



BOARD OF COMMISSIONERS MEETING
In-Person and Electronic Meeting
July 20, 2021 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

APPROVAL OF AGENDA

PUBLIC COMMENT

Public comments will be accepted through the following Zoom link: <https://us02web.zoom.us/j/3125521102> or by phone at 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.

1. Approval of Commission Meeting Minutes for July 6, 2021 Work Session and Commission Meetings
2. Approval of the Check Registers for June 23, 2021 to July 14, 2021
3. Consideration and Approval of the Utah State Library Memorandum of Agreement with County Library System for Overdrive Beehive Consortium for Fiscal year 2022
4. Consideration and Approval of the Purchase Order of \$6,293 for the Replacement of Computers in the Road Department.
5. Consideration and Adoption of the Amendment to the Navajo Nation Road IGA Allocation of \$100,000 to Continue to Maintain Certain Navajo Nation Roads as Agreed Upon

6. Ratification and Approval of the 2019 Interlocal Agreement with Blanding City for Election Services with San Juan County
7. Consideration and Approval of the Modification 001 to the Cooperative Law Enforcement Annual Operating & Financial Plan between San Juan County and the USDA, Forest Service Manti-La Sal National Forest for \$18,600.

RECOGNITIONS, PRESENTATIONS, AND INFORMATIONAL ITEMS

8. Presentation and Update of the Pack Creek Fire and Mitigation Efforts, Tammy Gallegos, Emergency Management Director
9. Presentation and Approval of the 2020 Fiscal Year Audit Report by Larson and Company, PC. Jon Haderlie, CPA, Partner

BUSINESS/ACTION

10. Consideration and Approval of Library Science and Technology Act Continued Borrower Support Grant, Nicole Perkins, Library Director
11. Consideration and Approval to Purchase A Replacement Transportation Truck in the Road Department, TJ Adair, Road Department Superintendent
12. Consideration and Approval of Monticello Library & Southeastern Utah Association of Local Governments June version of Memorandum of Understanding, Mikaela Ramsay, Assistant Library Director & Monticello Branch Librarian
13. Consideration and Approval of the Mersereau Subdivision Lot 2 Amendment 1

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
July 06, 2021 at 9:00 AM

MINUTES

The public will be able to view the meeting

Join Zoom Meeting <https://us02web.zoom.us/j/82171709527> Meeting ID: 821 7170 9527 One tap mobile +16699006833,,82171709527# US (San Jose) and on San Juan County's Facebook live and Youtube channel

Audio can be found at: <https://www.utah.gov/pmn/files/737181.MP3>

Video can be found at: <https://www.youtube.com/watch?v=Yt7Yu6BpSzU>

CALL TO ORDER

Commissioner Greyeyes called the meeting to order at 9:08 a.m.

ROLL CALL

PRESENT

Willie Grayeyes
Bruce Adams

ABSENT

Kenneth Maryboy

AGENDA ITEMS

1. Presentation of the Aging Adult Staff Reorganization Request, Tammy Gallegos, Aging Director

Time Stamp 3:02 (audio) 3:41 (video)

Tammy asked the commission to consider an amendment to the organizational chart. Tammy explained that the amendment would be moving a part-time position to a full-time position to accommodate staffing issues. An amended organizational chart was presented describing that to switch the individual to full-time it would cost \$27,420 annually verse paying \$33,849 annually for two part-time positions.

2. Pack Creek Fire Efforts Update

Time Stamp 8:36 (audio) 9:15 (video)

Tammy and Mack discussed efforts of the county to mitigate the effects of the Pack Creek Fire on the environment. She explained that some of the major concerns now are damage from debris moving down the mountain as well as flooding. Tammy stated that she is seeking funding to help mitigate concerns, but that no funding is currently available, she stated she has a letter to present in the Commission meeting to seek funding from the NRCS for emergency watershed which will likely be the biggest problem this year, the debris shed will take some time for the roots to detach and will probably be a big issue next year. With a lack of funding, Tammy had engineers recommend that sand bagging the homes to avoid flooding issues.

Mack discussed other avenues to help with possible flooding issues such as stream diversion and different debris catch basins, especially around structures. Mack explained how funding is allocated to areas experiencing disasters. He stated that larger disasters will likely receive funding first.

Tammy talked about a \$600K HMPG grant and explained that the county would need to provide a match either in dollars or in manpower of \$150K Tammy state she spoke with FEMA regarding the debris and where it is not federally declared a disaster there is nothing they can do to help us with debris, they told Tammy debris isn't something that they help with that it would fall onto the property owners.

Mack discussed a request to possibly have a fee reduction for homeowners who lost their primary or secondary residence in the Pack Creek fire. This fee reduction would help out with the cost of demolition of the remainder of the homes that were damaged. However, it doesn't make a lot of sense for them to bring to San Juan County's landfill on a four-hour round trip. Mack stated he has spoken with Grand County to see if there are any discounts they can give to the homeowners for their debris removal. He noted that he told Grand County that we don't have a lot of money for reimbursements but if they could help in any way with those costs to the individuals who suffered losses from the Pack Creek fire.

Commissioner Adams thanked all of the personnel who helped on the Pack Creek fire, he expressed great gratitude for all the hard work that was put in. He also, stated that it was interesting that FEMA had no help to offer because it is private land when the majority of the land is the federal government BLM and Forest Service so to him it seems as if they are contradicting themselves when they explained they couldn't help. He asked if someone could get in contact with the state to see if they could foot some cost's to reseed the area.

Sky White spoke and touched base on the county possibly helping with the removal of the remainder of her home. She was the only primary homeowner who lost her residence in the Pack Creek fire and explained that she has funds but they are limited. She stated she appreciates the efforts that have been put into helping.

3. Discussion on Attendance Policy update - Ann Marie Burgess HR Generalist

Time Stamp 41:50 (audio) 42:29 (video)

Ann Marie spoke on the county's issues with attendance and proposed a new Attendance and Timekeeping Policy. Ann Marie explained some of the credentials that they would be touching base in the new policy to alleviate possible dishonesty in timecards and excessive absences while creating a clear boundary for disciplinary actions from Department Heads and/or Administration. Some of the topics she touched based on are what qualifies as an absence, tardiness or early departure, job abandonment, timekeeping, overtime/after-hour work, and how the administration can discipline for the policy not being followed.

4. Fry Canyon Discussion and BLM Support Letter

Time Stamp 53:18 (audio) 53:57 (video)

Nick Sandberg spoke about the BLM stabilizing the contaminates in the Fry Canyon area. There was an old Fry Canyon Mill site that was used to process copper and uranium or in the 1950s and 1960s. The tailings ponds have been tested for hazardous materials, the testing showed that there were modest exceedances for acceptable risk levels for arsenic, copper, radium, uranium, thorium, and lead. He stated three remediation alternatives to reduce the risk to humans and ecological receptors such as livestock and wildlife, offsite migration of the contaminated material, and to reduce the leaching potential from the contaminated area which is adjacent to Fry Creek. The alternatives are as follows:

"Alternative 1 - No Action. This alternative is included as a baseline against which other alternatives are measured."

"Alternative 2 - In Situ Containment. This alternative consists of installing a concrete cap on the upland tailings pile and tailings ponds waste source areas, fencing the source areas, posting signage around the fences areas, maintenance and monitoring, and subsequent reviews." Nick stated that this would cost approximately three million dollars over a thirty-year period.

"Alternative 3 - Waste Consolidation in an On-Sie Repository. This alternative consists of moving portions of the tailings ponds waste away from the creek to the upland tailings area and covering them with 6 inches of vegetated soil. Alternative 3 also includes fencing and posting signs in the respiratory area, maintenance and monitoring, and subsequent reviews." Nick stated that this is a preferred alternative that would cost 1.3 million dollars over a 30 year time period.

Nick stated that there are locals in the area who would like to go with Alternative 1 and take no action because it has been there for years and had no issues, but they understand the BLM has an obligation to do certain cleanup actions. The locals are concerned with topsoil loss to cover that area, with that being said the locals requested the county write a letter to the BLM for them stating that anything done for the cleanup in the area should take their livestock operations and them into consideration when they take topsoil from an area.

Nick discussed a letter up for approval stating the support to cover up the contaminants but also taking into consideration the locals in the area with any remediation at the site.

- 5. Make a Motion to Enter Into A Closed Executive Session to Discuss The Character, Professional Competence, or Physical or Mental Health of an Individual As Permitted Under UCA 52-4-205.

Time Stamp 1:09:18 (audio) 1:09:57 (video)

Motion made by Adams, Seconded by Grayeyes.
Voting Yea: Grayeyes, Adams

ADJOURNMENT

Motion made by Adams, Seconded by Grayeyes.
Voting Yea: Grayeyes, Adams

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APPROVED: _____
San Juan County Board of County Commissioners

DATE: _____

ATTEST: _____
San Juan County Clerk/Auditor

DATE: _____



BOARD OF COMMISSIONERS MEETING
Electronic and In-Person Meeting
July 06, 2021 at 11:00 AM

MINUTES

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Audio link can be found at: <https://www.utah.gov/pmn/files/737185.MP3>

CALL TO ORDER

Commissioner Grayeyes called the meeting to order at 11:10 a.m.

ROLL CALL

PRESENT

Commission Chairman Willie Grayeyes
 Commission Vice-Chair Kenneth Maryboy
 Commissioner Bruce Adams

PUBLIC COMMENT

Public comments will be accepted

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Time Stamp 3:42 (audio)

Doug Allen - Doug thanked Commissioners Adams and Grayeyes for being in attendance at the commission meeting and expressed how important he feels it is to have a physical presence at the Commission Meetings.

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

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Mack reviewed the agenda with the commission.

Motion made by Commission Vice-Chair Maryboy, Seconded by Commission Chairman Grayeyes.
Voting Yea: Commission Chairman Grayeyes, Commission Vice-Chair Maryboy

Time Stamp 4:35 (audio)

Mack reviewed the consent agenda with the commission and briefly talked about each item.

Motion made by Commission Adams, Seconded by Commission Vice-Chair Maryboy.
Voting Yea: Commission Chairman Grayeyes, Commission Vice-Chair Maryboy, Commissioner Adams

1. Approval of the June 15th and June 22nd Commission Meeting Minutes
2. Approval of the Check Registers for June 2, 2021 to June 22, 2021
3. 2021 Emergency Management Performance Grant
4. Consideration and Approval of Small Purchase of \$5,334.24 for Public Health
5. Consideration and Approval of the Public Health Emergency and Healthcare Preparedness Programs – San Juan FY21 Amendment 1 contract between the Utah Department of Health and San Juan County
6. Consideration and Approval of the Summer Food Service Program - San Juan Amendment 5 contract between the Utah Department of Health and San Juan County.
7. Emergency Watershed Protection Request for Assistance Letter
8. Consideration and Approval of amendment to ASI 2021 contract for purchase of additional oil - CR373 - West Summit \$440,980.00

RECOGNITIONS, PRESENTATIONS, AND INFORMATIONAL ITEMS

Time Stamp 17:39 (audio)

9. John David Nielson, Clerk/Auditor- Recognition

Mack recognized John David Nielson for his work as the Clerk/Auditor for San Juan County. Commissioner Grayeyes thanked John David for his dedication and work for the county. Commissioner Adams expressed his gratitude for all of John David's hard work and wished him well at his new job. Commissioner Maryboy thanked John David for his work and wished him good luck.

BUSINESS/ACTION

Time Stamp 22:05 (audio)

10. Approval of the Future Notification of the Vacancy of the San Juan County Clerk/Auditor Elected Office to the San Juan County Republican Party and Process Review, Mack McDonald, Chief Administrative Officer

Mack discussed the replacement of John David and the process that we need to follow to be compliant with replacing the vacancy. Mack stated a letter would need to be prepared by the county legislative body which would be the Commissioner Chair, to go to the party liaison, and because John David is a Republican it would go to the Republican party liaison Kim Henderson to notify her of the vacancy on July 14, 2021, so the process can begin to fill the vacancy. The Republican Party has thirty days from the time that the letter is received to nominate someone to fill the vacancy for the remainder of the term. After the Republican Party nominates someone to fill out the remainder of the term the County Commission has five days to appoint that nominee, if the commission fails to appoint within the five days then it will go to the State Governor to appoint them within ten days.

In the meantime, according to state code, Chief Deputy Clerk James Francom would need to perform the duties of the Clerk/Auditor until the appointment is made.

Mack stated he drafted up a letter, considering the short time limit and proposed it to be approved.

Motion made by Commissioner Adams, Seconded by Commission Vice-Chair Maryboy.
Voting Yea: Commission Chairman Grayeyes, Commission Vice-Chair Maryboy,
Commissioner Adams

Time Stamp 30:30 (audio)

11. Consideration and Approval of the 2021 Interlocal Agreement with the Town of Bluff for Election Services with San Juan County, John David Nielson, Clerk/Auditor

John David spoke on the municipal election agreement for Bluff and Monticello for the year 2021. He discussed that the interlocal agreement states the county's obligations as far as administering the elections and what will be provided, then what the city's obligations would be in the upcoming general election for 2021. He proposed estimated costs that would be in the agreement to cover San Juan County's expenses.

Motion made by Commissioner Adams, Seconded by Commission Vice-Chair Maryboy.
Voting Yea: Commission Chairman Grayeyes, Commission Vice-Chair Maryboy,
Commissioner Adams

12. Consideration and Approval of the 2021 Interlocal Agreement with Monticello City for Election Services with San Juan County, John David Nielson, Clerk/Auditor

Item was discussed in the previous agenda item.

Motion made by Commissioner Adams, Seconded by Commission Chairman Grayeyes.
Voting Yea: Commission Chairman Grayeyes, Commissioner Adams

Voting Abstaining: Commission Vice-Chair Maryboy

Time Stamp 39:13 (audio)

13. Consideration and Approval of Resolution to Rescind Emergency Order for Evacuation, Tammy Gallegos, Emergency Manager

Tammy stated on June 15, 2021, a resolution was brought to Commission to declare an emergency and force evacuations due to the Pack Creek fire. Tammy asked for the Commission to approve a resolution to rescind the proclamation of order in the Pack Creek area now that the fire is 100% contained.

Motion made by Commissioner Adams, Seconded by Commission Vice-Chair Maryboy.
Voting Yea: Commission Chairman Grayeyes, Commission Vice-Chair Maryboy,
Commissioner Adams

Time Stamp 40:45 (audio)

14. Consideration and Approval of the Integrated Viral Hepatitis Surveillance and Prevention - San Juan County contract between the Utah Department of Health and San Juan County, Presented by Mike Moulton, Interim Health Officer

Mike Moulton is asking the commission to approve a contract to provide funding for Viral Hepatitis, the contract would give Public Health up to \$1,156.00 every year for five years to investigate and surveillance any possible spread of hepatitis.

Motion made by Commission Vice-Chair Maryboy, Seconded by Commissioner Adams.
Voting Yea: Commission Chairman Grayeyes, Commission Vice-Chair Maryboy,
Commissioner Adams

Time Stamp 42:30 (audio)

15. Consideration and Approval of the FY2022 Nurse Home Visiting - San Juan County Health Department contract between the Utah Department of Health and San Juan County, Presented by Mike Moulton, Interim Health Officer

Mike Moulton proposed a contract to be approved that is a continuation of work that Public Health staff has been providing over the years it allows them to provide home visits to educate parents as teachers in the homes for high-risk individuals in the county. The Utah Department of Health will pay \$95K for COVID-19 relief. There was discussion back and forth with concerns about the longevity of the program and assuring that there won't be a pay increase or newly hired staff with inconsistent funds.

Motion made by Commissioner Adams, Seconded by Commission Vice-Chair Maryboy.
Voting Yea: Commission Chairman Grayeyes, Commission Vice-Chair Maryboy,
Commissioner Adams

Time Stamp 46:13 (audio)

16. Consideration and approval of Bid from Coughlin Industries for Road Stabilization Project of CR 373 - West Summit Road- TJ Adair, Road Superintendent

Todd Adair is seeking approval of CR373 West Summit Road to stabilize the road. Todd asked for funds previously that were approved and has now received bids that give a more accurate number on the costs. to fix eight miles of the roadway. The bids are coming in under the requested amount from the meeting last year and he would like the contract approved with Coughlin Industries.

Motion made by Commissioner Adams, Seconded by Commission Vice-Chair Maryboy.
Voting Yea: Commission Chairman Grayeyes, Commission Vice-Chair Maryboy,
Commissioner Adams

Time Stamp 54:39 (audio)

17. Consideration and Approval a Temporary Gate on CR 230 to allow use of Emergency Range Land - TJ Adair, Road Superintendent

Todd Adair is asking for approval of a temporary panel gate for ninety days to be placed in the intersection of CR320 and CR330. The only resident on the road is aware of the gates and is okay with them being placed.

Motion made by Commissioner Adams, Seconded by Commission Vice-Chair Maryboy.
Voting Yea: Commission Chairman Grayeyes

Time Stamp 56:48 (audio)

18. American Rescue Plan Act Physical Collection Support grant, Nicole Perkins, Library Director

Nicole Perkins spoke on the ARPA Physical Support Grant that would add \$12,000 this would be a one-time amount that would be in effect from July of 2021 through August of 2022 this amount can only be utilized on books and can not be added to wages. She explained that she would like to divide the amount amongst the libraries over the period of twelve months.

Motion made by Commission Vice-Chair Maryboy, Seconded by Commissioner Adams.
Voting Yea: Commission Chairman Grayeyes, Commission Vice-Chair Maryboy,
Commissioner Adams

Time Stamp 1:00:10 (audio)

19. Consideration and Approval of the Federal Assistance SF-424 Grant for \$20,000 from the Airport Rescue Grant Program (ARGP).

Mack proposed the consideration and approval of the SF-424 rescue grant for \$20,000.00. The funds can be used for maintenance, cleaning, and janitorial services to help combat the spread of pathogens out at the airport.

Motion made by Commissioner Adams, Seconded by Commission Vice-Chair Maryboy.
Voting Yea: Commission Chairman Grayeyes, Commission Vice-Chair Maryboy,
Commissioner Adams

Time Stamp 1:03:03 (audio)

20. Approval of the Letter of Thanks to the Honorable Debra Haaland, U.S. Secretary of the Interior, Mack McDonald, Chief Administrative Officer

Mack presented a letter of appreciation to Secretary Debra Haaland. A letter was recommended at the last commission meeting to be written expressing thanks.

Motion made by Commission Vice-Chair Maryboy, Seconded by Commissioner Adams.
Voting Yea: Commission Chairman Grayeyes, Commission Vice-Chair Maryboy,
Commissioner Adams

COMMISSION REPORTS

Time Stamp 1:04:28 (audio)

Commissioner Adams - Reported he's been to two trainings since the last Commission meeting one at Bryce Canyon for CIB. He went to another one in Kanab for a UCIP board training. He will head out to the NACO conference in Maryland on 7/7/2021 for five days.

Commissioner Greyeyes - Reported he met with Seven County last month, he spoke with Grand County about the possibility of making it eight counties and them joining the coalition. He stated he is also working on updates for various projects and talked about the proposed scope of work and agreements with other local governments.

Commissioner Maryboy - Reported that he is practicing the safety precautions by staying home and attending the meetings online to help to stop the spread.

ADJOURNMENT

Time Stamp 1:14:40 (audio)

Motion made by Commissioner Adams, Seconded by Commission Vice-Chair Maryboy.
Voting Yea: Commission Chairman Grayeyes, Commission Vice-Chair Maryboy, Commissioner Adams

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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
General Fund Checking - Zions 566101143 - 06/23/2021 to 07/14/2021**

<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>
Abbott Laboratories	118497	613858227	06/28/2021	06/29/2021	384.36	SJC Aging	104679610 - Miscellaneous Supplie
Abbott Laboratories	118497	613858227	06/28/2021	06/29/2021	641.69	SJC Aging	104680610 - Miscellaneous Supplie
					\$1,026.05		
					\$1,026.05		
Action Air Inc	118498	3112	06/28/2021	06/29/2021	450.00	SJC Library	724167260 - Buildings and Grounds
					\$450.00		
Acumen Fiscal Agent LLC	118499	23164.24	06/28/2021	06/29/2021	582.12	SJC Aging	104685615 - Contracts
Acumen Fiscal Agent LLC	118499	MAY21FEE	06/28/2021	06/29/2021	95.00	SJC Aging	104685615 - Contracts
					\$677.12		
Acumen Fiscal Agent LLC	118622	24232	07/12/2021	07/13/2021	735.21	SJC Aging	104685615 - Contracts
Acumen Fiscal Agent LLC	118622	JUNE21FEES	07/12/2021	07/13/2021	190.00	SJC Aging	104685615 - Contracts
					\$925.21		
					\$1,602.33		
Adams, Bruce	118623	TF20210712093	07/12/2021	07/13/2021	1,071.16	Travel Reimbursement	104111230 - Travel Expense
					\$1,071.16		
Alan's Body Shop	118500	13981	06/28/2021	06/29/2021	397.80	SJC Road Dept	214412250 - Equipment Operation
					\$397.80		
Allstate Insurance	118564	C046949700	07/07/2021	07/07/2021	3,207.26	Employee benefits	102237000 - Allstate
					\$3,207.26		
Amazon Capital Services	118565	1NVM-DR4C-1H	06/23/2021	07/07/2021	3,951.60	Public Health	255193.610 - Home Visiting - PAT M
					\$3,951.60		
Ancient Wayves River and Hiking	118501	1020	06/28/2021	06/29/2021	170.16	SJC EC DEV	104193480 - Special Department Su
					\$170.16		
Asphalt Systems Inc.	118566	34262	07/02/2021	07/07/2021	221,002.10	SJC Road Dept	214414410 - Road Supplies
					\$221,002.10		
Bastian, Brittney	118567	TF20210706084	07/07/2021	07/07/2021	45.00	TRAVEL REIMBURSEMENT	264350230 - Travel Expense
Bastian, Brittney	118624	MR20210712180	07/12/2021	07/13/2021	20.00	Meal Reimbursement	264350230 - Travel Expense
					\$65.00		
Bear Cat Mfg. Inc.	118502	112520	06/28/2021	06/29/2021	980.51	SJC Road Dept	214412250 - Equipment Operation
					\$980.51		
Begay, Jay	118568	JB20210706084	07/07/2021	07/07/2021	45.00	Purchase Reimbursement	104211230 - Travel Expense
					\$45.00		
Benally, Rebecca M	118569	RB7621	06/25/2021	07/07/2021	202.64	Travel Reimbursement	255071.230 - MCH Injury Prevention
Benally, Rebecca M	118569	RB7621	06/25/2021	07/07/2021	300.00		255061.230 - Tobacco Prevention Tr
					\$502.64		
					\$502.64		

**San Juan County
Check Register
General Fund Checking - Zions 566101143 - 06/23/2021 to 07/14/2021**

<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>
Blanding City	118570	BC20210107022	07/02/2021	07/07/2021	121.50	SJC EMS	264350270 - Utilities
Blanding City	118570	BC20210701161	07/02/2021	07/07/2021	70.74	551750001 - 1091 S MAIN ST	214414270 - Utilities
Blanding City	118570	BC20210701162	07/02/2021	07/07/2021	696.34	551750001 - 1049 S Main	214414270 - Utilities
Blanding City	118570	BC62921	06/25/2021	07/07/2021	797.07	553343140 - San Juan Public Health	255007.270 - Indirect Admin Utilities
					<u>\$1,685.65</u>		
Blanding City	118625	BC20210706134	07/12/2021	07/13/2021	507.96	SJC Senior Center	104672270 - Utilities
Blanding City	118625	BC20210712092	07/12/2021	07/13/2021	482.39	501640001 Blanding Library	724168270 - Utilities
Blanding City	118625	BC20210712092	07/12/2021	07/13/2021	138.01	501820007	104163270 - Utilities
					<u>\$1,128.36</u>		
					\$2,814.01		
Blue Mountain Foods	118503	114052	06/28/2021	06/29/2021	12.45	SJC Road Dept	214414140 - Other Employee Benefi
Blue Mountain Foods	118626	114110	07/12/2021	07/13/2021	17.43	SJC Sheriff Dept	104230350 - State Prisoner Expens
					<u>\$29.88</u>		
Blue Mountain Meats Inc.	118627	404412	07/12/2021	07/13/2021	137.29	SJC Aging	104678323 - Meals - Monticello
					<u>\$137.29</u>		
Bluff Water Works	118504	9361	06/28/2021	06/29/2021	4.11	Bluff Fire Sation	104225270 - Utilities
					<u>\$4.11</u>		
Bobcat Company	118505	P90762-	06/29/2021	06/29/2021	299.42	SJC ROAD	214412250 - Equipment Operation
					<u>\$299.42</u>		
Bound Tree Medical LCC	118571	84112657	07/02/2021	07/07/2021	63.96	SJC Ambulance Service	264350610 - Miscellaneous Supplie
Bound Tree Medical LCC	118571	84114460	07/02/2021	07/07/2021	109.92	SJC Ambulance Service	264350610 - Miscellaneous Supplie
					<u>\$173.88</u>		
					\$173.88		
Bradford Tire	118506	68054	06/28/2021	06/29/2021	89.95	SJC Road Dept	214412250 - Equipment Operation
					<u>\$89.95</u>		
Brantley Distributing LLC.	118507	21132310	06/28/2021	06/29/2021	412.80	SJC Road	214412250 - Equipment Operation
Brantley Distributing LLC.	118572	21132440	07/02/2021	07/07/2021	104.40	SJC Road	214412250 - Equipment Operation
					<u>\$517.20</u>		
Carlson, Brittney	118508	EV62521	06/25/2021	06/29/2021	20.00	Purchase Reimbursements	255193.620 - Home Visiting - PAT M
Carlson, Brittney	118508	EV62521	06/25/2021	06/29/2021	57.73	Purchase Reimbursements	255193.610 - Home Visiting - PAT M
Carlson, Brittney	118508	EV62521	06/25/2021	06/29/2021	140.00	Purchase Reimbursements	255193.330 - Home Visiting - PAT E
					<u>\$217.73</u>		
					\$217.73		
Century Equipment Co.	118573	DP93547	07/02/2021	07/07/2021	65.96	SJC Road Dept	214412250 - Equipment Operation
Century Equipment Co.	118573	DP935555	07/02/2021	07/07/2021	41.75	SJC Road Dept	214412250 - Equipment Operation
					<u>\$107.71</u>		
					\$107.71		

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Century Link	118509	CL20210625075	06/28/2021	06/29/2021	158.40	435-867-3752 606B E911	104232280 - Telephone
					\$158.40		
Certified Laboratories	118628	7420777	07/12/2021	07/13/2021	1,003.90	SJC Road Dept.	214412251 - Gas, Oil and Grease
					\$1,003.90		
Certified Sales and Service	118510	1843	06/28/2021	06/29/2021	8,879.64	SJC Library	104192615 - Contracts
					\$8,879.64		
Chevron and Texaco Business	118629	72729339	07/12/2021	07/13/2021	19.17	GG317 - SJC Road	214412251 - Gas, Oil and Grease
					\$19.17		
Child Support Services	118574	CSS2021070608	07/07/2021	07/07/2021	180.42	C001010061	102229000 - Other Deductions Paya
Child Support Services	118574	CSS2021070608	07/07/2021	07/07/2021	430.94	C001392403	102229000 - Other Deductions Paya
Child Support Services	118574	CSS2021070608	07/07/2021	07/07/2021	985.50	C001361546	102229000 - Other Deductions Paya
Child Support Services	118574	CSS2021070608	07/07/2021	07/07/2021	526.00	C000926263	102229000 - Other Deductions Paya
					\$2,122.86		
					\$2,122.86		
Cintas Corporation #108	118511	4087342930	06/28/2021	06/29/2021	40.95	SJC Road Dept	102229000 - Other Deductions Paya
Cintas Corporation #108	118511	4087342930	06/28/2021	06/29/2021	43.00	SJC Road Dept	214414260 - Buildings and Grounds
Cintas Corporation #108	118511	4088017613	06/28/2021	06/29/2021	40.95	SJC Road Dept	102229000 - Other Deductions Paya
Cintas Corporation #108	118511	4088017613	06/28/2021	06/29/2021	43.00	SJC Road Dept	214414260 - Buildings and Grounds
					\$167.90		
Cintas Corporation #108	118575	4088650954	07/02/2021	07/07/2021	39.40	SJC Road Dept	214414260 - Buildings and Grounds
Cintas Corporation #108	118575	4088650954	07/02/2021	07/07/2021	44.55	SJC Road Dept	104220110 - Salaries and Wages
					\$83.95		
Cintas Corporation #108	118630	4089160085	07/12/2021	07/13/2021	39.40	SJC Road Dept	214414260 - Buildings and Grounds
Cintas Corporation #108	118630	4089160085	07/12/2021	07/13/2021	47.18	SJC Road Dept	102229000 - Other Deductions Paya
					\$86.58		
					\$338.43		
Clark, Sharmayne	118631	2021070916394	07/12/2021	07/13/2021	560.00	Alternatives	104679615 - Contracts
					\$560.00		
Collins, Catherine	118632	2021070916395	07/12/2021	07/13/2021	560.00	Alternatives	104679615 - Contracts
					\$560.00		
Comfort at Home Care LLC	118633	269	07/12/2021	07/13/2021	1,617.00	SJC Aging	104684615 - Contracts
Comfort at Home Care LLC	118633	270	07/12/2021	07/13/2021	1,617.00	SJC Aging	104684615 - Contracts
					\$3,234.00		
					\$3,234.00		
Country Comfort Holdings LLC	118512	4943	06/28/2021	06/29/2021	325.00	SJC LANDFILL	574424260 - Buildings and Grounds
Country Comfort Holdings LLC	118512	4947	06/28/2021	06/29/2021	108.00	SJC ROAD	214414620 - Miscellaneous Service
Country Comfort Holdings LLC	118512	4977	06/28/2021	06/29/2021	75.00	SJC ROAD	214414620 - Miscellaneous Service
					\$508.00		
					\$508.00		

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CPI Foods Inc	118513	060821333	06/28/2021	06/29/2021	819.00	SJC Aging	104679610 - Miscellaneous Supplie
CPI Foods Inc	118513	060821333	06/28/2021	06/29/2021	2,320.80	SJC Aging	104680610 - Miscellaneous Supplie
					\$3,139.80		
					\$3,139.80		
Data Center	118514	55094	06/28/2021	06/29/2021	454.84	SJC ASSESSOR	104146220 - Public Notices
					\$454.84		
Davis County Government	118515	113096	06/28/2021	06/29/2021	549.00	SJC Sheriff	104232280 - Telephone
					\$549.00		
Delta Rigging & Tools Inc.	118576	GRA_PSI000852	07/02/2021	07/07/2021	204.00	SJC Road	214412250 - Equipment Operation
Delta Rigging & Tools Inc.	118576	GRA_PSI000852	07/02/2021	07/07/2021	1,075.22	SJC Road	214412250 - Equipment Operation
					\$1,279.22		
					\$1,279.22		
Dominion Energy	118516	DE20210622202	06/28/2021	06/29/2021	73.91	8743860000 96 W 100 S	264350270 - Utilities
Dominion Energy	118516	DE20210625075	06/28/2021	06/29/2021	18.64	0922180000 835 E Central Fair	104620270 - Utilities
Dominion Energy	118516	DE20210625075	06/28/2021	06/29/2021	14.16	2922180000 835 E Central Book	104161270 - Utilities
Dominion Energy	118516	DE20210625134	06/28/2021	06/29/2021	52.16	7624767442 881 E Center	104225270 - Utilities
Dominion Energy	118516	DE20210625134	06/28/2021	06/29/2021	84.18	6063860000 Central Rd	104225270 - Utilities
Dominion Energy	118516	DE20210625134	06/28/2021	06/29/2021	84.18	6063860000 Central Rd	104255270 - Utilities
Dominion Energy	118516	DE20210625134	06/28/2021	06/29/2021	10.68	4922180000 835 E Central Office	104225270 - Utilities
Dominion Energy	118516	DE20210625134	06/28/2021	06/29/2021	10.68	4922180000 835 E Central Office	104255270 - Utilities
Dominion Energy	118516	DE20210625134	06/28/2021	06/29/2021	10.68	4922180000 835 E Central Office	264350270 - Utilities
					\$359.27		
Dominion Energy	118634	DE20210712123	07/12/2021	07/13/2021	52.93	3617789388 885 E Center	214414270 - Utilities
					\$412.20		
Draper, Sheila	118635	SD20210712092	07/12/2021	07/13/2021	43.30	Brochures	104193310 - Professional and Tech
					\$43.30		
DTS - State of Utah	118517	2109R09500000	06/28/2021	06/29/2021	123.86	SJC Attorney	104145482 - Law Library Supplies
					\$123.86		
Earthgrains Baking Company	118518	85272223269	06/28/2021	06/29/2021	56.00	SJC Sheriff	104230480 - Kitchen Food
Earthgrains Baking Company	118518	85272223328	06/28/2021	06/29/2021	56.00	SJC Sheriff	104230480 - Kitchen Food
					\$112.00		
					\$112.00		
EFTPS - IRS	EFT	PR063021-575	06/30/2021	06/30/2021	6,278.86	Medicare Tax	102221000 - FICA Payable
EFTPS - IRS	EFT	PR063021-575	06/30/2021	06/30/2021	14,674.47	Federal Income Tax	102222000 - Federal Tax W/H Paya
EFTPS - IRS	EFT	PR063021-575	06/30/2021	06/30/2021	26,847.62	Social Security Tax	102221000 - FICA Payable
					\$47,800.95		
					\$47,800.95		

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Election Systems & Software LLC	118577	CD2004611	07/07/2021	07/07/2021	397.75	SJC Election	104173310 - Professional and Tech
Election Systems & Software LLC	118577	CD2004695	07/07/2021	07/07/2021	270.20	SJC Election	104173310 - Professional and Tech
					<u>\$667.95</u>		
					\$667.95		
Emery Telcom	118636	2278SZ10001.02	07/12/2021	07/13/2021	2,041.08	SJC Communications	104574615 - Contracts
Emery Telcom	118636	ET20210709163	07/12/2021	07/13/2021	88.31	988500 - SJC Emergency Services	104255270 - Utilities
Emery Telcom	118636	ET20210709163	07/12/2021	07/13/2021	205.03	3514200 SJC Blanding Seniors	104672270 - Utilities
Emery Telcom	118636	ET20210709171	07/12/2021	07/13/2021	149.57	3431000 SJC EMS	264350280 - Telephone
					<u>\$2,483.99</u>		
					\$2,483.99		
Empire Electric Assoc. Inc.	118519	1001747210	06/28/2021	06/29/2021	737.31	25395 - 885 E Center St	214414270 - Utilities
Empire Electric Assoc. Inc.	118637	1001755449	07/12/2021	07/13/2021	44.24	9579007 - Fire C	104225270 - Utilities
Empire Electric Assoc. Inc.	118637	1001755450	07/12/2021	07/13/2021	579.41	9579003 - 80 N Main St	724167270 - Utilities
Empire Electric Assoc. Inc.	118637	1001755451	07/12/2021	07/13/2021	1,412.86	9579004 - 117 S Main	104161270 - Utilities
Empire Electric Assoc. Inc.	118637	1001755452	07/12/2021	07/13/2021	85.92	9579005 - Hwy 491 Shop	104225270 - Utilities
Empire Electric Assoc. Inc.	118637	1001755452	07/12/2021	07/13/2021	85.92	9579005 - Hwy 491 Shop	104255270 - Utilities
Empire Electric Assoc. Inc.	118637	1001755453	07/12/2021	07/13/2021	1,641.15	9579028 Abajo Peak	104574270 - Utilities
Empire Electric Assoc. Inc.	118637	1001755454	07/12/2021	07/13/2021	170.02	9579029 - 264 S 100 E	104161270 - Utilities
Empire Electric Assoc. Inc.	118637	1001755455	07/12/2021	07/13/2021	111.76	9579019 - Fairgrounds Conces	104620270 - Utilities
Empire Electric Assoc. Inc.	118637	1001755456	07/12/2021	07/13/2021	74.97	9579020 - 917 E Center Fairgrounds	104620270 - Utilities
Empire Electric Assoc. Inc.	118637	1001755457	07/12/2021	07/13/2021	41.23	9579032 - 81 E Pinion St	104161270 - Utilities
Empire Electric Assoc. Inc.	118637	1001755458	07/12/2021	07/13/2021	73.68	9579006 - PO Box 338	104255270 - Utilities
Empire Electric Assoc. Inc.	118637	1001755458	07/12/2021	07/13/2021	73.68	9579006 - PO Box 338	264350270 - Utilities
Empire Electric Assoc. Inc.	118637	1001755458	07/12/2021	07/13/2021	73.69	9579006 - PO Box 338	104225280 - Telephone
Empire Electric Assoc. Inc.	118637	1001755459	07/12/2021	07/13/2021	125.44	9579027 - 96 W 100 S	264350270 - Utilities
Empire Electric Assoc. Inc.	118637	1001755460	07/12/2021	07/13/2021	34.89	9579010 - Fire DP - Cedar Point	104225270 - Utilities
Empire Electric Assoc. Inc.	118637	1001755461	07/12/2021	07/13/2021	49.03	6135 - Airport Hangar Hwy 191	104213270 - Utilities
Empire Electric Assoc. Inc.	118637	1001755462	07/12/2021	07/13/2021	70.01	9579025 - 881 E Center St	214414270 - Utilities
					<u>\$4,747.90</u>		
					\$5,485.21		
Equitable Financial Equi-vest	118578	E202107060845	07/07/2021	07/07/2021	360.00	Payroll Deductions	102225000 - Equivest
					<u>\$360.00</u>		
					\$360.00		
Farmers Telecommunications Inc	118638	FTC2021706134	07/12/2021	07/13/2021	54.99	6921 Cedar Point Volunteer Fire	104225280 - Telephone
					<u>\$54.99</u>		
					\$54.99		
Fastenal Company	118520	COBAY65799	06/28/2021	06/29/2021	219.40	SJC Road	214412250 - Equipment Operation
Fastenal Company	118579	COBAY65797	07/07/2021	07/07/2021	194.92	SJC Admin Building	104161260 - Buildings and Grounds
Fastenal Company	118579	COBAY65798	07/02/2021	07/07/2021	999.71	SJC Road	214412250 - Equipment Operation
					<u>\$1,194.63</u>		
Fastenal Company	118639	COBAY66017	07/12/2021	07/13/2021	43.70	SJC Road	214414260 - Buildings and Grounds
Fastenal Company	118639	COBAY66017	07/12/2021	07/13/2021	277.96	SJC Road	214412250 - Equipment Operation
Fastenal Company	118639	COBAY66019	07/12/2021	07/13/2021	21.55	SJC Road	214414260 - Buildings and Grounds
					<u>\$343.21</u>		
					\$1,757.24		

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Four Corners Welding & Gas	118580	CC363010	07/07/2021	07/07/2021	56.96	SJC Ambulance Services	264350610 - Miscellaneous Supplie
Four Corners Welding & Gas	118640	GR00158406	07/12/2021	07/13/2021	37.00	SJC Landfill	574424610 - Miscellaneous Supplie
Four Corners Welding & Gas	118640	GR00158407	07/12/2021	07/13/2021	157.00	SJC Road Dept3	214412250 - Equipment Operation
					\$194.00		
					\$250.96		
Four States Tire & Service	118521	349049	06/28/2021	06/29/2021	3,105.54	SJC Road	214412250 - Equipment Operation
Four States Tire & Service	118521	349142	06/28/2021	06/29/2021	165.00	SJC Road	214412250 - Equipment Operation
Four States Tire & Service	118521	349154	06/28/2021	06/29/2021	20,410.26	SJC Road	214412250 - Equipment Operation
Four States Tire & Service	118521	349314	06/28/2021	06/29/2021	12,784.14	SJC Road	214412250 - Equipment Operation
Four States Tire & Service	118521	349457	06/28/2021	06/29/2021	181.00	SJC Road	214412250 - Equipment Operation
Four States Tire & Service	118521	349486	06/28/2021	06/29/2021	64.00	SJC Road	214412250 - Equipment Operation
					\$36,709.94		
Four States Tire & Service	118581	349120	07/02/2021	07/07/2021	2,418.53	SJC Road	214412250 - Equipment Operation
					\$39,128.47		
Fredericks, Anna	118522	EV20210625075	06/28/2021	06/29/2021	3,000.00	Fair Manager Payment	104620310 - Professional and Tech
					\$3,000.00		
Freestone, Alan	118641	TF20210712092	07/12/2021	07/13/2021	40.00	Travel Reimbursement	104210230 - Travel Expense
					\$40.00		
Frontier	118523	FC20210624171	06/28/2021	06/29/2021	329.06	435-678-2429-030173-8	214414280 - Telephone
Frontier	118523	FC20210624171	06/28/2021	06/29/2021	81.99	435-651-3269-111692-8	214414280 - Telephone
Frontier	118523	FC20210625075	06/28/2021	06/29/2021	113.19	435-587-3236-042790-8	104193280 - Telephone
Frontier	118523	FC20210625134	06/28/2021	06/29/2021	515.18	435-727-3440-062308-8	104225280 - Telephone
Frontier	118523	FC20210625134	06/28/2021	06/29/2021	214.42	435-651-3351-082400-8	104225280 - Telephone
Frontier	118523	FC20210625134	06/28/2021	06/29/2021	167.11	435-587-2797-030304-8	104225280 - Telephone
Frontier	118523	FC20210625134	06/28/2021	06/29/2021	59.14	435-684-3576-051707-8	105430280 - Telephone
Frontier	118523	FC20210625134	06/28/2021	06/29/2021	175.30	435-684-3589-081007-8	105430280 - Telephone
Frontier	118523	FC20210625134	06/28/2021	06/29/2021	227.55	435-672-2390-091394-8	104672280 - Telephone
					\$1,882.94		
					\$1,882.94		
Fuel Network	118642	F2112E00993AG	07/12/2021	07/13/2021	44.02	SJC Fuel Bill	104255251 - Gas, Oil and Grease
Fuel Network	118642	F2112E00993AG	07/12/2021	07/13/2021	969.67	SJC Fuel Bill	104672251 - Gas, Oil and Grease
Fuel Network	118642	F2112E00993AM	07/12/2021	07/13/2021	1,453.57	SJC Fuel Bill	264350251 - Gas, Oil and Grease
Fuel Network	118642	F2112E00993AS	07/12/2021	07/13/2021	94.23	SJC Fuel Bill	104146251 - Gas, Oil and Grease
Fuel Network	118642	F2112E00993B&	07/12/2021	07/13/2021	565.60	SJC Fuel Bill	104166251 - Gas, Oil and Grease
Fuel Network	118642	F2112E00993BI	07/12/2021	07/13/2021	160.37	SJC Fuel Bill	104242251 - Gas, Oil and Grease
Fuel Network	118642	F2112E00993CO	07/12/2021	07/13/2021	229.61	SJC Fuel Bill	104111251 - Gas, Oil and Grease
Fuel Network	118642	F2112E00993CO	07/12/2021	07/13/2021	940.90	SJC Fuel Bill	214412251 - Gas, Oil and Grease
Fuel Network	118642	F2112E00993EC	07/12/2021	07/13/2021	17.66	SJC Fuel Bill	104193251 - Gas, Oil and Grease
Fuel Network	118642	F2112E00993EC	07/12/2021	07/13/2021	49.98	SJC Fuel Bill	104192251 - Gas, Oil and Grease
Fuel Network	118642	F2112E00993FI	07/12/2021	07/13/2021	1,491.75	SJC Fuel Bill	104225251 - Gas, Oil and Grease
Fuel Network	118642	F2112E00993IT	07/12/2021	07/13/2021	151.17	SJC Fuel Bill	104151251 - Gas, Oil and Grease

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Fuel Network	118642	F2112E00993LF	07/12/2021	07/13/2021	82.07	SJC Fuel Bill	574424251 - Gas, Oil and Grease
Fuel Network	118642	F2112E00993LIB	07/12/2021	07/13/2021	81.21	SJC Fuel Bill	724581251 - Gas, Oil and Grease
Fuel Network	118642	F2112E00993PE	07/12/2021	07/13/2021	33.50	SJC Fuel Bill	104134251 - Gas, Oil and Grease
Fuel Network	118642	F2112E00993PH	07/12/2021	07/13/2021	565.50	SJC Fuel Bill	255012.251 - Local General Health
Fuel Network	118642	F2112E00993PL	07/12/2021	07/13/2021	62.02	SJC Fuel Bill	104112251 - Gas, Oil and Grease
Fuel Network	118642	F2112E00993RD	07/12/2021	07/13/2021	28,324.68	SJC Fuel Bill	214412251 - Gas, Oil and Grease
Fuel Network	118642	F2112E00993SO	07/12/2021	07/13/2021	9,718.55	SJC Fuel Bill	104210251 - Gas, Oil and Grease
Fuel Network	118642	F2112E00993W	07/12/2021	07/13/2021	1,457.81	SJC Fuel Bill	104256251 - Gas, Oil and Grease
					<u>\$46,493.87</u>		
					\$46,493.87		
GBS Benefits Inc	118524	211606	06/28/2021	06/29/2021	3,000.00	Consulting	104965620 - Miscellaneous Service
					<u>\$3,000.00</u>		
					\$3,000.00		
Giddings, Brayden	118643	TF20210712092	07/12/2021	07/13/2021	120.00	Travel Reimbursement	104230230 - Travel Expense
					<u>\$120.00</u>		
					\$120.00		
Gillis, Belinda Mae	118525	ROB202106250	06/28/2021	06/29/2021	100.00	REFUND OF BAIL	103511000 - Justice Court Fines
					<u>\$100.00</u>		
					\$100.00		
Globalstar USA	118644	0000000168534	07/12/2021	07/13/2021	1,374.90	SJC Sheriff	104230280 - Telephone
					<u>\$1,374.90</u>		
					\$1,374.90		
Goebel Anderson PC	118526	59	06/28/2021	06/29/2021	10,132.75	SJC Attorney	104156310 - Professional and Tech
					<u>\$10,132.75</u>		
					\$10,132.75		
Grand Junction Peterbilt	118582	195450	07/02/2021	07/07/2021	376.49	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	118582	195451	07/02/2021	07/07/2021	1,887.82	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	118582	195468	07/02/2021	07/07/2021	519.64	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	118582	195522	07/02/2021	07/07/2021	97.75	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	118582	195527	07/02/2021	07/07/2021	9.77	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	118582	195642	07/02/2021	07/07/2021	259.89	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	118582	195776	07/02/2021	07/07/2021	79.90	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	118582	195778	07/02/2021	07/07/2021	39.95	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	118582	195882	07/02/2021	07/07/2021	208.76	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	118582	195957	07/02/2021	07/07/2021	14.96	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	118582	196160	07/02/2021	07/07/2021	207.85	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	118582	196199	07/02/2021	07/07/2021	216.25	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	118582	196200	07/02/2021	07/07/2021	6.48	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	118582	196209	07/02/2021	07/07/2021	215.95	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	118582	196235	07/02/2021	07/07/2021	192.67	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	118582	CM194446A	07/02/2021	07/07/2021	-207.56	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	118582	CM194546	07/02/2021	07/07/2021	-1,037.80	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	118582	CM195172	07/02/2021	07/07/2021	-508.87	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	118582	CM195451	07/02/2021	07/07/2021	-819.96	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	118582	CM195778	07/02/2021	07/07/2021	-39.95	SJC Road Dept	214412250 - Equipment Operation
					<u>\$1,719.99</u>		
					\$1,719.99		

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Grayeyes, Willie	118645	TF20210713080	07/13/2021	07/13/2021	877.23	Travel Reimbursement	104111230 - Travel Expense
Grayeyes, Willie	118645	TF20210713308	07/13/2021	07/13/2021	1,013.28	Travel Reimbursement	104111230 - Travel Expense
					\$1,890.51		
					\$1,890.51		
Harward and Rees	118583	1726	07/02/2021	07/07/2021	95,625.00	SJC ROAD	214414411 - Gravel
					\$95,625.00		
HealthEquity Inc.	EFT	auu96dt	06/29/2021	06/29/2021	13,144.94	HSA - Direct Deposit	102228000 - HSA
HealthEquity Inc.	EFT	n2ifvkh	06/29/2021	06/29/2021	139.95	Monthly Fees	104965620 - Miscellaneous Service
					\$13,284.89		
					\$13,284.89		
Henry Schein	118527	94028357	06/15/2021	06/29/2021	6,350.93	3265621 - San Juan Public Health	255220.740 - CSHCN Equipment pu
Henry Schein	118527	95373054	06/24/2021	06/29/2021	67.20	3265621 - San Juan Public Health	255008.240 - Indirect Nursing Office
Henry Schein	118527	95373054	06/24/2021	06/29/2021	67.20	3265621 - San Juan Public Health	255114.480 - WIC Breast Feeding S
					\$6,485.33		
					\$6,485.33		
HK Consulting	118646	500	07/12/2021	07/13/2021	1,225.00	Substance Abuse & Mental Health Vinyl	104150920 - Cares Act Expenses
					\$1,225.00		
Holland Equipment Company	118584	82182	07/02/2021	07/07/2021	355.00	SJC Road Dept	214412250 - Equipment Operation
Holland Equipment Company	118584	82345	07/02/2021	07/07/2021	1,238.11	SJC Road Dept	214412250 - Equipment Operation
					\$1,593.11		
					\$1,593.11		
Hughes Network Systems LLC	118528	B1-378336302	06/28/2021	06/29/2021	128.88	SJC Landfill	574424270 - Utilities
					\$128.88		
ImageNet Consulting LLC	118529	CNIN137180FA	06/28/2021	06/29/2021	35.24	SJC Non Dept	104150240 - Office Expense
ImageNet Consulting LLC	118529	CNIN137223FA	06/28/2021	06/29/2021	659.95	SJC Non Dept	104150240 - Office Expense
ImageNet Consulting LLC	118529	CNIN137399FA	06/28/2021	06/29/2021	176.83	SJC Sheriff	104230310 - Professional and Tech
ImageNet Consulting LLC	118529	CNIN137400FA	06/28/2021	06/29/2021	119.00	SJC Sheriff	104230310 - Professional and Tech
					\$991.02		
ImageNet Consulting LLC	118585	CNIN137623FA	07/02/2021	07/07/2021	10.00	SJC Road Dept	104256240 - Office Expense
ImageNet Consulting LLC	118585	CNIN137623FA	07/02/2021	07/07/2021	50.35	SJC Road Dept	214414240 - Office Expense
					\$60.35		
					\$1,051.37		
inContact Inc.	118530	6836841	06/28/2021	06/29/2021	74.76	SJC Economic Devel.	104193280 - Telephone
					\$74.76		
Intermountain Farmers Assoc.	118531	1015552857	06/28/2021	06/29/2021	386.24	SJC Admin Building	104161260 - Buildings and Grounds
					\$386.24		

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Jacco Distributing Company	118586	11455	07/02/2021	07/07/2021	146.30	SJC Road Dept	214412250 - Equipment Operation
Jacco Distributing Company	118586	11461	07/02/2021	07/07/2021	101.90	SJC Road Dept	214412250 - Equipment Operation
					<u>\$248.20</u>		
					\$248.20		
Jacobsen, Sam	118647	MR20210712180	07/12/2021	07/13/2021	20.00	Meal Reimbursement	264350230 - Travel Expense
					<u>\$20.00</u>		
					\$20.00		
James, Marco	118532	ROB202106250	06/28/2021	06/29/2021	200.00	REFUND OF BAIL	103511000 - Justice Court Fines
					<u>\$200.00</u>		
					\$200.00		
Joe, Lita	118648	2021070916403	07/12/2021	07/13/2021	560.00	Alternatives	104679615 - Contracts
					<u>\$560.00</u>		
					\$560.00		
Johnny B Transport	118649	0470633	07/12/2021	07/13/2021	2,309.00	SJC Road Dept	214414410 - Road Supplies
					<u>\$2,309.00</u>		
					\$2,309.00		
JViation	118587	2019.U96.01 AIP	07/06/2021	07/07/2021	6,473.00	Cal Black Airport	105430620 - Miscellaneous Service
					<u>\$6,473.00</u>		
					\$6,473.00		
K&H Integrated Print Solutions	118588	60880	07/06/2021	07/07/2021	3,899.03	SJC Elections	104173310 - Professional and Tech
					<u>\$3,899.03</u>		
					\$3,899.03		
Kenworth Sales Company	118589	PRIIN4650579	07/02/2021	07/07/2021	771.89	SJC Road	214412250 - Equipment Operation
Kenworth Sales Company	118650	PRIIN4648158	07/12/2021	07/13/2021	543.86	SJC Road	214412250 - Equipment Operation
Kenworth Sales Company	118650	PRIIN4648158-2	07/12/2021	07/13/2021	783.80	SJC Road	214412250 - Equipment Operation
					<u>\$1,327.66</u>		
					\$2,099.55		
Kilgore Companies LLC	118533	897019	06/28/2021	06/29/2021	8,959.90	SJC ROAD	214414410 - Road Supplies
Kilgore Companies LLC	118533	898198	06/28/2021	06/29/2021	2,962.10	SJC ROAD	214414410 - Road Supplies
Kilgore Companies LLC	118533	899708	06/28/2021	06/29/2021	3,095.10	SJC ROAD	214414410 - Road Supplies
					<u>\$15,017.10</u>		
Kilgore Companies LLC	118590	903958	07/02/2021	07/07/2021	1,437.35	SJC ROAD	214414410 - Road Supplies
Kilgore Companies LLC	118590	905187	07/02/2021	07/07/2021	1,476.30	SJC ROAD	214414410 - Road Supplies
Kilgore Companies LLC	118590	906975	07/02/2021	07/07/2021	1,501.95	SJC ROAD	214414410 - Road Supplies
Kilgore Companies LLC	118590	906976	07/02/2021	07/07/2021	1,514.30	SJC ROAD	214414410 - Road Supplies
					<u>\$5,929.90</u>		
Kilgore Companies LLC	118651	906384	07/12/2021	07/13/2021	3,072.30	SJC ROAD	214414410 - Road Supplies
Kilgore Companies LLC	118651	907610	07/12/2021	07/13/2021	1,535.20	SJC ROAD	214414410 - Road Supplies
					<u>\$4,607.50</u>		
					\$25,554.50		
KirMag Inc.	118534	7307	06/28/2021	06/29/2021	8,500.00	SJC ECON DEV	104194620 - Miscellaneous Service
					<u>\$8,500.00</u>		
					\$8,500.00		

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Kunz, Angela	118591	EV62921	06/29/2021	07/07/2021	40.00	Purchase Reimbursement	255193.210 - Home Visiting - PAT S
Kunz, Angela	118591	PH63021	06/30/2021	07/07/2021	80.00	Purchase Reimbursement	255193.210 - Home Visiting - PAT S
					\$120.00		
					\$120.00		
Lacy, Lehi	118652	2021-002	07/12/2021	07/13/2021	640.00	Reserve	104210110 - Salaries and Wages
					\$640.00		
Lansing, Loleta	118653	2021070916400	07/12/2021	07/13/2021	560.00	Alternatives	104679615 - Contracts
					\$560.00		
Larceval, Michael	118535	EV20210625134	06/28/2021	06/29/2021	289.00	ADRC GRANT	104676610 - Miscellaneous Supplie
					\$289.00		
Larry H. Miller	118536	1883232W	06/28/2021	06/29/2021	540.16	SJC Road Dept	214412250 - Equipment Operation
					\$540.16		
Life-Assist Inc.	118592	1111393	07/02/2021	07/07/2021	101.76	SJC Emergency Svc.	264350610 - Miscellaneous Supplie
Life-Assist Inc.	118592	1112008	07/02/2021	07/07/2021	34.00	SJC Emergency Svc.	264350610 - Miscellaneous Supplie
Life-Assist Inc.	118592	1112167	07/02/2021	07/07/2021	513.22	SJC Emergency Svc.	264350610 - Miscellaneous Supplie
Life-Assist Inc.	118592	1112276	07/02/2021	07/07/2021	35.28	SJC Emergency Svc.	264350610 - Miscellaneous Supplie
					\$684.26		
					\$684.26		
Lincoln National Life Insurance Co	118593	4268290189	07/06/2021	07/07/2021	1,323.20	Life Insurance Benefits	102236000 - Lincoln Financial
Lincoln National Life Insurance Co	118593	4268290189	07/06/2021	07/07/2021	4,764.59	Life Insurance Benefits	104965135 - Life Insurance Premiu
					\$6,087.79		
					\$6,087.79		
LUMEN	118654	5107XQC1S3-20	07/12/2021	07/13/2021	1,651.70	5107XQC1S3	104232280 - Telephone
					\$1,651.70		
Main Street Drug and Boutique	118537	164112	06/28/2021	06/29/2021	8.85	SJC Sheriff	104230312 - Medical Expenses
Main Street Drug and Boutique	118655	164773	07/12/2021	07/13/2021	50.86	SJC Sheriff Dept	104230312 - Medical Expenses
					\$59.71		
McNeely, Jerry	118594	RI0701211	07/01/2021	07/07/2021	1,200.00		104112310 - Professional and Techn
					\$1,200.00		
MetLife Group Benefits	118595	ML20210706084	07/07/2021	07/07/2021	9,049.92	Dental Customer # 5955986	104965134 - Health Insurance
					\$9,049.92		
Mexican Hat Special Serv Dist.	118596	RI0701212	07/01/2021	07/07/2021	500.00	Monthly USDA Loan Payment	104850915 - Transfers to Other Unit
					\$500.00		
Montella's Repair Inc.	118656	43080	07/12/2021	07/13/2021	336.00	SJC Fire	104225250 - Equipment Operation
					\$336.00		

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Monticello City	118597	MC20210701212	07/02/2021	07/07/2021	150.00	SJC Ambulance	264350270 - Utilities
Monticello City	118597	MC20210706084	07/07/2021	07/07/2021	56.92	SJC All Accounts	104225270 - Utilities
Monticello City	118597	MC20210706084	07/07/2021	07/07/2021	63.08	SJC All Accounts	104225270 - Utilities
Monticello City	118597	MC20210706084	07/07/2021	07/07/2021	133.08	SJC All Accounts	104620270 - Utilities
Monticello City	118597	MC20210706084	07/07/2021	07/07/2021	229.57	SJC All Accounts	104161270 - Utilities
Monticello City	118597	MC20210706084	07/07/2021	07/07/2021	280.00	SJC All Accounts	724167270 - Utilities
Monticello City	118597	MC20210706084	07/07/2021	07/07/2021	285.00	SJC All Accounts	104165270 - Utilities
Monticello City	118597	MC20210706084	07/07/2021	07/07/2021	352.02	SJC All Accounts	214414270 - Utilities
Monticello City	118597	MC20210706084	07/07/2021	07/07/2021	3,687.62	SJC All Accounts	104166270 - Utilities
					<u>\$5,237.29</u>		
Monticello City	118657	MC20210706134	07/12/2021	07/13/2021	100.00	Hideout Utilities	104672270 - Utilities
					<u>\$5,337.29</u>		
Monticello Mercantile	118538	C214916	06/28/2021	06/29/2021	1.29	SJC NON DEPT	104150240 - Office Expense
Monticello Mercantile	118538	C215039	06/28/2021	06/29/2021	39.98	SJC Sheriff	104230610 - Miscellaneous Supplie
Monticello Mercantile	118538	C215242	06/28/2021	06/29/2021	11.99	SJC Ambulance	264350610 - Miscellaneous Supplie
					<u>\$53.26</u>		
Monticello Mercantile	118598	C214451	07/02/2021	07/07/2021	16.99	SJC Weed Dept	104256480 - Special Department Su
Monticello Mercantile	118598	C214961	07/02/2021	07/07/2021	14.58	SJC Road	214414410 - Road Supplies
Monticello Mercantile	118598	C215675	07/07/2021	07/07/2021	59.78	SJC Ambulance	264350610 - Miscellaneous Supplie
Monticello Mercantile	118598	C215768	07/02/2021	07/07/2021	109.00	SJC Ambulance	264350610 - Miscellaneous Supplie
					<u>\$200.35</u>		
Monticello Mercantile	118658	C215309	07/12/2021	07/13/2021	4.19	SJC Sheriff	104210610 - Miscellaneous Supplie
Monticello Mercantile	118658	C216595	07/12/2021	07/13/2021	239.94	SJC Ambulance	264350610 - Miscellaneous Supplie
Monticello Mercantile	118658	C216606	07/12/2021	07/13/2021	8.49	SJC Ambulance	264350610 - Miscellaneous Supplie
Monticello Mercantile	118658	C216757	07/12/2021	07/13/2021	3.99	SJC Public Safety	104210610 - Miscellaneous Supplie
Monticello Mercantile	118658	E20488	07/12/2021	07/13/2021	-107.87	SJC Ambulance	264350610 - Miscellaneous Supplie
					<u>\$148.74</u>		
					<u>\$402.35</u>		
Morgan, Happy	118599	RI0701213	07/01/2021	07/07/2021	10,500.00		104126310 - Professional and Tech
					<u>\$10,500.00</u>		
Morris, Rose	118659	2021070916400	07/12/2021	07/13/2021	560.00	Alternatives	104679615 - Contracts
					<u>\$560.00</u>		
Morris, Vance	118660	2021070916402	07/12/2021	07/13/2021	560.00	Alternatives	104679615 - Contracts
					<u>\$560.00</u>		
Motor Parts	118539	786427	06/28/2021	06/29/2021	160.74	SJC Landfill	574424250 - Equipment Operation
Motor Parts	118539	786695	06/28/2021	06/29/2021	74.71	SJC Landfill	574424250 - Equipment Operation
Motor Parts	118539	786701	06/28/2021	06/29/2021	34.86	SJC Landfill	574424250 - Equipment Operation
Motor Parts	118539	786805	06/28/2021	06/29/2021	2.55	SJC Landfill	574424250 - Equipment Operation
Motor Parts	118539	786997	06/28/2021	06/29/2021	27.08	SJC Landfill	574424250 - Equipment Operation
Motor Parts	118539	787322	06/28/2021	06/29/2021	55.26	SJC Landfill	574424250 - Equipment Operation
Motor Parts	118539	787621	06/28/2021	06/29/2021	67.78	SJC Landfill	574424250 - Equipment Operation
					<u>\$422.98</u>		

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Motor Parts	118600	786384	07/02/2021	07/07/2021	37.01	SJC Road Dept	214412250 - Equipment Operation
Motor Parts	118600	786742	07/02/2021	07/07/2021	2.93	SJC Road Dept	214412250 - Equipment Operation
Motor Parts	118600	786784	07/02/2021	07/07/2021	586.06	SJC Road Dept	214412250 - Equipment Operation
Motor Parts	118600	786902	07/02/2021	07/07/2021	355.32	SJC Road Dept	214412250 - Equipment Operation
Motor Parts	118600	786904	07/02/2021	07/07/2021	-516.09	SJC Road Dept	214412250 - Equipment Operation
Motor Parts	118600	786993	07/02/2021	07/07/2021	8.09	SJC Road Dept	214412250 - Equipment Operation
Motor Parts	118600	787512	07/02/2021	07/07/2021	18.78	SJC Road Dept	214412250 - Equipment Operation
Motor Parts	118600	787522	07/02/2021	07/07/2021	28.85	SJC Road Dept	214412250 - Equipment Operation
Motor Parts	118600	787571	07/02/2021	07/07/2021	26.40	SJC Road Dept	214412250 - Equipment Operation
Motor Parts	118600	787686	07/02/2021	07/07/2021	8.13	SJC Road Dept	214412250 - Equipment Operation
Motor Parts	118600	787963	07/02/2021	07/07/2021	15.36	SJC Road Dept	214412250 - Equipment Operation
Motor Parts	118600	788058	07/02/2021	07/07/2021	21.75	SJC Road Dept	214412250 - Equipment Operation
Motor Parts	118600	788063	07/02/2021	07/07/2021	43.88	SJC Road Dept	214412250 - Equipment Operation
Motor Parts	118600	788089	07/02/2021	07/07/2021	221.10	SJC Road Dept	214412250 - Equipment Operation
Motor Parts	118600	788210	07/02/2021	07/07/2021	13.20	SJC Road Dept	214412250 - Equipment Operation
Motor Parts	118600	788565	07/02/2021	07/07/2021	12.20	SJC Road Dept	214412250 - Equipment Operation
Motor Parts	118600	788625	07/02/2021	07/07/2021	30.51	SJC Road Dept	214412250 - Equipment Operation
Motor Parts	118600	788661	07/02/2021	07/07/2021	10.82	SJC Road Dept	214412250 - Equipment Operation
					<u>\$924.30</u>		
Motor Parts	118661	788752	07/12/2021	07/13/2021	88.02	SJC Road Dept	214412250 - Equipment Operation
Motor Parts	118661	788809	07/12/2021	07/13/2021	42.16	SJC Road Dept	214412250 - Equipment Operation
Motor Parts	118661	789106	07/12/2021	07/13/2021	114.32	SJC Road Dept	214412251 - Gas, Oil and Grease
Motor Parts	118661	789106	07/12/2021	07/13/2021	158.29	SJC Road Dept	214412250 - Equipment Operation
Motor Parts	118661	789156	07/12/2021	07/13/2021	448.90	SJC Road Dept	214412250 - Equipment Operation
Motor Parts	118661	789163	07/12/2021	07/13/2021	-108.00	SJC Road Dept	214412250 - Equipment Operation
Motor Parts	118661	789177	07/12/2021	07/13/2021	15.62	SJC Road Dept	214412250 - Equipment Operation
Motor Parts	118661	789179	07/12/2021	07/13/2021	14.23	SJC Road Dept	214412250 - Equipment Operation
					<u>\$773.54</u>		
					<u>\$2,120.82</u>		
Motor Parts of Monticello	118601	515284	07/02/2021	07/07/2021	140.67	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	118601	515457	07/02/2021	07/07/2021	75.42	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	118601	515635	07/02/2021	07/07/2021	62.58	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	118601	515649	07/02/2021	07/07/2021	61.87	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	118601	515652	07/02/2021	07/07/2021	11.46	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	118601	515677	07/02/2021	07/07/2021	51.62	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	118601	515684	07/02/2021	07/07/2021	-26.76	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	118601	515707	07/02/2021	07/07/2021	25.81	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	118601	515723	07/02/2021	07/07/2021	6.77	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	118601	515758	07/02/2021	07/07/2021	42.32	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	118601	515895	07/02/2021	07/07/2021	62.62	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	118601	515924	07/02/2021	07/07/2021	-26.66	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	118601	515943	07/02/2021	07/07/2021	33.94	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	118601	516153	07/02/2021	07/07/2021	5.69	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	118601	516196	07/02/2021	07/07/2021	138.79	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	118601	516203	07/02/2021	07/07/2021	4.54	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	118601	516222	07/02/2021	07/07/2021	18.71	SJC Road	104256250 - Equipment Operation

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Motor Parts of Monticello	118601	516248	07/02/2021	07/07/2021	29.52	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	118601	516272	07/02/2021	07/07/2021	4.42	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	118601	516286	07/02/2021	07/07/2021	11.67	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	118601	516314	07/02/2021	07/07/2021	11.21	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	118601	516332	07/02/2021	07/07/2021	26.81	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	118601	516376	07/02/2021	07/07/2021	14.79	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	118601	516394	07/02/2021	07/07/2021	448.90	SJC Road	214412250 - Equipment Operation
					<u>\$1,236.71</u>		
Motor Parts of Monticello	118662	515670	07/12/2021	07/13/2021	6.29	SJC Ambulance	264350610 - Miscellaneous Supplie
Motor Parts of Monticello	118662	516648	07/12/2021	07/13/2021	50.98	SJC Ambulance	264350610 - Miscellaneous Supplie
					<u>\$57.27</u>		
					\$1,293.98		
Motorola Solutions	118663	8230317797	07/12/2021	07/13/2021	26,346.67	SJC Sheriff	104230242 - Software Maintenance
					<u>\$26,346.67</u>		
Moulton, Mike	118540	MM62221	06/22/2021	06/29/2021	344.64	Travel Reimbursement	255310.230 - PHEP Preparedness T
					<u>\$344.64</u>		
Mountainland Supply Co	118602	S104142946.001	07/02/2021	07/07/2021	1,017.62	SJC Road Dept	214414260 - Buildings and Grounds
Mountainland Supply Co	118602	S104149241.001	07/07/2021	07/07/2021	1,365.59	SJC Fair	104620260 - Buildings and Grounds
					<u>\$2,383.21</u>		
					\$2,383.21		
National Benefit Services LLC	118541	807562	06/28/2021	06/29/2021	82.35	FSA Plan	104965140 - Other Employee Benefi
National Benefit Services LLC	118541	CP286303	06/28/2021	06/29/2021	1,428.67	FSA Plan	102227000 - Health Care Reimburs
					<u>\$1,511.02</u>		
National Benefit Services LLC	118664	812238	07/12/2021	07/13/2021	85.40	FSA Plan	104965140 - Other Employee Benefi
National Benefit Services LLC	118664	CP289047	07/12/2021	07/13/2021	2,041.48	FSA Plan	102227000 - Health Care Reimburs
					<u>\$2,126.88</u>		
					\$3,637.90		
Navajo Sanitation	118665	104750	07/12/2021	07/13/2021	175.00	Bluff Senior Center-2772	104672270 - Utilities
					<u>\$175.00</u>		
Navajo Tribal UtilityAuthority	118542	35001294168	06/28/2021	06/29/2021	182.28	60271007 - SJC Fire	104225270 - Utilities
					<u>\$182.28</u>		
New Technology Solutions	118543	4220	06/28/2021	06/29/2021	100.00	SJC Fire	104225310 - Professional and Tech
New Technology Solutions	118543	4221	06/28/2021	06/29/2021	100.00	SJC Aging	104676310 - Professional and Tech
New Technology Solutions	118543	4222	06/28/2021	06/29/2021	40.00	SJC Ambulance	264350310 - Professional and Tech
New Technology Solutions	118543	4223	06/28/2021	06/29/2021	32.50	Pest Control	104161310 - Professional and Tech
New Technology Solutions	118543	4223	06/28/2021	06/29/2021	32.50	Pest Control	104163310 - Professional and Tech
New Technology Solutions	118543	4223	06/28/2021	06/29/2021	32.50	Pest Control	104165310 - Professional and Tech
New Technology Solutions	118543	4223	06/28/2021	06/29/2021	32.50	Pest Control	104166310 - Professional and Tech
New Technology Solutions	118543	4285	06/28/2021	06/29/2021	23.75	SJC Libraries	724167310 - Professional and Tech

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New Technology Solutions	118543	4285	06/28/2021	06/29/2021	23.75	SJC Libraries	724168310 - Professional and Tech
New Technology Solutions	118543	4285	06/28/2021	06/29/2021	47.50	SJC Libraries	724169310 - Professional and Tech
					<u>\$465.00</u>		
New Technology Solutions	118666	4224	07/12/2021	07/13/2021	80.00	SJC Public Health	254310310 - Professional and Tech
New Technology Solutions	118666	4250	07/12/2021	07/13/2021	80.00	SJC Fire	104225310 - Professional and Tech
New Technology Solutions	118666	4251	07/12/2021	07/13/2021	100.00	SJC Aging	104676310 - Professional and Tech
New Technology Solutions	118666	4252	07/12/2021	07/13/2021	40.00	SJC Ambulance	264350310 - Professional and Tech
New Technology Solutions	118666	4253	07/12/2021	07/13/2021	32.50	SJC	104161310 - Professional and Tech
New Technology Solutions	118666	4253	07/12/2021	07/13/2021	32.50	SJC	104163310 - Professional and Tech
New Technology Solutions	118666	4253	07/12/2021	07/13/2021	32.50	SJC	104165310 - Professional and Tech
New Technology Solutions	118666	4253	07/12/2021	07/13/2021	32.50	SJC	104166310 - Professional and Tech
New Technology Solutions	118666	4254	07/12/2021	07/13/2021	23.75	SJC Libraries	724167310 - Professional and Tech
New Technology Solutions	118666	4254	07/12/2021	07/13/2021	71.25	SJC Libraries	724168310 - Professional and Tech
					<u>\$525.00</u>		
					\$990.00		
NexVortex Inc	118667	863397	07/12/2021	07/13/2021	886.30	639024028	104151280 - Telephone
					<u>\$886.30</u>		
Nicholas & Company	118544	7594317	06/28/2021	06/29/2021	160.96	SJC Sheriff	104230480 - Kitchen Food
Nicholas & Company	118544	7597690	06/28/2021	06/29/2021	1,917.55	SJC Sheriff	104230480 - Kitchen Food
Nicholas & Company	118544	7601408	06/28/2021	06/29/2021	823.53	SJC Sheriff	104230480 - Kitchen Food
Nicholas & Company	118544	7604729	06/28/2021	06/29/2021	19.84	SJC Sheriff	104230480 - Kitchen Food
Nicholas & Company	118544	7604734	06/28/2021	06/29/2021	1,270.00	SJC Aging	104678323 - Meals - Monticello
Nicholas & Company	118544	7604736	06/28/2021	06/29/2021	1,047.88	SJC Aging	104678325 - Meals - Blanding
Nicholas & Company	118544	7604737	06/28/2021	06/29/2021	589.76	SJC Aging	104678329 - Meals - Bluff
Nicholas & Company	118544	7604744	06/28/2021	06/29/2021	1,048.32	SJC Aging	104678328 - Meals - La Sal
					<u>\$6,877.84</u>		
Nicholas & Company	118668	7611947	07/12/2021	07/13/2021	1,180.24	SJC Aging	104678323 - Meals - Monticello
Nicholas & Company	118668	7611949	07/12/2021	07/13/2021	1,631.26	SJC Aging	104678325 - Meals - Blanding
Nicholas & Company	118668	7611950	07/12/2021	07/13/2021	701.40	SJC Aging	104678329 - Meals - Bluff
Nicholas & Company	118668	7611957	07/12/2021	07/13/2021	126.38	SJC Aging	104678328 - Meals - La Sal
Nicholas & Company	118668	7615766	07/12/2021	07/13/2021	148.92	SJC Aging	104678328 - Meals - La Sal
Nicholas & Company	118668	7619195	07/12/2021	07/13/2021	634.00	SJC Aging	104678323 - Meals - Monticello
Nicholas & Company	118668	7619195	07/12/2021	07/13/2021	634.77	SJC Aging	104677323 - Meals - Monticello
					<u>\$5,056.97</u>		
					\$11,934.81		
Office Depot	118545	180105641001	06/22/2021	06/29/2021	1,070.70	SJC Public Health	255193.610 - Home Visiting - PAT M
Office Depot	118545	180105641002	06/23/2021	06/29/2021	29.67	SJC Public Health	255193.610 - Home Visiting - PAT M
Office Depot	118545	180109349001	06/22/2021	06/29/2021	323.32	SJC Public Health	255193.610 - Home Visiting - PAT M
Office Depot	118545	180109352001	06/24/2021	06/29/2021	50.46	SJC Public Health	255193.610 - Home Visiting - PAT M
Office Depot	118545	180109357001	06/24/2021	06/29/2021	29.01	SJC Public Health	255193.610 - Home Visiting - PAT M
					<u>\$1,503.16</u>		
Office Depot	118603	177324212001	07/02/2021	07/07/2021	20.51	SJC Road Dept	104256240 - Office Expense
Office Depot	118603	177324212001	07/02/2021	07/07/2021	57.13	SJC Road Dept	214414240 - Office Expense

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Office Depot	118603	177346393001	07/02/2021	07/07/2021	27.25	SJC Road Dept	214414240 - Office Expense
Office Depot	118603	178352524001	07/02/2021	07/07/2021	-21.07	SJC Road Dept	214414240 - Office Expense
Office Depot	118603	178755624001	07/02/2021	07/07/2021	-29.57	SJC Road Dept	214414240 - Office Expense
					<u>\$54.25</u>		
Office Depot	118669	181091058001	07/12/2021	07/13/2021	108.42	SJC Recorder	104144240 - Office Expense
Office Depot	118669	181094224001	07/12/2021	07/13/2021	115.30	SJC Recorder	104144240 - Office Expense
Office Depot	118669	181094225001	07/12/2021	07/13/2021	83.52	SJC Recorder	104144240 - Office Expense
Office Depot	118669	181094226001	07/12/2021	07/13/2021	55.68	SJC Recorder	104144240 - Office Expense
					<u>\$362.92</u>		
					\$1,920.33		
Packard Wholesale Co.	118546	INV167467	06/28/2021	06/29/2021	115.79	SJC Library	724168260 - Buildings and Grounds
Packard Wholesale Co.	118546	INV168271	06/28/2021	06/29/2021	391.02	SJC Sheriff's Office	104230350 - State Prisoner Expens
Packard Wholesale Co.	118546	INV168290	06/28/2021	06/29/2021	37.59	SJC Sheriff's Office	104230350 - State Prisoner Expens
Packard Wholesale Co.	118546	INV168325	06/28/2021	06/29/2021	492.89	SJC Aging	104678325 - Meals - Blanding
Packard Wholesale Co.	118546	INV168330	06/28/2021	06/29/2021	107.15	SJC Aging	104678323 - Meals - Monticello
					<u>\$1,144.44</u>		
Packard Wholesale Co.	118670	INV164140	07/12/2021	07/13/2021	283.03	SJC Aging	104678325 - Meals - Blanding
Packard Wholesale Co.	118670	INV169153	07/12/2021	07/13/2021	502.29	SJC Sheriff's Office	104230350 - State Prisoner Expens
Packard Wholesale Co.	118670	INV169160	07/12/2021	07/13/2021	239.00	SJC Aging	104678325 - Meals - Blanding
Packard Wholesale Co.	118670	INV169160	07/12/2021	07/13/2021	239.74	SJC Aging	104677325 - Meals - Blanding
Packard Wholesale Co.	118670	INV169190	07/12/2021	07/13/2021	369.71	SJC Aging	104678323 - Meals - Monticello
Packard Wholesale Co.	118670	INV169199	07/12/2021	07/13/2021	159.40	SJC Library	724168260 - Buildings and Grounds
					<u>\$1,793.17</u>		
					\$2,937.61		
Peak Asphalt LLC	118671	8-470633	07/12/2021	07/13/2021	6,330.80	SJC Road Dept	214414410 - Road Supplies
					<u>\$6,330.80</u>		
Percy, Christopher Allan	118547	ROB202106250	06/28/2021	06/29/2021	150.00	REFUND OF BAIL	103511000 - Justice Court Fines
					<u>\$150.00</u>		
Peters Scofield	118672	PS20210712093	07/12/2021	07/13/2021	3,763.60	San Juan County Clerk	104146310 - Professional and Tech
					<u>\$3,763.60</u>		
Petty Cash	118673	EV20210712093	07/12/2021	07/13/2021	21.10	SJC Library	724581620 - Special Programs
					<u>\$21.10</u>		
Pitney Bowes	118548	1018328820	06/28/2021	06/29/2021	180.00	SJC SHERIFF	104230241 - Postage
					<u>\$180.00</u>		
Premier Vehicle Installation	118604	36092	07/02/2021	07/07/2021	140.98	SJC ROAD	214412250 - Equipment Operation
Premier Vehicle Installation	118674	36169	07/12/2021	07/13/2021	1,955.00	SJC Sheriff	104210250 - Equipment Operation
					<u>\$2,095.98</u>		

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Pugh, Delton	118675	EV20210709163	07/12/2021	07/13/2021	45.00	Travel Reimbursement	104682230 - Travel Expense
					\$45.00		
Pure Country Water	118676	521833	07/12/2021	07/13/2021	495.00	SJC Aging	104676260 - Buildings and Grounds
					\$495.00		
Quadient Finance USA, Inc.	118677	N8937613	07/12/2021	07/13/2021	985.50	Postage Machine Lease	104150241 - Postage
					\$985.50		
Quill Corporation	118549	17213207	06/28/2021	06/29/2021	255.57	SJC EMA	104255240 - Office Expense
Quill Corporation	118605	17150718	07/02/2021	07/07/2021	175.70	SJC Road	214414240 - Office Expense
					\$431.27		
Rahm Transport LLC	118606	0365	07/02/2021	07/07/2021	16,126.60	SJC Road Dept	214414410 - Road Supplies
Rahm Transport LLC	118606	0384	07/02/2021	07/07/2021	4,658.50	SJC Road Dept	214414410 - Road Supplies
					\$20,785.10		
					\$20,785.10		
Rarick, Randy	118550	TF20210625075	06/28/2021	06/29/2021	76.64	Purchase Reimbursement	574424240 - Office Expense
					\$76.64		
Redd's Ace Hardware	118551	409326	06/28/2021	06/29/2021	44.96	SJC Landfill	574424250 - Equipment Operation
Redd's Ace Hardware	118551	409549	06/28/2021	06/29/2021	6.57	SJC Library	724581240 - Office Expense
Redd's Ace Hardware	118551	410278	06/28/2021	06/29/2021	122.93	SJC Landfill	574424330 - Employee Education
Redd's Ace Hardware	118551	410280	06/28/2021	06/29/2021	8.99	SJC Landfill	574424240 - Office Expense
Redd's Ace Hardware	118551	J55900	06/28/2021	06/29/2021	32.98	SJC Library	724581240 - Office Expense
					\$216.43		
Redd's Ace Hardware	118607	410582	07/02/2021	07/07/2021	35.99	SJC Road	214414480 - Special Department Su
Redd's Ace Hardware	118607	410692	07/02/2021	07/07/2021	65.99	SJC Road	214412250 - Equipment Operation
Redd's Ace Hardware	118607	410693	07/02/2021	07/07/2021	74.09	SJC Road	214414260 - Buildings and Grounds
Redd's Ace Hardware	118607	410697	07/02/2021	07/07/2021	-41.00	SJC Road	214412250 - Equipment Operation
Redd's Ace Hardware	118607	410716	07/02/2021	07/07/2021	59.16	SJC Road	214414260 - Buildings and Grounds
Redd's Ace Hardware	118607	411033	07/06/2021	07/07/2021	99.99	SJC Admin Building	104161740 - Equipment Purchases
					\$294.22		
Redd's Ace Hardware	118678	410786	07/12/2021	07/13/2021	78.94	SJC Landfill	574424240 - Office Expense
Redd's Ace Hardware	118678	410841	07/12/2021	07/13/2021	129.99	SJC Landfill	574424260 - Buildings and Grounds
Redd's Ace Hardware	118678	410957	07/12/2021	07/13/2021	3.99	SJC Aging	104676610 - Miscellaneous Supplie
Redd's Ace Hardware	118678	411080	07/12/2021	07/13/2021	32.99	SJC Aging	104672260 - Buildings and Grounds
Redd's Ace Hardware	118678	411675	07/12/2021	07/13/2021	53.55	SJC Ambulance	264350610 - Miscellaneous Supplie
Redd's Ace Hardware	118678	411773	07/12/2021	07/13/2021	139.99	SJC Ambulance	264350610 - Miscellaneous Supplie
Redd's Ace Hardware	118678	411780	07/12/2021	07/13/2021	18.30	SJC Ambulance	264350610 - Miscellaneous Supplie
					\$457.75		
					\$968.40		
Reeve, Susan	118679	SR20211207021	07/13/2021	07/13/2021	229.36	CHILDREN CRAFTS	104620240 - Office Expense
					\$229.36		

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RegenceBlueCross BlueShield UT	EFT	211800000757	06/29/2021	06/29/2021	35,005.92	Claims Expense	104965134 - Health Insurance
					\$35,005.92		
RiverCanyon Wireless	118608	49756	07/02/2021	07/07/2021	35.33	SJC Fair	104620270 - Utilities
					\$35.33		
Rock, Christine	118680	2021070916401	07/12/2021	07/13/2021	560.00	Alternatives	104679615 - Contracts
					\$560.00		
Rocky Mountain Home Care	118681	RMHC20210709	07/12/2021	07/13/2021	522.00	SJC Aging	104672615 - Contracts
Rocky Mountain Home Care	118681	RMHC20210709	07/12/2021	07/13/2021	1,102.00	SJC Aging	104679615 - Contracts
					\$1,624.00		
					\$1,624.00		
Rocky Mountain Power	118609	RMP2021070117	07/02/2021	07/07/2021	16.07	59405396-0029 SJC Road	214414270 - Utilities
Rocky Mountain Power	118682	RMP202107061	07/12/2021	07/13/2021	78.02	73241784-0020 Lasal Fire	104225270 - Utilities
Rocky Mountain Power	118682	RMP202107061	07/12/2021	07/13/2021	248.68	59271696-0055	104672270 - Utilities
Rocky Mountain Power	118682	RMP202107061	07/12/2021	07/13/2021	72.56	59271696-0022 Lasal Fire	104225270 - Utilities
Rocky Mountain Power	118682	RMP202107121	07/12/2021	07/13/2021	43.90	59271696-0048 SJC Road	104225270 - Utilities
					\$443.16		
					\$459.23		
Rose, Peter Jon	118552	rob20210625075	06/28/2021	06/29/2021	70.00	REFUND OF BAIL	103511000 - Justice Court Fines
					\$70.00		
Roughrock Aviation LLC	118610	RI0701214	07/01/2021	07/07/2021	6,500.00		105430615 - Contracts
					\$6,500.00		
Salt Lake Community College	118553	2021.11.4	06/28/2021	06/29/2021	183.98	SJC Jail	104210230 - Travel Expense
					\$183.98		
San Juan Building Supply Inc.	118611	2106-168391	07/02/2021	07/07/2021	56.20	SJC Road Dept	214414410 - Road Supplies
					\$56.20		
San Juan Foundation	118683	19624	07/09/2021	07/13/2021	25.00	SJC Public Health	255007.270 - Indirect Admin Utilities
					\$25.00		
San Juan Hospital	118684	7149995	07/12/2021	07/13/2021	464.44	LYANDRA BENN	104151280 - Telephone
					\$464.44		
San Juan Record	118612	159672	07/06/2021	07/07/2021	154.00	SJC SURPLUS	104150220 - Public Notices
San Juan Record	118612	SJCHR0621	07/07/2021	07/07/2021	714.00	SJC Human Resources	104134220 - Public Notices
					\$868.00		
San Juan Record	118685	159478	07/12/2021	07/13/2021	150.00	SJC Library	724581480 - Collection Developmen
San Juan Record	118685	159640	07/12/2021	07/13/2021	30.00	SJC Library	724581210 - Subscriptions and Me
San Juan Record	118685	613235	07/12/2021	07/13/2021	154.96	SJC Library	724581480 - Collection Developmen

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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>
San Juan Record	118685	SJCCOM0621	07/12/2021	07/13/2021	362.26	SJC Landfill	574424220 - Public Notices
San Juan Record	118685	SJCFAIR0621	07/12/2021	07/13/2021	230.00	SJC Fair	104620220 - Public Notices
					\$927.22		
					\$1,795.22		
Simpleview LLC	118686	CI_13956	07/12/2021	07/13/2021	425.00	SJC Econ Dev and Visitor Services	104193210 - Subscriptions and Me
					\$425.00		
SJC Blanding Library or Nicole Per	118687	EV20210712093	07/12/2021	07/13/2021	11.00	PETTY CASH	724581240 - Office Expense
SJC Blanding Library or Nicole Per	118687	EV20210712093	07/12/2021	07/13/2021	78.36	PETTY CASH	724581610 - Miscellaneous Supplie
					\$89.36		
					\$89.36		
SJC Inmate Account	118688	3620_001	07/12/2021	07/13/2021	2,509.76	Trustee Payroll	104230352 - Inmate Humanitarian E
					\$2,509.76		
Slade, Alex	118689	0227554	07/12/2021	07/13/2021	60.00	Face Painters - entertainment	724581620 - Special Programs
					\$60.00		
Snap - On Tools	118690	06082136953	07/12/2021	07/13/2021	57.25	SJC Road	214412250 - Equipment Operation
					\$57.25		
Sorenson Advertising, dba Relic A	118691	206488	07/12/2021	07/13/2021	15,973.00	SJC Economic Dev	104193615 - Contracts
					\$15,973.00		
Southwest Colorado TV	118692	6-25-2021	07/12/2021	07/13/2021	3,007.07	SJC COMMUNICATIONS	104574615 - Contracts
					\$3,007.07		
Suitter Axland PLLC	118554	864	06/28/2021	06/29/2021	52.50	SJC Attorney	104156310 - Professional and Tech
					\$52.50		
Tiefenbach North America LLC	118613	416847	07/02/2021	07/07/2021	36.02	SJC Road Dept	214412250 - Equipment Operation
Tiefenbach North America LLC	118613	417659	07/02/2021	07/07/2021	2.34	SJC Road Dept	214412250 - Equipment Operation
Tiefenbach North America LLC	118613	417660	07/02/2021	07/07/2021	107.08	SJC Road Dept	214412250 - Equipment Operation
					\$145.44		
					\$145.44		
Town of Bluff	118693	TOB2021070916	07/12/2021	07/13/2021	1,800.30	SJC Aging	104672270 - Utilities
					\$1,800.30		
Tsosie, Terry	118694	2021070916401	07/12/2021	07/13/2021	560.00	Alternatives	104679615 - Contracts
					\$560.00		
U.S. Bank Corporate Payment	118555	CC20210624080	06/29/2021	06/29/2021	46.97	4246-0400-1282-3698 Tammy Gallegos	104255240 - Office Expense
U.S. Bank Corporate Payment	118555	CC20210624080	06/29/2021	06/29/2021	111.92	4246-0400-1282-3698 Tammy Gallegos	104682240 - Office Expense
U.S. Bank Corporate Payment	118555	CC20210624080	06/29/2021	06/29/2021	137.93	4246-0400-1282-3698 Tammy Gallegos	104220615 - Contracts
U.S. Bank Corporate Payment	118555	CC20210624080	06/29/2021	06/29/2021	147.09	4246-0400-1282-3698 Tammy Gallegos	104676260 - Buildings and Grounds

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
U.S. Bank Corporate Payment	118555	CC20210624080	06/29/2021	06/29/2021	161.74	4246-0400-1282-3698 Tammy Gallegos	104678325 - Meals - Blanding
U.S. Bank Corporate Payment	118555	CC20210624080	06/29/2021	06/29/2021	358.00	4246-0400-1282-3698 Tammy Gallegos	104677330 - Employee Education
U.S. Bank Corporate Payment	118555	CC20210624080	06/29/2021	06/29/2021	646.96	4246-0400-1282-3698 Tammy Gallegos	104678328 - Meals - La Sal
U.S. Bank Corporate Payment	118555	CC20210624080	06/29/2021	06/29/2021	2,044.72	4246-0400-1282-3698 Tammy Gallegos	104686610 - Miscellaneous Supplie
U.S. Bank Corporate Payment	118555	CC20210624163	06/29/2021	06/29/2021	1.07	4246-0470-0080-1867 Monica Alvarado	214414140 - Other Employee Benefi
U.S. Bank Corporate Payment	118555	CC20210624163	06/29/2021	06/29/2021	7.00	4246-0470-0080-1867 Monica Alvarado	214414241 - Postage
U.S. Bank Corporate Payment	118555	CC20210624163	06/29/2021	06/29/2021	34.99	4246-0470-0080-1867 Monica Alvarado	214412250 - Equipment Operation
U.S. Bank Corporate Payment	118555	CC20210624163	06/29/2021	06/29/2021	44.94	4246-0470-0080-1867 Monica Alvarado	214412250 - Equipment Operation
U.S. Bank Corporate Payment	118555	CC20210624163	06/29/2021	06/29/2021	93.00	4246-0470-0080-1867 Monica Alvarado	214412250 - Equipment Operation
U.S. Bank Corporate Payment	118555	CC20210624163	06/29/2021	06/29/2021	99.28	4246-0470-0080-1867 Monica Alvarado	214412250 - Equipment Operation
U.S. Bank Corporate Payment	118555	CC20210624163	06/29/2021	06/29/2021	137.88	4246-0470-0080-1867 Monica Alvarado	214414240 - Office Expense
U.S. Bank Corporate Payment	118555	CC20210624163	06/29/2021	06/29/2021	164.00	4246-0470-0080-1867 Monica Alvarado	214412250 - Equipment Operation
U.S. Bank Corporate Payment	118555	CC20210624163	06/29/2021	06/29/2021	170.00	4246-0470-0080-1867 Monica Alvarado	214412250 - Equipment Operation
U.S. Bank Corporate Payment	118555	CC20210624163	06/29/2021	06/29/2021	187.50	4246-0470-0080-1867 Monica Alvarado	214414310 - Professional and Tech
U.S. Bank Corporate Payment	118555	CC20210624163	06/29/2021	06/29/2021	196.43	4246-0470-0080-1867 Monica Alvarado	214412250 - Equipment Operation
U.S. Bank Corporate Payment	118555	CC20210624163	06/29/2021	06/29/2021	339.97	4246-0470-0080-1867 Monica Alvarado	214412250 - Equipment Operation
U.S. Bank Corporate Payment	118555	CC20210624163	06/29/2021	06/29/2021	374.20	4246-0470-0080-1867 Monica Alvarado	214412250 - Equipment Operation
U.S. Bank Corporate Payment	118555	CC20210624163	06/29/2021	06/29/2021	499.95	4246-0470-0080-1867 Monica Alvarado	214412250 - Equipment Operation
U.S. Bank Corporate Payment	118555	CC20210624163	06/29/2021	06/29/2021	525.95	4246-0470-0080-1867 Monica Alvarado	214414260 - Buildings and Grounds
U.S. Bank Corporate Payment	118555	CC20210624163	06/29/2021	06/29/2021	532.88	4246-0470-0080-1867 Monica Alvarado	214414260 - Buildings and Grounds
U.S. Bank Corporate Payment	118555	CC20210624163	06/29/2021	06/29/2021	948.19	4246-0470-0080-1867 Monica Alvarado	214412250 - Equipment Operation
U.S. Bank Corporate Payment	118555	CC20210624163	06/29/2021	06/29/2021	1,142.55	4246-0470-0080-1867 Monica Alvarado	214412250 - Equipment Operation
U.S. Bank Corporate Payment	118555	CC20210624163	06/29/2021	06/29/2021	4,700.85	4246-0470-0080-1867 Monica Alvarado	214414410 - Road Supplies
U.S. Bank Corporate Payment	118555	CC20210625072	06/29/2021	06/29/2021	16.94	4246-0470-0087-8873 Bruce Bushore	104151480 - Special Department Su
U.S. Bank Corporate Payment	118555	CC20210625072	06/29/2021	06/29/2021	26.99	4246-0470-0087-8873 Bruce Bushore	104151480 - Special Department Su
U.S. Bank Corporate Payment	118555	CC20210625072	06/29/2021	06/29/2021	55.99	4246-0470-0087-8873 Bruce Bushore	104210480 - Special Department Su
U.S. Bank Corporate Payment	118555	CC20210625072	06/29/2021	06/29/2021	74.50	4246-0470-0087-8873 Bruce Bushore	104151480 - Special Department Su
U.S. Bank Corporate Payment	118555	CC20210625072	06/29/2021	06/29/2021	75.90	4246-0470-0087-8873 Bruce Bushore	104151242 - Software Maintenance
U.S. Bank Corporate Payment	118555	CC20210625072	06/29/2021	06/29/2021	159.80	4246-0470-0087-8873 Bruce Bushore	104151480 - Special Department Su
U.S. Bank Corporate Payment	118555	CC20210625072	06/29/2021	06/29/2021	187.95	4246-0470-0087-8873 Bruce Bushore	104151480 - Special Department Su
U.S. Bank Corporate Payment	118555	CC20210625072	06/29/2021	06/29/2021	196.00	4246-0470-0087-8873 Bruce Bushore	264350610 - Miscellaneous Supplie
U.S. Bank Corporate Payment	118555	CC20210625072	06/29/2021	06/29/2021	219.99	4246-0470-0087-8873 Bruce Bushore	104151480 - Special Department Su
U.S. Bank Corporate Payment	118555	CC20210625072	06/29/2021	06/29/2021	13.97	4246-0470-0056-1370 Kent Cantrell	104147240 - Office Expense
U.S. Bank Corporate Payment	118555	CC20210625072	06/29/2021	06/29/2021	74.99	4246-0470-0056-1370 Kent Cantrell	104147480 - Special Department Su
U.S. Bank Corporate Payment	118555	CC20210625072	06/29/2021	06/29/2021	120.30	4246-0470-0056-1370 Kent Cantrell	104147610 - Miscellaneous Supplie
U.S. Bank Corporate Payment	118555	CC20210625073	06/29/2021	06/29/2021	1.00	4246-0400-1991-8350 John David Nielson	104142240 - Office Expense
U.S. Bank Corporate Payment	118555	CC20210625073	06/29/2021	06/29/2021	14.15	4246-0400-1991-8350 John David Nielson	255012.241 - Local General Health
U.S. Bank Corporate Payment	118555	CC20210625073	06/29/2021	06/29/2021	49.51	4246-0400-1991-8350 John David Nielson	102136000 - Sales Tax Payable
U.S. Bank Corporate Payment	118555	CC20210625073	06/29/2021	06/29/2021	183.27	4246-0400-1991-8350 John David Nielson	104142230 - Travel Expense
U.S. Bank Corporate Payment	118555	CC20210625073	06/29/2021	06/29/2021	10.66	4246-0446-5323-3506 Cindi Holyoak	104144240 - Office Expense
U.S. Bank Corporate Payment	118555	CC20210625073	06/29/2021	06/29/2021	597.00	4246-0446-5323-3506 Cindi Holyoak	104144242 - Software Maintenance
U.S. Bank Corporate Payment	118555	CC20210625073	06/29/2021	06/29/2021	-32.01	4246-0446-5118-0295 Mack McDonald	104113210 - Subscriptions and Mem
U.S. Bank Corporate Payment	118555	CC20210625073	06/29/2021	06/29/2021	1.00	4246-0446-5118-0295 Mack McDonald	104113210 - Subscriptions and Mem
U.S. Bank Corporate Payment	118555	CC20210625073	06/29/2021	06/29/2021	6.65	4246-0446-5118-0295 Mack McDonald	104161260 - Buildings and Grounds
U.S. Bank Corporate Payment	118555	CC20210625073	06/29/2021	06/29/2021	26.10	4246-0446-5118-0295 Mack McDonald	104111610 - Miscellaneous Supplies
U.S. Bank Corporate Payment	118555	CC20210625073	06/29/2021	06/29/2021	41.39	4246-0446-5118-0295 Mack McDonald	104142240 - Office Expense
U.S. Bank Corporate Payment	118555	CC20210625073	06/29/2021	06/29/2021	45.04	4246-0446-5118-0295 Mack McDonald	104111240 - Office Expense
U.S. Bank Corporate Payment	118555	CC20210625073	06/29/2021	06/29/2021	50.00	4246-0446-5118-0295 Mack McDonald	104113330 - Employee Education

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
U.S. Bank Corporate Payment	118555	CC20210625073	06/29/2021	06/29/2021	223.38	4246-0446-5118-0295 Mack McDonald	104113230 - Travel Expense
U.S. Bank Corporate Payment	118555	CC20210625073	06/29/2021	06/29/2021	515.00	4246-0446-5118-0295 Mack McDonald	104111330 - Employee Education
U.S. Bank Corporate Payment	118555	CC20210625073	06/29/2021	06/29/2021	575.58	4246-0446-5118-0295 Mack McDonald	104111230 - Travel Expense
U.S. Bank Corporate Payment	118555	CC20210625073	06/29/2021	06/29/2021	2,004.60	4246-0446-5118-0295 Mack McDonald	255071.610 - MCH Injury Prevention
U.S. Bank Corporate Payment	118555	CC20210625074	06/29/2021	06/29/2021	17.19	4246-0400-1740-8495 Marsha Shumway	104230241 - Postage
U.S. Bank Corporate Payment	118555	CC20210625074	06/29/2021	06/29/2021	24.01	4246-0400-1740-8495 Marsha Shumway	104230620 - Miscellaneous Service
U.S. Bank Corporate Payment	118555	CC20210625074	06/29/2021	06/29/2021	84.72	4246-0400-1740-8495 Marsha Shumway	104230480 - Kitchen Food
U.S. Bank Corporate Payment	118555	CC20210625074	06/29/2021	06/29/2021	100.00	4246-0400-1740-8495 Marsha Shumway	104210330 - Employee Education
U.S. Bank Corporate Payment	118555	CC20210625074	06/29/2021	06/29/2021	108.53	4246-0400-1740-8495 Marsha Shumway	104210210 - Subscriptions and Me
U.S. Bank Corporate Payment	118555	CC20210625074	06/29/2021	06/29/2021	297.03	4246-0400-1740-8495 Marsha Shumway	104230350 - State Prisoner Expens
U.S. Bank Corporate Payment	118555	CC20210625074	06/29/2021	06/29/2021	443.42	4246-0400-1740-8495 Marsha Shumway	104210610 - Miscellaneous Supplie
U.S. Bank Corporate Payment	118555	CC20210625133	06/29/2021	06/29/2021	55.32	4246-0441-0129-6816 David Gallegos	104220615 - Contracts
U.S. Bank Corporate Payment	118555	CC20210625133	06/29/2021	06/29/2021	198.00	4246-0441-0129-6816 David Gallegos	104220615 - Contracts
U.S. Bank Corporate Payment	118555	CC20210625133	06/29/2021	06/29/2021	366.92	4246-0441-0129-6816 David Gallegos	104220615 - Contracts
U.S. Bank Corporate Payment	118555	CC20210628114	06/29/2021	06/29/2021	3.19	4246-0446-5223-5502 Stuart Smith	104192250 - Equipment Operation
U.S. Bank Corporate Payment	118555	CC20210628114	06/29/2021	06/29/2021	48.04	4246-0446-5223-5502 Stuart Smith	104193210 - Subscriptions and Me
U.S. Bank Corporate Payment	118555	CC20210628114	06/29/2021	06/29/2021	33.44	4246-0446-5223-5494 Aspen Draper	104193241 - Postage
U.S. Bank Corporate Payment	118555	CC20210629071	06/29/2021	06/29/2021	82.88	4246-0470-0107-1528 Allison Yamamoto-Spar	104193251 - Gas, Oil and Grease
U.S. Bank Corporate Payment	118555	CC20210629071	06/29/2021	06/29/2021	236.00	4246-0470-0107-1528 Allison Yamamoto-Spar	104193480 - Special Department Su
U.S. Bank Corporate Payment	118555	CC20210629071	06/29/2021	06/29/2021	341.00	4246-0470-0107-1528 Allison Yamamoto-Spar	104193330 - Employee Education
U.S. Bank Corporate Payment	118555	CC20210629071	06/29/2021	06/29/2021	394.09	4246-0470-0107-1528 Allison Yamamoto-Spar	104193480 - Special Department Su
U.S. Bank Corporate Payment	118555	CC20210629071	06/29/2021	06/29/2021	0.99	4246-0470-0071-7485 Alan Freestone	104210210 - Subscriptions and Me
U.S. Bank Corporate Payment	118555	CC20210629071	06/29/2021	06/29/2021	188.51	4246-0470-0071-7485 Alan Freestone	104210610 - Miscellaneous Supplie
U.S. Bank Corporate Payment	118555	CC20210629071	06/29/2021	06/29/2021	213.30	4246-0470-0071-7485 Alan Freestone	104210610 - Miscellaneous Supplie
U.S. Bank Corporate Payment	118555	CC20210629071	06/29/2021	06/29/2021	288.30	4246-0470-0071-7485 Alan Freestone	104230230 - Travel Expense
U.S. Bank Corporate Payment	118555	CC20210629071	06/29/2021	06/29/2021	333.37	4246-0470-0071-7485 Alan Freestone	104215620 - Miscellaneous Service
U.S. Bank Corporate Payment	118555	CC20210629071	06/29/2021	06/29/2021	477.31	4246-0470-0071-7485 Alan Freestone	104210230 - Travel Expense
U.S. Bank Corporate Payment	118555	CC20210629071	06/29/2021	06/29/2021	258.88	4246-0446-5312-8805 Scott Burgess	264350610 - Miscellaneous Supplie
U.S. Bank Corporate Payment	118555	CC20210629071	06/29/2021	06/29/2021	491.86	4246-0446-5312-8805 Scott Burgess	264350330 - Employee Education
U.S. Bank Corporate Payment	118555	CC20212306074	06/29/2021	06/29/2021	10.98	4246-0470-0113-7634 Mikaela Ramsay	724581250 - Computer Maintenanc
U.S. Bank Corporate Payment	118555	CC20212306074	06/29/2021	06/29/2021	74.91	4246-0470-0113-7634 Mikaela Ramsay	724581620 - Special Programs
U.S. Bank Corporate Payment	118555	CC20212306074	06/29/2021	06/29/2021	98.93	4246-0470-0113-7634 Mikaela Ramsay	724581241 - Postage
U.S. Bank Corporate Payment	118555	CC20212306074	06/29/2021	06/29/2021	258.90	4246-0470-0113-7634 Mikaela Ramsay	724581240 - Office Expense
U.S. Bank Corporate Payment	118555	CC20212306074	06/29/2021	06/29/2021	449.89	4246-0470-0113-7634 Mikaela Ramsay	724581480 - Collection Developmen
U.S. Bank Corporate Payment	118555	CC20212306074	06/29/2021	06/29/2021	60.00	4246-0470-0125-7788 Nicole Perkins	724581330 - Employee Education
U.S. Bank Corporate Payment	118555	CC20212306074	06/29/2021	06/29/2021	74.28	4246-0470-0125-7788 Nicole Perkins	724581241 - Postage
U.S. Bank Corporate Payment	118555	CC20212306074	06/29/2021	06/29/2021	129.99	4246-0470-0125-7788 Nicole Perkins	724581740 - Equipment Purchases
U.S. Bank Corporate Payment	118555	CC20212306074	06/29/2021	06/29/2021	708.49	4246-0470-0125-7788 Nicole Perkins	724581620 - Special Programs
U.S. Bank Corporate Payment	118555	CC20212306074	06/29/2021	06/29/2021	880.38	4246-0470-0125-7788 Nicole Perkins	724581480 - Collection Developmen
U.S. Bank Corporate Payment	118555	USBank62321C	06/10/2021	06/29/2021	10.00	4246-0446-5400-2744 Carver Black	255295.280 - COVID-19 PPPHEA T
U.S. Bank Corporate Payment	118555	USBank62321C	06/10/2021	06/29/2021	12.69	4246-0446-5400-2744 Carver Black	255620.241 - DEQ Water Quality Po
U.S. Bank Corporate Payment	118555	USBank62321C	06/10/2021	06/29/2021	13.40	4246-0446-5400-2744 Carver Black	255620.241 - DEQ Water Quality Po
U.S. Bank Corporate Payment	118555	USBank62321C	06/10/2021	06/29/2021	14.76	4246-0446-5400-2744 Carver Black	255295.280 - COVID-19 PPPHEA T
U.S. Bank Corporate Payment	118555	USBank62321C	06/10/2021	06/29/2021	15.28	4246-0446-5400-2744 Carver Black	255061.610 - Tobacco Prevention Mi
U.S. Bank Corporate Payment	118555	USBank62321C	06/10/2021	06/29/2021	32.01	4246-0446-5400-2744 Carver Black	255007.242 - Indirect Admin Softwar
U.S. Bank Corporate Payment	118555	USBank62321C	06/10/2021	06/29/2021	35.70	4246-0446-5400-2744 Carver Black	255007.310 - Indirect Admin Profess
U.S. Bank Corporate Payment	118555	USBank62321C	06/10/2021	06/29/2021	85.75	4246-0446-5400-2744 Carver Black	255740.610 - State LHD Environ Misc
U.S. Bank Corporate Payment	118555	USBank62321C	06/10/2021	06/29/2021	324.00	4246-0446-5400-2744 Carver Black	255193.240 - Home Visiting - PAT O

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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.S. Bank Corporate Payment	118555	USBank62321C	06/10/2021	06/29/2021	344.76	4246-0446-5400-2744 Carver Black	255061.610 - Tobacco Prevention Mi
U.S. Bank Corporate Payment	118555	USBank62321C	06/10/2021	06/29/2021	587.52	4246-0446-5400-2744 Carver Black	255071.230 - MCH Injury Prevention
U.S. Bank Corporate Payment	118555	USBank62321C	06/10/2021	06/29/2021	587.52	4246-0446-5400-2744 Carver Black	255071.230 - MCH Injury Prevention
U.S. Bank Corporate Payment	118555	USBank62321C	06/10/2021	06/29/2021	799.00	4246-0446-5400-2744 Carver Black	255220.240 - CSHCN Office expens
U.S. Bank Corporate Payment	118555	USBank62321C	06/10/2021	06/29/2021	1,150.00	4246-0446-5400-2744 Carver Black	255075.330 - Overdose Data to Acti
					\$31,237.04		
					\$31,237.04		
UACT Treasurer	118556	UAT2021062507	06/28/2021	06/29/2021	75.00	SJC Treasurer	104143210 - Subscriptions and Me
					\$75.00		
United States Treasury	118695	UST2021071308	07/13/2021	07/13/2021	789.94	PCORI Fees	104965134 - Health Insurance
United States Treasury	118695	UST2021071308	07/13/2021	07/13/2021	827.26	PCORI Fees	104965134 - Health Insurance
					\$1,617.20		
					\$1,617.20		
USU	118696	A35629	07/12/2021	07/13/2021	-20.40	A35629-584500	104610210 - Subscriptions and Me
USU	118696	A35629	07/12/2021	07/13/2021	147.20	A35629-584500	104610240 - Office Expense
USU	118696	A35629	07/12/2021	07/13/2021	2,512.10	A35629-584500	104610620 - Miscellaneous Service
					\$2,638.90		
					\$2,638.90		
Utah Assoc of Area Agencies on A	118557	FY-22	06/28/2021	06/29/2021	594.00	Annual Dues	104671210 - Subscriptions and Me
					\$594.00		
Utah Association of Counties	118697	220	07/12/2021	07/13/2021	100.00	SJC Recorder	104144330 - Employee Education
					\$100.00		
Utah Division of Environmental Qu	118614	DEQ0002	06/30/2021	07/07/2021	525.00	Septic System Permits	255620.980 - DEQ Water Quality Int
					\$525.00		
Utah Labor Commission	118558	21E0000000110	06/28/2021	06/29/2021	85.00	SJC Admin	104161310 - Professional and Tech
					\$85.00		
Utah Navajo Trust Fund	118615	RI0701215	07/01/2021	07/07/2021	165.00		724581915 - Transfers to Other Unit
					\$165.00		
Utah Retirement Systems	EFT	20210701	07/01/2021	07/01/2021	0.06	Retirement Contributions shortage	102224000 - Retirement Payable
Utah Retirement Systems	EFT	PR053021-3952	06/04/2021	07/01/2021	65.00	Roth IRA	102224000 - Retirement Payable
Utah Retirement Systems	EFT	PR053021-3952	06/04/2021	07/01/2021	65.49	Retirement Loan Repayment	102224000 - Retirement Payable
Utah Retirement Systems	EFT	PR053021-3952	06/04/2021	07/01/2021	129.17	457 Retirement	102224000 - Retirement Payable
Utah Retirement Systems	EFT	PR053021-3952	06/04/2021	07/01/2021	1,908.08	401k Retirement	102224000 - Retirement Payable
Utah Retirement Systems	EFT	PR053021-3952	06/04/2021	07/01/2021	31,286.09	State Retirement	102224000 - Retirement Payable
Utah Retirement Systems	EFT	PR061321-3952	06/18/2021	07/01/2021	84.51	457 Retirement	102224000 - Retirement Payable
Utah Retirement Systems	EFT	PR061321-3952	06/18/2021	07/01/2021	165.00	Roth IRA	102224000 - Retirement Payable
Utah Retirement Systems	EFT	PR061321-3952	06/18/2021	07/01/2021	439.44	Retirement Loan Repayment	102224000 - Retirement Payable
Utah Retirement Systems	EFT	PR061321-3952	06/18/2021	07/01/2021	3,099.78	401k Retirement	102224000 - Retirement Payable

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
Utah Retirement Systems	EFT	PR061321-3952	06/18/2021	07/01/2021	34,274.71	State Retirement	102224000 - Retirement Payable
Utah Retirement Systems	EFT	PR063021-3952	06/30/2021	07/01/2021	191.91	State Retirement - Post Retired	102224000 - Retirement Payable
Utah Retirement Systems	EFT	PR063021-3952	06/30/2021	07/01/2021	220.00	457 Retirement	102224000 - Retirement Payable
Utah Retirement Systems	EFT	PR063021-3952	06/30/2021	07/01/2021	674.63	401k Retirement - Post Retired	102224000 - Retirement Payable
Utah Retirement Systems	EFT	PR063021-3952	06/30/2021	07/01/2021	1,130.00	Roth IRA	102224000 - Retirement Payable
Utah Retirement Systems	EFT	PR063021-3952	06/30/2021	07/01/2021	2,063.45	Retirement Loan Repayment	102224000 - Retirement Payable
Utah Retirement Systems	EFT	PR063021-3952	06/30/2021	07/01/2021	5,515.04	401k Retirement	102224000 - Retirement Payable
Utah Retirement Systems	EFT	PR063021-3952	06/30/2021	07/01/2021	35,979.53	State Retirement	102224000 - Retirement Payable
					<u>\$117,291.89</u>		
					\$117,291.89		
Utah Sheriff's Association	118559	2020-19	09/20/2020	06/29/2021	1,882.70	Association Dues and Training Fee	104210620 - Miscellaneous Service
Utah Sheriff's Association	118559	2020-19	09/20/2020	06/29/2021	1,882.70	Association Dues and Training Fee	104230620 - Miscellaneous Service
					<u>\$3,765.40</u>		
					\$3,765.40		
Utah State Tax Commision	EFT	PR032821-576	04/09/2021	07/01/2021	3,189.17	State Income Tax	102223000 - StateTax W/H Payable
Utah State Tax Commision	EFT	PR041121-576	04/23/2021	07/01/2021	3,893.40	State Income Tax	102223000 - StateTax W/H Payable
Utah State Tax Commision	EFT	PR041621-576	04/28/2021	07/01/2021	46.40	State Income Tax	102223000 - StateTax W/H Payable
Utah State Tax Commision	EFT	PR041621-576	04/30/2021	07/01/2021	3,816.94	State Income Tax	102223000 - StateTax W/H Payable
Utah State Tax Commision	EFT	PR042521-576	05/07/2021	07/01/2021	3,193.18	State Income Tax	102223000 - StateTax W/H Payable
Utah State Tax Commision	EFT	PR043021-576	04/30/2021	07/01/2021	11,833.94	State Income Tax	102223000 - StateTax W/H Payable
Utah State Tax Commision	EFT	PR050221-576	05/07/2021	07/01/2021	72.97	State Income Tax	102223000 - StateTax W/H Payable
Utah State Tax Commision	EFT	PR050921-576	05/21/2021	07/01/2021	3,767.98	State Income Tax	102223000 - StateTax W/H Payable
Utah State Tax Commision	EFT	PR051621-576	05/21/2021	07/01/2021	65.28	State Income Tax	102223000 - StateTax W/H Payable
Utah State Tax Commision	EFT	PR051621-576	05/28/2021	07/01/2021	6.63	State Income Tax	102223000 - StateTax W/H Payable
Utah State Tax Commision	EFT	PR052121-576	05/28/2021	07/01/2021	5,186.79	State Income Tax	102223000 - StateTax W/H Payable
Utah State Tax Commision	EFT	PR053021-576	06/04/2021	07/01/2021	6,124.32	State Income Tax	102223000 - StateTax W/H Payable
Utah State Tax Commision	EFT	PR053121-576	05/28/2021	07/01/2021	11,118.48	State Income Tax	102223000 - StateTax W/H Payable
Utah State Tax Commision	EFT	PR061321-576	06/18/2021	07/01/2021	7,647.86	State Income Tax	102223000 - StateTax W/H Payable
Utah State Tax Commision	EFT	PR063021-576	06/30/2021	07/01/2021	9,451.26	State Income Tax	102223000 - StateTax W/H Payable
					<u>\$69,414.60</u>		
					\$69,414.60		
Utah State Treasurer	118698	EV20210712092	07/12/2021	07/13/2021	50.00	SJC	103222000 - Marriage Licenses
Utah State Treasurer	118698	EV20210712092	07/12/2021	07/13/2021	22,348.14	SJC	103511000 - Justice Court Fines
					<u>\$22,398.14</u>		
					\$22,398.14		
Utah Telehealth Network	118616	35980	06/30/2021	07/07/2021	481.00	San Juan Public Health	255007.280 - Indirect Admin Teleph
					<u>\$481.00</u>		
					\$481.00		
VelocityNet LLC	118699	80265	07/12/2021	07/13/2021	49.00	SAN JUAN COUNTY	104161270 - Utilities
					<u>\$49.00</u>		
					\$49.00		
Verizon Wireless	118560	9880993249	06/01/2021	06/29/2021	25.39	742063425-00001 - Public Health	104146280 - Telephone
Verizon Wireless	118560	9880993249	06/01/2021	06/29/2021	43.29	742063425-00001 - Public Health	255220.280 - CSHCN Telephone

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
Verizon Wireless	118560	9880993249	06/01/2021	06/29/2021	53.29	742063425-00001 - Public Health	255008.280 - Indirect Nursing Telep
Verizon Wireless	118560	9880993249	06/01/2021	06/29/2021	53.29	742063425-00001 - Public Health	255010.280 - Indirect Health Insp Te
Verizon Wireless	118560	9880993249	06/01/2021	06/29/2021	53.29	742063425-00001 - Public Health	255020.280 - Epi-Covid DREAM &
Verizon Wireless	118560	9880993249	06/01/2021	06/29/2021	53.29	742063425-00001 - Public Health	255191.280 - Home Visiting - EC Tel
Verizon Wireless	118560	9880993249	06/01/2021	06/29/2021	58.29	742063425-00001 - Public Health	255310.280 - PHEP Preparedness T
Verizon Wireless	118560	9881384915	06/28/2021	06/29/2021	77.62	365552000-00001	104684280 - Telephone
Verizon Wireless	118560	9881384915	06/28/2021	06/29/2021	156.65	365552000-00001	104672280 - Telephone
Verizon Wireless	118560	9881384915	06/28/2021	06/29/2021	582.53	365552000-00001	104676610 - Miscellaneous Supplie
Verizon Wireless	118560	9881872342	06/28/2021	06/29/2021	76.60	265508079-00001	104255280 - Telephone
Verizon Wireless	118560	9881881876	06/28/2021	06/29/2021	100.57	365506834-00001	104225280 - Telephone
Verizon Wireless	118560	9881891195	06/28/2021	06/29/2021	8.54	465505932-00001	104255280 - Telephone
Verizon Wireless	118560	9881910041	06/28/2021	06/29/2021	8.54	665505466-00001	104255280 - Telephone
Verizon Wireless	118560	9881919302	06/28/2021	06/29/2021	53.29	765508819-00001	104675280 - Telephone
Verizon Wireless	118560	9881919302	06/28/2021	06/29/2021	106.58	765508819-00001	104679280 - Telephone
					\$1,511.05		
Verizon Wireless	118563	9881872332	06/29/2021	07/01/2021	213.65	265507612-00001	264350280 - Telephone
Verizon Wireless	118563	9881872333	06/29/2021	07/01/2021	53.29	265507612-00002	104113280 - Telephone
Verizon Wireless	118563	9881872334	06/29/2021	07/01/2021	106.58	265507612-00003	104151280 - Telephone
Verizon Wireless	118563	9881872346	06/29/2021	07/01/2021	40.01	265508664-00001	214414280 - Telephone
Verizon Wireless	118563	9881872346	06/29/2021	07/01/2021	53.29	265508664-00001	214414280 - Telephone
Verizon Wireless	118563	9881872346	06/29/2021	07/01/2021	53.29	265508664-00001	214414280 - Telephone
Verizon Wireless	118563	988190643	06/29/2021	07/01/2021	24.33	565508016-00001	105430280 - Telephone
Verizon Wireless	118563	988190643	06/29/2021	07/01/2021	53.29	565508016-00001	104256280 - Telephone
Verizon Wireless	118563	9881910103	06/29/2021	07/01/2021	226.63	665507629-00004	104230280 - Telephone
Verizon Wireless	118563	9881910104	06/29/2021	07/01/2021	125.16	665507629-00005	104242280 - Telephone
Verizon Wireless	118563	9881919282	06/29/2021	07/01/2021	205.43	765507047-00001	104111280 - Telephone
					\$1,154.95		
Verizon Wireless	118617	9881910102	07/06/2021	07/07/2021	269.07	665507629-00003	104211610 - Miscellaneous Supplies
Verizon Wireless	118617	9881910128	07/07/2021	07/07/2021	286.30	665509557-00003	104610280 - Telephone
Verizon Wireless	118617	9881919283	07/07/2021	07/07/2021	80.96	765507047-00003	104147280 - Telephone
					\$636.33		
Verizon Wireless	118704	9881910101	07/12/2021	07/13/2021	966.39	665507629-00001	104230280 - Telephone
					\$4,268.72		
Washington National Insurance	118618	P2129306	07/07/2021	07/07/2021	2,053.90	Payroll Benefits	102229000 - Other Deductions Paya
					\$2,053.90		
Waste Management of Colorado	118561	0374057-4889-0	06/28/2021	06/29/2021	112.35	19-36095-03000 SJC Public Health	255007.270 - Indirect Admin Utilities
Waste Management of Colorado	118619	0373794-4889-9	07/06/2021	07/07/2021	47.23	16-83942-53002 Blanding Library	724168270 - Utilities
Waste Management of Colorado	118619	0373939-4889-0	07/02/2021	07/07/2021	81.64	16-83977-53000 SJC Road Dept	214414270 - Utilities
					\$128.87		
Waste Management of Colorado	118705	0373937-4889-4	07/12/2021	07/13/2021	137.84	16-83977-33005 SJC Senior Center	104672270 - Utilities
					\$379.06		
Wheeler Machinery Company	118562	MS0000030657	06/28/2021	06/29/2021	174,500.00	SJC Road Dept	464414740 - Equipment Purchases

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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>
Wheeler Machinery Company	118620	PC000109183	07/02/2021	07/07/2021	-89.74	SJC Road Dept	214412250 - Equipment Operation
Wheeler Machinery Company	118620	PS001153386	07/02/2021	07/07/2021	430.82	SJC Road Dept	214412250 - Equipment Operation
Wheeler Machinery Company	118620	PS001155700	07/02/2021	07/07/2021	108.72	SJC Road Dept	214412250 - Equipment Operation
Wheeler Machinery Company	118620	PS001157993	07/02/2021	07/07/2021	159.47	SJC Road Dept	214412250 - Equipment Operation
Wheeler Machinery Company	118620	PS001160092	07/02/2021	07/07/2021	77.19	SJC Road Dept	214412250 - Equipment Operation
					<u>\$686.46</u>		
Wheeler Machinery Company	118706	PS001165226	07/12/2021	07/13/2021	79.19	SJC Road Dept	214412250 - Equipment Operation
					\$175,265.65		
Yazzie, Tisheena	118621	TY7621	06/25/2021	07/07/2021	74.00	Reimbursement	255061.230 - Tobacco Prevention Tr
Yazzie, Tisheena	118621	TY7621	06/25/2021	07/07/2021	74.00	Reimbursement	255071.230 - MCH Injury Prevention
					<u>\$148.00</u>		
					\$148.00		
Zion's Way Home Health & Hospic	118703	ZWHHH2021070	07/12/2021	07/13/2021	315.00	SJC Aging Services	104679615 - Contracts
Zion's Way Home Health & Hospic	118703	ZWHHH2021070	07/12/2021	07/13/2021	162.88	SJC Aging Services	104679615 - Contracts
Zion's Way Home Health & Hospic	118703	ZWHHH2021070	07/12/2021	07/13/2021	669.78	SJC Aging Services	104679615 - Contracts
					<u>\$1,147.66</u>		
					\$1,147.66		
					\$1,235,772.63		



COMMISSION STAFF REPORT

MEETING DATE: July 20, 2022

ITEM TITLE, PRESENTER: USL MOA for Overdrive Beehive Consortium for Fiscal year 2022

RECOMMENDATION: Review and Consent

SUMMARY

This is an annual contract or MOA between the Utah State Library and the San Juan County Library System that allows us to participate in the Overdrive Beehive Consortium with the agreement that we will pay a certain amount based on how much was spent on Collection Development the previous fiscal year. Our contribution amount for the fiscal year 2022 will be \$1322.00 if approved by Commissioners.

HISTORY/PAST ACTION

Approved

FISCAL IMPACT

If approved, the Library System agrees to pay \$1322.00 for State Library to make Overdrive purchases into the Beehive Consortium.



USL MEMORANDUM OF AGREEMENT

This Agreement is entered into by the Department of Heritage and Arts, Utah State Library Division, herein referred to as **USL**, and **San Juan County Library**, herein referred to as "LIBRARY".

San Juan County Library
25 West 300 South
Blanding UT 84511

Contact Person: Nicole Perkins Phone Number: 435.678.2335
Email: nperkins@sanjuancounty.org

PURPOSE OF AGREEMENT:

As a member of the Beehive Library Consortium, administered by the Utah State Library (USL), LIBRARY agrees to contribute a specified dollar amount of LIBRARY'S annual collection budget (the amount spent on print books, monographs, and audio-visual materials) for the purchase of digital content in OverDrive. LIBRARY understands that that dollar amount will be based on LIBRARY'S usage of OverDrive from the previous calendar year up to a maximum fixed percentage based on LIBRARY'S collections budget for that same year.

THEREFORE, the parties agree as follows:

1. **This Agreement must be returned to USL with all required LIBRARY initials and/or signatures by July 31, 2020.** Any exceptions must be arranged in writing via email to Marie Erickson, Library Resources Program Manager for USL at merickson@utah.gov.
2. The effective dates of Agreement shall be from January 1, 2021 through December 31, 2021. This term is in line with the fiscal years as follows: County Library System: January 1, 2021 - December 31, 2021 or City Library: July 1, 2021 - June 30, 2022
3. This Agreement may be terminated with or without cause by either party with 60 days prior written notice. Upon termination of this Agreement, all accounts and payments for services rendered prior to the termination date will be processed according to established financial procedures.
4. This Agreement may only be amended by the mutual written agreement of the parties, which amendment will be attached to this Agreement.
5. USL is subject to the Government Records Access and Management Act, Utah Code § 63G-2-101 et seq. ("GRAMA"). Accordingly, certain records within possession or control, including without limitation, this Agreement, may be subject to public disclosure; and both parties' confidentiality obligations shall be subject in all respects to compliance with GRAMA
6. In performance of this Agreement both parties shall comply with all applicable federal, state, and local laws, codes, regulations, rules and orders. This Agreement shall be governed by the laws, rules, and regulations of the State of Utah. Any action or proceeding arising from this Agreement shall be brought in a court of competent jurisdiction in the State of Utah. Venue shall be in Salt Lake City, in the Third Judicial District Court for Salt Lake County.

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7. Neither party shall be considered to be in default of this Agreement if delays in or failure of performance shall be due to uncontrollable forces the effect of which, by the exercise of reasonable diligence, the nonperforming party could not avoid. The term “uncontrollable forces” shall mean any event that results in the prevention or delay of performance by a party of its obligations under this Agreement and which is beyond the control of the nonperforming party. It includes, but is not limited to, fire, flood, earthquakes, storms, lightning, epidemic, war, riot, civil disturbance, sabotage, inability to procure permits, licenses, or authorizations from any state, local, or federal agency or person for any of the supplies, materials, accesses, or services required to be provided by either party under this Agreement, strikes, work slowdowns or other labor disturbances, and judicial restraint.

8. USL is a governmental entity as defined in the Utah Governmental Immunity Act (Utah Code Ann. 63G-7-101 et. seq.). Nothing in this Agreement shall be construed as a waiver by USL of any rights, limits, protections or defenses provided by the Act. Nor shall this Agreement be construed, with respect to third parties, as a waiver of any governmental immunity to which a party to this Agreement is otherwise entitled. Subject to and consistent with the Act, each party will be responsible for its own actions or negligence and will defend against any claims or lawsuit brought against it. There are no indemnity obligations between these parties.

9. Communication between Agreement agencies shall be directed to those individuals appointed by each agency. Any information or other correspondence regarding this Agreement shall be forwarded through the designated contact person. These individuals are as follows:

USL Contact: Marie Erickson, merickson@utah.gov 801.715.6756
 LIBRARY Contact: Nicole Perkins, nperkins@sanjuancounty.org 435.678.2335

CONTRIBUTION CAPS OF PARTICIPATING LIBRARIES:

LIBRARY contributions will be calculated based on their circulation statistics for 2019. The amount per circ will be calculated as follows: **(Overall target consortium contribution - USL contribution)/Total OverDrive circulation for 2019.** (\$600,000-\$128,000/2,825,871) This number will be multiplied by each library’s circulation for the previous calendar year to determine the library’s annual contribution amount.

There will be a cap on contribution amounts expected of libraries to ensure that contribution amounts do not get unmanageable due to extreme increases in circulation. The caps will be calculated based on a percentage of the library’s annual collection expenditures, as reported on their 2019 statistical report.

- Tier 1:** Libraries with an annual collection budget under \$50,000, as indicated by the 2019 Statistical Annual Report will contribute a dollar amount based on cost per circ (calculated as described above) up to a **maximum** of 5% of that budget to OverDrive.

- Tier 2:** Libraries with an annual collection budget between \$50,000 and \$99,999 as indicated by the 2019 Statistical Annual Report will contribute a dollar amount based on cost per circ (calculated as described above) up to a **maximum** of 10% of that budget to OverDrive.

- Tier 3:** Libraries with an annual collection budget between \$100,000 and \$199,999 as indicated by the 2019 Statistical Annual Report will contribute a dollar amount based on cost per circ (calculated as described above) up to a **maximum** of 15% of that budget to OverDrive.

- Tier 4:** Libraries with an annual collection budget at or above \$200,000 as indicated by the 2019 Statistical Annual Report will contribute a dollar amount based on cost per circ (calculated as described above) up to a **maximum** of 20% of that budget to OverDrive.

LIBRARY’S collection expenditures in 2019 was \$ 59,487
 LIBRARY’S OverDrive circulation in 2019 was 10,049
 LIBRARY’S cap percentage contribution is 5%___ 10%_X_ 15%___ 20%___
LIBRARY’S 2021 CONTRIBUTION AMOUNT IS: \$1,678

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Libraries with 2019 collection expenditures under \$25,000 ONLY, please indicate an option below:

_____ LIBRARY would like the USL to cover LIBRARY'S contribution amount because it is unable to pay it at this time. LIBRARY understands that in future years, if LIBRARY expenditures exceed \$25,000, LIBRARY will be responsible for paying its own contribution.

_____ LIBRARY has the resources to cover its 2021 contribution without assistance from the USL.

PURCHASING & INVOICING OF PARTICIPATING LIBRARIES:

All libraries will be invoiced **by OverDrive** (not the USL) for their membership contributions at the beginning of the fiscal year. Each library may choose to be invoiced in one of two ways. ***Please indicate an option below:***

_____ **OPTION 1:** LIBRARY chooses one (1) invoice for LIBRARY'S contribution. LIBRARY does not wish to select shared content. All monies will be paid to the consortium account and will be used by the State Library for selecting and purchasing shared content.

*LIBRARY acknowledges that LIBRARY'S contribution will be used by the USL for the shared collection and will be **equally** accessible to ALL patrons.*

_____ **OPTION 2:** LIBRARY chooses two (2) invoices for LIBRARY'S contribution. LIBRARY chooses to select shared content.

Invoice 1: 50% of LIBRARY'S contribution will be paid to the consortium account and used by the State Library for selecting and purchasing content for the shared collection.

Invoice 2: 50% of LIBRARY'S contribution will be paid to LIBRARY'S Advantage account and will be used by LIBRARY for selecting and purchasing content for the shared collection.

LIBRARY acknowledges that 50% of LIBRARY'S contribution will be used by USL for the shared collection and content will be equally accessible to ALL patrons because they will be "owned" by the consortium and 50% of LIBRARY'S contribution will be used by LIBRARY for the shared collection, but owned by the advantage library.

Acknowledgements and Agreements of Participating Libraries

- Acknowledges that the minimum contribution will be invoiced by OverDrive to LIBRARY within the first five business days of the effective date of this Memorandum of Agreement, which is the beginning of LIBRARY'S fiscal year.
- Acknowledges that the minimum contribution will be paid to OverDrive by LIBRARY.
- Agrees to share OverDrive, Inc. (one copy/one use and metered access by time) digital content the library purchases with the Consortium.
- Acknowledges that LIBRARY must use a patron authentication method such as SIP, SIP2, NCIP, Patron API, or OverDrive's Library Card Manager.
- Acknowledges that above authentication methods may incur additional costs. All such fees shall be at LIBRARY'S own expense, and are not included in the contribution amount.
- Agrees to notify the Utah State Library and OverDrive of any changes to the above patron authentication methods, ILS changes, library card number changes, or server updates as soon as possible.
- Agrees to serve as the first point of contact for OverDrive and patron inquiries related to authentication, PINs/Passwords, and blocked/expired cards.
- Agrees to have a shared/proxy'd email for authentication questions and support.
- Agrees to remove MARC records from LIBRARY'S ILS when titles are weeded by the Utah State Library. Weed lists will be sent weekly if titles are weeded from the shared collection.

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- Agrees to follow all policies and guidelines put forth by the Beehive Library Consortium Administrative Committee.
- Agrees to notify the Utah State Library of any contact changes as soon as possible.
- Acknowledges that if LIBRARY withdraws from the Utah Member Libraries Digital Consortium prior to the expiration of the Utah State Library’s agreement with OverDrive, all content, products and services that have been purchased with LIBRARY’S monetary and in-kind contributions to the Consortium shall remain with the Consortium. All Advantage Library content will remain with LIBRARY.

Acknowledgements and Agreements of Utah State Library (Consortium Leader)

- Agrees to pay the annual maintenance and platform fee to OverDrive, Inc.
- Agrees to purchase 75 simultaneous use magazine subscriptions. Each magazine is always available.
- Agrees to purchase 6 simultaneous use yearly audiobook subscriptions. Each subscription contains 25 always available titles.
- Agrees to dedicate \$50,000 towards content for the shared Consortium collection.
- Agrees to cover the contribution amounts of any libraries with an annual collection expenditures amount of **less than \$25,000 if it is needed.**
- Agrees to act as system administrator for the OverDrive platform and project manager for the consortium.
- Agrees to provide training to member libraries as needed.
- Agrees to create and advise committees.
- Agrees to make MARC records available.
- Agrees to send weekly weed lists to member libraries.

Failure of a library to comply with the conditions stated above will result in the removal of the member library from the Beehive Library Consortium.

In witness thereof, the parties sign and cause this Agreement to be executed.

UTAH STATE LIBRARY DIVISION

Colleen Eggett, Director

Date

Marie Erickson, Library Resources Program Manager

Date

SAN JUAN COUNTY LIBRARY

Director

Date



COMMISSION STAFF REPORT

MEETING DATE: July 20, 2021

ITEM TITLE, PRESENTER: Purchase of New Computers, TJ Adair – Road Superintendent

RECOMMENDATION: Approval

SUMMARY

San Juan County Road Department needs to replace older computers in order to have updated software and support. The current computers are old and do not have the updated Windows 10 operating system needed to continue receiving support and updates from Microsoft. There are eight (8) computers total in the Road Department.

HISTORY/PAST ACTION

N/A

FISCAL IMPACT

Funds are available in the current budget for the purchase. Dell Technologies is a State Contract Vendor.

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



Purchase From		Deliver To	Purchase Order
Dell Technologies	<input checked="" type="checkbox"/> State Contracted	San Juan County Raod Dept.	P. O. No#
		885 East Center	Date 7/16/2021
		Monticello, Utah 84535	Your Ref#
Phone: (800)456-3355		Phone: (435)587-3230	Our Ref#
Attention To :	Yusniel Perez Miranda	Attention To :	Trae Bushore
			Credit Terms Check

Product ID	Description	Quantity	Unit Price	Amount
OptiPlex 3080 Micro	Computer with Windows 10 Operating System	8	\$786.66	\$6,293.28
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
Sub Total				\$6,293.28
Tax				Exemopt
Freight				
Invoice Total				\$6,293.28
Amount Paid				
Balance Due				\$6,293.28

Approved:

Department Head: _____

County Admin: _____

Terms and Conditions:



A quote for your consideration.

Based on your business needs, we put the following quote together to help with your purchase decision. Below is a detailed summary of the quote we've created to help you with your purchase decision.

To proceed with this quote, you may respond to this email, order online through your [Premier page](#), or, if you do not have Premier, use this [Quote to Order](#).

Quote No.	3000088524377.1	Sales Rep	Yusniel Perez Miranda
Total	\$6,293.28	Phone	(800) 456-3355, 7252149
Customer #	36278374	Email	Yusniel_Perez@Dell.com
PO Number	12042020T	Billing To	ACCOUNTS PAYABLE
Quoted On	Jun. 15, 2021		SAN JAUN COUNTY
Expires by	Jul. 15, 2021		1159 S HWY 191
Contract Code	C000000006563		78-3
Customer Agreement #	Dell Standard Terms and Conditions		BLANDING, UT 84511
Deal ID	19810155		

Message from your Sales Rep

Please contact your Dell sales representative if you have any questions or when you're ready to place an order. Thank you for shopping with Dell!

Regards,
Yusniel Perez Miranda

Shipping Group

Shipping To	Shipping Method
TRAE BUSHORE SAN JAUN COUNTY 117 S MAIN ST MONTICELLO, UT 84535-7728 (435) 587-3223	Standard Ground

Product	Unit Price	Quantity	Subtotal
OptiPlex 3080 Micro	\$786.66	8	\$6,293.28

Subtotal:	\$6,293.28
Shipping:	\$0.00
Non-Taxable Amount:	\$6,293.28
Taxable Amount:	\$0.00
Estimated Tax:	\$0.00
<hr/>	
Total:	\$6,293.28

Special lease pricing may be available for qualified customers. Please contact your DFS Sales Representative for details.

Shipping Group Details

Shipping To

TRAE BUSHORE
SAN JAUN COUNTY
117 S MAIN ST
MONTICELLO, UT 84535-7728
(435) 587-3223

Shipping Method

Standard Ground

	Quantity	Subtotal
OptiPlex 3080 Micro	8	\$6,293.28
Estimated delivery if purchased today: Jun. 23, 2021 Contract # C000000006563 Customer Agreement # Dell Standard Terms and Conditions		

Description	SKU	Unit Price	Quantity	Subtotal
OptiPlex 3080 Micro BTX	210-AVPQ	-	8	-
10th Generation Intel Core i5-10500T (6-Core, 12MB Cache, 2.3GHz to 3.8GHz, 35W)	338-BVDE	-	8	-
Windows 10 Pro English, French, Spanish	619-AHKN	-	8	-
Microsoft(R) Office Home and Business 2019 - Includes Outlook	630-ABGK	-	8	-
8GB (1x8GB) DDR4 non ECC memory	370-AFWE	-	8	-
M.2 256GB PCIe NVMe Class 35 Solid State Drive	400-BEUW	-	8	-
Thermal Pad	412-AALV	-	8	-
M2X3.5 Screw for SSD/DDPE	773-BBBC	-	8	-
No Additional Hard Drive	401-AANH	-	8	-
OptiPlex 3080 Micro with 65W up to 87% efficient adapter, DAO	321-BGOI	-	8	-
65 Watt AC Adapter	450-ADTR	-	8	-
Power Cord	450-AAZN	-	8	-
CMS Software not included	632-BBBJ	-	8	-
Speaker for OptiPlex MFF	520-AARC	-	8	-
No Wireless LAN Card (no WiFi enablement)	555-BBFO	-	8	-
No Wireless Driver (no WiFi enablement)	340-AFMQ	-	8	-
No Stand Option	575-BBBI	-	8	-
No Additional Cable Requested	379-BBCY	-	8	-
No PCIe add-in card	492-BBFF	-	8	-
No Additional Video Ports	492-BCKH	-	8	-
Dell KB216 Wired Keyboard English	580-ADJC	-	8	-
Dell Optical Mouse - MS116 (Black)	570-ABIE	-	8	-
No Cable Cover	325-BCZQ	-	8	-
Not selected in this configuration	817-BBBC	-	8	-
SupportAssist	525-BBCL	-	8	-
Dell(TM) Digital Delivery Cirrus Client	640-BBLW	-	8	-
Dell Client System Update (Updates latest Dell Recommended BIOS, Drivers, Firmware and Apps)	658-BBMR	-	8	-
Waves Maxx Audio	658-BBRB	-	8	-
Dell SupportAssist OS Recovery Tool	658-BEOK	-	8	-

OS-Windows Media Not Included	620-AALW	-	8	-
ENERGY STAR Qualified	387-BBLW	-	8	-
SERI Guide (ENG/FR/Multi)	340-AGIK	-	8	-
Dell Watchdog Timer	379-BDWG	-	8	-
Quick Setup Guide 3080 MFF	340-CPVE	-	8	-
US Order	332-1286	-	8	-
Print on Demand Label	389-BDQH	-	8	-
Trusted Platform Module (Discrete TPM Enabled)	329-BBJL	-	8	-
Ship Material for OptiPlex Micro Form Factor	340-CQYN	-	8	-
Shipping Label for DAO,BRZ	389-BBUU	-	8	-
Regulatory Label for OptiPlex 3080 MFF, FSJ	389-DVBZ	-	8	-
No CompuTrace	461-AABF	-	8	-
Intel(R) Core(TM) i5 Processor Label	340-CNBZ	-	8	-
Desktop BTS/BTP Shipment	800-BBIP	-	8	-
No Anti-Virus Software	650-AAAM	-	8	-
Fixed Hardware Configuration	998-ETDW	-	8	-
No Out-of-Band Systems Management	631-ACMW	-	8	-
No Option Included	340-ACQQ	-	8	-
No AutoPilot	340-CKSZ	-	8	-
No External ODD	429-ABGY	-	8	-
No Optane	400-BFPO	-	8	-
EPEAT 2018 Registered (Gold)	379-BDZB	-	8	-
Dell Limited Hardware Warranty Plus Service	803-8583	-	8	-
Onsite Service After Remote Diagnosis 3 Years	803-8590	-	8	-

Subtotal:	\$6,293.28
Shipping:	\$0.00
Estimated Tax:	\$0.00
Total:	\$6,293.28

Important Notes

Terms of Sale

This Quote will, if Customer issues a purchase order for the quoted items that is accepted by Supplier, constitute a contract between the entity issuing this Quote ("Supplier") and the entity to whom this Quote was issued ("Customer"). Unless otherwise stated herein, pricing is valid for thirty days from the date of this Quote. All product, pricing and other information is based on the latest information available and is subject to change. Supplier reserves the right to cancel this Quote and Customer purchase orders arising from pricing errors. Taxes and/or freight charges listed on this Quote are only estimates. The final amounts shall be stated on the relevant invoice. Additional freight charges will be applied if Customer requests expedited shipping. Please indicate any tax exemption status on your purchase order and send your tax exemption certificate to Tax_Department@dell.com or ARSalesTax@emc.com, as applicable.

Governing Terms: This Quote is subject to: (a) a separate written agreement between Customer or Customer's affiliate and Supplier or a Supplier's affiliate to the extent that it expressly applies to the products and/or services in this Quote or, to the extent there is no such agreement, to the applicable set of Dell's Terms of Sale (available at www.dell.com/terms or www.dell.com/oemterms), or for cloud/as-a-Service offerings, the applicable cloud terms of service (identified on the Offer Specific Terms referenced below); and (b) the terms referenced herein (collectively, the "Governing Terms"). Different Governing Terms may apply to different products and services on this Quote. The Governing Terms apply to the exclusion of all terms and conditions incorporated in or referred to in any documentation submitted by Customer to Supplier.

Supplier Software Licenses and Services Descriptions: Customer's use of any Supplier software is subject to the license terms accompanying the software, or in the absence of accompanying terms, the applicable terms posted on www.Dell.com/eula. Descriptions and terms for Supplier-branded standard services are stated at www.dell.com/servicecontracts/global or for certain infrastructure products at www.dellemc.com/en-us/customer-services/product-warranty-and-service-descriptions.htm.

Offer-Specific, Third Party and Program Specific Terms: Customer's use of third-party software is subject to the license terms that accompany the software. Certain Supplier-branded and third-party products and services listed on this Quote are subject to additional, specific terms stated on www.dell.com/offeringspecificterms ("Offer Specific Terms").

In case of Resale only: Should Customer procure any products or services for resale, whether on standalone basis or as part of a solution, Customer shall include the applicable software license terms, services terms, and/or offer-specific terms in a written agreement with the end-user and provide written evidence of doing so upon receipt of request from Supplier.

In case of Financing only: If Customer intends to enter into a financing arrangement ("Financing Agreement") for the products and/or services on this Quote with Dell Financial Services LLC or other funding source pre-approved by Supplier ("FS"), Customer may issue its purchase order to Supplier or to FS. If issued to FS, Supplier will fulfill and invoice FS upon confirmation that: (a) FS intends to enter into a Financing Agreement with Customer for this order; and (b) FS agrees to procure these items from Supplier. Notwithstanding the Financing Agreement, Customer's use (and Customer's resale of and the end-user's use) of these items in the order is subject to the applicable governing agreement between Customer and Supplier, except that title shall transfer from Supplier to FS instead of to Customer. If FS notifies Supplier after shipment that Customer is no longer pursuing a Financing Agreement for these items, or if Customer fails to enter into such Financing Agreement within 120 days after shipment by Supplier, Customer shall promptly pay the Supplier invoice amounts directly to Supplier.

Customer represents that this transaction does not involve: (a) use of U.S. Government funds; (b) use by or resale to the U.S. Government; or (c) maintenance and support of the product(s) listed in this document within classified spaces. Customer further represents that this transaction does not require Supplier's compliance with any statute, regulation or information technology standard applicable to a U.S. Government procurement.

For certain products shipped to end users in California, a State Environmental Fee will be applied to Customer's invoice. Supplier encourages customers to dispose of electronic equipment properly.

Electronically linked terms and descriptions are available in hard copy upon request.

^Dell Business Credit (DBC):

OFFER VARIES BY CREDITWORTHINESS AS DETERMINED BY LENDER. Offered by WebBank to Small and Medium Business customers with approved credit. Taxes, shipping and other charges are extra and vary. Minimum monthly payments are the greater of \$15 or 3% of account balance. Dell Business Credit is not offered to government or public entities, or business entities located and organized outside of the United States.



COMMISSION STAFF REPORT

MEETING DATE: July 20, 2021

ITEM TITLE, PRESENTER: Intergovernmental Agreement Attachment E, TJ Adair – Road Superintendent

RECOMMENDATION: Approval and Signature

SUMMARY

The Navajo Nation and San Juan County Road Department have an agreement to maintain designated routes in San Juan County. Attachment E of the Intergovernmental Agreement needs signed in order to attach funds to the agreement. The Navajo Nation will allocate \$100,000.00 per year for maintenance on the designated routes.

HISTORY/PAST ACTION

N/A

FISCAL IMPACT

San Juan County Road Department will be reimbursed up to \$100,000.00 per year for maintenance of designated routes on the Navajo Nation.

Attachment E
To Intergovernmental Agreement between
The NAVAJO NATION and SAN JUAN COUNTY, UTAH
For Road Projects

AUTHORITY:

Attachment E is to be appended to the Master Intergovernmental Agreement (IGA), Contract No. CO10906, for road maintenance and improvement projects between the Navajo Nation (NATION) and San Juan County, Utah (COUNTY) as contemplated in Sections 1.1 and 2.1 of the IGA.

SCOPE OF WORK

Routine Maintenance on Various Tribal Routes in the Northern and Western Agencies

Routine maintenance activities as authorized under a stand-alone Road Maintenance IGA between the Navajo Nation and San Juan County, Utah; fully executed in April 2020. Agreement is attached hereto as Exhibit A. The various roads are located in the Northern and Western Agencies within the boundaries of the Navajo Nation. The roads in each agency were designated by Navajo DOT as routes that should receive routine maintenance. The roads will receive routine maintenance including snow removal and flood repairs on a quarterly and as-needed basis in adverse weather conditions, to provide an adequate network of roads for residents and visitors.

Attachment E – Projected Yearly Maintenance Cost

Location	Description	Quantity	Cost	Navajo DOT Account Number
Northern Tribal Routes: 403, 404, 415, 436, 448, 451, 463, 4181 Western Tribal Routes: 427, 428, 491, 494, 6310 (434), 6388 (4101)	Routine Quarterly Maintenance	1	\$100,000.00	<u>121004.9024</u>
	TOTAL NDOT COST		\$100,000.00	

Payment to the COUNTY:

Per section 7.A. of the Master IGA, the NATION shall provide the COUNTY **\$100,000.00** in funding for the PROJECT. This funding shall be placed in an account established by the COUNTY and will be utilized for the work described in Exhibit A, Section 2.7 - FUNDING.

Upon mutual agreement of both parties, project termini may be altered that fall within the same scope as described in this attachment. **Altered PROJECTS would commence once upfront/startup funding has been received by the COUNTY unless there is sufficient funding remaining from the initial payment to the COUNTY.**

IN WITNESS WHEREOF, the PARTIES have executed this Attachment "E" to the Intergovernmental Agreement between the Navajo Nation and San Juan County, Utah on the dates affixed by their signatures.

SAN JUAN COUNTY

THE NAVAJO NATION

Willie Grayeyes, Chairperson
San Juan County Board of Commissioners
117 South Main St. #202
Monticello, Utah 84535-009

Jonathan Nez, President
Navajo Nation
P.O. Box 7440
Window Rock, AZ 86515

Date Signed

Date Signed

APPROVED AS TO FORM

BY _____
Navajo Nation Legal Counsel

Date Signed

BY _____
San Juan County Legal Counsel

Date Signed



COMMISSION STAFF REPORT

MEETING DATE: July 6, 2021

ITEM TITLE, PRESENTER: Consideration and Approval of the 2021 Interlocal Agreement with Blanding City for Election Services with San Juan County, John David Nielson, Clerk/Auditor

RECOMMENDATION: Approval

SUMMARY

Interlocal Agreement with Blanding City for Election Services with San Juan County

HISTORY/PAST ACTION

Approved in the past

FISCAL IMPACT

INTERLOCAL COOPERATION AGREEMENT
BETWEEN
SAN JUAN COUNTY
 on behalf of the
SAN JUAN COUNTY CLERK'S OFFICE, ELECTION DIVISION
-AND-
BLANDING CITY

THIS AGREEMENT is made and entered into the 25th day of June, 2019, by and between SAN JUAN COUNTY, political subdivision of the State of Utah ("County"), on behalf of its Clerk's Office, Election Division, and Blanding City ("City"). The County and the City may be referred to individually as a "Party."

IT IS WITNESSED:

WHEREAS, the County desires to provide the services of its Clerk's office, Elections Division, to the City for the purpose of assisting the City in conducting the City's 2019 and 2021 primary and general municipal elections; and

WHEREAS, the City desires to engage the County for such services;

NOW, THEREFORE, in consideration of the promises and covenants hereinafter contained, the Parties agree as follows:

1. **Term.** County shall provide election services to the City commencing on the date this Agreement is executed, and terminating on January 1, 2022. The term of this Agreement may be extended by mutual agreement in writing signed by all Parties. Either Party may cancel this Agreement upon ninety (90) days written notice to the other party. Upon

such cancellation, each Party shall retain ownership of any property it owned prior to the date of this Agreement, and the City shall own any property it created or acquired pursuant to this Agreement.

2. **Scope of Work.** The services to be provided by the San Juan County Clerk's Office, Election Division, shall be set forth in the Scope of Work, attached hereto and incorporated by reference as Exhibit A. Generally, the County Clerk shall perform all elections administration functions as set forth in Exhibit A and as needed to ensure implementation of the City's 2019 and 2021 primary and general municipal elections.
3. **Legal Requirements.** The County and the City understand and agree that the 2019 and 2021 primary and general municipal elections are the City's elections. The City shall be responsible for compliance with all legal requirements for these elections and shall direct the manner in which the elections are conducted. County agrees to work with the City in complying with all legal requirements for the conduct of these elections and conduct these elections pursuant to the direction of the City. The City, not the County, is responsible to resolve any and all election questions, problems, and legal issues that are within the City's statutory authority.
4. **Cost.** In consideration of the services performed under this Agreement, the City shall pay the County an amount not to exceed the rate estimate given to the City by the County in Exhibit B. The County shall provide a written invoice to the City at the conclusion of the elections, and the City shall pay the County from the invoice within thirty (30) days of receiving it. The invoice shall contain the number of active registered voters as of one week before Election Day, the rate used, and jurisdictions participating

in the elections(s). In the case of a vote recount, election system audit, election contest, or similar even arising out of the City's election, the City, shall pay the County's cost of responding to such events, based on a written invoice provided by the County. The invoice amount for these additional services may cause the total cost to the City to exceed the estimate given to the City by the County. For such consideration, the County shall furnish all materials, labor and equipment to complete the requirements and conditions of this Agreement.

5. **Governmental Immunity.** The City and the County are governmental entities and subject to the Governmental Immunity Act of Utah, Utah Code Ann. §§ 63G-7-101, et seq. ("Act"). Subject to the provisions of the Act, the City and County agree to indemnify and hold harmless the other Party, its agents, officers and employees from and against any and all actions, claims, lawsuits, proceedings, liability damages, loss and expenses (including attorney's fees and costs) arising out of a or resulting from the performance of this Agreement to the extent the same are caused by any negligent or wrongful act of omission of that Party, its officers, agents and employees. Nothing in the Agreement shall be deemed a waiver of any rights, statutory limitations on liability, or defenses applicable to the City or the County under the Act.
6. **Election Records.** The County shall maintain and keep control over all records created pursuant to this Agreement and to the elections relevant to this Agreement. The County shall respond to all public record requests related to this Agreement and the underlying elections and shall retain all election records consistent with the Government Records

- Access and Management Act, Utah Code Ann. §§ 63G-2-101 et seq. and all other relevant local, state and federal laws.
7. **Service Cancellation.** If the Agreement is canceled by the City as provided herein, the City shall pay the County on the basis of the actual services performed according to the terms of this Agreement. Upon cancellation of this Agreement, the County shall submit to the City an itemized statement for services rendered under this Agreement up to the time of cancellation and based upon the dollar amounts for materials, equipment and services set forth herein.
 8. **Legal Compliance.** The Parties, as part of the consideration herein, shall comply with all applicable federal, state and county laws governing elections.
 9. **Interlocal Agreement.** In satisfaction of the requirements of the Interlocal Cooperation act, Title 11, Chapter 13, Utah Code Annotated 1953, as amended (“Interlocal Act”), in connection with this Agreement, the Parties agree as follows:
 - a. This Agreement shall be approved by each Party, pursuant to the § 11-13-202.5 of the Interlocal Act;
 - b. This Agreement shall be reviewed as to proper form and compliance with applicable law by a duly authorized attorney on behalf of each Party, pursuant to Section 11-13-202.5 of the Interlocal Act;
 - c. A duly executed original counterpart of the Agreement shall be filed with the keeper of records of each Party, pursuant to § 11-13-209 of the Interlocal Act;
 - d. Each Party shall be responsible for its own costs of any action done pursuant to this Agreement, and for any financing of such costs; and

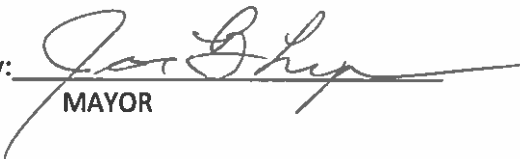
e. No separate legal entity is created by the terms of this Agreement. To the extent that this Agreement requires administration other than as set forth herein, it shall be administered by the City Recorder of the City and the County Clerk of the County, acting as joint board. No real or personal property shall be acquired jointly by the Parties as a result of this Agreement. To the extent that a Party acquires, holds, and disposes of any real or personal property for use in the joint or cooperative undertaking contemplated by this Agreement, such Party shall do so in the same manner that it deals with other property of such Party.

10. **Counterparts.** This Agreement may be executed in counterparts by the City and the County.

11. **Governing Law.** This Agreement shall be governed by the laws of the State of Utah both as to interpretation and performance.

12. **Integration.** This Agreement, with attached exhibits, embodies the entire agreement between the Parties and shall not be altered except in writing signed by both Parties.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the day and year first above written.

By: 
MAYOR

ATTEST:


City Recorder

Approved as to form and compliance
With applicable law:

[Handwritten Signature]
City Attorney

Date: 8-7-19

BOARD OF COUNTY COMMISSIONERS
OF SAN JUAN COUNTY

By: _____
Kenneth Maryboy, Chair
Commissioner Maryboy voted _____
Commissioner Grayeyes voted _____
Commissioner Adams voted _____

ATTEST:

John David Nielson
San Juan County Clerk/Auditor

Approved as to form and compliance
With applicable law:

County Attorney

Date: _____

Exhibit A
2019 and 2021 Municipal Elections
Scope of Work for Election Services

The County shall provide the City an official register as required by Utah Code Ann. §20A-5-401, (as amended).

The City shall perform all administrative functions related to the candidate filing requirements and all other requirements of Utah Code Ann. §20A-9-203 (as amended), including all administrative functions related to financial disclosure reporting.

The City shall be responsible for all Public Notice(s) required by law. The City may work with the County to publish notices jointly with other jurisdictions.

The City shall be responsible for collecting and delivering ballots that are placed in drop boxes within their City to the County in a timely manner and according to a schedule agreed upon by the City and the County up through and including the end of the Election Night.

The City agrees to consolidate all elections administration functions and decisions in the County Clerk to ensure the successful conduct of multiple, simultaneous municipal elections. In a consolidated election, decisions made by the County regarding resources, procedures and policies are based upon providing the same scope and level of service to all the participating jurisdictions and the City recognized that such decisions, made for the benefit of the whole, may not be subject to review by the City.

Services the County will perform for the City include, but are not limited to:

- Ballot Layout and Design
- Ballot Printing
- Ballot Mailings
- Printing Optical Scan Ballots
- Program and Test Voting Equipment
- Program Electronic Voter Register
- Tabulate and Report Election Results on the County Website
- Provisional Ballot Verification
- Update Voter History Database
- Conduct Audits (as required)
- Conduct Recounts (as needed)
- Election Day Administrative Support

The City will provide the County Clerk with information, decisions, and resolutions and will take appropriate actions required for the conduct of the election in a timely manner.

The County will provide a good faith estimate for budgeting purposes (Exhibit B). Elections costs are based upon the offices scheduled for election, the number of voters, and the number of jurisdictions participating. The City will be invoiced for its share of the actual costs of the elections which will not exceed the estimated rate in Exhibit B.

In the event of a state or county special election being held in conjunction with a municipal election, the scope of services and associated costs, and the method of calculating those costs, will remain unchanged. The costs will be divided between participating jurisdictions in a manner that is agreed upon by the jurisdictions involved.



FS Agreement No. 21-LE-1104100-006
Cooperator Agreement No. _____

MODIFICATION 001

**COOPERATIVE LAW ENFORCEMENT
ANNUAL OPERATING & FINANCIAL PLAN
Between THE
COUNTY OF SAN JUAN
And the
USDA, FOREST SERVICE
MANTI-LA SAL NATIONAL FOREST**

MODIFICATION TO THE FY 2021 ANNUAL OPERATING AND FINANCIAL PLAN

This Annual Financial and Operating Plan (Annual Operating Plan), is hereby made and entered into by and between County of San Juan, hereinafter referred to as “Cooperator,” and the USDA, Forest Service, Manti-La Sal National Forest, hereinafter referred to as the “U.S. Forest Service,” under the provisions of Cooperative Law Enforcement Agreement #21-LE-11041000-006 executed on 11/04/2020. This Annual Operating Plan is made and agreed to as of 11/04/2020 through 09/30/2025.

FY2021 Year Obligation: \$5,000.00 *Previously Obligated*
Modification 001 Obligation: \$13,600.00
Total FY 2021 Obligations: \$18,600.00

I. GENERAL:

- A. The following individuals shall be the designated and alternate representative(s) of each party, so designated to make or receive requests for special enforcement activities.

Principal Cooperator Contacts:

County of San Juan Program Contact	County of San Juan Administrative Contact
Jason Torgerson, Sheriff San Juan County Sheriff’s Office 117 South Main Street Monticello, UT 84535 Telephone: (435) 587-2237 FAX: (435) 587-2013 Email: jtorgerson@sanjuancounty.org	Joe Harris, Deputy San Juan County Sheriff’s Office 117 South Main Street Monticello, UT 84535 Telephone: (435) 587-2237 FAX: (435) 587-2013 Email: jharris@sanjuancounty.org

Principal U.S. Forest Service Contacts:



U.S. Forest Service Program Manager Contact	U.S. Forest Service Administrative Contact
Scott Watson, Law Enforcement Officer U.S. Forest Service 496 East Central/P.O. Box 820 Monticello, UT 84535 Telephone: (435) 636-3352 FAX: (435) 587-2637 Email: scott.watson@usda.gov	Gina Jolley, Grants Management Specialist U.S. Forest Service 1749 West 500 South Salt Lake City, UT 84104 Telephone: (801) 908-1925 FAX: (801) 908-1930 Email: gina.jolley@usda.gov

B. Reimbursement for all types of enforcement activities shall be at the following rates unless specifically stated otherwise:

\$0.56/mile patrolled

Wages at the prevailing rate of \$35.00/hour plus fringe benefits for the individual Officers.

Please send an invoice that displays actual expenditures to date of the invoice, displayed by separate costs elements, with documentation to support the number of hours worked along with patrol logs or other supporting information.

II. PATROL ACTIVITIES:

A. Time schedules for patrols will be flexible to allow for emergencies, other priorities, and day-to-day needs of both Cooperator and the U.S. Forest Service. Ample time will be spent in each area to make residents and visitors aware that law enforcement officers are in the vicinity.

1. Patrol on following U.S. Forest Service roads:

- A. Elk Ridge Road #088 and spur roads leading from the Elk Ridge Road
- B. Mountain Road #079 on National Forest lands between Monticello and Blanding
- C. Causeway Road #095 between Mountain Road # 079 and Elk ridge Road #088 and spur roads
- D. Roads on National Forest land in the Blue Mountain Ranch-Bulldog area
- E. South Cottonwood Road #106 and spur roads on National Forest land
- F. Roads on National Forest in the Peters Point-Harts Draw area
- G. La Sal Pass Road #073 and spur roads on National Forest land
- H. Geyser Pass Road #071 and spur roads on National Forest land

2. Patrol in the following campgrounds, developed sites, or dispersed areas:

- A. Dalton Springs Campground



- B. Buckboard Campground
- C. Devil's Canyon Campground
- D. Nizhoni Campground
- E. Pack Creek Picnic ground

3. Modification 001 adds patrols that are necessary due to the increase in National Forest visitors, directly related to the Covid Pandemic. There is an increasing need for extra patrols and law enforcement presence for the protection and preservation of public land assets on National Forest System lands.

Total reimbursement for this category shall not exceed the amount of: \$9,300.00.

III. TRAINING:

See Cooperative Law Enforcement Agreement Provision IV-K for additional information.

Total reimbursement for this category shall not exceed the amount of: **\$0.00.**

IV. EQUIPMENT:

See Cooperative Law Enforcement Agreement Provisions IV-K, IV-L, and IV-M for additional information.

Specific items/equipment for purchase will be determined between the parties of this agreement.

Total reimbursement for this category shall not exceed the amount of: \$9,300.00.

V. SPECIAL ENFORCEMENT SITUATIONS:

A. Special Enforcement Situations include but are not limited to: Fire Emergencies, Drug Enforcement, and certain Group Gatherings.

B. Funds available for special enforcement situations vary greatly from year to year and must be specifically requested and approved prior to any reimbursement being authorized. Requests for funds should be made to the U.S. Forest Service designated representative listed in Item I-A of this Annual Operating Plan. The designated representative will then notify Cooperator whether funds will be authorized for reimbursement. If funds are authorized, the parties will then jointly prepare a revised Annual Operating Plan.

1. Drug Enforcement: This will be handled on a case by case basis. The request will normally come from the patrol Captain; however, it may come from the Special Agent in Charge or their designated representative. Reimbursement shall be made at the rates specified in Section I-B. Deputies assigned to the incident will coordinate all of their activities with the designated officer in charge of the incident.



- 2. Fire Emergency: During emergency fire suppression situations and upon request by the Forest Service pursuant to an incident resource order, the Cooperator agrees to provide special services beyond those provided under Section II-A, within the Cooperator’s resource capabilities, for the enforcement of State and local laws related to the protection of persons and their property. The Cooperator will be compensated at the rate specified in Section I-B; the Forest Service will specify times and schedules. Upon concurrence of the local patrol Captain or their designated representative, an official from the Incident Management Team managing the incident, Cooperator personnel assigned to an incident where meals are provided will be entitled to such meals.

Addendum A (attached) provides the specific information on the procedures and requirements for requesting Fire Reimbursements from the U.S. Forest Service. Any questions or clarifications necessary concerning incident/fire emergencies should be directed to the nearest fire dispatch center or the LEO listed under the U.S. Forest Service Program Manager Contact (see Section I.A.).

- 3. Group Gatherings: This includes but is not limited to situations which are normally unanticipated or which typically include very short notices, large group gatherings such as rock concerts, demonstrations, and organization rendezvous. Upon authorization by a Forest Service representative listed in Section I-A for requested services of this nature, reimbursement shall be made at the rates specified in Section I-B. Deputies assigned to this type of incident will normally coordinate their activities with the designated officer in charge of the incident.

This includes but is not limited to situations which are normally unanticipated or which typically include very short notice, large group gatherings such as rock concerts, demonstrations, and organizational rendezvous.

VI. BILLING FREQUENCY:

See Cooperative Law Enforcement Agreement Provisions II-H and III-B for additional information.

- A. The following is a breakdown of the total estimated costs associated with this Annual Operating Plan.

Category	Estimated Costs
Patrol Activities	\$9,300.00
Training	
Equipment	\$9,300.00
Special Enforcement Situations	
Total	\$18,600.00

- B. Any remaining funding in this Annual Operating Plan may be carried forward to the next fiscal year and will be available to spend through the term of the Cooperative Law



Enforcement Agreement. Any funds not spent at the end of the five years (9/30/2025) will be de-obligated. See *Cooperative Law Enforcement Agreement Provision IV-D*.

- C. By signature below, each party certifies that the individuals listed in this document as representatives of the individual parties are authorized to act in their respective areas for matters related to this agreement.

In witness whereof, the parties hereto have executed this Annual Operating Plan as of the last date written below.

KENNETH MARYBOY, County Commissioner
County of San Juan

Date

SCOTT HARRIS, Special Agent in Charge
U.S. Forest Service, Intermountain Region

The authority and format of this agreement have been reviewed and approved for signature.

DEBORAH CHORLTON Digitally signed by DEBORAH CHORLTON
Date: 2021.07.13 16:09:01 -06'00'

DEBORAH CHORLTON, Grants Management Specialist
U.S. Forest Service

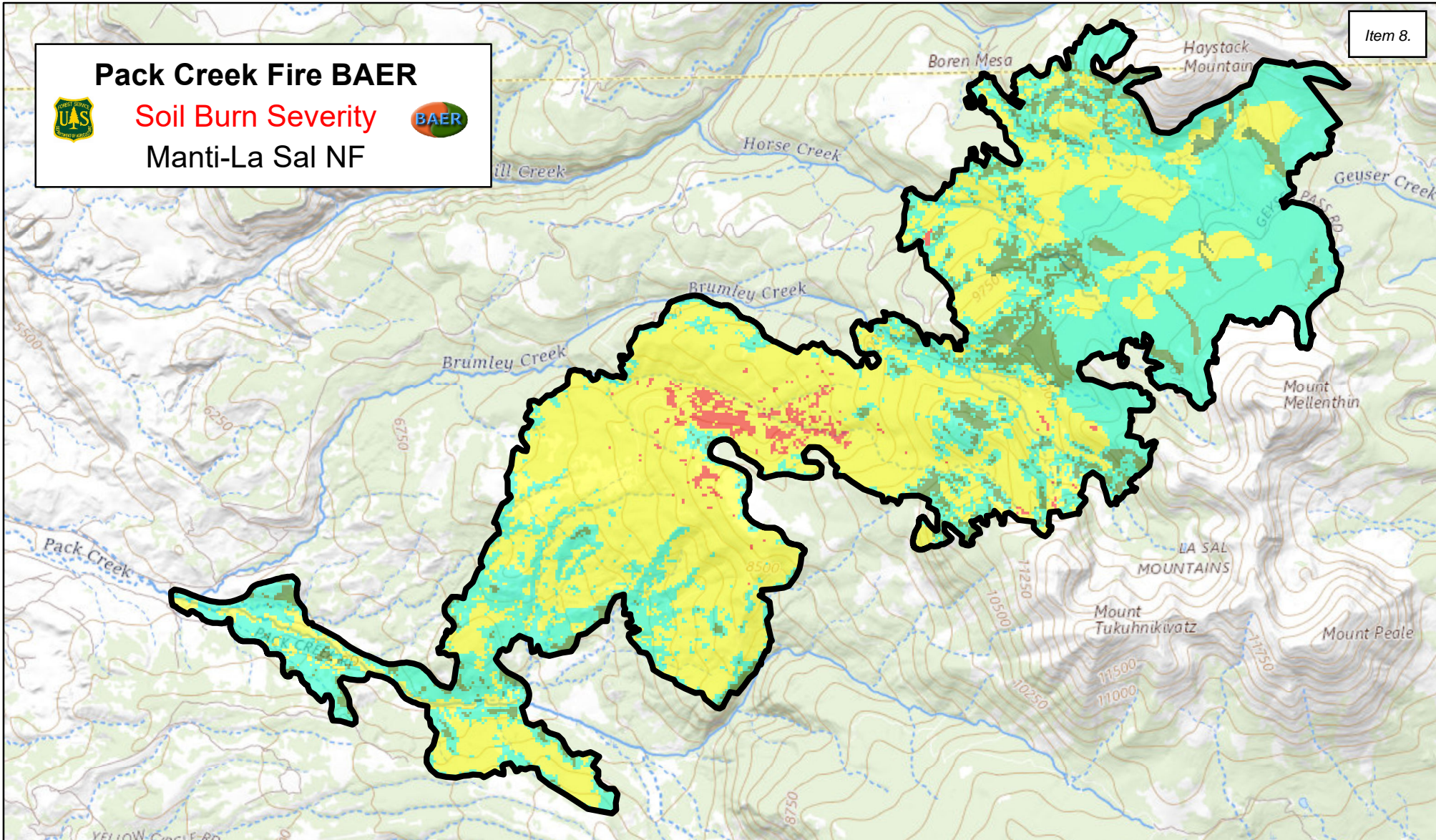
Burden Statement

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0596-0217. The time required to complete this information collection is estimated to average 3 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at 202-720-2600 (voice and TDD).

To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, 1400 Independence Avenue, SW, Washington, DC 20250-9410 or call toll free (866) 632-9992 (voice). TDD users can contact USDA through local relay or the Federal relay at (800) 877-8339 (TDD) or (866) 377-8642 (relay voice). USDA is an equal opportunity provider and employer.

Pack Creek Fire BAER
Soil Burn Severity
 Manti-La Sal NF



Fire Perimeter

Unburned / Very Low

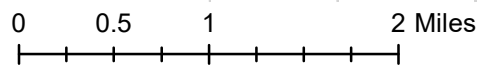
Low

Moderate

High

N

Severity	Acres	Percentage
Unburned / Very Low	820	9%
Low	3,722	40%
Moderate	4,586	49%
High	151	2%
Total	9,279	100%



This map is a product of a BAER rapid assessment. Further information concerning the accuracy and appropriate uses of this data may be obtained from the USDA Forest Service. The Forest Service makes no warranty, expressed or implied, including the warranties of merchantability and fitness for a particular purpose, nor assumes any legal liability or responsibility for the accuracy, reliability, completeness or utility of these geospatial data, or for the improper or incorrect use of these geospatial data. These geospatial data and related maps or graphics are not legal documents and are not intended to be used as such. The data and maps may not be used to determine title, ownership, legal descriptions or boundaries, legal jurisdiction, or restrictions that may be in place on either public or private land. Natural hazards may or may not be depicted on the data and maps, and land users should exercise due caution. The data are dynamic and may change over time. The user is responsible to verify the limitations of the geospatial data and to use the data accordingly.

SAN JUAN COUNTY
Basic Financial Statements
with
Independent Auditor's Report
Year Ended December 31, 2020



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INDEPENDENT AUDITOR'S REPORT

County Commissioners
San Juan County
Monticello, Utah

Report on the Financial Statements

We have audited the accompanying 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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. 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.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above 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, Utah, as of December 31, 2020, 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.

Other Matters

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.

Other 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 and the Statement on Current Taxes Levied, Collected, and Treasurer's Relief are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a part of the basic financial statements.

The combining and individual nonmajor fund financial statements 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 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 June 29, 2021, 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

June 29, 2021

MANAGEMENT'S DISCUSSION & ANALYSIS

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This discussion of San Juan County's financial performance provides an overview of the County's financial activities for the year ending December 31, 2020. 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, 2020 by \$105,527,594 (net position). Of this amount \$1,792,426 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net assets decreased by \$2,370,381.
- At the close of the current year San Juan County governmental funds reported combined ending fund balances of \$34,242,950, a decrease of \$2,390,875 in comparison with the prior year. Approximately 9 percent of this total amount, \$2,920,551, 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 \$2,920,551, or approximately 21 percent of total general fund expenditures.
- San Juan County's total long-term debt as of December 31, 2020 was \$4,894,879, a decrease of \$150,846 from 2019.

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 \$105,527,954.

The largest segment of the County's net position (67 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 (32 percent) represent resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$1,792,426) 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	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 37,849,174	\$ 40,507,717	\$ 1,847,661	\$ 1,463,967	\$ 39,696,835	\$ 41,971,684
Capital assets	75,442,247	75,735,335	1,141,035	1,311,498	76,583,282	77,046,833
Total assets	113,291,421	116,243,052	2,988,696	2,775,465	116,280,117	119,018,517
Other liabilities	1,266,503	1,286,230	9,570	13,782	1,276,073	1,300,012
Long-term liabilities outstanding	7,953,739	9,073,359	797,479	891,060	8,751,218	9,964,419
Total liabilities	9,220,242	10,359,589	807,049	904,842	10,027,291	11,264,431
Net position:						
Net investment in capital assets	70,674,247	70,826,335	964,130	1,086,688	71,638,377	71,913,023
Restricted	31,298,229	33,190,083	798,922	790,386	32,097,151	33,980,469
Unrestricted	1,373,831	1,867,045	418,595	(6,451)	1,792,426	1,860,594
Total net position	\$ 103,346,307	\$ 105,883,463	\$ 2,181,647	\$ 1,870,623	\$ 105,527,954	\$ 107,754,086

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 decreased by \$2,226,132 during 2020. Net position reported in connection with business-type activities increased \$311,024 and net position related to governmental activities decreased by \$2,537,156.

Total revenues for San Juan County's governmental activities decreased \$22,348 from 2019 to 2020 (\$22,669,880 to \$22,647,532). Total expenses for governmental activities increased \$4,926,591 from 2019 to 2020 (\$20,402,346 to \$25,328,937). 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	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	\$ 3,285,507	\$ 2,948,347	\$ 1,724,435	\$ 1,012,687	\$ 5,009,942	\$ 3,961,034
Operating grants and contributions	8,424,443	6,371,743	-	-	8,424,443	6,371,743
Capital grants and contributions	90,820	43,801	-	-	90,820	43,801
General revenues:						
Taxes	6,231,001	7,260,299	-	-	6,231,001	7,260,299
Earnings on investments	473,169	792,096	15,277	38,109	488,446	830,205
Miscellaneous	533,330	755,947	-	-	533,330	755,947
Intergovernmental support	3,329,313	4,165,317	-	-	3,329,313	4,165,317
Gain (loss) on sale of assets	-	(9,604)	-	6,107	-	(3,497)
Other shared taxes	279,949	341,934	-	-	279,949	341,934
Total revenues	<u>22,647,532</u>	<u>22,669,880</u>	<u>1,739,712</u>	<u>1,056,903</u>	<u>24,387,244</u>	<u>23,726,783</u>
Expenses:						
General government	7,735,338	4,897,879	1,424,013	1,532,509	9,159,351	6,430,388
Public safety	4,573,856	2,260,185	-	-	4,573,856	2,260,185
Public health	3,844,798	3,517,830	-	-	3,844,798	3,517,830
Highways and public improvements	6,982,559	7,219,986	-	-	6,982,559	7,219,986
Parks, recreation, and public property	1,192,550	1,082,244	-	-	1,192,550	1,082,244
Community and economic development	999,836	1,424,222	-	-	999,836	1,424,222
Interest	-	-	4,675	5,400	4,675	5,400
Total expenses	<u>25,328,937</u>	<u>20,402,346</u>	<u>1,428,688</u>	<u>1,537,909</u>	<u>26,757,625</u>	<u>21,940,255</u>
Increase in net assets before transfers	(2,681,405)	2,267,534	311,024	(481,006)	(2,370,381)	1,786,528
Transfers	-	-	-	-	-	-
Increase (decrease) in net position	(2,681,405)	2,267,534	311,024	(481,006)	(2,370,381)	1,786,528
Net position - beginning	105,883,463	103,615,929	1,870,623	2,351,629	107,754,086	105,967,558
Prior period adjustment	144,249	-	-	-	144,249	-
Net position - ending	<u>\$ 103,346,307</u>	<u>\$ 105,883,463</u>	<u>\$ 2,181,647</u>	<u>\$ 1,870,623</u>	<u>\$ 105,527,954</u>	<u>\$ 107,754,086</u>

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, 2020, 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 \$34,242,950. This combined balance represents a decrease of \$2,390,875 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 decreased \$446,515 to \$2,920,551 during the fiscal year ending December 31, 2020.

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 \$79,518 and the Landfill fund realized a net gain of \$231,506. 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, 2020 amounts to \$43,583,282 (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 increase in San Juan County's capital assets (net of depreciation) for the current year was \$3,283,796.

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

	Government Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 1,632,316	\$ 1,632,316	\$ 25,000	\$ 25,000	\$ 1,657,316	\$ 1,657,316
Buildings and improvements	12,385,489	10,822,666	148,571	163,395	12,534,060	10,986,061
Autos and trucks	1,021,956	990,764	148,571	157,072	1,170,527	1,147,836
Equipment	3,785,331	4,170,362	818,893	966,031	4,604,224	5,136,393
Infrastructure	55,881,009	55,881,009	-	-	55,881,009	55,881,009
Construction in Progress	736,146	715,005	-	-	736,146	715,005
Total	\$ 75,442,247	\$ 74,212,122	\$ 1,141,035	\$ 1,311,498	\$ 76,583,282	\$ 75,523,620

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

- Building and improvements of \$2,098,033.
- Auto and truck acquisitions of \$229,408.
- Equipment acquisitions of \$389,661.
- Construction in progress decrease of \$3,305,848.

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, 2020 was \$4,894,879. This amount includes revenue bonds, capital leases, compensated absences, and the closure & post closure liability. This represents a decrease of \$150,845 over the previous year. The amount due on revenue bonds and capital leases decreased by \$188,906 during the year. This decrease is due to regular payments. The liability for accrued compensated absences increased by \$19,994. The liability for closure and post closure costs increased by \$18,067.

San Juan County's Outstanding Debt

	Government Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenue Bonds	\$ 3,118,000	\$ 3,259,000	\$ 176,905	\$ 224,811	\$ 3,294,905	\$ 3,483,811
Closure & Post-Closure	-	-	316,972	298,905	316,972	298,905
Compensated Absences	1,208,706	1,188,711	74,296	74,297	1,283,002	1,263,008
Total	<u>\$ 4,326,706</u>	<u>\$ 4,447,711</u>	<u>\$ 568,173</u>	<u>\$ 598,013</u>	<u>\$ 4,894,879</u>	<u>\$ 5,045,724</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 \$767,302,901 in 2019 to a total of \$802,872,986 in 2020, an increase of \$26,793,871.

San Juan County's property tax rate decreased from a rate of 0.002474 in 2019 to 0.002432 in 2020.

All of these factors were considered in preparing San Juan County's budget for the 2020 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.

BASIC FINANCIAL STATEMENTS

San Juan County
Statement of Net Position
December 31, 2020

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Totals	
ASSETS AND DEFERRED OUTFLOWS				
OF RESOURCES:				
ASSETS:				
Cash and investments	\$ 792,317	\$ 1,279,860	\$ 2,072,177	\$ 15,417,501
Restricted cash and investments	29,802,402	798,922	30,601,324	2,829,684
Receivables (net of allowance for doubtful accounts)				
Trade accounts	402,308	34,429	436,737	3,560,639
Other governmental units	3,375,053	-	3,375,053	421,215
Internal balances	366,418	(366,418)	-	-
Prepaid expenses	-	-	-	215,576
Inventory	1,495,827	-	1,495,827	454,719
Notes receivable	-	-	-	292,193
Capital Assets Not Being Depreciated:				
Land	1,632,316	25,000	1,657,316	626,425
Infrastructure	55,881,009	-	55,881,009	-
Construction in progress	736,146	-	736,146	12,320,414
Capital Assets (Net of Accumulated Deprecation):				
Buildings and improvements	12,385,489	148,571	12,534,060	6,822,301
Autos and trucks	1,021,956	148,571	1,170,527	-
Heavy equipment	3,315,215	410,873	3,726,088	-
Light equipment	470,116	408,020	878,136	3,623,311
Total Assets	<u>111,676,572</u>	<u>2,887,828</u>	<u>114,564,400</u>	<u>46,583,978</u>
Deferred outflows of resources - pensions	1,614,849	100,868	1,715,717	217,824
Total assets and deferred outflows of resources	<u>\$ 113,291,421</u>	<u>\$ 2,988,696</u>	<u>\$ 116,280,117</u>	<u>\$ 46,801,802</u>
LIABILITIES AND DEFERRED INFLOWS				
OF RESOURCES:				
LIABILITIES:				
Accounts payable	\$ 683,469	\$ 9,570	\$ 693,039	\$ 1,376,132
Accrued liabilities	583,034	-	583,034	2,205,680
Accrued interest	-	-	-	21,163
Noncurrent Liabilities:				
Compensated absences	1,208,706	74,296	1,283,002	595,324
Closure and post closure costs payable	-	316,972	316,972	-
Unearned revenue	724,872	-	724,872	-
Due within one year	119,000	48,905	167,905	545,609
Due in more than one year	2,999,000	128,000	3,127,000	8,474,052
Net pension liability	2,388,704	152,471	2,541,175	264,815
Total Liabilities	<u>8,706,785</u>	<u>730,214</u>	<u>9,436,999</u>	<u>13,482,775</u>
Deferred inflows of resources - pensions	1,238,329	76,835	1,315,164	174,701
Total liabilities and deferred inflows of resources	<u>9,945,114</u>	<u>807,049</u>	<u>10,752,163</u>	<u>13,657,476</u>
NET POSITION				
Net investment in capital assets	70,674,247	964,130	71,638,377	15,385,255
Restricted for:				
Inventory	1,495,827	-	1,495,827	-
Roads	22,220,839	-	22,220,839	-
Capital outlay and debt services	118,756	-	118,756	1,775,946
Landfill closure costs	-	793,320	793,320	-
Emergency	7,462,807	5,602	7,468,409	-
Medicaid	-	-	-	2,829,684
Unrestricted	1,373,831	418,595	1,792,426	13,153,441
Total net position	<u>\$ 103,346,307</u>	<u>\$ 2,181,647</u>	<u>\$ 105,527,954</u>	<u>\$ 33,144,326</u>

San Juan County
Statement of Activities

For the Year Ended December 31, 2020

Function/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Total
					Governmental Activities	Business-type Activities		
Primary Government:								
Governmental activities:								
General government	\$ 7,735,338	\$ 574,490	\$ -	\$ -	\$ (7,160,848)	\$ (7,160,848)	\$ -	
Public safety	4,573,856	2,469,008	497,365	-	(1,607,483)	(1,607,483)	-	
Public health	3,844,798	-	2,302,380	-	(1,542,418)	(1,542,418)	-	
Highways and public improvements	6,982,559	57,859	5,173,994	64,375	(1,686,331)	(1,686,331)	-	
Parks, recreation, and public property	1,192,550	176,318	-	-	(1,016,232)	(1,016,232)	-	
Community and economic development	999,836	7,832	450,704	26,445	(514,855)	(514,855)	-	
Total Governmental Activities	<u>25,328,937</u>	<u>3,285,507</u>	<u>8,424,443</u>	<u>90,820</u>	<u>(13,528,167)</u>	<u>(13,528,167)</u>	-	
Business-type activities:								
Emergency medical services	976,796	1,056,209	-	-	79,413	79,413	-	
Landfill	451,892	668,226	-	-	216,334	216,334	-	
Total Business-type Activities	<u>1,428,688</u>	<u>1,724,435</u>	<u>-</u>	<u>-</u>	<u>295,747</u>	<u>295,747</u>	-	
Total Primary Government	<u>\$ 26,757,625</u>	<u>\$ 5,009,942</u>	<u>\$ 8,424,443</u>	<u>\$ 90,820</u>	<u>(13,528,167)</u>	<u>(13,232,420)</u>	-	
Component Units:								
Transportation Special Service District	\$ 257,729	\$ -	\$ 633,541	\$ -			375,812	
San Juan Health Care Service District	18,430,406	17,130,887	6,814,644	-			5,515,125	
San Juan Mental Health/Substance Abuse Special Service District	3,110,812	1,736,536	1,467,680	-			93,404	
San Juan Spanish Valley Special Service District	537,797	284,301	-	1,713,455			1,459,959	
Total Component Units	<u>\$ 22,336,744</u>	<u>\$ 19,151,724</u>	<u>\$ 8,915,865</u>	<u>\$ 1,713,455</u>			<u>7,444,300</u>	
General Revenues:								
Taxes					6,231,001	6,231,001	-	
Earnings on investments					473,169	488,446	155,022	
Miscellaneous					533,330	533,330	719,498	
Payment in lieu of tax					-	-	-	
Gain (loss) on sale of assets					3,329,313	3,329,313	-	
Other shared taxes					-	-	1,000	
Total General Revenues					279,949	279,949	-	
Change in Net Position					10,846,762	10,862,039	875,520	
Net Position - Beginning					(2,681,405)	(2,370,381)	8,319,820	
Prior Period Adjustment					105,883,463	1,870,623	24,824,506	
Net Position - Ending					144,249	144,249	-	
					<u>\$ 103,346,307</u>	<u>\$ 105,527,954</u>	<u>\$ 33,144,326</u>	

San Juan County
Balance Sheet – Governmental Funds
 December 31, 2020

	Special Revenue Funds		Capital Projects Funds					Total Governmental Funds
	General Fund	Class "B" Roads Fund	General Tax Stability Trust Fund	Buildings Grounds & Equipment Capital Improvement	Road Capital Improvement Fund	Local Building Authority Fund	Other Governmental Funds	
ASSETS								
Cash and investments	\$ 3,008,929	\$ 16,690,874	\$ 7,462,807	\$ 29,860	\$ 2,987,902	\$ -	\$ 414,347	\$ 30,594,719
Accounts receivable	224,688	(12,327)	-	-	-	-	189,947	402,308
Other governmental unit receivables	1,565,424	729,312	-	-	-	1,080,317	-	3,375,053
Due from other funds	22,236	1,835,883	-	1,690	59,785	-	-	1,919,594
Inventory	-	1,495,827	-	-	-	-	-	1,495,827
Total Assets	\$ 4,821,277	\$ 20,739,569	\$ 7,462,807	\$ 31,550	\$ 3,047,687	\$ 1,080,317	\$ 604,294	\$ 37,787,501
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 592,820	\$ 70,590	\$ -	\$ -	\$ -	\$ 2	\$ 20,057	\$ 683,469
Accrued liabilities	583,034	-	-	-	-	-	-	583,034
Unearned revenue	724,872	-	-	-	-	-	-	724,872
Due to other funds	-	-	-	-	-	993,109	560,067	1,553,176
Due to other units	-	-	-	-	-	-	-	-
Total Liabilities	1,900,726	70,590	-	-	-	993,111	580,124	3,544,551
Fund balances:								
Nonspendable:								
Inventory and prepaids	-	1,495,827	-	-	-	-	-	1,495,827
Restricted For:								
Road	-	19,173,152	-	-	3,047,687	-	-	22,220,839
Capital outlay	-	-	-	31,550	-	87,206	-	118,756
Emergency	-	-	7,462,807	-	-	-	-	7,462,807
Assigned	-	-	-	-	-	-	24,170	24,170
Unassigned	2,920,551	-	-	-	-	-	-	2,920,551
Total fund equity	2,920,551	20,668,979	7,462,807	31,550	3,047,687	87,206	24,170	34,242,950
Total liabilities and fund equity	\$ 4,821,277	\$ 20,739,569	\$ 7,462,807	\$ 31,550	\$ 3,047,687	\$ 1,080,317	\$ 604,294	\$ 37,787,501

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

San Juan County
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2020

Total fund balances - governmental fund types:	<u>\$ 34,242,950</u>
Amount reported in the governmental activities on the statement of net position are different because:	
Capital Assets used in the governmental activities are not financial resources and, therefore, are not reported in the funds.	75,442,247
Net pension assets and liabilities are not financial resources and, therefore, are not reported in the funds.	(2,388,704)
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.	376,520
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>(4,326,706)</u>
Net position of governmental activities	<u><u>\$ 103,346,307</u></u>

San Juan County
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds

For the Year Ended December 31, 2020

	Special Revenue Funds			Capital Projects Funds			Total Governmental Funds
	General Fund	Class "B" Roads Fund	General Tax Stability Trust Fund	Buildings Grounds Equipment Capital Improvement	Road Capital Improvement Fund	Local Building Authority Fund	
REVENUES							
Taxes	\$ 5,236,895	\$ 350,476	\$ -	\$ -	\$ -	\$ -	\$ 6,231,001
Licenses and permits	90,098	-	-	-	-	-	90,098
Intergovernmental revenues	5,139,150	3,971,888	-	-	-	1,659,717	11,902,436
Charges for services	2,128,458	503,203	-	-	-	44,897	2,676,558
Fines and forfeitures	460,990	-	-	-	-	-	460,990
Investment income	43,458	218,129	167,939	295	38,886	4,462	473,169
Fair value change in investments	-	149	(12,427)	-	-	-	(12,278)
Miscellaneous	279,950	5,199	-	-	539,776	-	825,558
Total Revenues	13,378,999	5,049,044	155,512	295	578,662	1,659,717	22,647,532
EXPENDITURES							
Current:							
General government	7,200,365	-	-	-	-	-	7,433,354
Public safety	4,011,568	-	-	-	-	-	4,011,568
Public health	967,785	-	-	-	-	-	3,910,896
Highways and public improvements	8,070	5,732,282	-	-	10,658	1,720,567	5,751,010
Parks, recreation, and public property	525,383	-	-	-	-	-	998,530
Community and economic development	999,836	-	-	-	-	-	999,836
Capital outlay	-	440,416	-	-	1,309,000	-	1,749,416
Total Expenditures	13,713,007	6,172,698	-	-	1,319,658	1,720,567	24,854,610
Excess Revenues Over (Under) Expenditures	(334,008)	(1,123,654)	155,512	295	(740,996)	(60,850)	(2,207,078)
Other financing sources (uses)							
Contributions other government entities from (to)	(297,107)	-	-	-	-	46,714	(328,046)
Transfers in	500,000	315,400	-	-	-	15,725	831,125
Transfers out	(315,400)	-	(500,000)	-	-	-	(831,125)
Total Other Financing Sources and Uses	(112,507)	315,400	(500,000)	-	-	62,439	(328,046)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(446,515)	(808,254)	(344,488)	295	(740,996)	1,589	(2,535,124)
Fund Balances - Beginning	3,367,066	21,477,233	7,807,295	31,255	3,788,683	85,617	36,633,825
Prior Period Adjustment	-	-	-	-	-	-	144,249
Fund Balances - Ending	\$ 2,920,551	\$ 20,668,979	\$ 7,462,807	\$ 31,550	\$ 3,047,687	\$ 87,206	\$ 34,242,950

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, 2020

Net changes in fund balances - total governmental funds	<u>\$ (2,535,124)</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.	(293,088)
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.	(19,994)
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.	25,801
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>141,000</u>
Change in net position of governmental activities	<u><u>\$ (2,681,405)</u></u>

San Juan County
Statement of Net Position – Proprietary Funds
December 31, 2020

	Business-Type Activities - Enterprise Funds		
	EMS	Landfill	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:			
Current Assets:			
Cash and cash equivalents	\$ 4,142	\$ 1,275,718	\$ 1,279,860
Accounts receivable	404,599	-	404,599
Allowance for doubtful accounts	(370,170)	-	(370,170)
Due from other funds	-	406,461	406,461
Restricted cash and cash equivalents	5,602	793,320	798,922
Total Current Assets	44,173	2,475,499	2,519,672
Non-Current Assets			
Land	25,000	-	25,000
Buildings, net	130,736	17,835	148,571
Machinery & equipment, net	687,495	279,969	967,464
Total Noncurrent Assets	843,231	297,804	1,141,035
Total Assets	887,404	2,773,303	3,660,707
Deferred outflows or resources - pensions	67,245	33,623	100,868
Total assets and deferred outflows of resources:	\$ 954,649	\$ 2,806,926	\$ 3,761,575
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:			
Current Liabilities:			
Accounts payable	\$ 6,935	\$ 2,635	\$ 9,570
Due to other funds	772,879	-	772,879
Accrued compensated absences	51,359	22,937	74,296
Current portion of long-term debt	18,905	30,000	48,905
Total Current Liabilities	850,078	55,572	905,650
Noncurrent Liabilities:			
Closure and post closure costs	-	316,972	316,972
Bonds payable	-	128,000	128,000
Net pension liability	101,647	50,824	152,471
Total Noncurrent Liabilities	101,647	495,796	597,443
Total Liabilities	951,725	551,368	1,503,093
Deferred inflows or resources - pensions	51,223	25,612	76,835
Total liabilities and deferred inflows of resources:	1,002,948	576,980	1,579,928
NET POSITION			
Net Investment in Capital Assets	824,326	139,804	964,130
Retained Earnings:			
Restricted for:			
Landfill closure costs	-	793,320	793,320
Emergency medical service	5,602	-	5,602
Unreserved	(878,227)	1,296,822	418,595
Total Net Position	\$ (48,299)	\$ 2,229,946	\$ 2,181,647

San Juan County
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2020

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>EMS</u>	<u>Landfill</u>	<u>Total</u>
Operating Revenues:			
Charges for sales and services	\$ 1,056,209	\$ 668,226	\$ 1,724,435
Total Operating Revenues	<u>1,056,209</u>	<u>668,226</u>	<u>1,724,435</u>
Operating Expenses:			
Salaries and benefits	658,985	248,531	907,516
Purchased services	55,530	22,615	78,145
General and administrative	30,264	28,444	58,708
Materials and supplies	135,231	61,450	196,681
Total operating expenses	<u>976,796</u>	<u>447,217</u>	<u>1,424,013</u>
Operating Income	<u>79,413</u>	<u>221,009</u>	<u>300,422</u>
Nonoperating Revenues (Expenses):			
Interest revenue	105	15,172	15,277
Interest expense	-	(4,675)	(4,675)
Total Nonoperating Revenues (Expenses)	<u>105</u>	<u>10,497</u>	<u>10,602</u>
Net Income (Loss)	<u>79,518</u>	<u>231,506</u>	<u>311,024</u>
Change in net position	79,518	231,506	311,024
Total net position - beginning	(127,817)	1,998,440	1,870,623
Total net position - ending	<u>\$ (48,299)</u>	<u>\$ 2,229,946</u>	<u>\$ 2,181,647</u>

San Juan County
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	Business-Type Activities - Enterprise Funds		
	EMS	Landfill	Total
Cash Flows From Operating Activities			
Receipts from customers and users	\$ 1,126,496	\$ 668,226	\$ 1,794,722
Payments to suppliers	(220,122)	(99,791)	(319,913)
Payments to employees	(659,927)	(249,003)	(908,930)
Net cash provided (used) by operating activities	<u>246,447</u>	<u>319,432</u>	<u>565,879</u>
Cash Flows From Capital and Related Financing Activities			
Change in due to/due from other funds	(227,542)	(56,915)	(284,457)
Purchase of capital assets	-	(12,500)	(12,500)
Principal paid on capital debt	(18,905)	(29,000)	(47,905)
Interest paid on capital debt	-	(4,675)	(4,675)
Net cash provided (used) by capital and related financing activities	<u>(246,447)</u>	<u>(103,090)</u>	<u>(349,537)</u>
Cash Flows From Investing Activities			
Interest and dividends received	105	15,172	15,277
Net cash provided (used) by investing activities	<u>105</u>	<u>15,172</u>	<u>15,277</u>
Net increase (decrease) in cash and cash equivalents	105	231,514	231,619
Cash and cash equivalents, July 1	9,639	1,837,524	1,847,163
Cash and cash equivalents, June 30	<u>\$ 9,744</u>	<u>\$ 2,069,038</u>	<u>\$ 2,078,782</u>
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income	\$ 79,413	\$ 221,009	\$ 300,422
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Change in pension obligations	(942)	(472)	(1,414)
(Increase) decrease in accounts receivable	70,287	-	70,287
Increase (decrease) in accrued liabilities	903	12,718	13,621
Total adjustments	<u>167,034</u>	<u>98,423</u>	<u>265,457</u>
Net cash provided (used) by operating activities	<u>\$ 246,447</u>	<u>\$ 319,432</u>	<u>\$ 565,879</u>

San Juan County
Combining Statement of Net Position
Discretely Presented Component Units
December 31, 2020

	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	\$ 2,854,653	\$ 9,926,502	\$ 1,157,945	\$ 1,476,826	\$ 15,415,926
Restricted	-	2,829,684	-	-	2,829,684
Investment, at cost	-	-	1,575	-	1,575
Accounts receivable (net after allowance)	-	2,800,220	15,937	744,482	3,560,639
Due from other governments	-	41,152	380,063	-	421,215
Inventory	-	454,719	-	-	454,719
Prepaid expenses	-	181,877	33,699	-	215,576
Note receivable	-	292,193	-	-	292,193
Capital assets					
Land	-	500,425	126,000	-	626,425
Construction in progress	-	707,087	291,290	11,322,037	12,320,414
Buildings, net	-	4,494,035	2,258,487	-	6,752,522
Improvements, net	-	69,779	-	-	69,779
Equipment, net	-	3,538,980	84,331	-	3,623,311
Total Assets	<u>2,854,653</u>	<u>25,836,653</u>	<u>4,349,327</u>	<u>13,543,345</u>	<u>46,583,978</u>
Deferred outflows of resources - pensions	-	-	217,824	-	217,824
Total Assets and Deferred Outflows of Resources	<u>\$ 2,854,653</u>	<u>\$ 25,836,653</u>	<u>\$ 4,567,151</u>	<u>\$ 13,543,345</u>	<u>\$ 46,801,802</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES					
LIABILITIES:					
Accounts payable	\$ -	\$ 391,943	\$ 331,818	\$ 652,371	\$ 1,376,132
Accrued liabilities	-	2,027,620	178,060	-	2,205,680
Accrued interest payable	-	13,914	7,249	-	21,163
Compensated absences	-	460,876	134,448	-	595,324
Noncurrent liabilities					
Due within one year					
Bonds payable	169,000	227,149	23,960	125,500	545,609
Due in more than one year					
Bonds payable	1,447,000	2,213,872	832,680	3,980,500	8,474,052
Net Pension Liability	-	-	264,815	-	264,815
Total Liabilities	<u>1,616,000</u>	<u>5,335,374</u>	<u>1,773,030</u>	<u>4,758,371</u>	<u>13,482,775</u>
Deferred inflows of resources - pensions	-	-	174,701	-	174,701
Total Liabilities and Deferred Inflows of Resources	<u>1,616,000</u>	<u>5,335,374</u>	<u>1,947,731</u>	<u>4,758,371</u>	<u>13,657,476</u>
NET POSITION					
Net investment in capital assets	-	7,161,478	1,660,111	6,563,666	15,385,255
Restricted for debt service and capital outlay	1,018,339	-	757,607	-	1,775,946
Reserved for medicaid	-	2,829,684	-	-	2,829,684
Unrestricted/Unassigned	220,314	10,510,117	201,702	2,221,308	13,153,441
Total Net Position	<u>\$ 1,238,653</u>	<u>\$ 20,501,279</u>	<u>\$ 2,619,420</u>	<u>\$ 8,784,974</u>	<u>\$ 33,144,326</u>

San Juan County
Combining Statement of Activities
Discretely Presented Component Units
For the Year Ended December 31, 2020

Function/Programs Component Units:	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	
Transportation Special Service District (unaudited)	\$ 257,729	\$ -	\$ 633,541	\$ 375,812
San Juan Health Care Service District	18,430,406	17,130,887	6,814,644	5,515,125
San Juan Mental Health/Substance Abuse Special Service District	3,110,812	1,736,536	1,467,680	93,404
San Juan Spanish Valley Special Service District	537,797	284,301	-	1,459,959
Total Component Units	\$ 22,336,744	\$ 19,151,724	\$ 8,915,865	\$ 7,444,300

General Revenues:

Earnings on investments	155,022
Net gain on disposal of assets	1,000
Impact fees	168,302
Miscellaneous	551,196
Total General Revenues	875,520
Change in Net Position	8,319,820
Net Position - Beginning	24,824,506
Net Position - Ending	\$ 33,144,326

San Juan County
Statement of Fiduciary Net Position
Fiduciary Funds
 December 31, 2020

	<u>Custodial Fund</u> Treasurer's Tax Collection Agency <u>Trust Fund</u>
ASSETS	
Cash and investments	\$ 434,828
Total Assets	<u>\$ 434,828</u>
LIABILITIES	
Due to taxing units	\$ 434,828
Total Liabilities	<u>\$ 434,828</u>

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 22, 2021 has been previously issued under separate cover. A copy of the report can be

San Juan County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

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 24, 2021 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 July 15, 2020 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
Building Grounds Equipment Fund	Tort Liability Fund
Road Capital Improvement Fund	
Tax Stability Trust Fund	
Sanitary Landfill	
Emergency Medical Services (EMS) 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
Notes to the Basic Financial Statements
 For the Year Ended December 31, 2020

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

San Juan County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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, 2020, 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 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, 2020 was \$158,000.

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.

The Parks and recreation department in the General Fund, the Municipal Building Fund, the Health Fund, and the Emergency Services fund were over the budgeted appropriations for the period.

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.

San Juan County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

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, 2020, The County's custodial credit risks for deposits were as follows:

	Custodial Credit Risk	Bank Balance December 31, 2020	
		Primary	Component
		Government	Unit
Depository Accounts	Insured	\$ 466,266	\$ 364,905
	Uninsured and uncollateralized	4,333,447	306,572
Total Depository Accounts		<u>\$ 4,799,713</u>	<u>\$ 671,477</u>

Investments

As of December 31, 2020 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	\$ 15,122,068	\$ 15,122,068	\$ -	\$ -	\$ -
Zion's Wealth	13,777,496	7,284,477	6,493,019	-	-
Total Fair Value - Primary Government	<u>\$ 28,899,564</u>	<u>\$ 22,406,545</u>	<u>\$ 6,493,019</u>	<u>\$ -</u>	<u>\$ -</u>
Component Unit:					
Investments in Public					
Treasurers' Investment	\$ 16,880,998	\$ 16,880,998	\$ -	\$ -	\$ -
Other	740,019	326,803	-	-	1,575
Total Fair Value - Component Unit	<u>\$ 17,621,017</u>	<u>\$ 17,207,801</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 immediately. The County considers the actions of the Council to be necessary and sufficient for adequate

San Juan County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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, 2020:

Investments	Fair Value	Level 1 Inputs	Level 2 Inputs
Primary Government			
Debt Securities			
U.S. Treasuries	\$ 480,226	\$ 480,226	\$ -
Corporate bonds	5,963,039	5,963,039	-
Utah Public Treasurer's Fund	19,721,396	-	19,721,396
Mortgage-backed securities			
Residential:	2,734,903	2,734,903	-
Total Debt Securities:	<u>\$ 28,899,564</u>	<u>\$ 9,178,168</u>	<u>\$ 19,721,396</u>
Component Units			
Debt Securities			
Utah Public Treasurer's Fund	\$ 16,880,998	\$ -	\$ 16,880,998
Other	740,019	740,019	-
Total Debt Securities:	<u>17,621,017</u>	<u>740,019</u>	<u>16,880,998</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		\$ 4,207,499
Investments		28,899,564
Cash on hand		1,266
	Total	<u>\$ 33,108,329</u>
Government - Wide		
Cash and Cash Equivalents		\$ 2,072,177
Restricted Cash and Cash Equivalents		30,601,324
Fiduciary Restricted Cash		434,828
	Total	<u>\$ 33,108,329</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, 2020, are as follows:

Type of Restricted Asset	Cash-Including Time Deposits	
	December 31, 2020	December 31, 2019
Governmental		
Roads and Capital Outlay	\$ 22,339,595	\$ 23,774,895
Emergency	7,462,807	7,807,295
Proprietary		
Landfill Closure Costs	793,320	784,844
Emergency Medical Services	5,602	5,542
Total	<u>\$ 30,601,324</u>	<u>\$ 32,372,576</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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San Juan County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

3.E. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020, was as follows:

	Beginning Balance	Additions	Disposals/ Transfers	Ending Balance
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Construction in progress	\$ 715,005	\$ 1,803,774	\$ (1,782,633)	\$ 736,146
Land	1,632,316	-	-	1,632,316
Infrastrure	55,881,009	-	-	55,881,009
Total Assets Not Being Depreciated	58,228,330	1,803,774	(1,782,633)	58,249,471
Capital Assets Being Depreciated				
Buildings and improvements	17,153,043	2,098,033	-	19,251,076
Autos and trucks	4,091,161	229,408	(126,735)	4,193,834
Heavy equipment	11,492,046	360,449	-	11,852,495
Light equipment	2,497,096	29,212	-	2,526,308
Total Assets Being Depreciated	35,233,346	2,717,102	(126,735)	37,823,713
Less Accumulated Depreciation				
Buildings and improvements	6,330,377	535,210	-	6,865,587
Autos and trucks	3,100,397	198,216	(126,735)	3,171,878
Heavy equipment	7,853,899	683,381	-	8,537,280
Light equipment	1,964,881	91,311	-	2,056,192
Total Accumulated Depreciation	19,249,554	1,508,118	(126,735)	20,630,937
Total Capital Assets Being Depreciated, Net	15,983,792	1,208,984	-	17,192,776
Governmental Activities Capital Assets, Net	\$ 74,212,122	\$ 3,012,758	\$ (1,782,633)	\$ 75,442,247
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	2,834,998	12,500	-	2,847,498
Total Capital Assets Being Depreciated	3,395,331	12,500	-	3,407,831
Less Accumulated Depreciation				
Buildings	396,939	14,824	-	411,763
Machinery and equipment	1,711,894	168,139	-	1,880,033
Total Accumulated Depreciation	2,108,833	182,963	-	2,291,796
Total Capital Assets Being Depreciated, Net	1,286,498	(170,463)	-	1,116,035
Business-Type Activities Capital Assets, Net	\$ 1,311,498	\$ (170,463)	\$ -	\$ 1,141,035

San Juan County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Depreciation expense was charged to governmental activities as follows:

	Depreciation
Public Safety (PS)	565,586
Highways and Improvements (HI)	748,512
Parks & Recreation (PR)	194,020
Total	1,508,118

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, 2020, the governmental long-term debt of the financial reporting entity consisted of the following:

Lease Rev Bond Series 2016	1,377,000
Lease Rev Bond Series 2018	555,000
Lease Rev Bond Series 2019, Road Dept Shop	853,000
Lease Rev Bond Series 2019	333,000
Accrued Compensated Absences	1,208,706
Total Governmental Long-Term Debt	<u>4,326,706</u>

During 2014 the County issued Utah Lease Revenue bonds in the amount of \$115,000. The bonds were issued at 1.5% interest and mature March 1, 2020.

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

San Juan County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Business-type Activities:

Solid Waste Revenue Bonds - During 1995 San Juan County began construction of a solid waste landfill. The project cost approximately \$1,550,000 and was funded by the following sources:

PCIB – Revenue Bonds	\$ 711,750
Health Service Grant	680,000
Local Contribution	<u>158,250</u>
Total	<u>\$ 1,550,000</u>

The terms of the PCIB loan require 30 yearly payments beginning on October of 1996 with interest at 2.5%.

In 1987 San Juan County defeased revenue bonds by placing certain monies in an irrevocable trust to provide for all future debt service payments on bonds. The County has removed the bonds and the respective trust assets from the books. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County’s financial statements. At December 31, 2020, \$1,800,000 of bonds outstanding is considered defeased.

Changes in Long-term Debt

The following is a summary of changes in long-term debt for the year ended December 31, 2020:

<u>Type of Debt</u>	<u>Balance Jan 1, 2020</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec 31, 2020</u>
Governmental Activities				
Bonds				
Utah Lease Revenue Bonds 2014	24,000	-	24,000	-
Lease Rev Bond Series 2016	1,418,000	-	41,000	1,377,000
Lease Rev Bond Series 2018	571,000	-	16,000	555,000
Lease Rev Bond Series 2019, Road Dept Shop	905,000	-	52,000	853,000
Lease Rev Bond Series 2019	341,000	-	8,000	333,000
Other long-term debt				
Accrued Compansated Absences	1,188,712	19,994	-	1,208,706
Total Governmental Long-Term Debt	<u>4,447,712</u>	<u>19,994</u>	<u>141,000</u>	<u>4,326,706</u>
Business-type				
Bonds				
Solid waste water revenue bonds	186,000	-	28,000	158,000
Direct borrowings				
Ambulance Defibrillator loan	37,811	-	18,905	18,906
Other long-term debt				
Accrued Compansated Absences	74,297	-	-	74,297
Total Business-type Long-Term Debt	<u>298,108</u>	<u>-</u>	<u>46,905</u>	<u>251,203</u>

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

San Juan County
Notes to the Basic Financial Statements
 For the Year Ended December 31, 2020

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, 2020, are as follows:

Year Ending December 31,	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2021	\$ 119,000	\$ 55,870	\$ 174,870	\$ 48,905	\$ 3,950	\$ 52,855
2022	121,000	53,570	174,570	31,000	3,200	34,200
2023	123,000	51,220	174,220	32,000	2,425	34,425
2024	126,000	48,830	174,830	32,000	1,625	33,625
2025	127,000	46,015	173,015	33,000	825	33,825
2026-2030	679,000	193,385	872,385	-	-	-
2031-2035	671,000	124,020	795,020	-	-	-
2036-2040	429,000	75,470	504,470	-	-	-
2041-2045	466,000	41,340	507,340	-	-	-
2046-2050	257,000	7,345	264,345	-	-	-
	<u>\$ 3,118,000</u>	<u>\$ 697,065</u>	<u>\$ 3,815,065</u>	<u>\$ 176,905</u>	<u>\$ 12,025</u>	<u>\$ 188,930</u>

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

	Transfers in	Transfers out
General Fund	\$ 500,000	\$ 315,400
Class "B" Road Fund	315,400	-
Tax Stability	-	500,000
Health Fund	-	15,725
Local Building Authority	15,725	-
Grand Total	<u>\$ 831,125</u>	<u>\$ 831,125</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	\$ -	\$ 22,236
B Road Fund	-	1,835,883
Municipal Building Fund	993,109	-
Health Fund	205,512	-
EMS Fund	772,879	-
Capital Projects Fund	-	61,475
Landfill Fund	-	406,461
Tort Liability Fund	268,131	-
Library Fund	86,424	-
Total	<u>\$ 2,326,055</u>	<u>\$ 2,326,055</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

	<u>Governmental Activities</u>	<u>Business-Type Activites</u>	<u>Totals</u>
Capital Projects Funds:			
Capital Outlay	\$ 31,550	\$ -	\$ 31,550
Capital Outlay - Roads	3,047,687	-	3,047,687
Local Building Authority	87,206	-	87,206
Special Revenue Fund:			
Class "B" Road Funds	19,173,152	-	19,173,152
Permanent Fund:			
Tax Stability Trust	7,462,807	-	7,462,807
Enterprise Fund:			
Closure & Post Closure Liabilities	-	793,320	793,320
Emergency Medical Service	-	5,602	5,602
Total Restricted Net Position	<u>\$ 29,802,402</u>	<u>\$ 798,922</u>	<u>\$ 30,601,324</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);**

San Juan County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

- **Public Safety Retirement System** (Public Safety System) is a mixed agent and cost sharing, multiple employer public employee retirement system.
- **Tier 2 Public Employees Contributory Retirement System** (Tier 2 Public Employees System); is a multiple employer cost sharing public employee retirement system;
- **Tier 2 Public Safety and Firefighter Contributory Retirement System** (Tier 2 Public Safety and Firefighters System) is a multiple employer, cost sharing, public employee retirement system.

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

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The 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.

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	1.50% per year all years	Up to 2.5%

* with actuarial reductions

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

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 an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of December 31, 2020, are as follows:

San Juan County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Utah Retirement Systems

	Employee	Employer	Employer 401(k)
Contributory System:			
11-Local Governmental Division Tier 1	6.00	14.46	N/A
111-Local Governmental Division Tier 2	N/A	15.80	0.89
Noncontributory System			
15-Local Government Division Tier 1	N/A	18.47	N/A
Public Safety Retirement System			
Contributory			
23 Other Div A with 2.5% COLA	N/A	22.79	N/A
122 Tier 2 DB Hybrid Public Safety	2.27	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	6.69	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.

For fiscal year ended December 31, 2020, the employer contributions to the systems were as follows;

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 568,670	N/A
Public Safety System	278,871	15,444
Tier 2 Public Employees System	205,151	-
Tier 2 Public Safety and Firefighter	171,543	5,760
Tier 2 DC Only System	25,681	N/A
Tier 2 DC Public Safety and Firefighter System	5,394	N/A
Total	\$ 1,255,310	\$21,204

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, 2020, we reported a net pension asset of \$0 and a net pension liability of \$2,541,173.

	(Measurement Date): December 31, 2019				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2018	Change (Decrease)
Noncontributory System	\$ -	\$ 1,449,614	0.3846283%	0.3982648%	(0.0136365)%
Contributory System	-	-	- %	- %	- %
Public Safety System	-	1,045,790	0.6513316%	0.6308095%	0.0205221%
Firefightwr System	-	-	- %	- %	- %
Judges Retirement System	-	-	- %	- %	- %
Governors & Legislators Plan	-	-	- %	- %	- %
Tier 2 Public Employees System	-	16,934	0.0752935%	0.0941054%	(0.0188119) %
Tier 2 Public Safety and Fire Fighter System	-	28,835	0.3065475%	0.3152344%	(0.0086869) %
Total Net Pension Asset / Liability	\$ -	\$ 2,541,173			

San Juan County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

The net pension asset and liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2019 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, 2020. We recognized pension expense of \$1,323,766.

At December 31, 2020, 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	\$ 163,406	\$ 48,975
Changes in assumptions	203,294	747
Net difference between projected and actual earnings on pension plan investments	-	1,110,291
Changes in proportion and differences between contributions and proportionate share of contributions	59,123	120,570
Contributions subsequent to the measurement date	1,255,311	-
Total	<u>\$ 1,681,134</u>	<u>\$ 1,280,583</u>

There were \$1,255,311 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, 2019.

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,	Deferred Outflows (inflows) of Resources
2020	\$ (190,925)
2021	(285,983)
2022	15,754
2023	(419,414)
2024	2,978
Thereafter	22,831

Actuarial assumptions: The total pension liability in the December 31, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all period included in the measurement:

Inflation	2.60 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 developed from actual experience and mortality tables, based on gender, occupation and age, as appropriate, with adjustments for future improvement in mortality based on Scale AA, a model developed by the Society of Actuaries.

The actuarial assumptions used in the January 1, 2019, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2016.

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	40%	6.15%	2.46%
Debt securities	20%	0.40%	0.08%
Real assets	15%	5.75%	0.86%
Private equity	9%	9.95%	0.89%
Absolute return	16%	2.85%	0.46%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	100%		4.75%
	Inflation		2.50%
	Expected arithmetic nominal return		7.25%

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.45% that is net of investment expense.

Discount rate: The discount rate used to measure the total pension liability was 6.95 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. The discount rate remained unchanged at 6.95 percent.

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 6.95 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 (5.95 percent) or 1-percentage-point higher (7.95 percent) than the current rate:

System	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Noncontributory System	\$ 4,527,648	\$ 1,449,614	\$ (1,117,435)
Public Safety System	2,709,001	1,045,790	(305,890)
Tier 2 Public Employees System	146,030	16,934	(82,833)
Tier 2 Public Safety and Firefighter	101,864	28,835	(25,377)
Total	\$ 7,484,543	\$ 2,541,173	\$ (1,531,535)

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

San Juan County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

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.

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	2020	2019	2018
Employer Contributions	\$ 71,281	\$ 63,609	\$ 54,664
Employee Contributions	\$ 83,743	\$ 117,102	\$ 119,245
457 Plan			
Employer Contributions	\$ -	\$ -	\$ -
Employee Contributions	\$ 5,213	\$ 5,847	\$ 6,051
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 17,960	\$ 20,599	\$ 21,040
Traditional IRA			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 50	\$ -	\$ 200

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

San Juan County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

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 \$301,603 reported as landfill closure and post closure care liability at December 31, 2020 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 38%. The County will recognize the remaining estimated cost of the closure and post closure care of \$457,671 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 2020. 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, 2020 investments of \$753,654 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 \$15,369 reported as landfill closure and post closure care liability for the Class IV Landfill at December 31, 2020, represents the cumulative amount reported to date based on the use of less than 37% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$24,811 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

2020, 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, 2020, investments of \$39,666 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. EFFECT OF COVID-19

The COVID-19 Pandemic remains a rapidly evolving situation. The extent of the impact of COVID-19 on the County and financial results of our operations will depend on future developments, including the duration and spread of the outbreak within the markets in which we operate. At this point, the extent to which COVID-19 may impact the County is uncertain.

4.H. 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, 2020

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:

- s Maintain an asset management system that includes an up-to-date inventory of eligible infrastructure assets.
- s Perform and document replicable condition assessments of the eligible infrastructure assets and summarize the results using a measurement scale.
- s Estimate each year the annual amount to maintain and preserve the eligible infrastructure assets at the condition level established and disclosed by the County.
- s 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, 2020**

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>2020</u>	<u>2019</u>	<u>2018</u>
Paved	64	62	38
Gravel	71	65	68
Overall System	68	64	53

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Paved	36	38	62
Gravel	29	35	32
Overall System	33	37	47

Comparison of Needed-to Actual Maintenance/Preservation:

	2016	2017	2018	2019	2020
Estimated	750,000	744,000	750,000	2,039,523	669,311
Actual	983,749	983,749	1,113,414	1,498,786	1,783,460

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.

San Juan County

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

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Over(Under)
REVENUES				
Taxes	\$ 6,239,979	\$ 5,245,319	\$ 5,236,895	\$ (8,424)
Licenses and permits	63,500	64,400	90,098	25,698
Intergovernmental revenues	3,946,608	4,873,869	5,139,150	265,281
Charges for services	2,191,886	2,151,706	2,128,458	(23,248)
Fines and forfeitures	496,962	511,962	460,990	(50,972)
Investment income	130,000	65,000	43,458	(21,542)
Miscellaneous	669,717	594,717	279,950	(314,767)
Total Revenues	<u>\$ 13,738,652</u>	<u>\$ 13,506,973</u>	<u>\$ 13,378,999</u>	<u>\$ (127,974)</u>
EXPENDITURES				
General government				
Commissioners	\$ 234,830	\$ 209,830	\$ 195,838	\$ (13,992)
Planning - personnel	258,700	197,200	204,628	7,428
J.P. Court	154,856	154,356	143,442	(10,914)
Sanity Hearings	600	600	993	393
Public Defender	196,000	196,000	236,913	40,913
Clerk-auditor	186,003	207,503	153,251	(54,252)
Attorney	338,649	346,149	330,569	(15,580)
Recorder	229,289	246,489	224,218	(22,271)
Treasurer	136,611	131,441	130,720	(721)
Assessor	229,633	229,333	213,608	(15,725)
Data Processing	109,004	107,298	82,012	(25,286)
Surveyor	179,799	166,799	162,786	(4,013)
Historical Preservation	8,300	8,300	22,534	14,234
Legal Defense	1,502,000	1,502,000	1,357,671	(144,329)
Courthouse and Grounds	94,225	117,175	98,778	(18,397)
Elections	216,627	325,427	214,342	(111,085)
Non-departmental	175,800	906,850	1,384,775	477,925
Employee Benefits	1,806,000	2,033,000	1,476,443	(556,557)
Other	2,000	2,000	699	(1,301)
Blanding Annex Building	9,800	9,300	8,326	(974)
Administration	150,290	200,290	557,819	357,529
Total General Government	<u>\$ 6,219,016</u>	<u>\$ 7,297,340</u>	<u>\$ 7,200,365</u>	<u>\$ (96,975)</u>
Public safety				
Sheriff	\$ 1,592,196	\$ 1,586,172	\$ 1,513,284	\$ (72,888)
Sheriff Airplane	21,800	21,800	12,185	(9,615)
County Jail	1,997,999	2,019,813	1,936,787	(83,026)
Fire Rescue	138,741	138,241	121,445	(16,796)
Fire Control	225,264	219,764	184,873	(34,891)
Building Inspection	79,564	74,214	78,133	3,919
Search and Rescue	7,000	7,000	7,312	312
Drug Expenditures	70,000	70,000	69,558	(442)
Weed and Rodent Control	122,148	114,848	115,120	272
Emergency Services	293,189	506,389	(27,129)	(533,518)
Total Public Safety	<u>\$ 4,547,901</u>	<u>\$ 4,758,241</u>	<u>\$ 4,011,568</u>	<u>\$ (746,673)</u>

continued on next page

San Juan County

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

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over(Under)
	Original	Final		
Public Health				
Public welfare	\$ 1,166,080	\$ 1,160,080	\$ 967,785	\$ (192,295)
Highway and public improvements				
County roads	-	-	15	15
Snow removal	26,991	26,991	8,055	(18,936)
Total Highways and Public Improvements	<u>\$ 26,991</u>	<u>\$ 26,991</u>	<u>\$ 8,070</u>	<u>\$ (18,921)</u>
Parks, recreation and public property				
Interagency recreation	\$ 41,000	\$ 97,000	\$ 35,550	\$ (61,450)
Television/communication	231,000	172,585	180,832	8,247
Airports	118,400	123,900	309,001	185,101
Total Parks, Recreation and Public Property	<u>\$ 390,400</u>	<u>\$ 393,485</u>	<u>\$ 525,383</u>	<u>\$ 131,898</u>
Community and economic development				
Agriculture and extension service	\$ 61,500	\$ 61,500	\$ 52,866	\$ (8,634)
Southern San Juan County fair	142,700	50,000	44,623	(5,377)
Economic development	160,552	159,552	166,621	7,069
Visitor services	998,988	869,383	648,762	(220,621)
Special projects	366,933	66,000	86,964	20,964
Total Conservation and Economic Dev.	<u>\$ 1,730,673</u>	<u>\$ 1,206,435</u>	<u>\$ 999,836</u>	<u>\$ (206,599)</u>
Total Expenditures	<u>\$ 14,081,061</u>	<u>\$ 14,842,572</u>	<u>\$ 13,713,007</u>	<u>\$ (1,129,565)</u>
Excess Revenues Over (Under)				
Expenditures	<u>\$ (342,409)</u>	<u>\$ (1,335,599)</u>	<u>\$ (334,008)</u>	<u>\$ 1,001,591</u>
Other financing sources (uses)				
Transfers in	\$ 940,000	\$ 1,480,000	\$ 500,000	\$ (980,000)
Transfers out	(526,591)	(603,339)	(315,400)	287,939
Contributions to other government entities	(81,000)	349,812	(297,107)	(646,919)
Total Other Financing Sources and Uses	<u>\$ 332,409</u>	<u>\$ 1,226,473</u>	<u>\$ (112,507)</u>	<u>\$ (1,338,980)</u>
Excess of Revenues and Other Sources				
Over (under) expenditures and other uses	\$ (10,000)	\$ (109,126)	\$ (446,515)	\$ (337,389)
Fund Balances - Beginning			3,367,066	
Fund Balances - Ending			<u>\$ 2,920,551</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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Over(Under)
	Original	Final		
Revenues				
Intergovernmental revenue	\$ 4,181,922	\$ 4,181,922	\$ 3,971,888	\$ (210,034)
Charges for services	331,001	331,001	853,679	522,678
Interest income	400,000	400,000	218,129	(181,871)
Miscellaneous	315,000	315,000	5,348	(309,652)
Total Revenues	<u>5,227,923</u>	<u>5,227,923</u>	<u>5,364,444</u>	<u>136,521</u>
Expenditures				
Current:				
Highways and public improvements	7,130,890	7,130,890	5,732,282	(1,398,608)
Capital outlay	8,000	8,000	440,416	432,416.00
Transfers out	78,000	78,000	-	(78,000)
Total Expenditures	<u>7,216,890</u>	<u>7,216,890</u>	<u>6,172,698</u>	<u>(1,044,192)</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,988,967)</u>	<u>(1,988,967)</u>	<u>(808,254)</u>	<u>1,180,713</u>
Net Change in Fund Balance	(1,988,967)	(1,988,967)	(808,254)	1,180,713
Fund Balance Beginning of Year			21,477,233	
Fund Balance End of Year			<u>\$ 20,668,979</u>	

San Juan County
Schedule of the Proportionate Share of the Net Pension Liability
Utah Retirement Systems
 December 31, 2020
 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)				
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)				
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				
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				
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.				
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 7 years.

San Juan County
Schedule of Contributions
Utah Retirement Systems
 December 31, 2020
 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
		2014	2015			
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%
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%
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	-	-	1,305,726	15.74%
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%
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%
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%

* 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 seven 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, 2020

Changes in Assumptions Related to Pensions

As a result of the passage of SB 129, the retirement rates for members in the Tier 2 Public Safety and Firefighter Hybrid System have been modified to be the same as the assumption used to model the retirement pattern in the Tier I Public Safety and Firefighter Systems, except for a 10% load at first eligibility for unreduced retirement prior to age 65.

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, 2020, the following departments or funds exceeded budget appropriations: Parks, recreation and public property department in the General Fund; Municipal Building Fund; Health Fund; and Emergency Medical Services Fund.

SUPPLEMENTARY INFORMATION

San Juan County
Combining Balance Sheet for Non-major Governmental Funds
 December 31, 2020

	Library	Health	Tort Liability	Total Non-major Governmental Funds
ASSETS				
Cash and investments	\$ 381,420	\$ 26,511	\$ 6,416	\$ 414,347
Accounts receivable	37,685	141,773	10,489	189,947
Total Assets	\$ 419,105	\$ 168,284	\$ 16,905	\$ 604,294
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 6,028	\$ 14,029	\$ -	\$ 20,057
Due to other funds	86,424	205,512	268,131	560,067
Total Liabilities	92,452	219,541	268,131	580,124
Fund balances:				
Assigned	326,653	(51,257)	(251,226)	24,170
Total Fund Balances	326,653	(51,257)	(251,226)	24,170
Total Liabilities and Fund Balance	\$ 419,105	\$ 168,284	\$ 16,905	\$ 604,294

San Juan County

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Non-major Governmental Funds

For the Year Ended December 31, 2020

	Library	Health	Tort Liability	Total Non-major Governmental Funds
REVENUES				
Taxes	\$ 427,685	\$ 145,456	\$ 70,489	\$ 643,630
Intergovernmental revenues	32,027	1,099,654	-	1,131,681
Charges for services	7,832	37,065	-	44,897
Other	233	400	-	633
Interest	4,122	271	69	4,462
Total Revenues	<u>471,899</u>	<u>1,282,846</u>	<u>70,558</u>	<u>1,825,303</u>
EXPENDITURES				
Current:				
General government	-	-	232,989	232,989
Public health	-	1,222,544	-	1,222,544
Parks, recreation, and public property	473,147	-	-	473,147
Total Expenditures	<u>473,147</u>	<u>1,222,544</u>	<u>232,989</u>	<u>1,928,680</u>
Excess Revenues Over (Under) Expenditures	<u>(1,248)</u>	<u>60,302</u>	<u>(162,431)</u>	<u>(103,377)</u>
Other financing sources (uses)				
Contributions to Other Government Entities	(6,881)	(70,772)	-	(77,653)
Transfers in (out)	-	(15,725)	-	(15,725)
Total Other Financing Sources and Uses	<u>(6,881)</u>	<u>(86,497)</u>	<u>-</u>	<u>(93,378)</u>
Excess of Revenues and Other Sources Over (under) expenditures and other uses	<u>(8,129)</u>	<u>(26,195)</u>	<u>(162,431)</u>	<u>(196,755)</u>
Fund Balances - Beginning	<u>334,782</u>	<u>(169,311)</u>	<u>(88,795)</u>	<u>76,676</u>
Prior Period Adjustment	-	144,249	-	144,249
Fund Balances - Ending	<u>\$ 326,653</u>	<u>\$ (51,257)</u>	<u>\$ (251,226)</u>	<u>\$ 24,170</u>

San Juan County
Statement of Current Taxes Levied, Collected, and Treasurer's Relief
For the Year Ended December 31, 2020

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)
San Juan County Funds:											
County General	\$ 448,652,220	\$ 354,220,766	\$ -	\$ 802,872,986	\$ 84,564,165	\$ -	\$ 84,564,165	\$ 887,437,151	0.002432	0.002474	\$ 1,952,587
Library	448,652,220	354,220,766	-	802,872,986	84,564,165	-	84,564,165	887,437,151	0.000491	0.000500	394,211
Tort Liability	448,652,220	354,220,766	-	802,872,986	84,564,165	-	84,564,165	887,437,151	0.000081	0.000082	65,033
Public Health	448,652,220	354,220,766	-	802,872,986	84,564,165	-	84,564,165	887,437,151	0.000167	0.000170	134,080
Assessing and Collecting - State	448,652,220	354,220,766	-	802,872,986	84,564,165	-	84,564,165	887,437,151	0.000012	0.000009	9,634
Assessing and Collecting - County	448,652,220	354,220,766	-	802,872,986	84,564,165	-	84,564,165	887,437,151	0.000364	0.000370	292,246
Total County Funds											
San Juan School District	386,418,306	352,467,782	-	738,886,088	84,371,527	-	84,371,527	823,257,615	0.001531	0.001549	2,847,790
Grand County School District in San Juan	62,233,914	1,752,984	-	63,986,898	192,638	-	192,638	64,179,536	0.001049	0.001055	5,657,651
Water Conservancy District	448,652,220	354,220,766	-	802,872,986	84,564,165	-	84,564,165	887,437,151	0.000438	0.000284	470,048
Health Service	448,652,220	354,220,766	-	802,872,986	84,564,165	-	84,564,165	887,437,151	0.000981	0.001000	703,317
Cities and Towns:											
Blanding City	103,260,131	4,775,096	-	108,035,227	4,393,195	-	4,393,195	112,428,422	0.002192	0.002414	787,618
Bluff	26,494,282	1,416,610	-	27,910,892	718,872	-	718,872	28,629,764	0.001130	0.000000	236,813
Monticello City	69,926,695	39,134,397	-	109,061,092	3,324,758	-	3,324,758	112,385,850	0.002551	0.002661	31,539
Total Cities and Towns											
Other Special Districts:											
Blanding Cemetery	145,200,575	36,136,728	-	181,337,303	4,783,857	-	4,783,857	186,121,160	0.000341	0.000332	546,567
Monticello Cemetery	95,439,576	46,161,794	-	141,601,370	68,459,160	-	68,459,160	210,060,530	0.000232	0.000231	61,836
Total Other Special Districts											
GRAND TOTALS											\$ 11,107,679

(Continued on next page)

San Juan County
Statement of Current Taxes Levied, Collected, and Treasurer's Relief (continued)
 For the Year Ended December 31, 2020

Continued from previous page

ENTITY	13	14	15	16	17	18	19	20	21	22	23	24	25
	PERSONAL PROPERTY TAXES CHARGED (8 x 11)	TAXES CHARGED (12 + 13)	UNPAID TAXES	ABATEMENTS	OTHER	TOTAL RELIEF	TAXES COLLECTED (14 + 18)	ANNUAL COLLECTION RATE	FEE-IN-LIEU REVENUE/ AGE BASED REVENUE	MISC. COLLECTIONS	DELINQUENT TAXES	DELINQUENT INTEREST & PENALTIES	Refunds (Subtract)
San Juan County Funds:													
County General	\$ 209,212	\$ 2,161,799	\$ 216,401	\$ 22,016	\$ (11,926)	\$ 226,491	\$ 1,935,308	89.52%	\$ 88,341	\$ 40,579	\$ 61,521	\$ 28,096	\$ 2,989
Library	42,282	436,493	43,696	4,445	(2,481)	45,660	390,833	89.54%	17,854	6,734	12,432	616	595
Tort Liability	6,934	71,967	7,202	733	(357)	7,578	64,389	89.47%	2,928	1,110	2,039	101	98
Public Health	14,376	148,456	14,861	1,512	(838)	15,535	132,921	89.54%	6,070	2,290	4,226	209	202
Assessing and Collecting - State	761	10,396	1,025	109	279	1,413	8,983	86.41%	321	158	2,227	11	14
Assessing and Collecting - County	31,289	323,535	32,385	3,295	(1,766)	33,914	289,621	89.52%	13,212	4,991	9,199	456	441
Total County Funds	304,854	3,152,644	315,570	32,110	(17,089)	330,591	2,822,053	89.51%	128,726	55,862	91,644	29,489	4,339
San Juan School District	653,457	6,311,108	640,998	60,243	(24,835)	676,406	5,634,702	89.28%	276,311	93,161	164,910	8,629	8,581
Grand County School District in San Juan	1,423	471,470	38,112	8,706	(7,962)	38,856	432,614	91.76%	236	7,233	25,946	840	648
Water Conservancy District	48,032	751,349	51,315	5,251	(527)	56,039	695,310	92.54%	20,282	7,908	14,149	702	698
Health Service	84,564	872,183	87,317	8,880	(5,062)	91,135	781,048	89.55%	35,708	13,461	25,149	1,255	1,189
Cities and Towns:													
Blanding City	10,605	247,418	18,084	5,130	(4,545)	18,669	228,749	92.45%	30,514	4,332	15,557	520	385
Bluff	-	31,539	2,711	512	(807)	2,416	29,123	92.34%	-	487	-	-	41
Monticello City	8,847	287,062	4,909	(893)	405	4,421	282,641	98.46%	17,590	4,556	3,434	123	408
Total Cities and Towns	19,452	566,020	25,704	4,749	(4,947)	25,506	540,514	95.49%	48,104	9,375	18,991	643	834
Other Special Districts:													
Blanding Cemetery	1,588	63,424	3,676	1,242	(192)	4,726	58,698	92.55%	4,506	1,058	2,990	108	94
Monticello Cemetery	15,814	48,666	1,663	557	292	2,512	46,154	94.84%	1,864	771	635	26	69
Total Other Special Districts	17,402	112,090	5,339	1,799	100	7,238	104,852	93.54%	6,370	1,829	3,625	134	163
Total	\$ 1,129,185	\$ 12,236,864	\$ 1,164,355	\$ 121,738	\$ (60,322)	\$ 1,225,771	\$ 11,011,093	\$	\$ 515,737	\$ 188,829	\$ 344,414	\$ 41,692	\$ 16,452

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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, 2020, 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 June 29, 2021.

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
June 29, 2021

**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, 2020.

State compliance requirements were tested for the year ended December 31, 2020 in the following areas:

- | | |
|---------------------------------------|------------------------------|
| Budgetary Compliance | Open and Public Meetings Act |
| Fund Balance | Tax Levy Recognition |
| Justice Courts | Fraud Risk Assessment |
| Restricted Taxes and Related Revenues | |

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, 2020.

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 June 29, 2021, as items SC-2020.1 and SC-2020.2. 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
June 29, 2021



**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

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 San Juan County’s major federal programs for the year ended December 31, 2020. 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.

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of San Juan County’s major federal programs based on our audit of the types of 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 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program 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 major federal program. However, our audit does not provide a legal determination of San Juan County’s compliance.

Opinion on Each Major Federal Program

In our opinion, San Juan County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of San Juan County, is responsible for establishing and maintaining effective internal control over compliance with the types of 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 types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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 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 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 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

June 29, 2021

SUMMARY OF AUDIT RESULTS

1. The independent auditor's report expresses an unqualified 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 a major programs include:
 - Coronavirus, Aid, Relief, and Economic Security Act or the CARES Act
21.019
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.

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FINANCIAL STATEMENT FINDINGS

No findings noted during current audit

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No findings noted during current audit

SUMMARY OF PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FINANCIAL STATEMENT FINDINGS

No findings noted during prior audit.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No findings noted during prior audit

San Juan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Grantor/Pass-Thru/ Grantor/Program Title	Federal CFDA Number	Pass-Through Grantors Contract	Amount of Expenditures
U.S. Department of Transportation:			
Highway Safety Grant	20.614	None	\$ 6,500
Total Department of Transportation			<u>6,500</u>
U.S. Department of the Interior:			
BIA Maintenance Contract	15.033	AGN00040013	244,719
Total Department of the Interior			<u>244,719</u>
U.S. Department of Agriculture			
NCRS	10.923	68-8D43-16-208	51,260
Forest Service Contract	10.699	None	5,000
Total U.S. Department of Agriculture			<u>56,260</u>
U.S. Department of Agriculture			
Passed Through State Department of Public Safety			
** WIC Administration Grant Revenue	10.557	202700369	49,627
WIC Client Services Grant Revenue	10.557	202700369	58,951
WIC Nutrition Education Grant Revenue	10.557	202700369	8,152
WIC Breast Feeding Grant Revenue	10.557	202700369	4,655
WIC Peer Counseling Grant Revenue	10.557	202700369	612
WIC Infrastructure Grant Revenue	10.578	202700230	6,394
Summer Food	10.559	162700939	305
Elderly Feeding Program CIC	10.550	06866H	13,000
Secure Rural School Funding Title III	10.226		59,375
Total U.S. Department of Agriculture			<u>201,070</u>
U.S. Department of Homeland Security			
Emergency Services Grants	97.042		342,209
Hazard Mitigation	97.039		8,812
Total U.S. Department of Homeland Security			<u>351,021</u>
U.S. Department of Health and Human Services			
Passed Through State Department of Human Services			
Ombudsman Services for Older Individuals	93.042	06866H	7,353
Preventative Health Program - Title 3F	93.043	06866H	527
Special Program for Aging - Title 3B	93.044	06866H	98,408
Elderly Feeding Program Title IIIC (HDM)	93.045	092306	163,137
Elderly Feeding Program Title IIIC (Congregate)	93.045	092306	52,972
Senior Medicare Patrol	93.048	None	2,000
Health Insurance Counseling - HIPP	93.779	06866H	13,351
PHEP Emergency Preparedness	93.069	212700118	94,523
TB Elimination	93.116	202700576	56
Overdose Data to Action Grant Revenue	93.136	212700635	2,977
COVID-19 Immunization Grant Revenue	93.268	202701053	2,444
Epi-Covid DREAM & DCP Grant Revenue	93.323	202700951	4,489
Epidemiology Grant Revenue	93.323	202700508	1,520
COVID-19 PPPHEA Grant Revenue	93.323	212700330	2,426
EPICC 1815 Cat A Grant Revenue	93.426	192700359	1,608
EPICC 1815 Cat B Grant Revenue	93.426	192700359	1,009
EPICC 1817 Cat A Grant Revenue	93.435	192700359	2,519
EPICC 1817 Cat B Grant Revenue	93.435	192700359	2,043
EPICC 1807 Grant Revenue	93.493	192700359	1,702
Community Service Block Grant	93.569	None	26,444
Title III E NfCSP Respite Caregivers Support	93.052	06866H	30,564
Medicaid Waiver	93.778	100246	58,102
St Waiver	93.778	100246	60,746
TCM Grant Revenue	93.778	162701002	381
CHEC Admin Grant Revenue	93.778		136
EPICC PBG Grant Revenue	93.991	192700359	3,701
EPICC PBG Grant Revenue	93.991	212700635	1,090
MCH Injury Prevention Grant Revenue	93.994	212700635	2,730
MCH Block Grant - ASQs Grant Revenue	93.994	212700505	7,441
CSHCN Grant Revenue	93.994	182700583	54,951
MCH Grant - Prenatal Depression Grant Revenue	93.994	212700505	5,815
MCH Grant - Breastfeeding Grant Revenue	93.994	212700505	3,116
Early Childhood Planning	93.110	172700606	74,246
Total U.S. Department of Health and Human Services			<u>784,530</u>
U.S. Department of Justice			
Passed Through the State Commission on Criminal and Juvenile Justice			
VOCA Crime Victim Assistance Discretionary Grant	16.807		51,902
Opioid Contract Grant Revenue	16.754		1,658
Total U.S. Department of Justice			<u>53,561</u>
U.S. Department of Treasury			
Pass-through San Juan County			
* Coronavirus, Aid, Relief, and Economic Security Act or the CARES Act	21.019	None	1,662,988
Covid-Community Outreach Grant Revenue	21.019	212700101	50,000
COVID-19 Contract Tracing Grant Revenue	21.019		36,654
COVID-19 Response	21.019		95,265
COVID-19 GF Distribution	21.019		71,699
COVID-19 LPH Emergency Fund	21.019		3,846
Cares Act Relief COVID-19	21.019		9,835
Total U.S. Department of Treasury			<u>1,930,287</u>
U.S. Environmental Protection Agency			
DEQ Air Quality Grant Revenue	66.605		3,000
DEQ Drinking Water Grant Revenue	66.605		7,151
Total U.S. Environmental Protection Agency			<u>10,151</u>
Federal Institute of Museum and Library Services			
Library Grants	45.310		24,627
Total Federal Institute of Museum and Library Services			<u>24,627</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 3,662,727</u>

* Major Program
** Non-cash assistance

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, 2020. 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.



COMMISSION STAFF REPORT

MEETING DATE: July 20, 2021

ITEM TITLE, PRESENTER: Consideration and Approval of LSTA (Library Science and Technology Act) Continued Borrower Support Grant , Nicole Perkins, Library Director

RECOMMENDATION: Approve

SUMMARY

The purpose of this Federal grant is to provide support for Utah public libraries with a service population of under 22,000, who wish to expand their interlibrary loan services. This is a continuation of a previous Borrowers Support grant that the Library System received earlier this year.

HISTORY/PAST ACTION

A similar contract was approved by the Commissioners in January of this year.

FISCAL IMPACT

The funding would cover the usual costs that we have with postage when returning a requested ILL (Interlibrary Loan) of up to \$2495 between July 1, 2021 and June 30, 2022.



STATE OF UTAH

CONTRACT

1. CONTRACTING PARTIES: This contract is between the following agency of the State of Utah: **Department of Cultural and Community Engagement, Agency Code: 710, State Library Division**, referred to as **STATE**, and **San Juan County Library System**, referred to as **GRANTEE**.

San Juan County Library System
 25 W 300 S
 Blanding
 UT, 84511-3829

LEGAL STATUS OF GRANTEE
 Sole Proprietor
 Non-Profit Corporation
 For-Profit Corporation
 Government Agency

DUNS # (required): 070018296
 Contact Person: Nicole Perkins
 PhoneNumber:(435) 678-2335
 Email: nperkins@sanjuancounty.org
 VendorID#:06866HK Commodity Code # 99999

2. GENERAL PURPOSE OF CONTRACT: To fund LSTA Borrower Support Grant and provide support for Utah public libraries with a service population of under 22,000 who wish to expand their interlibrary loan services, in accordance with the provisions of Utah Code Annotated, 1953, as amended, Section 9-7-201 (3), Section 9-7-205 (1) (f) and 9-7-205 (2). Project will be completed by GRANTEE as outlined in Grant Application and in accordance with Scope of Work as outlined.

3. PROCUREMENT: This contract is entered into as the result of the procurement process on RX# N/A, FY N/A, Bid #N/A, a pre-approved sole source authorization (from the Division of Purchasing) SS# N/A, or other method: USL Library Borrower Support Project.

4. CONTRACT PERIOD: Effective Date: **07/01/2021** Termination Date: **06/30/2022**, unless terminated early or extended in accordance with the terms and conditions of this contract. Renewal options (if any): N/A. This Agreement must be returned to USL with all required GRANTEE initials and/or signatures by **07/01/2021**.

5. CONTRACT COSTS: GRANTEE will be paid a **maximum** of \$ 2495 for eligible interlibrary loan costs authorized by this contract. An "interlibrary loan request" is defined as a request made outside of an established consortium or county system through the OCLC WorldShare platform, in addition to requests for Book Buzz sets made directly to the State Library. This amount is calculated based on number of ILL requests requested during the six-month pilot project.

6. ATTACHMENTS INCLUDED AS PART OF THIS CONTRACT:
 Attachment A – Standard Terms & Conditions for Grants
 Attachment B – Scope of Work and Special Provisions
 Attachment C – Federal Assurances and Certifications

Other Attachments: The following attachments are required for this Contract to comply with the aforementioned LSTA guidelines and are required for submission during project period as outlined. These documents are included in the total documentation for Contract, though received at different times during the effective dates of Contract.

- Final Report

Any conflicts between Attachment A and the other attachments will be resolved in favor of Attachment A.

7. Each person signing this Agreement represents and warrants that he/she is duly authorized and has legal capacity to execute and deliver this Agreement and bind the parties hereto. Each signatory represents and warrants to the other that the execution and delivery of the Agreement and the performance of each party's obligations hereunder have been duly authorized and that the Agreement is a valid and legal

agreement binding on the parties and enforceable in accordance with its terms.

The parties sign and cause this contract to be executed. This contract is not fully executed until both parties have signed this contract.

GRANTEE

STATE

Director, Manager or Authorized Signatory

Director, State Library Division

Financial Officer

N/A Grant
Director, Division of Purchasing

Date

Director, Division of Finance

Agency Contact for questions during the contract process.

Marie Erickson
Agency Contact

801-715-6756
Phone Number

801-715-6767
Fax Number

merickson@utah.gov
Email

ATTACHMENT A

STATE OF UTAH STANDARD TERMS AND CONDITIONS FOR GRANTS

1. **DEFINITIONS:** The following terms shall have the meanings set forth below:
 - a. **“Contract”** means these terms and conditions, the Contract Signature Page(s), and all other attachments and documents incorporated by reference.
 - b. **“Contract Signature Page(s)”** means the cover page(s) that the State and Grantee sign.
 - c. **“Grantee”** means the individual or entity which is the recipient of grant money from the State. The term “Grantee” includes Grantee’s agents, officers, employees, and partners.
 - d. **“Non-Public Information”** means information that is deemed private, protected, controlled, or exempt from disclosure under the Government Records Access and Management Act (GRAMA) or as non-public under other applicable state and federal laws. Non-public information includes those records the State determines are protected after having properly received a written claim of business confidentiality as described in Utah Code § 63G-2-309. The State reserves the right to identify additional of information that must be kept non-public under federal and state laws.
 - e. **“State”** means the State of Utah Department, Division, Office, Bureau, Agency, or other state entity identified on the Contract Signature Page(s).
 - f. **“Grant Money”** means money derived from state fees or tax revenues that is owned, held, or administered by the State.
 - g. **“SubGrantees”** means persons or entities under the direct or indirect control or responsibility of the Grantee, including, but not limited to, Grantee’s agents, consultants, employees, authorized resellers, or anyone else for whom the Grantee may be liable at any tier, including a person or entity providing or performing this Contract, including the Grantee’s manufacturers, distributors, and suppliers.
2. **GOVERNING LAW AND VENUE:** This Contract shall be governed by the laws, rules, and regulations of the State of Utah. Any action or proceeding arising from this Contract shall be brought in a court of competent jurisdiction in the State of Utah. Venue shall be in Salt Lake City, in the Third Judicial District Court for Salt Lake County.
3. **LAWS AND REGULATIONS:** At all times during this Contract, Grantee and all acts performed under this Contract will comply with all applicable federal and state constitutions, laws, rules, codes, orders, and regulations, including applicable licensure and certification requirements.
4. **REQUIRED ACCOUNTING:** Grantee agrees that it shall provide to State the following accounting for all Grant Money received by the Grantee, at least annually, and no later than 60 days after all of the Grant Money is spent:
 - a. a written description and an itemized report detailing the expenditure of the Grant Money or the intended expenditure of any Grant Money that has not been spent; and
 - b. a final written itemized report when all the Grant Money is spent.
 - c. **NOTE: If the Grantee is a non-profit corporation,** Grantee shall make annual disclosures pursuant to the requirements of Utah Code § 51-2a-201.5.
5. **RECORDS ADMINISTRATION:** Grantee shall maintain or supervise the maintenance of all records, receipts and any other documentation necessary to properly account for payments made by the State to Grantee under this Contract, Grantee’s performance of the Contract terms and milestones, and outcomes reported to the State by the Grantee. These records shall be retained by Grantee for at least six (6) years after final payment, or until all audits initiated within the six (6) years have been completed, whichever is later. Grantee agrees to allow, at no additional cost, State of Utah and federal auditors, State Entity staff, and/or a party hired by the State access to all records necessary to account for all Grant Money received by Grantee as a result of this contract and to verify that the Grantee’s use of the Grant Money is appropriate and has been properly reported.

6. **CONFLICT OF INTEREST:** Grantee represents that none of its officers or employees are officers or employees of the State of Utah, unless disclosure has been made to the State.
7. **INDEPENDENT GRANTEE:** Grantee and SubGrantees, in the performance of this Contract, shall act in an independent capacity and not as officers or employees or agents of the State.
8. **INDEMNITY:** Grantee shall be fully liable for the actions of its agents, employees, officers, partners, and SubGrantees, and shall fully indemnify, defend, and save harmless the State from all claims, losses, suits, actions, damages, and costs of every name and description arising out of Grantee's performance of this Contract caused by any intentional act or negligence of Grantee, its agents, employees, officers, partners, or SubGrantees, without limitation; provided, however, that the Grantee shall not indemnify for that portion of any claim, loss, or damage arising hereunder due to the sole fault of the State. The parties agree that if there are any limitations of the Grantee's liability, including a limitation of liability clause for anyone for whom the Grantee is responsible, such limitations of liability will not apply to injuries to persons, including death, or to damages to property.
9. **EMPLOYMENT PRACTICES:** Grantee agrees to abide by federal and state employment laws, including: (i) Title VI and VII of the Civil Rights Act of 1964 (42 U.S.C. 2000e) which prohibits discrimination against any employee or applicant for employment or any applicant or recipient of services, on the basis of race, religion, color, or national origin; (ii) Executive Order No. 11246, as amended, which prohibits discrimination on the basis of sex; (iii) 45 CFR 90 which prohibits discrimination on the basis of age; (iv) Section 504 of the Rehabilitation Act of 1973, or the Americans with Disabilities Act of 1990 which prohibits discrimination on the basis of disabilities; and (v) Utah's Executive Order, dated December 13, 2006, which prohibits unlawful harassment in the work place. Grantee further agrees to abide by any other laws, regulations, or orders that prohibit the discrimination of any kind by any of Grantee's employees.
10. **AMENDMENTS:** This Contract may only be amended by the mutual written agreement of the parties, which amendment will be attached to this Contract. Automatic renewals will not apply to this Contract even if listed elsewhere in this Contract.
11. **NONAPPROPRIATION OF FUNDS, REDUCTION OF FUNDS, OR CHANGES IN LAW:** Upon thirty (30) days written notice delivered to the Grantee, this Contract may be terminated in whole or in part at the sole discretion of the State, if the State reasonably determines that: (i) a change in Federal or State legislation or applicable laws materially affects the ability of either party to perform under the terms of this Contract; or (ii) that a change in available funds affects the State's ability to pay under this Contract. A change of available funds as used in this paragraph, includes, but is not limited to, a change in Federal or State funding, whether as a result of a legislative act or by order of the President or the Governor.
12. **WORKERS COMPENSATION INSURANCE:** Grantee shall maintain during the term of this Contract, workers' compensation insurance for all its employees as well as any SubGrantees. Worker's compensation insurance shall cover full liability under the worker's compensation laws of the jurisdiction in which the service is performed at the statutory limits required by said jurisdiction. Grantee acknowledges that within thirty (30) days of contract award, Grantee must submit proof of certificate of insurance that meets the above requirements.
13. **PUBLIC INFORMATION:** Grantee agrees that this Contract and invoices will be public documents, and may be available for distribution in accordance with the State of Utah's Government Records Access and Management Act (GRAMA). Grantee gives the State express permission to make copies of this Contract, related documents, and invoices in accordance with GRAMA. Except for sections identified in writing by Grantee and expressly approved by the State of Utah Division of Purchasing and General Services, all of which must be in accordance with

GRAMA, Grantee also agrees that the Grantee's Proposal to the Solicitation will be a public document, and copies may be given to the public as permitted under GRAMA. The State is not obligated to inform Grantee of any GRAMA requests for disclosure of this Contract, related documents, or invoices.

a. **Grantee** may designate certain business information as protected under GRAMA pursuant to Utah Code Section 63G-2-305 and 63G-2-309. It is Grantee's sole responsibility to comply with the requirements of GRAMA as it relates to information regarding trade secrets and information that should be protected under business confidentiality.

14. **PAYMENT:** The acceptance by Grantee of final payment, without a written protest filed with the State within ten (10) business days of receipt of final payment, shall release the State from all claims and all liability to the Grantee. The State's payment shall not be deemed an acceptance of the Services and is without prejudice to any and all claims that the State may have against Grantee.
15. **RECAPTURE:** State shall recapture and Grantee shall repay any Grant Money disbursed to Grantee that is not used by Grantee for the project identified or if the money is used for any illegal purpose.
16. **REVIEWS:** The State reserves the right to perform reviews, and/or comment upon the Grantee's use of the funds set forth in this Contract. Such reviews do not waive the requirement of Grantee to meet all of the terms and conditions of this Contract.
17. **ASSIGNMENT:** Grantee may not assign, sell, transfer, subcontract or sublet rights, or delegate any right or obligation under this Contract, in whole or in part, without the prior written approval of the State.
18. **NON-PUBLIC INFORMATION:** If non-public Information is disclosed to Grantee, Grantee shall: (i) advise its agents, officers, employees, partners, and SubGrantees of the obligations set forth in this Contract; (ii) keep all Non-public Information strictly confidential; and (iii) not disclose any Non-public Information received by it to any third parties. Grantee will promptly notify the State of any potential or actual misuse or misappropriation of Non-public Information.

Grantee shall be responsible for any breach of this duty of confidentiality, including any required remedies and/or notifications under applicable law. Grantee shall indemnify, hold harmless, and defend the State, including anyone for whom the State is liable, from claims related to a breach of this duty of confidentiality, including any notification requirements, by Grantee or anyone for whom the Grantee is liable.

Upon termination or expiration of this Contract and upon request by the State, Grantee will return all copies of Non-public Information to the State or certify, in writing, that the Non-public Information has been destroyed. This duty of confidentiality shall be ongoing and survive the termination or expiration of this Contract.

19. **PUBLICITY:** Grantee shall submit to the State for written approval all advertising and publicity matters relating to this Contract. It is within the State's sole discretion whether to provide approval, which must be done in writing.
20. **INDEMNIFICATION RELATING TO INTELLECTUAL PROPERTY:** If intellectual property is exchanged in return for the funding set forth in this contract, Grantee will indemnify and hold the State harmless from and against any and all damages, expenses (including reasonable attorneys' fees), claims, judgments, liabilities, and costs in any action or claim brought against the State for infringement of a third party's copyright, trademark, trade secret, or other proprietary right. The parties agree that if there are any limitations of Grantee's liability such limitations of liability will not apply to this section.

21. **OWNERSHIP IN INTELLECTUAL PROPERTY:** The State and Grantee each recognizes that each has no right, title, interest, proprietary or otherwise in the intellectual property owned or licensed by the other, unless otherwise agreed upon by the parties in writing.
22. **WAIVER:** A waiver of any right, power, or privilege shall not be construed as a waiver of any subsequent right, power, or privilege.
23. **ATTORNEY'S FEES:** In the event of any judicial action to enforce rights under this Contract, the prevailing party shall be entitled its costs and expenses, including reasonable attorney's fees, incurred in connection with such action.
24. **DISPUTE RESOLUTION:** Prior to either party filing a judicial proceeding, the parties agree to participate in the mediation of any dispute. The State, after consultation with the Grantee, may appoint an expert or panel of experts to assist in the resolution of a dispute. If the State appoints such an expert or panel, State and Grantee agree to cooperate in good faith in providing information and documents to the expert or panel in an effort to resolve the dispute.
25. **ORDER OF PRECEDENCE:** In the event of any conflict in the terms and conditions in this Contract, the order of precedence shall be: (i) this Attachment A; (ii) Contract Signature Page(s); (iii) the State's additional terms and conditions, if any; (iv) any other attachment listed on the Contract Signature Page(s); and (v) Grantee's terms and conditions that are attached to this Contract, if any. Any provision attempting to limit the liability of Grantee or limits the rights of the State must be in writing and attached to this Contract or it is rendered null and void.
26. **SURVIVAL OF TERMS:** Termination or expiration of this Contract shall not extinguish or prejudice the State Entity's right to enforce this Contract with respect to any default or defect in the Services that has not been cured.
27. **SEVERABILITY:** The invalidity or unenforceability of any provision, term, or condition of this Contract shall not affect the validity or enforceability of any other provision, term, or condition of this Contract, which shall remain in full force and effect.
28. **ENTIRE AGREEMENT:** This Contract constitutes the entire agreement between the parties and supersedes any and all other prior and contemporaneous agreements and understandings between the parties, whether oral or written.

(Revision date: 30 March 2016)

ATTACHMENT B
SCOPE OF WORK AND SPECIAL PROVISIONS

This Contract is entered into to provide for the cooperative development of local public library services in accordance with the provisions of Utah Code Ann. §§9-7-201(3), 9-7-205(1)(f) and 9-7-205(2) (LexisNexis 2015).

THEREFORE, the parties agree as follows:

1. **This Agreement must be returned to USL with all required GRANTEE initials and/or signatures by 07/01/2021.** Any exceptions must be arranged in writing via email to Marie Erickson, Library Resources Program Manager for USL at merickson@utah.gov.
2. The effective dates of Contract shall be from **07/01/2021** through **06/30/2022**, unless terminated sooner in accordance with the terms and conditions herein.
3. The amount payable to GRANTEE by USL for the performance of activities outlined in this Agreement shall not exceed **\$2495**. This amount is calculated based on number of ILL requests requested during the six-month pilot project.
4. This Agreement may be terminated with or without cause by either party with 60 days prior written notice. Upon termination of this Agreement, all accounts and payments for services rendered prior to the termination date will be processed according to established financial procedures. Advanced funds that are not used upon termination must be returned to USL within 30 days of termination date.
5. Communication between Agreement agencies shall be directed to those individuals appointed by each agency. Any information or other correspondence regarding this Agreement shall be forwarded through the designated contact person. These individuals are as follows:

USL Contact: Marie Erickson, merickson@utah.gov, 801-715-6756

GRANTEE Contact: Nicole Perkins Email: nperkins@sanjuancounty.org Phone: (435) 678-2335
6. The Catalog of Federal Domestic Assistance lists the LSTA grant program number as CFDA #45.310.

SCOPE OF WORK

1. Library Services and Technology Act (LSTA) funds will be used to finance approved projects. Approved projects will be required to follow State and Federal guidelines in regards to procurement, expenditure of funds, and reporting standards.
2. The Project Director must create a separate cost center for sub-award (LSTA) funds. LSTA funds may not be placed in an interest-bearing account.
3. The Project Director must set up an accounting system to track expenditures of LSTA, matching, and in-kind funds or services.
4. The GRANTEE must retain electronic copies of all invoices during the grant period. Copies must be complete and legible and be available for submission upon request.
5. The Project Director must read the Grant Administrative Guidelines within one (1) month of the start of the grant period.
6. The Project Director must retain all documentation (either in paper or electronic? format) related to the grant project for three (3) years after the completion of the grant.

7. If the Project Director or Financial Officer cannot fulfill their duties through the completion of the grant, the USL Contact must be informed within seven (7) working days.
8. *Any funds not expended by 06/30/2022, as outlined in Grant Application and final Grant Funding, will be reimbursed to USL by 07/10/2022.*
9. Final Report (including final budget information) is due to USL on or before **08/1/2022**.
10. Funds may be requested for reimbursement by submitting a LSTA Request for Reimbursement of Expenditures form found at <https://utahdcc.secure.force.com/usl/> with the associated documentation as needed throughout the Grant period.

SPECIAL PROVISIONS

USL agrees to the following:

1. USL will provide digital marketing materials to the GRANTEE for the purpose of promoting the service to their patrons.
2. USL will reimburse GRANTEE expenses as soon as possible after acceptable documentation is received.
3. USL will provide training to GRANTEE on ILL systems and other technical support.
4. Payments by USL under this Agreement are subject to the appropriation of such funds.

GRANTEE agrees to the following:

1. GRANTEE will review grant administrative guidelines and ensure adherence to said guidelines.
2. GRANTEE will provide priority interlibrary loan service to its patrons at no charge.
3. GRANTEE will mark all returned ILL items as "Library Mail" to take advantage of reduced postage rates.
4. GRANTEE will promote the services to patrons via social media and all other advertising channels at their disposal.
5. GRANTEE will submit requested report at the end of the grant period.
6. GRANTEE will submit requests for reimbursement for allowable expenses only. (See Allowable Expenses below.)
7. GRANTEE will ensure at least 24 loan requests are completed each year to receive these grant funds. Libraries not getting at least 24 loans will not be reimbursed for their ILL expenses.
8. GRANTEE will ensure that The Institute for Museums and Library Services 2021 Grants to States Award Guidance is followed in relevant part regarding where Utah State Library and sub-recipient "You and your sub-recipients must acknowledge IMLS in all related publications and activities supported with your award money. ... A kit with suggestions and materials to help you and your sub-recipients publicize grant activities is available at <https://www.imls.gov/grants/grantrecipients/grantee-communications-kit>." The IMLS website includes the IMLS logo available to download and use in published materials where appropriate.
9. GRANTEE will also ensure that The Utah State Library Division, Department of Cultural and Community Engagement, is acknowledged in all related publications and activities supported with LSTA grant funds. A combined acknowledgement statement may read: "This program was funded in part through a grant from Utah State Library Division, Department of Cultural and Community Engagement, and from the Institute of Museum and Library Services which administers the Library Services and Technology Act." Please use this combined statement in your publications and activities.

OTHER INFORMATION:

The links for the Final Report will be emailed to project directors. Grant Administrative Guidelines can be found at <https://docs.google.com/document/d/1imoSyIYtLDSBctiqmwCk514NEXixPNtjRPnFtkCCo7k/edit>.

Allowable Expenses

- Postage to return requested materials.
- Boxes and mailing envelopes to return requested materials.

- Mailing labels for materials requested
- Staff time to process these requests may also be an allowable expense if the requests are requiring time outside of normally scheduled staff hours. Please contact the Grants Coordinator, Rachel Cook (rcook@utah.gov) if you need to use these grant funds to cover staff time.

ATTACHMENT C
FEDERAL ASSURANCES AND CERTIFICATIONS

These pages are required by the Institute of Museum and Library Services (IMLS), the federal agency that oversees LSTA and ARPA funding. By signing this contract, GRANTEE agrees to comply with the following.

Subgrantee and Subcontractors. These terms refer to the applicant library and any vendors the library might use to complete the proposed project. Certification responsibilities extend beyond the grantee (Utah State Library Division) to subgrantees (Libraries) and subcontractors (Vendors and Partners) under certain circumstances. For more information on terms used in this section please refer to the **Definitions of Federal Assurances Terms**, after the Assurances.

Certification Regarding the Non-discrimination Statutes and Implementing Regulations
(Applies to Recipients Other than Individuals)

The applicant certifies that it will comply with the following nondiscrimination statutes and their implementing regulations: (a) Title VI of the Civil Rights Act of 1964, as amended (42 U.S.C. § 2000 et seq.), which prohibits discrimination on the basis of race, color, or national origin (note: as clarified by Executive Order 13166, reasonable steps must be taken to ensure that limited English proficient (LEP) persons have meaningful access to the programs (see IMLS guidance at 68 Federal Register 17679, April 10, 2003)); (b) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 701 et seq. including §794), which prohibits discrimination on the basis of disability (note: IMLS applies the regulations in 45 C.F.R part 1170 in determining compliance with § 504 as it applies to recipients of Federal assistance); (c) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§ 1681–83, 1685–86), which prohibits discrimination on the basis of sex in education programs; and (d) the Age Discrimination in Employment Act of 1975, as amended (42 U.S.C. § 6101 et seq.), which prohibits discrimination on the basis of age. (e) the requirements of any other nondiscrimination statute(s) which may apply.

Certification Regarding Debarment and Suspension

The applicant shall comply with 2 C.F.R. Part 3185 and 2 C.F.R. Part 180, as applicable. The authorized representative, on behalf of the applicant, certifies to the best of his or her knowledge and belief that neither the applicant nor any of its principals: are presently excluded or disqualified; have been convicted within the preceding three years of any of the offenses listed in 2 C.F.R. § 180.800(a) or had a civil judgment rendered against it or them for one of those offenses within that time period; are presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses listed in 2 C.F.R. § 180.800(a); or have had one or more public transactions (Federal, State, or local) terminated within the preceding three years for cause or default.

Where the applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

The applicant, as a primary tier participant, is required to comply with 2 C.F.R. Part 180 subpart C (Responsibilities of Participants Regarding Transactions Doing Business with Other Persons) as a condition of participation in the award. The applicant is also required to communicate the requirement to comply with 2 C.F.R. Part 180 subpart C (Responsibilities of Participants Regarding Transactions Doing Business with Other Persons) to persons at the next lower tier with whom the applicant enters into covered transactions.

As noted in the preceding paragraph, applicants who plan to use IMLS awards to fund contracts should be aware that they must comply with the communication and verification requirements set forth in the above Debarment and Suspension provisions.

In addition, the applicant agrees by submitting a proposal that, should the proposal be funded with LSTA/ARPA federal funds, the grantee shall not knowingly enter into any project-related transactions (as defined under "lower tier covered transaction") with a person who is debarred, suspended, proposed for debarment, ineligible or voluntarily excluded from participation on this covered transaction, unless authorized by the IMLS.

The applicant further agrees by submitting this proposal to include without modification the following cause in all lower tier covered transactions in all solicitations for lower tier covered transactions:

1. The prospective lower tier participant certified, by submission of the proposal, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by any federal department or agency.
2. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

A grantee may rely on the certification of a prospective sub-recipient that is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A grantee may decide the method and frequency by which it determines the eligibility of its "principals."

Except when specifically authorized by the IMLS, if a grantee knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to the remedies available to the federal government, the IMLS may terminate this transaction for cause or default.

Certification Regarding Lobbying Activities

(Applies to Applicants Requesting Federal Funds in Excess of \$ 100,000)

The authorized representative certifies, to the best of his or her knowledge and belief, that:

- a. No Federal appropriated funds have been paid or will be paid, by or on behalf of the authorized representative, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
- b. If any funds other than Federal appropriated funds have been paid or will be paid to any person (other than a regularly employed officer or employee of the applicant, as provided in 31 U.S.C. § 1352) for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the authorized representative shall complete and submit Standard Form LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.
- c. The authorized representative shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance is placed when the transaction is made or entered into. Submission of this certification is a prerequisite for making or entering into the transaction imposed by 31 U.S.C. § 1352. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure, or as otherwise required by law. In addition, in accordance with Federal appropriations law, no IMLS funds may be used for publicity or propaganda purposes for the preparation, distribution, or use of any kit, pamphlet, booklet, publication, electronic communication, radio, television, or video presentation designed to

support or defeat the enactment of legislation before the Congress or any State or local legislature or legislative body or designed to support or defeat any proposed or pending regulation, administrative action, or order issued by the executive branch of any State or local government. No IMLS funds may be used to pay the salary or expenses of any grant or contract recipient, or agent acting for such recipient, related to any activity designed to influence the enactment of legislation, appropriations, regulation, administrative action or Executive order proposed or pending before the Congress or any State government, State legislature or local legislature or legislative body.

Certification Regarding Trafficking in Persons

The applicant must comply with Federal law pertaining to trafficking in persons. Under 22 U.S.C. § 7104(g), any grant, contract, or cooperative agreement entered into by a Federal agency and a private entity shall include a condition that authorizes the Federal agency (IMLS) to terminate the grant, contract, or cooperative agreement, if the grantee, subgrantee, contractor, or subcontractor engages in trafficking in persons, procures a commercial sex act, or uses forced labor. 2 C.F.R. part 175 requires IMLS to include the following award term:

- a. Provisions applicable to a recipient that is a private entity.
 - 1. You as the recipient, your employees, subrecipients under this award, and subrecipients' employees may not –
 - i. Engage in severe forms of trafficking in persons during the period of time that the award is in effect;
 - ii. Procure a commercial sex act during the period of time that the award is in effect; or
 - iii. Use forced labor in the performance of the award or subawards under the award.
 - 2. We as the Federal awarding agency may unilaterally terminate this award, without penalty, if you or a subrecipient that is a private entity –
 - i. Is determined to have violated a prohibition in paragraph a.1 of this award term; or Prepared By Utah State Library Grants Coordinator, August 2020 | Page 21
 - ii. Has an employee who is determined by the agency official authorized to terminate the award to have violated a prohibition in paragraph a.1 of this award term through conduct that is either –
 - A. Associated with performance under this award; or
 - B. Imputed to you or the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 C.F.R. part 180, "OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement)," as implemented by our agency at 2 C.F.R. part 3185.
- b. Provision applicable to a recipient other than a private entity. We as the Federal awarding agency may unilaterally terminate this award, without penalty, if a subrecipient that is a private entity –
 - 1. Is determined to have violated an applicable prohibition in paragraph a.1 of this award term; or
 - 2. Has an employee who is determined by the agency official authorized to terminate the award to have violated an applicable prohibition in paragraph a.1 of this award term through conduct that is either –
 - i. Associated with performance under this award; or
 - ii. Imputed to the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 C.F.R. part 180, "OMB Guidelines to Agencies on 9 Governmentwide Debarment and Suspension (Nonprocurement)," as implemented by our agency at 2 C.F.R. part 3185.
- c. Provisions applicable to any recipient.
 - 1. You must inform us immediately of any information you receive from any source alleging a violation of a prohibition in paragraph a.1 of this award term.
 - 2. Our right to terminate unilaterally that is described in paragraph a.2 or b of this section:
 - i. Implements section 106(g) of the Trafficking Victims Protection Act of 2000 (TVPA), as amended (22 U.S.C. § 7104(g)), and

- ii. Is in addition to all other remedies for noncompliance that are available to us under this award.
- 3. You must include the requirements of paragraph a.1 of this award term in any subaward you make to a private entity.
- d. Definitions. For purposes of this award term:
 - 1. "Employee" means either:
 - i. An individual employed by you or a subrecipient who is engaged in the performance of the project or program under this award; or
 - ii. Another person engaged in the performance of the project or program under this award and not compensated by you including, but not limited to, a volunteer or individual whose services are contributed by a third party as an in-kind contribution toward cost sharing or matching requirements.
 - 2. "Forced labor" means labor obtained by any of the following methods: the recruitment, harboring, transportation, provision, or obtaining of a person for labor or services, through the use of force, fraud, or coercion for the purpose of subjection to involuntary servitude, peonage, debt bondage, or slavery.
 - 3. "Private entity":
 - i. Means any entity other than a State, local government, Indian tribe, or foreign public entity, as those terms are defined in 2 C.F.R. part 175.25.
 - ii. Includes:
 - A. A nonprofit organization, including any nonprofit institution of higher education, hospital, or tribal organization other than one included in the definition of Indian tribe at 2 C.F.R part 175.25(b).
 - B. A for-profit organization.
 - 4. "Severe forms of trafficking in persons," "commercial sex act," and "coercion" have the meanings given at section 103 of the TVPA, as amended (22 U.S.C. § 7102).

Internet Safety Certification

(b) Internet Safety Pursuant to 20 U.S.C. § 9134(b)(7), the State Library Administrative Agency provides assurance that it will comply with 20 U.S.C. § 9134(f), which sets out standards relating to Internet Safety for public libraries and public elementary school and secondary school libraries that do not receive services at discount rates under § 254(h)(6) of the Communications Act of 1934, and for which IMLS State Program funds are used to purchase computers used to access the Internet or to pay for direct costs associated with accessing the Internet. (See links to Children's Internet Protection Act (CIPA) in *Appendix F- Definitions of Federal Assurance Terms*).

Acknowledging IMLS

You and your subrecipients must acknowledge IMLS in all related publications and activities supported with your award money. An example acknowledgement would read: "This program was funded in part with a Federal award from the Institute of Museum and Library Services." A kit with suggestions and materials to help you and your subrecipients publicize grant activities is available at <https://www.ims.gov/grants/grantrecipients/grantee-communications-kit>. If you have any questions or need assistance, you may contact staff in the Office of Communications and Government Affairs at (202) 653-4757.

DEFINITIONS OF FEDERAL ASSURANCE TERMS

Covered Transaction

A covered transaction is either a primary or lower-tier covered transaction.

Debarment

An action taken by a debarring official in accordance with 45 CFR Part 1185 to exclude a person from participating in covered transactions. A person so excluded is “debarred.”

Debarment and Suspension

The applicant agrees by submitting a proposal that should the proposal be funded by the Institute of Museum and Library Services (IMLS), it shall not enter into any project related transactions with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the IMLS. It should be noted that, in terms of this certification, the legal definition of “person” includes organizations as well as individuals.

Ineligible

Excluded from participation in federal non-procurement programs pursuant to a determination of ineligibility under statutory, executive order or regulator authority, other than Executive Order 12549.

Lobbying Activities

Those who receive a subgrant, contract, or subcontract exceeding \$100,000 at any tier under an IMLS grant are required to file a certification and, when necessary, a disclosure form, to the next tier above.

Lower Tier Covered Transaction

- a) Any transaction between a participant and a person other than a procurement contract for goods or services, regardless of type, under a primary covered transaction.
- b) Any procurement simplified acquisition threshold (currently \$100,000) under a primary covered transaction.
- c) Any procurement contract for goods or services between a participant and a person under a covered transaction, regardless of amount, under which that person will have a critical influence on or substantive control over that covered transaction. Such persons are project directors, principal investigators, and providers of federally-required audit services.

Participants

Any person who submits a proposal for, enters into, or reasonably may be expected to enter into a covered transaction. This term also includes any person who acts on behalf of or is authorized to commit a participant in a covered transaction as an agent or representative of another participant.

Person

Any individual, corporation, partnership, association, unit of government or legal entity, however organized, except foreign governments of foreign governmental entities, public international organizations, foreign government owned or controlled entities.

Primary Covered Transaction

Any non-procurement transaction between an agency and a person, regardless of type, including grants, cooperative agreements, scholarships, fellowships, contracts of assistance, loans, loan guarantees, subsidies, insurance, payments for specified use, donation, agreements, and any other nonprocurement transactions between a federal agency and a person.

Principal

Officer, director, owner, partner, key employee, or other person within a participant with primary management or supervisory responsibilities; or a person who has critical influence on or substantive control over a covered transaction, whether or not employed by the participant.

Suspension

An action taken by a suspending official in accordance with these regulations that immediately excludes a person from participating in covered transactions for a temporary period, pending completion of an

investigation and such legal, debarment, or Program Fraud Civil Remedies Act proceedings as may ensue.

Voluntarily Excluded

The status of non-participation or limited participation in covered transaction assumed by a person pursuant to the terms of a settlement.

Children's Internet Protection Act Certification (CIPA)

- Children's Internet Protection Act (CIPA) 47 CFR 54.520
<http://www.gpo.gov/fdsys/granule/CFR-2012-title47-vol3/CFR-2012-title47-vol3-sec54-520>
- Internet Safety 20 USC §9134 (f)(1) <http://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title20section9134&num=0&edition=prelim>
- Internet and online access policy required UCA 9-7-215
<https://le.utah.gov/xcode/Title9/Chapter7/9-7-S215.html>



COMMISSION STAFF REPORT

MEETING DATE: July 20, 2021

ITEM TITLE, PRESENTER: Transport Truck Replacement, TJ Adair – Road Superintendent

RECOMMENDATION: Approval

SUMMARY

San Juan County Road Department would like approval to purchase a used replacement for our transport truck sold at auction. We would like to use part of the funds received from surplus items this year. It is anticipated a good used truck will cost \$80,000.00 and revenue from surplus of old equipment is in excess of \$136,000.00 to date.

Advance approval to use surplus funds is requested so the purchase can be made when a good used truck becomes available.

HISTORY/PAST ACTION

N/A

FISCAL IMPACT

Surplus revenue will be used. No additional budget funds needed.



COMMISSION STAFF REPORT

MEETING DATE: July 20, 2021
 Monticello Library & Southeastern Utah Association of Local
ITEM TITLE, PRESENTER: Governments Memorandum of Understanding, Mikaela Ramsay, Assistant
 Library Director &
 Monticello Branch Librarian

RECOMMENDATION: Approval

SUMMARY

The Southeastern Utah Association of Local Governments increased the grant money they want to share to go towards the Monticello Library Co-working space from \$10,000 to \$15,000. This Memorandum of Understanding needs to be approved and signed to receive the funding.

HISTORY/PAST ACTION

Construction for the Co-working space is already underway. The Southeastern Utah Association of Local Governments has been helping us through the process of establishing our Co-working space, they have already been acting as a partner in this project. The San Juan County Commissioners had already approved the original \$10,000 and we are proposing that they authorize the new amount of \$15,000.

FISCAL IMPACT

If approved, this Memorandum of Understanding would give the county \$15,000 towards the items we will need to get our Co-working space up and running.

Memorandum of Understanding

This Memorandum of Understanding (the "Memorandum") is made on 6/28/21, by and between Southeastern Utah Association of Local Governments, of 375 S Carbon Ave, Price, Utah (hereinafter referred to as "SEUALG") and Monticello Library Co-working space, San Juan County, Utah (hereinafter referred to as "San Juan Co-working space") for the purpose of achieving the various aims and objectives relating to the San Juan Co-working space (the "Project").

WHEREAS SEUALG and San Juan Co-working space desire to into an agreement in which SEUALG and San Juan Co-working space will work together to complete the project;

And WHEREAS SEUALG and San Juan Co-working space are desirous to enter into a Memorandum of Understanding, setting out the working arrangements that each of the partners agree are necessary to complete the Project;

Purpose

The purpose of this Memorandum is to provide the framework for expenditure regarding funds provided by American Express.

Obligations of the Partners

The Partners acknowledge that no contractual relationship is created between them by this Memorandum, but agree to work together in the true spirit of partnership to ensure that there is a united visible responsive leadership of the Project and to demonstrate financial, administrative and managerial commitment to the Project by means of the following individual services.

Cooperation

The activities and services for the project shall include, but not limited to:

- a. Services to be rendered by SEUALG include:
 1. Allocating financial support provided by American Express in the amount of \$15,000
 2. Submit all reporting on outcomes from the partnership to American Express
- b. Services to be rendered by San Juan Co-working space:
 1. Handling purchase of all equipment for the space
 2. Reporting number of clients to SEUALG to be included in annual reporting to American Express

Resources

The Partners will endeavor to have final approval and secure any financing necessary to fulfill their individual financial contributions at the start of the planning for the development of the Project.

- a. SEUALG agrees to provide financial support provided by American Express in respect of the Project:
 1. \$15,000

- b. San Juan Co-working space hereby agrees to provide the following financial, material and labor resources in respect of the Project:
 1. Follow procurement policy on all purchases made with American Express grant funding for equipment purchased

Communication Strategy

Marketing of the vision and any media or public relations contact should always be consistent with the aims of the Project and only undertaken with the express agreement of both parties. All marketing posters, flyers, PSA's will acknowledge American Express as a donor. Where it does not breach any confidentiality protocols, a spirit of open and transparent communication should be adhered to. Coordinated communications should be made with external organizations to elicit their support and further the aims of the Project.

Liability

No liability will arise or be assumed between the Partners as a result of this Memorandum.

Dispute Resolution

In the event of a dispute between Partners in the negotiation of the final binding contract relating to this project, a dispute resolution group will convene consisting of the Chief Executives of each of the Partners together with one other person independent of the Partners appointed by the Chief Executives. The dispute resolution group may receive for consideration and information it thinks fit concerning the dispute. The Partners agree that a decision of the dispute resolution group will be final. In the event the dispute resolution group is unable to make a compromise and reach a final decision, it is understood neither party is obligated to enter into any contract to complete the Project.

Term

The Arrangements made by the Partners by this Memorandum shall remain in place from 6/28/21 until 09/28/24. The term can be extended only by agreement of all the partners.

Notice

Any notice or communication required or permitted under this Memorandum shall be sufficiently given if delivered in person or by mail, return receipt requested, to the address set forth in the opening paragraph or to such other address as one party may have furnished to the other in writing.

Governing Law

This Memorandum shall be construed in accordance with the laws of the State of Utah.

Assignment

Neither party may assign or transfer the responsibilities or agreement made herein without the prior written consent of the non-assigning party, which approval shall not be unreasonably withheld.

Amendment

This Memorandum may be amended or supplemented in writing, if the writing is signed by the obligated under this Memorandum.

Severability

If any provision of this memorandum is found invalid or unenforceable for any reason, the remaining provisions will continue to be valid and enforceable. If a court finds that any provision of this memorandum is invalid or unenforceable, but that by limiting such provision it would become valid and

enforceable, then such provision will be deemed to be written, construed, and enforced as so limited.

Prior Memorandum Superseded

This Memorandum constitutes the entire Memorandum between the parties relating to this subject matter and supersedes all prior or simultaneous representations, discussions, negotiations, and Memorandums, whether written or oral.

Understanding

It is mutually agreed upon and understood by and among the Partners of this Memorandum that:

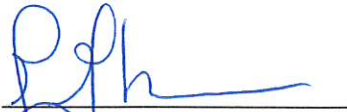
- a. Each Partner will work together in a coordinated fashion for the fulfillment of the project.
- b. In no way does this agreement restrict involved Partners from participating in similar agreements with other public or private agencies, organizations, and individuals.
- c. To the extent possible, each Partner will participate in the development of the Project.
- d. Nothing in this Memorandum shall obligate any Partner to the transfer of funds, Any endeavor involving reimbursement or contribution of funds between the Partners of this Memorandum will be handled in accordance with applicable laws, regulations, and procedures. Such endeavors will be outlined in separate agreements that shall be made in writing by representatives of the Partners involved and shall be independently authorized by appropriate statutory authority. This Memorandum does not provide such authority.
- e. This Memorandum is not intended to and does not create any right, benefit, or trust responsibility.
- f. This Memorandum will be effective upon the signature of both Partners.
- g. Any Partner may terminate its participation in this Memorandum by providing written notice to other Partner.

The following partners support the goals and objectives of the San Juan Co-working space:

Signatories

This Agreement shall be signed on behalf of the Southeastern Utah Association of Local Governments by Geri Gamber, Executive Director, and on behalf of San Juan Co-working space by

Mikaela Ramsay, its Assistant Library Director. This Agreement shall be effective as of the date written above.



Southeastern Utah Association of Local Governments
by Geri Gamber, Executive Director

San Juan Co-working space
by Mikaela Ramsay, Assistant Library Director



STAFF REPORT

MEETING DATE: July 20, 2021

ITEM TITLE, PRESENTER: Mersereau Subdivision Lot 2 Amendment 1

RECOMMENDATION: Approval and signature

SUMMARY

The Mersereau subdivision was created in 2018 with two lots each larger than one acre. This proposed subdivision amendment will divide lot 2 into two lots each close to a half acre in size.

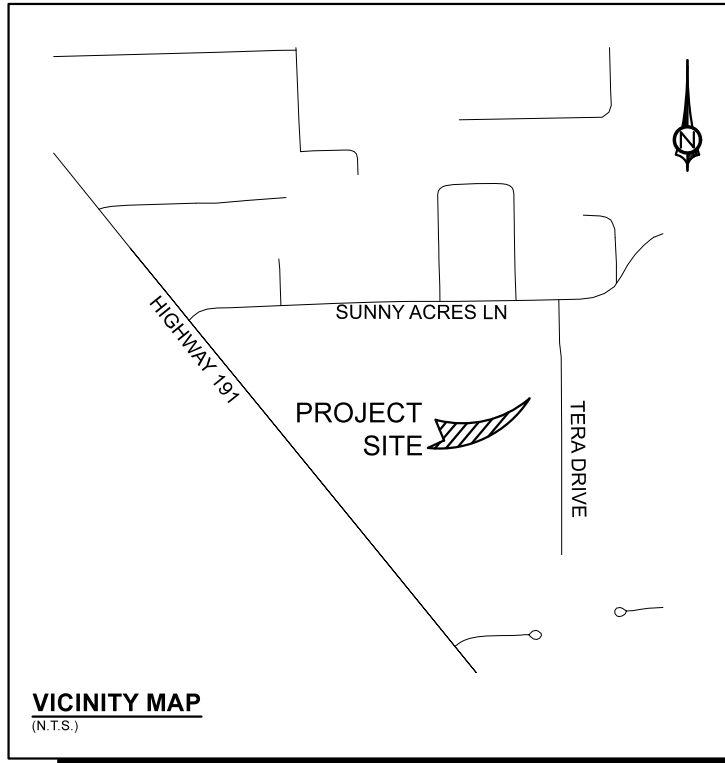
This subdivision is in the Spanish Valley Residential District, and meets the requirements of the zone.

HISTORY/PAST ACTION

The amendment was approved unanimously at the July 8, 2021 San Juan County Planning Commission Meeting.

FISCAL IMPACT

N/A



FINAL PLAT OF
MERSEREAU SUBDIVISION, AMENDED LOT 2
A SUBDIVISION OF LOT 2, MERSEREAU SUBDIVISION
LOCATED IN
THE SOUTHEAST QUARTER OF
SECTION 35, TOWNSHIP 26 SOUTH, RANGE 22 EAST
SALT LAKE BASE AND MERIDIAN

SURVEYOR'S CERTIFICATE

I, Lucas Blake, certify that I am a Professional Land Surveyor as prescribed under the laws of the state of Utah and that I hold license no. 7540504. I further certify that a land survey was made of the property described below, and have subdivided said tract of land into lots and streets hereafter to be known as:
MERSEREAU SUBDIVISION, AMENDED LOT 2
and that same has been correctly surveyed and staked on the ground as shown on this plat.

Lucas Blake _____ Date _____
License No. 7540504

BOUNDARY DESCRIPTION

BEGINNING AT THE NORTHEAST CORNER OF LOT 2, MERSEREAU SUBDIVISION, SAID POINT BEING SOUTH 89°58' WEST 1704.90 FEET ALONG THE CENTER SECTION LINE AND SOUTH 292.1 FEET AND WEST 402.0 FEET FROM THE EAST QUARTER CORNER OF SECTION 35, TOWNSHIP 26 SOUTH, RANGE 22 EAST, SALT LAKE BASE AND MERIDIAN AND RUNNING THENCE SOUTH 172.0 FEET; THENCE WEST 202.6 FEET; THENCE NORTH 30°00' WEST 198.58 FEET; THENCE EAST 301.9 FEET TO THE POINT OF BEGINNING.

CONTAINS 1.00 ACRES.

OWNER'S DEDICATION

KNOW ALL MEN BY THESE PRESENTS THAT THE UNDERSIGNED OWNERS OF THE HEREON DESCRIBED TRACT OF LAND HAVING CAUSED SAME TO BE SUBDIVIDED INTO LOTS AND STREETS TO BE HEREAFTER KNOWN AS:

MERSEREAU SUBDIVISION, AMENDED LOT 2

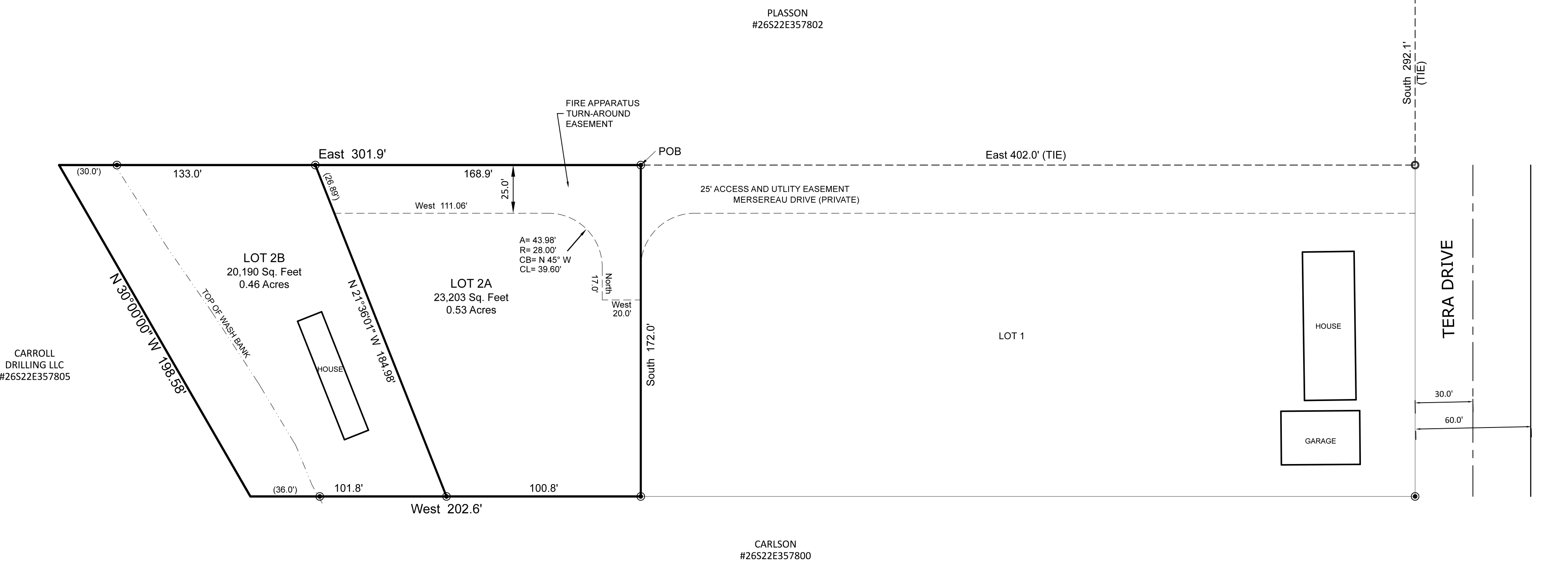
DO HEREBY DEDICATE FOR PERPETUAL USE OF THE PUBLIC ALL PARCELS OF LAND SHOWN ON THIS PLAT AS INTENDED FOR PUBLIC USE.

DANIEL WRIGHT _____

ACKNOWLEDGMENT

STATE OF _____ } s.s.
COUNTY OF _____ }
ON THE _____ DAY OF _____, 20____, PERSONALLY APPEARED BEFORE ME, THE UNDERSIGNED NOTARY PUBLIC IN AND FOR SAID STATE AND COUNTY, _____ WHO BEING BY ME DULY SWORN, DID SAY THAT HE IS THE _____ OF _____, AND THAT THEY EXECUTED THE FOREGOING OWNER'S DEDICATION IN BEHALF OF SAID COMPANY BEING AUTHORIZED AND EMPOWERED TO DO SO, AND THEY DID DULY ACKNOWLEDGE TO ME THAT SUCH COMPANY EXECUTED THE SAME FOR THE USES AND PURPOSES STATED THEREIN.

NOTARY PUBLIC
NOTARY PUBLIC FULL NAME: _____
COMMISSION NUMBER: _____
MY COMMISSION EXPIRES: _____



CARROLL DRILLING LLC #26522E357805

PLASSON #26522E357802

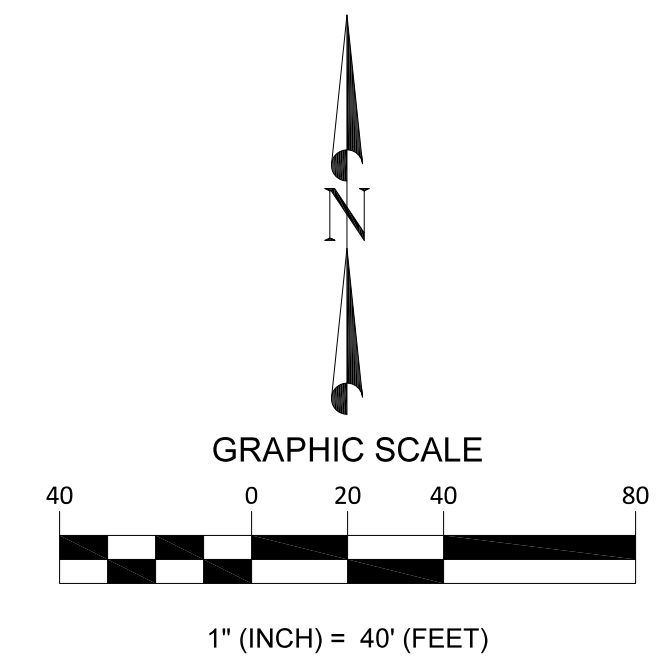
CARLSON #26522E357800

LEGEND

- Property Corner
- Found Property Corner
- ⊕ Section Corner Monument

SURVEY NARRATIVE

This plat is to subdivide Lot 2 of Mersereau Subdivision into two lots. The 25' wide access & utility easement has been extend to Lot 2B and the emergency vehicle turnaround easement has been modified some for that.



A SUBDIVISION LOCATED IN THE SOUTHEAST QUARTER OF SECTION 35, TOWNSHIP 26 SOUTH, RANGE 22 EAST SALT LAKE BASE AND MERIDIAN



30 South 100 East
Moab, UT 84532
435.259.8171

Project	111-21
Date	5/28/21
Sheet	1 OF 1

<p>COUNTY SURVEYOR</p> <p>I HAVE REVIEWED THIS PLAT AND FIND IT TO BE CORRECT AND IN ACCORDANCE WITH INFORMATION ON FILE IN THIS OFFICE.</p> <p>_____ COUNTY SURVEYOR DATE</p>	<p>APPROVAL AS TO FORM</p> <p>APPROVED AS TO FORM THIS _____ DAY OF _____, 2021.</p> <p>_____ ATTORNEY</p>	<p>COUNTY BOARD OF HEALTH</p> <p>APPROVED THIS _____ DAY OF _____, 2021.</p> <p>_____</p>	<p>PLANNING COMMISSION CERTIFICATE</p> <p>APPROVED THIS _____ DAY OF _____, 2021.</p> <p>BY SAN JUAN COUNTY PLANNING COMMISSION.</p> <p>_____ CHAIRMAN</p>	<p>COUNTY COMMISSION APPROVAL</p> <p>PRESENTED TO THE _____</p> <p>THIS _____ DAY OF _____, 2021.</p> <p>SUBDIVISION WAS ACCEPTED AND APPROVED.</p> <p>ATTEST _____</p>	<p>COUNTY RECORDER NO.</p> <p>STATE OF UTAH, SAN JUAN COUNTY, RECORDED AT THE REQUEST OF _____</p> <p>DATE _____ BOOK _____ PAGE _____ FEE _____</p>
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