08/07/2023	08/08/2023	14.34	3153860000 264 S 100 E	104165270 - Utilities	
Dominion Energy	125907	20230805113436	08/07/2023	08/08/2023	30.84	8743860000 96 W 100 S	264350270 - Utilities	
Dominion Energy	125926	20230727-17153	08/02/2023	08/08/2023	57.46	3617789388 885 E Center	214414270 - Utilities	
Dominion Energy	125931	20230731051502	08/02/2023	08/08/2023	67.32	4922180000 835 E Central Office	104225270 - Utilities	
Dominion Energy	125979	20230805113436	08/07/2023	08/08/2023	215.27	6843860000 117 S Main	104161270 - Utilities	

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Dominion Energy	126036	20230805113436	08/07/2023	08/08/2023	1,065.11	6353860000 297 S Main	104166270 - Utilities	
Dominion Energy	126185	20230824-17204	08/29/2023	08/30/2023	50.82	3617789388 885 E Center	214414270 - Utilities	
					\$1,530.26			
Dr. Michael Nielson	126015	DN080323	08/07/2023	08/08/2023	600.00	Medical Director Dues	255007.310 - Indirect Admin Profession	
					\$600.00			
DTS - State of Utah	125898	DTS_06302023	08/05/2023	08/08/2023	21.36	SJC Attorney	104145482 - Law Library Supplies	
DTS - State of Utah	126065	2401R215000003	08/14/2023	08/17/2023	22.52	SJC Attorney	104145482 - Law Library Supplies	
DTS - State of Utah	126225	2401R215000003	08/29/2023	08/30/2023	694.25	SJC Sheriffs Office	104232310 - Professional and Technica	
					\$738.13			
Earthgrains Baking Company	125929	85272290002527	08/07/2023	08/08/2023	66.00	SJC Sheriff	104230480 - Kitchen Food	
Earthgrains Baking Company	126071	85272290002567	08/14/2023	08/17/2023	66.00	SJC Jail	104230480 - Kitchen Food	
Earthgrains Baking Company	126199	85272290002610	08/29/2023	08/30/2023	66.00	SJC Sheriff	104230480 - Kitchen Food	
Earthgrains Baking Company	126199	85272290002653	08/29/2023	08/30/2023	66.00	SJC Sheriff	104230480 - Kitchen Food	
Earthgrains Baking Company	126199	85272290002694	08/29/2023	08/30/2023	66.00	SJC Sheriff	104230480 - Kitchen Food	
					\$198.00			
					\$330.00			
EFTPS - IRS	EFT	PR080623-575	08/11/2023	08/31/2023	9,497.90	Medicare Tax	102221000 - FICA Payable	
EFTPS - IRS	EFT	PR080623-575	08/11/2023	08/31/2023	21,447.49	Federal Income Tax	102222000 - Federal Tax W/H Payable	
EFTPS - IRS	EFT	PR080623-575	08/11/2023	08/31/2023	40,611.76	Social Security Tax	102221000 - FICA Payable	
EFTPS - IRS	EFT	PR082023-575	08/25/2023	08/31/2023	9,771.76	Medicare Tax	102221000 - FICA Payable	
EFTPS - IRS	EFT	PR082023-575	08/25/2023	08/31/2023	22,794.48	Federal Income Tax	102222000 - Federal Tax W/H Payable	
EFTPS - IRS	EFT	PR082023-575	08/25/2023	08/31/2023	41,782.66	Social Security Tax	102221000 - FICA Payable	
EFTPS - IRS	EFT	PR082023-575	08/28/2023	08/31/2023	12.16	Medicare Tax	102221000 - FICA Payable	
EFTPS - IRS	EFT	PR082023-575	08/28/2023	08/31/2023	52.02	Social Security Tax	102221000 - FICA Payable	
					\$145,970.23			
					\$145,970.23			
Election Systems & Software LLC	125916	CD2063582	08/07/2023	08/08/2023	41.95	SJC Election	104173310 - Professional and Technica	
Election Systems & Software LLC	125918	CD2063086	08/07/2023	08/08/2023	46.87	SJC Election	104173310 - Professional and Technica	
Election Systems & Software LLC	126006	CD2063489	08/07/2023	08/08/2023	454.20	SJC Election	104173310 - Professional and Technica	
Election Systems & Software LLC	126243	CD2064092	08/28/2023	08/30/2023	1,550.06	SJC Election	104173310 - Professional and Technica	
					\$2,093.08			
Emery Telcom	126003	20230731051502	08/02/2023	08/08/2023	426.80	3514200 SJC Blanding Seniors	104672270 - Utilities	
Emery Telcom	126144	20230809105614	08/14/2023	08/17/2023	200.81	987300 - SJC Public Safety	104230350 - State Prisoner Expenses	
Emery Telcom	126144	20230814075238	08/16/2023	08/17/2023	645.01	3514200 SJC Blanding Seniors	104672270 - Utilities	
Emery Telcom	126144	20230814075540	08/16/2023	08/17/2023	183.92	988500 - SJC Emergency Services	104255270 - Utilities	
Emery Telcom	126144	3324200-082023	08/14/2023	08/17/2023	79.95	3324200 - SJC Admin Building	104225280 - Telephone	
Emery Telcom	126144	3324200-082023	08/14/2023	08/17/2023	79.95	3324200 - SJC Admin Building	574424270 - Utilities	
Emery Telcom	126144	3324200-082023	08/14/2023	08/17/2023	84.95	3324200 - SJC Admin Building	104255270 - Utilities	
Emery Telcom	126144	3324200-082023	08/14/2023	08/17/2023	104.95	3324200 - SJC Admin Building	104230280 - Telephone	
Emery Telcom	126144	3324200-082023	08/14/2023	08/17/2023	104.95	3324200 - SJC Admin Building	255007.280 - Indirect Admin Telephone	
Emery Telcom	126144	3324200-082023	08/14/2023	08/17/2023	209.90	3324200 - SJC Admin Building	104672270 - Utilities	
Emery Telcom	126144	3324200-082023	08/14/2023	08/17/2023	269.90	3324200 - SJC Admin Building	214414280 - Telephone	
Emery Telcom	126144	3324200-082023	08/14/2023	08/17/2023	491.04	3324200 - SJC Admin Building	104151280 - Telephone	
					\$2,455.33			
					\$2,882.13			

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Empire Electric Assoc. Inc.	125908	20230731051322	08/02/2023	08/08/2023	34.00	9579010 - Fire DP - Cedar Point	104225270 - Utilities	
Empire Electric Assoc. Inc.	125913	20230731051322	08/02/2023	08/08/2023	38.29	9579010 - Fire DP - Cedar Point	104225270 - Utilities	
Empire Electric Assoc. Inc.	125915	20230731051322	08/02/2023	08/08/2023	40.03	9579007 - Fire C	104225270 - Utilities	
Empire Electric Assoc. Inc.	125917	20230803-16583	08/07/2023	08/08/2023	46.76	9579025 - 881 E Center St	214414270 - Utilities	
Empire Electric Assoc. Inc.	125921	20230731051322	08/02/2023	08/08/2023	51.70	9579007 - Fire C	104225270 - Utilities	
Empire Electric Assoc. Inc.	125950	20230731051322	08/02/2023	08/08/2023	109.63	9579029 - 264 S 100 E	104165270 - Utilities	
Empire Electric Assoc. Inc.	125952	20230731051322	08/02/2023	08/08/2023	119.33	9579029 - 264 S 100 E	104165270 - Utilities	
Empire Electric Assoc. Inc.	125961	20230731051322	08/02/2023	08/08/2023	136.20	9579027 - 96 W 100 S	264350270 - Utilities	
Empire Electric Assoc. Inc.	125966	20230731051322	08/02/2023	08/08/2023	156.41	9579027 - 96 W 100 S	264350270 - Utilities	
Empire Electric Assoc. Inc.	126013	20230731051322	08/02/2023	08/08/2023	577.40	9579003 - 80 N Main St	724167270 - Utilities	
Empire Electric Assoc. Inc.	126018	20230731051322	08/02/2023	08/08/2023	637.12	Monticello-Kanab RMP Litigation	104126615 - Contracts	
Empire Electric Assoc. Inc.	126028	20230731051322	08/02/2023	08/08/2023	891.28	9579028 Abajo Peak	104574270 - Utilities	
Empire Electric Assoc. Inc.	126032	20230731051322	08/02/2023	08/08/2023	975.02	9579028 Abajo Peak	104574270 - Utilities	
Empire Electric Assoc. Inc.	126035	20230731051322	08/02/2023	08/08/2023	1,058.45	9579004 - 117 S Main	104161270 - Utilities	
Empire Electric Assoc. Inc.	126037	20230731051322	08/02/2023	08/08/2023	1,342.69	9579004 - 117 S Main	104161270 - Utilities	
Empire Electric Assoc. Inc.	126052	20230731051322	08/02/2023	08/08/2023	3,283.85	9579024 - 297 S Main	104166270 - Utilities	
Empire Electric Assoc. Inc.	126052	20230731051322	08/02/2023	08/08/2023	3,405.33	9579024 - 297 S Main	104166270 - Utilities	
Empire Electric Assoc. Inc.	126052	20230731051322	08/02/2023	08/08/2023	<u>3,608.92</u>	9579024 - 297 S Main	104166270 - Utilities	
					\$10,298.10			
Empire Electric Assoc. Inc.	126152	20230810111513	08/14/2023	08/17/2023	696.78	9579003 - 80 N Main St	724167270 - Utilities	
Empire Electric Assoc. Inc.	126152	20230810111531	08/14/2023	08/17/2023	1,345.62	9579004 - 117 S Main	104161270 - Utilities	
Empire Electric Assoc. Inc.	126152	20230810111541	08/14/2023	08/17/2023	53.16	9579032 - 81 E Pinion St	104225270 - Utilities	
Empire Electric Assoc. Inc.	126152	20230810111551	08/14/2023	08/17/2023	187.64	9579029 - 264 S 100 E	104165270 - Utilities	
Empire Electric Assoc. Inc.	126152	20230810111602	08/14/2023	08/17/2023	1,097.81	9579028 Abajo Peak	104574270 - Utilities	
Empire Electric Assoc. Inc.	126152	20230810111613	08/14/2023	08/17/2023	120.94	9579027 - 96 W 100 S	264350270 - Utilities	
Empire Electric Assoc. Inc.	126152	20230810111630	08/14/2023	08/17/2023	277.38	9579020 - 917 E Center Fairgrounds	104620270 - Utilities	
Empire Electric Assoc. Inc.	126152	20230810111642	08/14/2023	08/17/2023	105.95	9579019 - Fairgrounds Conces	104620270 - Utilities	
Empire Electric Assoc. Inc.	126152	20230810111658	08/14/2023	08/17/2023	34.23	9579010 - Fire DP - Cedar Point	104225270 - Utilities	
Empire Electric Assoc. Inc.	126152	20230810111710	08/14/2023	08/17/2023	53.31	9579007 - Fire C	104225270 - Utilities	
Empire Electric Assoc. Inc.	126152	20230814075528	08/16/2023	08/17/2023	27.35	9579006 - PO Box 338	104225270 - Utilities	
Empire Electric Assoc. Inc.	126152	20230814075534	08/16/2023	08/17/2023	<u>111.63</u>	9579005 - Hwy 491 Shop	104225270 - Utilities	
					\$4,111.80			
Empire Electric Assoc. Inc.	126256	20230817-17181	08/29/2023	08/30/2023	791.40	25395 - 885 E Center St	214414270 - Utilities	
Empire Electric Assoc. Inc.	126256	20230822105816	08/28/2023	08/30/2023	<u>3,937.67</u>	9579024 - 297 S Main	104166270 - Utilities	
					\$4,729.07			
					\$25,353.28			
Farmers Telecommunications Inc	126079	20230814075138	08/16/2023	08/17/2023	109.98	6921 Cedar Point Volunteer Fire	104225280 - Telephone	
					\$109.98			
Fastenal Company	126133	COBAY75576	08/16/2023	08/17/2023	595.18	SJC Road	214412250 - Equipment Operation	
Fastenal Company	126133	COBAY75881	08/16/2023	08/17/2023	-377.60	SJC Road	214412250 - Equipment Operation	
Fastenal Company	126133	COBAY75881b	08/16/2023	08/17/2023	377.60	SJC Road	214412250 - Equipment Operation	
Fastenal Company	126133	COBAY76039	08/15/2023	08/17/2023	129.29	SJC Road	214412250 - Equipment Operation	
Fastenal Company	126133	COBAY76040	08/16/2023	08/17/2023	193.39	SJC Road	214412250 - Equipment Operation	
Fastenal Company	126133	COBAY76205	08/15/2023	08/17/2023	157.71	SJC Road	214412250 - Equipment Operation	
Fastenal Company	126133	COBAY76206	08/15/2023	08/17/2023	24.73	SJC Road	214412250 - Equipment Operation	

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Fastenal Company	126133	COBAY76444	08/16/2023	08/17/2023	-595.18	SJC Road	214412250 - Equipment Operation	
Fastenal Company	126133	COBAY76445	08/15/2023	08/17/2023	585.78	SJC Road	214412250 - Equipment Operation	
Fastenal Company	126133	COBAY76447	08/15/2023	08/17/2023	366.77	SJC Road	214412250 - Equipment Operation	
					<u>\$1,457.67</u>			
Fastenal Company	126234	COBAY76389	08/28/2023	08/30/2023	412.41	SJC Road	214412250 - Equipment Operation	
Fastenal Company	126234	COBAY76390	08/28/2023	08/30/2023	659.93	SJC Road	214412250 - Equipment Operation	
					<u>\$1,072.34</u>			
					\$2,530.01			
Filter Service & Testing Corp.	125980	FS07262023-03	08/07/2023	08/08/2023	215.45	SJC Maintenance	104161260 - Buildings and Grounds	
Filter Service & Testing Corp.	126195	FS08152023-01	08/28/2023	08/30/2023	124.20	SJC Maintenance	104166260 - Buildings and Grounds	
					<u>\$339.65</u>			
Fitzgerald Law Office LLC	126050	FLO_07192023	08/05/2023	08/08/2023	2,581.25	SJC Attorney	104126615 - Contracts	
Fitzgerald Law Office LLC	126146	FLO_07312023	08/16/2023	08/17/2023	1,032.50	SJC Attorney	104126615 - Contracts	
Fitzgerald Law Office LLC	126146	FLO_08112023	08/16/2023	08/17/2023	1,785.00	SJC Attorney	104126615 - Contracts	
					<u>\$2,817.50</u>			
					\$5,398.75			
FleetPride Inc	125890	20230720-15384	08/05/2023	08/08/2023	12.90	SJC Road Dept	214412250 - Equipment Operation	
FleetPride Inc	125958	109382887	08/07/2023	08/08/2023	132.46	SJC Road	214412250 - Equipment Operation	
					<u>\$145.36</u>			
Forsythe Fire LLC	125988	2005	08/02/2023	08/08/2023	266.42	SJC Road Dept	214414260 - Buildings and Grounds	
Forsythe Fire LLC	126255	1957	08/30/2023	08/30/2023	715.58	SJC Maintenance	104225310 - Professional and Technica	
Forsythe Fire LLC	126255	1958	08/30/2023	08/30/2023	7.00	SJC Maintenance	264350310 - Professional and Technica	
Forsythe Fire LLC	126255	1959	08/30/2023	08/30/2023	62.50	SJC Maintenance	104672270 - Utilities	
Forsythe Fire LLC	126255	1960	08/30/2023	08/30/2023	214.70	SJC Maintenance	104672270 - Utilities	
Forsythe Fire LLC	126255	1961	08/30/2023	08/30/2023	63.00	SJC Maintenance	724168310 - Professional and Technica	
Forsythe Fire LLC	126255	1962	08/30/2023	08/30/2023	190.40	SJC Maintenance	104672270 - Utilities	
Forsythe Fire LLC	126255	1963	08/30/2023	08/30/2023	7.00	SJC Maintenance	724169310 - Professional and Technica	
Forsythe Fire LLC	126255	1964	08/30/2023	08/30/2023	76.50	SJC Maintenance	264350310 - Professional and Technica	
Forsythe Fire LLC	126255	1965	08/30/2023	08/30/2023	892.06	SJC Road Dept	214414260 - Buildings and Grounds	
Forsythe Fire LLC	126255	1966	08/30/2023	08/30/2023	55.00	SJC Maintenance	105430310 - Professional and Technica	
Forsythe Fire LLC	126255	1967	08/30/2023	08/30/2023	375.00	SJC Road Dept	214414260 - Buildings and Grounds	
Forsythe Fire LLC	126255	1968	08/30/2023	08/30/2023	292.76	SJC Maintenance	574424310 - Professional and Technica	
Forsythe Fire LLC	126255	1969	08/30/2023	08/30/2023	86.00	SJC Maintenance	104161310 - Professional and Technica	
Forsythe Fire LLC	126255	1970	08/30/2023	08/30/2023	625.02	SJC Maintenance	104672270 - Utilities	
Forsythe Fire LLC	126255	1971	08/30/2023	08/30/2023	55.50	SJC Maintenance	724167310 - Professional and Technica	
Forsythe Fire LLC	126255	1972	08/30/2023	08/30/2023	102.15	SJC Maintenance	264350310 - Professional and Technica	
Forsythe Fire LLC	126255	1973	08/30/2023	08/30/2023	801.10	SJC Maintenance	104166310 - Professional and Technica	
Forsythe Fire LLC	126255	1974	08/30/2023	08/30/2023	65.00	SJC Maintenance	264350310 - Professional and Technica	
					<u>\$4,686.27</u>			
					\$4,952.69			
Four Corners Welding & Gas	125911	GR00178176	08/05/2023	08/08/2023	37.00	SJC Road Dept	574424610 - Miscellaneous Supplies	
Four Corners Welding & Gas	125954	GR00178177	08/05/2023	08/08/2023	127.00	SJC Road Dept	214412250 - Equipment Operation	
Four Corners Welding & Gas	126089	GR00179020	08/15/2023	08/17/2023	37.00	SJC Landfill	574424610 - Miscellaneous Supplies	
Four Corners Welding & Gas	126089	GR00179021	08/15/2023	08/17/2023	127.00	SJC Road Dept	214412250 - Equipment Operation	
					<u>\$164.00</u>			
Four Corners Welding & Gas	126216	CC382963	08/28/2023	08/30/2023	432.97	SJC Road Dept	214412250 - Equipment Operation	
					<u>\$760.97</u>			

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Four States Tire & Service	126021	375392	08/05/2023	08/08/2023	746.97	SJC Road	214412250 - Equipment Operation	
Four States Tire & Service	126024	375922	08/05/2023	08/08/2023	773.70	SJC Road	214412250 - Equipment Operation	
Four States Tire & Service	126024	376259	08/07/2023	08/08/2023	773.70	SJC Road	214412250 - Equipment Operation	
					\$1,547.40			
Four States Tire & Service	126029	375588	08/05/2023	08/08/2023	902.80	SJC Road	214412250 - Equipment Operation	
Four States Tire & Service	126034	375391	08/05/2023	08/08/2023	1,027.28	SJC Road	214412250 - Equipment Operation	
Four States Tire & Service	126038	375917	08/07/2023	08/08/2023	1,448.75	SJC Road	214412250 - Equipment Operation	
Four States Tire & Service	126038	392499	08/07/2023	08/08/2023	1,448.75	SJC Road	214412250 - Equipment Operation	
					\$2,897.50			
Four States Tire & Service	126049	375503	08/05/2023	08/08/2023	2,407.20	SJC Road	214412250 - Equipment Operation	
Four States Tire & Service	126049	375589	08/05/2023	08/08/2023	2,437.92	SJC Road	214412250 - Equipment Operation	
					\$4,845.12			
Four States Tire & Service	126155	374518	07/28/2023	08/17/2023	-45.00	SJC Road	214412250 - Equipment Operation	
Four States Tire & Service	126155	376526	08/14/2023	08/17/2023	1,556.82	SJC Road	214412250 - Equipment Operation	
Four States Tire & Service	126155	376527	08/14/2023	08/17/2023	1,909.92	SJC Road	214412250 - Equipment Operation	
Four States Tire & Service	126155	376828	08/16/2023	08/17/2023	773.70	SJC Road	214412250 - Equipment Operation	
Four States Tire & Service	126155	376831	08/16/2023	08/17/2023	2,927.84	SJC Road	214412250 - Equipment Operation	
					\$7,123.28			
Four States Tire & Service	126240	377071	08/28/2023	08/30/2023	1,357.76	SJC Road	214412250 - Equipment Operation	
					\$20,448.11			
Freestone, Natalie	125902	NF07192023	08/02/2023	08/08/2023	27.50	Travel Reimbursement	104675230 - Travel Expense	
					\$27.50			
Frontier	125998	20230731054342	07/31/2023	08/08/2023	367.02	435-587-2797-030304-8	104225280 - Telephone	
					\$367.02			
Fuel Network	126166	F2401E01068	08/16/2023	08/17/2023	-6.72	Assessor	104146251 - Gas, Oil and Grease	
Fuel Network	126166	F2401E01068	08/16/2023	08/17/2023	59.17	Surveyor	104147251 - Gas, Oil and Grease	
Fuel Network	126166	F2401E01068	08/16/2023	08/17/2023	77.70	Library	724167251 - Gas, Oil and Grease	
Fuel Network	126166	F2401E01068	08/16/2023	08/17/2023	78.10	IT	104151251 - Gas, Oil and Grease	
Fuel Network	126166	F2401E01068	08/16/2023	08/17/2023	210.15	Economic Development	104192251 - Gas, Oil and Grease	
Fuel Network	126166	F2401E01068	08/16/2023	08/17/2023	357.05	Commission	104111251 - Gas, Oil and Grease	
Fuel Network	126166	F2401E01068	08/16/2023	08/17/2023	374.60	Building Inspector	104242251 - Gas, Oil and Grease	
Fuel Network	126166	F2401E01068	08/16/2023	08/17/2023	456.51	Buildings and Grounds	104166251 - Gas, Oil and Grease	
Fuel Network	126166	F2401E01068	08/16/2023	08/17/2023	545.66	SJC Road Dept	214412251 - Gas, Oil and Grease	
Fuel Network	126166	F2401E01068	08/16/2023	08/17/2023	715.18	Public Health	255012.251 - Local General Health Ga	
Fuel Network	126166	F2401E01068	08/16/2023	08/17/2023	1,084.91	Weed	104256251 - Gas, Oil and Grease	
Fuel Network	126166	F2401E01068	08/16/2023	08/17/2023	1,157.54	Fire	104225251 - Gas, Oil and Grease	
Fuel Network	126166	F2401E01068	08/16/2023	08/17/2023	1,265.91	Aging	104672251 - Gas, Oil and Grease	
Fuel Network	126166	F2401E01068	08/16/2023	08/17/2023	1,523.23	Ambulance	264350251 - Gas, Oil and Grease	
Fuel Network	126166	F2401E01068	08/16/2023	08/17/2023	4,058.61	Landfill	574424251 - Gas, Oil and Grease	
Fuel Network	126166	F2401E01068	08/16/2023	08/17/2023	10,635.55	Sheriff's Office	104210251 - Gas, Oil and Grease	
Fuel Network	126166	F2401E01068	08/16/2023	08/17/2023	20,923.92	SJC Road Dept	214412251 - Gas, Oil and Grease	
					\$43,517.07			
					\$43,517.07			
Gallegos, Alicia	126201	AG08102023	08/28/2023	08/30/2023	203.00	Travel Reimbursement	104230230 - Travel Expense	
					\$203.00			
Gallegos, Tamara	126085	TG08042023	08/15/2023	08/17/2023	133.00	Travel Reimb.	104671230 - Travel Expense	
					\$133.00			

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Gizler, Elaine	126206	EG08172023	08/28/2023	08/30/2023	259.64	TRAVEL REIMBURSEMENT	104192310 - Professional and Technica	
					\$259.64			
Good Source Solutions	126237	SI0553653	08/28/2023	08/30/2023	1,157.50	SJC Sheriff	104230480 - Kitchen Food	
					\$1,157.50			
Grainger	126093	9790422746	08/14/2023	08/17/2023	171.26	847145778	104230480 - Kitchen Food	
Grainger	126093	9792886864	08/14/2023	08/17/2023	11.49	847145778	104166260 - Buildings and Grounds	
					\$182.75			
					\$182.75			
Green, Kelly	126184	KG08182023	08/28/2023	08/30/2023	50.00	Library Board Meeting	724580620 - Miscellaneous Services	
					\$50.00			
Halls, Craig C.	126026	9416	08/07/2023	08/08/2023	801.00	SJC Attorney	104126615 - Contracts	
					\$801.00			
Happy Morgan Law	126054	20230714132816	08/07/2023	08/08/2023	7,318.50	Happy Morgan	104126310 - Professional and Technica	
Happy Morgan Law	126054	HML_08012023	08/07/2023	08/08/2023	6,492.00	Happy Morgan	104126310 - Professional and Technica	
					\$13,810.50			
					\$13,810.50			
Harvey, Jamie	125934	JH08012023	08/07/2023	08/08/2023	75.00	Travel Reimbursement	104111230 - Travel Expense	
Harvey, Jamie	126107	JH08012023b	08/15/2023	08/17/2023	137.61	Travel Reimbursement	104111230 - Travel Expense	
Harvey, Jamie	126107	JH08022023	08/15/2023	08/17/2023	151.88	Travel Reimbursement	104111230 - Travel Expense	
Harvey, Jamie	126107	JH08032023	08/15/2023	08/17/2023	85.00	Travel Reimbursement	104111230 - Travel Expense	
					\$374.49			
					\$449.49			
Haun-Storland, Marjorie	126183	MH08182023	08/28/2023	08/30/2023	50.00	Library Board Meeting	724580620 - Miscellaneous Services	
					\$50.00			
HealthEquity Inc.	EFT	glzqlsh	08/31/2023	08/31/2023	7,019.33	HSA - Direct Deposit	102228000 - HSA	
					\$7,019.33			
Holland & Hart LLP	125972	20230731051322	08/02/2023	08/08/2023	169.75	Monticello-Kanab RMP Litigation	104126615 - Contracts	
					\$169.75			
Horrocks	126059	79128	08/07/2023	08/08/2023	22,352.00	Utah Broadband Plans	104850310 - Professional and Technica	
					\$22,352.00			
Huckabay, Marlene	126180	MHuckabay08182	08/28/2023	08/30/2023	50.00	Library Meeting Attendance	724580620 - Miscellaneous Services	
					\$50.00			
Hyve Ink	126241	1143	08/30/2023	08/30/2023	1,456.63	SJC Fair	104620240 - Office Expense	
					\$1,456.63			
ImageNet Consulting LLC	125910	INV627233	08/02/2023	08/08/2023	7.37	SJC Road Dept	104256240 - Office Expense	
ImageNet Consulting LLC	125910	INV627233	08/02/2023	08/08/2023	29.47	SJC Road Dept	214414240 - Office Expense	
					\$36.84			
ImageNet Consulting LLC	125943	INV614039	08/02/2023	08/08/2023	88.21	Non Departmental	104150310 - Professional and Technica	
ImageNet Consulting LLC	126113	INV620688	08/15/2023	08/17/2023	531.52	SJC Clerk	104150240 - Office Expense	

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ImageNet Consulting LLC	126113	INV630251	08/15/2023	08/17/2023	5.39	SJC Road Dept	214414240 - Office Expense	
					\$536.91			
ImageNet Consulting LLC	126222	INV652663	08/28/2023	08/30/2023	90.14	SJC Sheriff	104230310 - Professional and Technica	
ImageNet Consulting LLC	126222	INV655499	08/28/2023	08/30/2023	429.84	SJC Clerk	104150240 - Office Expense	
ImageNet Consulting LLC	126222	INV655566	08/28/2023	08/30/2023	107.42	SJC Sheriff	104230310 - Professional and Technica	
					\$627.40			
					\$1,289.36			
Inn at the Canyons	126148	INV3329	08/16/2023	08/17/2023	3,322.82	SJC Fair	104620240 - Office Expense	
					\$3,322.82			
J.M. Custom & Industrial	126200	4816	08/29/2023	08/30/2023	200.00	SJC Road Dept	214412250 - Equipment Operation	
					\$200.00			
Jackson Group Peterbilt	125904	231609GJ	08/07/2023	08/08/2023	28.76	SJC Road Dept	214412250 - Equipment Operation	
Jackson Group Peterbilt	125984	231595GJ	08/07/2023	08/08/2023	233.86	SJC Road Dept	214412250 - Equipment Operation	
Jackson Group Peterbilt	126002	231670GJ	08/07/2023	08/08/2023	425.91	SJC Road Dept	214412250 - Equipment Operation	
Jackson Group Peterbilt	126082	232049GJ	08/14/2023	08/17/2023	12.92	SJC Road Dept	214412250 - Equipment Operation	
Jackson Group Peterbilt	126082	232218GJ	08/14/2023	08/17/2023	98.92	SJC Road Dept	214412250 - Equipment Operation	
					\$111.84			
Jackson Group Peterbilt	126193	232402GJ	08/28/2023	08/30/2023	95.28	SJC Road Dept	214412250 - Equipment Operation	
Jackson Group Peterbilt	126193	232561GJ	08/28/2023	08/30/2023	14.60	SJC Road Dept	214412250 - Equipment Operation	
					\$109.88			
					\$910.25			
Janel Arbon RD, CDE	126214	247	08/30/2023	08/30/2023	420.00	Nutrition Services	104230480 - Kitchen Food	
					\$420.00			
JB Restoration & Fabrication	125990	4058	08/07/2023	08/08/2023	280.00	SJC Road Dept	214412250 - Equipment Operation	
JB Restoration & Fabrication	125992	4051	08/05/2023	08/08/2023	305.00	SJC Road Dept	214412250 - Equipment Operation	
					\$585.00			
Kenworth Sales Company	125891	5P7329	08/05/2023	08/08/2023	13.86	SJC Road	214412250 - Equipment Operation	
Kenworth Sales Company	125973	5P7079	08/05/2023	08/08/2023	174.64	SJC Road	214412250 - Equipment Operation	
Kenworth Sales Company	126027	5P7417	08/05/2023	08/08/2023	817.69	SJC Road	214412250 - Equipment Operation	
Kenworth Sales Company	126192	5P7792	08/30/2023	08/30/2023	91.87	SJC Road	214412250 - Equipment Operation	
					\$1,098.06			
Kilgore Companies LLC	126044	1185091	08/07/2023	08/08/2023	2,049.84	SJC ROAD	214414410 - Road Supplies	
Kilgore Companies LLC	126062	2600631-1	07/28/2023	08/08/2023	212,588.18	SJC Parking Lot R&R project	454161730 - Improvements Other Than	
Kilgore Companies LLC	126159	1194076	08/16/2023	08/17/2023	6,066.45	SJC ROAD	214414410 - Road Supplies	
Kilgore Companies LLC	126159	1194143	08/16/2023	08/17/2023	1,174.68	SJC ROAD	214414410 - Road Supplies	
Kilgore Companies LLC	126159	1194144	08/16/2023	08/17/2023	1,100.97	SJC ROAD	214414410 - Road Supplies	
Kilgore Companies LLC	126159	1197548	08/16/2023	08/17/2023	1,380.60	SJC ROAD	214414410 - Road Supplies	
					\$9,722.70			
					\$224,360.72			
Knight, Sheila	126147	SK07302023	08/15/2023	08/17/2023	2,882.71	RN Waiver	104682615 - Contracts	
					\$2,882.71			

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Kunz PC	126053	KPC_08012023	08/08/2023	08/08/2023	4,410.00	SJC Attorney	104156310 - Professional and Technica	
Kunz PC	126139	49	08/14/2023	08/17/2023	2,002.50	SJC Attorney	104156310 - Professional and Technica	
					\$6,412.50			
Labrum Ford	126061	20230731-141121	08/08/2023	08/08/2023	45,391.36	SJC ROAD	214414740 - Equipment Purchases	
Labrum Ford	126061	20230731-141151	08/08/2023	08/08/2023	44,471.00	SJC ROAD	214414740 - Equipment Purchases	
Labrum Ford	126061	20230731-14123	08/08/2023	08/08/2023	45,301.52	SJC ROAD	214414740 - Equipment Purchases	
Labrum Ford	126061	20230731-14132	08/08/2023	08/08/2023	45,015.52	SJC ROAD	214414740 - Equipment Purchases	
					\$180,179.40			
					\$180,179.40			
Lacy, Lehi	126213	LL08142023	08/28/2023	08/30/2023	352.00	Travel Reimbursement	104230230 - Travel Expense	
					\$352.00			
Larry H. Miller	126092	2107246W	08/16/2023	08/17/2023	349.46	SJC Road Dept	214412250 - Equipment Operation	
Larry H. Miller	126092	355213	08/16/2023	08/17/2023	46.40	SJC Road Dept	214412250 - Equipment Operation	
Larry H. Miller	126092	355217	08/16/2023	08/17/2023	33.40	SJC Road Dept	214412250 - Equipment Operation	
Larry H. Miller	126092	CM2067819W	08/16/2023	08/17/2023	-250.00	SJC Road Dept	214412250 - Equipment Operation	
					\$179.26			
					\$179.26			
Lincoln National Life Insurance Com	126165	20230808061414	08/14/2023	08/17/2023	13,618.42	Employer portion Life/LTD	102236000 - Lincoln Financial	
Lincoln National Life Insurance Com	126165	4559808859	08/14/2023	08/17/2023	6,680.20	Employer portion Life/LTD	102236000 - Lincoln Financial	
Lincoln National Life Insurance Com	126165	4570791075	08/14/2023	08/17/2023	6,849.05	Employer portion Life/LTD	102236000 - Lincoln Financial	
Lincoln National Life Insurance Com	126165	4581588859	08/14/2023	08/17/2023	6,719.03	Employer portion Life/LTD	102236000 - Lincoln Financial	
					\$33,866.70			
					\$33,866.70			
Little America-Salt Lake	125924	2218884	08/02/2023	08/08/2023	54.00	Daren Black	104679230 - Travel Expense	
Little America-Salt Lake	125996	2218885	08/02/2023	08/08/2023	341.46	Natalie Freestone	104679230 - Travel Expense	
Little America-Salt Lake	126000	2218844	08/02/2023	08/08/2023	395.46	Natalie Freestone	104679230 - Travel Expense	
Little America-Salt Lake	126118	2207430	08/16/2023	08/17/2023	168.45	Bruce Adams	104111230 - Travel Expense	
Little America-Salt Lake	126118	2220636	08/16/2023	08/17/2023	143.42	Stubbs, Silvia	104111230 - Travel Expense	
Little America-Salt Lake	126118	2224497	08/16/2023	08/17/2023	286.84	Stubbs, Silvia	104111230 - Travel Expense	
					\$598.71			
					\$1,389.63			
LocalIQ	125959	20230805113436	08/07/2023	08/08/2023	133.78	Contract	105430220 - Public Notices	
					\$133.78			
Long, Roxy	126129	RL08012023	08/15/2023	08/17/2023	1,125.00	Nursing Services	104230312 - Medical Expenses	
					\$1,125.00			
Lumen	126068	648933618	08/14/2023	08/17/2023	41.67	70470067	104232310 - Professional and Technica	
					\$41.67			
Lynn, Heather	126182	HL08182023	08/28/2023	08/30/2023	50.00	Library Meeting Attendance	724580620 - Miscellaneous Services	
					\$50.00			
M-One Specialties Inc.	126194	51691	08/29/2023	08/30/2023	120.84	SJC Maintenance	104676260 - Buildings and Grounds	
					\$120.84			

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Main Street Drug and Boutique	125894	15913	08/07/2023	08/08/2023	17.06	SJC Sheriff	104230312 - Medical Expenses	
Main Street Drug and Boutique	125894	16017	08/07/2023	08/08/2023	18.07	SJC Sheriff	104230312 - Medical Expenses	
					<u>\$35.13</u>			
Main Street Drug and Boutique	125948	20230731105432	07/31/2023	08/08/2023	104.75	SJC Sheriff	104230312 - Medical Expenses	
Main Street Drug and Boutique	126078	16218	08/14/2023	08/17/2023	55.69	SJC Sheriff	104230312 - Medical Expenses	
Main Street Drug and Boutique	126080	16345	08/14/2023	08/17/2023	36.29	SJC Sheriff	104230312 - Medical Expenses	
Main Street Drug and Boutique	126080	16347	08/14/2023	08/17/2023	18.00	SJC Sheriff	104230312 - Medical Expenses	
					<u>\$54.29</u>			
Main Street Drug and Boutique	126188	16587	08/29/2023	08/30/2023	14.95	SJC Sheriff	104230312 - Medical Expenses	
Main Street Drug and Boutique	126188	16641	08/29/2023	08/30/2023	14.95	SJC Sheriff	104230312 - Medical Expenses	
Main Street Drug and Boutique	126188	16752	08/29/2023	08/30/2023	14.95	SJC Sheriff	104230312 - Medical Expenses	
Main Street Drug and Boutique	126188	16970	08/29/2023	08/30/2023	8.85	SJC Sheriff	104230312 - Medical Expenses	
Main Street Drug and Boutique	126188	17000	08/29/2023	08/30/2023	14.95	SJC Sheriff	104230312 - Medical Expenses	
					<u>\$68.65</u>			
					\$318.51			
Martin, Denise	125888	DM08032023	08/07/2023	08/08/2023	11.25	Postage Box	104145241 - Postage	
					<u>\$11.25</u>			
Maxwell Equipment Co.	126158	9483	08/16/2023	08/17/2023	8,000.00	SJC Road	214414255 - Equipment Rental	
					<u>\$8,000.00</u>			
McDonald, JD	126138	JDM08082023	08/16/2023	08/17/2023	1,918.43	Fair Worker	104620110 - Salaries and Wages	
					<u>\$1,918.43</u>			
MCI	126070	8693326894	08/16/2023	08/17/2023	56.86	08693326894 Cal Black Airport	105430280 - Telephone	
					<u>\$56.86</u>			
McNeely, Jerry	126040	JM08012023	08/08/2023	08/08/2023	1,500.00	Jerry McNeely	104112310 - Professional and Technica	
					<u>\$1,500.00</u>			
Melissa Argyle RD CD	126211	INV0299	08/28/2023	08/30/2023	150.00	Nutrition Consulting	104677615 - Contracts	
Melissa Argyle RD CD	126211	INV0299	08/28/2023	08/30/2023	150.00	Nutrition Consulting	104678615 - Contracts	
					<u>\$300.00</u>			
					\$300.00			
MetLife Group Benefits	126163	20230808061719	08/14/2023	08/17/2023	18,681.71	Dental Customers	102230000 - Metlife Dental	
					<u>\$18,681.71</u>			
Mexican Hat Special Serv Dist.	126072	823-24	08/16/2023	08/17/2023	66.93	Mexican Hat Special Serv Dist	104225270 - Utilities	
					<u>\$66.93</u>			
MHL Systems	126045	23-16331	08/07/2023	08/08/2023	2,186.20	SJC Road Dept	214412250 - Equipment Operation	
					<u>\$2,186.20</u>			
Monticello City	126164	20230809105002	08/14/2023	08/17/2023	100.00	195461 Hideout Billing	104672270 - Utilities	
Monticello City	126164	20230809105524	08/14/2023	08/17/2023	3,065.92	195461 Hideout Billing	104672270 - Utilities	
Monticello City	126164	20230809105524	08/14/2023	08/17/2023	25,245.00	195461 Hideout Billing	244850810 - Debt Principle Payment	
Monticello City	126164	MonticelloCity_07	08/14/2023	08/17/2023	56.92	SJC All Accounts	104225270 - Utilities	
Monticello City	126164	MonticelloCity_07	08/14/2023	08/17/2023	56.92	SJC All Accounts	104225270 - Utilities	
Monticello City	126164	MonticelloCity_07	08/14/2023	08/17/2023	70.00	SJC All Accounts	104620270 - Utilities	
Monticello City	126164	MonticelloCity_07	08/14/2023	08/17/2023	81.42	SJC All Accounts	104165270 - Utilities	

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Monticello City	126164	MonticelloCity_07	08/14/2023	08/17/2023	172.00	SJC All Accounts	724167270 - Utilities	
Monticello City	126164	MonticelloCity_07	08/14/2023	08/17/2023	267.16	SJC All Accounts	104161270 - Utilities	
Monticello City	126164	MonticelloCity_07	08/14/2023	08/17/2023	518.01	SJC All Accounts	214414270 - Utilities	
Monticello City	126164	MonticelloCity_07	08/14/2023	08/17/2023	1,710.27	SJC All Accounts	104166270 - Utilities	
					<u>\$31,343.62</u>			
					\$31,343.62			
Monticello Mercantile	125881	C289707	08/07/2023	08/08/2023	4.98	SJC Road	214412250 - Equipment Operation	
Monticello Mercantile	125885	C290788	08/07/2023	08/08/2023	9.49	SJC Sheriff	104230350 - State Prisoner Expenses	
Monticello Mercantile	126130	C281038	08/16/2023	08/17/2023	51.97	SJC Fire	104220615 - Contracts	
Monticello Mercantile	126130	C282175	08/14/2023	08/17/2023	9.26	SJC Recorder	104144240 - Office Expense	
Monticello Mercantile	126130	C287448	08/16/2023	08/17/2023	244.48	SJC Fair	104620240 - Office Expense	
Monticello Mercantile	126130	C289925	08/16/2023	08/17/2023	2.29	SJC Fair	104620240 - Office Expense	
Monticello Mercantile	126130	C290203	08/14/2023	08/17/2023	46.98	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126130	C290560	08/14/2023	08/17/2023	67.90	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126130	C290580	08/16/2023	08/17/2023	29.97	SJC Fair	104620240 - Office Expense	
Monticello Mercantile	126130	C290630	08/14/2023	08/17/2023	15.68	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126130	C290642	08/14/2023	08/17/2023	45.98	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126130	C290694	08/14/2023	08/17/2023	37.98	SJC Road	214412251 - Gas, Oil and Grease	
Monticello Mercantile	126130	C290702	08/14/2023	08/17/2023	27.46	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126130	C290711	08/14/2023	08/17/2023	11.97	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126130	C290739	08/14/2023	08/17/2023	51.98	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126130	C290757	08/14/2023	08/17/2023	27.96	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126130	C290813	08/15/2023	08/17/2023	16.47	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126130	C290929	08/15/2023	08/17/2023	17.18	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126130	C290933	08/15/2023	08/17/2023	8.79	SJC ITS	104151240 - Office Expense	
Monticello Mercantile	126130	C290934	08/15/2023	08/17/2023	17.99	SJC ITS	104151240 - Office Expense	
Monticello Mercantile	126130	C290951	08/15/2023	08/17/2023	15.48	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126130	C291009	08/16/2023	08/17/2023	36.41	SJC Fair	104620240 - Office Expense	
Monticello Mercantile	126130	C291267	08/16/2023	08/17/2023	35.40	SJC Road	214412260 - Buildings and Grounds	
Monticello Mercantile	126130	C291298	08/15/2023	08/17/2023	10.49	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126130	C291348	08/15/2023	08/17/2023	74.38	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126130	C291358	08/15/2023	08/17/2023	16.56	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126130	C291398	08/16/2023	08/17/2023	13.47	SJC Fair	104620240 - Office Expense	
Monticello Mercantile	126130	C291412	08/16/2023	08/17/2023	21.97	SJC Fire	104220615 - Contracts	
Monticello Mercantile	126130	C291475	08/15/2023	08/17/2023	5.97	SJC Sheriff	104230480 - Kitchen Food	
Monticello Mercantile	126130	C291487	08/15/2023	08/17/2023	11.99	SJC Road	214412250 - Equipment Operation	
Monticello Mercantile	126130	C291532	08/15/2023	08/17/2023	37.99	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126130	C291555	08/15/2023	08/17/2023	49.48	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126130	E29596	08/15/2023	08/17/2023	58.48	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126130	E29651	08/15/2023	08/17/2023	24.99	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126130	E29684	08/16/2023	08/17/2023	89.72	SJC Fair	104620240 - Office Expense	
Monticello Mercantile	126130	E29728	08/16/2023	08/17/2023	4.09	SJC Road	214412250 - Equipment Operation	
Monticello Mercantile	126130	E29772	08/16/2023	08/17/2023	2.28	SJC Road	214412250 - Equipment Operation	
					<u>\$1,241.44</u>			
Monticello Mercantile	126232	C284697	08/28/2023	08/30/2023	1.49	SJC Fair	104620240 - Office Expense	
Monticello Mercantile	126232	C291988	08/28/2023	08/30/2023	129.00	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126232	C292036	08/28/2023	08/30/2023	14.49	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126232	C292163	08/28/2023	08/30/2023	484.38	SJC Sheriff	104230350 - State Prisoner Expenses	
Monticello Mercantile	126232	C292180	08/28/2023	08/30/2023	5.78	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126232	C292241	08/28/2023	08/30/2023	12.99	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126232	C292246	08/28/2023	08/30/2023	13.99	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126232	C292257	08/28/2023	08/30/2023	5.29	SJC Econ Dev	104193240 - Office Expense	
Monticello Mercantile	126232	C292465	08/28/2023	08/30/2023	2.99	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126232	C292468	08/28/2023	08/30/2023	59.98	SJC Maintenance	104166260 - Buildings and Grounds	

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Monticello Mercantile	126232	C292496	08/28/2023	08/30/2023	28.08	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126232	C292512	08/28/2023	08/30/2023	31.99	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126232	C292721	08/28/2023	08/30/2023	38.33	SJC Road	214412260 - Buildings and Grounds	
Monticello Mercantile	126232	C292927	08/28/2023	08/30/2023	12.99	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126232	C293066	08/28/2023	08/30/2023	13.58	SJC Sheriff	104230350 - State Prisoner Expenses	
Monticello Mercantile	126232	C293092	08/28/2023	08/30/2023	15.99	SJC Aging	104671240 - Office Expense	
Monticello Mercantile	126232	C293149	08/28/2023	08/30/2023	15.49	SJC Maintenance	104161260 - Buildings and Grounds	
Monticello Mercantile	126232	C293459	08/28/2023	08/30/2023	19.99	SJC Sheriff	104210610 - Miscellaneous Supplies	
Monticello Mercantile	126232	C293461	08/28/2023	08/30/2023	14.98	SJC Sheriff	104230350 - State Prisoner Expenses	
Monticello Mercantile	126232	C293553	08/28/2023	08/30/2023	3.99	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126232	C293575	08/28/2023	08/30/2023	6.58	SJC Maintenance	104161260 - Buildings and Grounds	
Monticello Mercantile	126232	C293596	08/28/2023	08/30/2023	14.64	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126232	C293747	08/28/2023	08/30/2023	22.74	SJC Maintenance	574424260 - Buildings and Grounds	
Monticello Mercantile	126232	C293845	08/28/2023	08/30/2023	8.98	SJC Maintenance	104166260 - Buildings and Grounds	
Monticello Mercantile	126232	C293864	08/28/2023	08/30/2023	25.46	SJC Maintenance	104166260 - Buildings and Grounds	
					\$1,004.19			
					\$2,260.10			
Morris, Rose	126114	20230809105354	08/14/2023	08/17/2023	560.00	Alternatives	104679615 - Contracts	
					\$560.00			
Motion Picture Licensing Corp	126235	504426319	08/29/2023	08/30/2023	141.00	SJC Aging	104676610 - Miscellaneous Supplies	
Motion Picture Licensing Corp	126235	504426319	08/29/2023	08/30/2023	939.00	SJC Aging	104672610 - Miscellaneous Supplies	
					\$1,080.00			
					\$1,080.00			
Motor Parts Company	125889	555390	08/08/2023	08/08/2023	11.84	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	125899	554847	08/08/2023	08/08/2023	24.53	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	125899	555263	08/08/2023	08/08/2023	24.06	SJC Road Dept	214412250 - Equipment Operation	
					\$48.59			
Motor Parts Company	125903	555091	08/08/2023	08/08/2023	28.02	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	125905	555763	08/07/2023	08/08/2023	29.75	SJC Sheriff	104210250 - Equipment Operation	
Motor Parts Company	125909	555085	08/08/2023	08/08/2023	35.24	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	125925	555384	08/08/2023	08/08/2023	55.65	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	125935	554804	08/08/2023	08/08/2023	75.56	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	125941	554882	08/08/2023	08/08/2023	81.31	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	125963	554513	08/08/2023	08/08/2023	141.00	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	125963	555046	08/08/2023	08/08/2023	138.54	SJC Road Dept	214412250 - Equipment Operation	
					\$279.54			
Motor Parts Company	125965	554956	08/08/2023	08/08/2023	154.44	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	125968	555002	08/08/2023	08/08/2023	157.20	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	125976	555254	08/08/2023	08/08/2023	195.85	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	125981	555429	08/08/2023	08/08/2023	219.28	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	125985	555379	08/08/2023	08/08/2023	249.71	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	554926	08/16/2023	08/17/2023	3.42	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	555004	08/08/2023	08/17/2023	-106.10	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	555232	08/16/2023	08/17/2023	92.24	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	555311	08/16/2023	08/17/2023	49.54	SJC Road Dept	214412250 - Equipment Operation	

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Motor Parts Company	126154	555402	08/16/2023	08/17/2023	5.18	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	555431	08/16/2023	08/17/2023	-67.49	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	555434	08/16/2023	08/17/2023	67.49	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	555435	08/08/2023	08/17/2023	-219.28	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	555457	08/16/2023	08/17/2023	93.25	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	555458	08/16/2023	08/17/2023	37.28	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	555494	08/16/2023	08/17/2023	11.98	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	555733	08/16/2023	08/17/2023	30.23	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	555793	08/16/2023	08/17/2023	768.66	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	555797	08/16/2023	08/17/2023	45.77	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	555818	08/16/2023	08/17/2023	35.94	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	555840	08/16/2023	08/17/2023	177.41	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	555848	08/16/2023	08/17/2023	11.01	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	555867	08/16/2023	08/17/2023	11.01	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	555869	08/16/2023	08/17/2023	1,124.10	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	555880	08/16/2023	08/17/2023	61.80	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	555889	08/16/2023	08/17/2023	27.49	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	555900	08/16/2023	08/17/2023	37.26	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	555901	08/16/2023	08/17/2023	-19.99	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	556040	08/16/2023	08/17/2023	2.33	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	556091	08/16/2023	08/17/2023	83.33	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	556096	08/16/2023	08/17/2023	20.19	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	556144	08/16/2023	08/17/2023	-17.47	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	556162	08/16/2023	08/17/2023	1.29	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	556190	08/14/2023	08/17/2023	16.96	SJC Weed	104256250 - Equipment Operation	
Motor Parts Company	126154	556192	08/16/2023	08/17/2023	30.20	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	556195	08/16/2023	08/17/2023	47.64	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	556269	08/16/2023	08/17/2023	8.01	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	556286	08/16/2023	08/17/2023	11.26	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	556393	08/16/2023	08/17/2023	48.53	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	837109	08/16/2023	08/17/2023	11.99	SJC Landfill	574424250 - Equipment Operation	
Motor Parts Company	126154	841927	08/14/2023	08/17/2023	343.18	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	842361	08/14/2023	08/17/2023	40.13	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	842429	08/14/2023	08/17/2023	121.52	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	842900	08/14/2023	08/17/2023	438.89	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	842940	08/14/2023	08/17/2023	408.60	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	842943	08/14/2023	08/17/2023	42.72	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	842947	08/14/2023	08/17/2023	35.14	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	842950	08/14/2023	08/17/2023	27.18	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	842989	08/14/2023	08/17/2023	15.74	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	842999	08/14/2023	08/17/2023	55.94	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	843197	08/14/2023	08/17/2023	23.93	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	843299	08/14/2023	08/17/2023	7.09	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	843324	08/14/2023	08/17/2023	74.67	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	843596	08/16/2023	08/17/2023	144.32	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126154	843787	08/16/2023	08/17/2023	19.18	SJC Landfill	574424250 - Equipment Operation	
Motor Parts Company	126154	SM19	08/16/2023	08/17/2023	-0.56	SJC Road Dept	214412250 - Equipment Operation	
					\$4,340.13			
Motor Parts Company	126236	0556024	08/28/2023	08/30/2023	51.72	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126236	556827	08/28/2023	08/30/2023	37.76	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126236	556900	08/28/2023	08/30/2023	24.40	SJC Landfill	574424250 - Equipment Operation	
Motor Parts Company	126236	557146	08/28/2023	08/30/2023	3.59	SJC Building	104242230 - Travel Expense	
Motor Parts Company	126236	843359	08/28/2023	08/30/2023	60.99	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126236	843539	08/28/2023	08/30/2023	69.24	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126236	843541	08/28/2023	08/30/2023	-62.23	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126236	843563	08/28/2023	08/30/2023	344.70	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126236	843577	08/28/2023	08/30/2023	338.42	SJC Road Dept	214412250 - Equipment Operation	

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Motor Parts Company	126236	843887	08/28/2023	08/30/2023	148.00	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126236	843906	08/28/2023	08/30/2023	83.65	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126236	844119	08/28/2023	08/30/2023	-687.94	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126236	844165	08/28/2023	08/30/2023	3.66	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126236	844168	08/28/2023	08/30/2023	9.87	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126236	844423	08/28/2023	08/30/2023	69.87	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126236	844431	08/28/2023	08/30/2023	13.98	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126236	844472	08/28/2023	08/30/2023	12.14	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126236	844505	08/28/2023	08/30/2023	24.38	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126236	844522	08/28/2023	08/30/2023	44.36	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126236	844538	08/28/2023	08/30/2023	173.89	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126236	844610	08/28/2023	08/30/2023	26.48	SJC Road Dept	214412250 - Equipment Operation	
Motor Parts Company	126236	844648	08/28/2023	08/30/2023	76.16	SJC Landfill	574424250 - Equipment Operation	
Motor Parts Company	126236	844886	08/28/2023	08/30/2023	156.43	SJC Landfill	574424250 - Equipment Operation	
Motor Parts Company	126236	844893	08/28/2023	08/30/2023	45.71	SJC Landfill	574424250 - Equipment Operation	
Motor Parts Company	126236	svc_charge	08/30/2023	08/30/2023	28.91	SJC Sheriff	104210250 - Equipment Operation	
					<u>\$1,098.14</u>			
					\$7,060.25			
Mountainland Supply Co	126125	S105541439.001	08/15/2023	08/17/2023	718.55	SJC Maintenance	104676260 - Buildings and Grounds	
Mountainland Supply Co	126125	S105573489.001	08/15/2023	08/17/2023	251.55	SJC Maintenance	214414260 - Buildings and Grounds	
Mountainland Supply Co	126125	S105573532.001	08/15/2023	08/17/2023	7.42	SJC Maintenance	104166260 - Buildings and Grounds	
					<u>\$977.52</u>			
Mountainland Supply Co	126215	S105599483.001	08/28/2023	08/30/2023	9.40	SJC Road Dept	214414250 - Equipment Operation	
Mountainland Supply Co	126215	S105600026.001	08/28/2023	08/30/2023	377.77	SJC Aging	104676260 - Buildings and Grounds	
Mountainland Supply Co	126215	S105620287.001	08/28/2023	08/30/2023	33.52	SJC Maintenance	104166260 - Buildings and Grounds	
					<u>\$420.69</u>			
					\$1,398.21			
MSFS of Utah	126009	20230731051502	08/02/2023	08/08/2023	495.00	SJC Aging	104682615 - Contracts	
					<u>\$495.00</u>			
N.O.V.A. Principles	126205	1800	08/30/2023	08/30/2023	250.00	SJC Sheriff	104210620 - Miscellaneous Services	
					<u>\$250.00</u>			
National Benefit Services LLC	126048	CP354560	08/07/2023	08/08/2023	2,261.77	FSA Plan	104965140 - Other Employee Benefits	
					<u>\$2,261.77</u>			
Navajo Nation Water Code Administr	125884	232-1002	08/02/2023	08/08/2023	8.27	SJC Fire	104225270 - Utilities	
					<u>\$8.27</u>			
Navajo Sanitation	126100	120346	08/16/2023	08/17/2023	297.00	Bluff Senior Center-2772	104672270 - Utilities	
					<u>\$297.00</u>			
Navajo Tribal UtilityAuthority	125975	32001543735	08/02/2023	08/08/2023	189.33	60271007 - SJC Fire	104225270 - Utilities	
Navajo Tribal UtilityAuthority	126109	32001544878	08/16/2023	08/17/2023	162.04	60040657 MZC Fire Station East	104225270 - Utilities	
Navajo Tribal UtilityAuthority	126109	33001519314	08/14/2023	08/17/2023	24.64	60378368 4000 W HWY 163	214414270 - Utilities	
Navajo Tribal UtilityAuthority	126109	33001519315	08/14/2023	08/17/2023	173.50	60378370- 300 N 1200 E TVBOST	104574270 - Utilities	
Navajo Tribal UtilityAuthority	126109	33001519316	08/14/2023	08/17/2023	22.05	60378371 Along Hwy 162	214414270 - Utilities	
Navajo Tribal UtilityAuthority	126109	33001519317	08/14/2023	08/17/2023	4.87	60378372 Abt HWY 162	104850270 - Utilities	
Navajo Tribal UtilityAuthority	126109	33001519318	08/14/2023	08/17/2023	4.54	60378373 - Abt State Road 162	104850270 - Utilities	
Navajo Tribal UtilityAuthority	126109	33001519319	08/16/2023	08/17/2023	6.53	60378374 101 S 100 E	104225270 - Utilities	
Navajo Tribal UtilityAuthority	126109	33001519320	08/16/2023	08/17/2023	11.85	60378375 Hwy 162 and Hwy 262	104850730 - Improvements Other Than	
Navajo Tribal UtilityAuthority	126109	33001519321	08/16/2023	08/17/2023	11.84	60378376 Front Fire Station	104850730 - Improvements Other Than	
					<u>\$421.86</u>			

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Navajo Tribal UtilityAuthority	126171	36001315294	08/29/2023	08/30/2023	3.30	60378369	104574270 - Utilities	
					\$614.49			
New Technology Solutions	126218	4915	08/29/2023	08/30/2023	100.00	Pest Control	104672270 - Utilities	
New Technology Solutions	126218	4916	08/29/2023	08/30/2023	40.00	Pest Control	264350310 - Professional and Technica	
New Technology Solutions	126218	4917	08/29/2023	08/30/2023	23.75	Pest Control	724169310 - Professional and Technica	
New Technology Solutions	126218	4917	08/29/2023	08/30/2023	35.62	Pest Control	724167310 - Professional and Technica	
New Technology Solutions	126218	4917	08/29/2023	08/30/2023	35.63	Pest Control	724168310 - Professional and Technica	
New Technology Solutions	126218	4918	08/29/2023	08/30/2023	100.00	Pest Control	104225310 - Professional and Technica	
New Technology Solutions	126218	4919	08/29/2023	08/30/2023	16.25	Pest Control	104163310 - Professional and Technica	
New Technology Solutions	126218	4919	08/29/2023	08/30/2023	16.25	Pest Control	104165310 - Professional and Technica	
New Technology Solutions	126218	4919	08/29/2023	08/30/2023	48.75	Pest Control	104161310 - Professional and Technica	
New Technology Solutions	126218	4919	08/29/2023	08/30/2023	48.75	Pest Control	104166310 - Professional and Technica	
New Technology Solutions	126218	4920	08/29/2023	08/30/2023	40.00	SJC Public Health	255007.260 - Indirect Admin Buildings	
					\$505.00			
					\$505.00			
Nicholas & Company	126010	8431413	08/07/2023	08/08/2023	515.14	SJC Sheriff	104230480 - Kitchen Food	
Nicholas & Company	126020	8419556	08/02/2023	08/08/2023	363.17	SJC Aging	104677325 - Meals - Blanding	
Nicholas & Company	126020	8419556	08/02/2023	08/08/2023	363.17	SJC Aging	104678325 - Meals - Blanding	
					\$726.34			
Nicholas & Company	126023	8419557	08/02/2023	08/08/2023	377.01	SJC Aging	104678329 - Meals - Bluff	
Nicholas & Company	126023	8419557	08/02/2023	08/08/2023	377.02	SJC Aging	104677329 - Meals - Bluff	
					\$754.03			
Nicholas & Company	126041	8396761	08/02/2023	08/08/2023	832.26	SJC Aging	104678328 - Meals - La Sal	
Nicholas & Company	126041	8396761	08/02/2023	08/08/2023	832.27	SJC Aging	104677328 - Meals - La Sal	
					\$1,664.53			
Nicholas & Company	126043	8419554	08/02/2023	08/08/2023	1,017.40	SJC Aging	104678323 - Meals - Monticello	
Nicholas & Company	126043	8419554	08/02/2023	08/08/2023	1,017.41	SJC Aging	104677323 - Meals - Monticello	
					\$2,034.81			
Nicholas & Company	126046	8435222	08/07/2023	08/08/2023	2,206.02	SJC Sheriff	104230480 - Kitchen Food	
Nicholas & Company	126156	8435225	08/14/2023	08/17/2023	493.45	SJC Aging	104677323 - Meals - Monticello	
Nicholas & Company	126156	8435225	08/14/2023	08/17/2023	493.45	SJC Aging	104678323 - Meals - Monticello	
Nicholas & Company	126156	8435227	08/14/2023	08/17/2023	306.50	SJC Aging	104677325 - Meals - Blanding	
Nicholas & Company	126156	8435227	08/14/2023	08/17/2023	306.50	SJC Aging	104678325 - Meals - Blanding	
Nicholas & Company	126156	8435228	08/14/2023	08/17/2023	246.40	SJC Aging	104677329 - Meals - Bluff	
Nicholas & Company	126156	8435228	08/14/2023	08/17/2023	246.40	SJC Aging	104678329 - Meals - Bluff	
Nicholas & Company	126156	8439464	08/14/2023	08/17/2023	321.50	SJC Sheriff	104230480 - Kitchen Food	
Nicholas & Company	126156	8439467	08/14/2023	08/17/2023	282.43	SJC Aging	104677325 - Meals - Blanding	
Nicholas & Company	126156	8439467	08/14/2023	08/17/2023	282.43	SJC Aging	104678325 - Meals - Blanding	
Nicholas & Company	126156	8443212	08/14/2023	08/17/2023	1,605.84	SJC Sheriff	104230480 - Kitchen Food	
Nicholas & Company	126156	8447518	08/16/2023	08/17/2023	557.06	SJC Aging	104678325 - Meals - Blanding	
Nicholas & Company	126156	8447518	08/16/2023	08/17/2023	557.07	SJC Aging	104677325 - Meals - Blanding	
Nicholas & Company	126156	8447519	08/16/2023	08/17/2023	830.48	SJC Aging	104678328 - Meals - La Sal	
Nicholas & Company	126156	8447519	08/16/2023	08/17/2023	830.49	SJC Aging	104677328 - Meals - La Sal	
					\$7,360.00			
Nicholas & Company	126257	8447514	08/29/2023	08/30/2023	284.54	SJC Sheriff	104230480 - Kitchen Food	
Nicholas & Company	126257	8451279	08/29/2023	08/30/2023	2,091.17	SJC Sheriff	104230480 - Kitchen Food	
Nicholas & Company	126257	8451282	08/29/2023	08/30/2023	464.00	SJC Aging	104677323 - Meals - Monticello	
Nicholas & Company	126257	8451282	08/29/2023	08/30/2023	464.01	SJC Aging	104678323 - Meals - Monticello	
Nicholas & Company	126257	8455502	08/29/2023	08/30/2023	550.74	SJC Aging	104230480 - Kitchen Food	
Nicholas & Company	126257	8455505	08/29/2023	08/30/2023	370.41	SJC Aging	104677325 - Meals - Blanding	

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Nicholas & Company	126257	8455505	08/29/2023	08/30/2023	370.41	SJC Aging	104678325 - Meals - Blanding	
Nicholas & Company	126257	8459056	08/29/2023	08/30/2023	2,134.40	SJC Sheriff	104230480 - Kitchen Food	
Nicholas & Company	126257	8459059	08/29/2023	08/30/2023	461.91	SJC Aging	104677323 - Meals - Monticello	
Nicholas & Company	126257	8459059	08/29/2023	08/30/2023	461.91	SJC Aging	104678323 - Meals - Monticello	
Nicholas & Company	126257	8459061	08/29/2023	08/30/2023	495.85	SJC Aging	104678329 - Meals - Bluff	
Nicholas & Company	126257	8459061	08/29/2023	08/30/2023	495.86	SJC Aging	104677329 - Meals - Bluff	
Nicholas & Company	126257	8463493	08/29/2023	08/30/2023	1,108.31	SJC Aging	104230480 - Kitchen Food	
Nicholas & Company	126257	8463496	08/29/2023	08/30/2023	473.82	SJC Aging	104678325 - Meals - Blanding	
Nicholas & Company	126257	8463496	08/29/2023	08/30/2023	473.83	SJC Aging	104677325 - Meals - Blanding	
Nicholas & Company	126257	8463498	08/29/2023	08/30/2023	905.09	SJC Aging	104678328 - Meals - La Sal	
Nicholas & Company	126257	8463498	08/29/2023	08/30/2023	905.10	SJC Aging	104677328 - Meals - La Sal	
					<u>\$12,511.36</u>			
					\$27,772.23			
ODP Business Solutions LLC	126103	313021975001	08/16/2023	08/17/2023	21.93	SJC Economic Dev	104192490 - Advertising and Promotion	
ODP Business Solutions LLC	126103	313448579001	08/16/2023	08/17/2023	33.93	SJC Assessor	104146240 - Office Expense	
ODP Business Solutions LLC	126103	321935798001	08/16/2023	08/17/2023	30.41	SJC Attorney	104145240 - Office Expense	
ODP Business Solutions LLC	126103	321935798001	08/16/2023	08/17/2023	201.38	SJC Attorney	104145250 - Equipment Operation	
ODP Business Solutions LLC	126103	323731375001	08/16/2023	08/17/2023	60.46	SJC Economic Dev	104192490 - Advertising and Promotion	
					<u>\$348.11</u>			
ODP Business Solutions LLC	126198	320955665001	08/29/2023	08/30/2023	189.73	47849426 - SJC Sheriff	104230250 - Equipment Operation	
					<u>\$537.84</u>			
Office Ally	126067	LG38557-IN	08/16/2023	08/17/2023	35.00	SJC Aging	104685615 - Contracts	
					<u>\$35.00</u>			
Package Runner Logistics LLC	126178	24015	08/29/2023	08/30/2023	36.05	San Juan Public Health	255740.241 - State LHD Eviron Postag	
					<u>\$36.05</u>			
Packard Wholesale Co.	125932	INV212736	08/02/2023	08/08/2023	35.24	SJC Aging	104678323 - Meals - Monticello	
Packard Wholesale Co.	125932	INV212736	08/02/2023	08/08/2023	35.25	SJC Aging	104677323 - Meals - Monticello	
					<u>\$70.49</u>			
Packard Wholesale Co.	125936	INV213236	08/07/2023	08/08/2023	77.49	Custodial Supplies	724168260 - Buildings and Grounds	
Packard Wholesale Co.	125942	INV207588	08/02/2023	08/08/2023	40.76	SJC Aging	104677325 - Meals - Blanding	
Packard Wholesale Co.	125942	INV207588	08/02/2023	08/08/2023	40.76	SJC Aging	104678325 - Meals - Blanding	
Packard Wholesale Co.	125942	INV213224	08/02/2023	08/08/2023	86.20	SJC Public Health	255007.260 - Indirect Admin Buildings	
					<u>\$167.72</u>			
Packard Wholesale Co.	125955	INV213241	08/07/2023	08/08/2023	128.08	Custodial Supplies	724168260 - Buildings and Grounds	
Packard Wholesale Co.	125957	INV213223	08/02/2023	08/08/2023	131.65	SJC Public Health	255007.260 - Indirect Admin Buildings	
Packard Wholesale Co.	125970	INV213250	08/07/2023	08/08/2023	160.07	SJC Sheriff's Office	104230480 - Kitchen Food	
Packard Wholesale Co.	125993	INV213221	08/07/2023	08/08/2023	307.41	SJC Sheriff's Office	104230350 - State Prisoner Expenses	
Packard Wholesale Co.	125997	INV213166	08/07/2023	08/08/2023	349.48	SJC Sheriff's Office	104230350 - State Prisoner Expenses	
Packard Wholesale Co.	126004	INV213237	08/02/2023	08/08/2023	217.17	SJC Aging	104677328 - Meals - La Sal	
Packard Wholesale Co.	126004	INV213237	08/02/2023	08/08/2023	217.17	SJC Aging	104678328 - Meals - La Sal	
					<u>\$434.34</u>			
Packard Wholesale Co.	126123	INV212248	08/15/2023	08/17/2023	97.40	SJC Court House	104161260 - Buildings and Grounds	
Packard Wholesale Co.	126123	INV212262	08/16/2023	08/17/2023	162.62	SJC Aging	104678325 - Meals - Blanding	
Packard Wholesale Co.	126123	INV212262	08/16/2023	08/17/2023	162.63	SJC Aging	104677325 - Meals - Blanding	
Packard Wholesale Co.	126123	INV213708	08/15/2023	08/17/2023	116.71	SJC Sheriff's Office	104230480 - Kitchen Food	
Packard Wholesale Co.	126123	INV213730	08/16/2023	08/17/2023	102.40	SJC Aging	104677325 - Meals - Blanding	

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Packard Wholesale Co.	126123	INV213730	08/16/2023	08/17/2023	102.40	SJC Aging	104678325 - Meals - Blanding	
Packard Wholesale Co.	126123	INV213741	08/15/2023	08/17/2023	33.41	SJC Aging	104677323 - Meals - Monticello	
Packard Wholesale Co.	126123	INV213741	08/15/2023	08/17/2023	33.41	SJC Aging	104678323 - Meals - Monticello	
Packard Wholesale Co.	126123	INV213742	08/15/2023	08/17/2023	24.63	SJC Aging	104677323 - Meals - Monticello	
Packard Wholesale Co.	126123	INV213742	08/15/2023	08/17/2023	24.63	SJC Aging	104678323 - Meals - Monticello	
					\$860.24			
Packard Wholesale Co.	126252	INV213710	08/28/2023	08/30/2023	208.87	SJC Sheriff's Office	104230350 - State Prisoner Expenses	
Packard Wholesale Co.	126252	INV213712	08/28/2023	08/30/2023	204.76	SJC Sheriff's Office	104230350 - State Prisoner Expenses	
Packard Wholesale Co.	126252	INV214169	08/28/2023	08/30/2023	349.48	SJC Public Health	104230350 - State Prisoner Expenses	
Packard Wholesale Co.	126252	INV214197	08/28/2023	08/30/2023	20.36	SJC Public Health	255007.260 - Indirect Admin Buildings	
Packard Wholesale Co.	126252	INV214198	08/28/2023	08/30/2023	51.54	SJC Library	724167260 - Buildings and Grounds	
Packard Wholesale Co.	126252	INV214212	08/28/2023	08/30/2023	367.42	SJC Sheriff's Office	104230480 - Kitchen Food	
Packard Wholesale Co.	126252	INV214215	08/28/2023	08/30/2023	75.68	SJC Sheriff's Office	104230350 - State Prisoner Expenses	
Packard Wholesale Co.	126252	INV214218	08/28/2023	08/30/2023	56.40	SJC Sheriff's Office	104230480 - Kitchen Food	
Packard Wholesale Co.	126252	INV214251	08/28/2023	08/30/2023	150.99	SJC Aging	104677325 - Meals - Blanding	
Packard Wholesale Co.	126252	INV214251	08/28/2023	08/30/2023	150.99	SJC Aging	104678325 - Meals - Blanding	
Packard Wholesale Co.	126252	INV214704	08/28/2023	08/30/2023	445.48	SJC Sheriff's Office	104230350 - State Prisoner Expenses	
Packard Wholesale Co.	126252	INV214726	08/28/2023	08/30/2023	107.78	SJC Sheriff's Office	104230480 - Kitchen Food	
Packard Wholesale Co.	126252	INV215138	08/28/2023	08/30/2023	349.48	SJC Sheriff's Office	104230350 - State Prisoner Expenses	
Packard Wholesale Co.	126252	INV215195	08/28/2023	08/30/2023	137.64	SJC Sheriff's Office	104230350 - State Prisoner Expenses	
Packard Wholesale Co.	126252	INV215201	08/28/2023	08/30/2023	149.39	SJC Sheriff's Office	104230350 - State Prisoner Expenses	
Packard Wholesale Co.	126252	INV215206	08/28/2023	08/30/2023	70.32	SJC Aging	104678323 - Meals - Monticello	
Packard Wholesale Co.	126252	INV215228	08/28/2023	08/30/2023	38.76	SJC Library	724167260 - Buildings and Grounds	
					\$2,935.34			
					\$5,622.31			
PEHP	126169	173675	08/14/2023	08/17/2023	226,111.96	Health Insurance	102226000 - Health Insurance	
					\$226,111.96			
Pelorus Methods Inc	126248	230901	08/28/2023	08/30/2023	800.00	Software and Support	104142242 - Software Maintenance	
Pelorus Methods Inc	126248	230901	08/28/2023	08/30/2023	800.00	Software and Support	104143242 - Software Maintenance	
Pelorus Methods Inc	126248	230901	08/28/2023	08/30/2023	800.00	Software and Support	255007.242 - Indirect Admin Software	
					\$2,400.00			
					\$2,400.00			
Pepsi-Cola	126110	22156963	08/14/2023	08/17/2023	462.08	SJC Sheriff Dept	104230480 - Kitchen Food	
					\$462.08			
Petty Cash	126063	SJC_016608	08/14/2023	08/17/2023	2.18	Monticello Library	724581620 - Special Programs	
Petty Cash	126064	PC08032023	08/14/2023	08/17/2023	13.12	Monticello Library	724581620 - Special Programs	
Petty Cash	126173	20230822105633	08/29/2023	08/30/2023	24.45	Bluff Library	724581920 - Grant Expenses	
Petty Cash	126177	20230825141940	08/28/2023	08/30/2023	13.20	Bluff Library	724581241 - Postage	
Petty Cash	126177	20230825141940	08/28/2023	08/30/2023	17.72	Bluff Library	724581920 - Grant Expenses	
					\$30.92			
					\$70.67			
Phoenix International Publishing Me	126253	20230825141912	08/28/2023	08/30/2023	4,095.00	SJC Economic Dev	104193920 - Grants	
					\$4,095.00			
Pick A Stitch	126033	2973	08/02/2023	08/08/2023	991.00	SJC Sheriff	104210141 - Uniform Allowance	
Pick A Stitch	126095	2950	08/14/2023	08/17/2023	100.00	SJC Sheriff	104210610 - Miscellaneous Supplies	
Pick A Stitch	126095	2974	08/16/2023	08/17/2023	120.00	SJC Fair	104625240 - Office Expense	
					\$220.00			
					\$1,211.00			

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Pipkin, Sarah	126076	SP08082023	08/16/2023	08/17/2023	100.00	Fair Judge	104620240 - Office Expense	
					\$100.00			
Pitney Bowes	126231	20230822102532	08/29/2023	08/30/2023	962.53	SJC SHERIFF	104230241 - Postage	
					\$962.53			
Podmore, Zak	126179	ZP08182023	08/28/2023	08/30/2023	50.00	Library Board Meeting	724580620 - Miscellaneous Services	
					\$50.00			
Poll Sound	126160	113297	08/16/2023	08/17/2023	13,360.17	SJC Fair sound for concerts	104620620 - Miscellaneous Services	
					\$13,360.17			
Pope, Michael	126196	MP08172023	08/28/2023	08/30/2023	140.00	SJC Courts	103511000 - Justice Court Fines	
					\$140.00			
Power Systems West	126069	SI2363001038	08/15/2023	08/17/2023	54.54	SJC Landfill	574424250 - Equipment Operation	
					\$54.54			
Public Employees Health Program	126066	123998866	08/14/2023	08/17/2023	34.58	Active Employee Premium	104230310 - Professional and Technica	
					\$34.58			
Pugh, Delton	126096	DP08032023	08/15/2023	08/17/2023	257.00	Travel Reimbursement	104679230 - Travel Expense	
					\$257.00			
Quadient Finance USA, Inc.	126254	20230822104333	08/30/2023	08/30/2023	4,101.20	7900 0440 8053 4286	104150241 - Postage	
					\$4,101.20			
Quadient Inc	126126	N10055010	08/15/2023	08/17/2023	985.50	Lease Payment for Postage machine	104150241 - Postage	
					\$985.50			
Quill Corporation	125995	20230731051502	08/02/2023	08/08/2023	322.96	SJC Aging	104671240 - Office Expense	
Quill Corporation	126202	33771280	08/29/2023	08/30/2023	75.64	SJC Aging	104684240 - Office Expense	
Quill Corporation	126202	33771280	08/29/2023	08/30/2023	75.65	SJC Aging	104679240 - Office Expense	
Quill Corporation	126202	33771280	08/29/2023	08/30/2023	75.65	SJC Aging	104682240 - Office Expense	
					\$226.94			
					\$549.90			
Rarick, Randy	125933	RR08032023	08/07/2023	08/08/2023	75.00	Travel Reimbursement	104146230 - Travel Expense	
Rarick, Randy	126175	RR08172023	08/28/2023	08/30/2023	29.99	Travel Reimbursement	104146480 - Special Department Suppl	
					\$104.99			
Redd's Ace Hardware	125880	880234	08/02/2023	08/08/2023	3.99	SJC Public Health	255007.240 - Indirect Admin Office exp	
Redd's Ace Hardware	125887	880369	08/02/2023	08/08/2023	10.58	SJC Public Health	255740.480 - State LHD Eviron Special	
Redd's Ace Hardware	125893	880480	08/07/2023	08/08/2023	14.99	SJC Road	214412250 - Equipment Operation	
Redd's Ace Hardware	125901	881371	08/07/2023	08/08/2023	27.16	SJC Landfill	574424240 - Office Expense	
Redd's Ace Hardware	125912	878788	08/07/2023	08/08/2023	37.99	Monticello Library	724581610 - Miscellaneous Supplies/S	
Redd's Ace Hardware	126108	881010	08/14/2023	08/17/2023	143.06	SJC Road Dept	214412250 - Equipment Operation	
Redd's Ace Hardware	126108	881426	08/14/2023	08/17/2023	36.99	SJC Maintenance	104166260 - Buildings and Grounds	
Redd's Ace Hardware	126108	881614	08/14/2023	08/17/2023	15.92	SJC Maintenance	104166260 - Buildings and Grounds	
Redd's Ace Hardware	126108	881655	08/14/2023	08/17/2023	46.49	SJC Maintenance	104166260 - Buildings and Grounds	

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Redd's Ace Hardware	126108	881689	08/14/2023	08/17/2023	89.99	SJC Sheriff	104230250 - Equipment Operation	
Redd's Ace Hardware	126108	881757	08/14/2023	08/17/2023	35.98	SJC Maintenance	104166260 - Buildings and Grounds	
Redd's Ace Hardware	126108	881783	08/14/2023	08/17/2023	9.59	SJC Maintenance	104676260 - Buildings and Grounds	
Redd's Ace Hardware	126108	882081	08/16/2023	08/17/2023	38.98	SJC Road	214414260 - Buildings and Grounds	
					<u>\$417.00</u>			
Redd's Ace Hardware	126244	881028	08/28/2023	08/30/2023	929.83	SJC Public Health	255040.480 - Preventative Block Gra S	
Redd's Ace Hardware	126244	881029	08/28/2023	08/30/2023	129.98	SJC Public Health	255040.480 - Preventative Block Gra S	
Redd's Ace Hardware	126244	881577	08/28/2023	08/30/2023	14.58	SJC Public Health	255007.240 - Indirect Admin Office exp	
Redd's Ace Hardware	126244	881990	08/28/2023	08/30/2023	19.98	SJC Maintenance	104166260 - Buildings and Grounds	
Redd's Ace Hardware	126244	882044	08/28/2023	08/30/2023	10.18	SJC Maintenance	104161260 - Buildings and Grounds	
Redd's Ace Hardware	126244	882171	08/28/2023	08/30/2023	112.53	SJC Maintenance	104225260 - Buildings and Grounds	
Redd's Ace Hardware	126244	882439	08/28/2023	08/30/2023	66.95	SJC Maintenance	104161260 - Buildings and Grounds	
Redd's Ace Hardware	126244	882456	08/28/2023	08/30/2023	2.82	SJC Aging	104676610 - Miscellaneous Supplies	
Redd's Ace Hardware	126244	882520	08/29/2023	08/30/2023	74.95	SJC Maintenance	104676260 - Buildings and Grounds	
Redd's Ace Hardware	126244	882564	08/29/2023	08/30/2023	54.99	SJC Maintenance	104676260 - Buildings and Grounds	
Redd's Ace Hardware	126244	882570	08/29/2023	08/30/2023	70.98	SJC Aging	104676260 - Buildings and Grounds	
Redd's Ace Hardware	126244	882795	08/29/2023	08/30/2023	45.98	SJC Aging	104676610 - Miscellaneous Supplies	
Redd's Ace Hardware	126244	882852	08/29/2023	08/30/2023	59.97	SJC Maintenance	104676260 - Buildings and Grounds	
Redd's Ace Hardware	126244	882895	08/29/2023	08/30/2023	10.64	SJC Maintenance	104161260 - Buildings and Grounds	
Redd's Ace Hardware	126244	882900	08/29/2023	08/30/2023	31.75	SJC Aging	104676610 - Miscellaneous Supplies	
Redd's Ace Hardware	126244	882954	08/29/2023	08/30/2023	6.29	SJC Maintenance	104161260 - Buildings and Grounds	
Redd's Ace Hardware	126244	882988	08/29/2023	08/30/2023	15.57	Blanding Library	724168260 - Buildings and Grounds	
Redd's Ace Hardware	126244	K82321	08/28/2023	08/30/2023	91.55	SJC Maintenance	104161260 - Buildings and Grounds	
					<u>\$1,749.52</u>			
					\$2,261.23			
RelaDyne West LLC	126055	988944-IN	08/07/2023	08/08/2023	8,858.88	SJC Landfill	574424251 - Gas, Oil and Grease	
RelaDyne West LLC	126086	988420-IN	08/16/2023	08/17/2023	39.72	SJC Admin	104620240 - Office Expense	
RelaDyne West LLC	126086	990207-IN	08/16/2023	08/17/2023	94.25	SJC Landfill	574424251 - Gas, Oil and Grease	
					<u>\$133.97</u>			
					\$8,992.85			
Ricks Glass Inc.	126012	21159	08/07/2023	08/08/2023	553.33	SJC Road	214412250 - Equipment Operation	
					<u>\$553.33</u>			
River Canyon Wireless	126073	115115	08/14/2023	08/17/2023	79.98	San Juan County Fairgrounds	104620270 - Utilities	
					<u>\$79.98</u>			
Rocky Mountain Personal Care	126120	24734	08/14/2023	08/17/2023	717.00	SJC Aging	104679615 - Contracts	
					<u>\$717.00</u>			
Rocky Mountain Power	125895	20230803-16575	08/07/2023	08/08/2023	18.09	59271696-0048 SJC Road	104225270 - Utilities	
Rocky Mountain Power	125897	20230803-16575	08/07/2023	08/08/2023	19.11	59405396-0029 SJC Road	214414270 - Utilities	
Rocky Mountain Power	126105	20230809105000	08/14/2023	08/17/2023	307.63	59271696-0055	104672270 - Utilities	
Rocky Mountain Power	126105	20230809105002	08/14/2023	08/17/2023	63.55	59271696-0022 Lasal Fire	104225270 - Utilities	
					<u>\$371.18</u>			
Rocky Mountain Power	126208	20230822104150	08/29/2023	08/30/2023	49.74	59288636-0037 Mexican Hat TV	104574270 - Utilities	
Rocky Mountain Power	126208	20230825163500	08/29/2023	08/30/2023	29.71	59288636-0045 Fire House/AMB	104225270 - Utilities	
Rocky Mountain Power	126208	20230825163540	08/29/2023	08/30/2023	161.19	73241784-0038 SJC Fire Control	104225270 - Utilities	
Rocky Mountain Power	126208	20230825163548	08/29/2023	08/30/2023	31.29	59288636-0086 Mex Hat Fire Station	104225270 - Utilities	
					<u>\$271.93</u>			
					\$680.31			

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<u>Payee Name</u>	<u>Reference Number</u>	<u>Invoice Number</u>	<u>Invoice Ledger Date</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Description</u>	<u>Ledger Account</u>	<u>Activity Code</u>
Safety Supply & Sign Co. Inc.	126249	186161	08/28/2023	08/30/2023	2,585.19	SJC Road Dept	214414410 - Road Supplies	
					\$2,585.19			
San Juan Building Supply Inc.	125940	2306-228017	08/05/2023	08/08/2023	80.75	SJC Maintenance	104166260 - Buildings and Grounds	
San Juan Building Supply Inc.	126084	2307-229774	08/14/2023	08/17/2023	96.24	SJC Library	724581610 - Miscellaneous Supplies/S	
San Juan Building Supply Inc.	126084	2307-230071	08/14/2023	08/17/2023	26.87	SJC Maintenance	104676260 - Buildings and Grounds	
					\$123.11			
San Juan Building Supply Inc.	126226	2308-231507	08/30/2023	08/30/2023	69.91	SJC Maintenance	104676260 - Buildings and Grounds	
San Juan Building Supply Inc.	126226	2308-231696	08/30/2023	08/30/2023	46.86	SJC Maintenance	104161260 - Buildings and Grounds	
San Juan Building Supply Inc.	126226	2308-232092	08/30/2023	08/30/2023	555.03	SJC Maintenance	104676260 - Buildings and Grounds	
San Juan Building Supply Inc.	126226	2308-232612	08/30/2023	08/30/2023	79.53	SJC Maintenance	104676260 - Buildings and Grounds	
					\$751.33			
					\$955.19			
San Juan Clinic	126088	9156742	08/14/2023	08/17/2023	160.29	126037 Eric Harjo	104230312 - Medical Expenses	
San Juan Clinic	126197	9165226	08/29/2023	08/30/2023	160.29	125532 George Larsen	104230312 - Medical Expenses	
					\$320.58			
San Juan County	126204	20230725170654	08/29/2023	08/30/2023	237.92	TASK FORCE OVERTIME	104211110 - Salaries and Wages	
					\$237.92			
San Juan Health Services	126187	8162023	08/29/2023	08/30/2023	60.00	SJC Public Health	255007.260 - Indirect Admin Buildings	
					\$60.00			
San Juan Hospital	126047	9153619	08/07/2023	08/08/2023	2,226.31	123283 Blake Buford	104230312 - Medical Expenses	
					\$2,226.31			
San Juan Pharmacy Blanding	126172	368449	08/28/2023	08/30/2023	15.59	San Juan County Jail	104230312 - Medical Expenses	
					\$15.59			
Shumway, Marcia	126191	MS08152023	08/28/2023	08/30/2023	89.71	Travel Reimbursement	104230230 - Travel Expense	
					\$89.71			
Silas, Marilyn	126115	20230809105422	08/14/2023	08/17/2023	560.00	Alternatives	104679615 - Contracts	
					\$560.00			
Simpleview LLC	126102	INV360931	08/16/2023	08/17/2023	166.66	SJC Econ Dev and Visitor Services	104192210 - Subscriptions and Membe	
Simpleview LLC	126102	INV360931	08/16/2023	08/17/2023	166.67	SJC Econ Dev and Visitor Services	104193210 - Subscriptions and Membe	
					\$333.33			
					\$333.33			
SJC Inmate Account	126150	SJCIA062023	08/14/2023	08/17/2023	3,586.76	Trustee Payroll	104230352 - Inmate Humanitarian Exp	
					\$3,586.76			
SJC Road Dept.	126007	5304R	08/07/2023	08/08/2023	462.39	Work Order	104610250 - Equipment Operation	
SJC Road Dept.	126016	5298	08/08/2023	08/08/2023	603.86	Work Order	104145230 - Travel Expense	
					\$1,066.25			
SJC Treasurer	126246	20230823095738	08/28/2023	08/30/2023	2,011.15	Tax Sale Property in wrong bank account see receipt	103110000 - Property Taxes	
					\$2,011.15			

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SJR Media	125906	163199	08/07/2023	08/08/2023	30.00	SJC Recorder	104144230 - Travel Expense	
SJR Media	125927	163206	08/07/2023	08/08/2023	61.60	SJC Clerk	104142310 - Professional and Technica	
SJR Media	125956	163236	08/08/2023	08/08/2023	129.00	SJC Attorney	104145240 - Office Expense	
SJR Media	126149	SJCCLK0723	08/16/2023	08/17/2023	540.00	SJC Clerk	104142310 - Professional and Technica	
SJR Media	126149	SJCFAIR0723	08/16/2023	08/17/2023	2,935.07	SJC Fair	104620220 - Public Notices	
					<u>\$3,475.07</u>			
SJR Media	126239	163080	08/29/2023	08/30/2023	28.29	SJC Fair	104620240 - Office Expense	
SJR Media	126239	163198	08/29/2023	08/30/2023	5.05	SJC Library	724581210 - Subscriptions and Membe	
SJR Media	126239	163301	08/29/2023	08/30/2023	61.60	SJC Clerk	104173220 - Public Notices	
SJR Media	126239	SJCFAIR0623	08/28/2023	08/30/2023	216.00	SJC Fair	104620220 - Public Notices	
SJR Media	126239	SJCFAIR0823	08/28/2023	08/30/2023	400.00	SJC Fair	104620220 - Public Notices	
SJR Media	126239	SJCFAIR0923	08/28/2023	08/30/2023	588.00	SJC Fair	104620220 - Public Notices	
					<u>\$1,298.94</u>			
					\$4,994.61			
Snap - On Tools	126097	8012349609	08/16/2023	08/17/2023	261.50	SJC Road	214412250 - Equipment Operation	
					<u>\$261.50</u>			
Sonderegger Inc.	126122	6460	08/14/2023	08/17/2023	201.00	SJC Library	724581610 - Miscellaneous Supplies/S	
Sonderegger Inc.	126122	6460	08/14/2023	08/17/2023	603.00	SJC Library	454161730 - Improvements Other Than	
					<u>\$804.00</u>			
					\$804.00			
Sorenson Advertising, dba Relic Age	126058	209223	07/28/2023	08/08/2023	19,500.00	SJC Economic Dev	104193490 - Advertising and Promotion	
Sorenson Advertising, dba Relic Age	126151	209245	08/14/2023	08/17/2023	1,060.00	SJC Economic Dev	104193490 - Advertising and Promotion	
Sorenson Advertising, dba Relic Age	126151	209246	08/14/2023	08/17/2023	2,951.80	SJC Economic Dev	104193490 - Advertising and Promotion	
					<u>\$4,011.80</u>			
					\$23,511.80			
Southeastern Utah District Health De	126176	SE080123	08/28/2023	08/30/2023	30.00	SJC Public Health	255740.310 - State LHD Eviron Profess	
					<u>\$30.00</u>			
Southwest Colorado TV	126051	07-26	08/02/2023	08/08/2023	3,164.01	SJC COMMUNICATIONS	104574615 - Contracts	
					<u>\$3,164.01</u>			
State Fire DC Specialties LLC	126030	12517570	08/02/2023	08/08/2023	316.67	Annual Fire Alarm Inspection	255007.260 - Indirect Admin Buildings	
State Fire DC Specialties LLC	126030	12517570	08/02/2023	08/08/2023	633.33	Annual Fire Alarm Inspection	255012.260 - Local General Health Buil	
					<u>\$950.00</u>			
					\$950.00			
State Trust Lands Administration	126060	24-002	08/02/2023	08/08/2023	39,887.26	DEVL 1269	104850615 - Contracts	
					<u>\$39,887.26</u>			
Stubbs, Silvia	126142	SS08032023	08/15/2023	08/17/2023	1,326.00	Travel Reimbursement	104111230 - Travel Expense	
Stubbs, Silvia	126142	SS08042023	08/15/2023	08/17/2023	873.00	Travel Reimbursement	104111230 - Travel Expense	
					<u>\$2,199.00</u>			
					\$2,199.00			
Suitter Axland PLLC	126005	2703	08/07/2023	08/08/2023	450.00	SJC Attorney	104156310 - Professional and Technica	
					<u>\$450.00</u>			

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Sysco Intermountain Food Svc.	126111	585152241	08/14/2023	08/17/2023	479.09	SJC Jail	104230480 - Kitchen Food	
Sysco Intermountain Food Svc.	126233	585165577	08/29/2023	08/30/2023	284.45	SJC SHERIFF	104230480 - Kitchen Food	
Sysco Intermountain Food Svc.	126233	585179058	08/29/2023	08/30/2023	449.91	SJC SHERIFF	104230480 - Kitchen Food	
Sysco Intermountain Food Svc.	126233	585192463	08/29/2023	08/30/2023	318.18	SJC SHERIFF	104230480 - Kitchen Food	
					<u>\$1,052.54</u>			
					\$1,531.63			
Tate, Jed	126145	JT08092023	08/16/2023	08/17/2023	2,544.33	Travel Reimbursement	574424230 - Travel Expense	
					<u>\$2,544.33</u>			
TecServ, Inc	126042	15628	08/07/2023	08/08/2023	1,939.86	SJC IT	104151254 - Maintenance Contracts	
TecServ, Inc	126161	15630	08/14/2023	08/17/2023	13,500.00	SJC IT	104151254 - Maintenance Contracts	
TecServ, Inc	126223	15647	08/29/2023	08/30/2023	653.49	SJC IT	104151254 - Maintenance Contracts	
					<u>\$16,093.35</u>			
Texas Refinery Corp.	126039	263168	08/07/2023	08/08/2023	1,496.00	SJC Road	214412250 - Equipment Operation	
					<u>\$1,496.00</u>			
Thayn, Zachary	126141	ZT08082023	08/16/2023	08/17/2023	2,068.47	Fair Worker	104620110 - Salaries and Wages	
					<u>\$2,068.47</u>			
Three-B Repair	126132	SJCC07252023	08/16/2023	08/17/2023	608.45	SJC ADMIN	104574615 - Contracts	
Three-B Repair	126132	SJCC08082023	08/16/2023	08/17/2023	785.27	SJC ADMIN	104574615 - Contracts	
					<u>\$1,393.72</u>			
Three-B Repair	126250	SJCC08162023	08/28/2023	08/30/2023	1,000.00	SJC Communications	104574615 - Contracts	
Three-B Repair	126250	SJCC08222023	08/28/2023	08/30/2023	1,734.72	SJC Communications	104574615 - Contracts	
					<u>\$2,734.72</u>			
					\$4,128.44			
TM Premier Services	126131	20230810111344	08/14/2023	08/17/2023	150.00	Mowing Service	104163310 - Professional and Technica	
TM Premier Services	126131	20230810111344	08/14/2023	08/17/2023	150.00	Mowing Service	104163310 - Professional and Technica	
TM Premier Services	126131	20230810111344	08/14/2023	08/17/2023	200.00	Mowing Service	724167310 - Professional and Technica	
TM Premier Services	126131	20230810111344	08/14/2023	08/17/2023	200.00	Mowing Service	724168310 - Professional and Technica	
TM Premier Services	126131	20230810111344	08/14/2023	08/17/2023	300.00	Mowing Service	104161310 - Professional and Technica	
TM Premier Services	126131	20230810111344	08/14/2023	08/17/2023	350.00	Mowing Service	104166310 - Professional and Technica	
					<u>\$1,350.00</u>			
					\$1,350.00			
U.S. Bank Corporate Payment	126170	CC07102023AY	08/17/2023	08/17/2023	-328.59	4246-0470-0107-1528 Allison Yamamoto-Sparks	104193230 - Travel Expense	
U.S. Bank Corporate Payment	126170	CC07102023BI	08/17/2023	08/17/2023	849.00	4246-0446-6397-8298 Brittney Ivins	104145210 - Subscriptions and Membe	
U.S. Bank Corporate Payment	126170	CC07102023DG	08/17/2023	08/17/2023	2,032.01	4246-0441-0129-6816 David Gallegos	104220615 - Contracts	
U.S. Bank Corporate Payment	126170	CC07102023EG	08/17/2023	08/17/2023	43.94	4246-0470-0139-5331 Elaine Gizler	104192230 - Travel Expense	
U.S. Bank Corporate Payment	126170	CC07102023EG	08/17/2023	08/17/2023	59.99	4246-0470-0139-5331 Elaine Gizler	104192210 - Subscriptions and Membe	
U.S. Bank Corporate Payment	126170	CC07102023EG	08/17/2023	08/17/2023	148.00	4246-0470-0139-5331 Elaine Gizler	104193210 - Subscriptions and Membe	
U.S. Bank Corporate Payment	126170	CC07102023EG	08/17/2023	08/17/2023	629.00	4246-0470-0139-5331 Elaine Gizler	104192330 - Employee Education	
U.S. Bank Corporate Payment	126170	CC07102023JB	08/17/2023	08/17/2023	3,720.00	4246-0470-0118-9890 - Jay Begay	104211230 - Travel Expense	
U.S. Bank Corporate Payment	126170	CC07102023JT	08/17/2023	08/17/2023	276.16	4246-0446-6210-7352 Jed Tate	574424240 - Office Expense	
U.S. Bank Corporate Payment	126170	CC07102023LD	08/17/2023	08/17/2023	253.19	4246-0446-5595-5692 LYMAN DUNCAN	104173230 - Travel Expense	
U.S. Bank Corporate Payment	126170	CC07102023LL	08/17/2023	08/17/2023	113.96	4246-0446-6408-1829 Lehi Lacy	104210230 - Travel Expense	
U.S. Bank Corporate Payment	126170	CC07102023MM	08/17/2023	08/17/2023	40.78	4246-0470-0152-5705 Mack McDonald	104126617 - Administrative Law Judge	
U.S. Bank Corporate Payment	126170	CC07102023MM	08/17/2023	08/17/2023	318.85	4246-0470-0152-5705 Mack McDonald	104113230 - Travel Expense	
U.S. Bank Corporate Payment	126170	CC07102023MM	08/17/2023	08/17/2023	657.80	4246-0470-0152-5705 Mack McDonald	104192230 - Travel Expense	
U.S. Bank Corporate Payment	126170	CC07102023MM	08/17/2023	08/17/2023	1,092.01	4246-0470-0152-5705 Mack McDonald	104111230 - Travel Expense	

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U.S. Bank Corporate Payment	126170	CC07102023MR	08/17/2023	08/17/2023	5.99	4246-0470-0113-7634 Mikaela Ramsay	724581240 - Office Expense	
U.S. Bank Corporate Payment	126170	CC07102023MR	08/17/2023	08/17/2023	29.69	4246-0470-0113-7634 Mikaela Ramsay	724581610 - Miscellaneous Supplies/S	
U.S. Bank Corporate Payment	126170	CC07102023MR	08/17/2023	08/17/2023	33.48	4246-0470-0113-7634 Mikaela Ramsay	724581620 - Special Programs	
U.S. Bank Corporate Payment	126170	CC07102023MR	08/17/2023	08/17/2023	119.97	4246-0470-0113-7634 Mikaela Ramsay	724581250 - Computer Maintenance/S	
U.S. Bank Corporate Payment	126170	CC07102023MR	08/17/2023	08/17/2023	154.02	4246-0470-0113-7634 Mikaela Ramsay	724581920 - Grant Expenses	
U.S. Bank Corporate Payment	126170	CC07102023MR	08/17/2023	08/17/2023	229.25	4246-0470-0113-7634 Mikaela Ramsay	724581480 - Collection Development	
U.S. Bank Corporate Payment	126170	CC07102023MS	08/17/2023	08/17/2023	54.24	4246-0400-1740-8495 Marsha Shumway	104230480 - Kitchen Food	
U.S. Bank Corporate Payment	126170	CC07102023MS	08/17/2023	08/17/2023	110.00	4246-0400-1740-8495 Marsha Shumway	104210210 - Subscriptions and Membe	
U.S. Bank Corporate Payment	126170	CC07102023MS	08/17/2023	08/17/2023	200.00	4246-0400-1740-8495 Marsha Shumway	104210330 - Employee Education	
U.S. Bank Corporate Payment	126170	CC07102023MS	08/17/2023	08/17/2023	370.19	4246-0400-1740-8495 Marsha Shumway	104230350 - State Prisoner Expenses	
U.S. Bank Corporate Payment	126170	CC07102023MS	08/17/2023	08/17/2023	420.58	4246-0400-1740-8495 Marsha Shumway	104210250 - Equipment Operation	
U.S. Bank Corporate Payment	126170	CC07102023MS	08/17/2023	08/17/2023	649.50	4246-0400-1740-8495 Marsha Shumway	104230310 - Professional and Technica	
U.S. Bank Corporate Payment	126170	CC07102023NP	08/17/2023	08/17/2023	125.39	4246-0470-0157-4398 Nicole Perkins	724581230 - Travel Expense	
U.S. Bank Corporate Payment	126170	CC07102023NP	08/17/2023	08/17/2023	136.48	4246-0470-0157-4398 Nicole Perkins	724581330 - Employee Education	
U.S. Bank Corporate Payment	126170	CC07102023NP	08/17/2023	08/17/2023	146.34	4246-0470-0157-4398 Nicole Perkins	724581620 - Special Programs	
U.S. Bank Corporate Payment	126170	CC07102023NP	08/17/2023	08/17/2023	230.48	4246-0470-0157-4398 Nicole Perkins	724581610 - Miscellaneous Supplies/S	
U.S. Bank Corporate Payment	126170	CC07102023NP	08/17/2023	08/17/2023	294.03	4246-0470-0157-4398 Nicole Perkins	724581240 - Office Expense	
U.S. Bank Corporate Payment	126170	CC07102023NP	08/17/2023	08/17/2023	455.21	4246-0470-0157-4398 Nicole Perkins	724581480 - Collection Development	
U.S. Bank Corporate Payment	126170	CC07102023NP	08/17/2023	08/17/2023	649.15	4246-0470-0157-4398 Nicole Perkins	724581920 - Grant Expenses	
U.S. Bank Corporate Payment	126170	CC07102023SB	08/17/2023	08/17/2023	150.16	4246-0446-5312-8805 Scott Burgess	264350141 - Uniform Allowance	
U.S. Bank Corporate Payment	126170	CC07102023SB	08/17/2023	08/17/2023	356.02	4246-0446-5312-8805 Scott Burgess	264350610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	126170	CC07102023SB	08/17/2023	08/17/2023	1,180.02	4246-0446-5312-8805 Scott Burgess	264350330 - Employee Education	
U.S. Bank Corporate Payment	126170	CC07102023SL	08/17/2023	08/17/2023	32.25	4246-0446-6210-7345 Samuel Long	104161260 - Buildings and Grounds	
U.S. Bank Corporate Payment	126170	CC07102023SL	08/17/2023	08/17/2023	56.48	4246-0446-6210-7345 Samuel Long	104166260 - Buildings and Grounds	
U.S. Bank Corporate Payment	126170	CC07102023SL	08/17/2023	08/17/2023	100.00	4246-0446-6210-7345 Samuel Long	104161260 - Buildings and Grounds	
U.S. Bank Corporate Payment	126170	CC07102023SL	08/17/2023	08/17/2023	122.49	4246-0446-6210-7345 Samuel Long	104166260 - Buildings and Grounds	
U.S. Bank Corporate Payment	126170	CC07102023SL	08/17/2023	08/17/2023	144.58	4246-0446-6210-7345 Samuel Long	104161740 - Equipment Purchases	
U.S. Bank Corporate Payment	126170	CC07102023SL	08/17/2023	08/17/2023	311.11	4246-0446-6210-7345 Samuel Long	104161480 - Special Department Suppl	
U.S. Bank Corporate Payment	126170	CC07102023SL	08/17/2023	08/17/2023	317.75	4246-0446-6210-7345 Samuel Long	104161480 - Special Department Suppl	
U.S. Bank Corporate Payment	126170	CC07102023TG	08/17/2023	08/17/2023	30.99	4246-0470-0106-9233 Tammy Gallegos	104112241 - Postage	
U.S. Bank Corporate Payment	126170	CC07102023TG	08/17/2023	08/17/2023	118.39	4246-0470-0106-9233 Tammy Gallegos	104671610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	126170	CC07102023TG	08/17/2023	08/17/2023	482.36	4246-0470-0106-9233 Tammy Gallegos	104220615 - Contracts	
U.S. Bank Corporate Payment	126170	CC07102023TG	08/17/2023	08/17/2023	598.24	4246-0470-0106-9233 Tammy Gallegos	104686610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	126170	CC07102023TG	08/17/2023	08/17/2023	601.01	4246-0470-0106-9233 Tammy Gallegos	104679240 - Office Expense	
U.S. Bank Corporate Payment	126170	CC07102023TG	08/17/2023	08/17/2023	7,701.76	4246-0470-0106-9233 Tammy Gallegos	104255610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	126170	CC20230726084	08/17/2023	08/17/2023	19.00	4246-0446-5808-5489 TYLER KETRON	255281.242 - EED - Epidemiology Soft	
U.S. Bank Corporate Payment	126170	CC20230726084	08/17/2023	08/17/2023	38.16	4246-0446-5808-5489 TYLER KETRON	255012.620 - Local General Health Mis	
U.S. Bank Corporate Payment	126170	CC20230726084	08/17/2023	08/17/2023	58.40	4246-0446-5808-5489 TYLER KETRON	255220.610 - CSHCN Miscellaneous s	
U.S. Bank Corporate Payment	126170	CC20230726084	08/17/2023	08/17/2023	58.70	4246-0446-5808-5489 TYLER KETRON	255007.242 - Indirect Admin Software	
U.S. Bank Corporate Payment	126170	CC20230726084	08/17/2023	08/17/2023	75.00	4246-0446-5808-5489 TYLER KETRON	255283.330 - EED - CHW Employee ed	
U.S. Bank Corporate Payment	126170	CC20230726084	08/17/2023	08/17/2023	1,591.84	4246-0446-5808-5489 TYLER KETRON	255281.230 - EED - Epidemiology Trav	
U.S. Bank Corporate Payment	126170	CC20230726085	08/17/2023	08/17/2023	169.58	4246-0470-0151-3156 Grant Sunada	255335.230 - Crisis Response Workfor	
U.S. Bank Corporate Payment	126170	ITCC072023A	08/17/2023	08/17/2023	4.64	4246-0470-0087-8873 Bruce Bushore	104151240 - Office Expense	
U.S. Bank Corporate Payment	126170	ITCC072023A	08/17/2023	08/17/2023	120.00	4246-0470-0087-8873 Bruce Bushore	105430280 - Telephone	
U.S. Bank Corporate Payment	126170	ITCC072023A	08/17/2023	08/17/2023	151.29	4246-0470-0087-8873 Bruce Bushore	104151210 - Subscriptions and Membe	
U.S. Bank Corporate Payment	126170	ITCC072023A	08/17/2023	08/17/2023	511.00	4246-0470-0087-8873 Bruce Bushore	104151740 - Equipment Purchases	
U.S. Bank Corporate Payment	126170	ITCC072023A	08/17/2023	08/17/2023	1,729.64	4246-0470-0087-8873 Bruce Bushore	104151280 - Telephone	
U.S. Bank Corporate Payment	126170	MA07102023	08/17/2023	08/17/2023	269.43	4246-0470-0080-1867 Monica Alvarado	104256250 - Equipment Operation	
					\$31,420.38			
					\$31,420.38			
U.S. Bank Equipment Finance	126210	508471968	08/29/2023	08/30/2023	282.42	1080852	104150240 - Office Expense	
					\$282.42			
USU	126157	A35629-23-06	08/16/2023	08/17/2023	5.94	SJC Extension Support A35629-584500	104610610 - Miscellaneous Supplies	
USU	126157	A35629-23-06	08/16/2023	08/17/2023	55.00	SJC Extension Support A35629-584500	104610220 - Public Notices	
USU	126157	A35629-23-06	08/16/2023	08/17/2023	65.00	SJC Extension Support A35629-584500	104610210 - Subscriptions and Membe	

**San Juan County
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All Bank Accounts - 08/04/2023 to 08/31/2023**

<u>Payee Name</u>	<u>Reference Number</u>	<u>Invoice Number</u>	<u>Invoice Ledger Date</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Description</u>	<u>Ledger Account</u>	<u>Activity Code</u>
USU	126157	A35629-23-06	08/16/2023	08/17/2023	452.55	SJC Extension Support A35629-584500	104610480 - Special Department Suppl	
USU	126157	A35629-23-06	08/16/2023	08/17/2023	595.42	SJC Extension Support A35629-584500	104610230 - Travel Expense	
USU	126157	A35629-23-06	08/16/2023	08/17/2023	2,836.84	SJC Extension Support A35629-584500	104610620 - Miscellaneous Services	
USU	126157	A35629-23-07	08/16/2023	08/17/2023	292.77	SJC Extension Support A35629-584500	104610230 - Travel Expense	
USU	126157	A35629-23-07	08/16/2023	08/17/2023	633.45	SJC Extension Support A35629-584500	104610610 - Miscellaneous Supplies	
USU	126157	A35629-23-07	08/16/2023	08/17/2023	2,921.93	SJC Extension Support A35629-584500	104610620 - Miscellaneous Services	
					<u>\$7,858.90</u>			
					\$7,858.90			
Utah Division of Environmental Quali	126008	DEQ0009	08/07/2023	08/08/2023	475.00	Septic System Permits	255620.980 - DEQ Water Quality Interg	
					<u>\$475.00</u>			
					\$475.00			
Utah Labor Commission	126189	23E0000001103	07/28/2023	08/30/2023	85.00	SJC Admin	104161310 - Professional and Technica	
					<u>\$85.00</u>			
					\$85.00			
Utah Prosecution Council	125953	UPC09202023	08/08/2023	08/08/2023	125.00	2023 Fall Conference	104145230 - Travel Expense	
					<u>\$125.00</u>			
					\$125.00			
Utah Retirement Systems	126261	20230825140655	08/29/2023	08/30/2023	154.51	Interest Due	102224000 - Retirement Payable	
Utah Retirement Systems	126261	20230825142036	08/28/2023	08/30/2023	30.86	Retirement Contributions shortage	102224000 - Retirement Payable	
					<u>\$185.37</u>			
Utah Retirement Systems	eft	PR080623-3952	08/11/2023	08/31/2023	50.00	Traditional IRA	102224000 - Retirement Payable	
Utah Retirement Systems	eft	PR080623-3952	08/11/2023	08/31/2023	118.94	State Retirement - Post Retired	102224000 - Retirement Payable	
Utah Retirement Systems	eft	PR080623-3952	08/11/2023	08/31/2023	390.54	457 Retirement	102224000 - Retirement Payable	
Utah Retirement Systems	eft	PR080623-3952	08/11/2023	08/31/2023	445.87	401k Retirement - Post Retired	102224000 - Retirement Payable	
Utah Retirement Systems	eft	PR080623-3952	08/11/2023	08/31/2023	662.70	Roth IRA	102224000 - Retirement Payable	
Utah Retirement Systems	eft	PR080623-3952	08/11/2023	08/31/2023	669.22	Retirement Loan Repayment	102224000 - Retirement Payable	
Utah Retirement Systems	eft	PR080623-3952	08/11/2023	08/31/2023	6,256.76	401k Retirement	102224000 - Retirement Payable	
Utah Retirement Systems	eft	PR080623-3952	08/11/2023	08/31/2023	61,418.45	State Retirement	102224000 - Retirement Payable	
Utah Retirement Systems	eft	PR082023-3952	08/25/2023	08/31/2023	50.00	Traditional IRA	102224000 - Retirement Payable	
Utah Retirement Systems	eft	PR082023-3952	08/25/2023	08/31/2023	118.94	State Retirement - Post Retired	102224000 - Retirement Payable	
Utah Retirement Systems	eft	PR082023-3952	08/25/2023	08/31/2023	390.54	457 Retirement	102224000 - Retirement Payable	
Utah Retirement Systems	eft	PR082023-3952	08/25/2023	08/31/2023	445.87	401k Retirement - Post Retired	102224000 - Retirement Payable	
Utah Retirement Systems	eft	PR082023-3952	08/25/2023	08/31/2023	662.70	Roth IRA	102224000 - Retirement Payable	
Utah Retirement Systems	eft	PR082023-3952	08/25/2023	08/31/2023	669.22	Retirement Loan Repayment	102224000 - Retirement Payable	
Utah Retirement Systems	eft	PR082023-3952	08/25/2023	08/31/2023	6,348.20	401k Retirement	102224000 - Retirement Payable	
Utah Retirement Systems	eft	PR082023-3952	08/25/2023	08/31/2023	64,218.84	State Retirement	102224000 - Retirement Payable	
					<u>\$142,916.79</u>			
					\$143,102.16			
Utah State Archives & Records	125989	2320000061	07/31/2023	08/08/2023	270.00	Reformatting Program	104144240 - Office Expense	
					<u>\$270.00</u>			
					\$270.00			
Utah State Treasurer	126259	20230822103408	08/29/2023	08/30/2023	60.00	Childrens Defense Fund	103222000 - Marriage Licenses	
Utah State Treasurer	126259	20230822103408	08/29/2023	08/30/2023	15,337.08	Surcharge,Fines,Wildlife Resources	103511000 - Justice Court Fines	
					<u>\$15,397.08</u>			
					\$15,397.08			
Verizon Wireless	125914	9939606906	08/07/2023	08/08/2023	40.01	765507047-00003	104147280 - Telephone	
Verizon Wireless	125919	9939596797	08/07/2023	08/08/2023	48.13	665507629-00005	104146280 - Telephone	
Verizon Wireless	125923	9939555954	08/02/2023	08/08/2023	52.88	265507612-00002	104113280 - Telephone	
Verizon Wireless	125949	9939586563	08/02/2023	08/08/2023	52.88	565508016-00001	104256280 - Telephone	
Verizon Wireless	125949	9939586563	08/02/2023	08/08/2023	53.72	565508016-00001	105430280 - Telephone	
					<u>\$106.60</u>			

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Verizon Wireless	125964	993955567	08/02/2023	08/08/2023	145.77	265508664-00001	214414280 - Telephone	
Verizon Wireless	125967	9939596818	08/07/2023	08/08/2023	157.05	665509557-00003	104610280 - Telephone	
Verizon Wireless	125969	9939606922	08/02/2023	08/08/2023	52.88	765508819-00001	104675280 - Telephone	
Verizon Wireless	125969	9939606922	08/02/2023	08/08/2023	105.76	765508819-00001	104679280 - Telephone	
					\$158.64			
Verizon Wireless	125978	9939566235	08/02/2023	08/08/2023	200.33	365506834-00001	104225280 - Telephone	
Verizon Wireless	125983	9939606905	08/02/2023	08/08/2023	53.33	765507047-00001	104112280 - Telephone	
Verizon Wireless	125983	9939606905	08/02/2023	08/08/2023	179.55	765507047-00001	104111280 - Telephone	
					\$232.88			
Verizon Wireless	125987	9938592775	08/02/2023	08/08/2023	52.88	742063425-00001 - Public Health	255008.280 - Indirect Nursing Telephon	
Verizon Wireless	125987	9938592775	08/02/2023	08/08/2023	52.88	742063425-00001 - Public Health	255010.280 - Indirect Health Insp Telep	
Verizon Wireless	125987	9938592775	08/02/2023	08/08/2023	52.88	742063425-00001 - Public Health	255193.280 - Home Visiting - PAT Tele	
Verizon Wireless	125987	9938592775	08/02/2023	08/08/2023	52.88	742063425-00001 - Public Health	255281.280 - EED - Epidemiology Tele	
Verizon Wireless	125987	9938592775	08/02/2023	08/08/2023	52.88	742063425-00001 - Public Health	255310.280 - PHEP Preparedness Tele	
Verizon Wireless	125987	9939596795	08/02/2023	08/08/2023	265.81	665507629-00003	104230280 - Telephone	
					\$530.21			
Verizon Wireless	125991	9939025640	08/02/2023	08/08/2023	84.23	365552000-00001	104679280 - Telephone	
Verizon Wireless	125991	9939025640	08/02/2023	08/08/2023	210.24	365552000-00001	104672210 - Subscriptions and Membe	
					\$294.47			
Verizon Wireless	125994	9939596796	08/02/2023	08/08/2023	320.64	665507629-00004	104230280 - Telephone	
Verizon Wireless	126091	9939555955	08/14/2023	08/17/2023	132.90	265507612-00003	104151280 - Telephone	
Verizon Wireless	126091	9940966258	08/14/2023	08/17/2023	42.12	642530092-00001	104145280 - Telephone	
					\$175.02			
Verizon Wireless	126251	20230824-17251	08/29/2023	08/30/2023	23.73	565508016-00001	105430280 - Telephone	
Verizon Wireless	126251	20230824-17251	08/29/2023	08/30/2023	52.88	565508016-00001	104256280 - Telephone	
Verizon Wireless	126251	665507629-0000	08/29/2023	08/30/2023	2,100.63	665507629-00001	104230280 - Telephone	
Verizon Wireless	126251	9941285660	08/29/2023	08/30/2023	88.95	542368738-00001	724581280 - Telephone	
Verizon Wireless	126251	9941285660	08/29/2023	08/30/2023	172.66	542368738-00001	724581920 - Grant Expenses	
Verizon Wireless	126251	9941285661	08/29/2023	08/30/2023	152.00	542368738-00002	724581280 - Telephone	
Verizon Wireless	126251	9941413556	08/29/2023	08/30/2023	76.61	365552000-00001	104679280 - Telephone	
Verizon Wireless	126251	9941413556	08/29/2023	08/30/2023	217.86	365552000-00001	104672280 - Telephone	
					\$2,885.32			
					\$5,347.95			
Washington National Insurance	126153	P2341638	08/14/2023	08/17/2023	4,158.40	Payroll Benefits	102229000 - Other Deductions Payable	
					\$4,158.40			
Waste Management of Colorado	125945	418170-4889-9	08/07/2023	08/08/2023	89.65	16-83977-53000 SJC Road Dept	214414270 - Utilities	
Waste Management of Colorado	125971	0418271-4889-5	08/07/2023	08/08/2023	169.32	19-36095-03000 SJC Public Health	255007.270 - Indirect Admin Utilities	
Waste Management of Colorado	126087	418168-4889-3	08/14/2023	08/17/2023	151.36	16-83977-33005 SJC Senior Center	104672270 - Utilities	
Waste Management of Colorado	126209	417007-4889-4	08/28/2023	08/30/2023	170.67	16-82922-73004 Blanding Library	104163270 - Utilities	
Waste Management of Colorado	126209	418049-4889-5	08/28/2023	08/30/2023	103.74	16-83942-53002 Blanding Library	724168270 - Utilities	
					\$274.41			
					\$684.74			
Wheeler Machinery Company	126168	PS001548021	08/16/2023	08/17/2023	105.10	SJC Road Dept	214412250 - Equipment Operation	
Wheeler Machinery Company	126168	PS001549682	08/15/2023	08/17/2023	481.51	SJC Road Dept	214412250 - Equipment Operation	
Wheeler Machinery Company	126168	PS001550614	08/16/2023	08/17/2023	325.19	SJC Road Dept	214412250 - Equipment Operation	
Wheeler Machinery Company	126168	PS001554162	08/16/2023	08/17/2023	521.26	SJC Road Dept	214412250 - Equipment Operation	

**San Juan County
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All Bank Accounts - 08/04/2023 to 08/31/2023**

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Wheeler Machinery Company	126168	SS000432848	08/15/2023	08/17/2023	126,211.72	SJC Landfill	574424250 - Equipment Operation	
					\$127,644.78			
Wheeler Machinery Company	126258	PS001512509	08/28/2023	08/30/2023	9,761.60	SJC Road Dept	214412250 - Equipment Operation	
Wheeler Machinery Company	126258	PS001513259	08/28/2023	08/30/2023	9,761.60	SJC Road Dept	214412250 - Equipment Operation	
Wheeler Machinery Company	126258	PS001554819	08/28/2023	08/30/2023	1,188.68	SJC Road Dept	214412250 - Equipment Operation	
Wheeler Machinery Company	126258	PS001556424	08/28/2023	08/30/2023	2,013.86	SJC Road Dept	214412250 - Equipment Operation	
Wheeler Machinery Company	126258	PS001557121	08/28/2023	08/30/2023	951.63	SJC Road Dept	214412250 - Equipment Operation	
Wheeler Machinery Company	126258	PS001557122	08/28/2023	08/30/2023	107.62	SJC Road Dept	214412250 - Equipment Operation	
Wheeler Machinery Company	126258	SS000448260	08/28/2023	08/30/2023	-5,000.00	SJC Road Dept	214412250 - Equipment Operation	
Wheeler Machinery Company	126258	SS000448261	08/28/2023	08/30/2023	-5,000.00	SJC Road Dept	214412250 - Equipment Operation	
					\$13,784.99			
					\$141,429.77			
Wheeler, Tyson	126136	TW08082023	08/16/2023	08/17/2023	1,762.50	Fair Worker	104620110 - Salaries and Wages	
					\$1,762.50			
Wilcox, Emmry	126127	EW08082023	08/15/2023	08/17/2023	1,000.00	Queen Award	104625240 - Office Expense	
					\$1,000.00			
Zion's Way Home Health & Hospice	126140	20230809105002	08/14/2023	08/17/2023	505.76	SJC Aging Services	104679615 - Contracts	
Zion's Way Home Health & Hospice	126140	20230809105002	08/14/2023	08/17/2023	280.00	SJC Aging Services	104679615 - Contracts	
Zion's Way Home Health & Hospice	126140	20230809105002	08/14/2023	08/17/2023	440.00	SJC Aging Services	104679615 - Contracts	
Zion's Way Home Health & Hospice	126140	20230809105002	08/14/2023	08/17/2023	520.00	SJC Aging Services	104679615 - Contracts	
Zion's Way Home Health & Hospice	126140	20230809105002	08/14/2023	08/17/2023	120.00	SJC Aging Services	104684615 - Contracts	
Zion's Way Home Health & Hospice	126140	20230809105002	08/14/2023	08/17/2023	160.00	SJC Aging Services	104679615 - Contracts	
					\$2,025.76			
					\$2,025.76			
					\$1,782,308.29			

San Juan County

117 So Main Street
 Monticello, UT 84535
 Ph: 435-587-3225



Purchase From
 Gardner Energy State Contracted
 2047 South painter Lane
 West Haven, Utah 84401
 Phone: 801.689.2618
 Attention To :

Deliver To
 Mack McDonald
 117 South Main
 Monticello, UT 84535
 Phone: 435-587-3225
 Attention To :

Purchase Order
 P. O. No#
 Date 9/3/2023
 Your Ref#
 Our Ref#
 Credit Terms Invoice

Product ID	Description	Quantity	Unit Price	Amount
	Flexmax 100-amp Charge Controller	1	\$19,070.00	\$19,070.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00

Sub Total	\$19,070.00
Tax	Exempt
Freight	
Invoice Total	\$19,070.00
Amount Paid	
Balance Due	\$19,070.00

Approved:

Department Head:	<u>Mack McDonald</u>
County Admin:	_____

Terms and Conditions:



Parts and/or Service Estimate

August 31, 2023
Cal Black Memorial Airport
UT-276, Halls Crossing
UT 84533

Any questions or concerns: Please contact:
Parker Jensen | Inside Sales Rep | Gardner Energy | (801) 834-9048
parkerj@gardner-energy.com | www.gardner-energy.com

Scope of Work:
Installation and Commissioning of Outback 100amp charge controllers

Quantity	Description	Price
6	FlexMax 100-amp Charge Controller	
	Labor	
		\$19,070

We propose hereby to furnish material and labor – complete in accordance with the above specifications.

TERMS:

- Work and Change Orders:** All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control.

***Estimates are valid for 30 days unless otherwise noted.**

Acceptance of Proposal - The above prices, specifications, and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined on the last pages of this estimate.

Date of Acceptance: _____ Signature: _____

Each person signing this Estimate warrants that he or she is duly authorized to do so and to bind the respective party.



2047 South Painter Lane
West Haven, Utah 84401
Gardner-Energy.com
801.689.2618

2. **PAYMENT TERMS:** Applicant agrees to pay for goods, services, and other items upon receipt of invoice. Payment is late if not received by GARDNER at 2047 S Painter Lane, West Haven Utah 84401 within thirty (30) days of invoice date. A late charge of two percent (2%) per month will be assessed on the past due balance until it is paid in full. Applicant is required to advise GARDNER, in writing, of any disputed invoices or statements within ten (10) days of receipt of the same. Failure to notify GARDNER in writing of any dispute within such time shall constitute an absolute waiver of all such disputes by Applicant.
3. **BUSINESS PURPOSE:** Applicant represents and warrants that all goods and services purchased, by Applicant from GARDNER are for personal, business, commercial or agricultural purposes.
4. **DEFAULT:** Payment shall be made when due. Failure to make a timely payment or otherwise comply with the terms of this agreement shall result in a default. In the event of a default, Applicant agrees to reimburse and pay GARDNER for all expenses, costs, collection agency costs, and attorney fees incurred or expended by GARDNER as a result, whether or not suit is commenced. Applicant agrees that the laws of the State of Utah shall govern all transactions and agreements between GARDNER and Applicant and any enforcement or lawsuit relating to said transactions and agreements shall be brought in the state or federal courts located in Salt Lake City, Utah. Applicant expressly waives sovereign immunity and all other venue rights and consents to the enforcement of this and any other agreement with GARDNER in Salt Lake County, Utah. If Applicant becomes insolvent, declares bankruptcy, or if Applicant breaches any term or condition herein, or breaches any other agreement between GARDNER and Applicant, or if for any reason GARDNER deems itself insecure, GARDNER may terminate the agreement.
5. **INDEMNITY:** Applicant shall indemnify and hold GARDNER harmless from any and all liability, claims, losses, damages or expenses, including without limitation attorney fees and costs, arising from Applicant's negligence, breach, or willful misconduct, resulting in the death or bodily injury of any person, or the damage or destruction of any property. Applicant agrees that in no event shall Applicant or any person claiming by, through or under Applicant, have the right to claim or recover consequential damages, including but not limited to, lost profits or loss of use, concerning goods, machinery, parts, tools or services sold, leased or delivered by GARDNER. GARDNER makes no warranties, either expressed or implied, as to any goods, machinery, parts, tools or services whatsoever, including, without limitation, the condition of the equipment, its merchantability, or its fitness for any particular purpose.
6. **GOVERNING DOCUMENTS:** These account Terms and Conditions constitute the entire agreement between GARDNER and Applicant and supersede any prior understandings or agreements between them with respect to the subject matter herein. Except as expressly stated herein, no party to this agreement shall be obligated to the other except as set forth herein. Notwithstanding anything the contrary in any purchase order or other documents(s) issued by Applicant, GARDNER rejects additional or different terms proposed by Applicant or any attempt by Applicant to vary the terms herein. Any additions or modifications to these terms shall not be binding on GARDNER, unless they are set forth in a written document executed by a General Manager of GARDNER.
7. **NON-WAIVER:** Nothing contained herein shall be construed as a waiver by GARDNER of any lien rights or any rights which it may now have, or hereafter acquire. No waiver or modification of any part of this agreement shall be valid unless expressed in writing and executed by Applicant and GARDNER.
8. **MISCELLANEOUS:** Any and all contracts, certificates, invoices and other writings signed on behalf of Applicant by any employee of Applicant shall be deemed to have been executed on behalf of Applicant with full authority.. Applicant acknowledges that by transmitting a facsimile copy, electronic copy or photocopy of this document to GARDNER, Applicant, and the Guarantor (if applicable) agree to be bound by the terms and conditions contained in this document to the same extent as if an original were transmitted to GARDNER. A \$30 service charge applies to each dishonored check, similar instrument, or electronic payment received by GARDNER. In case any one or more of the provisions contained herein shall, for any reason, be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or

*Estimates are valid for 30 days unless otherwise noted.

Acceptance of Proposal - The above prices, specifications, and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined on the last pages of this estimate.

Date of Acceptance: _____ Signature: _____

Each person signing this Estimate warrants that he or she is duly authorized to do so and to bind the respective party.



2047 South Painter Lane
West Haven, Utah 84401
Gardner-Energy.com
801.689.2618

Item 5.

unenforceability shall not affect any other provision hereof and this Agreement shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

***Estimates are valid for 30 days unless otherwise noted.**

Acceptance of Proposal - The above prices, specifications, and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined on the last pages of this estimate.

Date of Acceptance: _____ Signature: _____

Each person signing this Estimate warrants that he or she is duly authorized to do so and to bind the respective party.

SAN JUAN COUNTY
Basic Financial Statements
with
Independent Auditor's Report
Year Ended December 31, 2022



**SAN JUAN COUNTY
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YEAR ENDED DECEMBER 31, 2022**

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INDEPENDENT AUDITOR'S REPORT

County Commissioners
San Juan County
Monticello, Utah

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of San Juan County, Utah as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County'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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of San Juan County, as of December 31, 2022, 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*, 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 San Juan County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

We did not audit the financial statements of the San Juan Mental Health\Substance Abuse Special Service District and the San Juan Health Service District which are shown as discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion insofar as it relates to the amounts included for those component units, is based solely on the reports of such other auditors.

Responsibilities of Management for the Financial Statements

San Juan County's 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 San Juan County's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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 misstatements, 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 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment 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 San Juan County's internal control, Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about San Juan County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we have 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 indicated in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise San Juan County's basic financial statements. The combining and individual nonmajor fund financial statements, the statement on current taxes levied, collected, and treasurer's relief, and schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* 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 the statement on current taxes levied, collected, and treasurer's relief and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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, the statement on current taxes levied, collected, and treasurer's relief and the schedule of expenditures of federal awards 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 July 20, 2023, on our consideration of San Juan County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of San Juan County's 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 San Juan County's internal control over financial reporting and compliance.

Larson & Company, PC

Larson & Company, PC

Spanish Fork, Utah

July 20, 2023

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MANAGEMENT'S DISCUSSION & ANALYSIS

This discussion of San Juan County's financial performance provides an overview of the County's financial activities for the year ending December 31, 2022. This report is in conjunction with the County's financial statements.

The purpose of the County is to provide general services to its residents, which includes general government, public safety, public health, highways and public improvements, and economic development. Additional services provided to residents in the unincorporated areas include road maintenance and fire control.

Financial Highlights

- The assets of San Juan County exceeded its liabilities as of December 31, 2022 by \$110,341,201 (net position). Of this amount \$8,030,658 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net assets increased by \$2,704,414.
- At the close of the current year San Juan County governmental funds reported combined ending fund balances of \$37,151,585, an increase of \$1,138,625 in comparison with the prior year. Approximately 18 percent of this total amount, \$6,653,355, is available for spending at the government's discretion (assigned and unassigned fund balance).
- At the end of the current year, unassigned fund balance for the general fund was \$6,291,136, or approximately 40 percent of total general fund expenditures.
- San Juan County's total long-term debt as of December 31, 2022 was \$3,725,430, a decrease of \$952,327 from 2021.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to San Juan County's basic financial statements. The basic financial statements are comprised of three components:

1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements

The *government-wide financial statements* are designed to provide readers with a broad overview of San Juan County's finances, in a manner similar to a private-sector business. The *statement of net position* presents information on all San Juan County's assets and liabilities, 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 San Juan County is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. 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 flow. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of San Juan County 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. The governmental activities of San Juan County include general government, public safety, public health, highways and public improvements, parks and recreation, and conservation and economic development.

The government-wide financial statements include not only San Juan County itself (known as the primary government), but also four legally separate special service districts, one for transportation, one for health care, one for mental health services, and one for water and sewer services in Spanish Valley. Financial information for these component units are reported separately from the financial information presented for the primary government itself.

Refer to the table of contents for the location of the government-wide financial statements.

Fund Financial Statements. A fund is a group of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. This segregation is also used to ensure and demonstrate compliance with finance-related legal requirements. The County utilizes three types of funds; governmental funds, proprietary funds and fiduciary funds. Refer to the table of contents for the location of fund financial statements.

Governmental funds account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, these fund financial statements are prepared using modified accrual accounting methods which measure cash and other financial assets readily convertible to cash and their balances available for use at year-end. As a result, these statements provide a short-term perspective of the County's general government operations and the basic services provided and may assist in determining the availability of financial resources that could be used in the near future to finance the County's programs.

Reconciliation between the long-term perspective of the government-wide financial statements and the short-term perspective of the fund financial statements are provided as noted in the table of contents of this report.

The County has identified six of its governmental funds to be major governmental funds requiring separate reporting. The remaining governmental funds are non-major funds and are included in the combining statements as noted in the table of contents of this report.

Proprietary funds account for the same functions and utilize the same accounting methods reported as business-type activities in the government-wide financial statements. Full accrual accounting methods are used and provide both long and short-term financial information. The County uses enterprise funds, one type of proprietary fund, to account for its two business-type activities (EMS/Ambulance and Landfill).

Fiduciary funds account for resources held by the County for the benefit of other governmental entities within the County. The County has a fiduciary responsibility to ensure that these resources are used for their intended beneficiaries and purposes. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds cannot be used to finance County programs. The County's fiduciary responsibilities are reported separately in a statement of fiduciary net position. These statements are prepared using full accrual accounting methods similar to those used in preparing proprietary fund statements.

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 are part of the basic financial statements.

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

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information.

Government-Wide Financial Analysis

As was previously noted, increases or decreases in net position, when viewed over a period of time, may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. The County's total net position, assets in excess of liabilities, totaled \$110,341,201.

The largest segment of the County's net position (66 percent) reflect its investment in capital assets (e.g., land, buildings, vehicles, equipment and infrastructure), less any related outstanding debt used to acquire those assets. San Juan County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Although San Juan County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of San Juan County's net position (28 percent) represent resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* \$8,030,658 may be used to meet the government's ongoing obligations to citizens and creditors.

San Juan County's Net Position

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 49,671,066	\$ 40,631,709	\$2,338,611	\$1,841,061	\$ 52,009,677	\$ 42,472,770
Capital assets	73,729,065	74,808,001	1,015,926	1,158,988	74,744,991	75,966,989
Total assets	<u>123,400,131</u>	<u>115,439,710</u>	<u>3,354,537</u>	<u>3,000,049</u>	<u>126,754,668</u>	<u>118,439,759</u>
Other liabilities	1,225,683	1,560,364	20,466	8,021	1,246,149	1,568,385
Long-term liabilities outstanding	14,602,295	8,642,679	565,023	591,907	15,167,318	9,234,586
Total liabilities	<u>15,827,978</u>	<u>10,203,043</u>	<u>585,489</u>	<u>599,928</u>	<u>16,413,467</u>	<u>10,802,971</u>
Net position:						
Net investment in capital assets	69,935,584	70,158,001	1,066,697	1,030,987	71,002,281	71,188,988
Restricted	30,498,230	30,669,370	810,032	801,979	31,308,262	31,471,349
Unrestricted	<u>7,138,339</u>	<u>4,409,296</u>	<u>892,319</u>	<u>567,154</u>	<u>8,030,658</u>	<u>4,976,450</u>
Total net position	<u>\$ 107,572,153</u>	<u>\$ 105,236,667</u>	<u>\$ 2,769,048</u>	<u>\$ 2,400,120</u>	<u>\$ 110,341,201</u>	<u>\$ 107,636,787</u>

At the end of the current fiscal year, San Juan County is able to report positive balances in all three categories of net position, for the government as a whole, as well as for governmental activities. The business-type activities reported positive balances in two of the three categories of net position, net investment in capital assets and restricted.

Total net position of San Juan County increased by \$2,704,414 during 2022. Net position reported in connection with business-type activities increased \$368,928 and net position related to governmental activities increased by \$2,335,486.

Total revenues for San Juan County's governmental activities increased \$2,481,266 from 2021 to 2022 (\$22,989,334 to 25,470,600). Total expenses for governmental activities increased \$1,431,715 from 2021 to 2022 (\$21,098,974 to 22,530,689). The following schedule of changes in net position presents these changes.

San Juan County's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 3,513,835	\$ 3,921,584	\$ 899,385	1,223,835	\$ 4,413,220	\$ 5,145,419
Operating grants and contributions	7,137,551	8,364,371	-	213,244	7,137,551	8,577,615
Capital grants and contributions	3,231,921	263,370	-	-	3,231,921	263,370
General revenues:						
Taxes	8,275,044	7,506,430	-	-	8,275,044	7,506,430
Earnings on investments	469,258	114,073	23,736	5,460	492,994	119,533
Miscellaneous	820,051	729,123	-	-	820,051	729,123
Intergovernmental support	1,724,676	1,677,388	-	-	1,724,676	1,677,388
Gain (loss) on sale of assets	-	123,224	-	1,650	-	124,874
Other shared taxes	298,264	289,771	-	-	298,264	289,771
Total revenues	25,470,600	22,989,334	923,121	1,444,189	26,393,721	24,433,523
Expenses:						
General government	4,197,303	5,560,837	1,155,418	1,221,766	5,352,721	6,782,603
Public safety	4,852,810	4,348,783	-	-	4,852,810	4,348,783
Public health	2,518,088	2,220,387	-	-	2,518,088	2,220,387
Highways and public improvements	6,178,775	7,091,756	-	-	6,178,775	7,091,756
Parks, recreation, and public property	3,599,215	956,359	-	-	3,599,215	956,359
Community and economic development	1,184,498	920,852	-	-	1,184,498	920,852
Interest	-	-	3,200	3,950	3,200	3,950
Total expenses	22,530,689	21,098,974	1,158,618	1,225,716	23,689,307	22,324,690
Increase in net assets before transfers	2,939,911	1,890,360	(235,497)	218,473	2,704,414	2,108,833
Transfers	(604,425)	-	604,425	-	-	-
Increase (decrease) in net position	2,335,486	1,890,360	368,928	218,473	2,704,414	2,108,833
Net position - beginning	105,236,667	103,346,307	2,400,120	2,181,647	107,636,787	105,527,954
Net position - ending	\$ 107,572,153	\$ 105,236,667	\$ 2,769,048	\$ 2,400,120	\$ 110,341,201	\$ 107,636,787

Governmental Funds Financial Analysis

As was previously noted, the County's governmental funds provide a short-term perspective of the County's general government operations and the financial resources available in the near future to finance the County's programs. Differences between available financial resources and the short-term obligations of general government operations are reported as fund balances. Fund balances are designated as either reserved or unreserved. Reserved fund balances indicate amounts of the fund balance set aside for specific purposes or to meet specific requirements.

As of December 31, 2022, the County's governmental funds, which include the general fund, all special revenue funds, debt service funds and capital projects funds, report a combined fund balance of \$37,151,585. This combined balance represents an increase of \$1,138,625 from last year's ending fund balances.

The general fund is the main operating fund of the County. All governmental-type activities not accounted for in a special revenue fund, debt service fund, enterprise fund or capital project fund are accounted for in the general fund. Accounting for activities in funds other than the general fund may be required by state regulations or local ordinances; or, the County may simply desire to isolate the revenues and expenditures associated with a particular activity for matching purposes. The general fund balance increased \$1,211,886 to \$6,291,136 during the fiscal year ending December 31, 2022.

As was previously noted, the County maintains two enterprise funds (Emergency Medical Services and Landfill Operations) to account for its business-type activities. The separate enterprise fund statements provide the same information, with more detail, as the information provided for business-type activities in the government-wide financial statements. During the current year, the EMS fund realized a net gain of \$56,090 and the Landfill fund realized a net gain of \$312,838. Most revenues in these two funds result from charges for services.

General Fund Budgetary Highlights

The County amended their original budget to increase expenditures and transfers in.

Capital Assets and Debt Administration

San Juan County's investment in capital assets for its governmental and business type activities as of December 31, 2022 amounts to \$74,744,991 (net of accumulated depreciation). This investment in capital assets includes land, rights of way, buildings, improvements other than buildings, equipment and infrastructure, which includes roads and bridges. The total decrease in San Juan County's capital assets (net of depreciation) for the current year was \$1,221,998.

San Juan County's Capital Assets (net of depreciation)

	Government Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 1,632,316	\$ 1,632,316	\$ 25,000	\$ 25,000	\$ 1,657,316	\$ 1,657,316
Buildings and improvements	11,210,788	11,808,174	117,809	133,747	11,328,597	11,941,921
Machinery and equipment	948,787	1,067,901	873,117	1,000,241	1,821,904	2,068,142
Equipment	3,314,568	3,677,899	-	-	3,314,568	3,677,899
Infrastructure	55,881,009	55,881,009	-	-	55,881,009	55,881,009
Construction in Progress	741,597	740,702	-	-	741,597	740,702
Total	<u>\$73,729,065</u>	<u>\$74,808,001</u>	<u>\$ 1,015,926</u>	<u>\$ 1,158,988</u>	<u>\$74,744,991</u>	<u>\$75,966,989</u>

Major capital asset events during the current year included the following:

- Building and improvements decrease of \$613,324.
- Auto and truck decrease of \$246,238.
- Equipment decrease of \$363,331.
- Construction in progress increase of \$895.

The County has elected to use the modified approach to account for its infrastructure assets, such as roads and bridges. Information regarding infrastructure assets can be found in the required supplemental information following the notes to the financial statements.

San Juan County's Long-Term Debt

As presented in the following schedule, the total long-term debt of San Juan County on December 31, 2022 was \$3,725,430. This amount includes revenue bonds, capital leases, compensated absences, and the closure & post closure liability. This represents a decrease of \$952,327 over the previous year. The amount due on revenue bonds and capital leases decreased by \$887,519 during the year. This decrease is due to regular payments and the payoff of the Lease Revenue Series 2019 bond. The liability for accrued compensated absences increased by \$13,253. The liability for closure and post closure costs decreased by \$78,061.

San Juan County's Outstanding Debt

	Government Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenue Bonds	\$ 2,143,481	\$ 3,000,000	\$ 97,000	\$ 128,000	\$ 2,240,481	\$ 3,128,000
Closure & Post-Closure	-	-	116,597	194,658	116,597	194,658
Compensated Absences	<u>1,274,178</u>	<u>1,270,057</u>	<u>94,174</u>	<u>85,042</u>	<u>1,368,352</u>	<u>1,355,099</u>
Total	<u>\$ 3,417,659</u>	<u>\$ 4,270,057</u>	<u>\$ 307,771</u>	<u>\$ 407,700</u>	<u>\$ 3,725,430</u>	<u>\$ 4,677,757</u>

Additional information on San Juan County's long-term debt can be found in the notes to financial statements.

Economic Factors and Next Year's Budgets and Rates

The taxable value of property, on which the tax rate is applied, in San Juan County, changed from a total of \$943,157,284 in 2021 to a total of \$1,066,022,461 in 2022, an increase of \$122,865,177.

San Juan County's property tax rate decreased from a rate of 0.003443 in 2021 to 0.003036 in 2022.

All of these factors were considered in preparing San Juan County's budget for the 2022 year.

Requests for Information

This financial report is designed to provide a general overview of San Juan County’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the San Juan County Clerk-Auditor, 117 S. Main, P. O. Box 338, Monticello, Utah, 84535.

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BASIC FINANCIAL STATEMENTS

San Juan County
Statement of Net Position
December 31, 2022

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Totals	
ASSETS AND DEFERRED OUTFLOWS				
OF RESOURCES:				
ASSETS:				
Cash and investments	\$ 11,506,412	\$ 2,158,862	\$ 13,665,274	\$ 14,464,010
Restricted cash and investments	28,944,152	810,032	29,754,184	235,878
Receivables (net of allowance for doubtful accounts)				
Trade accounts	868,704	102,835	971,539	4,558,406
Other governmental units	1,660,938	-	1,660,938	297,852
Internal balances	997,338	(997,338)	-	-
Prepaid expenses	4,750	-	4,750	181,308
Inventory	1,549,328	-	1,549,328	615,114
Notes receivable	-	-	-	179,881
Capital Assets Not Being Depreciated:				
Land	1,632,316	25,000	1,657,316	670,950
Infrastructure	55,881,009	-	55,881,009	-
Construction in progress	741,597	-	741,597	-
Capital Assets (Net of Accumulated Deprecation):				
Buildings and improvements	11,210,788	117,809	11,328,597	24,991,506
Machinery and equipment	4,263,355	873,117	5,136,472	3,685,475
Net pension asset	2,315,070	147,771	2,462,841	397,585
Total Assets	121,575,757	3,238,088	124,813,845	50,277,965
Deferred outflows of resources - pensions	1,824,374	116,449	1,940,823	268,160
Total assets and deferred outflows of resources	\$ 123,400,131	\$ 3,354,537	\$ 126,754,668	\$ 50,546,125
LIABILITIES AND DEFERRED INFLOWS				
OF RESOURCES:				
LIABILITIES:				
Accounts payable	900,835	20,466	921,301	492,156
Accrued liabilities	324,848	-	324,848	985,435
Accrued interest	-	-	-	56,591
Noncurrent Liabilities:				
Compensated absences	1,274,178	94,174	1,368,352	552,910
Closure and post closure costs payable	-	116,597	116,597	-
Unearned revenue	-	-	-	-
LTD Due within one year	86,000	31,000	117,000	446,812
LTD Due in more than one year	2,057,481	66,000	2,123,481	11,834,877
Net pension liability	-	-	-	-
Total Liabilities	4,643,342	328,237	4,971,579	14,368,781
DEFERRED INFLOWS				
Deferred inflows of resources - grants	7,154,354	-	7,154,354	
Deferred inflows of resources - pensions	4,030,282	257,252	4,287,534	556,768
Total Deferred Inflows	11,184,636	257,252	11,441,888	556,768
Total liabilities and deferred inflows of resources	15,827,978	585,489	16,413,467	14,925,549
NET POSITION				
Net investment in capital assets	69,935,584	1,066,697	71,002,281	18,252,794
Restricted for:				
Inventory	1,554,078	-	1,554,078	-
Roads	21,383,494	-	21,383,494	-
Capital outlay and debt services	46,948	-	46,948	1,619,376
Landfill closure costs	-	810,032	810,032	-
Emergency	7,513,710	-	7,513,710	-
Medicaid	-	-	-	211,965
Unrestricted	7,138,339	892,319	8,030,658	15,536,441
Total net position	\$ 107,572,153	\$ 2,769,048	\$ 110,341,201	\$ 35,620,576

San Juan County
Statement of Activities
For the Year Ended December 31, 2022

Function/Programs	Net (Expense) Revenue and Changes in Net Position						Component Units
	Program Revenues			Primary Government			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
Primary Government:							
Governmental activities:							
General government	\$ 4,197,303	\$ 273,627	\$ -	\$ -	\$ (3,923,676)	\$ -	\$ (3,923,676)
Public safety	4,852,810	665,704	251,564	-	(3,935,542)	-	(3,935,542)
Public health	2,518,088	-	770,728	-	(1,747,360)	-	(1,747,360)
Highways and public improvements	6,178,775	69,210	5,243,144	3,231,921	2,365,500	-	2,365,500
Parks, recreation, and public property	3,599,215	2,498,326	-	-	(1,100,889)	-	(1,100,889)
Community and economic development	1,184,498	6,968	872,115	-	(305,415)	-	(305,415)
Total Governmental Activities	22,530,689	3,513,835	7,137,551	3,231,921	(8,647,382)	-	(8,647,382)
Business-type activities:							
Emergency medical services	823,641	275,155	-	-	(548,486)	-	(548,486)
Landfill	334,977	624,230	-	-	289,253	-	289,253
Total Business-type Activities	1,158,618	899,385	-	-	(259,233)	-	(259,233)
Total Primary Government	\$ 23,689,307	\$ 4,413,220	\$ 7,137,551	\$ 3,231,921	(8,647,382)	(259,233)	(8,906,615)
Component Units:							
Transportation Special Service District	\$ 673,260	\$ -	\$ 1,054,319	\$ -	-	-	381,059
San Juan Health Care Service District	21,881,970	19,300,866	2,101,407	-	-	-	(479,697)
San Juan Mental Health/Substance Abuse Special Service District	3,239,319	2,018,534	1,752,392	-	-	-	531,607
San Juan Spanish Valley Special Service District	736,783	357,353	-	75,300	-	-	(304,130)
Total Component Units	\$ 26,531,332	\$ 21,676,753	\$ 4,908,118	\$ 75,300	-	-	128,839
General Revenues:							
Taxes	8,275,044	-	-	-	8,275,044	-	-
Earnings on investments	469,258	23,736	-	-	492,994	-	241,342
Miscellaneous	820,051	-	-	-	820,051	-	555,574
Payment in lieu of tax	1,724,676	-	-	-	1,724,676	-	-
Other shared taxes	298,264	-	-	-	298,264	-	-
Transfers in(out)	(604,425)	-	604,425	-	-	-	-
Total General Revenues	10,982,868	628,161	604,425	-	11,611,029	-	796,916
Change in Net Position	2,335,486	368,928	-	-	2,704,414	-	925,755
Net Position - Beginning	105,236,667	2,400,120	-	-	107,636,787	-	34,694,821
Net Position - Ending	\$107,572,153	\$ 2,769,048	-	-	\$110,341,201	-	\$ 35,620,576

San Juan County
Balance Sheet – Governmental Funds
December 31, 2022

Item 6.

	Special Revenue				Total Governmental Funds
	Funds				
	General Fund	Class "B" Roads Fund	General Tax Stability Trust Fund	Other Governmental Funds	
ASSETS					
Cash and investments	\$ 11,512,601	\$ 16,457,150	\$ 7,513,710	\$ 4,967,103	\$ 40,450,564
Accounts receivable	537,886,000	-	-	330,818,000	868,704,000
Other governmental unit receivables	997,656	663,247	-	35	1,660,938
Due from other funds	1,490,791	-	-	-	1,490,791
Prepays	-	-	-	4,750	4,750
Inventory	-	1,549,328	-	-	1,549,328
Total Assets	<u>\$ 14,538,934</u>	<u>\$ 18,669,725</u>	<u>\$ 7,513,710</u>	<u>\$ 5,302,706</u>	<u>\$ 46,025,075</u>
LIABILITIES DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Liabilities:					
Accounts payable	\$ 768,596	\$ 122,314	\$ -	\$ 9,925	\$ 900,835
Accrued liabilities	324,848	-	-	-	324,848
Due to other funds	-	-	-	493,453	493,453
Total Liabilities	<u>1,093,444</u>	<u>122,314</u>	<u>-</u>	<u>503,378</u>	<u>1,719,136</u>
Deferred Inflows of resources:					
Deferred Inflows - Grants	<u>7,154,354</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,154,354</u>
Total Liabilities	<u>7,154,354</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,154,354</u>
Fund balances:					
Nonspendable:					
Inventory and prepaids	-	1,549,328	-	4,750	1,554,078
Restricted For:					
Road	-	16,998,083	-	4,385,411	21,383,494
Capital outlay	-	-	-	46,948	46,948
Emergency	-	-	7,513,710	-	7,513,710
Assigned	-	-	-	362,219	362,219
Unassigned	<u>6,291,136</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,291,136</u>
Total fund balance	<u>6,291,136</u>	<u>18,547,411</u>	<u>7,513,710</u>	<u>4,799,328</u>	<u>37,151,585</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 14,538,934</u>	<u>\$ 18,669,725</u>	<u>\$ 7,513,710</u>	<u>\$ 5,302,706</u>	<u>\$ 46,025,075</u>

San Juan County
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2022

Total fund balances - governmental fund types:	<u>\$ 37,151,585</u>
Amount reported in the governmental activities on the statement of net position are different because:	
Capital Assets (net) used in the governmental activities are not financial resources and, therefore, are not reported in the funds.	73,729,065
Net pension assets and liabilities are not financial resources and, therefore, are not reported in the funds.	2,315,070
Deferred outflows and inflows of resources, are an addition or consumption of net position that applies to future periods, is not shown in the fund statements.	(2,205,908)
Long-term liabilities, including bonds payable and compensated absences are not due and payable in the current period and therefore are not reported in the funds.	<u>(3,417,659)</u>
Net position of governmental activities	<u><u>\$ 107,572,153</u></u>

San Juan County
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2022

	General Fund	Special Revenue Funds			Total Governmental Funds
		Class "B" Roads Fund	General Tax Stability Trust Fund	Other Governmental Funds	
REVENUES					
Taxes	\$ 7,055,464	\$ 511,127	\$ -	\$ 708,453	\$ 8,275,044
Licenses and permits	237,776	-	-	-	237,776
Intergovernmental revenues	6,883,692	4,216,371	-	1,063,295	12,163,358
Charges for services	2,498,326	212,436	-	65,865	2,776,627
Fines and forfeitures	430,221	-	-	-	430,221
Investment income	111,390	195,918	108,657	46,696	462,661
Fair value change in investments	-	600,000	-	-	600,000
Miscellaneous	298,265	11,643	-	215,005	524,913
Total Revenues	17,515,134	5,747,495	108,657	2,099,314	25,470,600
EXPENDITURES					
Current:					
General government	5,018,089	-	-	261,060	5,279,149
Public safety	5,154,064	-	-	-	5,154,064
Public health	1,087,250	-	-	1,276,271	2,363,521
Highways and public improvements		5,980,753	-	22,460,000	6,003,213
Parks, recreation, and public property	3,133,178	-	-	433,451	3,566,629
Community and economic development	1,184,498	-	-	-	1,184,498
Capital outlay	102,804	47,606	-	-	150,410
Total Expenditures	15,679,883	6,028,359	-	1,993,242	23,701,484
Excess Revenues Over (Under) Expenditures	1,835,251	(280,864)	108,657	106,072	1,769,116
Other financing sources (uses)					
Contributions other government entities from (to)	21,113	-	-	(47,179)	(26,066)
Transfers in	168,000	-	-	223,778	391,778
Transfers out	(812,478)	(78,000.00)	(90,000)	(15,725)	(996,203)
Total Other Financing Sources and Uses	(623,365)	(78,000)	(90,000)	160,874	(630,491)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,211,886	(358,864)	18,657	266,946	1,138,625
Fund Balances - Beginning	5,079,250	18,906,275	7,495,053	4,532,382	36,012,960
Fund Balances - Ending	\$ 6,291,136	\$ 18,547,411	\$ 7,513,710	\$ 4,799,328	\$ 37,151,585

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Notes to the Financial Statements are an integral part of this statement

San Juan County**Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities**

For the Year Ended December 31, 2022

Net changes in fund balances - total governmental funds	<u>\$ 1,138,625</u>
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.	(1,078,936)
In the statement of activities, certain operating expenses, such as compensated absences, are measured by the amounts earned during the year. In the governmental fund, however, expenditures for these items are measured by the amount of financial resources used. This amount represents the difference between the amount earned versus the amount used.	(4,121)
The Statement of Activities shows pension benefits and pension expenses from the change in post employment benefits plans that are not shown in the fund statements.	1,423,399
Repayment of bond principal is reported as an expenditure in governmental funds and, thus has the effect of reducing fund balance because current financial resources have been used. In the government-wide statements bond payment reduce the long-term debt on the statement of net position and does not effect the statement of activities.	<u>856,519</u>
Change in net position of governmental activities	<u>\$ 2,335,486</u>

San Juan County
Statement of Net Position – Proprietary Funds
December 31, 2022

	Business-Type Activities - Enterprise Funds		
	EMS	Landfill	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:			
Current Assets:			
Cash and cash equivalents	\$ -	\$ 2,158,862	\$ 2,158,862
Accounts receivable	410,060	320.00	410,380
Allowance for doubtful accounts	(307,545)	-	(307,545)
Restricted cash and cash equivalents	-	810,032	810,032
Total Current Assets	<u>102,515</u>	<u>2,969,214</u>	<u>3,071,729</u>
Non-Current Assets			
Land	25,000	-	25,000
Buildings, net	103,318	14,491	117,809
Machinery & equipment, net	678,916	194,201	873,117
Net pension asset	98,514	49,257	147,771
Total Noncurrent Assets	<u>905,748</u>	<u>257,949</u>	<u>1,163,697</u>
Total Assets	<u>1,008,263</u>	<u>3,227,163</u>	<u>4,235,426</u>
Deferred outflows or resources - pensions	77,633	38,816	116,449
Total assets and deferred outflows of resources:	<u>\$ 1,085,896</u>	<u>\$ 3,265,979</u>	<u>\$ 4,351,875</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:			
Current Liabilities:			
Accounts payable	\$ 8,081	\$ 12,385	\$ 20,466
Due to other funds	997,338	-	997,338
Accrued compensated absences	58,827	35,347	94,174
Current portion of long-term debt	-	32,000	32,000
Total Current Liabilities	<u>1,064,246</u>	<u>79,732</u>	<u>1,143,978</u>
Noncurrent Liabilities:			
Closure and post closure costs	-	116,597	116,597
Bonds payable	-	65,000	65,000
Total Noncurrent Liabilities	<u>-</u>	<u>181,597</u>	<u>181,597</u>
Total Liabilities	<u>1,064,246</u>	<u>261,329</u>	<u>1,325,575</u>
Deferred inflows or resources - pensions	171,501	85,751	257,252
Total liabilities and deferred inflows of resources:	<u>1,235,747</u>	<u>347,080</u>	<u>1,582,827</u>
NET POSITION			
Net Investment in Capital Assets	905,748	160,949	1,066,697
Retained Earnings:			
Restricted for:			
Landfill closure costs	-	810,032	810,032
Emergency medical service	-	-	-
Unreserved	(1,055,599)	1,947,918	892,319
Total Net Position	<u>\$ (149,851)</u>	<u>\$ 2,918,899</u>	<u>\$ 2,769,048</u>

San Juan County
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2022

	Business-Type Activities - Enterprise Funds		
	EMS	Landfill	Total
Operating Revenues:			
Charges for sales and services	\$ 275,155	\$ 624,230	\$ 899,385
Total Operating Revenues	<u>275,155</u>	<u>624,230</u>	<u>899,385</u>
Operating Expenses:			
Salaries and benefits	668,476	252,611	921,087
Purchased services	80,197	7,989	88,186
General and administrative	36,016	(63,510)	(27,494)
Materials and supplies	(70,972)	101,549	30,577
Depreciation	109,924	33,138	143,062
Total operating expenses	<u>823,641</u>	<u>331,777</u>	<u>1,155,418</u>
Operating Income	<u>(548,486)</u>	<u>292,453</u>	<u>(256,033)</u>
Nonoperating Revenues (Expenses):			
Interest revenue	151	23,585	23,736
Interest expense	-	(3,200)	(3,200)
Transfers in (out)	604,425	-	604,425
Total Nonoperating Revenues (Expenses)	<u>604,576</u>	<u>20,385</u>	<u>624,961</u>
Net Income (Loss)	<u>56,090</u>	<u>312,838</u>	<u>368,928</u>
Change in net position	56,090	312,838	368,928
Total net position - beginning	(205,941)	2,606,061	2,400,120
Total net position - ending	<u>\$ (149,851)</u>	<u>\$ 2,918,899</u>	<u>\$ 2,769,048</u>

San Juan County
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022

	Business-Type Activities - Enterprise Funds		
	EMS	Landfill	Total
Cash Flows From Operating Activities			
Receipts from customers and users	\$ 271,518	\$ 623,910	\$ 895,428
Payments to suppliers	(41,208)	(115,677)	(156,885)
Payments to employees	(727,013)	(275,797)	(1,002,810)
Net cash provided (used) by operating activities	<u>(496,703)</u>	<u>232,436</u>	<u>(264,267)</u>
Cash Flows From Capital and Related Financing Activities			
Change in due to/due from other funds	(113,496)	289,821	176,325
Principal paid on capital debt	-	(31,000)	(31,000)
Interest paid on capital debt	-	(3,201)	(3,201)
Net cash provided (used) by capital and related financing activities	<u>(113,496)</u>	<u>255,620</u>	<u>142,124</u>
Cash Flows From Investing Activities			
Interest and dividends received	151	23,585	23,736
Transfers in (out)	604,425	-	604,425
Net cash provided (used) by investing activities	<u>604,576</u>	<u>23,585</u>	<u>628,161</u>
Net increase (decrease) in cash and cash equivalents	(5,623)	511,641	506,018
Cash and cash equivalents, July 1	5,623	2,457,253	2,462,876
Cash and cash equivalents, June 30	<u>\$ -</u>	<u>\$ 2,968,894</u>	<u>\$ 2,968,894</u>
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income	\$ (548,486)	\$ 292,453	\$ (256,033)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	109,924	33,138	143,062
Change in pension obligations	(60,570)	(30,285)	(90,855)
(Increase) decrease in accounts receivable	(3,637)	(320)	(3,957)
Increase (decrease) in accrued liabilities	6,066	(62,550)	(56,484)
Total adjustments	<u>51,783</u>	<u>(60,017)</u>	<u>(8,234)</u>
Net cash provided (used) by operating activities	<u>\$ (496,703)</u>	<u>\$ 232,436</u>	<u>\$ (264,267)</u>

San Juan County
Combining Statement of Net Position
Discretely Presented Component Units
December 31, 2022

	San Juan County Transportation Special Service District (unaudited)	San Juan Health Services District	San Juan Mental Health/ Substance Abuse Special Service Dist.	San Juan Spanish Valley Special Service District	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS:					
Cash and investments					
Unrestricted	\$ 3,178,376	\$ 9,077,546	\$ 1,686,049	\$ 520,464	\$ 14,462,435
Restricted	-	211,965	23,913	-	235,878
Investment, at cost	-	-	1,575	-	1,575
Accounts receivable (net after allowance)	-	4,498,630	9,098	50,678	4,558,406
Due from other governments	-	51,762	246,090	-	297,852
Inventory	-	615,114	-	-	615,114
Prepaid expenses	-	148,327	32,981	-	181,308
Note receivable	-	179,881	-	-	179,881
Capital assets					
Land	-	544,950	126,000	-	670,950
Buildings, net	-	10,323,927	2,361,145	-	12,685,072
Improvements, net	-	52,763	28,484	12,225,187	12,306,434
Equipment, net	-	3,575,581	109,894	-	3,685,475
Net Pension Asset	-	-	397,585	-	397,585
Total Assets	<u>3,178,376</u>	<u>29,280,446</u>	<u>5,022,814</u>	<u>12,796,329</u>	<u>50,277,965</u>
Deferred outflows of resources - pensions					
Total Assets and Deferred Outflows of Resources	<u>\$ 3,178,376</u>	<u>\$ 29,280,446</u>	<u>\$ 5,290,974</u>	<u>\$ 12,796,329</u>	<u>\$ 50,546,125</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES					
LIABILITIES:					
Accounts payable	\$ -	\$ 278,318	\$ 110,328	\$ 103,510	\$ 492,156
Accrued liabilities	-	894,706	90,729	-	985,435
Accrued interest payable	-	49,786	6,805	-	56,591
Compensated absences	-	487,886	65,024	-	552,910
Noncurrent liabilities					
Due within one year					
Bonds payable	173,000	94,972	25,340	153,500	446,812
Due in more than one year					
Bonds payable	1,099,000	5,630,870	777,861	4,327,146	11,834,877
Net Pension Liability	-	-	-	-	-
Total Liabilities	<u>1,272,000</u>	<u>7,436,538</u>	<u>1,076,087</u>	<u>4,584,156</u>	<u>14,368,781</u>
Deferred inflows of resources - pensions					
Total Liabilities and Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>556,768</u>	<u>-</u>	<u>556,768</u>
NET POSITION					
Net investment in capital assets	-	8,789,441	1,822,322	7,641,031	18,252,794
Restricted for debt service and capital outlay	788,476	-	830,900	-	1,619,376
Reserved for medicaid	-	211,965	-	-	211,965
Unrestricted/Unassigned	1,117,900	12,842,502	1,004,897	571,142	15,536,441
Total Net Position	<u>\$ 1,906,376</u>	<u>\$ 21,843,908</u>	<u>\$ 3,658,119</u>	<u>\$ 8,212,173</u>	<u>\$ 35,620,576</u>

San Juan County
Combining Statement of Activities
Discretely Presented Component Units
For the Year Ended December 31, 2022

Function/Programs Component Units:	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Transportation Special Service District (unaudited)	\$ 673,260	\$ 1,054,319	\$ -	\$ 381,059
San Juan Health Care Service District	21,881,970	2,101,407	-	(479,697)
San Juan Mental Health/Substance Abuse Special Service District	3,239,319	1,752,392	-	531,607
San Juan Spanish Valley Special Service District	736,783	-	75,300	(304,130)
Total Component Units	<u>\$ 26,531,332</u>	<u>\$ 4,908,118</u>	<u>\$ 75,300</u>	<u>128,839</u>
	General Revenues:			
		Earnings on investments		241,342
		Impact fees		126,923
		Miscellaneous		428,651
		Total General Revenues		796,916
		Change in Net Position		925,755
		Net Position - Beginning		34,694,821
		Net Position - Ending		<u>\$ 35,620,576</u>

Notes to the Financial Statements are an integral part of this statement

San Juan County
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2022

	<u>Custodial Fund</u>
	Treasurer's Tax
	Collection Agency
	<u>Trust Fund</u>
ASSETS	
Cash and investments	\$ 5,846,769
Total Assets	<u>\$ 5,846,769</u>
LIABILITIES	
Due to taxing units	\$ 5,846,769
Total Liabilities	<u>\$ 5,846,769</u>

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NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County complies with generally accepted accounting principles (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this Note.

1.A. FINANCIAL REPORTING ENTITY

San Juan County is a political subdivision of the State of Utah governed by an elected board with three County Commissioners. These financial statements present all fund types and account groups of the County and its component units.

The County has considered all potential component units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining whether certain organizations should be reported as component units based on the nature and significance of their relationship with the primary government. According to the most recent guidance under GASB, a legally separate, tax-exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents. (2) The primary government, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization. (3) The economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government.

As required by generally accepted accounting principles, these financial statements present San Juan County (the primary government) and its component units. The component units are included in the County's reporting entity because of the significance of their operational or financial relationships with the County. Discretely presented component units are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County.

The County's financial reporting entity comprises the following:

Primary Government: San Juan County

Discretely Presented Component Units:

- San Juan County Transportation District – This District's governing body consists of a five member board, appointed by the San Juan County Board of commissioners. The purpose of the District is to construct, repair and maintain certain roads within its boundaries. The District's financial statements were not audited, however, we have performed limited procedures on balances reported by the District. Following the requirements of the Utah State Auditor the District submitted a financial survey to the Utah State Auditor's Office. A copy of the report can be obtained at the San Juan County Auditor's office in Monticello, Utah, or on the Utah State Auditors website.
- San Juan Health Services District – This District's governing body consists of a six member board appointed by the San Juan County Board of Commissioners. The District operates a hospital and a birthing center in various San Juan County communities. The District was audited by other independent auditors and their report dated June 02, 2023 has been previously issued under separate cover. A copy of the report can be

obtained at the San Juan County Auditor’s office in Monticello, Utah, or on the Utah State Auditors website.

- San Juan Mental Health/Substance Abuse Special District (Proprietary Fund Type) – This District’s governing body consists of a five member board appointed by the San Juan County Board of Commissioners. The District was audited by other independent auditors, and their report, dated June 10, 2023 has been previously issued under separate cover. A copy of the report can be obtained at the San Juan County Auditor’s office in Monticello Utah, or on the Utah State Auditors website.
- San Juan Spanish Valley Special Service District – This District’s governing body consists of a five member board appointed by the San Juan County Board of Commissioners. The District’s financial statements were audited and the report dated March 30, 2023 has been previously issued under a separate cover. A copy of the report can be obtained at the San Juan County Auditor’s office in Monticello Utah, or on the Utah State Auditors website.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria described above but do not meet the criteria for blending.

1.B. BASIS OF PRESENTATION

Government-wide Financial Statements:

The government-wide statements include the Statement of Net Position and Statement of Activities, which display information about the primary government (the County) and its component units. They include all funds of the reporting entity except for fiduciary funds. Eliminations have been made to minimize the double-accounting of internal activities. These statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The Statement of Activities presents a comparison between direct expenses and program revenue for the different business-type activities of the County and for each function of the County’s governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the Statement of Activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements:

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditure/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below:

Governmental Funds

General Fund

The General Fund is the primary operating fund of the County and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Fund

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes.

Capital Project Fund

The Capital Project Fund is used to account for resources restricted for the acquisition or construction of specific capital projects or items. The reporting entity includes only one Capital Project Fund and it is used to account for the acquisition of capital assets with transfers made from the General Fund.

Proprietary Funds

Enterprise Fund

Enterprise funds account for operations that are financed and operated in a manner similar to private business where the intent of the governing body is that costs of providing services to the public on a continued basis be financed or recovered through user charges. San Juan County maintains two enterprise funds, the Solid Waste Fund (Landfill) and the Emergency Medical Fund.

Fiduciary Funds (Not included in government-wide statements)

Agency Fund

Trust and agency funds account for assets held by the County in a trustee capacity. Nonexpendable trust funds are accounted for in essentially the same manner as enterprise funds. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds account for assets the County holds on behalf of others.

Major and Non-major Funds

The funds are further classified as major or non-major as follows:

Major	Non-Major
General Fund	Library Fund
Class B Road Fund	Health Fund
Sanitary Landfill	Tort Liability Fund
Emergency Medical Services (EMS) Fund	Building Grounds Equipment Fund
Tax Stability Trust Fund	Road Capital Improvement Fund
	Municipal Building Fund

1.C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-like activities are presented using the economic resources measurement focus as defined in item b. below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

- a. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary fund utilizes an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or non-current) associated with their activities are reported. Proprietary fund equity is classified as net position.
- c. Agency funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-like activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds and agency funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available, means collectible within the current period or within sixty days after year-end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

1.D. ASSETS, LIABILITIES, AND EQUITY

Cash and Investments

For the purpose of the Statement of Net Position, “cash, including time deposits” includes all demand, savings accounts, and certificates of deposits of the County. For the purpose of the proprietary fund Statement of Cash Flows, “cash and cash equivalents” include all demand and savings accounts, and certificates of deposit or short-

term investments with an original maturity of three months or less. Investments of the promissory note trustee accounts are not considered cash equivalents.

The County categorizes the fair value measurements of its investments based on the hierarchy established by general accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant other unobservable inputs. The County does not have any investments that are measured using Level 2 or 3 inputs. Additional cash and investment disclosures are presented in Notes 2.B. and 3.A.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balances for the governmental activities include sales and use taxes, franchise taxes, and grants. Business-type activities report emergency services and landfill charges and interest earnings as their major receivables.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as sales tax, franchise tax, and grants and other similar intergovernmental revenues since they are usually both measurable and available. Non-exchange transactions collectible but not available are deferred in the fund financial statements in accordance with modified accrual, but not deferred in the government-wide financial statements in accordance with the accrual basis. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available. Proprietary fund material receivables consist of all revenues earned at year-end and not yet received. Emergency services and landfill accounts receivable and interest earnings compose the majority of proprietary fund receivables.

Inventories and prepaid items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

Capital Assets

The accounting treatment over property, plant, and equipment (fixed assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated fixed assets that are recorded at their estimated fair value at the date of donation.

Prior to January 1, 2003, governmental funds' infrastructure assets were not capitalized. These assets have been valued at estimated historical cost.

San Juan County
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Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Buildings and Improvements	15-40 years	15-40 years
Machinery and Equipment	5-20 years	5-20 years
Vehicles	5-10 years	5-10 years

Fund Financial Statements

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

Restricted Assets

Restricted assets include cash and investments of the proprietary fund that are legally restricted as to their use.

Long-term Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term debt consists primarily of notes payable and accrued compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary fund is the same in the fund statements as it is in the government-wide statements.

Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. The County accrues the cost for accumulated vacation days. The total compensated absence liability is reported on the government-wide financial statements. Proprietary funds report the total compensated liability in each individual fund at the fund reporting level. Governmental funds report the compensated absence liability at the fund reporting level only when due.

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.

In addition to the 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.

Equity Classifications

Government-wide Statements

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets—Consists of 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.
- b. Restricted net position—Consists of net assets 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.
- c. Unrestricted net position—All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

Fund Statements

In the fund financial statements governmental fund equity is classified as fund balance. Fund balance is further classified as Non-spendable, Restricted, Committed, Assigned, or Unassigned. Proprietary funds report fund balance using the same method as the Government-wide Statements. See Note 3.I. for additional disclosures.

- a. Non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.
- b. Restricted fund balance classification includes those funds restricted by enabling legislation. Also reported if (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through provisions or enabling legislation.
- c. Committed fund balance classification includes those funds that can only be used for specific purposes pursuant to constraints imposed by resolution of the County Commission.
- d. Assigned fund balance classification includes amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed. Also includes all remaining amounts that are reported in governmental funds, other than the General Fund, that are intended to be used for specific purposes.
- e. Unassigned fund balance classification is the residual classification for 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.

1.E. REVENUES, EXPENDITURES, AND EXPENSES

The modified accrual basis of accounting is followed by the governmental funds, expendable trust funds, and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, which is defined as when the revenues are both measurable (when the amount of the transaction can be determined) and available (if collectible within the current period or soon enough thereafter to pay liabilities of the current period).

Property taxes, sales taxes, fines and forfeitures, interest income, and various intergovernmental revenues comprise the significant revenues susceptible to accrual. Accrued sales taxes relate solely to amounts held by agents for the County to be remitted within sixty days. Other accrued revenues represent measurable amounts related to current or prior periods that will be received within sixty days. Grant revenues already received may be deferred to the extent the earnings process is considered incomplete. Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Expenditures, other than principal and interest on long-term debt and employee annual leave, are recorded when the related fund liability is incurred.

Property Tax Calendar:

- January 1 Lien Date – All property appraised based on situs and status as of this date (real and personal)
- March 1 Calendar year taxing entities must inform the County of the date, time and place of the budget hearing for the next fiscal year for inclusion with tax notice.
- June 22 County Auditor to prepare and mail Notice of Valuation and Tax Changes to all real property owners, including centrally assessed property owners or in the event that Notices of Valuation and Tax Changes are not required, the County auditor is to compute taxes and the county treasurer is to mail tax notices.
- July 22 County Auditor to prepare and mail Notice of Valuation and Tax Changes to all real property owners, including centrally assessed property owners or in the event that Notices of Valuation and Tax Changes are not required, the County auditor is to compute taxes and the county treasurer is to mail tax notices.
- September 1 State Tax Commission approves tax rate
- November 1 County Auditor is to deliver the equalized assessment roll to the County Treasurer with affidavit.
- November 1 County Auditor to charge the County Treasurer to account for all taxes levied
- November 1 County Treasurer to mail tax notices. Tax notices for calendar year entities include notice of budget hearings.
- November 30 Taxes on real property become delinquent.

The accrual basis of accounting is utilized by the proprietary funds and non-expendable-trust funds. The measurement focus of these funds emphasizes the determination of net income. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Agency funds are custodial in nature and do not measure results of operations or have a measurement focus.

Operating Revenues and Expenses

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, non-capital financing, or investing activities.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

- Governmental Funds—By Character: Current (further classified by function)
- Proprietary Fund—By Operating and Non-operating

In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to use of economic resources.

Interfund Transfers

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

1.F. PENSIONS

For purposes of measuring the net pension asset, net pension liability, deferred outflows of resources, deferred inflows of resources, and pension/benefit expense related to pensions, information about the fiduciary net position of the Utah Retirement System 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.

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

By its nature as a local government unit, the County and its component units are subject to various federal, state, and local laws and contractual regulations. An analysis of the County's compliance with significant laws and regulations and demonstration of its stewardship over County resources follows.

2.A. FUND ACCOUNTING REQUIREMENTS

The County complies with all state and local laws and regulations requiring the use of separate funds. The legally required funds used by the County include the following:

<u>Fund</u>	<u>Required By</u>
General Fund	State Law

2.B. DEPOSITS AND INVESTMENTS LAWS AND REGULATIONS

San Juan County'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. All short-term cash surpluses are maintained in either cash or investments and allocated to each fund based on month-end deposit and investment balances.

The County follows the requirements of the Utah Money Management Act (Utah Code Annotated 1953, Section 51, Chapter 7) in handling its depository and temporary investment transactions. This law requires the depositing of County funds in a "qualified depository." A "qualified depository" is defined as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

The Utah Money Management Act also defines the types of securities allowed as appropriate temporary investments for the County and the conditions for making investment transactions. Investment transactions are to be conducted through qualified depositories or primary reporting dealers.

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

The Utah Public Treasurers’ Investment Fund (UPTIF) is an external deposit and investment pool wherein governmental entities are able to pool the monies from several entities to improve investment efficiency and yield. UPTIF is not registered with the SEC as an investment company. The UPTIF is authorized and regulated by the Utah Money Management Act. The Act establishes the Money Management Council, which oversees the activities of the State Treasurer and the UPTIF and details the types of investments that are authorized. UPTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses, net of administration fees, of the UPTIF are allocated to participants on the ratio of the participant’s average daily balance. The fair value of the UPTIF investment pool is approximately equal to the value of pool shares.

Certain assets are restricted by provisions of the revenue bond resolutions. The resolutions also describe how these restricted assets may be deposited and invested. Restricted cash may only be deposited in state or national banks meeting certain minimum net worth requirements or invested in securities representing direct obligations of or obligations guaranteed by the U.S. government, agencies of the U.S. government, any state within the territorial United States of America, repurchase agreements or interest bearing time deposits with state or national banks meeting certain minimum net worth requirements, or certain other investments.

2.C. REVENUE RESTRICTIONS

The County has various restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources include:

<u>Revenue Source</u>	<u>Legal Restrictions of Use</u>
Sales Tax	See Note 1.E.
Landfill & E911	Debt Service and Utility Operations
Grants	Grant Program Expenditures
B Road Funds	Eligible B Roads

For the year ended December 31, 2022, the County complied, in all material respects, with these revenue restrictions.

2.D. DEBT RESTRICTIONS AND COVENANTS

General Obligation Debt

No debt in excess of total revenue for the current year shall be created by any county unless the proposition to create such debt shall have been submitted to a vote of qualified electors. Counties shall not contract for debt to an amount exceeding four percent of the fair market value of taxable property in their jurisdictions.

Notes Payable

The county has one general obligation note payable which is a CIB loan for the Landfill and Solid Waste Collection System. This note was entered into in 1995, bears interest at a rate 2.5% and is payable over 30 years. The balance of this note as of December 31, 2022 was \$97,000.

2.E. FUND EQUITY RESTRICTIONS

Reservations or restrictions of equity represent amounts that are not appropriable or are legally segregated for a specific purpose. Designations of equity represent tentative management plans that are subject to change. The following is a list of all reserves and designations used by the County and a description of each:

Restricted for Inventory & Prepaid Expenses--An account used to segregate a portion of the fund balance for inventory and prepaid expenses.

Restricted for Class 'B' Road--An account used to segregate a portion of the fund balance for the repair of Class 'B' roads.

Restricted for Capital Outlay--An account used to restrict funds for specific future capital projects.

Restricted for Landfill Closure Costs--An account used to reserve funds for payment of the landfill's closure and post-closure costs.

Restricted for Emergency --An account used to set aside funds for emergency medical services in the proprietary funds, and for health and trust accounts in the governmental funds.

2.F. BUDGETARY BASIS OF ACCOUNTING

Budgetary procedures for the County have been established by Utah State Statute in the Fiscal Procedures Act for Utah Counties (the Act). The basis of accounting applied to each fund budget is the same basis as the related fund's financial statements. In accordance with the Act, all appropriations lapse at the end of the budget year. Accordingly, no encumbrances are recorded. At its option, the County may permit its expenditure accounts to remain open for a period of 30 days after the close of its fiscal year for the payment of approved invoices for goods received or services rendered prior to the close of the fiscal year.

Annual budgets are prepared and adopted in accordance with Utah State law by the County Commission on or before December 31 for the following fiscal year, beginning January 1. Budgets may be increased by resolution of the County Commission at any time during the year, provided a public hearing has been held regarding any proposed increase. Budgets are adopted at sub-department levels. However, budget amendments are required only when excess expenditures occur at the departmental level. The County prepares a budget for each fund including the operation of the enterprise funds.

Under Utah Code, the County's budget establishes maximum legal authorization for expenditures during the fiscal year. Expenditures are not to exceed the budgeted amounts, including revisions, except as allowed by the Code for certain events.

While the County is reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual presented for the general fund and the special revenue fund are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

See notes to the Required Supplementary information for departments in the general fund, or other funds in total that exceeded budgeted appropriations.

NOTE 3. DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS

The following notes present detail information to support the amounts reported in the basic financial statements for its various assets, liabilities, equity, revenues, and expenditures/expenses.

3.A. CASH AND INVESTMENTS

Deposits – Custodial Credit Risk:

Custodial credit risk is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. The County does not have a policy for custodial credit risk. As of December 31, 2022, The County’s custodial credit risks for deposits were as follows:

	Custodial Credit Risk	Bank Balance December 31, 2022	
		Primary Government	Component Unit
Depository Accounts	Insured	\$ 500,000	\$ 260,996
	Uninsured and uncollateralized	8,507,504	14,437,316
Total Depository Accounts		<u>\$ 9,007,504</u>	<u>\$ 14,698,312</u>

Investments

As of December 31, 2022 the government had the following investments and maturities:

	Fair Value	Investment Maturity in Years			
		Less Than 1	1-5	6-10	More Than 10
Primary Government:					
Investments in Public					
Treasurers' Investment Fu	\$ 26,344,888	\$ 26,344,888	\$ -	\$ -	\$ -
Zion's Wealth Mgmt.	14,274,217	7,993,223	6,280,994	-	-
Total Fair Value - Primary Government	<u>\$ 40,619,105</u>	<u>\$ 34,338,111</u>	<u>\$ 6,280,994</u>	<u>\$ -</u>	<u>\$ -</u>
Component Unit:					
Investments in Public					
Treasurers' Investment Fu	\$ 13,643,571	\$ 13,643,571	\$ -	\$ -	\$ -
Other	483,703	482,128	-	-	1,575
Total Fair Value - Component Unit	<u>\$ 14,127,274</u>	<u>\$ 14,125,699</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,575</u>

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County’s policy for managing its exposure to fair value loss arising from increasing interest rates is to comply with the State’s Money Management Act. Section 51-7-11 of the Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested.

Credit Risk – The County follows the requirements of the Utah Money Management act (Section 61, chapter 7 of the Utah Code) in handling its depository and investing transactions. County funds are deposited in qualified depositories as defined by the Act. The Act also authorizes the County to invest in the Utah Public Treasurers’ Investment Fund (UPTIF), trade commercial paper, bankers’ acceptances, repurchase agreements, corporate bonds, restricted mutual funds, and obligation of government entities within the State of Utah. The UPTIF is invested in accordance with the Act. The State Money Management Council provides regulatory oversight for the UPTIF. The degree of risk of the UPTIF depends upon the underlying portfolio. The act and Council rules govern the financial reporting requirements of qualified depositories in which public funds may be deposited and prescribe the conditions under which the designation of a depository shall remain in effect. If a qualified depository should become ineligible to hold public funds, public treasurers are notified

San Juan County
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immediately. The County considers the actions of the Council to be necessary and sufficient for adequate protection of its investments. The County has no investment policy that would further limit its investment choices. The UPTIF is unrated.

Investments are measured at fair value on a recurring basis. *Recurring* fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments' fair value measurements are as follows at December 31, 2022:

Investments	Fair Value	Level 1 Inputs	Level 2 Inputs
Primary Government			
Debt Securities			
U.S. Treasuries	\$ 530,002	\$ 530,002	\$ -
Corporate bonds	8,685,240	8,685,240	-
Utah Public Treasurer's Fund	27,068,118	-	27,068,118
Mortgage-backed securities			
Residential:	4,335,745	4,335,745	-
Total Debt Securities:	<u>\$ 40,619,105</u>	<u>\$ 13,550,987</u>	<u>\$ 27,068,118</u>
Component Units			
Debt Securities			
Utah Public Treasurer's Fund	\$ 13,643,571	\$ -	\$ 13,643,571
Other	483,703	483,703	
Total Debt Securities:	<u>14,127,274</u>	<u>483,703</u>	<u>13,643,571</u>

The deposits and investments described above are included on the Statement of Net Assets as per the following reconciliation:

Reconciliation to Government-wide Statement of Net Assets:	
Deposits	\$ 8,645,859
Investments	40,619,105
Cash on hand	1,263
Total	<u>\$ 49,266,227</u>
Government - Wide	
Cash and Cash Equivalents	\$ 13,665,274
Restricted Cash and Cash Equivalents	29,754,184
Fiduciary Restricted Cash	5,846,769
Total	<u>\$ 49,266,227</u>

3.B. RESTRICTED ASSETS

The amounts reported as restricted assets are for roads and capital outlay in governmental funds and closure and post closure costs of the landfill, and emergency medical services in proprietary funds. The restricted assets as of December 31, 2022, are as follows:

Type of Restricted Asset	Cash-Including Time Deposits	
	December 31, 2022	December 31, 2021
Governmental		
Roads and Capital Outlay	\$ 21,430,442	\$ 21,428,441
Emergency	7,513,710	7,495,053
Proprietary		
Landfill Closure Costs	810,032	796,356
Emergency Medical Services	-	5,623
Total	<u>\$ 29,754,184</u>	<u>\$ 29,725,473</u>

3.C. TAXES RECEIVABLE – GENERAL FUND

San Juan County assesses and collects taxes for the taxing units of the County. The County then remits such monies to the taxing units according to the tax rates set by each taxing unit. The amounts held by the Treasurer at the year-end were considered collected by the County Funds and are shown as cash in the County accounts.

3.D. NOTES RECEIVABLE

San Juan School District – Long-term Receivables:

Pursuant to an agreement in 2009, the County is assisting the San Juan School District in paying for expenditures related to recreational improvements at local facilities. The improvements were approved and based on a federal grant awarded to the school district. The grant requires that the expenditures be submitted for reimbursement of the grant monies. The school district does not have the ability to pay for the expenditures up front and then submit the expenditures to receive the grant proceeds. The County has agreed to pay for the expenditures and the school district in return will pay back the County with the proceeds from the grant. Expenditures paid for by the County to date were \$500,000, which will be repaid by the school district.

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3.E. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2022, was as follows:

	Beginning Balance	Additions	Disposals/ Transfers	Ending Balance
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Construction in progress	\$740,702	\$ 895	\$ -	\$ 741,597
Land	1,632,316	-	-	1,632,316
Infrastrure	55,881,009	-	-	55,881,009
Total Assets Not Being Depreciated	58,254,027	895	-	58,254,922
Capital Assets Being Depreciated				
Buildings and improvements	19,270,659	-	-	19,270,659
Autos and trucks	4,403,020	58,837	-	4,461,857
Heavy equipment	11,962,498	11,000	-	11,973,498
Light equipment	2,650,844	80,389	-	2,731,233
Total Assets Being Depreciated	38,287,021	150,226	-	38,437,247
Less Accumulated Depreciation				
Buildings and improvements	7,462,485	597,386	-	8,059,871
Autos and trucks	3,335,119	177,951	-	3,513,070
Heavy equipment	8,794,975	365,695	-	9,160,670
Light equipment	2,140,468	89,025	-	2,229,493
Total Accumulated Depreciation	21,733,047	1,230,057	-	22,963,104
Total Capital Assets				
Being Depreciated, Net	<u>16,553,974</u>	<u>(1,079,831)</u>	<u>-</u>	<u>15,474,143</u>
Governmental Activities				
Capital Assets, Net	<u>\$ 74,808,001</u>	<u>\$ (1,078,936)</u>	<u>\$ -</u>	<u>\$ 73,729,065</u>
Business-Type Activities:				
Capital Assets Not Being Depreciated				
Land	\$ 25,000	\$ -	\$ -	\$ 25,000
Total Assets Not Being Depreciated	25,000	-	-	25,000
Capital Assets Being Depreciated				
Buildings and improvements	560,333	-	-	560,333
Machinery and equipment	3,026,521	-	-	3,026,521
Total Capital Assets Being Depreciated	3,586,854	-	-	3,586,854
Less Accumulated Depreciation				
Buildings	426,586	15,938	-	442,524
Machinery and equipment	2,026,280	127,124	-	2,153,404
Total Accumulated Depreciation	2,452,866	143,062	-	2,595,928
Total Capital Assets				
Being Depreciated, Net	<u>1,133,988</u>	<u>(143,062)</u>	<u>-</u>	<u>990,926</u>
Business-Type Activities				
Capital Assets, Net	<u>\$ 1,158,988</u>	<u>\$ (143,062)</u>	<u>\$ -</u>	<u>\$ 1,015,926</u>

San Juan County
Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022

Depreciation expense was charged to governmental activities as follows:

	Depreciation
General government	337,842
Public Safety	136,588
Health	215,137
Highways and Improvements	507,904
Parks & Recreation	32,586
Total	<u>1,230,057</u>

3.F. ACCOUNTS PAYABLE

Payables in the general fund, non-major governmental funds and the enterprise funds are composed of short term payables to vendors.

3.G. LONG-TERM DEBT

The reporting entity’s long-term debt is segregated between the amounts to be repaid from governmental activities and amounts to be repaid from business-type activities.

Governmental Activities:

As of December 31, 2022, the governmental long-term debt of the financial reporting entity consisted of the following:

Lease Rev Bond Series 2016	1,294,000
Lease Rev Bond Series 2018	538,000
Lease Rev Bond Series 2019	311,482
Accrued Compansated Absences	<u>1,274,178</u>
Total Governmental Long-Term Debt	3,417,660

During 2017 the County issued a loan with CIB in the amount of \$1,500,000. The loan was issued for 30 years at 1.5% interest. This was used in conjunction with grant funding to construct the new Health Service Facility.

During 2018 the County issued Tax Lease Revenue bonds in the amount of \$571,00. The bonds were issued at 1% interest and mature June 1, 2049, These funds were used to build a new Senior Center in Blanding

During 2019 the County issued Tax Lease Revenue bonds in the amount of \$350,000. The bonds were issued at 2% interest and mature December 1, 2048 These funds were used to purchase a house as a day treatment facility for San Juan Counseling.

During 2019 the County issued Tax Lease Revenue bonds in the amount of \$905,000. The bonds were issued at 2% interest and mature October 1, 2034 These funds were used to build a new Road Department Shop and related facilities

Changes in Long-term Debt

The following is a summary of changes in long-term debt for the year ended December 31, 2022:

<u>Type of Debt</u>	<u>Balance Jan 1, 2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance Dec 31, 2022</u>
Governmental Activities				
Bonds				
Lease Rev Bond Series 2016	1,337,000	-	43,000	1,294,000
Lease Rev Bond Series 2018	538,000	-	-	538,000
Lease Rev Bond Series 2019, Road Dept Shop	801,000	-	801,000	-
Lease Rev Bond Series 2019	325,000	-	13,518	311,482
Other long-term debt				
Accrued Compensated Absences	1,270,057	4,121	-	1,274,178
Total Governmental Long-Term Debt	4,271,057	4,121	857,518	3,417,660
Business-type				
Bonds				
Solid waste water revenue bonds	128,000	-	31,000	97,000
Direct borrowings				
Ambulance Defibrillator loan	13,183	-	13,183	-
Other long-term debt				
Accrued Compensated Absences	85,042	9,132	-	94,174
Total Business-type Long-Term Debt	226,225	9,132	44,183	191,174

All of the County's bonds and direct borrowings are collateralized by their respective revenues, real property, or other depreciable property and equipment.

Annual Debt Service Requirements – Revenue Bonds

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of December 31, 2022, are as follows:

Year Ending December 31,	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 86,000	\$ 32,520	\$ 118,520	\$ 31,000	\$ 2,425	\$ 34,425
2024	70,000	31,480	101,480	33,000	1,625	33,625
2025	70,000	30,425	100,425	33,000	825	33,825
2026	71,000	29,370	100,370	-	-	-
2027	74,000	28,300	102,300	-	-	-
2028-2032	380,000	124,540	504,540	-	-	-
2033-2037	411,000	94,645	505,645	-	-	-
2038-2042	444,000	62,170	506,170	-	-	-
2043-2047	481,000	26,825	507,825	-	-	-
2048-2052	56,481	1,060	57,541	-	-	-
	\$ 2,143,481	\$ 461,335	\$ 2,604,816	\$ 97,000	\$ 4,875	\$ 101,875

Governmental and Business-type Activities – Compensated Absences Payable:

Compensated absences represent accrued vacation and sick pay which is vested and would be paid upon termination or retirement of County employees. Since this accrued liability is not expected to be liquidated with expendable available financial resources, the liability is not reported in the governmental funds. However, it is reported on the Statement of Net Position and the change in the balance over/under the prior year is reported as additional expense on the Statement of Activities.

3.H. INTERFUND TRANSACTIONS AND BALANCES

Operating Transfers

	<u>Transfers in</u>	<u>Transfers out</u>
General Fund	168,000	812,478
Class "B" Roads Fund		78,000
General Tax Stability Trust Fund		90,000
Local Building Authority	15,725	
Health Fund		15,725
Tort Liability	208,053	
EMS	<u>604,425</u>	
Grand Total	<u>\$ 996,203</u>	<u>\$ 996,203</u>

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to (b) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Due to due from other funds:

	<u>Due To</u>	<u>Due From</u>
General Fund	\$ -	\$ 1,490,791
Health Fund	97,914	-
EMS Fund	997,338	-
Tort Liability Fund	<u>395,539</u>	<u>-</u>
Total	<u>\$ 1,490,791</u>	<u>\$ 1,490,791</u>

3.I. FUND EQUITY

Restricted Fund Equity

Class "B" Special Revenue Fund balance is restricted for use on Class "B" roads.

Landfill proprietary fund equity in the amount of \$784,844 is reserved to provide financial assurances for estimated closure and post closure costs of the landfill.

Restricted Fund Equity

	Governmental Activities	Business-Type Activites	Totals
Capital Projects Funds:			
Capital Outlay	\$ 32,090	\$ -	\$ 32,090
Capital Outlay - Roads	4,385,411	-	4,385,411
Local Building Authority	14,858	-	14,858
Special Revenue Fund:			
Class "B" Road Funds	16,998,083	-	16,998,083
Permanent Fund:			
Tax Stability Trust	7,513,710	-	7,513,710
Enterprise Fund:			
Closure & Post Closure Liabilities	-	810,032	810,032
Total Restricted Net Position	<u>\$ 28,944,152</u>	<u>\$ 810,032</u>	<u>\$ 29,754,184</u>

NOTE 4. OTHER NOTES

4A. EMPLOYEE PENSION AND OTHER BENEFIT PLANS

This information is for the primary government only. For detailed information on the applicable component units see their issued financial statements.

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:

- **Public Employees Noncontributory Retirement System** (Noncontributory System); is a multiple employer, cost sharing, public employee retirement system.
- **Public Safety Retirement System** (Public Safety System) is a 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 System’s 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 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.gov.

San Juan County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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

Summary of Benefits by System

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percent per year of service	COLA**
Noncontributory System	Highest 3 years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Public Safety System	Highest 3 years	20 years any 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 the 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	1.50% per year all years	Up to 2.5%
Tier 2 Public Safety and Firefighter System	Highest 5 years	25 years any age 20 years any age 60* 10 years age 62* 4 years age 65	1.5% per year to June 30, 2020 2.00% per year July 1, 2020 to present	Up to 2.5%

* with actuarial reductions

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

Contributions: 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 and additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of December 31, 2022, are as follows:

Utah Retirement Systems

	Employee	Employer	Employer 401(k)
Contributory System:			
11-Local Governmental Division Tier 1	6.00	13.96	N/A
111-Local Governmental Division Tier 2	N/A	16.01	0.18
Noncontributory System			
15-Local Government Division Tier 1	N/A	17.97	N/A
Public Safety Retirement System			
Contributory			
23 Other Div A with 2.5% COLA	12.29	22.79	N/A
122 Tier 2 DB Hybrid Public Safety	2.59	25.83	N/A
Noncontributory			
43- Other Division A Noncontributory Tier 1	N/A	34.04	N/A
Tier 2 DC Only			
211- Local Government	N/A	6.19	10.00
222- Public Safety	N/A	11.83	14.00

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

San Juan County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

For fiscal year ended December 31, 2022, the employer contributions to the systems were as follows;

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 512,893	N/A
Public Safety System	291,966	15,844
Tier 2 Public Employees System	275,837	-
Tier 2 Public Safety and Firefighter	191,079	18,023
Tier 2 DC Only System	21,786	N/A
Tier 2 DC Public Safety and Firefighter System	13,659	N/A
Total	\$ 1,307,220	\$33,867

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.

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

At December 31, 2022, we reported a net pension asset of \$2,462,841 and a net pension liability of \$0.

	(Measurement Date): December 31, 2020				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2020	Change (Decrease)
Noncontributory System	\$ 1,875,507	\$ -	0.3274789%	0.3698105%	(0.0423316)%
Contributory System	-	-	- %	- %	- %
Public Safety System	539,824	-	0.6646915%	0.6473296%	0.0173619 %
Firefighter System	-	-	- %	- %	- %
Judges Retirement System	-	-	- %	- %	- %
Governors & Legislators Plan	-	-	- %	- %	- %
Tier 2 Public Employees System	32,208	-	0.0760994%	.0815217%	(0.0054223)%
Tier 2 Public Safety and Fire Fighter System	15,303	-	0.3027796%	0.3520208%	(0.0492412)%
Total Net Pension Asset / Liability	\$ 2,462,842	\$ -			

The net pension asset and liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2021 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended December 31, 2022. We recognized pension expense of \$(208,294).

At December 31, 2022, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 271,145	\$ 6,664
Changes in assumptions	317,871	20,745
Net difference between projected and actual earnings on pension plan investments	-	4,110,599
Changes in proportion and differences between contributions and proportionate share of contributions	44,586	149,526
Contributions subsequent to the measurement date	1,307,222	-
Total	\$ 1,940,824	\$ 4,287,534

San Juan County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

\$1,307,222 reported as deferred outflows of resources related to pension results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2021.

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

Year Ended December 31,	Net Deferred Outflows (inflows) of Resources
2022	\$ (761,010)
2023	(1,274,437)
2024	(999,211)
2025	(675,817)
2026	8,436
Thereafter	48,108

Actuarial assumptions: The total pension liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all period included in the measurement:

Inflation	2.50 percent
Salary increases	3.25-9.75 percent, average, including inflation
Investment rate of return	6.95 percent, net of pension plan investment expense including inflation

Mortality rates were adopted from an actuarial experience study dated January 1, 2020. 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, 2021, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2019.

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

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term expected portfolio real rate of return
Equity securities	37%	6.58 %	2.43 %
Debt securities	20%	(0.28)%	(0.06)%
Real assets	15%	5.77 %	0.87 %
Private equity	12%	9.85 %	1.18 %
Absolute return	16%	2.91 %	0.47 %
Cash and cash equivalents	0%	(1.01)%	0.00 %
Totals	100%		4.89%
		Inflation	2.50%
		Expected arithmetic nominal return	7.39%

The 6.95% 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.

San Juan County
Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022

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 the current, active, and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments, to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. The discount rate was reduced from 6.95% to 6.85% from the prior measurement date.

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

System	1% Decrease	Discount Rate	1% Increase
	5.85	6.85	7.85
Noncontributory System	\$ 1,008,517	\$ (1,875,507)	\$ (4,281,662)
Public Safety System	1,331,384	(539,824)	(2,059,375)
Tier 2 Public Employees System	191,903	(32,208)	(204,279)
Tier 2 Public Safety and Firefighter	122,770	(15,303)	(124,914)
Total	\$ 2,654,574	\$ (2,462,842)	\$ (6,670,230)

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 Plans

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

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San Juan County
Notes to the Basic Financial Statements
 For the Year Ended December 31, 2022

San Juan County participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

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

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

401(k) Plan	2022	2021	2020
Employer Contributions	\$ 65,211	\$ 69,141	\$ 71,281
Employee Contributions	\$ 81,600	\$ 68,519	\$ 83,743
457 Plan			
Employer Contributions	\$ -	\$ -	\$ -
Employee Contributions	\$ 7,424	\$ 5,585	\$ 5,213
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 14,902	\$ 16,035	\$ 17,960
Traditional IRA			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 1,950	\$ 50	\$ 50

4.B. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County participates in the Utah Counties Indemnity Pool, a self-funded risk financing pool. Through the Pool, the County maintains general liability, errors and omissions, newly acquired property, builders risk, unscheduled locations, and crime. The Pool is reinsured through commercial companies for the following coverage:

Property Coverage	\$500,250,000	per Occurrence
General Liability	5,000,000	per Occurrence
	5,000,000	Annual Aggregate
Public Officials Errors and Omissions Liability	2,750,000	Per Occurrence
	2,750,000	Annual Aggregate
Employee Benefits	5,000,000	per Occurrence
	5,000,000	Annual Aggregate
Auto Liability	5,000,000	per Occurrence

The Pool does not provide coverage for all risks and hazards; however, the County has obtained coverage for employee accidental death and dismemberment, workers compensation, airport liability and surety bond coverage through commercial carriers.

In 1999 the County provided medical, health, dental and vision coverage through an agreement with CIGNA, using a partially self-funded plan with a loss of \$100,000 per claim and a total maximum aggregate claims liability of specific stop loss.

Claims have not exceeded coverage in any of the last 3 calendar years.

4.C. COMMITMENTS AND CONTINGENCIES

Solid Waste Landfill Closure and Post-closure Care Costs

Class I Landfill

State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closures and post closure care costs as an expense in the Landfill Enterprise Fund each period based on landfill capacity used as of each balance sheet date. The \$111,247 reported as landfill closure and post closure care liability at December 31, 2022 represents the cumulative amount reported to date based on the percentage used of the estimated capacity of the landfill. The capacity full is currently estimated at 24%. The County will recognize the remaining estimated cost of the closure and post closure care of \$361,968 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2022. The County expects to close the landfill in the year 2055. The estimated closure date was changed in 2005 from 2046. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The county is required by State and Federal laws and regulations to make annual contributions to a trust to finance closure and post closure care. The County is in compliance with these requirements, and at December 31, 2022 investments of \$767,020 are held for these purposes. These are reported as restricted assets on the balance sheet. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional post closure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future landfill users or from future tax revenue

Class IV Landfill

State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste. The final closure of this Class IV Landfill shall consist of leveling waste to the extent practicable, covering with a minimum of two feet of earthen material, and seeding with grass according to the closure plan contained in the permit applications. San Juan County shall also meet the requirements of UAC R315-309 by recording with the San Juan County Recorder, as part of the record of title, that the property was used as landfill. Although closure & post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post closure care costs as expenditure in the General Fund each period based on landfill capacity used as of each balance sheet date. The \$5,350 reported as landfill closure and post closure care liability for the Class IV Landfill at December 31, 2022, represents the cumulative amount reported to date based on the use of less than 28% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$13,935 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2022, The County expects to close the landfill in the year 2055. Actual costs may be higher due to inflation or changes in regulations.

The County is required by State and Federal laws and regulations to make annual contributions to a trust to finance closure and post closure care. The County is in compliance with these requirements, and, at December 31, 2022, investments of \$40,369 are held for these purposes. These are reported as restricted assets on the balance sheet. The County expects that inflation costs will be paid from interest earnings on these annual contributions. However, if interest is inadequate or additional post closure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future Landfill users or from future tax revenue.

4.E. ECONOMIC DEPENDENCY

The County receives over 50% of its property tax revenue from State assessed property tax from oil and gas properties.

4.F. SUBSEQUENT EVENTS

Management has evaluated events and transactions which occurred through the date of the audit report, which is the date the financial statements were available to be issued.

4.G. 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 manually balancing each column, the sum of displayed amounts in a column may not equal the total displayed in that column or separate schedules. The maximum difference between any displayed number or total and its actual value will not be more than \$1.

**REQUIRED SUPPLEMENTARY INFORMATION
(unaudited)**

San Juan County
Information About Infrastructure Assets Reported
Using the Modified Approach
(Condition Rating of County's Road System)
 For the Year Ended December 31, 2022

As allowed by GASB Statement No.34, Basic Financial Statements-and Management's Discussion and Analysis for State and Local Governments, the county has adopted an alternative method for reporting costs associated with certain infrastructure assets. Under this alternative method, referred to as the "modified approach," infrastructure assets are not depreciated, and maintenance and preservation costs are expensed. The County capitalizes costs related to new construction, major replacements, and improvements that increase the capacity and/or efficiency of infrastructure assets reported under the modified approach.

In order to utilize the modified approach, the County is required to:

- ◆ Maintain an asset management system that includes an up-to-date inventory of eligible infrastructure assets.
- ◆ Perform and document replicable condition assessments of the eligible infrastructure assets and summarize the results using a measurement scale.
- ◆ Estimate each year the annual amount to maintain and preserve the eligible infrastructure assets at the condition level established and disclosed by the County.
- ◆ Document that the infrastructure assets are being preserved approximately at, or above the condition level established by the County.

ROADS

San Juan County applies the modified approach to all roads owned and/or maintained by the County. The goal of the County in conjunction with adopting the modified approach is to develop and provide a cost effective maintenance program that preserves the County's investment in it's road network and enhances public transportation and safety.

Condition Assessments

Roads are categorized as natural rock, gravel and oil surface. Formal condition assessments are not done on natural and rock surface roads. These roads are maintained on an as-needed basis, for example, when a road is washed out. Formal condition assessments are performed on all gravel and oil surface roads each year. The process and purpose of these condition assessments are described briefly below.

Gravel Surface Roads: The condition assessments of gravel roads are based on gravel thickness and surface smoothness. Roads are rated as excellent, good and fair. A fair rating indicates gravel thickness of less than 1" excessive surface deterioration. Roads rated in fair condition require maintenance. It is the County's policy maintain at least 60% of its gravel surface roads miles in good or excellent condition.

San Juan County
Information About Infrastructure Assets Reported
Using the Modified Approach
(Condition Rating of County's Road System)
 For the Year Ended December 31, 2022

Oil Surface Roads: The condition assessments of oil surface roads are based on the following criteria: potholes, cracking, rutting, shoulder condition, surface smoothness and base condition. Roads are rated as excellent, good, fair and poor. It is the County's policy to maintain at least 60% of its oil surface roads miles in good or excellent condition. No more than 10% of oil surface road miles will be in poor condition.

Condition Rating of the County's Road System

Percentage of Lane-Miles in Good or Excellent Conditions in:

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Paved	65	66	64
Gravel	73	92	71
Overall System	69	79	68

Percentage of Lane-Miles in Fair or Poor Conditions in:

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Paved	35	34	36
Gravel	27	8	29
Overall System	31	21	33

Comparison of Needed-to Actual Maintenance/Preservation:

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Estimated	750,000	2,039,523	669,311	2,600,000	2,100,000
Actual	1,113,414	1,498,786	1,783,460	2,029,205	2,095,547

BRIDGES

The County's bridges are inspected every other year by the State of Utah Department of Transportation. Based on a variety of factors, each bridge is assigned a sufficiency rating between 0 and 100. Bridges receiving a rating below 50 are eligible for state and/or federal funding for replacement or repair. It is the County's policy to actively pursue replacement or repair of any bridge receiving a rating of below 50.

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San Juan County

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

General Fund

For the Year Ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over(Under)
	Original	Final		
REVENUES				
Taxes	\$ 5,429,400	\$ 6,659,797	\$ 7,055,464	\$ 395,667
Licenses and permits	153,500	216,400	237,776	21,376
Intergovernmental revenues	7,798,628	6,618,540	6,883,692	265,152
Charges for services	2,532,624	2,455,011	2,498,326	43,315
Fines and forfeitures	508,800	433,108	430,221	(4,887)
Investment income	20,000	80,000	111,390	31,390
Miscellaneous	408,474	426,504	298,265	(128,239)
Total Revenues	<u>\$ 16,851,426</u>	<u>\$ 16,889,360</u>	<u>\$ 17,515,134</u>	<u>\$ 625,774</u>
EXPENDITURES				
General government				
Commissioners	\$ 206,054	\$ 210,826	\$ 203,518	\$ (7,308)
Planning - personnel	182,251	189,080	181,292	(7,788)
J.P. Court	152,717	157,190	153,723	(3,467)
Sanity Hearings	1,000	1,000	-	(1,000)
Public Defender	186,000	213,843	213,843	-
Clerk-auditor	179,007	182,150	168,250	(13,900)
Attorney	371,571	371,571	358,023	(13,548)
Recorder	221,125	219,781	216,588	(3,193)
Treasurer	133,128	139,297	139,297	-
Assessor	243,635	307,333	364,149	56,816
Data Processing	116,133	157,220	126,828	(30,392)
Surveyor	189,714	183,280	178,405	(4,875)
Historical Preservation	6,500	1,675	1,675	-
Legal Defense	301,574	316,574	255,242	(61,332)
Courthouse and Grounds	198,114	147,114	133,042	(14,072)
Elections	266,905	235,199	213,190	(22,009)
Non-departmental	2,486,156	1,878,858	329,663	(1,432,940)
Employee Benefits	1,716,902	1,707,942	1,701,284	(6,658)
Other	60,500	16,102	16,102	-
Blanding Annex Building	8,722	7,710	7,418	(292)
Administration	154,419	159,361	159,361	-
Total General Government	<u>\$ 7,382,127</u>	<u>\$ 6,803,106</u>	<u>\$ 5,120,893</u>	<u>\$ (1,565,958)</u>
Public safety				
Sheriff	\$ 1,761,541	\$ 2,065,984	\$ 2,225,736	\$ 43,497
Sheriff Airplane	500	400	323	(77)
County Jail	1,867,213	2,040,015	2,039,805	(210)
Fire Rescue	198,000	170,500	168,387	(2,113)
Fire Control	232,829	172,999	167,537	(5,462)
Building Inspection	108,263	88,936	87,665	(1,271)
Search and Rescue	9,000	9,000	8,534	(466)
Drug Expenditures	70,000	82,100	82,022	(78)
Weed and Rodent Control	116,347	111,750	105,943	(5,807)
Emergency Services	230,675	281,435	268,112	(13,323)
Total Public Safety	<u>\$ 4,594,368</u>	<u>\$ 5,023,119</u>	<u>\$ 5,154,064</u>	<u>\$ 14,690</u>

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San Juan County

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

General Fund

For the Year Ended December 31, 2022

Continued from previous page	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over(Under)
	Original	Final		
Public Health				
Public welfare	\$ 1,127,812	\$ 1,249,442	\$ 1,087,250	\$ (162,192)
Parks, recreation and public property				
Television/communication	121,300	96,000	75,471	(20,529)
Airports	3,215,631	3,216,746	3,057,707	(159,039)
Total Parks, Recreation and Public Proper	<u>\$ 3,336,931</u>	<u>\$ 3,312,746</u>	<u>\$ 3,133,178</u>	<u>\$ (179,568)</u>
Community and economic development				
Agriculture and extension service	\$ 57,750	\$ 30,850	\$ 30,768	\$ (82)
Southern San Juan County fair	75,000	118,130	104,043	(14,087)
Economic development	345,732	332,234	332,234	-
Visitor services	1,194,042	880,770	672,968	(207,802)
Special projects	525,167	90,178	44,485	(45,693)
Total Conservation and Economic Dev.	<u>\$ 2,197,691</u>	<u>\$ 1,452,162</u>	<u>\$ 1,184,498</u>	<u>\$ (267,664)</u>
Total Expenditures	<u>\$ 18,638,929</u>	<u>\$ 17,840,575</u>	<u>\$ 15,679,883</u>	<u>\$ (2,160,692)</u>
Excess Revenues Over (Under)				
Expenditures	<u>\$ (1,787,503)</u>	<u>\$ (951,215)</u>	<u>\$ 1,835,251</u>	<u>\$ 2,786,466</u>
Other financing sources (uses)				
Transfers in	\$ 15,000	\$ 168,000	\$ 168,000	\$ -
Transfers out	(459,711)	(812,478)	(812,478)	-
Contributions to other government entities	(65,000)	201,595	21,113	(180,482)
Sale of Fixed Assets	10,000	23,371		
Total Other Financing Sources and Uses	<u>\$ (499,711)</u>	<u>\$ (419,512)</u>	<u>\$ (623,365)</u>	<u>\$ (180,482)</u>
Excess of Revenues and Other Sources				
Over (under) expenditures and other uses	\$ (2,287,214)	\$ (1,370,727)	\$ 1,211,886	\$ 2,605,984
Fund Balances - Beginning			5,079,250	
Fund Balances - Ending			<u>\$ 6,291,136</u>	

San Juan County

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

Special Revenue Fund (Class B Road Fund)

For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over(Under)
	Original	Final		
Revenues				
Intergovernmental revenue	\$ 4,653,691	\$ 5,039,949	\$ 4,216,371	\$ (823,578)
Charges for services	285,000	183,145	723,563	540,418
Interest income	67,112	160,000	195,918	35,918
Miscellaneous	70,000	7,000	611,643	604,643
Total Revenues	5,075,803	5,177,038	5,747,495	570,457
Expenditures				
Current:				
Highways and public improvements	5,819,948	3,870,552	5,980,753	2,110,201
Capital outlay	859,598	2,254,598	47,606	(2,206,992)
Transfers out	78,000	78,000	78,000	-
Total Expenditures	6,757,546	6,203,150	6,106,359	(96,791)
Excess of Revenues Over (Under) Expenditures	(1,681,743)	(1,026,112)	(358,864)	667,248
Net Change in Fund Balance	(1,681,743)	(1,026,112)	(358,864)	667,248
Fund Balance Beginning of Year			<u>18,906,275</u>	
Fund Balance End of Year			<u>\$ 18,547,411</u>	

San Juan County
Schedule of the Proportionate Share of the Net Pension Liability
Utah Retirement Systems
December 31, 2022
Last 10 Fiscal Years*

		Noncontributory System	Public Safety System	Tier 2 Public Employees System	Tier 2 Public Safety and Firefighter System
Proportion of the net pension liability (asset)	2022	0.3274789%	0.6646915%	0.0760994%	0.3027796%
	2021	0.3698105%	0.6473296%	0.0815217%	0.3520208%
	2020	0.3846283%	0.6513316%	0.7529350%	0.3065475%
	2019	0.3982648%	0.6308095%	0.0941054%	0.3152344%
	2018	0.4270319%	0.6038551%	0.0786714%	0.3354604%
	2017	0.4242361%	0.6229811%	0.0697048%	0.3563046%
	2016	0.4242361%	0.6229811%	0.0697048%	0.3563046%
	2015	0.4331797%	0.6637367%	6.5950800%	0.3283607%
	2014	0.4127884%	0.6908048%	0.0359885%	0.3057400%
	Proportionate share of the net pension liability (asset)	2022	\$ (1,875,507)	\$ (539,824)	\$ (32,208)
2021		\$ 189,692	\$ 537,440	\$ 11,725	\$ 31,574
2020		\$ 2,932,712	\$ 1,622,811	\$ 40,303	\$ 7,898
2019		\$ 1,449,614	\$ 1,045,790	\$ 16,934	\$ 28,835
2018		\$ 1,870,955	\$ 947,242	\$ 6,936	\$ (3,882)
2017		\$ 2,724,115	\$ 1,264,201	\$ 7,776	\$ (3,093)
2016		\$ 2,724,115	\$ 1,264,201	\$ 7,776	\$ (3,093)
2015		\$ 2,451,141	\$ 1,188,919	\$ (144)	\$ (4,797)
2014		\$ 1,792,424	\$ 868,744	\$ (1,091)	\$ (4,523)
Covered Employee Payroll		2022	\$ 2,778,964	\$ 861,291	\$ 1,411,964
	2021	\$ 3,142,711	\$ 858,907	\$ 1,302,813	\$ 694,789
	2020	\$ 3,316,693	\$ 941,850	\$ 1,046,719	\$ 505,299
	2019	\$ 3,330,749	\$ 926,660	\$ 1,099,248	\$ 422,290
	2018	\$ 3,619,426	\$ 892,766	\$ 769,620	\$ 354,127
	2017	\$ 3,648,798	\$ 904,998	\$ 571,630	\$ 294,389
	2016	\$ 3,648,798	\$ 904,998	\$ 571,630	\$ 294,389
	2015	\$ 3,648,057	\$ 985,728	\$ 426,173	\$ 195,408
	2014	\$ 3,723,756	\$ 1,035,825	\$ 176,581	\$ 126,365
	Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	2022	-67.49%	-62.68%	-2.28%
2021		6.04%	62.57%	0.90%	4.54%
2020		43.71%	111.04%	1.62%	5.71%
2019		88.05%	175.12%	3.67%	1.87%
2018		51.69%	106.10%	0.90%	-1.10%
2017		74.66%	139.69%	1.36%	-1.05%
2016		74.66%	139.69%	1.36%	-1.05%
2015		67.19%	120.61%	0.03%	-2.45%
2014		48.10%	83.90%	-0.60%	-3.60%
Plan fiduciary net position as a percentage of the total pension liability.		2022	108.7%	104.2%	103.8%
	2021	99.2%	95.5%	98.3%	93.1%
	2020	93.7%	90.9%	96.5%	89.6%
	2019	87.0%	84.7%	90.8%	95.6%
	2018	91.9%	90.2%	97.4%	103.0%
	2017	87.3%	86.5%	95.1%	103.6%
	2016	87.3%	86.5%	95.1%	103.6%
	2015	87.8%	87.1%	100.2%	110.7%
	2014	90.2%	90.5%	103.5%	120.5%

* In accordance with paragraph 81 of GASB 68, employers will need to disclose a 10-year history of their proportionate share of the Net Pension Liability (Asset) in their RSI. The 10 year schedule will need to be built prospectively. The schedule above is only for the prior 9 years.

San Juan County
Schedule of Contributions
Utah Retirement Systems
December 31, 2022
Last 10 Fiscal Years*

	As of fiscal Year ended December 31,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered employee payroll
Noncontributory System						
	2014	638,359	638,359	-	3,744,558	17.05%
	2015	663,967	663,967	-	3,637,226	18.25%
	2016	666,027	666,027	-	3,648,339	18.26%
	2017	659,928	659,928	-	3,656,405	18.05%
	2018	606,819	606,819	-	3,407,789	17.81%
	2019	556,708	556,708	-	3,327,228	16.73%
	2020	568,670	568,670	-	3,144,111	18.09%
	2021	499,640	499,640	-	2,778,444	17.98%
	2022	512,893	512,893	-	2,875,676	17.84%
Public Safety System						
	2014	324,935	324,935	-	1,035,825	31.37%
	2015	323,645	323,645	-	995,096	32.52%
	2016	290,028	290,028	-	902,892	32.12%
	2017	279,423	279,423	-	892,766	31.30%
	2018	287,299	287,299	-	952,737	30.16%
	2019	268,994	268,994	-	938,338	28.67%
	2020	278,871	278,871	-	860,777	32.40%
	2021	279,048	279,048	-	861,291	32.40%
	2022	291,966	291,966	-	900,322	32.43%
Tier 2 Public Employees System*						
	2014	25,595	25,595	-	180,244	14.20%
	2015	74,856	74,856	-	504,416	14.84%
	2016	88,017	88,017	-	590,322	14.91%
	2017	115,005	115,005	-	766,376	15.01%
	2018	168,550	168,550	-	1,100,021	15.32%
	2019	151,428	151,428	-	1,052,620	14.39%
	2020	205,151	205,151	-	1,303,726	15.74%
	2021	226,642	226,642	-	1,421,874	15.94%
	2022	275,837	275,837	-	1,647,064	16.75%
Tier 2 Public Safety and Firefighter System						
	2014	26,837	26,837	-	127,536	21.04%
	2015	42,989	42,989	-	194,726	22.08%
	2016	65,616	65,616	-	293,009	22.39%
	2017	81,015	81,015	-	358,139	22.62%
	2018	96,413	96,413	-	422,290	22.83%
	2019	107,063	107,063	-	500,286	21.40%
	2020	171,543	171,543	-	694,789	24.69%
	2021	187,758	187,758	-	726,897	25.83%
	2022	191,079	191,079	-	739,756	25.83%
Tier 2 Public Employees DC Only System*						
	2014	-	-	-	-	0.00%
	2015	13,969	13,969	-	208,494	6.70%
	2016	19,408	19,408	-	290,110	6.69%
	2017	20,865	20,865	-	311,880	6.69%
	2018	17,712	17,712	-	264,755	6.69%
	2019	19,538	19,538	-	299,698	6.52%
	2020	25,681	25,681	-	338,279	7.59%
	2021	22,802	22,802	-	295,177	7.72%
	2022	21,786	21,786	-	255,010	8.54%
Tier 2 Public Safety and Firefighter DC Only System*						
	2014	-	-	-	-	0.00%
	2015	-	-	-	-	0.00%
	2016	-	-	-	-	0.00%
	2017	-	-	-	-	0.00%
	2018	-	-	-	-	0.00%
	2019	1,833	1,833	-	15,497	11.83%
	2020	5,394	5,394	-	43,742	12.33%
	2021	14,010	14,010	-	116,304	12.05%
	2022	13,659	13,659	-	115,465	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 effective July 1, 2011.

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

San Juan County
Notes to Required Supplementary Information
For the year ended December 31, 2022

Changes in Assumptions Related to Pensions

The investment return assumption was decreased by 0.10% to 6.85% for use in the January 1, 2021 actuarial valuation. This assumption change was based on analysis performed by the actuary and adopted by the Utah State Retirement Board. In aggregate, this assumption change resulted in a \$509 million increase in the Total Pension Liability, which is about 1.3% of the Total Pension Liability as of December 31, 2020 for all systems combined. The demographic assumptions were reviewed and updated in the January 1, 2020 actuarial valuation and are currently scheduled to be reviewed in the year 2023.

Budgetary Comparison Schedules

The budgetary Comparison Schedule present in this section of the report is for the County's General Fund

Budgeting and Budgetary Control

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

Original budgets represent the revenue estimates and spending authority authorized by the County 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 December 31, 2022, all departments and funds were within budgeted appropriations, except for assessor in the general government and public safety, both of which are in the general fund..

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SUPPLEMENTARY INFORMATION

San Juan County
Combining Balance Sheet for Non-major Governmental Funds
 December 31, 2022

	Capital Projects Funds						Total Non-major Governmental Funds
	Buildings Grounds & Equipment Capital Improvement	Road Capital Improvement Fund	Local Building Authority Fund	Library	Health	Tort Liability	
ASSETS							
Cash and investments	\$ 32,055	\$ 4,385,411	\$ 14,858	\$ 534,779	\$ -	\$ -	\$ 4,967,103
Accounts receivable	-	-	-	41,686.00	280,900	8,232.00	330,818
Other governmental unit receivables	35	-	-	-	-	-	35
Prepaid expenses	-	-	-	-	4,750	-	4,750
Total Assets	\$ 32,090	\$ 4,385,411	\$ 14,858	\$ 576,465	\$ 285,650	\$ 8,232	\$ 5,302,706
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ 8,136	\$ 1,789	\$ -	\$ 9,925
Due to other funds	-	-	-	-	97,914	395,539	493,453
Total Liabilities	-	-	-	8,136	99,703	395,539	503,378
Fund balances:							
Nonspendable:							
Inventory and prepaids	-	-	-	-	4,750	-	\$ 4,750
Restricted For:							
Road	-	4,385,411	-	-	-	-	4,385,411
Capital outlay	32,090	-	14,858	-	-	-	46,948
Assigned	-	-	-	568,329	181,197	(387,307)	362,219
Total Fund Balances	\$ 32,090	\$ 4,385,411	\$ 14,858	\$ 568,329	\$ 185,947	\$ (387,307)	\$ 4,799,328
Total Liabilities and Fund Balance	\$ 32,090	\$ 4,385,411	\$ 14,858	\$ 576,465	\$ 285,650	\$ 8,232	\$ 5,302,706

66
 Notes to the Financial Statements are an integral part of this statement

San Juan County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2022

	Buildings Grounds	Equipment Capital Improvement	Road Capital Improvement Fund	Local Building Authority Fund	Library	Health	Tort Liability	Total Non-major Governmental Funds
REVENUES								
Taxes	-	\$ -	-	\$ -	\$470,212,000	\$160,009,000	\$ 78,232,000	\$708,453,000
Intergovernmental revenues	-	-	-	-	36,522	1,026,773	-	1,063,295
Charges for services	-	-	-	-	6,968	58,897	-	65,865
Investment income	435	46,261	-	-	-	-	-	46,696
Other	-	182,999	-	-	1,403	24,006	-	208,408
Interest	-	-	-	-	6,095	401	101	6,597
Total Revenues	435	229,260	-	-	521,200	1,270,086	78,333	2,099,314
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	261,060	261,060
Public health	-	-	-	86,944	-	1,189,327	-	1,276,271
Highways and public improvements	-	-	22,460	-	-	-	-	22,460
Parks, recreation, and public property	-	-	-	-	433,451	-	-	433,451
Total Expenditures	-	22,460	-	86,944	433,451	1,189,327	261,060	1,993,242
Excess Revenues Over (Under)	435	206,800	-	(86,944)	87,749	80,759	(182,727)	106,072
Expenditures								
Other financing sources (uses)								
Contributions to Other Government Entities	-	-	-	46,530	1,701	(95,410)	-	(47,179)
Transfers in	-	-	-	15,725	-	-	208,053	223,778
Transfers out	-	-	-	-	-	(15,725)	-	(15,725)
Total Other Financing Sources and Uses	-	-	-	62,255	1,701	(111,135)	208,053	160,874
Excess of Revenues and Other Sources Over (under) expenditures and other uses	435	206,800	-	(24,689)	89,450	(30,376)	25,326	266,946
Fund Balances - Beginning	31,655	4,178,611	-	39,547	478,879	216,323	(412,633)	4,532,382
Prior Period Adjustment	-	-	-	-	-	-	-	-
Fund Balances - Ending	\$ 32,090	\$ 4,385,411	\$ -	\$ 14,858	\$ 568,329	\$ 185,947	\$ (387,307)	\$ 4,799,328

San Juan County
Statement of Current Taxes Levied, Collected, and Treasurer's Relief
For the Year Ended December 31, 2022

1	2	3	4	5	6	7	8	9	10	11	12
ENTITY	YEAR-END REAL PROPERTY VALUE	YEAR-END CENTRALLY ASSESSED PROPERTY VALUE	TOTAL ADJUSTED REAL & CENTRALLY ASSESSED RDA VALUE	TOTAL ADJUSTED REAL & CENTRALLY ASSESSED VALUE (2+3-4)	YEAR-END PERSONAL PROPERTY VALUE	PERSONAL PROPERTY RDA VALUE	TOTAL ADJUSTED PERSONAL PROPERTY VALUE (6-7)	TOTAL ADJUSTED VALUE (5+8)	CURRENT YEAR REAL & CENTRALLY ASSESSED TAX RATE	PRIOR YEAR PERSONAL PROPERTY TAX RATE	REAL AND CENTRALLY ASSESSED PROPERTY TAXES CHARGED (5 x 10)
Entity											
San Juan County	\$ 659,122,149	\$ 324,786,105	\$ -	\$ 983,908,254	\$ 82,114,207	\$ -	\$ 82,114,207	\$ 1,066,022,461	0.003036	0.003443	\$ 2,987,145
San Juan School District	561,846,110	322,053,152	-	883,899,262	81,979,151	-	81,979,151	965,878,413	0.006913	0.007597	6,110,396
Grand County School District in San Juan	97,276,039	2,732,953	-	100,008,992	135,056	-	135,056	100,144,048	0.007050	0.007285	705,063
Water Conservancy District	659,122,149	324,786,105	-	983,908,254	82,114,207	-	82,114,207	1,066,022,461	0.000700	0.000791	688,736
Health Service	659,122,149	324,786,105	-	983,908,254	82,114,207	-	82,114,207	1,066,022,461	0.000817	0.000930	803,853
Cities and Towns:											
Blanding City	142,933,586	3,013,181	-	145,946,767	6,173,635	-	6,173,635	152,120,402	0.001658	0.001887	241,980
Bluff	41,141,873	1,999,903	-	43,141,776	971,977	-	971,977	44,113,753	0.000715	0.001091	30,846
Monticello City	107,205,302	35,613,734	-	142,819,036	4,383,969	-	4,383,969	147,203,005	0.001955	0.002352	279,211
Total Cities and Towns											552,037
Other Special Districts:											
Blanding Cemetery	205,503,685	36,628,816	-	242,132,501	6,391,696	-	6,391,696	248,524,197	0.000263	0.000304	63,681
Monticello Cemetery	144,213,093	42,053,458	-	186,266,551	63,333,731	-	63,333,731	249,600,282	0.000192	0.000217	35,763
Total Other Special Districts											99,444
GRAND TOTALS											<u>\$ 11,946,675</u>

(Continued on next page)

San Juan County
Statement of Current Taxes Levied, Collected, and Treasurer's Relief (continued)
For the Year Ended December 31, 2022

Continued from previous page

ENTITY	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	PERSONAL PROPERTY TAXES CHARGED (8 x 11)	TAXES CHARGED (12 + 13)	UNPAID TAXES	ABATEMENTS	OTHER	TOTAL RELIEF	TAXES COLLECTED (14 - 18)	ANNUAL COLLECTION RATE	REALLOCATIO PERS PROP	FEE-IN-LIEU REVENUE/ AGE BASED REVENUE	MISC. COLLECTIONS	DELINQUENT TAXES	DELINQUENT INTEREST & PENALTIES	Refunds (Subtract)
n County	\$ 282,719	\$ 3,269,865	\$ 255,248	\$ 41,054	\$ (74,385)	\$ 221,917	\$ 3,047,948	93.21%	(3,461)	\$ 136,633	\$ 61,818	\$ 243,338	\$ 22,648	\$ 79,158
n School District	622,796	6,733,191	518,629	82,974	(174,346)	427,257	6,305,934	93.65%	14,363	305,127	54,119	497,008	6,461	178,154
Grand County School District in San Juan	984	706,047	62,486	10,698	(263)	72,921	633,126	89.67%	50	316	10,623	31,501	652	2,131
Conservancy District	64,952	753,688	58,836	9,466	(11,298)	57,004	696,684	92.44%	(1,209)	31,854	13,369	49,165	650	18,251
Service	76,366	880,219	68,707	11,048	(14,606)	65,149	815,070	92.60%	(2,242)	37,452	19,894	67,979	908	21,302
nd Towns:														
ig City	11,650	253,629	12,682	5,832	(5,049)	13,465	240,164	94.69%	(715)	27,088	5,282	7,916	36	912
ello City	1,060	31,907	1,599	289	(1,560)	328	31,579	98.97%	(1,295)	227	636	973	28	283
	10,311	289,522	9,353	6,011	(3,634)	11,730	277,792	95.95%	(1,773)	17,274	8,256	10,858	494	23,544
Total Cities and Towns	23,021	575,058	23,634	12,132	(10,243)	25,523	549,535	95.56%	(3,783)	44,589	14,174	19,747	558	24,739
pecial Districts:														
ig Cemetery	1,943	65,624	3,368	1,365	(744)	3,989	61,635	93.92%	(222)	4,656	1,802	2,262	76	476
ello Cemetery	13,743	49,507	1,326	766	(394)	1,698	47,809	96.57%	(206)	1,875	1,249	1,225	49	2,541
Total Other Special Districts	15,686	115,131	4,694	2,131	(1,138)	5,687	109,444	95.06%	(428)	6,531	3,051	3,487	125	3,017
	\$1,086,525	\$ 13,033,200	\$ 992,234	\$ 169,503	\$ (286,279)	\$ 875,458	\$12,157,742	93.28%	\$ 3,290	\$ 562,502	\$ 177,048	\$ 912,225	\$ 32,002	\$ 326,752

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

County Commissioners
San Juan County
Monticello, 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, the business-type activities, each major fund, and the aggregate remaining fund information of San Juan County, Utah, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise San Juan County’s basic financial statements and have issued our report thereon dated July 20, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered San Juan County’s internal control over financial reporting (internal control) to determine the 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 San Juan County’s internal control. Accordingly, we do not express an opinion on the effectiveness of San Juan County’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 entity’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.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’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 entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Larson & Company, PC

Larson & Company, PC

Spanish Fork, Utah

July 20, 2023

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

County Commissioners
San Juan County
Monticello, Utah

Report on Compliance with General State Compliance Requirements

We have audited San Juan County’s compliance with the applicable general state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor that could have a direct and material effect on San Juan County for the year ended December 31, 2022.

State compliance requirements were tested for the year ended December 31, 2022 in the following areas:

- | | |
|----------------------|---------------------------------------|
| Budgetary Compliance | Restricted Taxes and Related Revenues |
| Fund Balance | Fraud Risk Assessment |
| Justice Courts | |

Management’s Responsibility

Management is responsible for compliance with the general state requirements referred to above.

Auditor’s Responsibility

Our responsibility is to express an opinion on San Juan County’s compliance based on our audit of the state compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state compliance requirements referred to above that could have a direct and material effect on a state compliance requirement occurred. An audit includes examining, on a test basis, evidence about San Juan County’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state compliance requirement referred to above. However, our audit does not provide a legal determination of San Juan County’s compliance with those requirements.

Opinion on Compliance

In our opinion, San Juan County complied, in all material respects, with the compliance requirements referred to above for the year ended December 31, 2022.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide* and which are described in our management letter dated July 20, 2023. Our opinion on compliance is not modified with respect to these matters.

San Juan County's response to the noncompliance findings identified in our audit is described in our management letter. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of San Juan County is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered San Juan County's internal control over compliance with the state compliance requirements referred to above to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with those state compliance requirements 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness San Juan County's internal control over compliance.

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

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

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 *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Larson & Company, PC

Larson & Company, PC

Spanish Fork, Utah
July 20, 2023

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

County Commissioners
San Juan County
Monticello, Utah

Report on Compliance for Each Major Federal Program

Opinion on Compliance for Each Major Federal Program

We have audited San Juan County, Utah's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022. San Juan County'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, San Juan County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards general accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Governments 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 San Juan County 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 San Juan County'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 San Juan County's major 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 San Juan County'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 San Juan County's compliance with the requirements of each major federal program.

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 San Juan County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of San Juan County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of San Juan County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies in 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, 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 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 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 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

Larson & Company, PC

Spanish Fork, Utah

July 20, 2023

SUMMARY OF AUDIT RESULTS

1. The independent auditor’s report expresses an unmodified opinion on the basic financial statements of the San Juan County.
2. No reportable conditions related to the audit of the financial statements are reported in the Auditor’s Report on Internal Controls and Compliance with Laws and Regulations.
3. No instances of noncompliance material to the financial statements of the San Juan County 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 the San Juan County, 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 programs tested as major programs include:

 Airport Improvement Program 20.106
8. The threshold for distinguishing Types A and B programs is \$750,000 of federal awards expended.
9. San Juan County was determined to be a low-risk auditee.

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

San Juan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Item 6.

Federal Grantor/Pass-Thru/ Grantor/Program Title	Federal ALN Number	Pass-Through Grantors Contract	Amount of Expenditures
United States Department of Agriculture (USDA)			
<i>Passed Through the State Department of Human Services</i>			
** WIC Client Services	10.557	202700369	62,320
** WIC Admin	10.557	202700369	29,120
** WIC Nutrition	10.557	202700369	16,262
** WIC Breastfeeding	10.557	202700369	6,183
** WIC Peer	10.557	202700369	829
Summer Food	10.559	183000000	1,406
Total United States Department of Agriculture (USDA)			<u>116,121</u>
Department of Justice (DOJ)			
<i>Passed through the State Department of Public Safety</i>			
Opioid: Public Safety & Health	16.754	212700635	1,032
Total Department of Justice (DOJ)			<u>1,032</u>
Department of Transportation (DOT)			
<i>Direct Assistance</i>			
* Airport Improvement Programm	20.106		2,990,506
Total Direct Assistance			<u>2,990,506</u>
<i>Passed Through the State Department of Public Safety</i>			
National Highway Traffic Safety Administration	20.600		3,413
Total Pass Through Assistance			<u>3,413</u>
Total Department of Transportation (DOT)			<u>2,993,919</u>
Department of Treasury (TREAS)			
<i>Direct Assistance</i>			
ARPA	21.027		165,746
Total Department of Treasury (TREAS)			<u>165,746</u>
National Foundation on the Arts and the Humanities			
<i>Direct Assistance</i>			
National Foundation on the Arts and the Humanities	45.310		40,674
Total National Foundation on the Arts and the Humanities			<u>40,674</u>
Environmental Protection Agency (EPA)			
<i>Passed Through the Utah Department of Environmental Quality</i>			
DEQ Solid Waste Grant	66.605		1,990
DEQ Drinking Water Grant	66.605		3,089
DEQ Water Quality Grant	66.605		58,934
Total Environmental Protection Agency (EPA)			<u>64,013</u>
Department of Health and Human Services (HHS)			
<i>Passed the State Department of Human Services</i>			
Special Programs for the Aging -- Long Term Care Ombudsman Services	93.042	06866H	8,708
Special Programs for the Aging -- Disease Prevention and Helath Promotion	93.043	06866H	2,714
PHEP Preparedness	93.069	222700181	91,114
PEHP Carryover	93.069	212700118	8,792
TB Elimination	93.116	202700576	334
Suicide Prevention	93.186	222700549	173
Overdose Data to Action Grant	93.136	212700635	16,565
Core SVIPP Grant Funds	93.136	212700635	4,721
Mobility Limitations	93.136	222700549	610
Childhood Lead Poisoning	93.197	222700398	2,648
Federal Immunization	93.268	192701007	4,889

Continued on Next Page

The notes to the schedule of expenditures of federal awards is an integral part of this statement

San Juan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Item 6.

Continued from Previous Page

COVID Vaccine Vulnerable	93.268	212701519	42,230
COVID Vaccine Non-Vulnerable	93.268	212701519	3,453
Cross-Cutting EPI Outbreak	93.323	202700508	3,269
Prison Disease	93.323	202700508	992
Vaccine Prevention Diseases	93.323	202700508	796
PPPHEA Trace, Prevent, & Test	93.323	212700330	5,228
DREAM & DCP COVID-19 Response	93.323	202700951	12,602
EED - Infection Prevention	93.323	212702391	4,267
EED - Epidemiology	93.323	212702391	31,502
EED - Vulnerable Pop	93.323	212702391	35,552
EED - CHW	93.323	212702391	59,109
EED - Contract Tracing	93.323	212702391	60
EED - ELC Coordinator	93.323	212702391	217
K-12 Testing	93.323	2227000055	1,456
K-12 Contact Tracing	93.323	2227000055	4,260
Crisis Response Workforce	93.354	222700714	33,854
COVID-19 Health Disparities	93.391	222700144	48,339
EPICC 1815 Diabetes	93.426	192700359	3,383
EPICC 1815 CVD	93.426	192700359	2,358
EPICC 1817 Diabetes	93.435	192700359	9,025
EPICC 1817 CVD	93.435	192700359	8,521
EPICC 1807	93.493	192700359	7,553
DIS Workforce	93.977	192700666	23,706
STD Prevention	93.977	192700666	2,085
EPICC PBG	93.991	192700359	1,745
Preventative Block Grant	93.991	222700489	31,313
PBG Injury	93.991	212700635	586
MCH Injury	93.994	212700635	10,969
MCH Block ASQs	93.994	212700505	26,089
CSHCN	93.994	182700583	112,227

AGING CLUSTER

Special Programs for the Aging - Supportive Services and Senior Centers (PDS)	93.044	06866H	99,805
Special Programs for the Aging - Nutrition Services (ADMIN)	93.045	092306	17,925
Special Programs for the Aging - Nutrition Services (Congregate)	93.045	092306	64,969
Special Programs for the Aging - Nutrition Services (HDM)	93.045	092306	112,716
Special Programs for the Aging - Nutrition Services Incentive Program(CIC)	93.053		11,300
Special Programs for the Aging - Nutrition Services Incentive Program (CIH)	93.053		11,300
Total Aging Cluster			<u>318,015</u>

Direct Assistance

Special Programs for the Aging - Discretionary Projects - SMP	93.048		10,000
Special Programs for the Aging - Discretionary Projects - ADRC	93.048		52,508
Special Programs for the Aging - Discretionary Projects - VDHCBS	93.048		43,447
National Family Caregiver Support - Caregiver	93.052		61,213
National Family Caregiver Support - Fed Med Waiver	93.052		24,439
National Family Caregiver Support - Fed Med waiver Morning Sun	93.052		20,268
Social Services Block Grant - CSBG	93.667		15,000
Social Services Block Grant - State Waiver	93.667		79,589
Social Services Block Grant - Alternatives	93.667		109,419
Centers for Medicare and Medicaid Services Research	93.779		18,967

Total Department of Health and Human Services (HHS)

1,420,879

TOTAL EXPENDITURES OF FEDERAL AWARDS

\$ 4,802,385

* Major Program

** Non-cash assistance

The notes to the schedule of expenditures of federal awards is an integral part of this statement

1. Reporting Entity

San Juan County, for purposes of the financial statements, includes all of the funds of the primary government as defined by Governmental Accounting Standards Board.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 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). All awards are identified on the schedule as direct or indirect. Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net asset or cash flows of the County.

3. Summary of Significant Accounting Policies

Expenditures reported on the Schedule of Expenditures of Federal Awards are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The County has elected to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

4. Loans Outstanding

The County did not have any federally insured loans outstanding at year-end.

5. Non-Cash Assistance

The County receives non-cash assistance in the form of WIC vouchers, see schedule of expenditures of federal awards.

SAN JUAN COUNTY
COMMUNICATION WITH THOSE CHARGED
WITH GOVERNANCE
December 31, 2022

To the County Commissioners
San Juan County
Monticello, Utah

We have audited the financial statements of San Juan County as of and for the year ended December 31, 2022, and have issued our report thereon dated July 20, 2023. 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 April 10, 2023, 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 San Juan County 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

We have identified the following significant risks:

- 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 San Juan County 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 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates 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 communicate 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 classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. All proposed entries were approved by management and were posted to the entity's financial records.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the 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 July 20, 2023.

Management Consultations with Other Independent Accountants

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

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with 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. None of the matters discussed resulted in a condition of 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.

We were engaged to report on internal control over financial reporting and on compliance and other matters, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board and management of San Juan County 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
July 20, 2023

Schedule of Findings – Current Year

Internal Control Findings – Current Year

There were no internal control findings noted in the current period

State Compliance Findings – Current Year

2022-001 Budgetary compliance

Criteria:

In accordance with *Utah Code 17-36-21*, No officer or employee of a county shall make any expenditure or encumbrance in excess of the total appropriation for any department. Any obligation that is contracted by any such officer or employee in excess of the total departmental appropriation is the personal obligation of the officer or employee and is unenforceable against the county.

Condition:

Within the General Fund, the Assessor's department and the Sherriff's department expenditures exceeded budgeted appropriations.

Cause and effect:

This appears to be caused by a lack of internal control over budget to actual review within departments. The effect of this lack of controls is noncompliance with Utah State Code.

Recommendation:

We recommend that Management, Governance, and each department head review year-to-date budget to actual reports on a regular and consistent basis. If expenditures approach or exceed budgeted appropriations, actions should be taken to reduce expenditures or appropriately amend budgets.

View of responsible officials (See also administrative letter at the end of this document):

Assessor's Response:

Per request I am sending this letter to you regarding the overspending of my 2022 budget.

As you know budgets are developed in the fall for the future years anticipated expenditures. My budget for 2022 at the time of approval by the San Juan County Commissioners was great I knew what to expect. But a contract for appraisal services was added to my budget later that year of 2021. The contract was with The Appraisers company out of Spanish Fork, Gordon Lowe is the owner.

The Appraisers, would be conducting the first ever appraisal of all commercial properties by a professional appraisal service in the history of San Juan County. In 2012, the State of Utah and County Assessor conducted an appraisal of commercial properties, I do not know how successful they were but 10 years had passed since that time and our commercial properties needed help with their valuations.

The Appraisers' contract had a base amount plus a fee schedule for discovering new properties being at our Board of Equalization hearing, we did not know how many commercial properties there was in the County, and how much time would be spent at our Board of Equalization hearing.

This is actually what happened more commercial properties were discovered and the time spent during the Board of Equalization was almost exclusively commercial property owners contesting their values. Therefore the Appraisers went over the base amount that was in my budget.

Yes, my budget was overspent by the appraisal contract and work, but I believe that it was money well spent; it brought the County's valuation up to date and was done professionally.

Therefore, San Juan County agreed on the contract, the contract was placed in my budget after the approved budget was closed. Oversight was nonexistent by San Juan County Administration. All blame for budget overage was placed upon my office. I was actually threatened by jail time for this overage. County Administration relinquished on that threat and then stated that I may be liable for paying the county back. County Administration should have some accountability, training of newly elected officials on budgets was nonexistent, and a -mid-year adjustment could have been made if I knew that such a process existed.

Sheriff's Response:

San Juan County Public Safety Budget concerns:

Subscriptions and Memberships - were over due to the advertisement in the local newspaper for new hires. UPOA and Sheriff Association dues.

Travel Expenses - due to not billing the correct subgroup, some should have been billed to Employee Education. And the sheriff office sent more employees to Utah State Police Academy.

Equipment Operation - A new engine was put in the Sheriff Office Polaris Razr (11,278.72), and OSHA came and did an audit, results of the audit we had to purchase nine new ballistic vests(9,908) for patrol deputies. And vehicle maintenance charges were more than usual, flood damage on a stained person incident (6,292.57).

Gas, Oil, and Grease - Sheriff's office has no control over gas inflation prices.

Miscellaneous Supplies - 15,088.66 was reimbursed from insurance for a vehicle accident. The Sheriff Office also outfitted two more patrol vehicles (7,410).

Overall response: Management will work with department heads to ensure proper budgeting controls are in place and expenditures do not materially exceed appropriations.

Status of Findings – Prior YearInternal Control Findings – Prior Year

There were no internal control findings noted in prior year

State Compliance Findings – Prior Year**2021-001 Deficit fund balance****Criteria:**

Utah State Code 10-6-117(1) A governing body may not make any appropriation in the final budget of any fund in excess of the estimated expendable revenue for the budget period of the fund. (2)If there is a deficit fund balance in a fund at the close of the last completed fiscal year, the governing body shall include and item of appropriation for the deficit in the current budget of the fund equal to a) at least 5% of the total revenue of the fund in the last completed fiscal year, or b) if the deficit is equal to or less than 5% of the total revenue of the fund in the last completed fiscal year, the entire amount of the deficit.

Condition:

It was noted that the Tort Liability fund and the EMS fund were in a deficit net position at the end of the year. They were also in a deficit net position at the end of the previous year. The county did not budget for a reduction of the deficit in the ensuing budget adopted for 2021, nor was the deficit reduced by 5% at year end.

Status of finding:

Although the Tort Liability fund and the EMS fund are still in a deficit position, both funds reduced their deficit by more than the 5% requirement. Finding is being addressed and corrected.



Bruce Adams	Chairman
Silvia Stubbs	Vice-Chair
Jamie Harvey	Commissioner
Mack McDonald	Administrator

August 25, 2023

Jon S Haderlie, CPA
Larson & Company, PC
765 North Main Street
Spanish Fork, Utah 84660

Prior to election, the County Assessor Rick Meyer had an extensive career in Government retiring from the County Public Health Department as a Division Director for Environmental Health. He would have had operation control of State budgets including County Contracts funding County programs. At one point in his career, he was Interim Department Director having oversight of the entire Public Health budget. Working within a County Budget all of those years should have provided him experience not typical to a newly elected official with no County government experience.

Regarding training, on October 4, 2021, County Administration held an Executive Retreat at USU in which County Assessor Rick Meyer was present in the trainings in which HR and the County Administrator presented changes to the new Purchasing Policy which included points where County Executives were taught that it was their responsibility to "Ensure expenditures are properly budgeted and submit a budget amendment if necessary." This training included "Maintain oversight of contracted vendors to ensure performance is in accordance with terms and conditions of their contract". This training presentation was then emailed to all Executive staff on October 5, 2021, for quick reference to the training.

In the County Executive Staff Meeting on November 1, 2021, we advised Executive Staff to not exceed their budgets and to try and not spend everything. County Assessor Rick Meyer would have been provided with these minutes if he was not present.

On December 21, 2021, the final 2022 budget was approved with the specific line-item budget for 10-4146-615 Contracts the Board of County Commissioner approved the allocation of \$67,000 for a potential contract for updating commercial values and hiring an outside vendor to conduct this assessment.

On January 4, 2022, the Board of County Commissioners executed a contract with the Appraisers, Inc for this service for a total amount of \$67,078.00 which should have been amended to allow for additional services and costs. County Assessor Risk Meyer requested that the vendor also oversee the County Assessors appraisals for certification which was outside of the Scope of Services which should have also been amended.

In the County Executive Staff Meeting on 8/1/2022, County Administration presented on mid-year budgets and asked if there were any budget projections going over budget to speak with the County Administrator so that corrections could be made during the mid-year adjustments. Although invited, County Assessor Rick Meyer was not present for this meeting.

In the County Executive Staff Meeting on 12/14/2022, County Administration presented end-of-year budget adjustments, and directed that if needed, speak to the County Administrator for changes prior to the finalization of the 2022 budget. We had an extensive discussion about exceeding department budgets and the fact that exceeding the department budgets could lead to a budget finding in an audit. We addressed the fact that these can be adjusted and the concern that some are exceeding their budgets and advised Executive staff to come and talk to the County Administrator so that these can be resolved, if possible. Other elected officials engaged in this conversation asking clarifying questions. Although invited, County Assessor Rick Meyer did not attend this meeting.

County Assessor Rick Meyer is correct in his statements regarding penalties going over the budget as indicated in the County Purchasing Policy, it specifically states: San Juan County elected officials, employees, and agents shall procure goods, equipment, and services and shall make purchases with County funds in accordance with all applicable federal, state and local laws, rules and regulations, (U.C.A. 67-16 Utah Public Officers' and Employees' Ethics Act). The County Purchasing Policy also references Utah Code 17-36 Uniform Fiscal Procedures Act for Counties, which therein indicates "No officer or employee of a County shall make any expenditure or encumbrances in excess of the total appropriation for any department. Any obligation that is contracted by any such officer or employee in excess of the total department appropriation is the personal obligation of the officer or employee and is unenforceable against the County.

It is unfortunate, even at this time, with all of the training opportunities, experience he has had in government, and direction provided by County Administration that the County Assessor Rick Meyers continues to avoid the fact that the over expenditure of funds could have been avoided, contracts should have been amended and budgets adjusted had he all but done his part by coming forward and asking for adjustments prior to overspending, in addition it is his responsibility to follow County Policy after being trained on it back in October of 2021 and following Utah Code.

Sincerely,



Mack McDonald
Chief Administrative Officer



COMMISSION STAFF REPORT

- MEETING DATE:** September 5, 2023
- ITEM TITLE, PRESENTER:** Consideration and Approval of the Appointment of Dr. Melissa Rigg to the San Juan County Planning Commission. Mack McDonald, Chief Administrative Officer
- RECOMMENDATION:** Approve the Appointment asking for the resignation of the current member filling that appointment and to appoint Melissa Rigg to fulfill the Remain Term Expiring December of 2025

SUMMARY

In March of 2022, the Board of Commissioners appointed Edward Dobson to represent Bluff as the member of the San Juan County Planning Commission. In accordance with the County Ordinance #2022-03, the Amended Rules, Procedures and Bylaws for the San Juan County Planning Commission stated the following:

Faithful Attendance and Performance. Should circumstances arise where a Planning Commission member is unable to attend a scheduled meeting, the member shall be responsible for notifying the Chair or Building and Zoning Department staff as soon as 7 possible. Planning Commission members shall not miss more than three consecutive meetings. A Planning Commission member may not miss more than 25% of the meetings in a year. If circumstances prevent faithful attendance and performance of Planning Commission member duties, the member will be removed from the Planning Commission, or the member should knowingly resign from the Planning Commission. Attendance through remote means may only be approved by the Planning Commission Chair, and a commission member must attend more than 50% of the meetings in person absent extenuating circumstances.

Removal from Commission Planning. The Commission may request the resignation of a member for reasons of attendance and/or ethical considerations. The Board of County Commissioners may remove a Commission member for cause prior to the expiration of the appointed term.

Before Mr. Dobson, the former representative of Bluff was not approved or recommended by the Mayor for re-appointment because she seldom appeared in person. To our knowledge, Mr. Dobson has not attended any meeting in person since an appointment back in March of 2022, falling significantly short of the required 50% attendance. Of all the meetings here this last year, Mr. Dobson has not attended any meetings in person but only through telecommunication.

HISTORY/PAST ACTION

FISCAL IMPACT

Planning Commission -- Letter of Interest

1 message

Melissa Rigg <missyr@alexs-house.org>
To: "mmcdonald@sanjuancounty.org" <mmcdonald@sanjuancounty.org>
Cc: Ann <annleppanen@gmail.com>

Sun, Aug 27, 2023 at 11:36 AM

August 27, 2023

Dear Mr. McDonald,


I am interested in the Bluff position on the San Juan County Planning Commission. While I do not have formal training in land-use, I understand planning and zoning issues, having covered them as a reporter when living in Tucson, AZ. Moreover, I know how to read maps and understand the different types of land ownership.

Re: local and county issues, I lack a historical perspective having moved to Utah less than four years ago. That said, I am familiar with Bluff-specific concerns and have the skills and abilities to learn about and understand the wider county issues. I also have several friends in Bluff -- with very different perspectives -- who are active in local affairs to whom I can turn for information.

Attached is my resume.

Please let me know if you have any questions about my experience or interest in this position. Thank you for considering my request, and I look forward to hearing from you.

Dr. Melissa Rigg

 2023 Melissa Rigg resume planning commission.pdf
224K

SAN JUAN COUNTY COMMISSION, RESOLUTION NO. 2023-_____

A Resolution Stating the Support of San Juan County for the Established Municipal Boundaries of the Town of Bluff, and in Connection therewith Stating Opposition to the Current Municipal Disconnection Petition Now Pending Before the Bluff Town Council.

Whereas, San Juan County (the County) desires to promote productive inter-governmental relations between all municipalities within its boundaries.

Whereas, it is important that higher intensity development occur within the boundaries of municipalities where local services can more easily be provided.

Whereas, the County is cognizant that development outside of municipal boundaries places an increasing burden on its ability to provide services which ought to be provided by local municipal governments.

Whereas, the County is aware that the State Institutional and Trust Lands Administration (SITLA) holds and manages approximately 406,415 acres in San Juan County, and that SITLA has a mandate to develop those lands for the benefit of the State of Utah.

Whereas, SITLA has joined with a private property owner to seeking disconnection of approximately 9,514 acres of lands situated within the municipal boundaries of the Town of Bluff, the vast majority of which is managed by SITLA, as more particularly described in **Exhibit 1**.

Whereas, SITLA routinely develops its land holdings for a variety of development purposes; it frequently conveys developed lands into private ownership; and those lands can require municipal type services when developed.

Whereas, municipal disconnection proceedings can result in the transfer of responsibility for the provision of services from the municipality to the affected county, and the County has a role to play when those actions are brought against a San Juan County municipality.

Whereas, municipal disconnection proceedings can undermine the viability of local governments and result in inefficient economic development.

Now Therefore, it is resolved:

The San Juan County Commission hereby states its recognition of, and support for, the current incorporated municipal boundaries for the Town of Bluff. The County opposes the pending petition to disconnect federal, state, and private lands from the current municipal boundaries of the Town of Bluff, as depicted in Exhibit 1. This resolution is for purposes of the current disconnection petition now pending, and not for any other purposes.

San Juan County Commission Resolution No. 2023-_____
Pertaining to the Municipal Boundaries of the Town of Bluff

Enacted this ____ day of _____, 2023.

Those voting aye:

Those voting nay:

Those abstaining:

Those absent:

Board of San Juan County Commissioners

By: _____

Bruce Adams, Chairman

Attest:

County Clerk

Date

Attachment: **Exhibit 1.**

-End of Document-

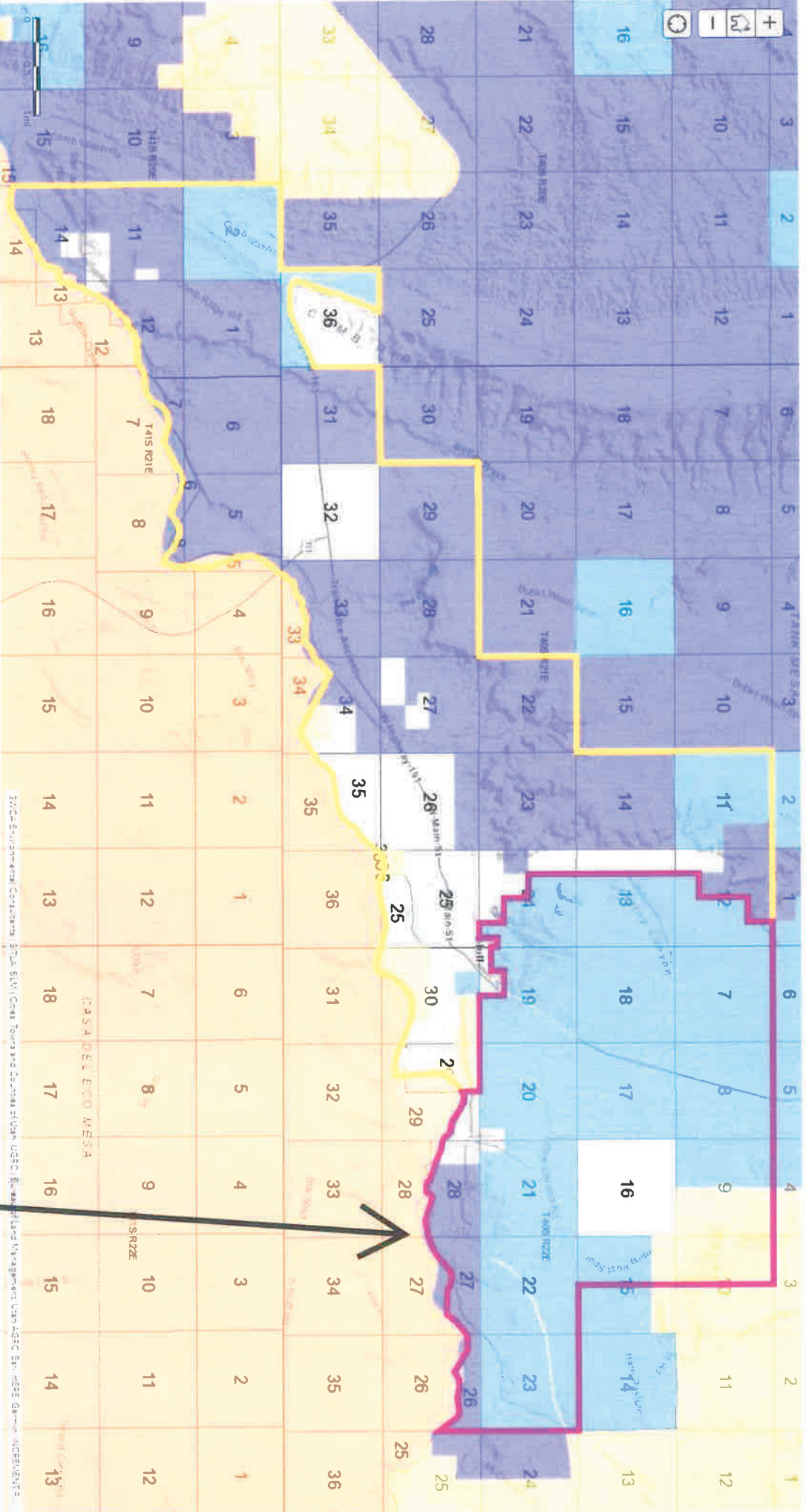


Exhibit 1

Red boundary is the area proposed for disconnection.



STAFF REPORT

MEETING DATE: August 22, 2023

ITEM TITLE, PRESENTER: La Sal Transfer Station Power Installation, Presented by Jed Tate, Landfill Manager

RECOMMENDATION: Approval to Install Power at La Sal Transfer Station

SUMMARY

The Commissioners have already approved the installation of the power lines into the La Sal Transfer Station in late 2022. Due to PacifiCorp having personnel changes, we are finally able to move forward to upgrade the transfer station with electricity, which it currently does not have. This upgrade will ensure that the employee(s) who man that station will have power to keep cool in the summer and warm in the winter. It will enable those employees access to a computer that has our landfill software to enter and print weigh tickets, to do their timesheets online and have access to their email and forms needed to run that station. We would be able to adjust our hours, if needed, to better fit the needs of the customers.

The bid submitted by PacifiCorp (which will be attached) is \$17,362.00.

The following costs are not part of the PacifiCorp bid. We need the power installed from the meter box to the building (we have two options from 4 Corners Electric, see attachment with Option #1 being \$3,990 and Option #2 being \$4,980). We would also like to add a street light onto the service pole so we will have lights, if needed, when the days are shorter and with a power switch to turn it off when the station is closed.

The funds are available from our approved Capital Expenditures. Total cost for this project is expected to be less than \$22,342 (service pole lighting would be extra).

HISTORY/PAST ACTION

Approved 2022 by the County Commissioners

FISCAL IMPACT

Costs are included in our landfill cost expenditure fund.



Distribution Single Phase Overhead Estimate (Valid 05/08/2023 through 10/31/2023)

(This copy not for external circulation. Only hardcopies of the "Quick Estimate Customer Cost Sheet" should be given)

Title: San Juan Landfill

Request #: 8260504

	Description	Rem MH's	Install MH's	Cost	UOM
Transformer	10 kVA	2.890	4.860	\$2,349.00	ea
	25 kVA	2.890	4.860	\$2,883.09	ea
	50 kVA	3.890	5.630	\$3,575.00	ea
	75 kVA	3.890	5.630	\$3,836.18	ea
	100kVA	3.890	5.630	\$5,646.00	ea
	Delta Xfmr Adder (contact area engineer before use).			\$850.00	ea
	Salvage (Incl Meter & Service)				
Total					

Meter	AMR: KWH only	0.300	0.400	\$141.00	ea
	AMI: 0 - 400A	0.300	0.400	\$251.00	ea
	AMR: Demand	0.300	0.400	\$254.00	ea
	Total				

Service	Conductor 1/0 3PLX & Smaller	0.004	0.004	\$2.20	ft
	Conductor 4/0 3PLX	0.011	0.011	\$4.66	ft
	Pole Attachment	0.350	1.250	\$297.80	ea
	House Attachment	0.407	1.047	\$263.92	ea
	Riser	1.510	3.040	\$1,141.00	ea
	1/0 Triplex (in conduit)	0.024	0.024	\$7.23	ft
	4/0 Triplex (in conduit)	0.024	0.024	\$8.66	ft
	350 Triplex (in conduit)	0.024	0.024	\$9.22	ft
	Total				

Total TMS	(Sum: A+ B + C)				
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Secondary	Conductor 1/0 3PLX & Smaller	0.004	0.004	\$2.20	ft
	Conductor 4/0 3PLX	0.011	0.011	\$4.66	ft
	Pole	1.555	2.430	\$953.50	ea
	Transformer Connection Assy	0.310	0.510	\$196.33	ea
	Total				

Primary	Conductor 1/0 ACSR & Smaller	0.002	0.005	\$1.85	ft
	Pole Tangent 45 ft	2.225	3.390	\$1,845.00	ea
	Pole D.E. 45 ft	2.222	2.590	\$1,580.00	ea
	Tap (crossarm)	1.140	1.760	\$799.00	ea
	Tap/Extension (no crossarm)	0.868	1.300	\$420.50	ea
	Down Guy & Anchor	0.500	1.900	\$651.00	ea
	Total				

Travel/Added Labor		\$223.00	man hour
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Added Costs			
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Salvage/Credit (Excluding TMS)			
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Total M.H.'s (Install and Remove)	49.04	Crew Rate Adjustment	
--	-------	-----------------------------	--

O.H. Single Phase	Rocky Mountain Power
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TOTAL JOB COSTS (Sum: Total D + E + F + G + H - I)	
---	--

TMS Allowance	
----------------------	--

Extension Allowance	
----------------------------	--

Contract Administration Credit	
---------------------------------------	--

Total Advance (Total Cost - M)	
---------------------------------------	--

to customers.)

Date: 8/8/2023

Total \$	
	\$0.00
1	\$2,883.09
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$2,883.09

A

0	\$0.00
1	\$251.00
	\$0.00
	\$251.00

B

	\$0.00
60	\$279.60
1	\$297.80
	\$0.00
0	\$0.00
0	\$0.00
0	\$0.00
	\$0.00
	\$577.40

C

	\$3,711.49
--	------------

D

	\$0.00
	\$0.00
0	\$0.00
	\$0.00
	\$0.00

E

1900	\$3,515.00
1	\$1,845.00
2	\$3,160.00
	\$0.00
	\$0.00
2	\$1,302.00
	\$9,822.00

F

20.00	\$4,460.00
	\$0.00
	\$0.00

G

H

I

(\$631.53)

	\$17,361.96
--	-------------

J

	\$ -
--	------

K

--	--

L

J+K+L	\$0.00
	\$17,362

M

210.247724

Pacific Power

Crew Rate

PacifiCorp
Rocky Mountain Power

Difference
Estimating Overhead

Capital Surcharge

Loaded Rates

Pacific Power	PacifiCorp	Rocky Mountain Power
180.79	171	161.06
9.865	0	-9.865
0.22		
-0.07		
236.0033	223.1255	210.2477

Only change YELLOW cells

Update from the "Crew Rate & OHS" tab on QE Updates Worksheet

Caution: Formulas in Loaded Rates and SOB cells

SAN JUAN COUNTY Landfill

Cost to go to LaSah Landfill
to seat Light Pole is \$985.00 with
Crane Truck.

J. M. Custom welding
2858 S. Main
Blanding, Utah, 84511
678-2724



COMMISSION STAFF REPORT

MEETING DATE: September 5, 2023

ITEM TITLE, PRESENTER: Consideration and Approval of the Aneth Transfer Station Participation and Purchase of Transfer Bins. Jed Tate, Landfill Operations Manager

RECOMMENDATION: Approve the Participation

SUMMARY

We have been contacted by Darrell Williams, Chapter President for Aneth, who is seeking a contract with San Juan County to provide garbage bins to the new Aneth Transfer Station. Aneth sought and received funding to construct their own Chapter Transfer Station, and, in those negotiations, it was indicated that San Juan County Landfill has provided all of the municipalities in San Juan with free garbage bins but then charge those entities tipping fees and freight. We estimate that those costs are as follows: \$130 for freight and \$44 per ton for tipping fees. Construction of their transfer station will be completed within 30 to 60 days.

We will use the Landfill Capital Budget funds to purchase and provide 2 bins with delivery in 6-8 weeks. Total cost for the 2 dumpsters is \$17,539 plus freight. There is an option to save freight if we pick up the bins ourselves.

The contract with Aneth for pick-up will be presented at a future Commission meeting for your approval.

HISTORY/PAST ACTION

Back in 1991, the Indian Health Services and San Juan County split the costs 50/50 to establish the landfill operations here in San Juan County. Commissioner Mark Maryboy was instrumental in working with the Indian Health Services in designating Tribal Lands at each chapter for a transfer station. At the time, Indian Health Services was going to work with the Chapters for the construction of transfer stations in San Juan County based upon the Indian populations at that time. Indian Health Services would then help in the operations with the Chapters. Aneth was one of those locations under consideration. In 1993, Indian health committed to participating with solid waste in areas of the Navajo Nation. That same year, Indian Health had designated 5 transfer stations within the Navajo Nation. In 1995, Indian Health assisted the County in funding their proportionate costs for the Landfill. At that time, Montezuma Creek had an operational dump and was going to be building a ramp for ease of unloading until the transfer station was in place. In 1996, operations at Oljato, Halls Crossing and Montezuma Creek closed. Commission Maryboy then began working with the Utah Navajo Commission to formalize a funding request for Chapters to build their Transfer Stations.

With additional funds, the County was able to assist both Blanding and Monticello establish Transfer Stations with the agreement that these 2 municipalities would assume operations and maintenance of the systems.

FISCAL IMPACT

\$17,539 plus freight



Q U O Item 11.

Number AAAQ8752

Date Mar 29, 2023

NEW Quote 8-30-23

2630 W. Broadway Road, Phoenix, AZ 85041
t. 1-800-552-2648 f. 602-276-4552

Sold To	Ship To	Your Sales Rep
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San Juan County Landfill
Jed Tate
South Hwy 191 Mile Marker 35
Blanding, UT 84511

San Juan County Landfill
Jed Tate
South Hwy 191 Mile Marker 35
Blanding, UT 84511

Stephanie Jones

Phone (435) 678-3070
Mobile (435) 459-1371
Email jtate@sanjuancounty.org

Phone (435) 678-3070

Here is the quote you requested.

Terms	P.O. Number	Ship Via
--------------	--------------------	-----------------

50% Down, Bal Prior to Ship

Qty	Description	Unit Price	Ext. Price
-----	-------------	------------	------------

2	40 YD Rectangular Roll-Off Containers	\$8,769.55	\$17,539.10
---	---------------------------------------	------------	-------------

WITH HOOK HOIST

- > 10 Gauge Floor Reinforced by 3" Channels on 18" Centers
- > 12 Gauge Side Walls Reinforced by 3"x3"x3/16" Tubing Top Rails
- > Designed for Standard Roll-Off Hoist Utilizing Two Longitudinal Guide Rails (6"x2"x3/16" Tubing)
- > Rail Width 36 1/2"
- > Single Rear Door Has Heavy-Duty Hinges with Zerk Fittings Designed to Carry Door Weight.
- > Heavy-Duty Locking Hooks for Keeping Doors Locked During Loading
- > Welded Solid Inside
- > Reinforced Corners
- > Heavy-Duty 8"x8" Front and Rear Ground Rollers
- > Nose Cone Rollers with Zerk Fittings
- > Exterior Painted Your Choice of Color (Some Colors May Be Extra) Interior Primered

Estimated Build Time (APPROX) 6-8 Weeks

Freight is running (APPROX) \$3.00-\$3.50 Per Mile

Phoenix, Az. - Blanding, Ut - 400 Miles

Qty	Description	Unit Price	Ext. Price
-----	-------------	------------	------------

Item 11.

"Pricing is based on current steel pricing, this quote is subject to change if steel prices change substantially from the date of this quote will be confirmed at the time the order is placed." In order to lock in pricing within the 7 day period, a signed quote and 50% deposit is required. After 7 day period prices are subject to change. There will be a 25% restocking fee is you cancel your order. There will be a service fee of 3.5% when paying with a credit card. Out of state customers are responsible for their own state taxes.

The equipment referred to in this document remains the property of Hamblick Products, LLC (HP), (HP), which retains the right to possession until invoice is paid in full.
 SHIPPING DATE AND FEES are ESTIMATES and are based on conditions existing at the time of HP receipt of your firm order and full information.
 HP will in good faith endeavor to ship by the estimated shipping date,

Please sign & Fax back. ACCEPTANCE OF PROPOSAL- The above prices, specifications, and conditions are satisfactory and hereby accepted.

Please contact me if you need further assistance.

Authorized Signature & Title Date

SubTotal	\$17,539.10
Tax	\$0.00
Shipping	\$0.00
Total	\$17,539.10

ALL QUOTES ARE VAILD FOR 7 DAYS. ALL SALES ARE FINAL.



COMMISSION STAFF REPORT

MEETING DATE: September 5, 2023

ITEM TITLE, PRESENTER: Funding approval of Life Cycle replacement of San Juan County Sheriff's Office patrol Axon Tasers, San Juan County Sheriff Lehi Lacey/Sergeant Black

RECOMMENDATION: Approval

SUMMARY

The San Juan County Sheriff's Office is requesting the approval of the purchase of lifecycle replacement of Tasers.

If approved, this purchase will provide the desperately needed replacement of the current patrol issued Tasers. This would provide each deputy on the road with a current, up to date, Taser 7 which was covered under Axon's 5 year warranty. Additionally, if an exposure was challenged with current Tasers the San Juan County Sheriff's Office can receive support from Axon.

If not approved, each deputy would continue to carry out of date/expired Taser X26P's which would have the potential to fail. A failure would expose the deputy and or citizen to potentially life threatening injuries; further, exposing San Juan County to significant liability and civil law suits. Additionally, even non-failure exposures to citizens could be challenged and expose the outdated Taser's and potential issues associated with the carrying of them.

The Sheriff's Office is requesting the use of available COVID-19 funds for this purchase.

Boston University research discovered depression rates tripled and symptoms worsened over the pandemic, reporting 32.8% of Americans experienced heightened depressive symptoms in 2021, compared to 27.8% percent in 2020 and just 8.5% before the pandemic. (Forbes, Mar 8, 2023)

The Centers for Disease Control and Prevention reports one in five Americans will experience a mental illness within any given year, and more than 50% will be diagnosed with a mental disorder or illness within their lifetime. (Forbes, Mar 8, 2023)

Often, interactions between police officers and individuals experiencing mental health issues end in detention. In fact, one in four people with mental health disorders have histories of police arrest. Sometimes, interactions end tragically. One in four fatal police shootings results in the death of a person with severe mental illness. The ultimate goal is to improve the outcome of any encounter between police and citizens who suffer from mental illness. However, with increased awareness by officers of the types of mental illness, the availability of less than lethal weapons, and the upward trend toward specialized crisis intervention teams that respond to calls, the encounters are becoming less deadly and offenders have a chance to get the help that they need to become productive members of society.

The increase in mental illness due to COVID-19 directly correlates to deputy encounters in the field. One of our greatest tools not only for our own safety but that of the citizens suffering from the mental illness is the Taser “less than lethal weapon.” Therefore, we are requesting the use of these funds to upgrade our Tasers.

HISTORY/PAST ACTION

The San Juan County Sheriff’s Office currently has over 20 Tasers. Only 15 of these are the Taser X26p of which have a manufactured date of over five years ago. The remaining handles are Taser X26 with manufactured dates of older than ten years. Axon Taser removed the X26 Taser from their product inventory and no longer sells or supports the use of the X26 Tasers, due to an increased risk of cardiac related deaths. As of November 2022, the newest X26P Tasers were expired and are no longer supported by Axon.

FISCAL IMPACT

The funding amount is \$80,496 of available and remaining COVID-19 funds. Funding will provide 20 Taser 7’s and hardware; rechargeable batteries/docking station; holsters; access to evidence.com (Taser assignment/tracking, log retrieval etc.); training equipment; 5 year warranty and \$10 Million in liability insurance. The purchase plan includes a 5 year warranty on equipment with free replacement as well as Taser 7 live and training cartridges plus replacements.



Axon Enterprise, Inc.
 17800 N 85th St.
 Scottsdale, Arizona 85255
 United States
 VAT: 86-0741227
 Domestic: (800) 978-2737
 International: +1.800.978.2737

Q-466247-4516

Item 12.

Issued: 08/22/2023

Quote Expiration: 09/15/2023

Estimated Contract Start Date: 11/01/2023

Account Number: 301121

Payment Terms: N30

Delivery Method:

SHIP TO	BILL TO
Delivery-297 S Main St 297 S Main St Monticello, UT 84535-7723 USA	San Juan County Sheriff's Dept - UT PO Box 788 Monticello UT 84535-0788 USA Email:

SALES REPRESENTATIVE	PRIMARY CONTACT
Avery Lawrence Phone: Email: avlawrence@axon.com Fax:	Scott Sandefur Phone: Email: ssandefur@sanjuancounty.org Fax:

Quote Summary

Program Length	60 Months
TOTAL COST	\$80,496.00
ESTIMATED TOTAL W/ TAX	\$80,496.00

Discount Summary

Average Savings Per Year	\$2,743.85
TOTAL SAVINGS	\$13,719.25

Payment Summary

Date	Subtotal	Tax	Total
Oct 2023	\$80,496.00	\$0.00	\$80,496.00
Total	\$80,496.00	\$0.00	\$80,496.00

Quote Unbundled Price:
 Quote List Price:
 Quote Subtotal:

\$ Item 12.
\$85,347.25
\$80,496.00

Pricing

All deliverables are detailed in Delivery Schedules section lower in proposal

Item	Description	Qty	Term	Unbundled	List Price	Net Price	Subtotal	Tax	Total
Program									
T7Cert	TASER 7 Certification Bundle	20	60	\$77.80	\$70.41	\$67.08	\$80,496.00	\$0.00	\$80,496.00
A la Carte Hardware									
20050	HOOK-AND-LOOP TRAINING (HALT) SUIT	1			\$855.25	\$0.00	\$0.00	\$0.00	\$0.00
Total							\$80,496.00	\$0.00	\$80,496.00

Delivery Schedule

Hardware

Bundle	Item	Description	QTY	Estimated Delivery Date
TASER 7 Certification Bundle	20008	TASER 7 HANDLE, YLW, HIGH VISIBILITY (GREEN LASER), CLASS 3R	20	10/01/2023
TASER 7 Certification Bundle	20018	TASER BATTERY PACK, TACTICAL	24	10/01/2023
TASER 7 Certification Bundle	20062	TASER 7 HOLSTER - BLACKHAWK, RIGHT HAND	15	10/01/2023
TASER 7 Certification Bundle	20067	TASER 7 HOLSTER - BLACKHAWK, LEFT HAND	5	10/01/2023
TASER 7 Certification Bundle	22175	TASER 7 LIVE CARTRIDGE, STANDOFF (3.5-DEGREE) NS	60	10/01/2023
TASER 7 Certification Bundle	22175	TASER 7 LIVE CARTRIDGE, STANDOFF (3.5-DEGREE) NS	40	10/01/2023
TASER 7 Certification Bundle	22176	TASER 7 LIVE CARTRIDGE, CLOSE QUARTERS (12-DEGREE) NS	60	10/01/2023
TASER 7 Certification Bundle	22176	TASER 7 LIVE CARTRIDGE, CLOSE QUARTERS (12-DEGREE) NS	40	10/01/2023
TASER 7 Certification Bundle	22177	TASER 7 HOOK-AND-LOOP TRN (HALT) CARTRIDGE, STANDOFF NS	40	10/01/2023
TASER 7 Certification Bundle	22178	TASER 7 HOOK-AND-LOOP TRN (HALT) CARTRIDGE, CLOSE QUART NS	40	10/01/2023
TASER 7 Certification Bundle	22179	TASER 7 INERT CARTRIDGE, STANDOFF (3.5-DEGREE) NS	20	10/01/2023
TASER 7 Certification Bundle	22181	TASER 7 INERT CARTRIDGE, CLOSE QUARTERS (12-DEGREE) NS	20	10/01/2023
TASER 7 Certification Bundle	70033	WALL MOUNT BRACKET, ASSY, EVIDENCE.COM DOCK	1	10/01/2023
TASER 7 Certification Bundle	71019	NORTH AMER POWER CORD FOR AB3 8-BAY, AB2 1-BAY / 6-BAY DOCK	1	10/01/2023
TASER 7 Certification Bundle	74200	TASER 6-BAY DOCK AND CORE	1	10/01/2023
TASER 7 Certification Bundle	80087	TASER TARGET, CONDUCTIVE, PROFESSIONAL (RUGGEDIZED)	1	10/01/2023
TASER 7 Certification Bundle	80090	TARGET FRAME, PROFESSIONAL, 27.5 IN. X 75 IN., TASER 7	1	10/01/2023
A la Carte	20050	HOOK-AND-LOOP TRAINING (HALT) SUIT	1	11/01/2023
TASER 7 Certification Bundle	22175	TASER 7 LIVE CARTRIDGE, STANDOFF (3.5-DEGREE) NS	40	10/01/2024
TASER 7 Certification Bundle	22176	TASER 7 LIVE CARTRIDGE, CLOSE QUARTERS (12-DEGREE) NS	40	10/01/2024
TASER 7 Certification Bundle	22175	TASER 7 LIVE CARTRIDGE, STANDOFF (3.5-DEGREE) NS	40	10/01/2025
TASER 7 Certification Bundle	22176	TASER 7 LIVE CARTRIDGE, CLOSE QUARTERS (12-DEGREE) NS	40	10/01/2025
TASER 7 Certification Bundle	22177	TASER 7 HOOK-AND-LOOP TRN (HALT) CARTRIDGE, STANDOFF NS	40	10/01/2025
TASER 7 Certification Bundle	22178	TASER 7 HOOK-AND-LOOP TRN (HALT) CARTRIDGE, CLOSE QUART NS	40	10/01/2025
TASER 7 Certification Bundle	22175	TASER 7 LIVE CARTRIDGE, STANDOFF (3.5-DEGREE) NS	40	10/01/2026
TASER 7 Certification Bundle	22176	TASER 7 LIVE CARTRIDGE, CLOSE QUARTERS (12-DEGREE) NS	40	10/01/2026
TASER 7 Certification Bundle	22175	TASER 7 LIVE CARTRIDGE, STANDOFF (3.5-DEGREE) NS	40	10/01/2027
TASER 7 Certification Bundle	22176	TASER 7 LIVE CARTRIDGE, CLOSE QUARTERS (12-DEGREE) NS	40	10/01/2027

Software

Bundle	Item	Description	QTY	Estimated Start Date	Estimated End Date
TASER 7 Certification Bundle	20248	TASER 7 EVIDENCE.COM LICENSE	20	11/01/2023	10/31/2028
TASER 7 Certification Bundle	20248	TASER 7 EVIDENCE.COM LICENSE	1	11/01/2023	10/31/2028

Services

Bundle	Item	Description	QTY
TASER 7 Certification Bundle	20246	TASER 7 DUTY CARTRIDGE REPLACEMENT ACCESS PROGRAM	20

Warranties

Bundle	Item	Description	QTY	Estimated Start Date	Estimated End Date
TASER 7 Certification Bundle	80374	EXT WARRANTY, TASER 7 BATTERY PACK	24	10/01/2024	10/31/2028
TASER 7 Certification Bundle	80395	EXT WARRANTY, TASER 7 HANDLE	20	10/01/2024	10/31/2028
TASER 7 Certification Bundle	80396	EXT WARRANTY, TASER 7 SIX BAY DOCK	1	10/01/2024	10/31/2028

Payment Details

Item 12.

Oct 2023						
Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Year 1	T7Cert	TASER 7 Certification Bundle	20	\$80,496.00	\$0.00	\$80,496.00
Total				\$80,496.00	\$0.00	\$80,496.00

Nov 2023						
Invoice Plan	Item	Description	Qty	Subtotal	Tax	Total
Invoice Upon Fulfillment	20050	HOOK-AND-LOOP TRAINING (HALT) SUIT	1	\$0.00	\$0.00	\$0.00
Total				\$0.00	\$0.00	\$0.00

Tax is estimated based on rates applicable at date of quote and subject to change at time of invoicing. If a tax exemption certificate should be applied, please submit prior to invoicing.

Standard Terms and Conditions

Axon Enterprise Inc. Sales Terms and Conditions

Axon Master Services and Purchasing Agreement:

This Quote is limited to and conditional upon your acceptance of the provisions set forth herein and Axon's Master Services and Purchasing Agreement (posted at www.axon.com/legal/sales-terms-and-conditions), as well as the attached Statement of Work (SOW) for Axon Fleet and/or Axon Interview Room purchase, if applicable. In the event you and Axon have entered into a prior agreement to govern all future purchases, that agreement shall govern to the extent it includes the products and services being purchased and does not conflict with the Axon Customer Experience Improvement Program Appendix as described below.

ACEIP:

The Axon Customer Experience Improvement Program Appendix, which includes the sharing of de-identified segments of Agency Content with Axon to develop new products and improve your product experience (posted at www.axon.com/legal/sales-terms-and-conditions), is incorporated herein by reference. By signing below, you agree to the terms of the Axon Customer Experience Improvement Program.

Acceptance of Terms:

Any purchase order issued in response to this Quote is subject solely to the above referenced terms and conditions. By signing below, you represent that you are lawfully able to enter into contracts. If you are signing on behalf of an entity (including but not limited to the company, municipality, or government agency for whom you work), you represent to Axon that you have legal authority to bind that entity. If you do not have this authority, please do not sign this Quote.

Signature

Date Signed

8/22/2023



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Boards & Commissions

Application: 00010066

Contact Details

Contact Name	Kara Dohrenwend	Applicant Gender	Woman
Contact Email	kara@revegetation.org	Applicant Ethnicity	White
Contact Phone	435-220-0003	Applicant Political Affiliation	Unaffiliated

Application Information

Case Number	00010066	Status	New
Application Type	Standard Application	Criminal Charges	No
Date/Time Opened	7/19/2023, 1:22 PM	Criminal Charges Explanation	
Requires Governor Confirmation	<input checked="" type="checkbox"/>	Conflict of Interest	No
Requires Senate Confirmation	<input checked="" type="checkbox"/>	Conflict of Interest Explanation	
Approved By		Created By	Kara Dohrenwend, 7/19/2023, 1:22 PM

Application Internal Comments

Approval Comments

Internal Application Comments

Agency Approval Date

Board Seat & Term Information

Applied Board	Grand County Water Conservancy District Board Of Trustees	Applied Term	TERM-025734
Applied Seat	SEAT-13157	Term Length (years)	4
Seat Qualification	Resident of the water district	Term Start Date	5/3/2023
Seat Type	Member	Term End Date	
Holder of Applied Seat	Rex Tanner		

Statement of Interest and Resume

Statement of Interest I have been a resident of Grand County since 1993 and have been active in City planning, riparian stream restoration and management, and the agricultural community for most of the time I have lived in Moab. From 2016-2021 I sat on the City of Moab's Water Conservation and Drought Advisory Board and learned a great deal about the complexities of our regional water supply and the challenges of conservation and water delivery. I would like to continue to lend that experience base to water conservation and development in our Valley.

Resume Text

Kara Dohrenwend

Moab, UT | kara@revegetation.org | 435-220-0003

WORK HISTORY

- Director/Rim to Rim Restoration - Moab, Utah - 16 years
 - Work with various land management agencies to develop plans for restoration in critical areas and implement those plans
 - Help facilitate collaborative efforts to address impacts on public lands in SE Utah
 - Report to Board
 - Perform bookkeeping and accounting tasks as needed
 - Supervise staff (currently of 3)

- Owner/Wildland Scapes Plant Nursery- Moab, Utah - 23 years
 - Manage staff of up to 8 in propagating native plants, fruit trees and other plants useful in our region
 - Bookkeeping and Accounting as needed
 - Assist with retail operations as needed

EDUCATION (if applicable)

- 1991 BA Landscape Architecture, minor City Planning - UC Berkeley
- Degree/title earned (year earned) - Institution name - city, state

CERTIFICATIONS (if applicable)

- Collaboration Certificate Course, March 2023. University of Utah SJ Quinney College of Law
- Water Rights Certification, April 2018. Rural Water Association of Utah

OTHER RELEVANT EXPERIENCE/EXPERTISE

Grand Conservation District Supervisor since 2008

City of Moab Planning Commissioner, 2000-2010

Contact Information

Contact Details

Name	Kara Dohrenwend	Email	kara@revegetation.org
LinkedIn Profile URL		Phone	435-220-0003
Title	Director	Mobile	

Demographic Information

Race/Ethnicity	White	Gender	Woman
Political Affiliation	Unaffiliated		

Address Information

Mailing Address	40 West 100 North Moab, UT 84532 US	County	Grand
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Additional Information

Account Name Board Members & Applicants
Organization

Criminal History No
**Criminal History
Details**

Item 13.

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Boards & Commissions

Application: 00010049

Contact Details

Contact Name	Benjamin Wilson	Applicant Gender	Man
Contact Email	wilsonwelding_performance@hotmail.com	Applicant Ethnicity	White
Contact Phone	435-260-2044	Applicant Political Affiliation	Republican

Application Information

Case Number	00010049	Status	New
Application Type	Standard Application	Criminal Charges	No
Date/Time Opened	7/12/2023, 1:41 PM	Criminal Charges Explanation	
Requires Governor Confirmation	<input checked="" type="checkbox"/>	Conflict of Interest	No
Requires Senate Confirmation	<input checked="" type="checkbox"/>	Conflict of Interest Explanation	
Approved By		Created By	Benjamin Wilson, 7/12/2023, 1:41 PM

Application Internal Comments

Approval Comments

Internal Application Comments

Agency Approval Date

Board Seat & Term Information

Applied Board	Grand County Water Conservancy District Board Of Trustees	Applied Term	TERM-025734
Applied Seat	SEAT-13157	Term Length (years)	4
Seat Qualification	Resident of the water district	Term Start Date	5/3/2023
Seat Type	Member	Term End Date	
Holder of Applied Seat	Rex Tanner		

Statement of Interest and Resume

Statement of Interest I am seeking this position to help and improve how the water conservancy operates. I was born and raised in Moab and I am a second generation farmer here. I would like to be apart of the district to insure a positive future for the district.

Resume Text

Contact Information

Contact Details

Item 13.

Name	Benjamin Wilson	Email	wilsonwelding_performance@hotmail.com
LinkedIn Profile URL		Phone	435-260-2044
Title		Mobile	

Demographic Information

Race/Ethnicity	White	Gender	Man
Political Affiliation	Republican		

Address Information

Mailing Address	3784 HEATHER LAN MOAB, UT 84532 US	County	Grand
------------------------	--	---------------	-------

Additional Information

Account Name	Board Members & Applicants	Criminal History	No
Organization		Criminal History Details	

Files

resume- water office

Last Modified **7/12/2023, 2:18 PM**

Created By **Benjamin Wilson**

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Boards & Commissions

Application: 00010069

Contact Details

Contact Name	Kevin Clyde	Applicant Gender	Man
Contact Email	kclyde995@msn.com	Applicant Ethnicity	White
Contact Phone	4352101111	Applicant Political Affiliation	Republican

Application Information

Case Number	00010069	Status	New
Application Type	Standard Application	Criminal Charges	No
Date/Time Opened	7/19/2023, 5:00 PM	Criminal Charges Explanation	
Requires Governor Confirmation	<input checked="" type="checkbox"/>	Conflict of Interest	No
Requires Senate Confirmation	<input checked="" type="checkbox"/>	Conflict of Interest Explanation	
Approved By		Created By	Kevin Clyde, 7/19/2023, 5:00 PM

Application Internal Comments

Approval Comments

Internal Application Comments

Agency Approval Date

Board Seat & Term Information

Applied Board	Grand County Water Conservancy District Board Of Trustees	Applied Term	TERM-025734
Applied Seat	SEAT-13157	Term Length (years)	4
Seat Qualification	Resident of the water district	Term Start Date	5/3/2023
Seat Type	Member	Term End Date	
Holder of Applied Seat	Rex Tanner		

Statement of Interest and Resume

Statement of Interest I have lived in Grand County, Utah, for 19 years, and I am interested in water issues. My wife owns Easy Bee Farm, a registered farm in Grand County. Together we own shares in GWSSA Irrigation and a residential hook-up to the GWSSA culinary system. Water availability and the condition of our watershed is a central focus of planning in Grand County and I am interested in helping with the effort to understand our water sources and working to secure our water for years to come. I have experience building water systems, dams, and bridges while working as a project manager with WW Clyde & Co.

Resume Text

Contact Information

Contact Details

Name	Kevin Clyde	Email	kclyde995@msn.com
LinkedIn Profile URL		Phone	4352101111
Title		Mobile	

Demographic Information

Race/Ethnicity	White	Gender	Man
Political Affiliation	Republican		

Address Information

Mailing Address	4065 Easy Street Moab, UT 84532 US	County	Grand
------------------------	--	---------------	-------

Additional Information

Account Name	Board Members & Applicants	Criminal History	No
Organization		Criminal History Details	

Files

Resume or Kevin E Clyde 2023

Last Modified **7/19/2023, 5:00 PM**
 Created By **Kevin Clyde**



Grand Water & Sewer Service Agency

3025 E. Spanish Trail Rd. ♦ PO Box 1046 ♦ Moab, UT 84532
435-259-8121 ♦ 435-259-8122 fax ♦ www.grandwater.org

AGENCY MANAGER
Ben Musselman

OPERATING COMMITTEE
Dan Pyatt (President)
Gary Wilson (V. President)
Brian Backus
Mike Holyoak
Rex Tanner
Rick Thompson
Dale Weiss

FORMING BOARDS:

SVWSID
Gary Wilson (Ch)
Mike Holyoak (V. Ch)
Dale Weiss (Treas.)
Rick Thompson (Clerk)
Ken Helfenbein

GCWCD
Dan Pyatt (Ch)
Jerry McNeely (V. Ch)
Brian Backus
Preston Paxman

GCSSWD
Gary Wilson (Ch)
Mike Holyoak (V. Ch)
Mike Duncan
Trisha Hedin
Rick Thompson

August 24, 2023

San Juan County Commission
117 South Main
Monticello, Utah 84535

San Juan County Commissioners,

The Grand County Water Conservancy District (GCWCD) has a midterm vacancy due to the unfortunate passing of a board member.

The GCWCD board has advertised, accepted, and reviewed the applications and has identified three applicants which have been submitted along with their applications per Utah Code 17B-2a-1005.

Eight initial applications were received in part, with one deciding later to withdraw. Applications were received through the State of Utah Boards and Commissions web application portal.

In filling the vacancy, the board reviewed the applications and resumes and then utilized additional selection ranking criteria identified in the State Code and formation documents of the district. No interviews were held.

The selection criteria for this seat are as follows:

1. Must be a Grand County resident and a resident of the district. 17B-2a-1005-5-a
2. Ownes Irrigation Rights in the district. 17B-2a-1005-2-d
3. Uses those irrigation rights as part of that person's livelihood. 17B-2a-1005-2-d

This process further narrowed the field down to six applicants meeting number 1 of the criteria. Of the remaining applicants, three meet criteria 2 and 3 which is of benefit to this board.

The three recommended by the GCWCD are Ken Helfenbein, Ben Wilson, and Kevin Clyde. Each are residents of the district, own irrigation rights, and use it as part of their livelihood. And by meeting all the desired criteria are being recommended for your approval and submission to the Governor's Office.

Lynn Jackson, Kara Dohrenwend, and Steve Getz are Grand County residents and good applicants but do not meet all the criteria.

Mary O'Brien lives in the Town of Castle Valley which withdrew from the GCWCD in 2018 by resolution is not eligible for consideration.

Please find the State applications attached to this letter for your review.

Dan Pyatt

Grand County Water Conservancy District, Chairman

- [Close Window](#)
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Boards & Commissions

Application: 00010054

Contact Details

Contact Name	Lynn Jackson	Applicant Gender	Prefer not to answer
Contact Email	alynnjackson60@gmail.com	Applicant Ethnicity	Prefer not to answer
Contact Phone	4352600417	Applicant Political Affiliation	Republican

Application Information

Case Number	00010054	Status	New
Application Type	Standard Application	Criminal Charges	No
Date/Time Opened	7/13/2023, 8:03 AM	Criminal Charges Explanation	
Requires Governor Confirmation	<input checked="" type="checkbox"/>	Conflict of Interest	No
Requires Senate Confirmation	<input checked="" type="checkbox"/>	Conflict of Interest Explanation	
Approved By		Created By	Lynn Jackson, 7/13/2023, 8:03 AM

Application Internal Comments

Approval Comments

Internal Application Comments

Agency Approval Date

Board Seat & Term Information

Applied Board	Grand County Water Conservancy District Board Of Trustees	Applied Term	TERM-025734
Applied Seat	SEAT-13157	Term Length (years)	4
Seat Qualification	Resident of the water district	Term Start Date	5/3/2023
Seat Type	Member	Term End Date	
Holder of Applied Seat	Rex Tanner		

Statement of Interest and Resume

Statement of Interest I have a background in geology with experience in hydrology. I have been a resident of Grand County since 1982. I have a keen interest in serving the citizens of Grand County, having previously served as a County Commissioner, after working 28 years for the Bureau of Land Management as a geologist and manager.

Resume Text

Contact Information

Contact Details

Item 13.

Name	Lynn Jackson	Email	alynnjackson60@gmail.com
LinkedIn Profile URL		Phone	4352600417
Title		Mobile	

Demographic Information

Race/Ethnicity	Prefer not to answer	Gender	Prefer not to answer
Political Affiliation	Republican		

Address Information

Mailing Address	2367 Old City Park Road Moab, UT 84532 US	County	Utah
------------------------	---	---------------	------

Additional Information

Account Name	Board Members & Applicants	Criminal History	No
Organization		Criminal History Details	

Files

Resume_Lynn Jackson-2023

Last Modified 7/13/2023, 8:41 AM

Created By Lynn Jackson

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Boards & Commissions

Application: 00010052

Contact Details

Contact Name	Steve Getz	Applicant Gender	Man
Contact Email	sagetz@aol.com	Applicant Ethnicity	White
Contact Phone	7023791031	Applicant Political Affiliation	Republican

Application Information

Case Number	00010052	Status	New
Application Type	Standard Application	Criminal Charges	No
Date/Time Opened	7/12/2023, 5:32 PM	Criminal Charges Explanation	
Requires Governor Confirmation	<input checked="" type="checkbox"/>	Conflict of Interest	No
Requires Senate Confirmation	<input checked="" type="checkbox"/>	Conflict of Interest Explanation	
Approved By		Created By	Steve Getz, 7/12/2023, 5:32 PM

Application Internal Comments

Approval Comments

Internal Application Comments

Agency Approval Date

Board Seat & Term Information

Applied Board	Grand County Water Conservancy District Board Of Trustees	Applied Term	TERM-025734
Applied Seat	SEAT-13157	Term Length (years)	4
Seat Qualification	Resident of the water district	Term Start Date	5/3/2023
Seat Type	Member	Term End Date	
Holder of Applied Seat	Rex Tanner		

Statement of Interest and Resume

Statement of Interest I am interested in helping Grand County with water issues. I grew up on a ranch where we irrigated hay and crops using river water rights and well water. My family has a history of involvement in water management. I have management experience, being self-employed for 28 years.

Resume Text

Contact Information

Contact Details

Item 13.

Name	Steve Getz	Email	sagetz@aol.com
LinkedIn Profile URL		Phone	7023791031
Title		Mobile	

Demographic Information

Race/Ethnicity	White	Gender	Man
Political Affiliation	Republican		

Address Information

Mailing Address	2921 Desert Rd Moab, UT 84532 US	County	Grand
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Additional Information

Account Name	Board Members & Applicants	Criminal History	No
Organization		Criminal History Details	

Files

resume 2023

Last Modified **7/12/2023, 5:37 PM**
 Created By **Steve Getz**

resume 2023

Last Modified **7/12/2023, 5:36 PM**
 Created By **Steve Getz**

Boards & Commissions

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Application: 00010067

Contact Details

Contact Name	MARY OBRIEN	Applicant Gender	Woman
Contact Email	maryobrien10@gmail.com	Applicant Ethnicity	White
Contact Phone	5415568801	Applicant Political Affiliation	Republican

Application Information

Case Number	00010067	Status	New
Application Type	Standard Application	Criminal Charges	No
Date/Time Opened	7/19/2023, 2:15 PM	Criminal Charges Explanation	
Requires Governor Confirmation	<input checked="" type="checkbox"/>	Conflict of Interest	No
Requires Senate Confirmation	<input checked="" type="checkbox"/>	Conflict of Interest Explanation	
Approved By		Created By	Mary O'Brien, 7/19/2023, 2:15 PM

Application Internal Comments

Approval Comments

Internal Application Comments

Agency Approval Date

Board Seat & Term Information

Applied Board	Grand County Water Conservancy District Board Of Trustees	Applied Term	TERM-025734
Applied Seat	SEAT-13157	Term Length (years)	4
Seat Qualification	Resident of the water district	Term Start Date	5/3/2023
Seat Type	Member	Term End Date	
Holder of Applied Seat	Rex Tanner		

Statement of Interest and Resume

Statement of Interest

Resume Text

Contact Information

Contact Details

Name MARY OBRIEN Email maryobrien10@gmail.com

Item 13.

LinkedIn Profile URL

Phone 5415568801

Title Dr.

Mobile

Demographic Information

Race/Ethnicity White

Gender Woman

Political Affiliation Republican

Address Information

Mailing Address 270 Pope Lane
Castle Valley, UT 84532
US

County Utah

Additional Information

Account Name Board Members & Applicants

Criminal History No

Organization

Criminal History
Details

Files

O'Brien_Resume_2023_Educ_WorkHistory_Committees

Last Modified 7/19/2023, 2:25 PM

Created By Mary O'Brien

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Boards & Commissions

Application: 00010061

Contact Details

Contact Name	Ken Helfenbein	Applicant Gender	Man
Contact Email	kenhelfenbein@gmail.com	Applicant Ethnicity	White
Contact Phone	435-210-1595	Applicant Political Affiliation	Unaffiliated

Application Information

Case Number	00010061	Status	New
Application Type	Standard Application	Criminal Charges	No
Date/Time Opened	7/14/2023, 1:36 PM	Criminal Charges Explanation	
Requires Governor Confirmation	<input checked="" type="checkbox"/>	Conflict of Interest	No
Requires Senate Confirmation	<input checked="" type="checkbox"/>	Conflict of Interest Explanation	
Approved By		Created By	Ken Helfenbein, 7/14/2023, 1:36 PM

Application Internal Comments

Approval Comments

Internal Application Comments

Agency Approval Date

Board Seat & Term Information

Applied Board	Grand County Water Conservancy District Board Of Trustees	Applied Term	TERM-025734
Applied Seat	SEAT-13157	Term Length (years)	4
Seat Qualification	Resident of the water district	Term Start Date	5/3/2023
Seat Type	Member	Term End Date	
Holder of Applied Seat	Rex Tanner		

Statement of Interest and Resume

Statement of Interest I believe as a water user for commercial production olivestockck and hay I have a genuine interest in our water quality and proper use of water., conservation of this valuable commodity is of vital interest to all.

Resume Text

Ken Helfenbein

Moab, UT | kenhelfenbein@gmail.com | 435-210-1595

I am a retired Project Supervisor Builder and private business owner.

Current Resident with a vested interest in the sustainable use of our water resources.

Item 13.

I currently use Irrigation water for the agricultural production of Grass Hay.

I am a current member of the Spanish Valley Water and Sewer Improvement District serving for 5-6 years in that position..

Contact Information

Contact Details

Name	Ken Helfenbein	Email	kenhelfenbein@gmail.com
LinkedIn Profile URL		Phone	435-210-1595
Title	Farmer	Mobile	

Demographic Information

Race/Ethnicity	White	Gender	Man
Political Affiliation	Unaffiliated		

Address Information

Mailing Address	2931 East Bench Road Moab, UT 84532 US	County	Grand
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Additional Information

Account Name	Board Members & Applicants	Criminal History	No
Organization		Criminal History Details	

OFF-PREMISE BEER LICENSE Local Consent

PURPOSE: Local business licensing authority provides written consent to the Alcoholic Beverage Services Commission to issue an off-premise beer license for a person to purchase, store, sell, or offer for sale, beer for consumption off the premises of the applicant.

AUTHORITY: Utah Code 32B-5-201, 203, 205, and 32B-7

San Juan County
Local business license authority

City Town County

hereby grants its consent to the issuance of an off-premise beer license to:

Business Name (DBA): F's Market, LLC dba Min E's Market

Entity Name (or owner's name if sole proprietor): Eric Eugene Piper

Location Address: 100 E. La Sel Junction, building #1
La Sel, UT 84530

Authorized Signature

Name/Title

Date

This is a suggested format. A locally produced city, town, or county form is also acceptable.
The local consent must be submitted to the DABS by the applicant as part of a complete application.



COMMISSION STAFF REPORT

MEETING DATE: September 5, 2023

ITEM TITLE, PRESENTER: Approval of San Juan County - Public Health Minimum Performance Standards SFY22 Amendment 2 by Grant Sunada, Public Health Director

RECOMMENDATION: Approval

SUMMARY

Use these funds to comply with Utah Administrative Code, Rule R380-40, Local Health Department Minimum Performance Standards, including the following highlights:

2-4 "Minimum performance standards" means the minimum duties performed by local health departments for public health administration, personal and population health, environmental health, and emergency preparedness in addition to the powers and duties listed in Section 26A-1-114 and is equivalent to the phrase "minimum performance standards" in Section 26A-1-106(1)(c).'

5 Local Health Officer and Medical Director 6-4 Registered nurse, 6-5 health educator, 6-6 environmental health scientist, 6-7 epidemiologist, 6-10-i-D business manager, 5-2-l-ii "an assessment that includes community input at least every five years."

Requirements include completing the Minimum Performance Standards Attestation Checklist each year.

HISTORY/PAST ACTION

Approval.

FISCAL IMPACT

The funding for July 1, 2023 to June 30, 2024 will be \$163,603.00 in state funds advanced in quarterly installments.

Proposed use of the funding includes \$86,555.20 toward public health administrative costs, \$10,819.40 toward local epidemiology, and \$10,819.40 toward community health assessment.

Requirements include submitting the County's annual per capita contribution to local health department for delivery of minimum performance standards no later than September 1 of each year. The state requires that state contributions not exceed the county's per capita contribution for delivery of minimum performance standards.



**UTAH DEPARTMENT OF HEALTH & HUMAN SERVICES
CONTRACT AMENDMENT**

PO Box 144003, Salt Lake City, Utah 84114
288 North 1460 West, Salt Lake City, Utah 84116

2118107

Department Log Number

212702557

State Contract Number

1. **CONTRACT NAME:** The name of this contract is San Juan County - Minimum Performance Standards SFY22 Amendment 2.
2. **CONTRACTING PARTIES:** This contract amendment is between the Utah Department of Health & Human Services (DEPARTMENT) and San Juan County (CONTRACTOR).

PAYMENT ADDRESS

San Juan County
735 S 200 W, Ste 2
Blanding UT, 84511

MAILING ADDRESS

San Juan County
735 S 200 W, Ste 2
Blanding UT, 84511

Vendor ID: 06866HL

Commodity Code: 99999

3. **PURPOSE OF CONTRACT AMENDMENT:** The purpose of this amendment is to increase the contract amount and replace Attachment "A" in exchange for continued services.
4. **CHANGES TO CONTRACT:**

1. The contract amount is being changed. The original amount was \$224,554.00. The funding will be increased by \$163,603.00 in state funds. New total funding is \$388,157.00.

2. Attachment "A", effective July 1, 2023, is replacing Attachment "A" which was effective July 2022. The document title is changed, Article "2" Definitions, Section B, is changed, Article "5" Responsibilities of the Contractor, Sections B, and C, are added, Article "6" Amendments and Termination, is changed, and Article "7" is added.

All other conditions and terms in the original contract and previous amendments remain the same.

5. **EFFECTIVE DATE OF AMENDMENT:** This amendment is effective 07/01/2023.
6. **DOCUMENTS INCORPORATED INTO THIS CONTRACT BY REFERENCE BUT NOT ATTACHED:**
 - A. All other governmental laws, regulations, or actions applicable to services provided herein.
 - B. All Assurances and all responses to bids as provided by the CONTRACTOR.
 - C. Utah Department of Health & Human Services General Provisions and Business Associate Agreement currently in effect until 6/30/2023.

7. This contract, its attachments, and all documents incorporated by reference constitute the entire agreement between the parties and supersedes all prior written or oral agreements between the parties relating to the subject matter of this contract

Attachment A: Special Provisions

San Juan County - Minimum Performance Standards SFY22 Amendment 2

Effective Date: July 1, 2023

1. GENERAL PURPOSE:
 - A. The general purpose of this contract is to provide public health services required by the Utah Administrative Code, R380-40, Local Health Department Minimum Performance Standards.

2. DEFINITIONS:
 - A. "Contractor" means San Juan County.
 - B. "Department" means Utah Department of Health and Human Services.

3. FUNDING:
 - A. New total funding is \$388,157.00.
 1. \$58,180.00 for the period July 1, 2021 to June 30, 2022.
 2. \$166,374.00 for the period July 1, 2022 to June 30, 2023.
 3. \$163,603.00 for the period July 1, 2023 to June 30, 2024.
 - B. The Department agrees to advance up to 25% of the annual award each quarter to the Contractor.
 - C. The Department agrees to adjust the fourth quarter payment to reflect actual expenditures submitted by the Contractor.

4. INVOICING:
 - A. In addition to the General Provisions of the Contract the Contractor must create a column in the Monthly Expenditure Report for the following category.
 1. MPS.
 - B. In addition to the General Provisions of the Contract the Contractor must submit the June invoice no later than July 15 of each year.

5. RESPONSIBILITIES OF THE CONTRACTOR:
The CONTRACTOR must:
 - A. Use these funds to comply with Utah Administrative Code, Rule R380-40, Local Health Department Minimum Performance Standards.
 - B. Complete the Minimum Performance Standards Attestation Checklist each year.
 - C. Submit the County's annual per capita contribution to local health department for delivery of minimum performance standards no later than September 1 of each year.

6. AMENDMENTS AND TERMINATION:
 - A. If the Contract is not amended to add funds, the Contract shall terminate as of June 30, 2024.

7. OUTCOMES
The desired outcome of this contract is to maintain the State of Utah's public health infrastructure.
 - A. Performance measure: Minimum Performance Standards Attestation Checklist completed.
 - B. Reporting: The Subrecipient shall submit the annual per capita contribution each year.



**Indirect Cost Rates
Relative to Minimum Performance Standard Funding Changes
August 2023**

- Indirect cost include administrative staff salaries and benefits, and overhead (such as, building rent, maintenance)
- Total includes all expenditures

Date Range	Total Indirect Cost Rate	Upper Range per Contract	Notes
7/1/21 - 12/31/21	29%	32%	
1/1/22 - 6/30/22	24%	30%	
7/1/22 - 12/31/22	18%	21%	<ul style="list-style-type: none"> • Beginning of State Increase
1/1/23 - 6/30/23	21%	24%	<ul style="list-style-type: none"> • Beginning of County Increase • Specific costs for IT and maintenance added

Minimum Performance Standards Attestation Checklist

Local Health Officer:

- Meets education and experience requirements (R380-40-5(1)) and performs duties required in R38040-5(2), (3), (4), (5), (6).
 - If LHO is not a physician, Local Health Department employs or contracts with a physician who meets the qualifications and is charged with performing the duties outlined in R380-40-5(1)(c).

Local Board of Health:

- Performs duties outlined in 26A-1-109 and 26A-1-110.
- Establishes policies as necessary.
- Adopts an annual budget.
- Monitors revenue and expenditures.
- Oversees compliance of the LHD with R380-40.
- Assures a process of ongoing planning.
- At least annually evaluates the performance of the LHO.
- Reports at least annually to the county/counties of the LHD the health status of the LHD's residents.
- Assures an annual independent financial audit is conducted and reviews and accepts the health department's audit findings.

Local Health Department:

- Exercises powers and duties outlined in 26A-1-114.
- Employs a registered nurse, licensed in Utah, with the education and experience to supervise, evaluate, and be accountable for the LHD's nursing practice. R380-40-6(4).
- Employs a person with education and experience to direct health education and promotion activities, and provides the services identified in R380-40-7(1).
- Employs an environmental health scientist, registered in Utah, with the education and experience to supervise, evaluate, and be accountable for the LHD's environmental health activities and ensures there is a program that meets the requirements of R380-40-8.
- Employs an individual with training and experience in epidemiology and provides services outlined in R380-40-7(2) and (4).
- Assures availability of health services by assessing services and providers, identifying gaps and barriers, meeting with community partners to assure and improve services, providing services identified as priority through local needs assessment (as approved by board of health). R380-40-7(3)
- Provides all public health services in response to community needs, within an approved budget, in compliance with federal, state, and local laws, regulations, rules, policies and procedures, and accepted standards of public health, medical and nursing practice.
- Evaluates programs for effectiveness and impact. R380-40-6(8)(a) and (b)

- Provides evidence-based services based on community health assessment and planning to address at a minimum: maternal and child health services; injury control services; and chronic disease control services.
- Assures the registration of live births, deaths, and fetal deaths that occur in the jurisdiction. R380-40-7(5)
- Ensures the availability of laboratory capacity, on-site or through agreements or contracts. R380-40-10
- Conducts public health emergency preparedness efforts as defined in R380-40-9.

Please provide a brief explanation for any items that are not being performed according to your understanding of the minimum performance standards.

To the best of my knowledge, the above is an accurate representation of San Juan County Public Health Department's compliance with R380-40, "Local Health Department Minimum Performance Standards."

Health Officer/Director

Date

Chair, Board of Health

Date



COMMISSION STAFF REPORT

MEETING DATE: September 5, 2023

ITEM TITLE, PRESENTER: Discussion and Approval of 2019-2023 San Juan Health Department Community and Clinical Interventions contract by Grant Sunada, Public Health Director

RECOMMENDATION: Approval

SUMMARY

The new name of this contract is Community and Clinical Interventions and was previously titled Healthy Environments and Active Living (HEAL). The purpose of this contract is to enable the San Juan County Public Health Department to promote engagement in community and clinical interventions toward the broader aim of preventing and managing chronic conditions in priority populations, including:

- Diabetes management and prevention among high-risk populations
 - Strengthen self-care practices through Diabetes Self-Management Education and Support (DSMES) services for priority populations.
 - Improve acceptability and quality of care for priority populations with diabetes.
 - Enroll high risk people in the National Diabetes Prevention Program (NDPP).
 - Promote the NDPP lifestyle intervention as a covered health benefit for Medicaid
- National Cardiovascular Health Program with a focus on hypertension and high cholesterol
 - Implement team-based care to prevent and reduce cardiovascular disease risk by addressing social support barriers to improve outcomes.
 - Link community resources and clinical services that support bidirectional referrals, self-management, and lifestyle change
 - Address social factors that put the populations at increased risk of cardiovascular disease

HISTORY/PAST ACTION

Approval.

FISCAL IMPACT

\$23,528.90 is available in federally reimbursable funds from June 30, 2023 to June 29, 2024, compared to \$48,950 during the previous year. New totals are as follows for prevention efforts:

- Diabetes: \$11,558.37
- Cardiovascular Disease: \$11,970.53



UTAH DEPARTMENT OF HEALTH & HUMAN SERVICES CONTRACT

PO Box 144003, Salt Lake City, Utah 84114
288 North 1460 West, Salt Lake City, Utah 84116

2317743
Department Log Number

232702176
State Contract Number

1. **CONTRACT NAME:** The name of this contract is San Juan Health Department Community and Clinical Interventions

2. **CONTRACTING PARTIES:** This contract is between the Utah Department of Health & Human Services (DEPARTMENT) and San Juan County (CONTRACTOR).

PAYMENT ADDRESS

San Juan County
735 S 200 W, Ste 2
Blanding UT, 84511

MAILING ADDRESS

San Juan County
735 S 200 W, Ste 2
Blanding UT, 84511

Vendor ID: 06866HL

Commodity Code: 99999

3. **GENERAL PURPOSE OF CONTRACT:** The general purpose of this contract is to promote engagement in community and clinical interventions toward the broader aim of preventing and managing chronic conditions such as diabetes, hypertension and obesity in priority populations.

4. **CONTRACT PERIOD:** The service period of this contract is 06/30/2023 through 06/29/2024, unless terminated or extended by agreement in accordance with the terms and conditions of this contract.

5. **CONTRACT AMOUNT:** The DEPARTMENT agrees to pay \$23,528.90 in accordance with the provisions of this contract. This contract is funded with 100% federal funds, 0% state funds, and 0% other funds.

6. **CONTRACT INQUIRIES:** Inquiries regarding this Contract shall be directed to the following individuals:

CONTRACTOR

Grant Sunada
(435) 587-3838
gsunada@sanjuancounty.org

DEPARTMENT

Population Health
Health Promotion and Prevention
McKell Drury

(801) 538-6896
mdrury@utah.gov

7. SUB – RECIPIENT INFORMATION:

UEI: WCVABP2FEVA2

Indirect Cost Rate: 0%

Federal Program Name:	The purpose of this project is to decrease type 2 diabetes among adults in Utah and to improve quality of care, early detection and prevention of diabetes.	Award Number:	1 NU58DP007417-01-00
Name of Federal Awarding Agency:	CDC	Federal Award Identification Number:	NU58DP007417
Assistance Listing:	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	Federal Award Date:	6/16/2023
Assistance Listing Number:	93.988	Funding Amount:	\$11558.37

Federal Program Name:	This project aims to prevent and manage cardiovascular diseases in populations at higher risk.	Award Number:	1 NU58DP007427-01-00
Name of Federal Awarding Agency:	CDC	Federal Award Identification Number:	NU58DP007427
Assistance Listing:	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke- Financed in part by 2018 Prevention and Public Heal	Federal Award Date:	6/21/2023
Assistance Listing Number:	93.426	Funding Amount:	\$11970.53

8. REFERENCE TO ATTACHMENTS INCLUDED AS PART OF THIS CONTRACT:

Attachment A: Scope of Work

9. DOCUMENTS INCORPORATED INTO THIS CONTRACT BY REFERENCE BUT NOT ATTACHED:

- A. All other governmental laws, regulations, or actions applicable to services provided herein.
- B. All Assurances and all responses to bids as provided by the CONTRACTOR.
- C. Utah Department of Health & Human Services General Provisions and Business Associates Agreement currently in effect until 6/30/2023.

10. This contract, its attachments, and all documents incorporated by reference constitute the entire agreement between the parties and supersedes all prior written or oral agreements between the parties relating to the subject matter of this contract.

Intentionally Left Blank

Contract with Utah Department of Health & Human Services and San Juan County, Log # 2317743

IN WITNESS WHEREOF, the parties enter into this agreement.

CONTRACTOR

STATE

By: _____
Bruce Adams Date
County Commission Chair

By: _____
Tracy S. Gruber Date
Executive Director, Department
of Health & Human Services

Attachment A: Scope of Work

San Juan Health Department - Community and Clinical Interventions

Effective Date: June 30, 2023

Article 1

GENERAL PURPOSE

The general purpose of this contract is to promote engagement in community and clinical interventions toward the broader aim of preventing and managing chronic conditions such as diabetes, hypertension and obesity in priority populations.

Article 2

DEFINITIONS

In this contract, the following definitions apply:

“Catalyst” means the Department’s reporting system.

“CHW” means Community Health Worker.

“Department” means the Utah Department of Health and Human Services, Healthy Environments Active Living program.

“DSMES” means Diabetes Self-Management Education and Support.

“Healm” means a new diabetes prevention employer learning collaborative platform for the National Diabetes Prevention Program.

“MDPP” means Medicaid Diabetes Prevention Program.

“National DPP” means National Diabetes Prevention Program.

“Priority Population” means those identified to be at an increased risk of developing a chronic disease due to demographics.

“SDOH” means Social Determinants of Health.

“SMBP” means self-measured blood pressure.

“Subrecipient” means San Juan Public Health Department.

Article 3

PROGRAM CONTACT

The Department contacts are:

(A) for day to day operations, Linnea Fletcher, linneafletcher@utah.gov, (385) 443-0871; and

(B) for disputes, McKell Drury, mdrury@utah.gov, 801-538-6896.

Article 4

RESPONSIBILITIES OF SUBRECIPIENT

4.1 For a Strategic Approach to Advancing Health Equity for Priority Populations with or at risk for diabetes the Subrecipient shall:

- (1) Strengthen self-care practices by improving access, appropriateness, and feasibility of DSMES services for priority populations.
 - (A) identify one new organization, assess interest and evaluate capacity to provide DSMES;
 - (B) engage referring providers, community and clinical partners in streamlined referral processes to DSMES or other diabetes support programs; and
 - (C) distribute DSMES marketing materials to increase awareness of DSMES programs in priority populations and among referring providers.

- (2) Improve acceptability and quality of care for priority populations with diabetes.
 - (A) support two existing or new clinic partners to implement diabetes care practices through QI projects, improving interpretation services offered, clinic workflow and follow up procedures, implementing team-based care, etc.

- (3) Increase enrollment and retention of priority populations in the National DPP lifestyle intervention
and the MDPP by improving access, appropriateness, and feasibility of the programs.
 - (A) support existing MDPP sites to increase referrals and participation and improve reimbursement processes.

- (4) Expand availability of the National DPP lifestyle intervention as a covered health benefit for Medicaid

Beneficiaries, employees and covered dependents at high risk for type 2 diabetes.

- (A) explore becoming trained and recognized as a Healm guide to promote National DPP to worksites.

4.2 For the National Cardiovascular Health Program the Subrecipient shall:

- (1) Implement team-based care to prevent and reduce cardiovascular disease risk with a focus on
 - hypertension and high cholesterol prevention, detection, control and management through the mitigation of social support barriers to improve outcomes.
- (A) work with two local clinics to implement or improve team based care; and
- (B) work with two clinics to assist clinical teams with providing and connecting patients with social services to help with reducing hypertension and high cholesterol.
- (2) Link community resources and clinical services that support bidirectional referrals, self-management, and lifestyle change to address social determinants that put the priority populations at increased risk of cardiovascular disease with a focus on hypertension and high cholesterol.
- (A) refer people in the community and in clinical settings with hypertension to social service programs, including the National DPP as well as traditional social service programs, including 211;

- (B) conduct an inventory of CHWs in their areas to identify where they are working and the populations they serve; and
- (C) work with two clinics in local areas to implement and improve SMBP programs.

4.3 For reporting the Subrecipient shall:

- (1) Submit detailed reports on progress, results and performance measure data by the following dates:
 - (A) October 15, 2023;
 - (B) January 15, 2024;
 - (C) April 15, 2024; and
 - (D) July 15, 2024.
- (2) Comply with the reporting format in Catalyst to document the progress made on the activities. The Subrecipient shall ensure that necessary information is entered into all required reporting fields.

4.4 For contract responsibilities the Subrecipient shall:

- (1) attend the annual Department Forum;
- (2) attend the Chronic Conditions Disease Management group; and
- (3) Jointly review expenditures with the Department to determine if at least 35% of funds have been expended on activities as allocated:
 - (A) if Subrecipient is below 35% expenditures a written plan of action will be provided by Department to ensure utilization of remaining funds for contract and funding purposes; and
 - (B) over a three-year time period if the Subrecipient consistently underspends funds, the Department will work with the Health Promotion and Prevention Executive group and Governance to determine appropriate reallocation of funds.

Article 5
FUNDING

5.1 Total funding is \$23,528.90.

(1) \$23,528.90 for the period June 30, 2023 to June 29, 2024.

5.2 This is a Cost Reimbursement contract. The Department agrees to reimburse the Subrecipient up to the maximum amount of the contract for expenditures made by the Subrecipient directly related to the performance of this contract.

(1) Cost Reimbursement – Budget

<u>Description</u>	<u>Amount</u>
Diabetes	\$ 11,558.37
Cardiovascular Health	\$ 11,970.53
Total	\$23,528.90

Article 6
INVOICING

6.1 In addition to the General Provisions of the Contract, the Subrecipient shall include one column for each applicable funding source in the Monthly Expenditure Report.

(1) HEAL Diabetes; and

- (2) HEAL Cardiovascular.

Article 7

AMENDMENTS AND TERMINATION

If the Contract is not amended to add funds, the Contract shall terminate as of June 29, 2024.

Article 8

OUTCOMES

8.1 The desired outcome of this contract is to increase the number of people with diabetes participating in DSMES or other approved diabetes management programs.

(1) Performance Measure: Number of people participating in DSMES.

(2) Reporting: The Subrecipient shall enter data in Catalyst.

8.2 The desired outcome of this contract is to increase the number of eligible people participating in the National DPP.

(1) Performance Measure: Number of people participating in the National DPP.

(2) Reporting: The Subrecipient shall enter related data in Catalyst.

8.3 The desired outcome of this contract is to increase the number of people whose diagnosed hypertension is considered under control.

(1) Performance Measure: Percent of people with a hypertension diagnosis who have their hypertension in control.

(2) Reporting: The Subrecipient shall enter related data in Catalyst.

**Information Return for Small Tax-Exempt
Governmental Bond Issues, Leases, and Installment Sales**

► **Under Internal Revenue Code section 149(e)**
Caution: If the issue price of the issue is \$100,000 or more, use Form 8038-G.
► **Go to www.irs.gov/Form8038GC for instructions and the latest information.**

Part I Reporting Authority Check box if **Amended Return**

1 Issuer's name San Juan County		2 Issuer's employer identification number (EIN) 87-6000305	
3 Number and street (or P.O. box if mail isn't delivered to street address) 117 S. Main Street		Room/suite	
4 City, town, or post office, state, and ZIP code Monticello, UT 84535		5 Report number (For IRS Use Only) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
6 Name and title of officer or other employee of issuer or designated contact person whom the IRS may call for more information Mack McDonald		7 Telephone number of officer or legal representative 435-587-3225	

Part II Description of Obligations Check one box: **Single issue** **Consolidated return**

8a Issue price of obligation(s) (see instructions)	8a	61,380.00
b Issue date (single issue) or calendar date (consolidated). Enter date in MM/DD/YYYY format (for example, 01/01/2009) (see instructions) ► 9/12/2023		
9 Amount of the reported obligation(s) on line 8a that is:		
a For leases for vehicles	9a	61,380.00
b For leases for office equipment	9b	
c For leases for real property	9c	
d For leases for other (see instructions)	9d	
e For bank loans for vehicles	9e	
f For bank loans for office equipment	9f	
g For bank loans for real property	9g	
h For bank loans for other (see instructions)	9h	
i Used to refund prior issue(s)	9i	
j Representing a loan from the proceeds of another tax-exempt obligation (for example, bond bank)	9j	
k Other	9k	
10 If the issuer has designated any issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check this box <input checked="" type="checkbox"/>		
11 If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check this box (see instructions) <input type="checkbox"/>		
12 Vendor's or bank's name: Zions Bancorporation, N.A.		
13 Vendor's or bank's employer identification number: 87-0189025		

Signature and Consent

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person(s) that I have authorized above.

Signature of issuer's authorized representative _____ Date _____ Type or print name and title _____

Paid Preparer Use Only	Print/Type preparer's name Juli Riley	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P02146769
	Firm's name ► Zions Bancorporation, N.A.	Firm's EIN ► 87-0189025		Phone no. (801) 844-7198	
	Firm's address ► One South Main Street, Suite 1100, Salt Lake City, Utah 84133				

Future Developments
For the latest information about developments related to Form 8038-GC and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8038GC.

General Instructions
Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form
Form 8038-GC is used by the issuers of tax-exempt governmental obligations to provide the IRS with the information required by section 149(e) and to monitor the requirements of sections 141 through 150.

Who Must File
Issuers of tax-exempt governmental obligations with issue prices of less than \$100,000 must file Form 8038-GC.
Issuers of a tax-exempt governmental obligation with an issue price of \$100,000 or more must file Form 8038-G, Information Return for Tax-Exempt Governmental Bonds.
Filing a separate return for a single issue. Issuers have the option to file a separate Form 8038-GC for any tax-exempt governmental obligation with an issue price of less than \$100,000.
An issuer of a tax-exempt bond used to finance construction expenditures must file a separate Form 8038-GC for each issue to give notice to the IRS that an election was made to

pay a penalty in lieu of arbitrage rebate. See the instructions for line 11, later.
Filing a consolidated return for multiple issues. For all tax-exempt governmental obligations with issue prices of less than \$100,000 that aren't reported on a separate Form 8038-GC, an issuer must file a consolidated information return including all such issues issued within the calendar year.
Thus, an issuer may file a separate Form 8038-GC for each of a number of small issues and report the remainder of small issues issued during the calendar year on one consolidated Form 8038-GC. However, if the issue is a construction issue, a separate Form 8038-GC must be filed to give the IRS notice of the election to pay a penalty in lieu of arbitrage rebate.

When To File

To file a separate return for a single issue, file Form 8038-GC on or before the 15th day of the 2nd calendar month after the close of the calendar quarter in which the issue is issued.

To file a consolidated return for multiple issues, file Form 8038-GC on or before February 15 of the calendar year following the year in which the issue is issued.

Late filing. An issuer may be granted an extension of time to file Form 8038-GC under section 3 of Rev. Proc. 2002-48, 2002-37 I.R.B. 531, if it is determined that the failure to file on time isn't due to willful neglect. Write at the top of the form, "Request for Relief under section 3 of Rev. Proc. 2002-48." Attach to the Form 8038-GC a letter briefly stating why the form wasn't submitted to the IRS on time. Also, indicate whether the obligation in question is under examination by the IRS. Don't submit copies of any bond documents, leases, or installment sale documents. See *Where To File* next.

Where To File

File Form 8038-GC and any attachments at the following address.

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201

Private delivery services (PDS). You can use certain PDS designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. These PDS include only the following:

- DHL Express (DHL): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The PDS can tell you how to get written proof of the mailing date.

Other Forms That May Be Required

For rebating arbitrage (or paying a penalty in lieu of arbitrage rebate) to the federal government, use Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate. For private activity bonds, use Form 8038, Information Return for Tax-Exempt Private Activity Bond Issues.

For a tax-exempt governmental obligation with an issue price of \$100,000 or more, use Form 8038-G.

Rounding to Whole Dollars

You may show the money items on this return as whole-dollar amounts. To do so, drop any amount less than 50 cents and increase any amount from 50 to 99 cents to the next higher dollar. For example, \$1.49 becomes \$1 and \$2.50 becomes \$3. If two or more amounts must be added to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

Definitions

Obligations. This refers to a single tax-exempt governmental obligation if Form 8038-GC is used for separate reporting or to multiple tax-exempt governmental obligations if the form is used for consolidated reporting.

Tax-exempt obligation. This is any obligation including a bond, installment purchase agreement, or financial lease on which the interest is excluded from income under section 103.

Tax-exempt governmental obligation. A tax-exempt obligation that isn't a private activity bond (see below) is a tax-exempt governmental obligation. This includes a bond issued by a qualified volunteer fire department under section 150(e).

Private activity bond. This includes an obligation issued as part of an issue in which:

- More than 10% of the proceeds are to be used for any private activity business use, and
- More than 10% of the payment of principal or interest of the issue is either (a) secured by an interest in property to be used for a private business use (or payments for such property) or (b) to be derived from payments for property (or borrowed money) used for a private business use.

It also includes a bond, the proceeds of which (a) are to be used to make or finance loans (other than loans described in section 141(c)(2)) to persons other than governmental units and (b) exceeds the lesser of 5% of the proceeds or \$5 million.

Issue. Generally, obligations are treated as part of the same issue only if they are issued by the same issuer, on the same date, and as part of a single transaction, or a series of related transactions. However, obligations issued during the same calendar year (a) under a loan agreement under which amounts are to be advanced periodically (a "draw-down loan") or (b) with a term not exceeding 270 days, may be treated as part of the same issue if the obligations are equally and ratably secured under a single indenture or loan agreement and are issued under a common financing arrangement (for example, under the same official statement periodically updated to reflect changing factual circumstances). Also, for obligations issued under a draw-down loan that meets the requirements of the preceding sentence, obligations issued during different calendar years may be treated as part of the same issue if all of the amounts to be advanced under the draw-down loan are reasonably expected to be advanced within 3 years of the date of issue of the first obligation. Likewise, obligations (other than private activity bonds) issued under a single agreement that is in the form of a lease or installment sale may be treated as part of the same issue if all of the property covered by that agreement is reasonably expected to be delivered within 3 years of the date of issue of the first obligation.

Arbitrage rebate. Generally, interest on a state or local bond isn't tax-exempt unless the issuer of the bond rebates to the United States arbitrage profits earned from investing proceeds of the bond in higher yielding nonpurpose investments. See section 148(f).

Construction issue. This is an issue of tax-exempt bonds that meets both of the following conditions:

1. At least 75% of the available construction proceeds of the issue are to be used for construction expenditures with respect to property to be owned by a governmental unit or a 501(c)(3) organization, and
2. All of the bonds that are part of the issue are qualified 501(c)(3) bonds, bonds that aren't private activity bonds, or private activity bonds issued to finance property to be owned by a governmental unit or a 501(c)(3) organization.

In lieu of rebating any arbitrage that may be owed to the United States, the issuer of a construction issue may make an irrevocable election to pay a penalty. The penalty is equal to 1-1/2% of the amount of construction proceeds that do not meet certain spending requirements. See section 148(f)(4)(C) and the Instructions for Form 8038-T.

Specific Instructions

In general, a Form 8038-GC must be completed on the basis of available information and reasonable expectations as of the date of issue. However, forms that are filed on a consolidated basis may be completed on the basis of information readily available to the issuer at the close of the calendar year to which the form relates, supplemented by estimates made in good faith.

Part I—Reporting Authority

Amended return. An issuer may file an amended return to change or add to the information reported on a previously filed return for the same date of issue. If you are filing to correct errors or change a previously filed return, check the *Amended Return* box in the heading of the form.

The amended return must provide all the information reported on the original return, in addition to the new corrected information. Attach an explanation of the reason for the amended return and write across the top "Amended Return Explanation."

Line 1. The issuer's name is the name of the entity issuing the obligations, not the name of the entity receiving the benefit of the financing. In the case of a lease or installment sale, the issuer is the lessee or purchaser.

Line 2. An issuer that doesn't have an employer identification number (EIN) should apply for one online by visiting the IRS website at www.irs.gov/EIN. The organization may also apply for an EIN by faxing or mailing Form SS-4 to the IRS.

Lines 3 and 4. Enter the issuer's address or the address of the designated contact person listed on line 6. If the issuer wishes to use its own address and the issuer receives its mail in care of a third party authorized representative (such as an accountant or attorney), enter on the street address line "C/O" followed by the third party's name and street address or P.O. box. Include the suite, room, or other unit number after the street address. If the post office doesn't deliver

mail to the street address and the issuer has a P.O. box, show the box number instead of the street address. If a change in address occurs after the return is filed, use Form 8822, Change of Address, to notify the IRS of the new address.

Note: The address entered on lines 3 and 4 is the address the IRS will use for all written communications regarding the processing of this return, including any notices. By authorizing a person other than an authorized officer or other employee of the issuer to communicate with the IRS and whom the IRS may contact about this return, the issuer authorizes the IRS to communicate directly with the individual listed on line 6, whose address is entered on lines 3 and 4 and consents to disclose the issuer's return information to that individual, as necessary, to process this return.

Line 5. This line is for IRS use only. Don't make any entries in this box.

Part II—Description of Obligations

Check the appropriate box designating this as a return on a single issue basis or a consolidated return basis.

Line 8a. The issue price of obligations is generally determined under Regulations section 1.148-1(b). Thus, when issued for cash, the issue price is the price at which a substantial amount of the obligations are sold to the public. To determine the issue price of an obligation issued for property, see sections 1273 and 1274 and the related regulations.

Line 8b. For a single issue, enter the date of issue (for example, 03/15/2020 for a single issue issued on March 15, 2020), generally the date on which the issuer physically exchanges the bonds that are part of the issue for the underwriter's (or other purchaser's) funds; for a lease or installment sale, enter the date interest starts to accrue. For issues reported on a consolidated basis, enter the first day of the calendar year during which the obligations were issued (for example, for calendar year 2020, enter 01/01/2020).

Lines 9a through 9h. Complete this section if property other than cash is exchanged for the obligation, for example, acquiring a police car, a fire truck, or telephone equipment through a series of monthly payments. (This type of obligation is sometimes referred to as a "municipal lease.") Also, complete this section if real property is directly acquired in exchange for an obligation to make periodic payments of interest and principal.

Don't complete lines 9a through 9d if the proceeds of an obligation are received in the form of cash even if the term "lease" is used in the title of the issue. For lines 9a through 9d, enter the amount on the appropriate line that represents a lease or installment

purchase. For line 9d, enter the type of item that is leased. For lines 9e through 9h, enter the amount on the appropriate line that represents a bank loan. For line 9h, enter the type of bank loan.

Lines 9i and 9j. For line 9i, enter the amount of the proceeds that will be used to pay principal, interest, or call premium on any other issue of bonds, including proceeds that will be used to fund an escrow account for this purpose. Several lines may apply to a particular obligation. For example, report on lines 9i and 9j obligations used to refund prior issues which represent loans from the proceeds of another tax-exempt obligation.

Line 9k. Enter on line 9k the amount on line 8a that doesn't represent an obligation described on lines 9a through 9j.

Line 10. Check this box if the issuer has designated any issue as a "small issuer exception" under section 265(b)(3)(B)(i)(III).

Line 11. Check this box if the issue is a construction issue and an irrevocable election to pay a penalty in lieu of arbitrage rebate has been made on or before the date the bonds were issued. The penalty is payable with a Form 8038-T for each 6-month period after the date the bonds are issued. Don't make any payment of penalty in lieu of rebate with Form 8038-GC. See Rev. Proc. 92-22, 1992-1 C.B. 736, for rules regarding the "election document."

Line 12. Enter the name of the vendor or bank who is a party to the installment purchase agreement, loan, or financial lease. If there are multiple vendors or banks, the issuer should attach a schedule.

Line 13. Enter the employer identification number of the vendor or bank who is a party to the installment purchase agreement, loan, or financial lease. If there are multiple vendors or banks, the issuer should attach a schedule.

Signature and Consent

An authorized representative of the issuer must sign Form 8038-GC and any applicable certification. Also, write the name and title of the person signing Form 8038-GC. The authorized representative of the issuer signing this form must have the authority to consent to the disclosure of the issuer's return information, as necessary to process this return, to the person(s) that has been designated in this form.

Note: If the issuer authorizes on line 6 the IRS to communicate with a person other than an officer or other employee of the issuer (such authorization shall include contact both in writing regardless of the address entered on lines 3 and 4, and by telephone), by signing this form, the issuer's authorized representative consents to the disclosure of the issuer's return information, as necessary to process this return, to such person.

Paid Preparer

If an authorized representative of the issuer filled in its return, the paid preparer's space should remain blank. Anyone who prepares the return but does not charge the organization shouldn't sign the return. Certain others who prepare the return shouldn't sign. For example, a regular, full-time employee of the issuer, such as a clerk, secretary, etc., shouldn't sign.

Generally, anyone who is paid to prepare a return must sign it and fill in the other blanks in the *Paid Preparer Use Only* area of the return. A paid preparer cannot use a social security number in the *Paid Preparer Use Only* box. The paid preparer must use a preparer tax identification number (PTIN). If the paid preparer is self-employed, the preparer should enter his or her address in the box.

The paid preparer must:

- Sign the return in the space provided for the preparer's signature, and
- Give a copy of the return to the issuer.

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for tax exempt organizations filing this form is approved under OMB control number 1545-0047 and is included in the estimates shown in the instructions for their information return.

If you have suggestions for making this form simpler, we would be happy to hear from you. You can send us comments through www.irs.gov/FormComments. Or you can write to:

Internal Revenue Service
Tax Forms and Publications
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Do not send Form 8038-GC to this address. Instead, see *Where To File*, earlier.

UTAH FIXED EQUIPMENT LEASE

Long Name of Entity: San Juan County
Address: 117 S. Main St.
City, State Zip: Monticello, UT 84535
Attention: Mack McDonald
Public Finance Office: County Administrator
County: Monticello
Amount: 61,380.00
Rate: 5.960
Maturity Date: September 12, 2028
First Pmt Date: September 12, 2024
Payment Dates: September 12
Auto Extend: 5
Governing Body: County Commission
Resolution Date: September __, 2023
Dated Date: September, 2023
Day: 12th
State: Utah

\$ 61,380.00
San Juan County
Lease Purchase Agreement

-
-
1. Lease/Purchases Agreement of the San Juan County
 2. Exhibit A. Calculation of Interest Component
 3. Exhibit B. Description of Leased Property
 4. Exhibit C. Resolution of Governing Body
 5. Exhibit D. Opinion of Lessee's Counsel
 6. Exhibit E. Security Documents
 7. Exhibit F. Delivery and Acceptance Certificate
 8. Form 8038-G
 9. Wire Transfer Request

LEASE/PURCHASE AGREEMENT

Dated as of September 12, 2023

by and between

ZIONS BANCORPORATION, N.A.,
as Lessor

and

SAN JUAN COUNTY,
as Lessee

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LEASE/PURCHASE AGREEMENT

THIS LEASE/PURCHASE AGREEMENT, dated as of September 12, 2023, by and between ZIONS BANCORPORATION, N.A., a national banking association duly organized and existing under the laws of the United States of America, as lessor (the “Bank” or “Lessor”), and San Juan County (the “Lessee”), a public agency of the State of Utah (the “State”), duly organized and existing under the Constitution and laws of the State, as lessee;

W I T N E S S E T H:

WHEREAS, the Lessee desires to finance the acquisition of the equipment and/or other personal property described as the “Leased Property” in Exhibit B (the “Leased Property”) by entering into this Lease/Purchase Agreement with the Bank (the “Lease”); and

WHEREAS, the Bank agrees to lease the Leased Property to the Lessee upon the terms and conditions set forth in this Lease, with rental to be paid by the Lessee equal to the Lease Payments hereunder; and

WHEREAS, it is the intent of the parties that the original term of this Lease, and any subsequent renewal terms, shall not exceed 12 months, and that the payment obligation of the Lessee shall not constitute a general obligation under State law; and

WHEREAS, all acts, conditions and things required by law to exist, to have happened and to have been performed precedent to and in connection with the execution and delivery of this Lease do exist, have happened and have been performed in regular and due time, form and manner as required by law, and the parties hereto are now duly authorized to execute and enter into this Lease;

NOW, THEREFORE, in consideration of the above premises and of the mutual covenants hereinafter contained and for other good and valuable consideration, the parties hereto agree as follows:

ARTICLE I

DEFINITIONS AND EXHIBITS

SECTION 1.1 Definitions and Rules of Construction. Unless the context otherwise requires, the capitalized terms used herein shall, for all purposes of this Lease, have the meanings specified in the definitions below. Unless the context otherwise indicates, words importing the singular number shall include the plural number and vice versa. The terms “hereby”, “hereof”, “hereto”, “herein”, “hereunder” and any similar terms, as used in this Lease, refer to this Lease as a whole.

“Advance” shall have the meaning set forth in Section 2.1(l)(i)(D) hereof.

“Bank” shall have the meaning set forth in the Preamble hereof.

“Business Day” means any day except a Saturday, Sunday, or other day on which banks in Salt Lake City, Utah or the State are authorized to close.

“Code” means the Internal Revenue Code of 1986, as amended.

“Commencement Date” means the date this Lease is executed by the Bank and the Lessee.

“Event of Nonappropriation” shall have the meaning set forth in Section 3.2 hereof.

“Governing Body” means the governing body of the Lessee.

“Lease Payments” means the rental payments described in Exhibit A hereto.

“Lease Payment Date” shall have the meaning set forth in Section 3.4(a) hereof.

“Leased Property” shall have the meaning set forth in the Whereas clauses hereof.

“Lessee” shall have the meaning set forth in the Preamble hereof.

“Net Proceeds” means insurance or eminent domain proceeds received with respect to the Leased Property less expenses incurred in connection with the collection of such proceeds.

“Obligation Instrument” shall have the meaning set forth in Section 2.1(c) hereof.

“Original Term” shall have the meaning set forth in Section 3.2 hereof.

“Permitted Encumbrances” means, as of any particular time: (i) liens for taxes and assessments, if any, not then delinquent, or which the Lessee may, pursuant to provisions of Section 5.3 hereof, permit to remain unpaid; (ii) this Lease; (iii) any contested right or claim of any mechanic, laborer, materialman, supplier or vendor filed or perfected in the manner prescribed by law to the extent permitted under Section 5.4(b) hereof; (iv) easements, rights of way, mineral rights, drilling rights and other rights, reservations, covenants, conditions or restrictions which exist of record as of the execution date of this Lease and which the Lessee hereby certifies will not materially impair the use of the Leased Property by the Lessee; and (v) other rights, reservations, covenants, conditions or restrictions established following the date of execution of this Lease and to which the Bank and the Lessee consent in writing.

“Rebate Exemption” shall have the meaning set forth in Section 2.1(1)(ii)(A) hereof.

“Regulations” shall have the meaning set forth in Section 2.1(1)(i) hereof.

“Renewal Term” shall have the meaning set forth in Section 3.2 hereof.

“Scheduled Term” shall have the meaning set forth in Section 3.2 hereof.

“State” shall have the meaning set forth in the Preamble hereof.

“Term” or “Term of this Lease” means the Original Term and all Renewal Terms provided for in this Lease under Section 3.2 until this Lease is terminated as provided in Section 3.3 hereof.

SECTION 1.2 Exhibits. Exhibits A, B, C, D, E and F attached to this Lease are by this reference made a part of this Lease.

ARTICLE II

REPRESENTATIONS, COVENANTS AND WARRANTIES

SECTION 2.1 Representations, Covenants and Warranties of the Lessee. The Lessee represents, covenants and warrants to the Bank as follows:

(a) Due Organization and Existence. The Lessee is a public agency of the State duly organized and existing under the Constitution and laws of the State.

(b) Authorization; Enforceability. The Constitution and laws of the State authorize the Lessee to enter into this Lease and to enter into the transactions contemplated by, and to carry out its obligations under, this Lease. The Lessee has duly authorized, executed and delivered this Lease in accordance with the Constitution and laws of the State. This Lease constitutes the legal, valid and binding special obligation of the Lessee enforceable in accordance with its terms, except to the extent limited by applicable bankruptcy, insolvency, reorganization, moratorium or similar laws or equitable principles affecting the rights of creditors generally.

(c) No Conflicts or Default; Other Liens or Encumbrances. Neither the execution and delivery of this Lease nor the fulfillment of or compliance with the terms and conditions hereof, nor the consummation of the transactions contemplated hereby (i) conflicts with or results in a breach of the terms, conditions, provisions, or restrictions of any existing law, or court or administrative decree, order, or regulation, or agreement or instrument to which the Lessee is now a party or by which the Lessee is bound, **including without limitation any agreement or instrument pertaining to any bond, note, lease, certificate of participation, debt instrument, or any other obligation of the Lessee** (any such bond, note, lease, certificate of participation, debt instrument, and other obligation being referred to herein as an "Obligation Instrument"), (ii) constitutes a default under any of the foregoing, or (iii) results in the creation or imposition of any pledge, lien, charge or encumbrance whatsoever upon any of the property or assets of the Lessee, or upon the Leased Property except for Permitted Encumbrances.

By way of example, and not to be construed as a limitation on the representations set forth in the immediately preceding paragraph:

(A) no portion of the Leased Property is pledged to secure any Obligation Instrument; and

(B) the interests of the Lessor in the Leased Property hereunder do not violate the terms, conditions or provisions of any restriction or revenue pledge in any agreement or instrument pertaining to any Obligation Instrument.

If any Obligation Instrument existing on the date of execution of this Lease creates any pledge, lien, charge or encumbrance on any revenues, property or assets associated with the Leased Property that is higher in priority to the Bank's interests therein under this Lease, the Bank hereby subordinates its interests therein, but only to the extent required pursuant to such existing Obligation Instrument.

(d) Compliance with Open Meeting Requirements. The Governing Body has complied with all applicable open public meeting and notice laws and requirements with respect to the meeting at which the Lessee's execution of this Lease was authorized.

(e) Compliance with Bidding Requirements. Either there are no procurement or public bidding laws of the State applicable to the acquisition and leasing of the Leased Property pursuant to this Lease, or the Governing Body and the Lessee have complied with all such procurement and public bidding laws as may be applicable hereto.

(f) No Adverse Litigation. There are no legal or governmental proceedings or litigation pending, or to the best knowledge of the Lessee threatened or contemplated (or any basis therefor) wherein an unfavorable decision, ruling, or finding might adversely affect the transaction contemplated in or the validity of this Lease.

(g) Opinion of Lessee's Counsel. The letter attached to this Lease as Exhibit D is a true opinion of Lessee's counsel.

(h) Governmental Use of Leased Property. During the Term of this Lease, the Leased Property will be used solely by the Lessee, and only for the purpose of performing one or more governmental or proprietary functions of the Lessee consistent with the permissible scope of the Lessee's authority, and the Leased Property will not be subject to any direct or indirect private business use.

(i) Other Representations and Covenants. The representations, covenants, warranties, and obligations set forth in this Article are in addition to and are not intended to limit any other representations, covenants, warranties, and obligations set forth in this Lease.

(j) No Nonappropriations. The Lessee has never non-appropriated or defaulted under any of its payment or performance obligations or covenants, either under any municipal lease of the same general nature as this Lease, or under any of its bonds, notes, or other obligations of indebtedness for which its revenues or general credit are pledged.

(k) No Legal Violation. The Leased Property is not, and at all times during the Term of this Lease will not be in violation of any federal, state or local law, statute, ordinance or regulation.

(l) General Tax and Arbitrage Representations and Covenants.

(i) The certifications and representations made by the Lessee in this Lease are intended, among other purposes, to be a certificate permitted in Section 1.148-2(b) of the Treasury Regulations promulgated pursuant to Section 148 of the Code (the "Regulations"), to establish the reasonable expectations of the Lessee at the time of the execution of this Lease made on the basis of the facts, estimates and circumstances in existence on the date hereof. The Lessee further certifies and covenants as follows:

(A) The Lessee has not been notified of any disqualification or proposed disqualification of it by the Commissioner of the Internal Revenue Service as an issuer which may certify bond issues.

(B) To the best knowledge and belief of the Lessee, there are no facts, estimates or circumstances that would materially change the conclusions, certifications or representations set forth in this Lease, and the expectations herein set forth are reasonable.

(C) The Scheduled Term of this Lease does not exceed the useful life of the Leased Property, and the weighted average term of this Lease does not exceed the weighted average useful life of the Leased Property.

(D) Each advance of funds by the Bank to finance Leased Property under this Lease (each an "Advance") will occur only when and to the extent that the Lessee has reasonably determined and identified the nature, need, and cost of each item of Leased Property pertaining to such Advance.

(E) No use will be made of the proceeds of this Lease or any such Advance, or any funds or accounts of the Lessee which may be deemed to be proceeds of this Lease or any such Advance, which use, if it had been reasonably expected on the date of the execution of this Lease or of any such Advance, would

have caused this Lease or any such Advance to be classified as an "arbitrage bond" within the meaning of Section 148 of the Code.

(F) The Lessee will at all times comply with the rebate requirements of Section 148(f) of the Code as they pertain to this Lease, to the extent applicable.

(G) In order to preserve the status of this Lease and the Advances as other than "private activity bonds" as described in Sections 103(b)(1) and 141 of the Code, as long as this Lease and any such Advances are outstanding and unpaid:

(I) none of the proceeds from this Lease or the Advances or any facilities or assets financed therewith shall be used for any "private business use" as that term is used in Section 141(b) of the Code and defined in Section 141(b)(6) of the Code;

(II) the Lessee will not allow any such "private business use" to be made of the proceeds of this Lease or the Advances or any facilities or assets financed therewith; and

(III) none of the Advances or Lease Payments due hereunder shall be secured in whole or in part, directly or indirectly, by any interest in any property used in any such "private business use" or by payments in respect of such property and shall not be derived from payments in respect of such property.

(H) The Lessee will not take any action, or omit to take any action, which action or omission would cause the interest component of the Lease Payments to be ineligible for the exclusion from gross income as provided in Section 103 of the Code.

(I) The Lessee is a "governmental unit" within the meaning of Section 141(b)(6) of the Code.

(J) The obligations of the Lessee under this Lease are not federally guaranteed within the meaning of Section 149(b) of the Code.

(K) This Lease and the Advances to be made pursuant hereto will not reimburse the Lessee for any expenditures incurred prior to the date of this Lease and do not constitute a "refunding issue" as defined in Section 1.150-1(d) of the Regulations, and no part of the proceeds of this Lease or any such Advances will be used to pay or discharge any obligations of the Lessee the interest on which is or purports to be excludable from gross income under the Code or any predecessor provision of law.

(L) In compliance with Section 149(e) of the Code relating to information reporting, the Lessee will file or cause to be filed with the Internal Revenue Service Center, Ogden, UT 84201, within fifteen (15) days from the execution of this Lease, IRS Form 8038-G or 8038-GC, as appropriate, reflecting the total aggregate amount of Advances that can be made pursuant to this Lease.

(M) None of the proceeds of this Lease (or the Advances to be made hereunder) will be used directly or indirectly to replace funds of the Lessee used directly or indirectly to acquire obligations at a yield materially higher than the

yield on this Lease or otherwise invested in any manner. No portion of the Advances will be made for the purpose of investing such portion at a materially higher yield than the yield on this Lease.

(N) Inasmuch as Advances will be made under this Lease only when and to the extent the Lessee reasonably determines, identifies and experiences the need therefor, and will remain outstanding and unpaid only until such time as the Lessee has moneys available to repay the same, the Lessee reasonably expects that (I) the Advances will not be made sooner than necessary; (II) no proceeds from the Advances will be invested at a yield higher than the yield on this Lease; and (III) the Advances and this Lease will not remain outstanding and unpaid longer than necessary.

(O) The Lessee will either (i) spend all of the moneys advanced pursuant to this Lease immediately upon receipt thereof, without investment, on the portion of the Leased Property that is to be financed thereby; or (ii) invest such moneys at the highest yield allowable and practicable under the circumstances until they are to be spent on the portion of the Leased Property that is to be financed thereby, and track, keep records of, and pay to the United States of America, all rebatable arbitrage pertaining thereto, at the times, in the amounts, in the manner, and to the extent required under Section 148(f) of the Code and the Treasury Regulations promulgated in connection therewith. At least five percent (5%) of the total amount of moneys that are expected to be advanced pursuant to this Lease are reasonably expected to have been expended on the Leased Property within six (6) months from the date of this Lease. All moneys to be advanced pursuant to this Lease are reasonably expected to have been expended on the Leased Property no later than the earlier of: (I) the date twelve (12) months from the date such moneys are advanced; and (II) the date three (3) years from the date of this Lease.

(P) This Lease and the Advances to be made hereunder are not and will not be part of a transaction or series of transactions that attempts to circumvent the provisions of Section 148 of the Code and the regulations promulgated in connection therewith (I) enabling the Lessee to exploit the difference between tax-exempt and taxable interest rates to gain a material financial advantage, and (II) overburdening the tax-exempt bond market, as those terms are used in Section 1.148-10(a)(2) of the Regulations.

(Q) To the best of the knowledge, information and belief of the Lessee, the above expectations are reasonable. On the basis of the foregoing, it is not expected that the proceeds of this Lease and the Advances to be made hereunder will be used in a manner that would cause this Lease or such Advances to be "arbitrage bonds" under Section 148 of the Code and the regulations promulgated thereunder, and to the best of the knowledge, information and belief of the Lessee, there are no other facts, estimates or circumstances that would materially change the foregoing conclusions.

(ii) Arbitrage Rebate Under Section 148(f) of the Code. With respect to the arbitrage rebate requirements of Section 148(f) of the Code, either (check applicable box):

(A) Lessee Qualifies for Small Issuer Exemption from Arbitrage Rebate. The Lessee hereby certifies and represents that it qualifies for the exception contained in Section 148(f)(4)(D) of the Code from the requirement to rebate

arbitrage earnings from investment of proceeds of the Advances made under this Lease (the "Rebate Exemption") as follows:

(1) The Lessee has general taxing powers.

(2) Neither this Lease, any Advances to be made hereunder, nor any portion thereof are private activity bonds as defined in Section 141 of the Code ("Private Activity Bonds").

(3) Ninety-five percent (95%) or more of the net proceeds of the Advances to be made hereunder are to be used for local government activities of the Lessee (or of a governmental unit, the jurisdiction of which is entirely within the jurisdiction of the Lessee).

(4) Neither the Lessee nor any aggregated issuer has issued or is reasonably expected to issue any tax-exempt obligations other than Private Activity Bonds (as those terms are used in Section 148(f)(4)(D) of the Code) during the current calendar year, including the Advances to be made hereunder, which in the aggregate would exceed \$5,000,000 in face amount, or \$15,000,000 in face amount for such portions, if any, of any tax-exempt obligations of the Lessee and any aggregated issuer as are attributable to construction of public school facilities within the meaning of Section 148(f)(4)(D)(vii) of the Code.

For purposes of this Section, "aggregated issuer" means any entity which (a) issues obligations on behalf of the Lessee, (b) derives its issuing authority from the Lessee, or (c) is subject to substantial control by the Lessee.

The Lessee hereby certifies and represents that it has not created, does not intend to create and does not expect to benefit from any entity formed or availed of to avoid the purposes of Section 148(f)(4)(D)(i)(IV) of the Code.

Accordingly, the Lessee will qualify for the Rebate Exemption granted to governmental units issuing less than \$5,000,000 under Section 148(f)(4)(D) of the Code (\$15,000,000 for the financing of public school facilities construction as described above), and the Lessee shall be treated as meeting the requirements of Paragraphs (2) and (3) of Section 148(f) of the Code relating to the required rebate of arbitrage earnings to the United States with respect to this Lease and the Advances to be made hereunder.

- or -

(B) Lessee Will Keep Records of and Will Rebate Arbitrage. The Lessee does not qualify for the small issuer Rebate Exemption described above, and the Lessee hereby certifies and covenants that it will account for, keep the appropriate records of, and pay to the United States, the rebate amount, if any, earned from the investment of gross proceeds of this Lease and the Advances to be made hereunder, at the times, in the amounts, and in the manner prescribed in Section 148(f) of the Code and the applicable Regulations promulgated with respect thereto.

(m) Small Issuer Exemption from Bank Nondeductibility Restriction. Based on the following representations of the Lessee, the Lessee hereby designates this Lease and the interest

components of the Lease Payments hereunder as “qualified tax-exempt obligations” within the meaning of Section 265(b)(3) of the Code: (i) this Lease and the Lease Payments hereunder are not private activity bonds within the meaning of Section 141 of the Code; (ii) the Lessee reasonably anticipates that it, together with all “aggregated issuers,” will not issue during the current calendar year obligations (other than those obligations described in clause (iii) below) the interest on which is excluded from gross income for federal income tax purposes under Section 103 of the Code which, when aggregated with this Lease, will exceed an aggregate principal amount of \$10,000,000; (iii) and notwithstanding clause (ii) above, the Lessee and its aggregated issuers may have issued in the current calendar year and may continue to issue during the remainder of the current calendar year private activity bonds other than qualified 501(c)(3) bonds as defined in Section 145 of the Code. For purposes of this subsection, “aggregated issuer” means any entity which (a) issues obligations on behalf of the Lessee, (b) derives its issuing authority from the Lessee, or (c) is subject to substantial control by the Lessee. The Lessee hereby certifies and represents that it has not created, does not intend to create and does not expect to benefit from any entity formed or availed of to avoid the purposes of Section 265(b)(3)(C) or (D) of the Code.

SECTION 2.2 Representations, Covenants and Warranties of the Bank. The Bank is a national banking association, duly organized, existing and in good standing under and by virtue of the laws of the United States of America, has the power to enter into this Lease, is possessed of full power to own and hold real and personal property, and to lease and sell the same, and has duly authorized the execution and delivery of this Lease. This Lease constitutes the legal, valid and binding obligation of the Bank, enforceable in accordance with its terms, except to the extent limited by applicable bankruptcy, insolvency, reorganization, moratorium or similar laws or equitable principles affecting the rights of creditors generally.

ARTICLE III

AGREEMENT TO LEASE; TERM OF LEASE; LEASE PAYMENTS

SECTION 3.1 Lease. The Bank hereby leases the Leased Property to the Lessee, and the Lessee hereby leases the Leased Property from the Bank, upon the terms and conditions set forth herein.

Concurrently with its execution of this Lease, the Lessee shall deliver to the Bank fully completed documents substantially in the forms attached hereto as Exhibits B, C, D, E and F hereto. Prior to the Bank making the final Advance hereunder, Lessee shall provide the Bank an executed copy of the Delivery and Acceptance Certificate found in Exhibit F.

SECTION 3.2 Term. The Term of this Lease shall commence on the date of execution of this Lease, including delivery to the Bank by the Lessee of fully completed documents in the forms set forth in Exhibits B, C, D, E and F attached hereto, and continue until the end of the fiscal year of Lessee in effect at the Commencement Date (the “Original Term”). Thereafter, this Lease will be extended for 5 successive additional periods of one year coextensive with Lessee’s fiscal year, except for the last such period which may be less than a full fiscal year, (each, a “Renewal Term”) subject to an Event of Nonappropriation as described herein below in this Section 3.2 and in Section 3.3(a), with the final Renewal Term ending on September 12, 2028, unless this Lease is terminated as hereinafter provided. The Original Term together with all scheduled Renewal Terms shall be referred to herein as the “Scheduled Term” irrespective of whether this Lease is terminated for any reason prior to the scheduled commencement or termination of any Renewal Term as provided herein.

If Lessee does not appropriate funds for the payment of Lease Payments due for any Renewal Term in the adopted budget of the Lessee for the applicable fiscal year (an “Event of Nonappropriation”), this Lease

will terminate upon the expiration of the Original or Renewal Term then in effect and Lessee shall notify Bank of such termination at least ten (10) days prior to the expiration of the Original or Renewal Term then in effect.

SECTION 3.3 Termination. This Lease will terminate upon the earliest of any of the following events:

- (a) upon the expiration of the Original Term or any Renewal Term of this Lease following an Event of Nonappropriation;
- (b) the exercise by Lessee of any option to purchase granted in this Lease by which Lessee purchases all of the Leased Property;
- (c) a default by Lessee and Bank's election to terminate this Lease under Article VII herein; or
- (d) the expiration of the Scheduled Term of this Lease, the Lessee having made payment of all Lease Payments accrued to such date.

SECTION 3.4 Lease Payments.

(a) Time and Amount. During the Term of this Lease and so long as this Lease has not terminated pursuant to Section 3.3, the Lessee agrees to pay to the Bank, its successors and assigns, as annual rental for the use and possession of the Leased Property, the Lease Payments (denominated into components of principal and interest) in the amounts specified in Exhibit A, to be due and payable in arrears on each payment date identified in Exhibit A (or if such day is not a Business Day, the next succeeding Business Day) specified in Exhibit A (the "Lease Payment Date").

(b) Rate on Overdue Payments. In the event the Lessee should fail to make any of the Lease Payments required in this Section, the Lease Payment in default shall continue as an obligation of the Lessee until the amount in default shall have been fully paid, and the Lessee agrees to pay the same with interest thereon, to the extent permitted by law, from the date such amount was originally payable at the rate equal to the original interest rate payable with respect to such Lease Payments.

(c) Additional Payments. Any additional payments required to be made by the Lessee hereunder, including but not limited to Sections 4.1, 5.3, and 7.4 of this Lease, shall constitute additional rental for the Leased Property.

SECTION 3.5 Possession of Leased Property Upon Termination. Upon termination of this Lease pursuant to Sections 3.3(a), or (c), the Lessee shall transfer the Leased Property to the Bank in such manner as may be specified by the Bank, and the Bank shall have the right to take possession of the Leased Property by virtue of the Bank's ownership interest as lessor of the Leased Property, and the Lessee at the Bank's direction shall ship the Leased Property to the destination designated by the Bank by loading the Leased Property at the Lessee's cost and expense, on board such carrier as the Bank shall specify.

SECTION 3.6 No Withholding. Notwithstanding any dispute between the Bank and the Lessee, in connection with this Lease or otherwise, including a dispute as to the failure of any portion of the Leased Property in use by or possession of the Lessee to perform the task for which it is leased, the Lessee shall make all Lease Payments when due and shall not withhold any Lease Payments pending the final resolution of such dispute.

SECTION 3.7 Lease Payments to Constitute a Current Obligation of the Lessee. Notwithstanding any other provision of this Lease, the Lessee and the Bank acknowledge and agree that the obligation of the Lessee to pay Lease Payments hereunder constitutes a current special obligation of the Lessee payable exclusively from current and legally available funds and shall not in any way be construed to be an indebtedness of the Lessee within the meaning of any constitutional or statutory limitation or requirement applicable to the Lessee concerning the creation of indebtedness. The Lessee has not hereby pledged the general tax revenues or credit of the Lessee to the payment of the Lease Payments, or the interest thereon, nor shall this Lease obligate the Lessee to apply money of the Lessee to the payment of Lease Payments beyond the then current Original Term or Renewal Term, as the case may be, or any interest thereon.

SECTION 3.8 Net Lease. This Lease shall be deemed and construed to be a “net-net-net lease” and the Lessee hereby agrees that the Lease Payments shall be an absolute net return to the Bank, free and clear of any expenses, charges or set-offs whatsoever, except as expressly provided herein.

SECTION 3.9 Offset. Lease Payments or other sums payable by Lessee pursuant to this Lease shall not be subject to set-off, deduction, counterclaim or abatement and Lessee shall not be entitled to any credit against such Lease Payments or other sums for any reason whatsoever, including, but not limited to: (i) any accident or unforeseen circumstances; (ii) any damage or destruction of the Leased Property or any part thereof; (iii) any restriction or interference with Lessee’s use of the Leased Property; (iv) any defects, breakdowns, malfunctions, or unsuitability of the Leased Property or any part thereof; or (v) any dispute between the Lessee and the Bank, any vendor or manufacturer of any part of the Leased Property, or any other person.

ARTICLE IV

INSURANCE

SECTION 4.1 Insurance. Lessee, at Bank’s option, will either self-insure, or at Lessee’s cost, will cause casualty insurance and property damage insurance to be carried and maintained on the Leased Property, with all such coverages to be in such amounts sufficient to cover the value of the Leased Property at the commencement of this Lease (as determined by the purchase price paid for the Leased Property), and public liability insurance with respect to the Leased Property in the amounts required by law, but in no event with a policy limit less than \$1,000,000 per occurrence. All insurance shall be written in such forms, to cover such risks, and with such insurers, as are customary for public entities such as the Lessee. A combination of self-insurance and policies of insurance may be utilized. If policies of insurance are obtained, Lessee will cause Bank to be a loss payee as its interest under this Lease may appear on such property damage insurance policies, and an additional insured on a primary and noncontributory basis on such public liability insurance in an amount equal to or exceeding the minimum limit stated herein. Subject to Section 4.2, insurance proceeds from insurance policies or budgeted amounts from self-insurance as relating to casualty and property damage losses will, to the extent permitted by law, be payable to Bank in an amount equal to the then outstanding principal and accrued interest components of the Lease Payments at the time of such damage or destruction as provided by Section 8.1. Lessee will deliver to Bank the policies or evidences of insurance or self-insurance satisfactory to Bank, together with receipts for the applicable premiums before the Leased Property is delivered to Lessee and at least thirty (30) days before the expiration of any such policies. By endorsement upon the policy or by independent instrument furnished to Bank, such insurer will agree that it will give Bank at least thirty (30) days’ written notice prior to cancellation or alteration of the policy. Lessee will carry workers compensation insurance covering all employees working on, in, or about the Leased Property, and will require any other person or entity working on, in, or about the Leased Property to carry such coverage, and will furnish to Bank certificates evidencing such coverages throughout the Term of this Lease.

SECTION 4.2 Damage to or Destruction of the Leased Property. If all or any part of the Leased Property is lost, stolen, destroyed, or damaged, Lessee will give Bank prompt notice of such event and will,

to the extent permitted by law, repair or replace the same at Lessee's cost. If such lost, stolen, destroyed or damaged Leased Property is equipment, it shall be repaired or replaced within thirty (30) days after such event. If such lost, stolen, destroyed or damaged Leased Property is other than equipment, it shall be repaired or replaced within one hundred eighty (180) days after such event. Any replaced Leased Property will be substituted in this Lease by appropriate endorsement. All insurance proceeds received by Bank under the policies required under Section 4.1 with respect to the Leased Property lost, stolen, destroyed, or damaged, will be paid to Lessee if the Leased Property is repaired or replaced by Lessee as required by this Section. If Lessee fails or refuses to make the required repairs or replacement, such proceeds will be paid to Bank to the extent of the then remaining portion of the Lease Payments to become due during the Scheduled Term of this Lease less that portion of such Lease Payments attributable to interest which will not then have accrued as provided in Section 8.1. No loss, theft, destruction, or damage to the Leased Property will impose any obligation on Bank under this Lease, and this Lease will continue in full force and effect regardless of such loss, theft, destruction, or damage. Lessee assumes all risks and liabilities, whether or not covered by insurance, for loss, theft, destruction, or damage to the Leased Property and for injuries or deaths of persons and damage to property however arising, whether such injury or death be with respect to agents or employees of Lessee or of third parties, and whether such damage to property be to Lessee's property or to the property of others.

ARTICLE V
COVENANTS

SECTION 5.1 Use of the Leased Property. The Lessee represents and warrants that it has an immediate and essential need for the Leased Property to carry out and give effect to the public purposes of the Lessee, which need is not temporary or expected to diminish in the foreseeable future, and that it expects to make immediate use of all of the Leased Property.

The Lessee hereby covenants that it will install, use, operate, maintain, and service the Leased Property in accordance with all vendors' instructions and in such a manner as to preserve all warranties and guarantees with respect to the Leased Property.

The Lessor hereby assigns to the Lessee, without recourse, for the Term of this Lease, all manufacturer warranties and guaranties, express or implied, pertinent to the Leased Property, and the Lessor directs the Lessee to obtain the customary services furnished in connection with such warranties and guaranties at the Lessee's expense; provided, however, that the Lessee hereby agrees that it will reassign to the Lessor all such warranties and guaranties in the event of termination of this Lease pursuant to Sections 3.3(a) or 3.3(c).

SECTION 5.2 Interest in the Leased Property and this Lease. Upon expiration of the Term as provided in Section 3.3(b) or 3.3(d) hereof, all right, title and interest of the Bank in and to all of the Leased Property shall be transferred to and vest in the Lessee, without the necessity of any additional document of transfer.

SECTION 5.3 Maintenance, Utilities, Taxes and Assessments.

(a) Maintenance; Repair and Replacement. Throughout the Term of this Lease, as part of the consideration for the rental of the Leased Property, all repair and maintenance of the Leased Property shall be the responsibility of the Lessee, and the Lessee shall pay for or otherwise arrange for the payment of the cost of the repair and replacement of the Leased Property excepting ordinary wear and tear, and the Lessee hereby covenants and agrees that it will comply with all vendors' and manufacturers' maintenance and warranty requirements pertaining to the Leased Property. In

exchange for the Lease Payments herein provided, the Bank agrees to provide only the Leased Property, as hereinbefore more specifically set forth.

(b) Tax and Assessments; Utility Charges. The Lessee shall also pay or cause to be paid all taxes and assessments, including but not limited to utility charges, of any type or nature charged to the Lessee or levied, assessed or charged against any portion of the Leased Property or the respective interests or estates therein; provided that with respect to special assessments or other governmental charges that may lawfully be paid in installments over a period of years, the Lessee shall be obligated to pay only such installments as are required to be paid during the Term of this Lease as and when the same become due.

(c) Contests. The Lessee may, at its expense and in its name, in good faith contest any such taxes, assessments, utility and other charges and, in the event of any such contest, may permit the taxes, assessments or other charges so contested to remain unpaid during the period of such contest and any appeal therefrom; provided that prior to such nonpayment it shall furnish the Bank with the opinion of an independent counsel acceptable to the Bank to the effect that, by nonpayment of any such items, the interest of the Bank in such portion of the Leased Property will not be materially endangered and that the Leased Property will not be subject to loss or forfeiture. Otherwise, the Lessee shall promptly pay such taxes, assessments or charges or make provisions for the payment thereof in form satisfactory to the Bank.

SECTION 5.4 Modification of the Leased Property.

(a) Additions, Modifications and Improvements. The Lessee shall, at its own expense, have the right to make additions, modifications, and improvements to any portion of the Leased Property if such improvements are necessary or beneficial for the use of such portion of the Leased Property. All such additions, modifications and improvements shall thereafter comprise part of the Leased Property and be subject to the provisions of this Lease. Such additions, modifications and improvements shall not in any way damage any portion of the Leased Property or cause it to be used for purposes other than those authorized under the provisions of State and federal law or in any way which would impair the exclusion from gross income for federal income tax purposes of the interest components of the Lease Payments; and the Leased Property, upon completion of any additions, modifications and improvements made pursuant to this Section, shall be of a value which is not substantially less than the value of the Leased Property immediately prior to the making of such additions, modifications and improvements.

(b) No Liens. Except for Permitted Encumbrances, the Lessee will not permit (i) any liens or encumbrances to be established or remain against the Leased Property or (ii) any mechanic's or other lien to be established or remain against the Leased Property for labor or materials furnished in connection with any additions, modifications or improvements made by the Lessee pursuant to this Section; provided that if any such mechanic's lien is established and the Lessee shall first notify or cause to be notified the Bank of the Lessee's intention to do so, the Lessee may in good faith contest any lien filed or established against the Leased Property, and in such event may permit the items so contested to remain undischarged and unsatisfied during the period of such contest and any appeal therefrom and shall provide the Bank with full security against any loss or forfeiture which might arise from the nonpayment of any such item, in form satisfactory to the Bank. The Bank will cooperate fully in any such contest.

SECTION 5.5 Permits. The Lessee will provide all permits and licenses necessary for the ownership, possession, operation, and use of the Leased Property, and will comply with all laws, rules, regulations, and ordinances applicable to such ownership, possession, operation, and use. If compliance with any law, rule, regulation, ordinance, permit, or license requires changes or additions to be made to the Leased Property, such changes or additions will be made by the Lessee at its own expense.

SECTION 5.6 Bank's Right to Perform for Lessee. If the Lessee fails to make any payment or to satisfy any representation, covenant, warranty, or obligation contained herein or imposed hereby, the Bank may (but need not) make such payment or satisfy such representation, covenant, warranty, or obligation, and the amount of such payment and the expense of any such action incurred by the Bank, as the case may be, will be deemed to be additional rent payable by the Lessee on the Bank's demand.

SECTION 5.7 Bank's Disclaimer of Warranties. The Bank has played no part in the selection of the Leased Property, the Lessee having selected the Leased Property independently from the Bank. The Bank, at the Lessee's request, has acquired or arranged for the acquisition of the Leased Property and shall lease the same to the Lessee as herein provided, the Bank's only role being the facilitation of the financing of the Leased Property for the Lessee. THE BANK MAKES NO WARRANTY OR REPRESENTATION, EITHER EXPRESS OR IMPLIED, AS TO THE VALUE, DESIGN, CONDITION, QUALITY, DURABILITY, SUITABILITY, MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE OR FITNESS FOR THE USE CONTEMPLATED BY THE LESSEE OF THE LEASED PROPERTY, OR ANY PORTION THEREOF. THE LESSEE ACKNOWLEDGES THAT THE BANK IS NOT A MANUFACTURER OR VENDOR OF ALL OR ANY PORTION OF THE LEASED PROPERTY, AND THAT THE LESSEE IS LEASING THE LEASED PROPERTY AS IS. In no event shall the Bank be liable for incidental, direct, indirect, special or consequential damages, in connection with or arising out of this Lease, for the existence, furnishing, functioning or Lessee's use and possession of the Leased Property.

SECTION 5.8 Indemnification. To the extent permitted by applicable law, the Lessee hereby agrees to indemnify and hold harmless the Bank, its directors, officers, shareholders, employees, agents, and successors from and against any loss, claim, damage, expense, and liability resulting from or attributable to the acquisition, construction, or use of the Leased Property. Notwithstanding the foregoing, the Bank shall not be indemnified for any liability resulting from the gross negligence or willful misconduct of the Bank.

SECTION 5.9 Inclusion for Consideration as Budget Item. During the Term of this Lease, the Lessee covenants and agrees that it shall give due consideration, in accordance with applicable law, as an item for expenditure during its annual budget considerations, of an amount necessary to pay Lease Payments for the Leased Property during the next succeeding Renewal Term. Nothing herein shall be construed to direct or require that Lessee take or direct that any legislative act be done, or that the Governing Body of Lessee improperly or unlawfully delegate any of its legislative authority.

SECTION 5.10 Annual Financial Information. During the Term of this Lease, the Lessee covenants and agrees to provide the Bank as soon as practicable when they are available: (i) a copy of the Lessee's final annual budget for each fiscal year; (ii) a copy of the Lessee's most recent financial statements; and (iii) any other financial reports the Bank may request from time to time.

ARTICLE VI

ASSIGNMENT AND SUBLEASING

SECTION 6.1 Assignment by the Bank. The parties hereto agree that all rights of Bank hereunder may be assigned, transferred or otherwise disposed of, either in whole or in part, including without limitation transfer to a trustee pursuant to a trust arrangement under which the trustee issues certificates of participation evidencing undivided interests in this Lease and/or the rights to receive Lease Payments hereunder, provided that notice of any such assignment, transfer or other disposition is given to Lessee.

SECTION 6.2 Assignment and Subleasing by the Lessee. The Lessee may not assign this Lease or sublease all or any portion of the Leased Property unless both of the following shall have occurred: (i) the Bank shall have consented to such assignment or sublease; and (ii) the Bank shall have received assurance acceptable to the Bank that such assignment or sublease: (A) is authorized under applicable state law, (B) will not adversely affect the validity of this Lease, and (C) will not adversely affect the exclusion from gross income for federal income tax purposes of the interest components of the Lease Payments.

ARTICLE VII

EVENTS OF DEFAULT AND REMEDIES

SECTION 7.1 Events of Default Defined. The following shall be “events of default” under this Lease and the terms “events of default” and “default” shall mean, whenever they are used in this Lease, any one or more of the following events:

(a) Payment Default. Failure by the Lessee to pay any Lease Payment required to be paid hereunder by the corresponding Lease Payment Date.

(b) Covenant Default. Failure by the Lessee to observe and perform any warranty, covenant, condition or agreement on its part to be observed or performed herein or otherwise with respect hereto other than as referred to in clause (a) of this Section, for a period of 30 days after written notice specifying such failure and requesting that it be remedied has been given to the Lessee by the Bank; provided, however, if the failure stated in the notice cannot be corrected within the applicable period, the Bank shall not unreasonably withhold their consent to an extension of such time if corrective action is instituted by the Lessee within the applicable period and diligently pursued until the default is corrected.

(c) Bankruptcy or Insolvency. The filing by the Lessee of a case in bankruptcy, or the subjection of any right or interest of the Lessee under this Lease to any execution, garnishment or attachment, or adjudication of the Lessee as a bankrupt, or assignment by the Lessee for the benefit of creditors, or the entry by the Lessee into an agreement of composition with creditors, or the approval by a court of competent jurisdiction of a petition applicable to the Lessee in any proceedings instituted under the provisions of the federal bankruptcy code, as amended, or under any similar act which may hereafter be enacted.

The foregoing provisions of this Section 7.1 are subject to the provisions of Section 3.2 hereof with respect to nonappropriation.

SECTION 7.2 Remedies on Default. Whenever any event of default referred to in Section 7.1 hereof shall have happened and be continuing, the Bank shall have the right, at its sole option without any further demand or notice to take one or any combination of the following remedial steps:

(a) take possession of the Leased Property by virtue of the Bank’s ownership interest as lessor of the Leased Property;

(b) hold the Lessee liable for the difference between (i) the rents and other amounts payable by Lessee hereunder to the end of the then current Original Term or Renewal Term, as appropriate, and (ii) the rent paid by a lessee of the Leased Property pursuant to such lease; and

(c) take whatever action at law or in equity may appear necessary or desirable to enforce its right hereunder.

SECTION 7.3 No Remedy Exclusive. No remedy conferred herein upon or reserved to the Bank is intended to be exclusive and every such remedy shall be cumulative and shall be in addition to every other remedy given under this Lease or now or hereafter existing at law or in equity. No delay or omission to exercise any right or power accruing upon any default shall impair any such right or power or shall be construed to be a waiver thereof, but any such right and power may be exercised from time to time and as often as may be deemed expedient. In order to entitle the Bank to exercise any remedy reserved to it in this Article it shall not be necessary to give any notice, other than such notice as may be required in this Article or by law.

SECTION 7.4 Agreement to Pay Attorneys' Fees and Expenses. In the event either party to this Lease should default under any of the provisions hereof and the nondefaulting party should employ attorneys or incur other expenses for the collection of moneys or the enforcement of performance or observance of any obligation or agreement on the part of the defaulting party contained herein, the defaulting party agrees that it will pay on demand to the nondefaulting party the reasonable fees of such attorneys and such other expenses so incurred by the nondefaulting party.

SECTION 7.5 Waiver of Certain Damages. With respect to all of the remedies provided for in this Article VII, the Lessee hereby waives any damages occasioned by the Bank's repossession of the Leased Property upon an event of default.

ARTICLE VIII

PREPAYMENT OF LEASE PAYMENTS IN PART

SECTION 8.1 Extraordinary Prepayment From Net Proceeds. To the extent, if any, required pursuant to Section 4.1 the Lessee shall be obligated to purchase the Leased Property by prepaying the Lease Payments in whole or in part on any date, from and to the extent of any Net Proceeds or other moneys pursuant to Article IV hereof. The Lessee and the Bank hereby agree that in the case of such prepayment of the Lease Payments in part, such Net Proceeds or other moneys shall be credited toward the Lessee's obligations hereunder pro rata among Lease Payments so that following prepayment, the remaining annual Lease Payments will be proportional to the initial annual Lease Payments.

SECTION 8.2 Option to Purchase Leased Property. Subject to the terms and conditions of this Section, the Bank hereby grants an option to the Lessee to purchase all or a portion of the Leased Property by paying on any date a price equal to the portion of the outstanding principal component of the Lease Payments that is allocable to such portion of the Leased Property that is being so purchased, without premium, plus the accrued interest component of such portion of the Lease Payments to such payment date. To exercise this option, the Lessee must deliver to the Bank written notice specifying the date on which the Leased Property is to be purchased (the "Closing Date"), which notice must be delivered to the Bank at least thirty (30) days prior to the Closing Date specified therein. The Lessee may purchase the Leased Property pursuant to the option granted in this Section only if the Lessee has made all Lease Payments when due (or has remedied any defaults in the payment of Lease Payments, in accordance with the provisions of this Lease) and all other warranties, representations, covenants, and obligations of the Lessee under this Lease have been satisfied (or all breaches thereof have been waived by the Bank in writing).

Upon the expiration of the Scheduled Term of this Lease and provided that all conditions of the immediately preceding paragraph have been satisfied (except those pertaining to notice), the Lessee shall be deemed to have purchased the Leased Property (without the need for payment of additional moneys) and shall be vested with all rights and title to the Leased Property.

ARTICLE IX

MISCELLANEOUS

SECTION 9.1 Notices. Unless otherwise specifically provided herein, all notices shall be in writing addressed to the respective party as set forth below (or to such other address as the party to whom such notice is intended shall have previously designated by written notice to the serving party), and may be personally served, telecopied, or sent by overnight courier service or United States mail:

If to Bank:

ZIONS BANCORPORATION, N.A.
One South Main Street, 17th Floor
Salt Lake City, Utah 84133
Attention: Kirsi Hansen

If to the Lessee:

San Juan County
117 S. Main St.
Monticello, UT 84535
Attention: Mack McDonald

Such notices shall be deemed to have been given: (a) if delivered in person, when delivered; (b) if delivered by telecopy, on the date of transmission if transmitted by 4:00 p.m. (Salt Lake City time) on a Business Day or, if not, on the next succeeding Business Day; (c) if delivered by overnight courier, two Business Days after delivery to such courier properly addressed; or (d) if by United States mail, four Business Days after depositing in the United States mail, postage prepaid and properly addressed.

SECTION 9.2 System of Registration. The Lessee shall be the Registrar for this Lease and the rights to payments hereunder. The Bank shall be the initial Registered Owner of rights to receive payments hereunder. If the Bank transfers its rights to receive payments hereunder, the Registrar shall note on this Lease the name and address of the transferee.

SECTION 9.3 Instruments of Further Assurance. To the extent, if any, that the Bank’s interest in the Leased Property as Lessor under this Lease is deemed to be a security interest in the Leased Property, then the Lessee shall be deemed to have granted, and in such event the Lessee does hereby grant, a security interest in the Leased Property to the Bank, which security interest includes proceeds, and this Lease shall constitute a security agreement under applicable law. Concurrently with the execution of this Lease, the Lessee has executed, delivered, and filed and/or recorded all financing statements, UCC forms, mortgages, deeds of trust, notices, filings, and/or other instruments, in form required for filing and/or recording thereof, as are required under applicable law to fully perfect such security interest of the Bank in the Leased Property (collectively, “Security Documents”). Attached hereto as Exhibit E are copies of all such Security Documents. The Lessee will do, execute, acknowledge, deliver and record, or cause to be done, executed, acknowledged, delivered and recorded, such additional acts, notices, filings and instruments as the Bank may require in its sole discretion to evidence, reflect and perfect the title, ownership, leasehold interest, security interest and/or other interest of the Bank in and to any part or all of the Leased Property, promptly upon the request of the Bank.

SECTION 9.4 Binding Effect. This Lease shall inure to the benefit of and shall be binding upon the Bank and the Lessee and their respective successors and assigns.

SECTION 9.5 Amendments. This Lease may be amended or modified only upon the written agreement of both the Bank and the Lessee.

SECTION 9.6 Section Headings. Section headings are for reference only and shall not be used to interpret this Lease.

SECTION 9.7 Severability. In the event any provision of this Lease shall be held invalid or unenforceable by a court of competent jurisdiction, to the extent permitted by law, such holding shall not invalidate or render unenforceable any other provision hereof.

SECTION 9.8 Entire Agreement. This Lease and the attached Exhibits constitute the entire agreement between the Bank and the Lessee and supersedes any prior agreement between the Bank and the Lessee with respect to the Leased Property, except as is set forth in an Addendum, if any, which is made a part of this Lease and which is signed by both the Bank and the Lessee.

SECTION 9.9 Execution in Counterparts. This Lease may be executed in any number of counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

SECTION 9.10 Arbitration. To the extent permitted by law, any dispute, controversy or claim arising out of or based upon the terms of this Lease or the transactions contemplated hereby shall be settled exclusively and finally by binding arbitration. Upon written demand for arbitration by any party hereto, the parties to the dispute shall confer and attempt in good faith to agree upon one arbitrator. If the parties have not agreed upon an arbitrator within thirty (30) days after receipt of such written demand, each party to the dispute shall appoint one arbitrator and those two arbitrators shall agree upon a third arbitrator. Any arbitrator or arbitrators appointed as provided in this section shall be selected from panels maintained by, and the binding arbitration shall be conducted in accordance with the commercial arbitration rules of, the American Arbitration Association (or any successor organization), and such arbitration shall be binding upon the parties. The arbitrator or arbitrators shall have no power to add or detract from the agreements of the parties and may not make any ruling or award that does not conform to the terms and conditions of this Lease. The arbitrator or arbitrators shall have no authority to award punitive damages or any other damages not measured by the prevailing party's actual damages. Judgment upon an arbitration award may be entered in any court having jurisdiction. The prevailing party in the arbitration proceedings shall be awarded reasonable attorney fees and expert witness costs and expenses.

SECTION 9.11 Applicable Law. This Agreement shall be governed by and construed in accordance with the laws of the State.

[SIGNATURE PAGES TO FOLLOW]

IN WITNESS WHEREOF, the Bank has caused this Lease to be executed in its name by its duly authorized officer, and the Lessee has caused this Lease to be executed in its name by its duly authorized officer, as of the date first above written.

ZIONS BANCORPORATION, N.A., as Lessor

By: _____
Authorized Officer

SAN JUAN COUNTY, as Lessee

By: _____

Title

EXHIBIT A
FIXED RATE

LEASE PAYMENT DEBT SERVICE SCHEDULE*

1. Interest. Interest components payable on the principal amount outstanding have been computed at the rate of five and ninety-six hundredths' percent (5.96 %) per annum calculated based on twelve 30-day months during a 360-day year.

2. Payment Dates and Amounts.

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
09/12/2023	16,915.02	-	-	16,915.02	16,915.02
09/12/2024	14,264.90	5.960%	2,650.11	16,915.01	16,915.01
09/12/2025	6,907.58	5.960%	1,799.92	8,707.50	8,707.50
09/12/2026	7,319.27	5.960%	1,388.23	8,707.50	8,707.50
09/12/2027	7,755.50	5.960%	952.00	8,707.50	8,707.50
09/12/2028	8,217.73	5.960%	489.78	8,707.51	8,707.51
Total	\$61,380.00	-	\$7,280.04	\$68,660.04	-

EXHIBIT B

DESCRIPTION OF THE LEASED PROPERTY

2023 Dodge Durango R/T AWD

VIN # 1C4SDJCT4PC554319

EXHIBIT C

RESOLUTION OF GOVERNING BODY**A resolution approving the form of the Lease/Purchase Agreement with ZIONS BANCORPORATION, N.A., Salt Lake City, Utah and authorizing the execution and delivery thereof.**

Whereas, The County Commission (the “Governing Body”) of San Juan County (the “Lessee”) has determined that the leasing of the property described in the Lease/Purchase Agreement (the “Lease/Purchase Agreement”) presented at this meeting is for a valid public purpose and is essential to the operations of the Lessee; and

Whereas, the Governing Body has reviewed the form of the Lease/Purchase Agreement and has found the terms and conditions thereof acceptable to the Lessee; and

Whereas, either there are no legal bidding requirements under applicable law to arrange for the leasing of such property under the Lease/Purchase Agreement, or the Governing Body has taken the steps necessary to comply with the same with respect to the Lease/Purchase Agreement.

Be it resolved by the Governing Body of San Juan County as follows:

SECTION 1. The terms of said Lease/Purchase Agreement are in the best interests of the Lessee for the leasing of the property described therein.

SECTION 2. The appropriate officers and officials of the Lessee are hereby authorized and directed to execute and deliver the Lease/Purchase Agreement in substantially the form presented to this meeting and any related documents and certificates necessary to the consummation of the transactions contemplated by the Lease/Purchase Agreement for and on behalf of the Lessee. The officers and officials of the Lessee may make such changes to the Lease/Purchase Agreement and related documents and certificates as such officers and officials deem necessary or desirable, such approval to be conclusively evidenced by the execution and delivery thereof.

SECTION 3. The officers and officials of the Governing Body and the Lessee are hereby authorized and directed to fulfill all obligations under the terms of the Lease/Purchase Agreement.

Adopted and approved this ____ day of _____, 2023.

By _____

Print Name _____

Title _____

Attest:

By _____

Print Name _____

Title _____

STATE OF UTAH)
) ss.
COUNTY OF MONTICELLO)

I, _____ hereby certify that I am the duly qualified and acting
_____ of San Juan County (the "Lessee").
(Title)

I further certify that the above and foregoing instrument constitutes a true and correct copy of the minutes of a regular meeting of the governing body including a Resolution adopted at said meeting held on September __, 2023, as said minutes and Resolution are officially of record in my possession, and that a copy of said Resolution was deposited in my office on _____, 2023.

In witness whereof, I have hereunto set my hand on behalf of the Lessee this _____ day of _____, 2023.

By _____

Print Name _____

Title _____

EXHIBIT D
Opinion of Lessee's Counsel

To: ZIONS BANCORPORATION, N.A.
One South Main Street, 17th Floor
Salt Lake City, Utah 84133

As counsel for San Juan County (“Lessee”), I have examined duly executed originals of the Lease/Purchase Agreement (the “Lease”) dated this 12th day of September, 2023, between the Lessee and ZIONS BANCORPORATION, N.A., Salt Lake City, Utah (“Bank”), and the proceedings taken by Lessee to authorize and execute the Lease (the “Proceedings”). Based upon such examination as I have deemed necessary or appropriate, I am of the opinion that:

1. Lessee is a body corporate and politic, legally existing under the laws of the State of Utah (the “State”).
2. The Lease and the Proceedings have been duly adopted, authorized, executed, and delivered by Lessee, and do not require the seal of Lessee to be effective, valid, legal, or binding.
3. The governing body of Lessee has complied with all applicable open public meeting and notice laws and requirements with respect to the meeting at which the Proceedings were adopted and the Lessee's execution of the Lease was authorized.
4. The Lease is a legal, valid, and binding obligation of Lessee, enforceable against Lessee in accordance with its terms except as limited by the state and federal laws affecting remedies and by bankruptcy, reorganization, or other laws of general application affecting the enforcement of creditor's rights generally.
5. Either there are no usury laws of the State applicable to the Lease, or the Lease is in accordance with and does not violate all such usury laws as may be applicable.
6. Either there are no procurement or public bidding laws of the State applicable to the acquisition and leasing of the Leased Property (as defined in the Lease) from the Bank under the Lease, or the acquisition and leasing of the Leased Property from the Bank under the Lease comply with all such procurement and public bidding laws as may be applicable.
7. There are no legal or governmental proceedings or litigation pending or, to the best of my knowledge, threatened or contemplated (or any basis therefor) wherein an unfavorable decision, ruling or finding might adversely affect the transactions contemplated in or the validity of the Lease.
8. The adoption, execution and/or delivery of the Lease and the Proceedings, and the compliance by the Lessee with their provisions, will not conflict with or constitute a breach of or default under any court decree or order or any agreement, indenture, lease or other instrument or any existing law or administrative regulation, decree or order to which the Lessee is subject or by which the Lessee is or may be bound.
9. Although we are not opining as to the ownership of the Leased Property or the priority of liens thereon, it is also our opinion that the Security Documents attached as Exhibit E to the Lease are sufficient in substance, form, and description, and indicated place, address, and method of filing and/or recording, to completely and fully perfect the security interest in every portion of the Leased Property granted under the Lease, and no other filings and/or recordings are necessary to fully perfect said security interest in the Leased Property.

Attorney for Lessee

EXHIBIT E
SECURITY DOCUMENTS

[Attach Certificate of Title showing ZIONS BANCORPORATION, N.A. as the lien holder]

EXHIBIT F

DELIVERY AND ACCEPTANCE CERTIFICATE

To: ZIONS BANCORPORATION, N.A.
One South Main Street, 17th Floor
Salt Lake City, Utah 84133

Reference is made to the Lease/Purchase Agreement between the undersigned (“Lessee”), and ZIONS BANCORPORATION, N.A. (the “Bank”), dated September 12, 2023 , (the “Lease”) and to that part of the Leased Property described therein which comprises personal property (collectively, the “Equipment”). In connection therewith we are pleased to confirm to you the following:

1. All of the Equipment has been delivered to and received by the undersigned; all installation or other work necessary prior to the use thereof has been completed; said Equipment has been examined and/or tested and is in good operating order and condition and is in all respects satisfactory to the undersigned and as represented, and that said Equipment has been accepted by the undersigned and complies with all terms of the Lease. Consequently, you are hereby authorized to pay for the Equipment in accordance with the terms of any purchase orders for the same.
2. In the future, in the event the Equipment fails to perform as expected or represented we will continue to honor the Lease in all respects and continue to make our rental and other payments thereunder in the normal course of business and we will look solely to the vendor, distributor or manufacturer for recourse.
3. We acknowledge that the Bank is neither the vendor nor manufacturer or distributor of the Equipment and has no control, knowledge or familiarity with the condition, capacity, functioning or other characteristics of the Equipment.
4. The vehicle identification number for each item of Equipment which is set forth on Exhibit “B” to the Lease is correct.

This certificate shall not be considered to alter, construe, or amend the terms of the Lease.

Lessee:

SAN JUAN COUNTY

By: _____
(Authorized Signature)

Date: _____

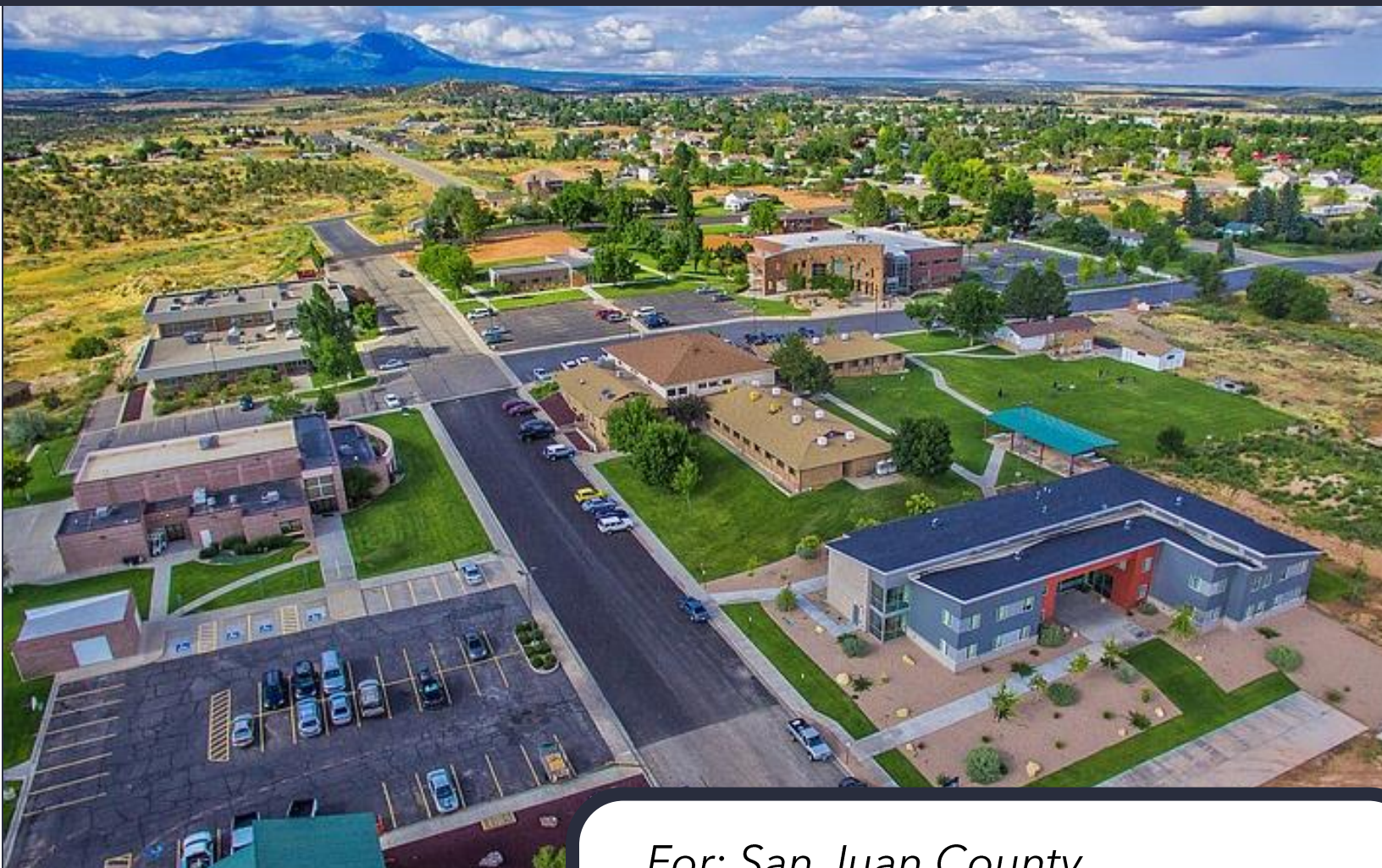


Points Consulting LLC
points-consulting.com
Brian Points: 208-596-5809
409 S. Jackson St., Ste. 201
Moscow, Idaho 83843

Item 18.

San Juan County Housing & Community Needs Assessment

Utah State University - Blanding, UT (www.nhnews.com)



August 15th, 2023

For: San Juan County
From: Points Consulting

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San Juan County Housing and Community Needs Assessment

Attachment A

San Juan County RFP Form

Respondent Information: Provide the following information about yourself and your company.

Respondent Name: Points Consulting LLC
(Note: give exact legal name as it will appear on the contract, if awarded)

Address: 409 S. Jackson St, Suite 201

City: Moscow State: ID Zip: 83843

Business Structure:

- Individual or Sole Proprietorship
- Partnership
- Corporation
- Limited Liability Company
- Other, list business structure _____

Insurance Certificate: _____ If you have provided a Copy of insurance certificate, or You are willing to obtain the proper insurance requirements if awarded the contract during contract negotiation.

Contact Information: List the one person who San Juan County or their representative may contact concerning your proposal.

Name: Brian Points
Telephone Number: 208-546-5809
E-Mail: Brian@points-consulting.com

Final Bid/Pricing Structure:

By submitting this proposal, Points Consulting hereby certifies our willingness to enter into a contract with San Juan County, if selected.

Signature 

Date 8/14/23

2. Letter of Transmittal

Dear Mack McDonald and Selection Committee,

Please accept this proposal from Points Consulting (PC) demonstrating our interest in San Juan's Housing and Community Needs Assessment RFP. We are excited to engage with this project and complete the quantitative analysis, qualitative research, and in-depth engagement with the community required to accurately reevaluate the County and various communities' housing stock, needs, and policies.

PC's team is composed of top-notch experts in the fields of real estate economics, urban/land use planning, GIS analysis, and economic forecasting. Including work for public and private sector clients, our team has completed 18 directly related real-estate feasibility and market studies over the past two years. We are experienced working in rural, tourist, and second-home destination locations with similar challenges of resource availability and buildable lands supply. Several of our recently completed or ongoing projects are in similarly positioned communities such as Chelan County (Washington), the Methow Valley (Washington), and Montrose (Colorado), to name a few. We have national awareness of land use policies, programs, and best practices borne from locations such as these across the United States.

Thank you for your consideration on this RFP. My contact information is below. Please reach out to me with any questions or updates throughout the evaluation process.

Sincerely,
Brian Points



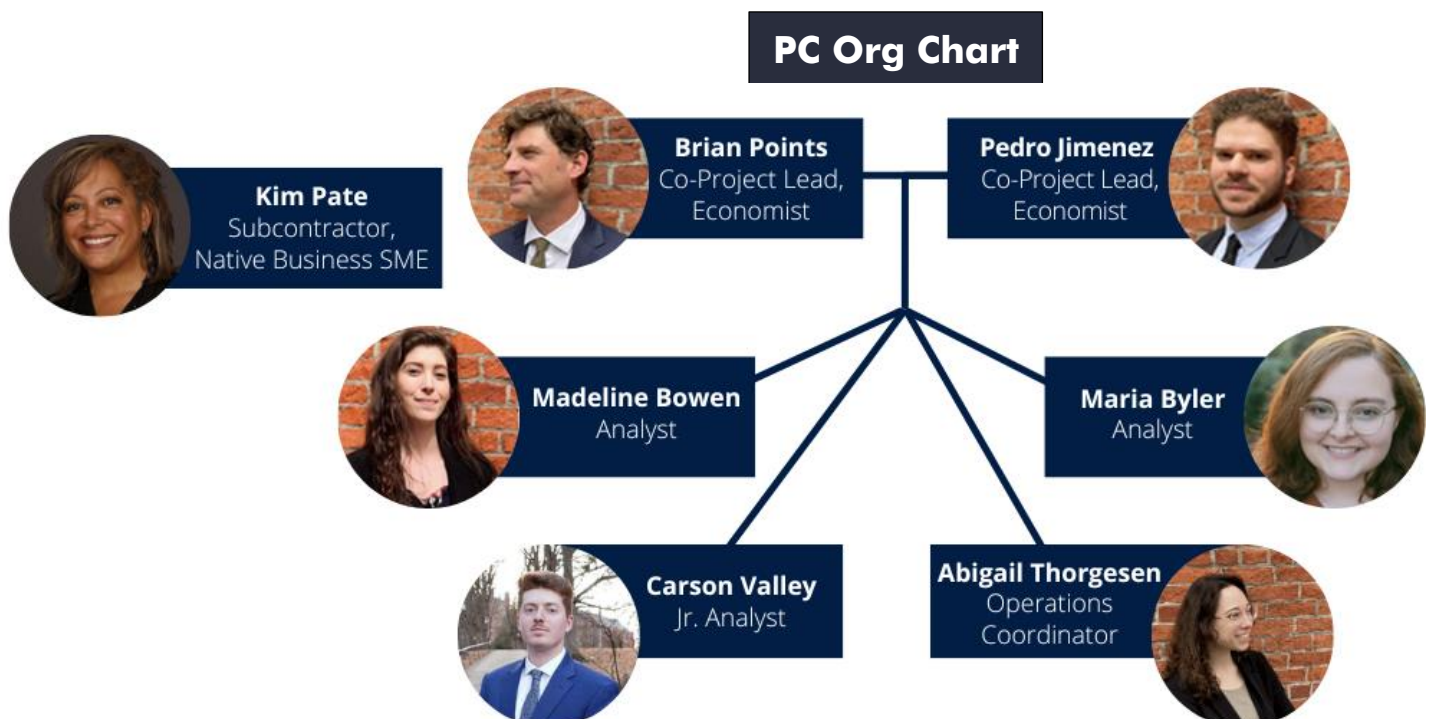
President, Points Consulting LLC
409 S. Jackson St, Suite 201, Moscow, Idaho 83843
brian@points-consulting.com
(208)-596-5809
Date: August 15, 2023

3. Qualifications

Founded by Brian Points in 2019 and based out of Moscow, Idaho, PC partners with a variety of industries including state and local government agencies, higher education, not-for-profits, real estate developers, and private companies. PC is an Idaho-based S-Corp LLC that is 100% owned by firm President, Brian Points.

Built on our experience advising hundreds of high performing organizations, we strive to answer complex economic questions and recommend workable solutions. In summary, at Points Consulting we believe in "Improving Economies. Optimizing Workforce." The ability of people to live and thrive within a community requires a sufficient amount of attainably priced housing; as such, assessing local housing markets is one of Points Consulting's core services. At Points Consulting we believe in the power of peoples' interests, passions, and behaviors to shape the world around us. Our work is focused not only on how people impact communities and organizations, but how to align their potential to create more successful outcomes.

PC's team works very collaboratively with daily guidance and coaching provided by senior staff to junior staff. In other words, we do not stuff our proposals with high-profile names only to staff the project with low-skill workers. Though we manage numerous projects simultaneously, we are careful to pursue a responsible number of projects such that we do not overburden our staff or reduce our quality of output. In the event that our team is at risk of being overburdened, we will work with our clients to ensure that we reallocate staff time and resources appropriately. In addition to our core team our tribal subject matter expert, Kim Pate, would serve as a subcontractor. The organization chart below encompasses all staff that will be associated with this project:



4. Curriculum Vitae



Brian Points — Co-Project Lead | Economist

Brian Points is the president of Points Consulting and will serve as co-project lead with Pedro Jiminez. Over the past 15-years Mr. Points has worked for a series of management consulting firms serving clients across the domains of public and private organizations. His quantitative skills include feasibility studies, revenue/cost forecasting, real estate pro formas, opportunity zone technical assistance, economic/fiscal impact analysis, industry/market studies, econometrics, and target industry analysis. He also excels at qualitative research such as focus group facilitation, survey design and analysis, and in-depth interviews.

In his career Mr. Points has completed 100+ projects across 30+ states, assisting noteworthy organizations such as the JPMorgan Chase Foundation, Purdue University, the Kentucky Cabinet for Economic Development, the Texas Office of the Governor, the Florida Board of Governors, the Aspen Institute, the Alliance for Excellent Education, and the Institute for Corporate Productivity, to name a few.

Selected Related Projects

City of Montrose Housing Needs Assessment
City of Montrose (Montrose, CO) - Ongoing

Housing Needs Assessment for North Central Idaho
Clearwater Economic Development District (Lewiston, ID)

Housing Needs Assessment for Chelan & Douglas Counties
Housing Authority of Chelan County & the City of Wenatchee (Wenatchee, WA)

Okanogan County Housing Needs Assessment
Okanogan County Housing Authority (Omak, WA)

On-Campus Student Housing Needs Assessment
Wenatchee Valley College (Wenatchee, WA)

Senior Housing Needs Assessment & Expert Witness
Testimony
(Henry County, GA)

Paddocks of Frankfort Economic and Fiscal Impact Analysis
Ball Development Group (Frankfort, KY)

Work Experience

President | Points Consulting, Moscow, Idaho (2019- present)

Director of Research | Thomas P. Miller & Associates, Indianapolis, Indiana (2016-2019)

Director of Consulting | Emsi, Moscow, Idaho (2013-2016)

Staff Economist | Chmura Economics & Analytics, Richmond, Virginia (2012-2013)

Education

Masters of Arts in Economics | University of California Santa Barbara (2011)

Bachelor of Science in History | University of Idaho (2005)

Professional Affiliations

Urban Land Institute, Associate Member

Northern Idaho Partnership Council (Innovia Foundation)

Pedro Jimenez – Co-Project Lead | Economist

Pedro will serve as co-project lead with Brian Points. He earned his M.S. in Applied Economics from Washington State University in 2021 and is trained in economic and statistical analysis. His graduate education in economics has equipped him with a range of quantitative and qualitative skills to carry out research. Pedro joined Points Consulting in January 2022.



Work Experience

Economist | Points Consulting, Moscow, Idaho (January 2022- present)

Selected Related Projects

City of Montrose Housing Needs Assessment (ongoing) | Montrose (CO)

Nimiipuu Community Development Fund Feasibility Study | Nimiipuu Fund (ID)

North Central Idaho Housing Needs Assessment | Clearwater Economic Development Association (ID)

On-Campus Student Housing Needs Assessment | Wenatchee Valley College (Wenatchee, WA)

Housing Needs Market Study | Housing Authority of Chelan County & the City of Wenatchee (WA)

Education

M.S. Applied Economics | Washington State University (2021)

B.A. Economics | University of Puerto Rico at Mayagüez (2018)

Native American Financial Education Coalition, 2005-2015

Subcontractor: Kim Pate | Native Business Subject Matter Expert (SME)



Kim Pate serves as Managing Director and Vice President for NDN Collective, and is a descendant of the Eastern Band Cherokee and Mississippi Choctaw tribes. Pate leads the daily operation of the organization, supports communications and evaluation, and plays important strategic and communications roles within NDN Collective. She has a Bachelor's degree in Political Science from Stanford University and a Juris Doctorate from University of California at Los Angeles School of Law. Pate is admitted to practice in Nez Perce Tribal Court and California.

Work Experience

Managing Director | NDN Collective, Rapid City, South Dakota (Present)

Vice President | NDN Collective, Rapid City, South Dakota (2018-Present)

Network Coordinator | Native CDFI Network (NCN), Rapid City, S.D. (2016-2018)

Education

B.S. Political Science | Stanford University

Juris Doctorate | University of California, Los Angeles School of Law

Professional Affiliations

Nimiipuu Community Development Fund, Native CDFI (Vice Chair of the Board of Directors, Loan Committee Member and Fundraising Committee Member), 2016-present

Asset Building Policy Network, 2011-2015

Native CDFI Network, 2010-2015 (Founding Board Member)

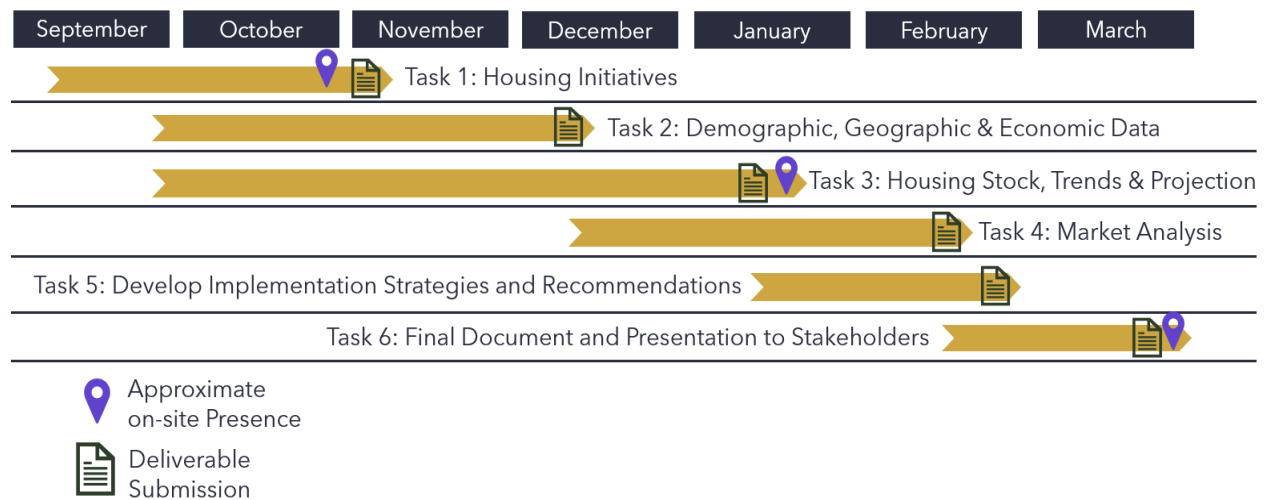
Aspen Institute Youth Entrepreneurship Strategy Group, 2007-2015

Insight Center Closing the Racial Wealth Gap Experts of Color, 2005-2015

Native American Financial Education Coalition, 2005-2015

5. Project Timeline

PC estimates this project to be completed by March 29, 2024. Our team has sufficient time available to manage the county's proposed scope of work, as we conscientiously only pursue projects that fit within our team's capabilities, interest, and availability of time. Though the County may prefer a faster timeline than what is proposed herein, our experience teaches us not to overpromise on projects that bridge the winter holiday season as our clients' ability to respond tends to slow down around this time of year. Secondly, engaging with tribal audiences is a critical aspect of this study but this process regularly takes longer than initially anticipated. Critical on-site or public meetings are estimated within the following Gantt chart and can be adjusted to fit requirements of the project.



The following schedule outlines key deliverables and expected dates of delivery. PC will be on-site on two or three occasions over the course of the project, at times to be determined in the course of the project. Most project catchup calls would be conducted remotely using Zoom or a comparable technology.

- **Deliverable:** Baseline Housing Initiatives Report
 - **Estimated Completion Date:** November 6, 2023
- **Deliverable:** Demographic, Geographic & Economic Report
 - **Estimated Completion Date:** December 8, 2023
- **Deliverable:** Housing Inventory, Needs, & Projections Report
 - **Estimated Completion Date:** January 17, 2024
- **Deliverable:** Market Analysis
 - **Estimated Completion Date:** February 16, 2024
- **Deliverable:** Recommendations & Implementation Strategy
 - **Estimated Completion Date:** February 29, 2024
- **Deliverable:** Final Housing Needs and Market Assessment Report & Presentation
 - **Estimated Completion Date:** March 29, 2024

6. Project Approach

PC recognizes that San Juan County requires a comprehensive view of current housing stock and future needs for the entire county while simultaneously keeping in mind its individual communities, such as Blanding, Monticello, and the various towns in the Navajo Nation. Specifically, the County needs updated information on affordable workforce housing and employment needs/statistics to aid in acquiring funding for housing initiatives and development. A primary aim of this study will be to provide a clear understanding of the current housing situation, as well as provide a strategic plan and potential funding sources for improving inadequate housing stock and increasing quantities of under-supplied housing types.

As a company based in the rural West, we are familiar with the unique circumstances and challenges of housing infrastructure in low-population density areas such as San Juan County. In addition to top-notch analytics skills, we believe that success in this project hinges on the contractors' ability to engage with and build trust with tribal organizations. We have a proven track record of success in this regard, as we have shown in past studies involving numerous western tribes such as the Confederated Tribes of Umatilla Indians (CTUIR) (OR), the Colville Tribes (WA), the Swinomish Tribe (WA), the Nez Perce Tribe (ID), and the Bear River Band of the Rohnerville Rancheria (CA). We further realize that state finance and demographic offices are not always highly-tuned to trends and opportunities of rural areas such as San Juan County. This is why we customize our population and housing forecasts based on core data, rather than counting on top-down models.

Participation with the region's various communities will be critical, and PC will focus our early efforts on contacting and collaborating with both non-native and native communities. Among the latter particularly targeting the Navajo Nation, the Ute Mountain Ute Tribe and the San Juan Sothern Paiute. In addition to assessing existing supply and demand, our team will examine capacity constraints to growth including issues such as water availability, water/sewer infrastructure, buildable lands, fee and trust land limitations, and other land-use requirements. With the completion of this study, our intention is that San Juan County will be able to answer these important questions for its residents, planners, regional developers, and other stakeholders:

- How have recent national events, such as COVID and the remote work phenomenon, effected the population and housing stock of the region?
- What is the precise demand for housing from now through the year 2040 including various housing typologies, price levels, and housing tenure (i.e. renter/owner)?
- What tools do tribal organizations have that could help improve housing stock and supply? And how can the County partner with them to maximize these opportunities?
- What forms of middle-density housing are community members most comfortable with and in what areas of the County would these be suitable?
- How are short-term rentals (STRs) affecting regional housing stock, and what options does the County have for navigating the variety of perspectives on this issue?

- What types of housing are not supplied (or undersupplied) that San Juan County could support more of? What is the unmet demand gap for these housing types?
- Assessment of how San Juan County and its incorporated communities' regulatory frameworks can be adjusted to be more amenable to high-need housing types.
- How could vulnerable populations be better served in terms of housing solutions? And is there demand for more subsidized housing (Section 8, LIHTC, etc.)?
- How can regional leaders encourage and incentivize public-private partnership (P3) development of more housing?
- Are current zoning or permitting regulations preventing barriers to housing affordability and how can they be altered without negative impacts?

PC's analysis, as described in the following scope of work, is designed to answer these and other important questions. As is noted throughout the proposal, PC recognizes both the importance of high-quality research and analysis, and strong recommendations for alleviating the identified issues.

Task 1: Housing Initiatives

If selected, PC will initiate with a meeting with the Steering Committee, during which key members of the PC team will meet the designated project lead or committee organized by San Juan County. The purpose of the meeting is to introduce the PC team to local contacts, review project goals, deliverables, and objectives, discuss preliminary data findings, and answer a variety of administrative questions.

Within the first six-weeks of project engagement, PC will visit San Juan County and its various communities. This will help our team understand the cultural and geographic dynamics of the region, allow us to conduct some in-person interviews, and personally observe housing conditions across the County. We expect that engagement with various tribal agencies will take some time and effort to bear fruit, and our initial on-site will also be focused on developing these paths of communication. Lastly, if there are any key sites that the County or collaborating cities have targeted for potential residential development, our team will visit and assess these locations. Within several weeks of this initial on-site, PC will begin to develop a baseline report documenting the region's current housing landscape and initiatives.

Document and Ecosystem Review

During Task 1, the PC team will also conduct qualitative research of existing documents that are relevant to regional residential housing development. The exact documents will vary on a case-by-case basis, but PC anticipates reviewing the following resources:

- Any prior Housing Needs Assessments for San Juan County and its communities (including tribal organizations, that may overlap into Arizona and New Mexico)
- Recent and available feasibility studies for residential, commercial or industrial developments
- Comprehensive plans, land-use plans, public works master plans and other relevant adopted plans for the region of analysis

- Zoning maps and codes for San Juan County and incorporated communities
- Annual reports and budget reports for non-profits and para-government agencies involved in housing (such as the San Juan Affordable Housing Committee)
- Annual reports for the County, its cities, and tribes – specifically related to building permits, development fees, and property tax revenue
- Any other additional community and economic development related reports

Housing markets do not develop in a vacuum but instead are based on the hyper-local context of regional opportunities, incentives, and land-use regulations. Research on these topics will prepare the project team to analyze trends not just from a data perspective but contextually. PC will also identify redundancy, coordination, and collaboration across multiple affordable housing efforts, as requested in the RFP, as well as quantify current services and programs among private, nonprofit, and public operators in the County.

Community Engagement

Though quantitative data are a highly important aspect of this study, it is also important to collect qualitative information from residents and regional leaders. This information will be collected through a series of in-depth interviews and a handful of community townhalls. For all aspects of stakeholder engagement, community input will be non-attributable to any specific individuals.

(Note that although Community Engagement is part of Task 1, certain aspects of it may bleed into Tasks 2 and 3, depending on how quickly meetings can be established).

In-Depth Interviews

Interviews may be a hybrid mix of in-person, virtual using Zoom, or by telephone. Interviewees will include a broad array of community members including elected officials, tribal leadership, city staff, major employers' representative, non-profit leaders, real estate developers/builders, and any others recommended by the steering committee.

Conversations with Tribes will be targeted to leadership involved in housing authorities officially responsible for developing and facilitating development of housing on Reservation and other tribal owned lands. Our team will seek information on formal or proposed housing development opportunities, including both for-rent and owner-occupied for sale properties. In general, PC recognizes the importance of in-person meetings when working with Native communities. As such, we are committed to several multi-day trips to meet with each tribe in



Example of PC Introductory Letter, used to engage key community members in the process

the region. That said, our team is also conscious of the additional costs borne by travel, so we will seek to make these trips efficient as possible.

Community Townhalls

For community members seeking deeper information on housing topics, townhalls are an ideal tool. This will provide PC the opportunity to explain our study, why the topic is important, and gather community input on housing preferences, and opportunities. Events will be promoted both via official municipal channels and boosted via PC's paid Facebook Ads, which tend to generate a reach of several thousand people.

PC will conduct at least two in-person Townhalls and two remote Townhalls. Precise locations and timing are to be determined but at least one event would be hosted in Blanding or Monticello and at least one at a central location in Indian Country (such as Aneth, or Halchita). Events will be scheduled at times and locations suitable for a variety of audiences. PC also has internal capabilities for conducting Townhalls for Spanish-speaking audiences, if required.

Deliverable: Baseline Housing Initiatives Report

Task 2: Demographic, Geographic & Economic Data

Assessment of the existing supply of housing, past and recent trends, and ongoing developments are an essential component of any Housing Needs Assessment. To conduct this analysis, the team will utilize our experience and understanding of a diverse array of data sets and processes to obtain the most comprehensive and up-to-date possible portrait of the community and regional housing supply/demand. This Task will also rely heavily on contextual community and housing data collected in Task 1.

Demographic Analysis

The demographic analysis will provide an overview of existing trends related to the region's population, including both individual and household-level statistics. Specific data points may include but are not limited to:

- Population - past and projected growth rate, age, race/ethnicity, per capita income, income due to transfer payments, poverty rates, net worth, counts of disadvantaged populations (veterans, disabled individuals, etc.), housing units per capita, and educational attainment
- Households - including overall number, median household size, income distributions, household composition; net worth, purchasing patterns, and Esri Community Tapestries segmentation
- Workforce - past and projected employment and earnings growth, jobs-to-housing ratio, persons employed per community and household, employment by specific industry and occupation, commute patterns, migration patterns, and cost-of-living statistics.

Industry and Workforce Analysis

Building off the demographic analysis, an overview of the existing employment, commuting, migration, and workforce characteristics will highlight the need for housing to correspond with employment in certain areas. This assessment will also consider detailed information by industry and occupational classification and provide a jobs-to-housing ratio for the County. This analysis will factor in the spatial component of housing, employment, and transportation to uncover the existing relationship among land uses. In addition, specific areas may respond differently to economic growth cycles and recessions, so the project team will assess how San Juan has trended during recent periods of expansion and recession.

Tribal Data Sources

Though structural datasets from sources such as BLS and Census are helpful for comparing the County to other geographies, they often lack specificity or coverage for tribal areas. At the national level the Federal Reserve Bank of Minneapolis' Center for Indian Country Development provides some solid statistics at the tribal level. And, although aggregated Census data are typically weak, Public Use Microdata Samples (PUMS) data can often be helpful.

PC is also accustomed to plumbing whatever datasets are available from tribal entities, including those that may need a formal data request and permissions via a non-disclosure agreement (NDA). Information that has been helpful in past studies include Tribal rolls, Housing Authority inventories and wait lists, and official employment statistics from Tribal Enterprises. The Navajo Nation also offers some uniquely strong data tools that will be utilized such as the Woven Integrated Navajo Data (WIND) database, which presents some data separately for the three distinct Utah Chapters.

Affordability and Access

The information listed above will feed into the project team's assessment of home affordability at various levels. The project team will analyze rent and mortgage payment costs and estimate affordability levels throughout the region of analysis.

The affordability analysis will be multi-faceted accounting for various income levels and groups including the each of the following groups according to Area Median Income (AMI):

- Marginally housed/homeless population
- Very low income (<30% of AMI)
- Low income (40 to 60% of AMI)
- Workforce housing (60% to 80% of AMI)

In addition, recognizing that housing is a complex and interconnected topic, the consulting team will also study additional market segments such as seniors, first-time home buyers, young professionals, and high-income groups. To corroborate data on affordability and access, we will also collect data on foreclosure rates, homelessness data, and amount of available subsidized housing according to Section 8, LIHTC and other similar programs. After

segmenting the population into these groups, we will determine whether low income and workforce housing populations are adequately served by existing housing supply.

Deliverable: Demographic, Geographic & Economic Report

Tasks 3: Housing Stock, Trends & Projections

Existing Housing Stock

The PC team will compile data estimating the number and type of housing units in each geographic subregion, as well as trends in production of housing.

In the midst of this Task, it will be particularly important for the County and its partners to furnish PC with any data sets that analyze information at the sub-City and County level, such as the map shown above, as most federal databases default to groupings such as County and Zip code. We will compile information about the number of housing units of various types within the region of analysis. These housing figures will be broken out by type (e.g., Owner-Occupied vs. Rental Housing; Single Family Dwellings vs. Attached Housing vs. Multi-Family Housing; Workforce, Section 8, & LIHTC):

- Home values currently and over time
- Rental costs by unit type and size
- Vacancy rates
- Building permits- by size and community
- Utility cost burdens
- Housing characteristics (e.g., size, age of unit, tenure, number of rooms)
- Housing density by Census Tract
- Identification of overcrowded and less habitable areas
- Other physical and occupancy characteristics, as appropriate
- Rate of federal mortgage loans and applications
- Geographic dispersion of sales by price point

Core Data Sources

The consulting team relies on reputable and widely sampled data sources. A sample of our data sources (including those to be facilitated by the steering committee) include the following:

- American Community Survey (US Census)
- Bureau of Economic Analysis
- Bureau of Labor Statistics
- Data Tactical Group Labor Market Information
- Esri Business Analyst
- Federal Housing Finance Agency
- Housing & Urban Development (HUD)
- IBIS World Reports
- Local Government: Residential Building & Remodeling Permits
- Navajo Nation Census data and the Woven Integrated Navajo Database (WIND)
- MLS and Local Realty Websites

Community Contextual & Topographical Assessment

PC recognizes the success of this project requires an in-depth understanding of the region's unique community, culture, economy, and demographics. For this reason, PC will use resources from the San Juan County planning and assessor's office to examine the residential environment on a parcel-by-parcel basis. Our intention is to understand land-use for unincorporated areas of the County along with the incorporated cities. Availability of data will vary but topics we will seek out information on include: topographical constraints

(floodplains, steep slopes, etc.), ownership in trust and tribal ownership (rather than fee simple), density (measured by lot-coverage or floor area ratio), and typology (or types of units in each district). This will help direct our recommendations in terms of in-fill capacity, annexation, greenfield development potential, and potential rezoning options.

Housing Needs

The prior research will allow us to quantify local housing needs, which will summarize all statistics, narrative, and community feedback. Using our understanding of Utah land-use policies, local conditions, and best practices from other similar communities, our team will form our understanding of the community's largest needs, gaps, and opportunities for improving the quantity, quality and variety of housing stock. The analysis will account for both supply and demand forces, unique local conditions and constraints, and the perspectives of all sides of the equation including city/county leadership, builders/developers, and the general public.

Deliverable: Housing Inventory, Needs, & Projections Report

Task 4: Market Analysis

Datasets emphasized in Task 3 are mostly federal, state, or tribal, but a full understanding of the market must also take into account recent trends in the real estate market as manifested via the Multiple Listings Service (or MLS) and other proprietary sources. Analyzing these data over a period of several years will allow us to see changes in the market associated with COVID and the ensuing in-migration in 2020/21. Typically, metrics analyzed at this stage include factors such as average/median sale price, new and active listings, days on market, total inventory, purchase price to offer price ratio, and cost per square foot. For rental properties, our analysis teases out factors such as inventory of available units and rental costs over a several year period, organized according to number of bedrooms within the unit.

The result of Task 4 will be a chapter focused more on market-rate than missing middle/workforce housing focused, aiming to identify real estate trends/projections with data useful for discerning housing trends according to home values and sizes. The added value of this would be in the highly detailed insights made available by handling the data directly and dynamically to address questions as they arise.

Deliverable: Market Analysis Report

Task 5: Develop Implementation Strategies and Recommendations

Using information from the previous Tasks, the PC team will provide a matrix of recommended strategies for increasing housing affordability and choices. With awareness of the key goals of San Juan County, our executive summary and report will focus on the following key research questions:

- Forecasted number of housing units to meet demand over the next twenty-years, segmented by location (incorporated vs. non-incorporated, tribal areas, etc.), typology (single-family, multi-family, subsidized, workforce, etc.)

- Recommended programming approach for improving and stabilizing existing housing stock, including potential funding sources
- Recommendations for enhancing housing production in given areas of need with a combination of public-private partnerships, zoning and building code amendments, employer programs, and other such programs
- Strategic action plan for County's community and economic development department (and associated partners) to follow, with listed milestones and key performance indicators over the next ten years
- Recommended alterations to zoning and entitlement processes for San Juan County and incorporated communities with existing zoning code (which could include Blanding, Monticello, White Mesa Ute, and Navajo Nation)
- Matrix of potential funding sources for housing programs from state, federal, and non-profit sources along with key information on potential applicants, requirements, timelines; including those focused on tribal areas and non-tribal areas
- Recommendations on how and where to market San Juan to attract the right type of developers to meet the needs identified during this study

Deliverable: Recommendations & Implementation Strategy

Task 6: Final Document and Presentation to Stakeholders

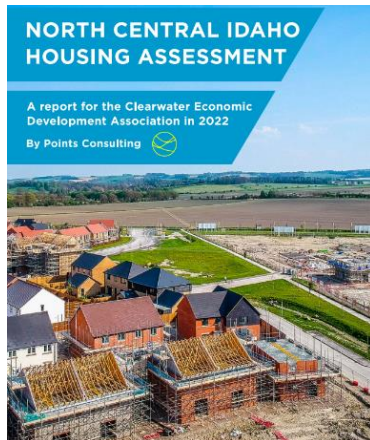
Our team will provide a Comprehensive Draft report summarizing all prior research roughly three weeks prior to project finalization, which will serve as the San Juan County's opportunity to request adjustments and additional considerations to the document. Once these considerations are addressed, the team will move to finalizing the report in a format suitable for public distribution. The final deliverable will include six bound reports and one digital copy including the Housing Needs Assessment and Market Assessment Report, an Executive Summary, and all GIS shape files, maps, or other presentation materials, as requested in the RFP. (All GIS data will meet the Utah Geospatial Resource Center's Housing Unit Inventory.)

We will present key findings and recommendations on-site to the steering committee and other relevant local governmental bodies such as the San Juan County Board of Commissioners and the Planning Commission. At the discretion of the Steering Committee, our team could also present these findings in a townhall format to all stakeholders engaged with during the course of the project, if it can be organized during the same on-site meeting. Our team will also be available for follow-up Zoom meetings to summarize findings for a period of up to three months following completion of the study.

Deliverable: Final Housing Needs and Market Assessment Report & Presentation

7. Project History & References

This section contains both past relevant projects. Though the RFP only calls for two references, we have provided five from both past and ongoing studies.



North Central Idaho Regional Housing Assessment, Clearwater Economic Development Association (CEDA), ID, 2021 – 2022, Initial/Final Budget: \$30,000

Points Consulting was retained by CEDA to conduct a Housing Needs Assessment for the five counties in North Central Idaho. PC analyzed the market holistically including state and local housing and demographic trends, rates of in migration and population change over time, type, condition, affordability, and availability of housing (rental and owner occupied), as well as gaps and barriers to entry including zoning and land use regulations and lack of housing stock. PC also conducted in-depth interviews with stakeholders, community drive throughs,

and a citizen survey to gather real-time on the ground information for the best possible picture of current housing conditions in each county and their respective cities.

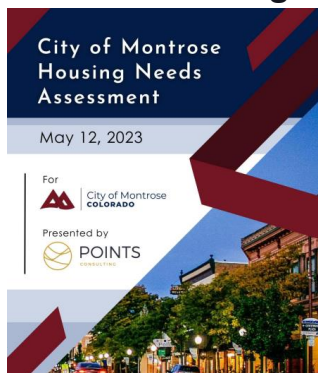
Reference: Dodd Snodgrass, Executive Director, *CEDA*

Address: 1626 6th Ave. N., Lewiston, ID 83501

Email: dsnodgrass@clearwater-eda.org

Phone Number: 208-746-0015 ext. 109

City of Montrose Housing Needs Assessment, Montrose, CO, 2022 – 2023, Initial/Final Budget: \$48,890



PC worked with City of Montrose on an assessment of demographic and economic conditions affecting the housing market. Efforts centered on identifying critical gaps in housing stock and ways to ensure the production of enough quality housing options for both market-rate and under-addressed subgroups, such as people with disabilities, older adults, and people experiencing homelessness. Our study found that homes in the City are more expensive than the rest of the nation on average, with Montrose households needing to invest over 5x their median annual income to purchase a home.

Moreover, Montrose County is projected to grow at a faster rate than Colorado state and the nation in upcoming years, with a projected need for 3,900 additional housing units by 2040. Read the full report here: points-consulting.com/wp-content/uploads/2023/06/Montrose_Final_053123.pdf.

Reference: Jace Hochwalt, Planning Manager, *City of Montrose*

Phone Number: 970-240-1478

Email: jhochwalt@ci.montrose.co.us

Address: 400 E. Main Street, Montrose, CO 81401

Okanogan County, Housing Needs Assessment, Okanogan, WA, 2020, Initial/Final Budget: \$56,200

Points Consulting provided statistics and recommendations related to the need for market rate and affordable housing for all residents of the region. In addition to interacting with city and County officials, PC engaged with the Colville Tribe communities. Of particular interest to the County was obtaining solid estimates for under-served populations including emergency/transitional, farmworkers, seniors, developmentally disabled, mentally ill, alcohol/chemical dependent, and recently incarcerated individuals. The project will also provide a 10-year forecast of housing demand, classified by housing type, size, location and other dynamics. The project provided a 10-year forecast of housing demand, classified by housing type, size, location and other dynamics.

Reference: Roni Holder-Diefenbach, Director of The Economic Alliance of Okanogan County
Phone Number: 509-826-5107

Email: rholderdiefenbach@economic-alliance.com

Address: 238 Oak St, Okanogan, WA 98840

Nixyaawii Community Financial Services (NCFS), Business Incubator Feasibility Study and Economic Impact Analysis, Pendleton OR, 2022–2023, Initial Budget: \$22,000, Final Budget: \$27,500

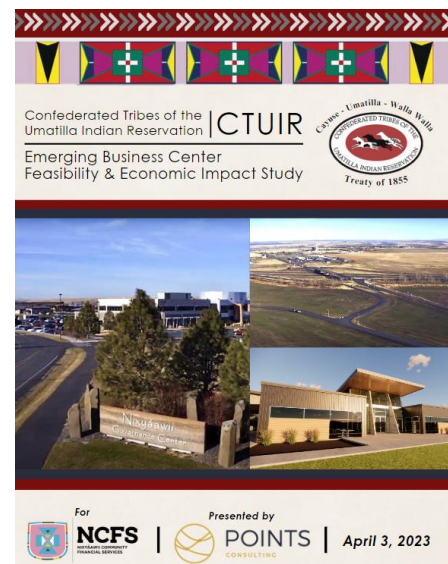
PC completed an Emerging Business Center (EBC) feasibility study and economic impact analysis with NCFS for the Confederated Tribes of the Umatilla Indian Reservation (CTUIR). The EBC would be located in Coyote Business Park and provide start-up businesses with basic programs designed to assist with accounting and tax information, turning business ideas into plans, marketing, networking, operation costs, and more. Should assembly of the EBC be approved, these programs would be tailored to better serve the current cohorts of new businesses and entrepreneurs in the community, and the space could additionally be used to host conferences, public workshops and classes, meetings, and private events.

Reference: Dave Tovey

Phone Number: (541) 969-5170

Email: davetovey@nixyaawii-cdfi.com

Address: 46440 Kusi Road #A-3, Pendleton, Oregon 97801



Housing Needs Forecast & Recommendations, Swinomish Tribe, Washington, 2021, Initial/Final Budget: \$21,500

Points Consulting is engaged with the Swinomish Tribe of Washington state stewards 15-acres acres of land and over 300 housing units along the Skagit Bay in western Washington. The tribe had grant funding to support the development of housing for tribal members. PC assessed federal data, tribal data, land-use patterns, and information from community members to determine the extent of demand over the next twenty years for a variety of housing types including rent subsidized, market-rate rentals, single-family, and middle-density multi-family housing. Many Swinomish tribal are special needs populations including low-income, multi-generational, disabled, seniors and minorities.

Reference: Elssa Kalla, Land Management Director

Phone Number: 360-466-7280

Email: ekalla@swinomish.nsn.us

Address: 11404 Moorage Way, LaConner, WA, 98257

8. Proposed Contract Fees

The following budget outlines the fixed-cost for completing the analysis. PC considers this project to be a fixed-price engagement. In other words, cost to San Juan County will not vary based on PC's cost of labor or material resources to complete the analysis. PC intends to invoice near the end of each month for the percentage of work completed on each task during that month.

Table 1 indicates the total cost per task along with travel expenses. Table 2 displays the hourly rates and estimated hours for each staff person to be included on the project. Note that numbers from the full budget may not match those in the detailed hours accounting due to rounding. The cost per hour for each varies based on the experience level of various project personnel.

Table 1: Tasks and Costs

Task	Cost
1: Housing Initiatives	\$28,340
2: Demographic, Geographic, and Economic Data	\$10,900
3: Housing Stock, Trends, and Projections	\$8,410
4: Market Analysis	\$7,440
5: Gaps and Barriers Assessment	\$14,020
6: Final Document and Presentation to Stakeholders	\$6,700
Data Expenses	\$850
Travel Expenses	\$7,640
Grand Total	\$84,300

Table 2: Billable Rates & Estimated Hours for Project Personnel

Person	Personnel Level	Estimated Hours	Billable Hourly Rate
Brian Points	President/Co-Project Lead	136.0	\$170.00
Pedro Jimenez	Staff Economist/Co-Project Lead	177.0	\$100.00
Madeline Bowen	Analyst/Project Assistant	91.0	\$75.00
Maria Byler	Analyst	145.0	\$75.00
Abigail Thorlesen	Office Assistance	57.0	\$50.00
Carson Valley	Jr. Analyst	141.0	\$40.00
Kim Pate	Subcontractor/Subject Matter Expert	53.0	\$150.00



SAN JUAN COUNTY COMMISSION

Bruce Adams	Chair
Silvia Stubbs	Vice-Chair
Jamie Harvey	Commissioner
Mack McDonald	Administrator

Via United States Mail

May 16, 2023

Points Consulting LLC
409 South Jackson St., Ste. 201
Moscow, Idaho 83843

Re: Notice of Award and Intent to Negotiate a Contract (San Juan County Housing & Community Needs Assessment)

You are hereby notified that the Board of San Juan County Commissioners has found that your response to the Request for Proposal, issued on August 2, 2023, for the contracted services to perform a Housing and Community Needs Assessment for San Juan County.

Based on the response to the Request for Proposal, Points Consulting, is the apparent most responsive and responsible bid. The Board of San Juan County Commissioners has authorized the award of a future negotiated contract based upon the proposal fee of \$84,300.

San Juan County will prepare a contract regarding this subject matter for your review and signature. Upon approval of the contract by the Board of San Juan County Commissioners you will be notified when to begin providing these services for San Juan County.

SAN JUAN COUNTY

Bruce Adams, Chair
San Juan County Commission

ATTEST:

Lyman Duncan
San Juan County Clerk/Auditor

ACCEPTANCE OF NOTICE

Receipt this day of the *Notice of Award* authorized by the Board of San Juan County Commissioners upon your bid to perform appraisal services as outlined in the Request for Proposal issued on August 2, 2023, is hereby accepted and acknowledged.

Points Consulting, LLC
Contractor

By: _____

Title: _____

Date: _____

Resolution No. 2023-10

A RESOLUTION PURSUANT TO SECTION 17-36-26 U.C.A.1953 AS AMENDED APPROVING THE ADDITIONAL BUDGET APPROPRIATION REQUESTS AND/OR MID-YEAR ADJUSTMENTS FUNDED BY NEW REVENUES, GRANT FUNDING AND/OR MONTIES UNSPENT IN THE PRIOR YEAR (FUND BALANCE).

WHEREAS, in cooperation with the Chief Administrative Officer and the San Juan County Clerk, we have prepared mid-year budget adjustments; and

WHEREAS, after receiving said input, the San Juan County Clerk will adjust the 2023 general fund and related budgets that have been deemed appropriate and necessary and has prepared the adjustments for final approval. See attached revenue and expenses changes.

NOW, THEREFORE, the Board of San Juan County Commissioners resolves that the mid-year adjustments for the 2023 San Juan County budget and related funds is hereby approved and adopted.

Approved and Adopted by the San Juan County Commission on the 5th day of September 2023.

Those voting aye:
Those voting nay:
Those absent or abstaining:

BOARD OF SAN JUAN COUNTY COMMISSIONERS

Bruce Adams, Chair

ATTEST:

Lyman Duncan, Clerk/Auditor

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2023 Proposed Mid-Year Budget Adjustments Fund 10					
Tuesday, September 5, 2023					
Revenue					
Fund/Dept.	Account #	Account Name	Incr/(Decr)		
Fund 10	General Fund Revenues			2023 Budget	2023 Mid Yr Revised
	3220000	Business Licenses	12,000.00	23,000	35,000
Total Licenses and permits revenue			12,000.00	23,000	35,000
Intergovernmental	3330000	Federal Payment in Lieu of Tax	43,340.00	1,724,676	1,768,016
	3340000	Other State Grants	110,913.95	80,186	191,100
	3380000	Shared Revenue	45,508.00	53,042	98,550
	3345000	SSBG	36,679.00	30,700	67,379
Total Intergovernmental revenue			236,440.95	1,888,604	2,125,045
Charges for Services	3426000	State Inmate Reimbursemnt	275,035.00	90,000	365,035
	3412000	Recording of Legal Documents	103,029.00	140,000	243,029
	3422000	Security and Other Services	160,883.00	20,462	181,345
	3424000	Sheriffs Office Collections		0	11,655
	3490000	Miscellaneous Service Fees	25,189.00	0	25,189
Total Charges for services			564,136	250,462	826,253
Fines	3525000	Public Defender Restitution	85,196.00	4,000	89,196
Fines and Forfeitures			85,196.00	4,000	89,196
Interest	3610000	Interest Earnings	253,379.00	80,000	333,379
Interest			253,379.00	80,000	333,379
Contributions	3316000	LATCF Revenue	2,684,712.00	1,661,988	4,346,700
	3890000	Beg Fund Balance to be Appropriated	972,552.00	199,745	1,172,297
Contributions and Transfers			3,657,264.00	1,861,733	5,518,997
Total General Fund Revenue:			4,831,885.95	6,162,829.00	11,006,369.95

2023 Proposed Mid-Year Budget Adjustments Fund 10
 Tuesday, September 5, 2023

Expenses

Information Technology

Fund/Dept.	Account #	Account Name	Incr/(Decr)	2023 Budget	2023 Mid Yr Revised
Commissioners	4111220	Travel	20,000.00	20,000	40,000
	4111251	Gas.Oil.Grease	4,000.00	7,000	11,000
	4111330	Employee Education	3,500.00	2,500	6,000
Total Commissioners			27,500.00	29,500	57,000

Administration	4113230	Travel	3,000.00	4,000	7,000
Total Administration			3,000.00	4,000	7,000

Public Defendor	4126617	Administrative Law Judge	10,000.00	25,000	35,000
Total Public Defendor			10,000.00	25,000	35,000

Personnel/Risk	4134610	Misc. Supplies	5,000.00	5,000	10,000	ARPA
Total Personel/Risk Management			5,000.00	5,000	10,000	

Recorders	4144480	Special Department Supplies	2,000.00	-	2,000
Total Recorders			2,000.00	-	2,000

Sheriff Department	4210110	Salaries and Wages	222,981.00	1,178,175	1,401,156	
	4210131	FICA Expenses	22,221.50	88,222	110,444	
	4210132	Retirement Benefits	56,401.50	364,320	420,722	
	4210740	Equipment Purchases	71,279.00	98,717	169,996	ARPA
Total Sheriff Department			372,883.00	1,729,434.00	2,102,317.00	

Jail	4230110	Salaries and Wages	206,747.00	1,296,984	1,503,731
	4230131	FICA Expenses	11,782.00	97,673	109,455
	4230132	Retirement Benefits	35,856.00	338,095	373,951
Total Jail			254,385.00	1,732,752	1,987,137

Special Projects	4850310	Professional and Technical	61,000.00	39,000	100,000	Grants
	4850615	Contracts	234,300.00	98,700	333,000	ARPA
Total Special Projects			295,300.00	137,700.00	433,000.00	

Total Expense	Total Expenses		970,068.00	3,663,386.00	4,633,454.00
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2023 Proposed Mid-Year Budget Adjustments for Fund 25
Tuesday, September 5, 2023

Revenue				2023 Budget	2023 Mid Yr Revised
Fund/Dept.	Account #	Account Name	Incr/(Decr)		
Health	3110000	Property Taxes	1,723.00	141,487	143,210
Total Public Health			1,723.00	141,487.00	143,210.00
Total Change In Net Position			1,723.00		

2023 Proposed Mid-Year Budget Adjustments Fund 63
Tuesday, September 5, 2023

Revenue				2023 Budget	2023 Mid Yr Revised
Fund/Dept.	Account #	Account Name	Incr/(Decr)		
Tort Fund	3110000	Property Tax	383.00	69,260	69,643
Total Revenue			383.00		

2023 Proposed Mid-Year Budget Adjustments Fund 72
Tuesday, September 5, 2023

Revenue				2023 Budget	2023 Mid Yr Revised
Fund/Dept.	Account #	Account Name	Incr/(Decr)		
Library	3110000	Property Tax	4,263	415,557	419,820
Total Revenue			4,263	415,557	419,820



STAFF REPORT

MEETING DATE: September 5, 2023

ITEM TITLE, PRESENTER: BOE Hearing Recommendations, Rick Meyer, Assessor, Randy Rarick, Deputy Assessor

RECOMMENDATION: Approve BOE Hearing Officer Recommendations

SUMMARY

Board of Equalization Hearings were held on August 28-29, 2023

HISTORY/PAST ACTION

Randy Kelly, BOE Hearing Officer, Commission Contracted, presided over the hearings.

FISCAL IMPACT

Recommendation reduces property values by \$1,156,941 and the decline in property tax owed to the county is approximately \$13,353.41. The Wilson Arch Resort properties increases the property tax owed to the county by \$6,289.96

These BOE submissions are the result of **ASSESSOR IDENTIFIED / INITIATED** corrections. These are errors that were identified by the ASSESSOR as obvious errors due to keying errors, computer errors, factoring errors or obvious errors brought to the attention of the Assessor by another party.

Presented to the Randy Kelly, Hearing Officer, contracted by San Juan County to act as the Board of Equal /Judge for the BOE hearings held August 28th & 29th, 2023.

1 Name: L W. & Kathy J. Christensen
 RE: Need to change home from nightly rental to primary residential.

Parcel number	Present Value	Proposed 2023 Value
28S25E280606	\$182,337.00	\$182,337.00
28S25E280602	\$10,418.00	\$10,418.00

No change in value.

2 Name: J & S Jackson
 RE: Add manufactured home and shed to parcel.

Parcel number	Present Value	Proposed 2023 Value
00066000001A	\$101,000.00	\$140,170.00

3 Name: M D. Carlton
 RE: Changing from 60.55 acres unimproved Ag land to 59.55 acres unimproved Ag l

Parcel number	Present Value	Proposed 2023 Value
32S26E171200	\$30,578.00	\$55,828.00

1 acre improved residential lot.

4 Name: C S. Wright / E C Edmonds
 RE: No house on the parcel.

Parcel number	Present Value	Proposed 2023 Value
650000090	\$271,302.00	\$95,250.00

5 Name: L L. / A L. Wilson
 RE: Parcel is actually a small roadway - unbuildable lot.

Parcel number	Present Value	Proposed 2023 Value
770000100	\$101,000.00	\$500.00

6	Name:	G D. Stringham			
	RE:	Adjust GLA sq. ft.. and reduce value to reflect only 40% complete.			
	Parcel number	Present Value	Proposed 2023 Value		
	36S22E150603	\$262,112.00	\$138,767.00		
7	Name:	K G. / J Redd			
	RE:	Lot unbuildable due to public access road and drainage.			
	Parcel number	Present Value	Proposed 2023 Value		
	34S23E296614	\$21,816.00	\$3,000.00		
8	Name:	J / G Merrifield			
	RE:	Correction of lot from primary residential to non-primary			
	Parcel number	Present Value	Proposed 2023 Value		
	A00000060010	\$200,127.00	\$200,127.00 No change in value		
9	Name:	D / H Howell			
	RE:	Remove home value - home demolition started prior to 1/1/23			
	Parcel number	Present Value	Proposed 2023 Value		
	36S22E146600	\$78,126.00	\$36,360.00		
10	Name:	C Bull			
	RE:	Escaped Property - Need to add shop & garage to parcel			
	Parcel number	Present Value	Proposed 2023 Value		
	28S25E200001	\$69,300.00	\$188,734.00		
11	Name:	Rockhound, LLC			
	RE:	Escaped Property - Change from vacant land to secondary lot & add building.			
	Parcel number	Present Value	Proposed 2023 Value		
	920010010	\$58,136.00	\$144,492.00		
12	Name:	T Eskelsen / L Ballantyne			
	RE:	Changing from primary residential to nightly rental			

	Parcel number	Present Value	Proposed 2023 Value	
	28S25E290610	\$140,446.00	\$140,446.00	No change in value
12a	28S25E290611	\$140,446.00	\$140,446.00	
13	Name:	J M / T Shannon		
	RE:	Home extremely undervalued - adjust using PUMA		
	Parcel number	Present Value	Proposed 2023 Value	
	28S25E290607	\$52,479.00	\$148,510.00	
14	Name:	G / G Tracy		
	RE:	Apply Greenbelt status.		
	Parcel number	Present Value	Proposed 2023 Value	
	A33240309003	\$23,305.00	\$23,305.00	No change in value
	A33240309006	\$28,179.00	\$28,179.00	
15	Name:	W Falcon / M Sams		
	RE:	Escaped Property - need to add home / garage / shed to tax roll.		
	Parcel number	Present Value	Proposed 2023 Value	Value via PUMA
	320000110	\$107,353.00	\$134,283.00	
16	Name:	S R Griffin		
	RE:	Change from Commercial building to primary residential.		
	Parcel number	Present Value	Proposed 2023 Value	
	A0000017002D	\$94,208.00	\$94,208.00	No change in value
17	Name:	O / B J. Rogers		
	RE:	Change from nightly rental to primary residential		
	Parcel number	Present Value	Proposed 2023 Value	
	00062000022A	\$532,011.00	\$532,011.00	
18	Name:	Dee Bates Construction, LLC		

	RE:	Escaped property. Add 2 partial homes / 3 improved lots		
	Parcel number	Present Value	Proposed 2023 Value	
	A33230257206	\$51,561.00	\$214,559.00	
19	Name:	C&S Thinning and Wood / Recapture Business Ventures, LLC		
	RE:	Adjust value to building basis changes in square footage.		
	Parcel number	Present Value	Proposed 2023 Value	
	36S22E361800	\$2,081,061.00	\$1,029,605.00	
20	Name:	T / J Nielson		
	RE:	Return land to Greenbelt from Vacant Land		
	Parcel number	Present Value	Proposed 2023 Value	
	940000170	\$75,750.00	\$75,750.00	No change in value
21	Name:	B / CW. Trask		
	RE:	Parcel correction regarding shed placement		
	Parcel number	Present Value	Proposed 2023 Value	
	32S24E200000	\$350,777.00	\$343,583.00	
	32S24E200001	\$16,581.00	\$23,775.00	
22	Name:	Jens House, LLC		
	RE:	Request to move home from Primary Residential to Exempt status.		
	Parcel number	Present Value	Proposed 2023 Value	
	C00000120020	\$207,072.00	\$207,072.00	No change in value
				Request rejected by BOE Judge
23	Name:	M B. & A D. Lacy		
	RE:	Reducing value to parcel due to being partly unbuildable		
	Parcel number	Present Value	Proposed 2023 Value	
	C40210246000	\$303,000.00	\$200,000.00	
24	Name:	Bierschied Inc.		
	RE:	Returning value to a prior County agreement.		

	Parcel number	Present Value	Proposed 2023 Value	
	510000000	\$51,268.00	\$10,000.00	
25 Name:	B / V Louthan			
RE:	Move Vacant Land to Greenbelt.			
	Parcel number	Present Value	Proposed 2023 Value	
	70000020	\$36,441.00	\$36,441.00	No change in value
	00007000003A	\$20,604.00	\$20,604.00	

The parcel info provided below reflects the **Taxpayer Initiated** appeals presented to the San Juan County Clerk's (

The below appeals were presented to Judge Randy Kelly, hired by San Juan County to act as the Board of /Judge for the BOE hearings held August 28th & 29th, 2023.

1 Name:	K Kelly			
RE:	Challenging value of building and property			
	Parcel number	Present Value	Proposed 2023 Value	
	310000010	\$346,546.00	\$346,546.00	No change in value
2 Name:	W & C Shook			
RE:	Challenging value of building and land			
	Parcel number	Present Value	Proposed 2023 Value	
	C00290060070	\$178,393.00	\$178,393.00	No change in value
3 Name:	W & C Shook			
RE:	Challenging value of building and land			
	Parcel number	Present Value	Proposed 2023 Value	
	C00290170040	28,179	28,179	No change in value
4 Name:	D Williams			
RE:	Challenging value of buildings			
	Parcel number	Present Value	Proposed 2023 Value	
	850030020	\$336,290.00	\$336,290.00	No change in value
	850030030	\$335,858.00	\$335,858.00	
	850030040	\$335,858.00	\$335,858.00	
	850030050	\$334,642.00	\$334,642.00	
5 Name:	D Meight			

RE:		Challenging value of buildings			
Parcel number	Present Value	Proposed 2023 Value			
A33240321110	\$226,416.00	\$169,509.00			
	<u>\$7,820,976.00</u>	<u>\$6,664,035.00</u>		\$1,156,941.00	0.011542
<u>WILSON ARCH PHASE 2 PARCEL VALUE CORRECTIO</u>					
<u>8/31/2023</u>					
Parcel Number		2021 actual value	2021 actual tax	2022 value total (error)	
1	0005700000D0	GB \$20,404.00	\$6.39	\$100,100.00	
2	5700000	VL \$19,590.00	\$249.99	\$78,543.00	
3	0005700000H0	VL \$17,600.00	\$224.59	\$134,003.00	
4	0005700000I0	VL \$17,040.00	\$217.45	\$136,404.00	
5	570020200	GB \$4,560.00	\$6.39	\$61,400.00	
6	570020210	GB \$4,120.00	\$6.39	\$60,300.00	
7	570020220	GB \$4,160.00	\$6.39	\$60,400.00	
8	570020230	GB \$5,400.00	\$6.39	\$63,500.00	
9	570020240	GB \$4,760.00	\$6.39	\$61,900.00	
10	570020250	GB \$4,840.00	\$6.39	\$62,100.00	
11	570020260	GB \$6,040.00	\$6.39	\$65,100.00	
12	570020270	GB \$4,840.00	\$6.39	\$62,100.00	
13	570020280	GB \$5,920.00	\$6.39	\$64,800.00	
14	570020290	GB \$6,840.00	\$6.39	\$67,100.00	
15	570020300	GB \$6,720.00	\$6.39	\$66,800.00	
16	570020310	GB \$4,800.00	\$6.39	\$62,000.00	
17	570020320	GB \$5,600.00	\$6.39	\$64,000.00	
18	570020330	GB \$5,400.00	\$6.39	\$63,500.00	
19	570020340	GB \$7,280.00	\$6.39	\$68,200.00	
20	570020350	GB \$5,000.00	\$6.39	\$62,500.00	
21	570020360	GB \$4,840.00	\$6.39	\$62,100.00	
22	570020370	GB \$8,160.00	\$6.39	\$70,400.00	
23	570020380	GB \$5,400.00	\$6.39	\$63,500.00	
24	570020390	GB \$4,840.00	\$6.39	\$62,100.00	
25	570020400	GB \$4,080.00	\$6.39	\$60,200.00	
26	570020410	GB \$4,280.00	\$6.39	\$60,700.00	
27	570020420	GB \$4,840.00	\$6.39	\$62,100.00	
28	570020430	GB \$4,280.00	\$6.39	\$60,700.00	
29	570020440	GB \$4,880.00	\$6.39	\$62,200.00	

30	570020450	GB	\$5,680.00	\$6.39	\$64,200.00
31	570020460	GB	\$5,880.00	\$6.39	\$64,700.00
32	570020470	GB	\$6,800.00	\$6.39	\$67,000.00
33	570020480	GB	\$5,600.00	\$6.39	\$6,400.00
34	570020490	GB	\$5,040.00	\$6.39	\$62,600.00
35	570020500	GB	\$4,320.00	\$6.39	\$60,800.00
36	570020510	GB	\$4,040.00	\$6.39	\$60,100.00
37	570020520	GB	\$5,120.00	\$6.39	\$62,800.00
38	570020530	GB	\$5,680.00	\$6.39	\$64,200.00
39	570020540	GB	\$5,640.00	\$6.39	\$64,100.00
40	570020550	GB	\$6,160.00	\$6.39	\$65,400.00
41	570020560	GB	\$6,240.00	\$6.39	\$65,600.00
42	570020570	GB	\$6,560.00	\$6.39	\$66,400.00
43	570020580	GB	\$5,480.00	\$6.39	\$63,700.00
44	570020590	GB	\$7,320.00	\$6.39	\$68,300.00
45	570020600	GB	\$5,040.00	\$6.39	\$62,600.00
46	570020610	GB	\$5,720.00	\$6.39	\$64,300.00
47	570020620	GB	\$4,840.00	\$6.39	\$62,100.00
48	570020630	GB	\$7,560.00	\$6.39	\$68,900.00
49	570020640	GB	\$8,400.00	\$6.39	\$71,000.00
50	570020650	GB	\$4,240.00	\$6.39	\$60,600.00
51	570020660	GB	\$7,320.00	\$6.39	\$68,300.00
52	570020670	GB	\$4,880.00	\$6.39	\$62,200.00
53	570020680	GB	\$6,320.00	\$6.39	\$65,800.00
54	570020690	GB	\$5,160.00	\$6.39	\$62,900.00
55	570020700	GB	\$5,960.00	\$6.39	\$64,900.00
56	570020710	GB	\$5,240.00	\$6.39	\$63,100.00
57	570020720	GB	\$7,600.00	\$6.39	\$69,000.00
58	570020730	GB	\$6,560.00	\$6.39	\$66,400.00
59	570020740	GB	\$6,760.00	\$6.39	\$66,900.00
60	570020750	GB	\$6,320.00	\$6.39	\$65,800.00
61	570020760	GB	\$4,800.00	\$6.39	\$62,000.00
62	570020770	GB	\$9,040.00	\$6.39	\$72,600.00
63	570020780	GB	\$7,600.00	\$6.39	\$69,000.00
64	570020790	GB	\$6,720.00	\$6.39	\$66,800.00
65	570020800	GB	\$6,280.00	\$6.39	\$65,700.00
66	570020810	GB	\$7,160.00	\$6.39	\$67,900.00
67	570020820	GB	\$5,280.00	\$6.39	\$63,200.00
68	570020830	GB	\$4,200.00	\$6.39	\$60,500.00
69	570020840	GB	\$4,640.00	\$6.39	\$61,600.00
70	570020850	GB	\$4,040.00	\$6.39	\$60,100.00
71	570020860	GB	\$4,040.00	\$6.39	\$60,100.00
72	570020870	GB	\$4,080.00	\$6.39	\$60,200.00
73	570020880	GB	\$4,280.00	\$6.39	\$60,700.00

74	570020890	GB	\$5,680.00	\$6.39	\$64,200.00
75	570020900	GB	\$4,280.00	\$6.39	\$60,700.00
76	570020910	GB	\$5,000.00	\$6.39	\$62,500.00
77	570020920	GB	\$5,280.00	\$6.39	\$63,200.00
78	00057002000A	GB	\$24,585.00	\$6.39	\$213,900.00
79	570020000	GB	\$15,720.00	\$6.39	\$154,800.00
80	0005700200X0	GB	\$8,080.00	\$6.39	\$70,200.00
			\$530,779.00	\$1,184.06	\$5,499,750.00
			2021	2021 actual	2022 value
			actual value	tax	total (error)
				Tax owed in 2022	
				Tax paid in 2022	
				Balance due for 2022	

\$5.73	\$11,050.00	\$127.54	
\$5.73	\$11,175.00	\$128.98	
\$5.73	\$11,750.00	\$135.62	
\$5.73	\$11,000.00	\$126.96	
\$5.73	\$10,650.00	\$122.92	
\$5.73	\$10,200.00	\$117.73	
\$5.73	\$10,025.00	\$115.71	
\$5.73	\$10,700.00	\$123.50	
\$5.73	\$11,050.00	\$127.54	
\$5.73	\$11,025.00	\$127.25	
\$5.73	\$11,350.00	\$131.00	
\$5.73	\$11,400.00	\$131.58	
\$5.73	\$11,600.00	\$133.89	
\$5.73	\$10,925.00	\$126.10	
\$5.73	\$12,075.00	\$139.37	
\$5.73	\$10,650.00	\$122.92	
\$5.73	\$11,075.00	\$127.83	
\$5.73	\$10,525.00	\$121.48	
\$5.73	\$12,225.00	\$141.10	
\$5.73	\$12,750.00	\$147.16	
\$5.73	\$10,150.00	\$117.15	
\$5.73	\$12,075.00	\$139.37	
\$5.73	\$10,550.00	\$121.77	
\$5.73	\$11,450.00	\$132.16	
\$5.73	\$10,725.00	\$123.79	
\$5.73	\$11,225.00	\$129.56	
\$5.73	\$10,775.00	\$124.37	
\$5.73	\$12,250.00	\$141.39	
\$5.73	\$11,600.00	\$133.89	
\$5.73	\$11,725.00	\$135.33	
\$5.73	\$11,450.00	\$132.16	
\$5.73	\$10,500.00	\$121.19	
\$5.73	\$13,150.00	\$151.78	
\$5.73	\$12,250.00	\$141.39	
\$5.73	\$11,700.00	\$135.04	
\$5.73	\$11,425.00	\$131.87	
\$5.73	\$11,975.00	\$138.22	
\$5.73	\$10,800.00	\$124.65	
\$5.73	\$10,125.00	\$116.86	
\$5.73	\$10,400.00	\$120.04	
\$5.73	\$10,025.00	\$115.71	
\$5.73	\$10,025.00	\$115.71	
\$5.73	\$10,050.00	\$116.00	
\$5.73	\$10,175.00	\$117.44	

\$5.73	\$11,050.00	\$127.54	
\$5.73	\$10,175.00	\$117.44	
\$5.73	\$10,625.00	\$122.63	
\$5.73	\$10,800.00	\$124.65	
\$5.73	\$24,585.00	\$283.76	
\$5.73	\$15,720.00	\$181.44	
\$5.73	\$12,550.00	\$144.85	
\$4,442.28	\$929,839.00	\$10,732.24	
2022 tax paid	2022 corrected and 2023 value	2022 corrected and 2023 tax	
\$10,732.24	(using corrected value)		
\$4,442.28			
<u>\$6,289.96</u>			