



**BOARD OF COMMISSIONERS MEETING**  
**117 South Main Street, Monticello, Utah 84535. Commission Chambers**  
**September 02, 2025 at 11:00 AM**

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**AGENDA**

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

**CALL TO ORDER**

**ROLL CALL**

**INVOCATION**

**PLEDGE OF ALLEGIANCE**

**CONFLICT OF INTEREST DISCLOSURE**

**PUBLIC COMMENT**

*Public comments will be accepted through the following Zoom Meet link*  
<https://us02web.zoom.us/j/88279631170> Meeting ID: 882 7963 1170 One tap mobile  
+13462487799,,88279631170# US (Houston)

*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 \$152,725.28 in Small Purchases; \$27,350 on International Opt-ins for Visitor Services, \$13,740 on Display Lights for the Sheriffs Department, \$1,670.28 on Vanner Inverter for the Road Department, and \$109,965 on Tools for Emergency Services
2. Approval of the August 5, 2025 Commission Meeting Minutes
3. Approval of the August 19, 2025 Commission Work Session Meeting Minutes
4. Approval of the August 19, 2025 Commission Meeting Minutes

- [5.](#) Approval of August 15 to August 29, 2025 Check Register
- [6.](#) Approval of the 2025 Emergency Mutual Aid Interlocal Cooperation Agreement
- [7.](#) Approval of the 2025 Lease Agreement Between San Juan County and the Town of Bluff
- [8.](#) Ratification of the Memorandum of Understanding for the Mid-American Pipeline 2018-2025 Centrally Assessed Valuations

## **RECOGNITIONS, PRESENTATIONS, AND INFORMATIONAL ITEMS**

9. Update on the Status of the General Plan. Mack McDonald, Chief Administrative Officer

## **BUSINESS/ACTION**

- [10.](#) Presentation and Approval of the 2024 Fiscal Year Audit Report by Larson and Company, PC. Jon Haderlie, CPA, Partner
- [11.](#) Consideration and Approval of the Contract with Lexipol, LLC. for Policy Services. Sheriff Lehi Lacy
- [12.](#) CONSIDERATION AND APPROVAL OF A RESOLUTION OF THE SAN JUAN COUNTY BOARD OF COMMISSIONERS APPROVING THE RECLASSIFICATION OF ELIGIBLE EMERGENCY MEDICAL SERVICES EMPLOYEES INTO THE APPROPRIATE UTAH RETIREMENT SYSTEMS (URS) RETIREMENT LANE. Tranner Sharpe, Human Resources
- [13.](#) Consideration and Overview of the 2026 Rural County Grant Budget with State of Utah. Talia Hansen, Economic Development Manager
- [14.](#) Consideration and Approval of a Letter of Intent Between AirBuild and San Juan County. Talia Hansen, Economic Development Manager
- [15.](#) CONSIDERATION AND APPROVAL OF A RESOLUTION OF THE CITY COUNCIL OF MONTICELLO PLACING THE PAR TAX REVIEW ON THE 2025 BALLOT. Lyman Duncan, County Clerk/Auditor
- [16.](#) CONSIDERATION AND APPROVAL OF AN ORDINANCE GRANTING TO QUESTAR GAS COMPANY, DBA ENBRIDGE GAS UTAH A FRANCHISE FOR THE CONSTRUCTION, OPERATION AND MAINTENANCE OF A GAS DISTRIBUTION SYSTEM IN SAN JUAN COUNTY, STATE OF UTAH. Mack McDonald, Chief Administration
- [17.](#) Consideration and Approval of the 2025 Predator Control Management Contract with the State of Utah Department of Agriculture and Food, Mack McDonald, Chief Administrative Officer
- [18.](#) Consideration and Approval of the Agreement to Participate in the New National Opioids Secondary Manufacturers Settlement Against Alvogen, Amneal, Apotex, Hikma, Indivior, Mylan, Sun, and Zydus. Mack McDonald, Chief Administrative Officer

- [19.](#) Consideration and Approval to Participate in the New National Opioids Settlement Against Purdue (and certain of its affiliates) and the Sackler family. Mack McDonald, Chief Administrative Officer
- [20.](#) Consideration and Approval of the Contract with Kilgore Companies, LLC dba LeGrand Johnson for the Taxilane and Rehabilitation to the Airport Access Road Project. Mack McDonald, Chief Administrative Officer
- [21.](#) Consideration and Approval of the Interlocal Agreement between Monticello City and San Juan County for Building Inspection Services. Mack McDonald, Chief Administrative Officer

## **PUBLIC HEARINGS**

## **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\*\*



**117 S Main, Monticello, UT 84535**

**PO Deliver To:** Utah Office of Tourism  
**Attn:** Lorraine Daly  
 300 N State St  
 SLC, UT 84114  
**Purchase Order Number::** 82125  
**PO Date::** 08/21/2025

**Vendor Name:** Utah Office of Tourism  
**Department:** Visitor Services

## Purchase Order

Product ID	Quantity	Description	Unit Price	Amount
	1	Australia/NZ Campaign, Utah Road Trips & National Parks	3,000 USD	3,000 USD
	1	Australia/NZ Virtual Sales Mission (Inc. 2 Suppliers)	2,000 USD	2,000 USD
	1	Canada- Travelweek Canada Tier 3 (Jan/Feb 2026)	3,600 USD	3,600 USD
	1	China- Traveler Magazine Media	1,500 USD	1,500 USD
	1	India- Thrillophilia, Tier 2	1,500 USD	1,500 USD
	1	India- Virtual Webinar	750 USD	750 USD
	1	Benelux- Connections	2,500 USD	2,500 USD
	1	Benelux- Vakantiebeurs	1,000 USD	1,000 USD
	1	Benelux- Hey! USA, Tier 2	1,000 USD	1,000 USD
	1	France- Comptoir des Voyages, Tier 2	2,000 USD	2,000 USD
	1	France- SITV Colmar	1,500 USD	1,500 USD
	1	Germany- Utah Travel Guide- Tier 2	2,500 USD	2,500 USD
	1	Benelux & Germany- Little Travel, Tier 2	1,500 USD	1,500 USD
	1	UK/Ireland- Inspire My Holiday- Tier 1	3,000 USD	3,000 USD

**Sub Total:** 27,350.00 USD **Tax:** **Freight:** **Total Due:** 27,350 USD

**Purchase Validation**



These are all the International Opt-ins that San Juan County Visitor Services is participating in through the Utah Office of Tourism in 25/26. Each country included is a top spending international market for Utah and for San Juan County.

**Initiator Name:** Allison Yamamoto-Sparks  
Approved by /s/Mack McDonald



117 S Main, Monticello, UT 84535

PO Deliver To:  
Purchase Order Number:: Stalker  
PO Date:: 08/20/2025  
Vendor Name: Stalker Radar  
Department: Sheriff's Office

## Purchase Order

Product ID	Quantity	Description	Unit Price	Amount
Stalker DSR 2X	4	Radar	3,435 USD	13,740 USD

Sub Total: 13,740.00 USD Tax: Freight: 112.5 USD **Total Due: 13,852.5 USD**

### Purchase Validation

Old out dated radars. Lights are out on display and can be detrimental to the court proceedings.

Initiator Name: Lehi Lacy  
Approved by /s/Mack McDonald

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

**Purchase From**

Rocky Mountain  
 Emergency Vehicles

West Valley City Utah 84110  
 Attention To :

☒ State Contracted
**Deliver To**

San Juan County Road Dept.  
 885 East Center Street,  
 PO Box 188,  
 Monticello, Utah 84535  
 Attention To :

**Purchase Order**

P. O. No#  
 Date 8/21/2025  
 Your Ref#  
 Our Ref#  
 Credit Terms Cash

Product ID	Description	Quantity	Unit Price	Amount
LSC12-1100	Vanner Inverter Shipping	1  1		\$0.00
				\$0.00
			\$1,632.65	\$1,632.65
			\$37.63	\$37.63
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
Approved:			Sub Total	\$1,670.28
Department Head: 			Tax	Exemept
			Freight	
			Invoice Total	\$1,670.28
			Amount Paid	
County Admin: 			Balance Due	\$1,670.28

Approved:

Department Head:

County Admin:

Terms and Conditions:

**INVOICE**

**Rocky Mountain Emergency  
Vehicles**  
2550 S Decker Lake Blvd Ste 7  
West Valley City, UT 84119

accounting@rmvgroup.com  
+1 (801) 200-3240  
www.rmvgroup.com



**Bill to**  
San Juan county Shop  
PO BOX 9  
Monticello, Utah 84535

**Ship to**  
San Juan county Shop  
885 E Center St  
Monticello, Utah 84535

**Invoice details**

Invoice no.: 1657  
Terms: Net 30  
Invoice date: 08/21/2025  
Due date: 09/20/2025

P.O. Number: 56380  
Sales Rep: Gabe Groen

#	Date	Product or service	Description	Qty	Rate	Amount
1.		Misc - Parts	LSC12-1100 Vanner Inverter	1	\$1,632.65	\$1,632.65
2.		Shipping		1	\$37.63	\$37.63

**Total** **\$1,670.28**

**Ways to pay**

VISA  DISCOVER  AM EX  BANK

[View and pay](#)

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

**Purchase From**

LN Curtis  
1635 S. Gramercy Road  
Salt Lake City, UT 84104  
801-486-7285  
Attention To :

Deliver To Name Tammy Gallegos  
Street Address 881 E Center  
Monticello Utah, 84535  
Phone: 435-587-3225  
Attention To :

P. O. No# SHSP 2024 7-006  
Date:  
Your Ref#  
Our Ref#  
Credit Terms

Contract # State Contract PA446

[illegible]

San Juan County should be tax exempt. Please make sure anything you submit has no tax

Ph: 801-486-7285  
 TF: 800-426-0509  
[slcsales@lncurtis.com](mailto:slcsales@lncurtis.com)  
 UEI#: DDLSDSWN7U7

# CURTIS

TOOLS FOR HEROES

Intermountain Division  
 1635 South Gramercy Road  
 Salt Lake City, UT 84104  
[www.LNCurtis.com](http://www.LNCurtis.com)

## Quotation

CUSTOMER:	SHIP TO:	QUOTATION NO.	ISSUED DATE	EXPIRATION DATE
San Juan County UT PO Box 9 Monticello UT 84535	San Juan County Emergency Services UT 117 South Main Monticello UT 84535	356189	08/21/2025	09/20/2025
		SALESPERSON	CUSTOMER SERVICE REP	
		Patrick Vietti <a href="mailto:pvietti@lncurtis.com">pvietti@lncurtis.com</a> 801-673-3855	Victoria Sanderson <a href="mailto:vsanderson@lncurtis.com">vsanderson@lncurtis.com</a> 801-486-7285	

REQUISITION NO.	REQUESTING PARTY	CUSTOMER NO.	TERMS	OFFER CLASS
	DAVID GALLEGOS	C30281	Net 30	FR
F.O.B.	SHIP VIA	DELIVERY REQ. BY		
SP	Standard Shipping			

### NOTES & DISCLAIMERS

Thank you for this opportunity to quote. We are pleased to offer requested items below. If you have any questions, need additional information, or would like to place an order, please contact your Customer Service Rep as noted above.

**Safety Warning Notice:** Products offered, sold, or invoiced herewith may have an applicable Safety Data Sheet (SDS) as prepared by the manufacturer of the product. The SDS is provided with the product. In addition, manufacturer's safety and/or warning notices, instructions and information relating to the proper use and care of the product is provided with the product. All applicable SDS, safety and/or warning notices, instructions and other information provided with the product should be thoroughly read, reviewed, and understood prior to handling, distributing, using, reselling, or servicing any and all products provided by Curtis. Materials utilized to clean, repair, maintain and/or service your owned equipment, as well as Curtis owned equipment, may contain per-and polyfluoroalkyl substances (PFAS) to meet national standards or original equipment manufacturer specifications. For other important product notices and warnings, or to request an SDS, product specifications, manufacturer's safety notices, instructions and/or warning notices, please contact Curtis or visit <https://www.lncurtis.com/product-notices-warnings>

LN	QTY	UNIT	PART NUMBER	DESCRIPTION	PL	UNIT PRICE	TOTAL PRICE
1	3	EA	272989000-1C HURST	S 789 E3 Connect Cutter - TOOL ONLY + CAPTIUM		\$11,589.75	\$34,769.25
2	3	EA	271955000-1C HURST	SP 555 E3 Connect Spreader - TOOL ONLY + CAPTIUM		\$12,820.00	\$38,460.00
3	12	EA	90-53-43_KIT HURST	EWXT/E3 25.2V/9Ah Battery		\$751.25	\$9,015.00
4	9	EA	90-53-37 HURST	EWXT/E3 110-240V Charger		\$675.00	\$6,075.00

Ph: 801-486-7285  
 TF: 800-426-0509  
[slcsales@lncurtis.com](mailto:slcsales@lncurtis.com)  
 UEI#: DDLSADSWN7U7

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 1635 South Gramercy Road  
 Salt Lake City, UT 84104  
[www.LNCurtis.com](http://www.LNCurtis.com)

LN	QTY	UNIT	PART NUMBER	DESCRIPTION	PL	UNIT PRICE	TOTAL PRICE
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Small Business  
 CAGE Code: 5E720  
 SIC Code: 5099  
 Federal Tax ID: 94-1214350  
 UEI #DDLSADSWN7U7

This pricing generally remains firm until 09/20/2025. Pricing is subject to change if product is affected by the implementation of a tariff. Contact us for updated pricing after this date.

Due to market volatility, global supply chain pressures, and supply shortages, we recommend contacting your local L.N. Curtis and sons office prior to placing your order to confirm pricing and availability. This excludes our GSA Contract and other Fixed Price Contracts which are governed by contract-specific prices, terms, and conditions.

<b>Subtotal</b>	<b>\$88,319.25</b>
<b>Estimated Tax Total</b>	<b>\$0.00</b>
<b>Transportation*</b>	<b>\$0.00</b>
<b>*(to be added when order ships)</b>	
<b>Total</b>	<b>\$88,319.25</b>

[View Terms of Sale and Return Policy](#)

## San Juan County

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

**Purchase From**

LN Curtis  
1635 S. Gramercy Road  
Salt Lake City, UT 84104  
801-486-7285  
Attention To :

Deliver To Name Tammy Gallegos  
Street Address 881 E Center  
Monticello Utah, 84535  
Phone: 435-587-3225  
Attention To :

P. O. No# SHSP 2023 7-012  
Date:  
Your Ref#  
Our Ref#  
Credit Terms

Contract # State Contract PA446

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Ph: 801-486-7285  
 TF: 800-426-0509  
[slcsales@lncurtis.com](mailto:slcsales@lncurtis.com)  
 UEI#: DDL5ADSWN7U7

# CURTIS

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		SALESPERSON	CUSTOMER SERVICE REP	
		Patrick Vietti <a href="mailto:pvietti@lncurtis.com">pvietti@lncurtis.com</a> 801-673-3855	Victoria Sanderson <a href="mailto:vsanderson@lncurtis.com">vsanderson@lncurtis.com</a> 801-486-7285	

REQUISITION NO.	REQUESTING PARTY	CUSTOMER NO.	TERMS	OFFER CLASS
	DAVID GALLEGOS	C30281	Net 30	FR

F.O.B.	SHIP VIA	DELIVERY REQ. BY
SP	Standard Shipping	

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LN	QTY	UNIT	PART NUMBER	DESCRIPTION	PL	UNIT PRICE	TOTAL PRICE
1	11	EA	10178557 MSA	Charcoal, LEL / O2 / CO / H2S Altair 4XR Multigas Detector		\$1,077.00	\$11,847.00
2	9	EA	10095774 MSA	Charger Cradle Assembly, ALTAIR4, Vehicle		\$376.00	\$3,384.00
3	9	EA	467895 MSA	.25 LPM Model Rp Fixed Flow Regulator		\$334.25	\$3,008.25
4	9	EA	10048280 MSA	34L 4-Gas Calibration Aluminum Cylinder With: * 1.45% Methane (CH4), 15% Oxygen (O2), 60PPM Carbon Monoxide (CO), And 20PPM Hydrogen Sulfide (H2S)		\$378.50	\$3,406.50

Ph: 801-486-7285  
 TF: 800-426-0509  
[slcsales@lncurtis.com](mailto:slcsales@lncurtis.com)  
 UEI#: DDLSADSWN7U7



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[www.LNCurtis.com](http://www.LNCurtis.com)

LN	QTY	UNIT	PART NUMBER	DESCRIPTION	PL	UNIT PRICE	TOTAL PRICE
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Small Business  
 CAGE Code: 5E720  
 SIC Code: 5099  
 Federal Tax ID: 94-1214350  
 UEI #DDLSADSWN7U7

This pricing generally remains firm until 09/25/2025. Pricing is subject to change if product is affected by the implementation of a tariff. Contact us for updated pricing after this date.

Due to market volatility, global supply chain pressures, and supply shortages, we recommend contacting your local L.N. Curtis and sons office prior to placing your order to confirm pricing and availability. This excludes our GSA Contract and other Fixed Price Contracts which are governed by contract-specific prices, terms, and conditions.

<b>Subtotal</b>	<b>\$21,645.75</b>
<b>Estimated Tax Total</b>	<b>\$0.00</b>
<b>Transportation*</b>	<b>\$0.00</b>
<b>*(to be added when order ships)</b>	
<b>Total</b>	<b>\$21,645.75</b>

[View Terms of Sale and Return Policy](#)



## BOARD OF COMMISSIONERS MEETING

117 South Main Street, Monticello, Utah 84535. Commission Chambers  
August 05, 2025, at 11:00 AM

### MINUTES

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

**AUDIO:** <https://www.utah.gov/pmn/files/1312545.mp3>

<https://www.utah.gov/pmn/files/1312547.mp3>

<https://www.utah.gov/pmn/files/1312549.mp3>

**VIDEO:** <https://www.youtube.com/watch?v=pdKGmi0BRCE>

### CALL TO ORDER

**Time Stamp 0:00:04 (audio-1<sup>st</sup> file) & 0:01:45 (video)**

Commission Chair Silvia Stubbs called the meeting to order at 11:02 a.m.

### ROLL CALL

**Time Stamp 0:00:13 (audio-1<sup>st</sup> file) & 0:01:54 (video)**

Commission Chair Stubbs called for attendance:

### PRESENT

Silvia Stubbs, Commission Chair

Laurie Maughan, Commission Vice-Chair

Jamie Harvey, Commissioner

### STAFF

Mack McDonald, County Administrative Officer (CAO)

Lyman W. Duncan, County Clerk/Auditor

Jens Nielsen, Deputy County Attorney

### INVOCATION

**Time Stamp 0:00:22 (audio 1<sup>st</sup> file) & 0:02:03 (video)**

Shanon Brooks, resident of Monticello, offered the invocation to open the commission meeting.

## PLEDGE OF ALLEGIANCE

**Time Stamp 0:01:06 (audio-1<sup>st</sup> file) & 0:02:47 (video)**

Lyman Duncan, resident of Monticello, led the audience in the Pledge of Allegiance.

## CONFLICT OF INTEREST DISCLOSURE

**Time Stamp 0:01:37 (audio-1<sup>st</sup> file) & 0:3:18 (video)**

Commission Chair Stubbs asked each commissioner if they had any conflicts of interest with today's agenda. Commission Chair Stubbs and Commissioner Harvey affirmed they did not have any conflicts of interest with the agenda items. Commission Vice-Chair Maughan stated she had a conflict of interest with Consent Agenda #8.

## PUBLIC COMMENT

*Public comments will be accepted through the following Zoom Meet link*  
<https://us02web.zoom.us/j/88279631170> Meeting ID: 882 7963 1170 One tap mobile  
 +13462487799,,88279631170# US (Houston)

*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.*

**Time Stamp 0:02:19 (audio-1<sup>st</sup> file) & 0:04:00 (video)**

Mack presented the Public Comment portion of the meeting. He checked the sign-up sheet for anyone in attendance, and then he asked if there were any online participants who might want to give their comments.

Shanon Brooks, resident of Monticello, asked for a lengthening of time for public comment from 3 to 5 minutes. He talked about the planning & zoning documents and the processes involved within the document, by the public, the P & Z Commission, and the Commissioners.

Marjorie Haun, resident of Old La Sal, is concerned about the planning and zoning administrator and her actions. She feels there is dishonesty in the department, particularly with the communication process with the public.

Conner Simmons, resident of Spanish Valley, has had ongoing issues with the zoning of his Glamping campground. He has been waiting for a rezone of his property for two years by the planning department.

Trent Herring, City Manager for Blanding City, expressed concerns regarding the proposed rates for the landfill. He feels the rate increase will increase public dumping into rural areas. He requests that the fee increase be delayed until July 2026.

Daniel, local resident, has concerns with the proposed zoning ordinance. He feels that it is too rushed and that we should address the General Plan document first. He then gave the remaining part of his three (3) minutes to Marjorie Haun.

Dave yielded his time to Conner Simmons. Conner continued expressing his concerns about the P & Z Administrator and the meetings.

## **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.*

### **Time Stamp 0:27:20 (audio-1<sup>st</sup> file) & 0:29:01 (video)**

Mack presented the Consent Agenda for the Commission to review and approve. Jens Nielson, Deputy County Attorney, recommended that the minutes regarding the Sky Ranch airport be removed from the Minutes until the Judge rules on the case for the July 1, 2025, Commission Meeting Minutes.

Commission Chair Stubbs has concerns with the June 3, 2025, minutes which has her listed as the Commission Chair and Commission Maughan has the same title. She also stated there were several spelling errors within the minutes. She will work with Lyman for these corrections.

Motion for items #1,2,3

Motion made by Commissioner Harvey, Seconded by Commission Vice-Chair Maughan.  
Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

Motion to approve #4

Motion made by Commissioner Harvey, Seconded by Commission Vice-Chair Maughan.  
Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

Motion to Table #5 until the information submission to the courts occurs.

Motion made by Commissioner Harvey, Seconded by Commission Vice-Chair Maughan.  
Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

Motion to approve #6,7,8,9

Motion made by Commissioner Harvey, Seconded by Commission Vice-Chair Maughan.  
Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

Motion to approve #10, with discussion. The contract increases funding for Type 2 diabetes and heart treatment.

Motion made by Commissioner Harvey, Seconded by Commission Vice-Chair Maughan.  
Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

Motion to approve #11, with clarification on Amendment #2 for WIC Services. Commission Harvey asked about WIC Services for Montezuma Creek, Mexican Water, Mexican Hat, and Oljeto.

Motion made by Commissioner Harvey, Seconded by Commission Vice-Chair Maughan.  
Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

Motion for #12 & 13 with questions on #12 - HIV Contract with the state of Utah. Commissioner Harvey asked about the Public Health Emergency Preparedness Plan. He is concerned about the transport of uranium throughout the county. He wants the Public Health Department to have a plan in place if a transport spill/accident occurs.

Motion made by Commissioner Harvey, Seconded by Commission Vice-Chair Maughan.  
Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

Motion for #14

Motion made by Commissioner Harvey, Seconded by Commission Vice-Chair Maughan.  
Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

For items # 15,16,17,18, there were comments on the Sharps Survey within the schools. Commissioner Harvey is focused on keeping the parents aware of drug, alcohol, and tobacco abuse. He mentioned the use of ceremonial tobacco, but he is more concerned with the recreational use of tobacco.

**Time Stamp 0:00:08 (audio-2nd file) & 1:09:52 (video)**

Rebecca Benally, Public Health manager, spoke about the different types of funding available from the State of Utah and other entities.

Motion to approve #15,16,17,18

Motion made by Commissioner Harvey, Seconded by Commission Vice-Chair Maughan.  
Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

Motion to approve #19

Motion made by Commissioner Harvey, Seconded by Commission Vice-Chair Maughan.  
Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

Motion to approve #20, with questions. Commissioner Harvey is grateful for the Legal Services program which is available to county residents. He is concerned with elder abuse and how issues are worked out between the two legal jurisdictions.

Motion made by Commissioner Harvey, Seconded by Commission Vice-Chair Maughan.  
Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

Motion to approve #21- 29, and #30.

Motion made by Commission Vice-Chair Maughan, Seconded by Commissioner Harvey.  
Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

1. Approval of \$75,059.75 in Small Purchases; \$1,723.56 for Dell Pro Laptop for the Blanding Library, \$2,030.66 for Condenser Case for Landfill, \$2,449 for Cab and Chassis Ford Power Stroke, \$2,118.53 for Reman Electronic Control Module, \$43,800 for Galvanized CMP,

\$12,890 for Straight Blade, \$1,549 for RotoMaster Turbocharger, \$8,499 for Transmission for Ram 2500 Cab for Landfill and Core Charge for the San Juan County Road Department

2. Approval of the June 3, 2025, Commission Work Session Meeting Minutes
3. Approval of June 17, 2025, Commission Meeting Minutes
4. Approval of the July 1, 2025, Commission Work Meeting Minutes
5. Approval of July 1, 2025, Commission Meeting Minutes
6. Approval of the Check Registers for July 1 through 31, 2025
7. Approval of a Single Event Permit Local Consent for Doug's Barbeque on August 9th, 2025, Pecos Conference
8. Approval of the Independent Contractor Agreement with Linda Lewis for the 2025 Election Services Contract
9. Approval of the Appointment of Dr. Leslie McNaughtan to the San Juan Counseling Board for a 4-Year Term
10. Approval of the San Juan Health Department Community and Clinical Interventions Contract between San Juan County and the State of Utah Department of Health and Human Services, Amendment 4
11. Approval of the Local Health Department's Women, Infant and Children WIC Program Contract between San Juan County and the State of Utah Department of Health and Human Services, Amendment 1
12. Approval of the San Juan County 2023 HIV Prevention Contract between San Juan County and the State of Utah Department of Health and Human Services, Amendment 4
13. Approval of the San Juan County Minimum Performance Standards Contract between San Juan County and the Utah Department of Health and Human Services for State Fiscal Year 2022 Amendment 4
14. Approval of the Public Health Emergency and Healthcare Preparedness Programs FY 24-28 Contract between San Juan County and the State of Utah Department of Health and Human Services, Amendment 1
15. Approval of the Interlocal Agreement for E-Cigarette, Tobacco & Other Drug Prevention between San Juan County and San Juan School District for the Albert R. Lyman Middle School, Amendment 2
16. Approval of the Interlocal Agreement for E-Cigarette, Tobacco & Other Drug Prevention between San Juan County and The Hozho'Go Lina 365 Program for the Utah Navajo Health System Amendment 2
17. Approval of the Interlocal Agreement between San Juan County and Utah State University Extension for E-Cigarette, Marijuana, and Other Drug Prevention Amendment 2

18. Approval of the Interlocal Cooperation Agreement for Community-Based E-Cigarette, Tobacco & Other Drug Prevention between San Juan County Utah and Drug Safe Utah Education Amendment 2
19. Approval of the Amendment of the Utah Department of Transportation Aeronautical Operations Division Grant Agreement for \$206,476 for Crack Sealing the Cal Black Airport Apron
20. Approval of the Annual Agreement between Utah Legal Services Inc. and San Juan County to Provide Legal Assistance to the Elderly Population of San Juan County
21. Ratification of the Memorandum of Understanding between Seekhaven and San Juan County
22. Ratification of the Notice of Award to Kilgore Companies, LLC dba LeGrand Johnson for the Cal Black Airport for Construct Taxilane and Rehabilitate Airport Access Road Project for \$1,902,222 in Construction Costs
23. Ratification of the Comment Letter on United States Department of Agriculture Forest Services on the Monticello City Culinary Water Improvement Project
24. Ratification of the Comment Letter on United States Department of Agriculture Forest Services on the Peters Point Habitat Improvement
25. Ratification of the 2025 Declaration of Emergency for the Deer Creek Fire
26. Consideration and Approval of the Standard Operating Guideline for the Emergency Medical Services.
27. Approval of the 2025 Interlocal Cooperation Agreement between Blanding City and San Juan County for the General Election Services.
28. Approval of the 2025 Interlocal Cooperation Agreement between the City of Monticello and San Juan County for the General Election Services.
29. Approval of the 2025 Interlocal Cooperation Agreement between the Town of Bluff and San Juan County for the General Election Services.
30. Approval of the Amendment No. 2 between Cheryl Luke and San Juan County for Administrative Law Judge Services.

## RECOGNITIONS, PRESENTATIONS, AND INFORMATIONAL ITEMS

31. Deer Creek Fire Update. Tammy Gallegos, Emergency Manager

**Time Stamp 0:20:05 (audio-2<sup>nd</sup> file) & 1:29:49 (video)**



Tammy Gallegos, Emergency Preparedness Director, presented an update on the Deer Creek Fire. The fire started on July 10th. The fire burned thousands of acres. The fire is 95% contained, but several hot spots are still burning. Donation management became an issue because so many people wanted to help, but eventually, the process worked itself out.

32. Consideration and Approval of the 2025 2nd Quarter Financial Report for Board of Commission. Lyman Duncan, County Clerk/Auditor

**Time Stamp 0:51:28 (audio-2<sup>nd</sup> file) & 2:01:12 (video)**

Lyman presented the Financial Statements for June 30, 2025 (2nd Quarter) for the commission to review.

33. Discussion Regarding the General Plan Request for Proposal. Mitch Maughan, San Juan County Attorney

**Time Stamp 0:57:28 (audio-2<sup>nd</sup> file) & 2:06:17 (video)**

Commission Chair Stubbs reviewed the Planning & Zoning and Commission meetings over the last few months. She asked Jens Nielson, Deputy County Attorney, about Johnny Miller and his training for the commissioners regarding the rules of order and meeting governance from an earlier meeting this summer. The existing governance ordinance for the commission was passed in 2019.

Jens reviewed the last commission meeting where the General Plan and the Land Use Plan were discussed at length. Jens felt several members from the audience made inappropriate comments towards county employees in the Public Comment portion of today's meeting. The commission asked several questions regarding the General Plan. Mack suggested the general plan be assigned to him, and he will invite state resources to join in.

Commissioner Harvey asked Jens to share additional information with his proposed request for guiding (attorney's office & planning & zoning departments) the General Plan. Jens stated that he wants to send out a proposal to identify someone who can help with the General and Land Use Plan. Commission Vice-Chair Maughan wants the proposal to be sent out to the public to gauge their interest. Mack has available resources with the SE Utah Watershed District. Commission Vice-Chair Maughan wants to push the process forward by using state resources and for the commission to meet with key external players before the next Commission Meeting.

34. Consideration and Discussion of the Fee Adjustments for Litter Cleanup Amendments in Accordance with Utah State H.B. 53 to be Presented August 19, 2025, Public Hearing. Jed Tate, Landfill Manager

**Time Stamp 2:15:50 (audio-2<sup>nd</sup> file) & 3:25:34 (video)**

Jed Tate, Landfill Manager, presented the recently passed law regarding the Litter Fee Adjustments for the commission to review. Jed reviewed the proposed litter fee changes and gave a history of the Litter Cleanup Amendments.

**BUSINESS/ACTION**

35. Consideration and Approval of the New Building for the Children's Justice Center. Robert Nieman, Children's Justice Center Director

**Time Stamp 0:13:45 (audio-3<sup>rd</sup> file) & 3:43:49 (video)**

Robert Nieman, Children's Justice Center Director, presented the new building plans for the commission to review and approve.

Motion made by Commission Vice-Chair Maughan, Seconded by Commissioner Harvey.  
Voting Yea: Commissioner Harvey, Commissioner Chair Stubbs, Commission Vice-Chair Maughan

36. Consideration and Approval of the Planning and Zoning Amendment Application to proceed with a Zone Change Request in Blanding City. Samuel Long, Facilities Maintenance

**Time Stamp 0:38:47 (audio-3<sup>rd</sup> file) & 4:08:51 (video)**

Sam Long, Facilities Maintenance Director, presented the EMS rezone request for the property which the Children's Justice Center will be built upon.

Motion made by Commissioner Harvey, Seconded by Commission Vice-Chair Maughan.  
Voting Yea: Commissioner Harvey, Commissioner Chair Stubbs, Commission Vice-Chair Maughan

37. Consideration and Approval of the Letter of Agency regarding to San Juan County Library System Participation in the E-rate Utah Education and Telehealth Network Consortium. Nicole Perkins, Library Director

**Time Stamp 0:41:57 (audio-3<sup>rd</sup> file) & 4:12:01 (video)**

Nicole Perkins, Library Director, presented the Letter of Agency for the Commission to review and approve.

Motion made by Commissioner Harvey, Seconded by Commission Vice-Chair Maughan.  
Voting Yea: Commissioner Harvey, Commissioner Chair Stubbs, Commission Vice-Chair Maughan

38. Consideration and Approval of the Letter of Support for SPEAR/San Juan ATV Safari OHV Grant Application. Nick Sandberg, Public Lands Coordinator

**Time Stamp 0:44:20 (audio-3<sup>rd</sup> file) & 4:14:04 (video)**

Nick Sandberg, Public Lands Coordinator, presented the Letter of Support for the Commission to review and approve.

Motion made by Commission Vice-Chair Maughan, Seconded by Commissioner Harvey.  
Voting Yea: Commissioner Harvey, Commissioner Chair Stubbs, Commission Vice-Chair Maughan

39. Consideration and Approval of the Lisbon Valley Mine Road Clause Letter. Nick Sandberg, Public Lands Coordinator

**Time Stamp 0:54:07 (audio-3<sup>rd</sup> file) & 4:23:10 (video)**

Nick Sandberg, Public Lands Coordinator, presented the Lisbon Valley Mine Road Clause letter for the Commission to review and approve. He stated the Lisbon Valley Mine Company wants to expand their boundaries, and in doing so, they might affect the county roads. If so, an alternative route must become available.

Motion made by Commissioner Harvey, Seconded by Commission Vice-Chair Maughan.  
Voting Yea: Commissioner Harvey, Commissioner Chair Stubbs, Commission Vice-Chair Maughan

40. Consideration and Approval of the America250 Utah Memorandum of Understanding between America250 Utah Commission and San Juan County. Talia Hansen, Economic Development Director

**Time Stamp 0:57:15 (audio-3<sup>rd</sup> file) & 4:26:18 (video)**

Talia Hansen, Economic Development Director, presented the MOU with America250 Utah Commission for the Commission to review and approve.

Motion made by Commission Vice-Chair Maughan, Seconded by Commissioner Harvey.  
Voting Yea: Commissioner Harvey, Commissioner Chair Stubbs, Commission Vice-Chair Maughan

41. Consideration and Approval of the \$50,000 Subgrant Agreement between the National Association of Counties Research Foundation and San Juan County to participate in the Rural Leaders for Economic Mobility Initiative. Talia Hansen, Economic Development Manager

**Time Stamp 1:02:57 (audio-3<sup>rd</sup> file) & 4:33:01 (video)**

Talia Hansen, Economic Development Manager, presented the Subgrant with the National Association of Counties Research Foundation for the commission to review and approve.

Motion made by Commissioner Harvey, Seconded by Commission Vice-Chair Maughan.  
Voting Yea: Commissioner Harvey, Commissioner Chair Stubbs, Commission Vice-Chair Maughan

42. Consideration and Approval of the Subcontract Agreement between Weber State University and San Juan County for the Wildcat MicroFund Program. Talia Hansen, Economic Development Manager

**Time Stamp 1:11:03 (audio-3<sup>rd</sup> file) & 4:42:53 (video)**

Talia Hansen, Economic Development Manager, presented the Subgrant Agreement with Weber State University for the Commission to review and approve.

Motion made by Commission Vice-Chair Maughan, Seconded by Commissioner Harvey.  
Voting Yea: Commissioner Harvey, Commissioner Chair Stubbs, Commission Vice-Chair Maughan

43. Consideration and Approval of the 2025 Certified Property Tax Rate & Values. Lyman Duncan, County Clerk/Auditor

**Time Stamp 1:15:14 (audio-3<sup>rd</sup> file) & 4:45:18 (video)**

Lyman Duncan, County Clerk/Auditor, presented the Certified Property Tax Rate & Values for the Commission to review and approve.

Motion made by Commission Vice-Chair Maughan, Seconded by Commissioner Harvey.  
Voting Yea: Commissioner Harvey, Commissioner Chair Stubbs, Commission Vice-Chair Maughan

44. Consideration and Approval of the Development Agreement Between San Juan County and Elan Spanish Valley Estates, LLC for the Development of 48.81 Acres and Up To 192 Single-Family, Duplex, and Live/Work/Play Townhomes in Spanish Valley. Mack McDonald, Chief Administrative Officer.

**Time Stamp 0:39:22 (audio-2<sup>nd</sup> file) & 1:49:12 (video)**

Mack McDonald, County Administrative Officer, presented the Development Agreement with Elan Spanish Valley Estates, LLC for the Commission to review and approve. Dana Farmer, Project Manager, expressed his gratitude for Jens, Kristin, the commission and others who helped bring the project to this point.

Motion made by Commission Vice-Chair Maughan, Seconded by Commissioner Harvey.  
Voting Yea: Commissioner Harvey, Commissioner Chair Stubbs, Commission Vice-Chair Maughan

45. Consideration and Approval of the U.S. Department of Transportation's Federal Aviation Administration Grant Agreement for \$444,000 for Rehabilitation of the Access Road and to Construct an Upgraded Taxilane at the Cal Black Airport. Mack McDonald, Chief Administrative Officer

**Time Stamp 1:22:20 (audio-3<sup>rd</sup> file) & 4:52:24 (video)**

Mack McDonald, County Administrative Officer, presented the U.S. Department of Transportation's Federal Aviation Administration Agreement for the commission to review and approve.

Motion made by Commission Vice-Chair Maughan, Seconded by Commissioner Harvey.  
Voting Yea: Commissioner Harvey, Commissioner Chair Stubbs, Commission Vice-Chair Maughan

46. Consideration and Approval of the U.S. Department of Transportation's Federal Aviation Administration Grant Agreement for \$1,869,000 for Rehabilitation of Taxilane at the Cal Black Airport. Mack McDonald, Chief Administrative Officer

**Time Stamp 1:31:05 (audio-3<sup>rd</sup> file) & 5:01:09 (video)**

Mack McDonald, County Administrative Officer, presented the U.S. Department of Transportation's Federal Aviation Agreement for rehabilitation of the Cal Black Taxilane for the Commission to review and approve.

Motion made by Commission Vice-Chair Maughan, Seconded by Commissioner Harvey.  
Voting Yea: Commissioner Chair Stubbs, Commission Vice-Chair Maughan

47. Consideration and Approval of the International City/County Management Association Grant Agreement for \$245,000 for the Senior Mobility Leaders in Government Opportunity. Mack McDonald, Chief Administrative Officer.

**Time Stamp 1:31:37 (audio-3<sup>rd</sup> file) & 5:01:09 (video)**

Mack presented the Grant Agreement for the Senior Mobility Leaders in Government Opportunity.

Motion made by Commissioner Harvey, Seconded by Commission Vice-Chair Maughan.  
Voting Yea: Commissioner Harvey, Commissioner Chair Stubbs, Commission Vice-Chair Maughan

48. CONSIDERATION AND APPROVAL OF A RESOLUTION TO ENCOURAGE AND PROMOTE THE MISSION OF "A BOLDER WAY FORWARD" A STATEWIDE INITIATIVE DEDICATED TO HELPING MORE WOMEN AND GIRLS THRIVE. Mack McDonald, Chief Administrative Officer

**Time Stamp 1:39:44 (audio-3<sup>rd</sup> file) & 5:09:48 (video)**

Mack presented the Resolution to Encourage and Promote the Mission of "A BOLDER WAY Forward" Initiative Dedicated to Helping More Women and Girls Thrive.

Motion made by Commissioner Harvey, Seconded by Commission Vice-Chair Maughan.  
Voting Yea: Commissioner Harvey, Commissioner Chair Stubbs, Commission Vice-Chair Maughan

## COMMISSION REPORTS

**Time Stamp 1:41:01 (audio-3<sup>rd</sup> file) & 5:11:05 (video)**

Motion to Forego Commission reports:

Motion made by Commissioner Harvey, Seconded by Commission Vice-Chair Maughan.

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

**ADJOURNMENT****Time Stamp 1:43:01 (audio) & 5:13:05 (video)**

Motion to Adjourn:

Motion made by Commissioner Harvey, Seconded by Commission Vice-Chair Maughan.

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

\*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\*\*

APPROVED: \_\_\_\_\_  
San Juan County Board of County Commissioners

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_  
San Juan County Clerk/Auditor

DATE: \_\_\_\_\_



## BOARD OF COMMISSIONERS WORK SESSION MEETING

117 South Main Street, Monticello, Utah 84535. Commission Chambers

August 19, 2025 at 9:00 AM

### MINUTES

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

**AUDIO:** <https://www.utah.gov/pmn/files/1315947.MP3>

**VIDEO:** [https://www.youtube.com/watch?v=NCf0\\_mcY228](https://www.youtube.com/watch?v=NCf0_mcY228)

### CALL TO ORDER

**Time Stamp 0:00:04 (audio) & video)**

Commission Chair Silvia Stubbs called the meeting to order at 9:23 a.m.

### ROLL CALL

**Time Stamp 0:00:21 (audio) & 0:22:36 (video)**

Commission Chair Stubbs called for attendance:

### PRESENT

Commission Chair Silvia Stubbs

Commission Vice-Chair Lori Maughan

Absent -Commissioner Jamie Harvey

### STAFF

Mack McDonald, County Administrative Officer, (CAO)

Lyman W. Duncan, Clerk/Auditor

Jens Nielsen, Deputy County Attorney

### AGENDA ITEMS

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

1. County Commission Policies and Procedures Discussion

**Time Stamp 0:00:32 (audio) & 0:23:04 (video)**

Johnny Miller, Legal Counsel for the Utah Counties Insurance Pool (UCIP) presented additional information regarding the commission's Policies & Procedures. For today's

discussion, Johnny split in half the Rules of Order and the Procedures for County Governance for his presentation today. He indicated Roberts Rules are to be followed when twelve (12) or more voting members are present, whereas the commission only has three (3) members.

There was a great deal of discussion as Johnny discussed his red-lined document he shared with the commissioners. He explained the reason behind his deletion of the Chair Pro Tem position (only comes into play when the Chair and Vice-Chair are absent from the meeting) therefore, the meeting only has one person in attendance, hence, no quorum. He explained the purpose of the roll call vote, rather than when they all vote yea, or nay. The signature on contracts, resolutions, ordinances and other documents means the commission approved the action or attestation rather than personal liability for the signer.

Johnny instructed the commission, clerk/auditor, and county attorney on our constitutional assigned duties. The attorney role was discussed at length and as to how they represent the county, commission, and even departments. The General Plan and the Land Use segment were discussed as to how the plan is developed. Johnny stated the Planning & Zoning Commission was established by state law, and that the planning & zoning department needs to keep updating the General Plan and all its components, rather than have the commission initiate the process.

If the commission asks the county attorney for a legal opinion on a contract and then chooses to go against from the legal opinion, then they lose legal immunity. The administrative law judge (ALJ) role was discussed regarding their legal opinions.

## ADJOURNMENT

**Time Stamp 1:32:51 (audio) & 1:53:23 (video)**

Motion to adjourn:

Motion made by Commission Vice-Chair Maughan, Seconded by Commission Chair Stubbs.  
Voting Yea: Commission Chair Stubbs, Commission Vice-Chair Lori Maughan

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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\*\*

APPROVED: \_\_\_\_\_  
San Juan County Board of County Commissioners

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_  
San Juan County Clerk/Auditor

DATE: \_\_\_\_\_





**BOARD OF COMMISSIONERS MEETING**  
117 South Main Street, Monticello, Utah 84535. Commission Chambers  
August 19, 2025 at 11:00 AM

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**MINUTES**

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

**AUDIO:** <https://www.utah.gov/pmn/files/1312557.MP3>

**VIDEO:** <https://www.youtube.com/watch?v=WoHCp5DMoTQ>

**CALL TO ORDER**

**Time Stamp 0:00:04 (audio) & 0:00:22 (video)**

Commission Chair Silvia Stubbs called the meeting to order at 11:04 a.m.

**ROLL CALL**

**Time Stamp 0:00:17 (audio) & 0:00:35 (video)**

Commission Chair Stubbs called for attendance:

**PRESENT**

Commission Chair Silvia Stubbs  
Commission Vice-Chair Lori Maughan  
Commissioner Jamie Harvey

**PRESENT**

Mack McDonald, County Administrative Officer (CAO)  
Lyman W. Duncan, Clerk/Auditor  
Jens Nielson, Deputy County Attorney

**INVOCATION**

**Time Stamp 0:00:30 (audio) & 0:00:48 (video)**

Pete Black, resident of Blanding, offered the opening prayer.

## PLEDGE OF ALLEGIANCE

**Time Stamp 0:01:43 (audio) & 0:02:01 (video)**

Lyman Duncan, resident of Monticello, led the audience in the Pledge of Allegiance.

## CONFLICT OF INTEREST DISCLOSURE

**Time stamp 0:02:13 (audio) & 0:02:31 (video)**

Commission Chair Stubbs asked the commissioners if they had any conflicts with today's agenda. Each affirmed there were no conflicts with today's agenda.

## PUBLIC COMMENT

*Public comments will be accepted through the following Zoom Meet link*

<https://us02web.zoom.us/j/88279631170> Meeting ID: 882 7963 1170 One tap mobile +13462487799,,88279631170# US (Houston)

*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.*

*As indicated in our Commission Policies and Procedures, the following applies:*

Procedure: Orderly procedure requires that each member of the public shall proceed without interruption from the audience and shall retire when their time is up; that all statements shall be addressed to the Commission, and that there be no questioning or argument between individuals.

Questions: After being first recognized by the Chair, Commissioners and staff members may ask questions and make appropriate comments; however, no Commissioner should argue or debate an issue with the petitioner/member of the public.

No Assignment of Time: If there are several speakers on a matter, one person may not assign their time to another in an effort to increase the allowed speaking time. Individual citizens and citizen groups may select a person to make a presentation on their behalf, but each individual's speaking time will be limited to three minutes, subject to the discretion of the Chair or a vote of the Commission.

Orderly Conduct: Citizens attending meetings shall observe rules of propriety, decorum and good conduct. Unauthorized remarks and similar demonstrations shall not be permitted by the Chair who may direct the removal of offenders from the from the meeting.

**Time Stamp 0:02:44 (audio) & 0:03:02 (video)**

Mack presented the Public Comment part of the meeting. He reminded everyone to be civil and polite and to follow county policy. He checked for those in the room who wanted to make any comments, he then checked online to see if anyone had any desire to make any comments.

Pete Black, resident of Blanding, commented on the county building fees and is concerned about the rising generation. His grandson is paying \$8,148.32 for building fees related to the construction of his own home. The neighboring cities are usually half of these rates.

Josh Nielsen, resident of Blanding, expressed concerns with his letter of support for a grant application. He felt that several points in the grant were mis-represented.

Brian Robinson, resident of Monticello, presented information for the Citizens Academy. He wants all the individuals on the dais to attend the academy. The program lasts for four (4) weeks and begins this Thursday on August 21st at 6:00 p.m.

#### **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.*

#### **Time Stamp 0:16:45 (audio) & 0:17:03 (video)**

Mack presented the Consent Agenda for the commission to review and approve. He recommended the commissioner's table item #3 until a later meeting.

Motion to approve item 1-2, and table item #3:

Motion made by Commission Vice-Chair Maughan, Seconded by Commissioner Harvey.

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

1. Approval of \$91,301.33 in Small Purchases; \$5,618.33 for a Canon Printer for the Public Health Department, \$1,549 for RotoMaster Turbocharger, and \$84,134 for Cattle Guard for the Road Department
2. Approval of the Check Registers for August 1 through 14, 2025
3. Approval of the Amendment #2 to the Agreement for ALJ Services between San Juan County and Lyn Loyd Creswell, Mack McDonald, Chief Administrative Officer

#### **RECOGNITIONS, PRESENTATIONS, AND INFORMATIONAL ITEMS**

4. Recognition for Service on La Sal Fire, Drug Bust. Tranner Sharpe, Human Resource

#### **Time stamp 0:19:14 (audio) & 0:19:32 (video)**

Tranner Sharpe, Human Resources Director, presented the Recognition for Service for the Deer Creek-La Sal Fire and to the Drug Bust for the officers, emergency medical service, and county staff involved in serving the county.

5. Wade Allinson, State of Utah Off-Highway Vehicles Manager, will present on grants and understanding related to the OHV Program

**Time Stamp 0:23:33 (audio) & 0:23:51 (video)**

Wade Allinson, State of Utah Off-Highway Vehicles Manager, presented an overview of state grants available to the OHV Program. He recently retired from law enforcement and applied for the open state position. He spoke about the residents living in these areas and tourists who come to recreate and their desire for the available opportunities. He is grateful for the local clubs and residents who volunteer to maintain and upkeep the trails. He wants everyone to join, participate, and donate to the upkeep and maintenance of the trails.

6. Kat Charleston presenting on Recovery Day 2025 Event

**Time Stamp 0:39:08 (audio) & 0:39:26 (video)**

Commission Chair Stubbs (subbing in for Kat Charleston, who was unable to attend), presented the Recovery Day Event in Blanding on September 18th at 5:00 pm. at Centennial Park. The celebration is to support individuals recovering from addictions.

7. Matt Holton and Emily Walton will present updates for Southeastern Regional Development Agency

**Time stamp 0:41:27 (audio) & 0:41:45 (video)**

Matt Olsen presented the updates on the Southeastern Regional Development Agency. He thanked Representative Monson for his support to the economy and families in our corner of the state. Matt turned the time over to Emily, a representative for Wonder School, which has a mission to look at childcare through the lens of capitalism. Their goal is to increase childcare slots in rural communities, by targeting providers. The Wonder School program provides outreach, licensing, and access to cohorts from other areas.

Emily feels there are 185 childcare slots in San Juan County. She stated that for every childcare slot created, over \$35,000 in economic value is generated. Most childcare businesses begin in the home and then move to larger facilities.

8. Update on the General Plan, Land Use Section Amendment Process. Mack McDonald, Chief Administrative Officer, Jens Nielson, County Attorney, and Trent Schafer, Planning Commission Chair

**Time Stamp 1:07:06 (audio) & 1:07:24 (video)**

Mack introduced the process for updating the General Plan, Land Use section. He contacted various agencies within the state of Utah. The Utah Ombudsmen's Office is responsible for training counties in the creation and maintenance of the general plan. Trent Schafer provided a timeline for the planning & zoning commission in meeting deadlines. The county commission and the planning commission agreed to simultaneously work on the general plan and the land use section. Commissioner Maughan asked for dates of progression between the county & planning & zoning department, and they agreed that a report will be given to the commission on September 16th.

**BUSINESS/ACTION**

9. Consideration and Approval of the Emergency Medical Services Training Contract between Trainee and San Juan County to Provide Advanced Education to EMS Employees. Jeremy Hoggard, EMS Director

**Time stamp 1:18:33 (audio) & 1:18:51 (video)**

Jeremy Hoggard, Emergency Medical Services Director, presented the medical services trainee contract for the commission to review and approve.

Motion made by Commission Vice-Chair Maughan, Seconded by Commissioner Harvey.  
Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

10. Consideration and Approval of the updated Mutual Aid Agreement between the Utah Navajo Health System, Inc and San Juan County Updated for Coverage South Hwy 191. Jeremy Hoggard, EMS Director

**Time Stamp 1:23:34 (audio) & 1:23:52 (video)**

Jeremy Hoggard (EMS director) presented the MOU with Utah Navajo Health Systems (UNHS) for the commission to review and approve.

Motion made by Commission Vice-Chair Maughan, Seconded by Commissioner Harvey.  
Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

11. Consideration and Approval of the Emergency Medical Services Standby Services Agreement. Jeremy Hoggard, EMS Director

**Time Stamp 1:25:30 (audio) & 1:25:48 (video)**

Jeremy Hoggard, County EMS Director, presented the Standby Services Agreement for the commission to review and approve.

Motion to Table until next meeting:

Motion made by Commission Vice-Chair Maughan, Seconded by Commissioner Harvey.  
Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

12. Consideration and Approval of the State of Utah Contract between the Department of Cultural and Community Engagement, State Library Division and San Juan County for the Borrower's Support Grant. Nicole Perkins, Library Director

**Time Stamp 1:32:43 (audio) & 1:33:01 (video)**

Nicole Perkins, Library Director, presented the contract for the Borrower's Support Grant for the commission to review and approve.

Motion made by Commission Vice-Chair Maughan, Seconded by Commissioner Harvey.  
Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

13. Consideration and Approval of the Letter of Support for Treatment of Unhealthy Forest Lands.  
Nick Sandberg, Public Lands Coordinator

**Time Stamp 1:34:46 (audio) & 1:35:02 (video)**

Nick Sandberg, County Public Lands Coordinator, presented the Letter of Support For Treatment of Unhealthy Forest Lands for the commission to review and approve.

Motion made by Commission Vice-Chair Maughan, Seconded by Commissioner Harvey.  
Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

14. Consideration and Approval of the Integrated Viral Hepatitis Surveillance and Prevention Agreement between San Juan County and the State of Utah Department of Health and Human Services, Amendment 4. Mike Moulton, Public Health Interim Director

**Time Stamp 1:37:55 (audio) & 1:38:13 (video)**

Mack presented on behalf of Mike Moulton (out for medical). Mack talked about the Integrated Viral Hepatitis Surveillance & Prevention Agreement for the commission to review and approve.

Motion made by Commissioner Harvey, Seconded by Commission Vice-Chair Maughan.  
Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

15. Consideration and Approval of San Juan County Immunizations 2019 Contract Between the State of Utah Department of Health and Human Services and San Juan County Amendment 6. Mike Moulton, Public Health Interim Director

**Time Stamp 1:40:54 (audio) & 1:41:12 (video)**

Mack presented on behalf of Mike Moulton, (Public Health Interim Director). Mack presented the 2019 Immunization Contract, Amendment Six (6) for the commission to review and approve.

Motion made by Commissioner Harvey, Seconded by Commission Vice-Chair Maughan.  
Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

16. Consideration and Approval of the State of Utah Contract between the Department of Environmental Quality Division of Waste Management and Radiation Control and San Juan

County for the Health Department to Use Oil Services. Mike Moulton, Public Health Interim Director

**Time Stamp 1:43:32 (audio) & 1:43:50 (video)**

Mack presented on behalf of Mile Moulton, (Public Health Interim Director). Mack presented the contract with Oil Services for the commission to review and approve.

Motion made by Commission Vice-Chair Maughan, Seconded by Commissioner Harvey.  
Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

17. Consideration and Approval of the Letter of Support for Asphalt Pump Track and Bike Playground Project for the Blanding City Visitor Center. Silvia Stubbs, Commission Chair

**Time Stamp 1:48:33 (audio) & 1:48:51 (video)**

Commission Chair Stubbs presented the Letter of Support for the Asphalt Pump Track & Bike Playground Project for the commission to review and approve.

Motion made by Commission Vice-Chair Maughan, Seconded by Commissioner Harvey.  
Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

18. Consideration and Approval of the 2024 Certification of the Annual Independent Audit for San Juan Counseling. Tammy Squires, San Juan Counseling Director

**Time Stamp 1:51:13 (audio) & 1:51:31 (video)**

Tammy Squires, San Juan Counseling Director, presented their 2024 Annual Audit for the commission to review and approve.

Motion made by Commissioner Harvey, Seconded by Commission Vice-Chair Maughan.  
Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

19. Consideration and Approval of the Ingress/Egress and Right of Entry Consent for Mine Closure between the Abandoned Mine Reclamation Program and San Juan County. Mack McDonald, Chief Administrative Officer.

**Time Stamp 1:55:30 (audio) & 1:55:48 (video)**

Mack McDonald, CAO, presented the Ingress/Egress and Right of Entry Consent for Mine Closure for the commission to review and approve.

Motion made by Commission Vice-Chair Maughan, Seconded by Commissioner Harvey.  
Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

20. CONSIDERATION AND APPROVAL OF A RESOLUTION OF THE SAN JUAN COUNTY COMMISSION APPROVING THE FILING OF CROSS-APPEALS TO 2025 APPEALS

FILED BY TAXPAYERS SUBJECT TO CENTRAL ASSESSMENT. Mack McDonald, Chief Administrative Officer

**Time Stamp 1:59:44 (audio) & 2:01:02 (video)**

Mack McDonald, CAO, presented the Resolution Approving The Filing of Cross-Appeals to 2025 Appeals Filed by Taxpayers Subject to Central Assessment for the commission to review and approve.

Motion made by Commission Vice-Chair Maughan, Seconded by Commissioner Harvey. Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

21. Consideration and Approval of the Interlocal Agreement between Monticello City and San Juan County for Building Inspection Services. Mack McDonald, Chief Administrative Officer

**Time Stamp 2:07:51 (audio) & 2:08:09 (video)**

Mack McDonald, CAO, presented the Interlocal Agreement for Monticello Building Inspection Services for the commission to review and approve. There was a great deal of discussion regarding the contract.

Motion to Table until next meeting:

Motion made by Commission Vice-Chair Maughan, Seconded by Commissioner Harvey. Voting Yea: Commissioner Harvey, Commission Chair Stubbs, Commission Vice-Chair Maughan

## **PUBLIC HEARINGS**

**Time Stamp 2:40:16 (audio) & 2:40:34 (video)**

Mack presented the Consolidated Fee Schedule and the purpose of going into a Public Hearing.

Motion to Enter into a Public Hearing:

Motion made by Commissioner Harvey, Seconded by Commissioner Chair Stubbs. Voting Yea: Commissioner Harvey, Commissioner Chair Stubbs

Pete Black asked several questions about the fee schedule. Commissioner Harvey reminded everyone about the City of Blanding's letter opposing the fee increase.

Jed Tate, Landfill Manager, summarized the increased landfill fees. The fees relate to the "tarped and secured rule" which the public is required to follow.

Motion to Close Public Hearing:



Motion made by Commission Vice-Chair Maughan, Seconded by Commissioner Harvey.  
Voting Yea: Commissioner Harvey, Commissioner Chair Stubbs

22. CONSIDERATION AND APPROVAL OF AN AMENDING ORDINANCE TO ORDINANCE 2024-04 UPDATING THE SAN JUAN COUNTY CONSOLIDATED FEE SCHEDULE IN ACCORDANCE WITH UTAH CODE 17-53-211. Mack McDonald, Chief Administrative Officer

**Time Stamp 2:25:23 (audio) & 2:25:51 (video)**

Mack McDonald, CAO, presented the Amending Ordinance to Ordinance 2024-04 Consolidated Fee Schedule for the commission to review and approve.

Motion to Update Ordinance:

Motion made by Commission Vice-Chair Maughan, Seconded by Commissioner Harvey.  
Voting Yea: Commissioner Harvey, Commissioner Chair Stubbs, Commission Vice-Chair Maughan

## COMMISSION REPORTS

**Time Stamp 3:00:03 (audio) & 3:00:21 (video)**

Commission Vice-Chair Maughan reported on attending several meetings regarding public land use policy. She has another meeting tomorrow with a UAC group regarding the low-income abatement program.

Commissioner Harvey was unavailable for his report.

Commission Chair Stubbs spoke of traveling to Price to meet with the grant writer. She also participated in the Seven County Coalition. The Halchita community water problem is worsening; the residents report the water is rust or brown in color. The Oljato chapter is asking for help with their need for water resources. The southern Utah counties have asked San Juan County to join their efforts in writing a letter to the forest service regarding their fire policies/dangers and how it negatively impacts the resources of the local governments.

## EXECUTIVE SESSION

**Time Stamp 3:10:46 (audio) & 3:11:02 (video)**

Motion to go into Executive Session:

Motion made by Commission Vice-Chair Maughan, Seconded by Commissioner Chair Stubbs.  
Voting Yea: Commissioner Chair Stubbs, Commission Vice-Chair Maughan

\*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\*\*

APPROVED: \_\_\_\_\_  
San Juan County Board of County Commissioners

DATE: \_\_\_\_\_

ATTEST: \_\_\_\_\_  
San Juan County Clerk/Auditor

DATE: \_\_\_\_\_

**San Juan County**  
**Check Register**  
**All Bank Accounts - 08/15/2025 to 08/29/2025**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Abbott Laboratories	134128	6120423590	08/07/2025	08/21/2025	409.93	Account #365552000-00001	104679610 - State Alt Miscellaneous S	
Abbott Laboratories	134128	6120423590	08/07/2025	08/21/2025	409.93	Account #365552000-00001	104680610 - Medicaid Miscellaneous S	
					<u>\$819.86</u>			
					<b>\$819.86</b>			
Adair, Crystal	134187	SJC	08/14/2025	08/28/2025	358.31	Fair Building Work	104620240 - Fair Office Expense	
					<u>\$358.31</u>			
Adair, Madison	134188	SJC	08/13/2025	08/28/2025	1,573.44	County Fair	104620110 - Fair Salaries and Wages	
					<u>\$1,573.44</u>			
Adair, Tuff	134189	SJC	08/13/2025	08/28/2025	2,371.88	County Fair	104620110 - Fair Salaries and Wages	
					<u>\$2,371.88</u>			
AJC Architects, LLC	134190	2024-05.0115	08/20/2025	08/28/2025	119,626.66	Project #2024-05-01	454166310 - Professional and Technica	
					<u>\$119,626.66</u>			
Allstate Insurance	134191	allstateC0480548	08/28/2025	08/28/2025	-1,078.97		102237000 - Allstate Payable	
Allstate Insurance	134191	PR070625-662	07/11/2025	08/28/2025	23.34	Allstate Hospital Indemnity	102237000 - Allstate Payable	
Allstate Insurance	134191	PR070625-662	07/11/2025	08/28/2025	31.88	Allstate Accident	102237000 - Allstate Payable	
Allstate Insurance	134191	PR070625-662	07/11/2025	08/28/2025	55.16	Allstate Critical Illness	102237000 - Allstate Payable	
Allstate Insurance	134191	PR080325-662	08/08/2025	08/28/2025	614.39	Allstate Hospital Indemnity	102237000 - Allstate Payable	
Allstate Insurance	134191	PR080325-662	08/08/2025	08/28/2025	872.27	Allstate Critical Illness	102237000 - Allstate Payable	
Allstate Insurance	134191	PR080325-662	08/08/2025	08/28/2025	939.67	Allstate Accident	102237000 - Allstate Payable	
Allstate Insurance	134191	PR080425-662	08/08/2025	08/28/2025	80.43	Allstate Critical Illness	102237000 - Allstate Payable	
Allstate Insurance	134191	PR080425-662	08/08/2025	08/28/2025	94.16	Allstate Hospital Indemnity	102237000 - Allstate Payable	
Allstate Insurance	134191	PR080425-662	08/08/2025	08/28/2025	101.48	Allstate Accident	102237000 - Allstate Payable	
Allstate Insurance	134191	PR081725-662	08/22/2025	08/28/2025	614.62	Allstate Hospital Indemnity	102237000 - Allstate Payable	
Allstate Insurance	134191	PR081725-662	08/22/2025	08/28/2025	872.42	Allstate Critical Illness	102237000 - Allstate Payable	
Allstate Insurance	134191	PR081725-662	08/22/2025	08/28/2025	939.77	Allstate Accident	102237000 - Allstate Payable	
Allstate Insurance	134191	PR081825-662	08/22/2025	08/28/2025	57.25	Allstate Critical Illness	102237000 - Allstate Payable	
Allstate Insurance	134191	PR081825-662	08/22/2025	08/28/2025	86.20	Allstate Hospital Indemnity	102237000 - Allstate Payable	
Allstate Insurance	134191	PR081825-662	08/22/2025	08/28/2025	101.52	Allstate Accident	102237000 - Allstate Payable	
					<u>\$4,405.59</u>			
					<b>\$4,405.59</b>			
Amazon Capital Services	134129	1MVD-J9DW-3V	08/11/2025	08/21/2025	47.98	Account #A2V7QM9FKNUPWE	214412250 - Equipment Operation	
Amazon Capital Services	134129	1QLW-VRQ1-J64	08/14/2025	08/21/2025	48.69	Account #A2V7QM9FKNUPWE	214412250 - Equipment Operation	
Amazon Capital Services	134129	1T6G-WPNX-L9F	08/12/2025	08/21/2025	177.49	Account #A2V7QM9FKNUPWE	214412250 - Equipment Operation	
Amazon Capital Services	134129	1WLN-C9YL-J19	08/18/2025	08/21/2025	65.18	Account #A2V7QM9FKNUPWE	214414240 - Office Expense	
					<u>\$339.34</u>			
Amazon Capital Services	134192	11ML-W3G3-JQJ	08/23/2025	08/28/2025	9.02	Account #A2V7QM9FKNUPWE	214412250 - Equipment Operation	
Amazon Capital Services	134192	1HDW-YT1Y-3PR	08/25/2025	08/28/2025	370.74	Account #A2V7QM9FKNUPWE	214412250 - Equipment Operation	
Amazon Capital Services	134192	1HDW-YT1Y-DR	08/25/2025	08/28/2025	209.97	Account #A2V7QM9FKNUPWE	214412250 - Equipment Operation	
Amazon Capital Services	134192	1JN3-JG3J-DXW	08/20/2025	08/28/2025	389.30	Account #A2V7QM9FKNUPWE	214412250 - Equipment Operation	
Amazon Capital Services	134192	1T13-3J6P-DNLG	08/22/2025	08/28/2025	25.88	Account #A2V7QM9FKNUPWE	214412250 - Equipment Operation	
Amazon Capital Services	134192	1XGK-DWHR-XX	08/25/2025	08/28/2025	39.99	Account #A2V7QM9FKNUPWE	214412250 - Equipment Operation	
					<u>\$1,044.90</u>			
					<b>\$1,384.24</b>			
Amerigas Propane LP	134193	3180261720	08/09/2025	08/28/2025	245.18	Account #200752247	105430270 - Cal Black Utilities	
					<u>\$245.18</u>			
Arrow Consulting	134194	338/2025	08/14/2025	08/28/2025	480.00	Interpretation for Case #251700082	104145310 - Attorney Professional and	
					<u>\$480.00</u>			

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Asphalt Systems Inc.- ASI	134195	38276	08/11/2025	08/28/2025	32,513.48	BOL/Ticket 25-036UT-06	214414410 - Road Supplies	
Asphalt Systems Inc.- ASI	134195	38296	08/13/2025	08/28/2025	32,445.84	BOL/Ticket 25-036UT-07	214414410 - Road Supplies	
					\$64,959.32			
					<b>\$64,959.32</b>			
Atlas Scale Co. Inc.	134196	4545	07/29/2025	08/28/2025	2,230.00	Project Cattle Scale	104620310 - Fair Professional and Tec	
Atlas Scale Co. Inc.	134196	4546	07/29/2025	08/28/2025	1,245.00	Project Cattle & pig sale	104620310 - Fair Professional and Tec	
					\$3,475.00			
					<b>\$3,475.00</b>			
Austin, Ann M	134197	AAustin01092025	07/10/2025	08/28/2025	115.50	Jan25 P&Z Meeting	104114490 - Plan/Zone Board Stipend	
Austin, Ann M	134197	AAustin07102025	07/10/2025	08/28/2025	115.50	July 25 P&Z Meeting	104114490 - Plan/Zone Board Stipend	
Austin, Ann M	134197	AAustin11142024	01/01/2025	08/28/2025	115.50	Nov24 P&Z Meeting	104114490 - Plan/Zone Board Stipend	
Austin, Ann M	134197	AAustin12162024	01/01/2025	08/28/2025	115.50	Dec24 P&Z Meeting	104114490 - Plan/Zone Board Stipend	
					\$462.00			
					<b>\$462.00</b>			
Begaye, Nizhonii	134130	NBegaye0818202	08/18/2025	08/21/2025	232.00	Post Reimbursement	104230230 - Jail Travel Expense	
					<b>\$232.00</b>			
Bishop Lifting	134131	PS100410838	08/20/2025	08/21/2025	900.00	Customer #108062	214412250 - Equipment Operation	
Bishop Lifting	134131	PSI00410839	08/20/2025	08/21/2025	1,100.00	Customer #108062	214412250 - Equipment Operation	
					\$2,000.00			
					<b>\$2,000.00</b>			
Blanding Arts & Events Center	134198	AE2025-0823	08/23/2025	08/28/2025	710.00	Attn: BAEC Megan	104192920 - Econ Dev Rural County G	
					<b>\$710.00</b>			
Blanding City	134199	501683003 BC82	08/25/2025	08/28/2025	708.31	Account 501683003	104672270 - Acc Trans Utilities	
Blanding City	134199	551751001_0825	08/25/2025	08/28/2025	103.07	Account #551751001	214414270 - Utilities	
Blanding City	134199	551751001_Aug2	08/25/2025	08/28/2025	705.54	Account #551750001	214414270 - Utilities	
Blanding City	134199	BC082525	08/25/2025	08/28/2025	712.61	Account #553343140	255007.270 - Indirect Admin Utilities	
					\$2,229.53			
					<b>\$2,229.53</b>			
Blue Mountain Foods	134132	01-805247	08/14/2025	08/21/2025	27.03	Account Seniors - Monticello	104678323 - Home Deliv Meals - Monti	
Blue Mountain Foods	134132	01-813441	08/20/2025	08/21/2025	5.87	Account Jail	104230480 - Jail Kitchen Food	
Blue Mountain Foods	134132	01-814268	08/20/2025	08/21/2025	12.99	Account Sheriff's Office	104230350 - Jail State Prisoner Expens	
Blue Mountain Foods	134132	02-616998	08/18/2025	08/21/2025	39.75	Account Seniors - Monticello	104677323 - Congregate Meals - Monti	
Blue Mountain Foods	134132	02-618691	08/13/2025	08/21/2025	19.98	Account: San Juan County	214414240 - Office Expense	
Blue Mountain Foods	134132	02-619730	08/14/2025	08/21/2025	1,050.96	Account Jail	274230350 - Inmate Commissary Expe	
Blue Mountain Foods	134132	02-621045	08/15/2025	08/21/2025	390.62	Account Jail	104230480 - Jail Kitchen Food	
					\$1,547.20			
Blue Mountain Foods	134200	01-817130	08/23/2025	08/28/2025	167.49	Account Jail	274230350 - Inmate Commissary Expe	
Blue Mountain Foods	134200	02-625443	08/11/2025	08/28/2025	55.01	Account Seniors - Monticello	104678323 - Home Deliv Meals - Monti	
					\$222.50			
					<b>\$1,769.70</b>			
Bound Tree Medical, LLC	134133	85880660	08/13/2025	08/21/2025	259.74		264350610 - Miscellaneous Supplies	
Bound Tree Medical, LLC	134133	85883931	08/15/2025	08/21/2025	1,024.02	Account #114364	264350610 - Miscellaneous Supplies	
Bound Tree Medical, LLC	134133	85888049	08/19/2025	08/21/2025	255.98	Account #114364	264350610 - Miscellaneous Supplies	
					\$1,539.74			
Bound Tree Medical, LLC	134201	85898344	08/27/2025	08/28/2025	233.98	Account #114364	264350610 - Miscellaneous Supplies	
					<b>\$1,773.72</b>			

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Bradley, Luanne	134186	LBradley0815202	08/15/2025	08/22/2025	4,120.00	Nuchlear Workshop Catering	104192920 - Econ Dev Rural County G	
					<b>\$4,120.00</b>			
Brantley Distributing, LLC.	134134	25272570	08/20/2025	08/21/2025	262.35	Customer #14561	214412251 - Gas, Oil and Grease	
Brantley Distributing, LLC.	134202	25273140	08/26/2025	08/28/2025	145.20	Customer #1456	214412250 - Equipment Operation	
					<b>\$407.55</b>			
Breedlove, Ben	134135	BBreedlove08072	08/07/2025	08/21/2025	28.00	Transfer to St. Marys'	264350230 - Travel Expense	
					<b>\$28.00</b>			
Breedlove, Crystal	134136	CBreedlove08072	08/07/2025	08/21/2025	26.00	Transfer to St. Mary's	264350230 - Travel Expense	
					<b>\$26.00</b>			
Bruckner's Truck & Equipment	134203	XA108053118:01	08/13/2025	08/28/2025	528.36	Customer #177922	214412250 - Equipment Operation	
Bruckner's Truck & Equipment	134203	XA108053426:01	08/20/2025	08/28/2025	120.41	Customer #177922	214412250 - Equipment Operation	
					<b>\$648.77</b>			
					<b>\$648.77</b>			
Canon USA, Inc.	134137	41676353	08/12/2025	08/21/2025	124.15	Contract #915671-2	104230310 - Jail Professional and Tech	
Canon USA, Inc.	134204	41676354	08/12/2025	08/28/2025	176.15	Contract #915671-3	104145250 - Attorney Equipment Oper	
Canon USA, Inc.	134204	CFS08062025	08/06/2025	08/28/2025	328.16	Customer #915671	104145250 - Attorney Equipment Oper	
					<b>\$504.31</b>			
					<b>\$628.46</b>			
Child Support Services	134205	PR072025-1117	07/25/2025	08/28/2025	204.93	Case Number C001392403	102229500 - Other Deductions Payable	
Child Support Services	134205	PR080325-1117	08/08/2025	08/28/2025	204.93	Case Number C001392403	102229500 - Other Deductions Payable	
Child Support Services	134205	PR081725-1117	08/22/2025	08/28/2025	263.08	Case Number C001361546	102229500 - Other Deductions Payable	
Child Support Services	134205	PR081725-1117	08/22/2025	08/28/2025	303.23	Case Number C001619928	102229500 - Other Deductions Payable	
Child Support Services	134205	PR081725-1117	08/22/2025	08/28/2025	320.16	Case Number C001392403	102229500 - Other Deductions Payable	
					<b>\$1,296.33</b>			
Child Support Services	EFT	PR070625-1117	07/11/2025	08/15/2025	303.23	Case Number C001619928	102229500 - Other Deductions Payable	
Child Support Services	EFT	Reverse7-11-25	07/11/2025	08/15/2025	-303.23		102229500 - Other Deductions Payable	
					<b>\$0.00</b>			
					<b>\$1,296.33</b>			
Cintas Corporation	134138	4240424204	08/18/2025	08/21/2025	32.83	Customer #13213559	214414260 - Buildings and Grounds	
Cintas Corporation	134138	4240424204	08/18/2025	08/21/2025	34.51	Customer #13213559	102229500 - Other Deductions Payable	
					<b>\$67.34</b>			
Cintas Corporation	134206	4241134516	08/25/2025	08/28/2025	32.83	Customer #13213559	102229500 - Other Deductions Payable	
Cintas Corporation	134206	4241134516	08/25/2025	08/28/2025	34.51	Customer #13213559	214414260 - Buildings and Grounds	
					<b>\$67.34</b>			
					<b>\$134.68</b>			
Colorado Family Support Registry	134207	PR081725-1454	08/22/2025	08/28/2025	278.30	FSR:17624214 Case:39-101709-44-0-A	102229500 - Other Deductions Payable	
					<b>\$278.30</b>			
Contech Engineered Solutions, LLC	134208	5480956	08/18/2025	08/28/2025	28,711.00	Deposit for cattleguards	214414410 - Road Supplies	
					<b>\$28,711.00</b>			
Curtis Blue Line	134209	INV980501	08/19/2025	08/28/2025	3,640.60	Customer #C4302	104210250 - Sheriff Equipment Operati	
					<b>\$3,640.60</b>			

**San Juan County**  
**Check Register**  
**All Bank Accounts - 08/15/2025 to 08/29/2025**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Dee, Elsie	134210	EDee08262025	08/26/2025	08/28/2025	1,054.00	Navajo Liaison work	104173310 - Elections Professional an	
					<b>\$1,054.00</b>			
Delorenzis, Coral	134211	SJC	08/13/2025	08/28/2025	2,096.56	County Fair	104620110 - Fair Salaries and Wages	
					<b>\$2,096.56</b>			
Department of Transportation Federa	134212	26473	08/08/2025	08/28/2025	172,717.76	Attn: AMK-324 M40.0.0.0 Contruction Contract	214414615 - Contracts	
					<b>\$172,717.76</b>			
Duke, Trent	134139	TDuke07122025	07/12/2025	08/21/2025	28.00	Transfer to St. Mary's	264350230 - Travel Expense	
					<b>\$28.00</b>			
Earthgrains Baking Company	134140	85272290006248	08/19/2025	08/21/2025	68.02	Customer #232004-1	104230480 - Jail Kitchen Food	
					<b>\$68.02</b>			
Emery Telcom	134141	3324200_080120	08/01/2025	08/21/2025	43.98		104210280 - Sheriff Telephone	
Emery Telcom	134141	3324200_080120	08/01/2025	08/21/2025	79.95		104225270 - Fire/Rescue Utilities	
Emery Telcom	134141	3324200_080120	08/01/2025	08/21/2025	79.95		574424270 - Utilities	
Emery Telcom	134141	3324200_080120	08/01/2025	08/21/2025	84.95		104255270 - EOC Utilities	
Emery Telcom	134141	3324200_080120	08/01/2025	08/21/2025	104.95		104163270 - Blannex Utilities	
Emery Telcom	134141	3324200_080120	08/01/2025	08/21/2025	209.90		104672270 - Acc Trans Utilities	
Emery Telcom	134141	3324200_080120	08/01/2025	08/21/2025	269.90		214414270 - Utilities	
Emery Telcom	134141	3324200_080120	08/01/2025	08/21/2025	529.85		104151280 - IT Telephone	
					<b>\$1,403.43</b>			
					<b>\$1,403.43</b>			
Empire Electric Assoc. Inc.	134142	25395Aug2025	08/14/2025	08/21/2025	151.96	Account #25395	214414270 - Utilities	
Empire Electric Assoc. Inc.	134142	34846_08072025	08/07/2025	08/21/2025	61.94	Account #34846	104620270 - Fair Utilities	
Empire Electric Assoc. Inc.	134142	34849_08072025	08/07/2025	08/21/2025	51.75	Account #34849	104620270 - Fair Utilities	
Empire Electric Assoc. Inc.	134142	9579024_081420	08/14/2025	08/21/2025	4,082.94	Account #9579024	104166270 - PS Bldg Utilities	
					<b>\$4,348.59</b>			
					<b>\$4,348.59</b>			
Enbridge Gas	134213	3617789388_AU	08/12/2025	08/28/2025	44.07	Account #3617789388	214414270 - Utilities	
					<b>\$44.07</b>			
Farmers Telecommunications Inc	134143	20250818122127	08/01/2025	08/21/2025	54.99		104225280 - Fire/Rescue Telephone	
					<b>\$54.99</b>			
Fastenal Company	134144	COBAY84199	08/15/2025	08/21/2025	389.32	Customer #COBAY0409	214412250 - Equipment Operation	
Fastenal Company	134144	COBAY84200	08/15/2025	08/21/2025	143.76	Customer #COBAY0409	214412250 - Equipment Operation	
					<b>\$533.08</b>			
Fastenal Company	134214	COBAY84203	08/15/2025	08/28/2025	299.74	Customer #COBAY1477	214412250 - Equipment Operation	
					<b>\$832.82</b>			
Four Corners Welding & Gas	134215	CC 403014	08/21/2025	08/28/2025	112.36	Customer #205380	264350610 - Miscellaneous Supplies	
Four Corners Welding & Gas	134215	CC 403035	08/21/2025	08/28/2025	89.97	Customer #205500	214412250 - Equipment Operation	
					<b>\$202.33</b>			
					<b>\$202.33</b>			
Grainger	134145	9599695658	08/07/2025	08/21/2025	7.00	Account #847145778	104161260 - Courthouse Buildings and	
Grainger	134145	9600423769	08/07/2025	08/21/2025	7.10	Account #847145778	104161260 - Courthouse Buildings and	
					<b>\$14.10</b>			
					<b>\$14.10</b>			

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Hyve Ink, LLC	134146	2702	08/17/2025	08/21/2025	1,345.40	San Juan County Fair	104620240 - Fair Office Expense	
Hyve Ink, LLC	134216	2700	08/18/2025	08/28/2025	1,474.04	San Juan County Fair	104620240 - Fair Office Expense	
Hyve Ink, LLC	134216	2703	07/17/2025	08/28/2025	1,345.40	San Juan County Fair Shirts	104620480 - Fair Special Department S	
					<u>\$2,819.44</u>			
					<b>\$4,164.84</b>			
ImageNet Consulting, LLC	134147	INV1159153	01/27/2025	08/21/2025	133.89	Customer #PKS0623 Contract #CONT75821-01	104150310 - Non-Dept Professional an	
ImageNet Consulting, LLC	134217	INV1357312	08/19/2025	08/28/2025	15.63	Customer #58478 Contract #CONT8177-01	104150310 - Non-Dept Professional an	
ImageNet Consulting, LLC	134217	INV1358067	08/19/2025	08/28/2025	326.98	Customer #27422 Contract #35010-02	104150310 - Non-Dept Professional an	
ImageNet Consulting, LLC	134217	INV1365606	08/26/2025	08/28/2025	34.39	Customer #C052 Contract #CONT11092-01	104145250 - Attorney Equipment Oper	
ImageNet Consulting, LLC	134217	INV1365895	08/26/2025	08/28/2025	103.92	Customer #27912 Contract #40798-01	214414240 - Office Expense	
ImageNet Consulting, LLC	134217	INV1366248	08/26/2025	08/28/2025	577.21	Customer #PK0623 Contract #CONT5281-01	454166310 - Professional and Technica	
					<u>\$1,058.13</u>			
					<b>\$1,192.02</b>			
Imagenet Consulting, LLC - PA	134218	591727058	08/21/2025	08/28/2025	177.76	Account #1649279 Contract #500-50430911	274230350 - Inmate Commissary Expe	
					<u>\$177.76</u>			
IML Security Supply	134148	4663375	08/08/2025	08/21/2025	2,703.78	Account #106217	214412260 - Buildings and Grounds	
					<u>\$2,703.78</u>			
JCI Billing Services	134149	393	08/15/2025	08/21/2025	1,920.00	Claims Processing Fee	264350310 - Professional and Technica	
					<u>\$1,920.00</u>			
JUB Engineers, Inc	134219	0187401	08/13/2025	08/28/2025	10,500.00	Project #55-22-018	104150620 - Non-Dept Miscellaneous	
					<u>\$10,500.00</u>			
Kenworth Sales Company	134220	005P23765	08/14/2025	08/28/2025	439.02	Customer #15013	214412250 - Equipment Operation	
Kenworth Sales Company	134220	005P23766	08/18/2025	08/28/2025	66.86	Customer #15013	214412250 - Equipment Operation	
Kenworth Sales Company	134220	005P23798	08/18/2025	08/28/2025	137.66	Customer #15013	214412250 - Equipment Operation	
Kenworth Sales Company	134220	005P23899	08/20/2025	08/28/2025	52.80	Customer #15013	214412250 - Equipment Operation	
					<u>\$696.34</u>			
					<b>\$696.34</b>			
Knight, Katie	134221	KKnight08222025	08/22/2025	08/28/2025	33.00	Public Health Leadership Training	255335.230 - Crisis Response Workfor	
Knight, Katie	134221	KKnight08222025	08/22/2025	08/28/2025	195.90	Public Health Leadership Training	255335.230 - Crisis Response Workfor	
Knight, Katie	134221	KKnight08222025	08/22/2025	08/28/2025	195.90	Public Health Leadership Training	255335.230 - Crisis Response Workfor	
Knight, Katie	134221	KKnight08222025	08/22/2025	08/28/2025	195.90	Public Health Leadership Training	255335.230 - Crisis Response Workfor	
Knight, Katie	134221	KKnight08222025	08/22/2025	08/28/2025	217.90	Public Health Leadership Training	255335.230 - Crisis Response Workfor	
					<u>\$838.60</u>			
					<b>\$838.60</b>			
Lacy, Lehi	134222	LLacy0822205	08/22/2025	08/28/2025	256.18	Sheriff's Association Meetings	104210230 - Sheriff Travel Expense	
					<u>\$256.18</u>			
Larry H. Miller	134223	406841	07/22/2025	08/28/2025	7,999.00	Account #D6694	214412250 - Equipment Operation	
Larry H. Miller	134223	CM406841	08/14/2025	08/28/2025	-2,500.00	Account #D6694	214412250 - Equipment Operation	
					<u>\$5,499.00</u>			
					<b>\$5,499.00</b>			
Larry H. Miller Super Ford - SLC	134150	2296751W	08/05/2025	08/21/2025	38.06	Account #B15203	214412250 - Equipment Operation	
Larry H. Miller Super Ford - SLC	134150	2296855W	08/06/2025	08/21/2025	314.25	Account #B15203	214412250 - Equipment Operation	
Larry H. Miller Super Ford - SLC	134150	CM2291120W	08/19/2025	08/21/2025	-331.72	Account #B15203	214412250 - Equipment Operation	
					<u>\$20.59</u>			
					<b>\$20.59</b>			

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Lewis, Linda	134151	LLewis08152025	08/15/2025	08/21/2025	303.00	Election Judge	104173310 - Elections Professional an	
					<b>\$303.00</b>			
Life-Assist Inc	134152	1628955	08/15/2025	08/21/2025	290.98	Customer #84535CO	264350610 - Miscellaneous Supplies	
					<b>\$290.98</b>			
LifeMed Safety Inc.	134153	INV250736	08/14/2025	08/21/2025	1,977.00		264350250 - Equipment Operation	
					<b>\$1,977.00</b>			
Lincoln National Life Insurance Com	134224	Lincoln08-25	08/28/2025	08/28/2025	-241.30		102236000 - Lincoln Financial Payable	
Lincoln National Life Insurance Com	134224	PR070625-3938	07/11/2025	08/28/2025	16.49	Long Term Disability	102236000 - Lincoln Financial Payable	
Lincoln National Life Insurance Com	134224	PR070625-3938	07/11/2025	08/28/2025	86.33	Lincoln Group & Voluntary Life	102236000 - Lincoln Financial Payable	
Lincoln National Life Insurance Com	134224	PR080325-3938	08/08/2025	08/28/2025	913.69	Long Term Disability	102236000 - Lincoln Financial Payable	
Lincoln National Life Insurance Com	134224	PR080325-3938	08/08/2025	08/28/2025	2,268.20	Lincoln Group & Voluntary Life	102236000 - Lincoln Financial Payable	
Lincoln National Life Insurance Com	134224	PR080425-3938	08/08/2025	08/28/2025	169.43	Lincoln Group & Voluntary Life	102236000 - Lincoln Financial Payable	
Lincoln National Life Insurance Com	134224	PR080425-3938	08/08/2025	08/28/2025	261.73	Long Term Disability	102236000 - Lincoln Financial Payable	
Lincoln National Life Insurance Com	134224	PR081725-3938	08/22/2025	08/28/2025	926.25	Long Term Disability	102236000 - Lincoln Financial Payable	
Lincoln National Life Insurance Com	134224	PR081725-3938	08/22/2025	08/28/2025	2,280.75	Lincoln Group & Voluntary Life	102236000 - Lincoln Financial Payable	
Lincoln National Life Insurance Com	134224	PR081825-3938	08/22/2025	08/28/2025	128.34	Lincoln Group & Voluntary Life	102236000 - Lincoln Financial Payable	
Lincoln National Life Insurance Com	134224	PR081825-3938	08/22/2025	08/28/2025	268.55	Long Term Disability	102236000 - Lincoln Financial Payable	
					<b>\$7,078.46</b>			
					<b>\$7,078.46</b>			
Lyle Northern Electric Inc.	134154	4148	08/08/2025	08/21/2025	960.00	Replace RV Pedestal	104620310 - Fair Professional and Tec	
					<b>\$960.00</b>			
Main Street Drug and Boutique	134225	620478-00	08/26/2025	08/28/2025	10.58	Account #1066	104230312 - Jail Inmate Medical Expen	
					<b>\$10.58</b>			
MATCO TOOLS, LLC	134226	9879	08/27/2025	08/28/2025	343.78		214412250 - Equipment Operation	
					<b>\$343.78</b>			
MetLife Group Benefits	134260	Metlife08-25-2	08/28/2025	08/28/2025	-129.38		102230000 - Metlife Dental Payable	
MetLife Group Benefits	134260	PR070625-5230	07/11/2025	08/28/2025	16.54	Dental Employee Only	102230000 - Metlife Dental Payable	
MetLife Group Benefits	134260	PR070625-5230	07/11/2025	08/28/2025	111.42	Dental Family	102230000 - Metlife Dental Payable	
MetLife Group Benefits	134260	PR080325-5230	08/08/2025	08/28/2025	529.28	Dental Employee Only	102230000 - Metlife Dental Payable	
MetLife Group Benefits	134260	PR080325-5230	08/08/2025	08/28/2025	726.66	Dental Employee +1	102230000 - Metlife Dental Payable	
MetLife Group Benefits	134260	PR080325-5230	08/08/2025	08/28/2025	3,008.34	Dental Family	102230000 - Metlife Dental Payable	
MetLife Group Benefits	134260	PR080425-5230	08/08/2025	08/28/2025	33.03	Dental Employee +1	102230000 - Metlife Dental Payable	
MetLife Group Benefits	134260	PR080425-5230	08/08/2025	08/28/2025	49.62	Dental Employee Only	102230000 - Metlife Dental Payable	
MetLife Group Benefits	134260	PR080425-5230	08/08/2025	08/28/2025	501.39	Dental Family	102230000 - Metlife Dental Payable	
MetLife Group Benefits	134260	PR081725-5230	08/22/2025	08/28/2025	545.82	Dental Employee Only	102230000 - Metlife Dental Payable	
MetLife Group Benefits	134260	PR081725-5230	08/22/2025	08/28/2025	726.66	Dental Employee +1	102230000 - Metlife Dental Payable	
MetLife Group Benefits	134260	PR081725-5230	08/22/2025	08/28/2025	3,008.34	Dental Family	102230000 - Metlife Dental Payable	
MetLife Group Benefits	134260	PR081825-5230	08/22/2025	08/28/2025	33.03	Dental Employee +1	102230000 - Metlife Dental Payable	
MetLife Group Benefits	134260	PR081825-5230	08/22/2025	08/28/2025	33.08	Dental Employee Only	102230000 - Metlife Dental Payable	
MetLife Group Benefits	134260	PR081825-5230	08/22/2025	08/28/2025	445.68	Dental Family	102230000 - Metlife Dental Payable	
					<b>\$9,639.51</b>			
					<b>\$9,639.51</b>			
Mexican Hat Special Serv Dist.	134155	825-24	08/13/2025	08/21/2025	66.93	Customer #221	104225270 - Fire/Rescue Utilities	
					<b>\$66.93</b>			
Meyer, Rick	134227	RMeyer08222025	08/22/2025	08/28/2025	781.00		104146230 - Assessor Travel Expense	
					<b>\$781.00</b>			



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Monticello City	134156	081225MFD	08/12/2025	08/21/2025	1,725.00		104220615 - Wild Fire Contracts	
					<b>\$1,725.00</b>			
Monticello Mercantile	134157	3273	08/11/2025	08/21/2025	25.77	Customer #76992 Public Safety Bldg	104166260 - PS Bldg Buildings and Gr	
Monticello Mercantile	134157	3315	08/15/2025	08/21/2025	6.49	Customer #76992 Maintenance	104161260 - Courthouse Buildings and	
Monticello Mercantile	134157	3316	08/13/2025	08/21/2025	3.98	Customer #76992 Road Dept.	214414240 - Office Expense	
Monticello Mercantile	134157	3317	08/13/2025	08/21/2025	20.98	Customer #76992 Maintenance	104161260 - Courthouse Buildings and	
Monticello Mercantile	134157	3321	08/13/2025	08/21/2025	7.49	Customer #76992 Road Dept.	214412260 - Buildings and Grounds	
Monticello Mercantile	134157	3323	08/13/2025	08/21/2025	5.79	Customer #76992	214414240 - Office Expense	
Monticello Mercantile	134157	3330	08/14/2025	08/21/2025	6.49	Customer #76992 Road Dept.	214412250 - Equipment Operation	
Monticello Mercantile	134157	3335	08/14/2025	08/21/2025	17.99	Customer #76992 Public Safety Bldg	104166260 - PS Bldg Buildings and Gr	
Monticello Mercantile	134157	3336	08/14/2025	08/21/2025	2.79	Customer #76992 Public Safety Bldg	104166260 - PS Bldg Buildings and Gr	
Monticello Mercantile	134157	3346	08/15/2025	08/21/2025	17.99	Account San Juan County Sheriffs Office	274230350 - Inmate Commissary Expe	
Monticello Mercantile	134157	3373	08/18/2025	08/21/2025	26.99	Customer #76992 Public Safety Bldg	104166260 - PS Bldg Buildings and Gr	
Monticello Mercantile	134157	3383	08/19/2025	08/21/2025	6.25	Customer #76992 Road Dept.	214414410 - Road Supplies	
Monticello Mercantile	134157	3405	08/20/2025	08/21/2025	8.99	Customer #76992 Ambulance EMT/EMS	264350610 - Miscellaneous Supplies	
					<b>\$157.99</b>			
					<b>\$157.99</b>			
Motor Parts Company	134158	587328	07/31/2025	08/21/2025	-162.00	Invoice #587340	104620240 - Fair Office Expense	
Motor Parts Company	134158	587328	07/31/2025	08/21/2025	1,162.38	Invoice #587328	104620240 - Fair Office Expense	
Motor Parts Company	134158	892157	08/11/2025	08/21/2025	767.32		214412250 - Equipment Operation	
Motor Parts Company	134158	892182	08/11/2025	08/21/2025	236.56		214412250 - Equipment Operation	
Motor Parts Company	134158	892184	08/11/2025	08/21/2025	-18.00		214412250 - Equipment Operation	
Motor Parts Company	134158	892231	08/11/2025	08/21/2025	-108.00		214412250 - Equipment Operation	
Motor Parts Company	134158	892256	08/12/2025	08/21/2025	50.40		214412250 - Equipment Operation	
Motor Parts Company	134158	892262	08/12/2025	08/21/2025	21.53		214412250 - Equipment Operation	
Motor Parts Company	134158	892316	08/12/2025	08/21/2025	28.41		214412250 - Equipment Operation	
Motor Parts Company	134158	892350	08/13/2025	08/21/2025	15.56		214412250 - Equipment Operation	
Motor Parts Company	134158	892421	08/14/2025	08/21/2025	88.82		214412250 - Equipment Operation	
Motor Parts Company	134158	892744	08/20/2025	08/21/2025	293.32		574424250 - Equipment Operation	
Motor Parts Company	134158	892798	08/21/2025	08/21/2025	11.24		574424250 - Equipment Operation	
					<b>\$2,387.54</b>			
Motor Parts Company	134228	587765	08/11/2025	08/28/2025	8.18		214412250 - Equipment Operation	
Motor Parts Company	134228	587790	08/12/2025	08/28/2025	30.32		214412250 - Equipment Operation	
Motor Parts Company	134228	587831	08/13/2025	08/28/2025	17.72		214412250 - Equipment Operation	
Motor Parts Company	134228	587858	08/13/2025	08/28/2025	9.78		214412250 - Equipment Operation	
Motor Parts Company	134228	587871	08/13/2025	08/28/2025	188.77		214412250 - Equipment Operation	
Motor Parts Company	134228	587874	08/13/2025	08/28/2025	-18.00		214412250 - Equipment Operation	
Motor Parts Company	134228	587924	08/14/2025	08/28/2025	122.82		214412250 - Equipment Operation	
Motor Parts Company	134228	588052	08/18/2025	08/28/2025	142.51		214412250 - Equipment Operation	
Motor Parts Company	134228	588055	08/14/2025	08/28/2025	80.70		214412250 - Equipment Operation	
Motor Parts Company	134228	588145	08/19/2025	08/28/2025	17.40		214412250 - Equipment Operation	
Motor Parts Company	134228	588148	08/20/2025	08/28/2025	21.40		214412250 - Equipment Operation	
Motor Parts Company	134228	588189	08/20/2025	08/28/2025	-21.40		214412250 - Equipment Operation	
Motor Parts Company	134228	588198	08/21/2025	08/28/2025	6.37		214412250 - Equipment Operation	
Motor Parts Company	134228	588232	08/21/2025	08/28/2025	83.05		214412250 - Equipment Operation	
Motor Parts Company	134228	588238	08/21/2025	08/28/2025	41.99		214412250 - Equipment Operation	
Motor Parts Company	134228	588396	08/26/2025	08/28/2025	31.51		214412250 - Equipment Operation	
Motor Parts Company	134228	588399	08/26/2025	08/28/2025	702.40		214412250 - Equipment Operation	
Motor Parts Company	134228	892445	08/14/2025	08/28/2025	19.64		214412250 - Equipment Operation	
Motor Parts Company	134228	892632	08/18/2025	08/28/2025	392.38		214412250 - Equipment Operation	
Motor Parts Company	134228	892703	08/19/2025	08/28/2025	158.13		214412250 - Equipment Operation	
Motor Parts Company	134228	892727	08/20/2025	08/28/2025	16.47		214412250 - Equipment Operation	
Motor Parts Company	134228	892730	08/20/2025	08/28/2025	54.24		214412250 - Equipment Operation	
Motor Parts Company	134228	892759	08/20/2025	08/28/2025	81.07		214412250 - Equipment Operation	

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Motor Parts Company	134228	892783	08/20/2025	08/28/2025	186.13		214412250 - Equipment Operation	
Motor Parts Company	134228	892859	08/21/2025	08/28/2025	25.10		214412250 - Equipment Operation	
Motor Parts Company	134228	893004	08/25/2025	08/28/2025	-235.51		214412250 - Equipment Operation	
Motor Parts Company	134228	893157	08/27/2025	08/28/2025	9.99		574424250 - Equipment Operation	
					\$2,173.16			
					<b>\$4,560.70</b>			
National Benefit Services, LLC	134229	1089017	08/13/2025	08/28/2025	70.35	Customer #SAN006	104965140 - Undistributed Other Empl	
					<b>\$70.35</b>			
Navajo Tribal Utility Authority	134159	37001295070	08/07/2025	08/21/2025	147.48	Account #60040657	104225270 - Fire/Rescue Utilities	
Navajo Tribal Utility Authority	134159	40000165342	08/07/2025	08/21/2025	21.67	Account #60378368	214414270 - Utilities	
Navajo Tribal Utility Authority	134159	40000165343_08	08/07/2025	08/21/2025	129.99	Account #60378370	104574270 - TV Comm Utilities	
Navajo Tribal Utility Authority	134159	40000165344	08/07/2025	08/21/2025	33.70	Account #60378371	214414270 - Utilities	
Navajo Tribal Utility Authority	134159	40000165345_08	08/07/2025	08/21/2025	5.43	Account #60378372	104850270 - Special Proj Utilities	
Navajo Tribal Utility Authority	134159	40000165346_08	08/07/2025	08/21/2025	10.05	Account #60378373	104850270 - Special Proj Utilities	
Navajo Tribal Utility Authority	134159	40000165347	08/07/2025	08/21/2025	74.52	Account #60378374	104850730 - Special Proj Other Oper I	
Navajo Tribal Utility Authority	134159	40000165348	08/07/2025	08/21/2025	6.50	Account #60378376	104850730 - Special Proj Other Oper I	
					\$429.34			
					<b>\$429.34</b>			
Nicholas & Company	134160	9288760	08/14/2025	08/21/2025	956.07	Customer #616591	104230480 - Jail Kitchen Food	
Nicholas & Company	134160	9288764	08/14/2025	08/21/2025	364.28	Customer #616580	104678325 - Home Deliv Meals - Bland	
Nicholas & Company	134160	9288764	08/14/2025	08/21/2025	364.29	Customer #616580	104677325 - Congregate Meals - Bland	
Nicholas & Company	134160	9292528	08/18/2025	08/21/2025	1,564.32	Customer #616580	104230480 - Jail Kitchen Food	
Nicholas & Company	134160	9292534	08/18/2025	08/21/2025	385.60	Customer #616580	104678323 - Home Deliv Meals - Monti	
Nicholas & Company	134160	9292534	08/18/2025	08/21/2025	385.61	Customer #616580	104677323 - Congregate Meals - Monti	
Nicholas & Company	134160	9292536	08/18/2025	08/21/2025	204.36	Customer #616580	104677329 - Congregate Meals - Bluff	
Nicholas & Company	134160	9292536	08/18/2025	08/21/2025	204.36	Customer #616580	104678329 - Home Deliv Meals - Bluff	
Nicholas & Company	134160	9297157	08/21/2025	08/21/2025	725.79	Customer #616590	104230480 - Jail Kitchen Food	
					\$5,154.68			
Nicholas & Company	134230	9301326	08/25/2025	08/28/2025	1,681.87	Customer #616591	104230480 - Jail Kitchen Food	
Nicholas & Company	134230	9301329	08/25/2025	08/28/2025	334.70	Customer #616580	104678323 - Home Deliv Meals - Monti	
Nicholas & Company	134230	9301329	08/25/2025	08/28/2025	334.71	Customer #616580	104677323 - Congregate Meals - Monti	
Nicholas & Company	134230	9301331	08/25/2025	08/28/2025	234.60	Customer #616580	104677325 - Congregate Meals - Bland	
Nicholas & Company	134230	9301331	08/25/2025	08/28/2025	234.60	Customer #616580	104678325 - Home Deliv Meals - Bland	
Nicholas & Company	134230	9301332	08/25/2025	08/28/2025	1,001.42	Customer #616580	104677325 - Congregate Meals - Bland	
Nicholas & Company	134230	9301332	08/25/2025	08/28/2025	1,001.42	Customer #616580	104678325 - Home Deliv Meals - Bland	
Nicholas & Company	134230	9305799	08/28/2025	08/28/2025	820.31	Customer #616591	104230480 - Jail Kitchen Food	
					\$5,643.63			
					<b>\$10,798.31</b>			
O'Reilly Auto Parts	134161	6848-119126	08/07/2025	08/21/2025	190.22	Customer #3601683	214412250 - Equipment Operation	
O'Reilly Auto Parts	134161	6848-119575	08/13/2025	08/21/2025	44.82		214412250 - Equipment Operation	
O'Reilly Auto Parts	134161	6848-119575	08/13/2025	08/21/2025	400.00		214412250 - Equipment Operation	
O'Reilly Auto Parts	134161	6848-119575	08/13/2025	08/21/2025	1,549.00		214412250 - Equipment Operation	
					\$2,184.04			
					<b>\$2,184.04</b>			
ODP Business Solutions, LLC	134162	417082760001	08/19/2025	08/21/2025	116.38	Account #47849426	255007.240 - Indirect Admin Office exp	
ODP Business Solutions, LLC	134162	435949984001	08/15/2025	08/21/2025	112.54	Account #47849426	104230240 - Jail Office Expense	
					\$228.92			
ODP Business Solutions, LLC	134231	430254078001	06/26/2025	08/28/2025	16.82	Account #47849426	104146240 - Assessor Office Expense	
ODP Business Solutions, LLC	134231	MetLife08132025	06/26/2025	08/28/2025	17.70	Account #290885	104146240 - Assessor Office Expense	
					\$34.52			
					<b>\$263.44</b>			

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Packard Wholesale Co.	134163	3039326 Credit	08/05/2025	08/21/2025	-275.46	Customer ID 10312	104230350 - Jail State Prisoner Expens	
Packard Wholesale Co.	134163	3039851	08/13/2025	08/21/2025	105.41	Customer #10328	104678325 - Home Deliv Meals - Bland	
Packard Wholesale Co.	134163	3039856	08/13/2025	08/21/2025	147.31	Customer 10328	104678323 - Home Deliv Meals - Monti	
Packard Wholesale Co.	134163	3039911	08/14/2025	08/21/2025	619.64	Customer ID 10301	104230350 - Jail State Prisoner Expens	
Packard Wholesale Co.	134163	3039912	08/14/2025	08/21/2025	55.96	Customer ID 10325	104230480 - Jail Kitchen Food	
Packard Wholesale Co.	134163	3040342	08/20/2025	08/21/2025	499.88	Customer #10312	104161260 - Courthouse Buildings and	
					<b>\$1,152.74</b>			
Packard Wholesale Co.	134232	3038873	07/31/2025	08/28/2025	1,662.91		104620240 - Fair Office Expense	
Packard Wholesale Co.	134232	3040389	08/21/2025	08/28/2025	9.73	Customer ID 10301	104230350 - Jail State Prisoner Expens	
Packard Wholesale Co.	134232	3040390	08/21/2025	08/28/2025	77.98	Customer ID 10301	104230350 - Jail State Prisoner Expens	
Packard Wholesale Co.	134232	3040391	08/21/2025	08/28/2025	157.35	Customer ID 10325	104230480 - Jail Kitchen Food	
Packard Wholesale Co.	134232	3040787	08/27/2025	08/28/2025	113.79	Customer ID 10312	105430260 - Cal Black Buildings and G	
					<b>\$2,021.76</b>			
					<b>\$3,174.50</b>			
Page, Justin	134164	SJC 438R25	08/19/2025	08/21/2025	50.00	Storage Tanks	214412250 - Equipment Operation	
					<b>\$50.00</b>			
Peak JCB	134233	PSI-528147	08/20/2025	08/28/2025	688.43	Customer #C0011098	214412250 - Equipment Operation	
					<b>\$688.43</b>			
PEHP	134261	PEHP08-25	08/28/2025	08/28/2025	-8,183.31		102226000 - Health Insurance Payable	
PEHP	134261	PR070625-2584	07/11/2025	08/28/2025	-2,421.32	PEHP Traditional Family Tier 2	102226000 - Health Insurance Payable	
PEHP	134261	PR070625-2584	07/11/2025	08/28/2025	3.76	Vision Employee Only	102226000 - Health Insurance Payable	
PEHP	134261	PR070625-2584	07/11/2025	08/28/2025	6.54	Employee Assistance Program	102226000 - Health Insurance Payable	
PEHP	134261	PR070625-2584	07/11/2025	08/28/2025	16.60	Vision Family	102226000 - Health Insurance Payable	
PEHP	134261	PR070625-2584	07/11/2025	08/28/2025	399.11	PEHP HDHP Employee Only Tier 2	102226000 - Health Insurance Payable	
PEHP	134261	PR070625-2584	07/11/2025	08/28/2025	4,134.80	PEHP HDHP Family Tier 2	102226000 - Health Insurance Payable	
PEHP	134261	PR080325-2584	08/08/2025	08/28/2025	116.56	Vision Employee Only	102226000 - Health Insurance Payable	
PEHP	134261	PR080325-2584	08/08/2025	08/28/2025	151.00	Vision Employee +1	102226000 - Health Insurance Payable	
PEHP	134261	PR080325-2584	08/08/2025	08/28/2025	276.86	Employee Assistance Program	102226000 - Health Insurance Payable	
PEHP	134261	PR080325-2584	08/08/2025	08/28/2025	456.50	Vision Family	102226000 - Health Insurance Payable	
PEHP	134261	PR080325-2584	08/08/2025	08/28/2025	798.22	PEHP HDHP Employee Only Tier 1	102226000 - Health Insurance Payable	
PEHP	134261	PR080325-2584	08/08/2025	08/28/2025	2,105.96	PEHP Traditional Employee +1 Tier 2	102226000 - Health Insurance Payable	
PEHP	134261	PR080325-2584	08/08/2025	08/28/2025	2,326.28	PEHP Dual Traditional Employee + 1	102226000 - Health Insurance Payable	
PEHP	134261	PR080325-2584	08/08/2025	08/28/2025	2,478.48	PEHP HDHP Employee +1 Tier 1	102226000 - Health Insurance Payable	
PEHP	134261	PR080325-2584	08/08/2025	08/28/2025	2,543.40	PEHP Traditional Employee Only Tier 1	102226000 - Health Insurance Payable	
PEHP	134261	PR080325-2584	08/08/2025	08/28/2025	4,470.00	PEHP HDHP Family Tier 1	102226000 - Health Insurance Payable	
PEHP	134261	PR080325-2584	08/08/2025	08/28/2025	4,957.02	PEHP HDHP Employee +1 Tier 2	102226000 - Health Insurance Payable	
PEHP	134261	PR080325-2584	08/08/2025	08/28/2025	5,587.54	PEHP HDHP Employee Only Tier 2	102226000 - Health Insurance Payable	
PEHP	134261	PR080325-2584	08/08/2025	08/28/2025	6,612.97	PEHP Traditional Employee Only Tier 2	102226000 - Health Insurance Payable	
PEHP	134261	PR080325-2584	08/08/2025	08/28/2025	10,529.70	PEHP Traditional Employee +1 Tier 1	102226000 - Health Insurance Payable	
PEHP	134261	PR080325-2584	08/08/2025	08/28/2025	17,091.60	PEHP Traditional Family Tier 1	102226000 - Health Insurance Payable	
PEHP	134261	PR080325-2584	08/08/2025	08/28/2025	18,516.03	PEHP Traditional Family Tier 2	102226000 - Health Insurance Payable	
PEHP	134261	PR080325-2584	08/08/2025	08/28/2025	21,233.07	PEHP HDHP Family Tier 2	102226000 - Health Insurance Payable	
PEHP	134261	PR080425-2584	08/08/2025	08/28/2025	6.04	Vision Employee +1	102226000 - Health Insurance Payable	
PEHP	134261	PR080425-2584	08/08/2025	08/28/2025	11.28	Vision Employee Only	102226000 - Health Insurance Payable	
PEHP	134261	PR080425-2584	08/08/2025	08/28/2025	30.52	Employee Assistance Program	102226000 - Health Insurance Payable	
PEHP	134261	PR080425-2584	08/08/2025	08/28/2025	74.70	Vision Family	102226000 - Health Insurance Payable	
PEHP	134261	PR080425-2584	08/08/2025	08/28/2025	798.22	PEHP HDHP Employee Only Tier 2	102226000 - Health Insurance Payable	
PEHP	134261	PR080425-2584	08/08/2025	08/28/2025	826.16	PEHP HDHP Employee +1 Tier 1	102226000 - Health Insurance Payable	
PEHP	134261	PR080425-2584	08/08/2025	08/28/2025	1,117.53	PEHP HDHP Family Tier 2	102226000 - Health Insurance Payable	
PEHP	134261	PR080425-2584	08/08/2025	08/28/2025	2,235.00	PEHP HDHP Family Tier 1	102226000 - Health Insurance Payable	
PEHP	134261	PR080425-2584	08/08/2025	08/28/2025	2,848.60	PEHP Traditional Family Tier 1	102226000 - Health Insurance Payable	
PEHP	134261	PR080425-2584	08/08/2025	08/28/2025	5,697.24	PEHP Traditional Family Tier 2	102226000 - Health Insurance Payable	
PEHP	134261	PR081725-2584	08/22/2025	08/28/2025	120.32	Vision Employee Only	102226000 - Health Insurance Payable	

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PEHP	134261	PR081725-2584	08/22/2025	08/28/2025	144.96	Vision Employee +1	102226000 - Health Insurance Payable	
PEHP	134261	PR081725-2584	08/22/2025	08/28/2025	279.04	Employee Assistance Program	102226000 - Health Insurance Payable	
PEHP	134261	PR081725-2584	08/22/2025	08/28/2025	448.20	Vision Family	102226000 - Health Insurance Payable	
PEHP	134261	PR081725-2584	08/22/2025	08/28/2025	798.22	PEHP HDHP Employee Only Tier 1	102226000 - Health Insurance Payable	
PEHP	134261	PR081725-2584	08/22/2025	08/28/2025	2,105.96	PEHP Traditional Employee +1 Tier 2	102226000 - Health Insurance Payable	
PEHP	134261	PR081725-2584	08/22/2025	08/28/2025	2,326.28	PEHP Dual Traditional Employee + 1	102226000 - Health Insurance Payable	
PEHP	134261	PR081725-2584	08/22/2025	08/28/2025	2,478.48	PEHP HDHP Employee +1 Tier 1	102226000 - Health Insurance Payable	
PEHP	134261	PR081725-2584	08/22/2025	08/28/2025	2,543.40	PEHP Traditional Employee Only Tier 1	102226000 - Health Insurance Payable	
PEHP	134261	PR081725-2584	08/22/2025	08/28/2025	4,470.00	PEHP HDHP Family Tier 1	102226000 - Health Insurance Payable	
PEHP	134261	PR081725-2584	08/22/2025	08/28/2025	4,957.02	PEHP HDHP Employee +1 Tier 2	102226000 - Health Insurance Payable	
PEHP	134261	PR081725-2584	08/22/2025	08/28/2025	5,986.65	PEHP HDHP Employee Only Tier 2	102226000 - Health Insurance Payable	
PEHP	134261	PR081725-2584	08/22/2025	08/28/2025	6,612.97	PEHP Traditional Employee Only Tier 2	102226000 - Health Insurance Payable	
PEHP	134261	PR081725-2584	08/22/2025	08/28/2025	10,529.70	PEHP Traditional Employee +1 Tier 1	102226000 - Health Insurance Payable	
PEHP	134261	PR081725-2584	08/22/2025	08/28/2025	17,091.60	PEHP Traditional Family Tier 1	102226000 - Health Insurance Payable	
PEHP	134261	PR081725-2584	08/22/2025	08/28/2025	18,516.03	PEHP Traditional Family Tier 2	102226000 - Health Insurance Payable	
PEHP	134261	PR081725-2584	08/22/2025	08/28/2025	21,233.07	PEHP HDHP Family Tier 2	102226000 - Health Insurance Payable	
PEHP	134261	PR081825-2584	08/22/2025	08/28/2025	6.04	Vision Employee +1	102226000 - Health Insurance Payable	
PEHP	134261	PR081825-2584	08/22/2025	08/28/2025	7.52	Vision Employee Only	102226000 - Health Insurance Payable	
PEHP	134261	PR081825-2584	08/22/2025	08/28/2025	26.16	Employee Assistance Program	102226000 - Health Insurance Payable	
PEHP	134261	PR081825-2584	08/22/2025	08/28/2025	66.40	Vision Family	102226000 - Health Insurance Payable	
PEHP	134261	PR081825-2584	08/22/2025	08/28/2025	399.11	PEHP HDHP Employee Only Tier 2	102226000 - Health Insurance Payable	
PEHP	134261	PR081825-2584	08/22/2025	08/28/2025	826.16	PEHP HDHP Employee +1 Tier 1	102226000 - Health Insurance Payable	
PEHP	134261	PR081825-2584	08/22/2025	08/28/2025	1,117.53	PEHP HDHP Family Tier 2	102226000 - Health Insurance Payable	
PEHP	134261	PR081825-2584	08/22/2025	08/28/2025	1,424.30	PEHP Traditional Family Tier 1	102226000 - Health Insurance Payable	
PEHP	134261	PR081825-2584	08/22/2025	08/28/2025	2,235.00	PEHP HDHP Family Tier 1	102226000 - Health Insurance Payable	
PEHP	134261	PR081825-2584	08/22/2025	08/28/2025	5,697.24	PEHP Traditional Family Tier 2	102226000 - Health Insurance Payable	
					<u>\$220,300.02</u>			
					<b>\$220,300.02</b>			
Pitney Bowes	134165	pitneybowes0807	08/07/2025	08/21/2025	259.97	Account San Juan County Sheriffs	104230241 - Jail Postage	
					<u>\$259.97</u>			
Rahm Logistics, LLC	134166	1107	08/17/2025	08/21/2025	7,800.00		214414410 - Road Supplies	
					<u>\$7,800.00</u>			
Recapture Drilling, LLC	134234	2484	08/14/2025	08/28/2025	4,918.66		214412260 - Buildings and Grounds	
					<u>\$4,918.66</u>			
Redds Ace Hardware, LLC	134167	103466	08/12/2025	08/21/2025	16.99	Customer #10174	104161260 - Courthouse Buildings and	
Redds Ace Hardware, LLC	134167	103623	08/12/2025	08/21/2025	18.03	Customer #10174	214412260 - Buildings and Grounds	
Redds Ace Hardware, LLC	134167	103675	08/12/2025	08/21/2025	12.34	Customer #10174	104161260 - Courthouse Buildings and	
Redds Ace Hardware, LLC	134167	104356	08/13/2025	08/21/2025	71.97	Customer #10174	104220615 - Wild Fire Contracts	
Redds Ace Hardware, LLC	134167	104434	08/13/2025	08/21/2025	798.00	Customer #10174	104161740 - Courthouse Equipment Pu	
Redds Ace Hardware, LLC	134167	107087	08/18/2025	08/21/2025	103.97	Customer #10174	214412250 - Equipment Operation	
Redds Ace Hardware, LLC	134167	107966	08/19/2025	08/21/2025	18.04	Customer #10174	104161260 - Courthouse Buildings and	
					<u>\$1,039.34</u>			
					<b>\$1,039.34</b>			
RelaDyne West, LLC	134235	1265723-IN	08/14/2025	08/28/2025	815.10	Account #31-0180328	214412251 - Gas, Oil and Grease	
					<u>\$815.10</u>			
Rocky Mountain Power	134168	59288636-003 7	08/05/2025	08/21/2025	137.04	Account #5928866-003 7	104574270 - TV Comm Utilities	
Rocky Mountain Power	134168	59288636-008 6	08/05/2025	08/21/2025	163.43	Account #59288636-008 6	104225270 - Fire/Rescue Utilities	
Rocky Mountain Power	134168	73241784-002 0	07/29/2025	08/21/2025	92.05	Account #73241784-002 0	104225270 - Fire/Rescue Utilities	
Rocky Mountain Power	134168	73241784-003 8	08/05/2025	08/21/2025	518.73	Account #73241784-003 8	104225270 - Fire/Rescue Utilities	
					<u>\$911.25</u>			

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Rocky Mountain Power	134236	59271696-012 1_	08/26/2025	08/28/2025	199.96	Account #59271696-012 1	574424250 - Equipment Operation	
					<b>\$1,111.21</b>			
Salt Lake Community College	134169	B2002298	08/20/2025	08/21/2025	268.75	Client ID S01149183	104210330 - Sheriff Employee Educati	
					<b>\$268.75</b>			
San Juan Building Supply Inc.	134237	2507-285772	07/29/2025	08/28/2025	495.05	Account #2390 County Fair	104620240 - Fair Office Expense	
					<b>\$495.05</b>			
San Juan Hospital	134170	616534	08/13/2025	08/21/2025	555.79	Account #102209	255400.310 - Cancer Screening Profes	
San Juan Hospital	134170	630131+630211	08/17/2025	08/21/2025	80.00		255400.310 - Cancer Screening Profes	
					<b>\$635.79</b>			
San Juan Hospital	134238	636347	08/15/2025	08/28/2025	147.05	Statement #9564252	104230312 - Jail Inmate Medical Expen	
					<b>\$782.84</b>			
Shumway, Dennis	134239	DShumway08082	08/08/2025	08/28/2025	95.00	Pool Committee Mtg/CLEHA Mtg	255740.230 - State LHD Environ Travel	
Shumway, Dennis	134239	DShumway08082	08/08/2025	08/28/2025	111.00	Pool Committee Mtg/CLEHA Mtg	255740.230 - State LHD Environ Travel	
Shumway, Dennis	134239	DShumway08082	08/08/2025	08/28/2025	321.00	Pool Committee Mtg/CLEHA Mtg	255010.230 - Indirect Health Insp Trave	
					<b>\$527.00</b>			
					<b>\$527.00</b>			
SJC Inmate Account	134171	4230352	08/05/2025	08/21/2025	2,504.50	Trustee Payroll July 25	104230352 - Jail Inmate Humanitarian	
					<b>\$2,504.50</b>			
SJR Media	134240	166125	07/29/2025	08/28/2025	147.55	SJC Planning	104114210 - Plan/Zone Subscriptions a	
SJR Media	134240	166202	08/13/2025	08/28/2025	44.80	SJC Commission	104111220 - Commission Public Notice	
SJR Media	134240	SJCHR0725	07/31/2025	08/28/2025	171.86		104210220 - Sheriff Public Notices	
SJR Media	134240	SJCHR0725	07/31/2025	08/28/2025	171.88		104142220 - Clerk/Auditor Public Notic	
SJR Media	134240	SJCHR0725	07/31/2025	08/28/2025	171.88		104193241 - Visitor Serv Postage	
SJR Media	134240	SJCHR0725	07/31/2025	08/28/2025	171.88		255007.220 - Indirect Admin Public noti	
					<b>\$879.85</b>			
					<b>\$879.85</b>			
Southern Tire Mart, LLC	134172	6280007213	08/15/2025	08/21/2025	388.70	Customer #0578825	214412250 - Equipment Operation	
Southern Tire Mart, LLC	134172	6280007214	08/15/2025	08/21/2025	178.60	Customer #0578825	214412250 - Equipment Operation	
					<b>\$567.30</b>			
Southern Tire Mart, LLC	134241	6280007202	08/27/2025	08/28/2025	886.56	Customer #0578825	214412250 - Equipment Operation	
					<b>\$1,453.86</b>			
Southwest Colorado TV Assoc.	134242	8-282025	08/27/2025	08/28/2025	2,164.22	Contract Services 8/12 - 9/11/2025	104574615 - TV Comm Contracts	
					<b>\$2,164.22</b>			
Stocks, Angus	134173	AStocks0712202	07/12/2025	08/21/2025	28.00	Tranfer to St. Marys'	264350230 - Travel Expense	
					<b>\$28.00</b>			
Summit Food Service, LLC	134174	INV2000250710	08/12/2025	08/21/2025	764.80	Customer #C8109000	274230350 - Inmate Commissary Expe	
Summit Food Service, LLC	134174	INV2000250711	08/12/2025	08/21/2025	4.11	Customer #C8109001	274230350 - Inmate Commissary Expe	
					<b>\$768.91</b>			
					<b>\$768.91</b>			
Sysco Intermountain Food Svc.	134175	685703309	08/15/2025	08/21/2025	472.30	Customer #936070	104230480 - Jail Kitchen Food	
Sysco Intermountain Food Svc.	134175	685711620	08/19/2025	08/21/2025	419.31	customer #936070	104230480 - Jail Kitchen Food	
					<b>\$891.61</b>			

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Sysco Intermountain Food Svc.	134243	685718806	08/22/2025	08/28/2025	555.87	Customer #936070	104230480 - Jail Kitchen Food	
Sysco Intermountain Food Svc.	134243	685727502	08/26/2025	08/28/2025	493.69	Customer #936070	104230480 - Jail Kitchen Food	
					<u>\$1,049.56</u>			
					<b>\$1,941.17</b>			
TecServ, Inc	134176	17184	08/06/2025	08/21/2025	12.36		104151210 - IT Subscriptions and Mem	
TecServ, Inc	134176	17184	08/06/2025	08/21/2025	298.80		104151210 - IT Subscriptions and Mem	
					<u>\$311.16</u>			
					<b>\$311.16</b>			
Thayn, Zachary	134244	SJC	08/13/2025	08/28/2025	1,563.25	County Fair	104620110 - Fair Salaries and Wages	
					<u>\$1,563.25</u>			
The Go Travel Sites	134177	371904	08/19/2025	08/21/2025	21,500.00	Account #371904	104193920 - Visitor Serv Grants	
					<u>\$21,500.00</u>			
Town of Bluff	134245	BCCR-08212025	05/29/2025	08/28/2025	660.00	Rental 08/21-22/2025	104192920 - Econ Dev Rural County G	
					<u>\$660.00</u>			
U.S. Bank Corporate Payment	134178	20250811USBank	08/11/2025	08/21/2025	4.25		724581241 - Postage	
U.S. Bank Corporate Payment	134178	20250811USBank	08/11/2025	08/21/2025	226.38		724581620 - Special Programs	
U.S. Bank Corporate Payment	134178	20250811USBank	08/11/2025	08/21/2025	336.46		724581923 - Grant Expenses - Borrow	
U.S. Bank Corporate Payment	134178	20250811USBank	08/11/2025	08/21/2025	805.48		724581240 - Office Expense	
U.S. Bank Corporate Payment	134178	20250811USBank	08/11/2025	08/21/2025	915.02		724581920 - Grant Expenses - Reimbu	
U.S. Bank Corporate Payment	134178	20250811USBank	08/11/2025	08/21/2025	1,277.70		724581480 - Collection Development	
U.S. Bank Corporate Payment	134178	20250811USBank	08/11/2025	08/21/2025	1,942.50		724581242 - Software Maintenance	
U.S. Bank Corporate Payment	134178	42460446640818	08/11/2025	08/21/2025	95.42		104230480 - Jail Kitchen Food	
U.S. Bank Corporate Payment	134178	42460446640818	08/11/2025	08/21/2025	375.00		104210330 - Sheriff Employee Educati	
U.S. Bank Corporate Payment	134178	42460446640818	08/11/2025	08/21/2025	543.92		104230610 - Jail Miscellaneous Supplie	
U.S. Bank Corporate Payment	134178	42460446640818	08/11/2025	08/21/2025	3,190.67		274230350 - Inmate Commissary Expe	
U.S. Bank Corporate Payment	134178	42460470008788	08/11/2025	08/21/2025	8.99		104151280 - IT Telephone	
U.S. Bank Corporate Payment	134178	42460470008788	08/11/2025	08/21/2025	120.00		105430280 - Cal Black Telephone	
U.S. Bank Corporate Payment	134178	42460470018652	08/11/2025	08/21/2025	-1,428.04		104111230 - Commission Travel Expen	
U.S. Bank Corporate Payment	134178	42460470018652	08/11/2025	08/21/2025	-435.23		104111330 - Commission Employee Ed	
U.S. Bank Corporate Payment	134178	42460470018652	08/11/2025	08/21/2025	-1.79		104111230 - Commission Travel Expen	
U.S. Bank Corporate Payment	134178	42460470018652	08/11/2025	08/21/2025	13.37		104111610 - Commission Miscellaneous	
U.S. Bank Corporate Payment	134178	42460470018652	08/11/2025	08/21/2025	14.40		104111230 - Commission Travel Expen	
U.S. Bank Corporate Payment	134178	42460470018652	08/11/2025	08/21/2025	61.12		104111230 - Commission Travel Expen	
U.S. Bank Corporate Payment	134178	42460470018652	08/11/2025	08/21/2025	85.95		104122240 - Justice Court Office Expe	
U.S. Bank Corporate Payment	134178	42460470018652	08/11/2025	08/21/2025	118.70		104111610 - Commission Miscellaneous	
U.S. Bank Corporate Payment	134178	42460470018652	08/11/2025	08/21/2025	289.47		104111230 - Commission Travel Expen	
U.S. Bank Corporate Payment	134178	42460470018652	08/11/2025	08/21/2025	359.19		104111230 - Commission Travel Expen	
U.S. Bank Corporate Payment	134178	42460470018652	08/11/2025	08/21/2025	464.86		104111230 - Commission Travel Expen	
U.S. Bank Corporate Payment	134178	42460470018652	08/11/2025	08/21/2025	476.68		104111330 - Commission Employee Ed	
U.S. Bank Corporate Payment	134178	42460470018652	08/11/2025	08/21/2025	476.68		104113330 - Admin Employee Educatio	
U.S. Bank Corporate Payment	134178	42460470018652	08/11/2025	08/21/2025	580.00		104850620 - Special Proj Miscellaneous	
U.S. Bank Corporate Payment	134178	42460470020352	08/11/2025	08/21/2025	17.41		104151210 - IT Subscriptions and Mem	
U.S. Bank Corporate Payment	134178	42460470020352	08/11/2025	08/21/2025	914.12		104151210 - IT Subscriptions and Mem	
U.S. Bank Corporate Payment	134178	MWCC08112025	08/11/2025	08/21/2025	48.10		724581620 - Special Programs	
U.S. Bank Corporate Payment	134178	MWCC08112025	08/11/2025	08/21/2025	129.98		724581250 - Computer Maintenance/S	
U.S. Bank Corporate Payment	134178	MWCC08112025	08/11/2025	08/21/2025	136.74		724581923 - Grant Expenses - Borrow	
U.S. Bank Corporate Payment	134178	MWCC08112025	08/11/2025	08/21/2025	184.22		724581240 - Office Expense	
U.S. Bank Corporate Payment	134178	MWCC08112025	08/11/2025	08/21/2025	238.00		104192210 - Econ Dev Subscriptions a	
U.S. Bank Corporate Payment	134178	MWCC08112025	08/11/2025	08/21/2025	535.48		724581480 - Collection Development	
U.S. Bank Corporate Payment	134178	STMT081125570	08/11/2025	08/21/2025	50.54		214412250 - Equipment Operation	
U.S. Bank Corporate Payment	134178	STMT081125570	08/11/2025	08/21/2025	86.24		214412250 - Equipment Operation	

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
U.S. Bank Corporate Payment	134178	STMT081125570	08/11/2025	08/21/2025	1,549.00		214412250 - Equipment Operation	
U.S. Bank Corporate Payment	134178	STMT081125570	08/11/2025	08/21/2025	1,570.00		214412210 - Subscriptions and Membe	
U.S. Bank Corporate Payment	134178	STMT081125570	08/11/2025	08/21/2025	1,598.00		214412250 - Equipment Operation	
U.S. Bank Corporate Payment	134178	USBANKAYamam	08/11/2025	08/21/2025	188.78		104193230 - Visitor Serv Travel Expens	
U.S. Bank Corporate Payment	134178	USBANKAYamam	08/11/2025	08/21/2025	210.00		104193210 - Visitor Serv Subscriptions	
U.S. Bank Corporate Payment	134178	USBANKJBegay0	08/10/2025	08/21/2025	3.50		104211610 - Task Force Miscellaneous	
U.S. Bank Corporate Payment	134178	USBANKJBegay0	08/10/2025	08/21/2025	27.73		104211610 - Task Force Miscellaneous	
U.S. Bank Corporate Payment	134178	USBANKJBegay0	08/10/2025	08/21/2025	32.24		104211230 - Task Force Travel Expens	
U.S. Bank Corporate Payment	134178	USBANKJBegay0	08/10/2025	08/21/2025	32.24		104211230 - Task Force Travel Expens	
U.S. Bank Corporate Payment	134178	USBANKJBegay0	08/10/2025	08/21/2025	57.62		104211610 - Task Force Miscellaneous	
U.S. Bank Corporate Payment	134178	USBANKJBegay0	08/10/2025	08/21/2025	73.11		104211610 - Task Force Miscellaneous	
U.S. Bank Corporate Payment	134178	USBANKJBegay0	08/10/2025	08/21/2025	78.54		104211610 - Task Force Miscellaneous	
U.S. Bank Corporate Payment	134178	USBANKJBegay0	08/10/2025	08/21/2025	87.36		104211610 - Task Force Miscellaneous	
U.S. Bank Corporate Payment	134178	USBANKJBegay0	08/10/2025	08/21/2025	140.26		104211610 - Task Force Miscellaneous	
U.S. Bank Corporate Payment	134178	USBANKJBegay0	08/10/2025	08/21/2025	283.84		104210900 - Sheriff Grants	
U.S. Bank Corporate Payment	134178	USBANKJBegay0	08/10/2025	08/21/2025	574.32		104211610 - Task Force Miscellaneous	
U.S. Bank Corporate Payment	134178	USBANKJBegay0	08/10/2025	08/21/2025	746.77		104211230 - Task Force Travel Expens	
U.S. Bank Corporate Payment	134178	USBANKJBegay0	08/10/2025	08/21/2025	746.77		104211230 - Task Force Travel Expens	
U.S. Bank Corporate Payment	134178	USBANKJBegay0	08/10/2025	08/21/2025	900.00		104211230 - Task Force Travel Expens	
U.S. Bank Corporate Payment	134178	USBANKJBegay0	08/10/2025	08/21/2025	2,561.32		104211230 - Task Force Travel Expens	
U.S. Bank Corporate Payment	134178	USBANKJHoggard	08/10/2025	08/21/2025	19.79		264350610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	134178	USBANKJHoggard	08/10/2025	08/21/2025	99.99		264350260 - Buildings and Grounds	
U.S. Bank Corporate Payment	134178	USBANKJHoggard	08/10/2025	08/21/2025	113.58		264350330 - Employee Education	
U.S. Bank Corporate Payment	134178	USBANKJHoggard	08/10/2025	08/21/2025	138.90		264350330 - Employee Education	
U.S. Bank Corporate Payment	134178	USBANKJHoggard	08/10/2025	08/21/2025	193.92		264350610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	134178	USBANKJHoggard	08/10/2025	08/21/2025	399.99		264350740 - Equipment Purchases	
U.S. Bank Corporate Payment	134178	USBANKJHoggard	08/10/2025	08/21/2025	1,241.55		264350330 - Employee Education	
U.S. Bank Corporate Payment	134178	USBANKJTate081	08/10/2025	08/21/2025	2.99		574424240 - Office Expense	
U.S. Bank Corporate Payment	134178	USBANKJTate081	08/10/2025	08/21/2025	9.15		574424240 - Office Expense	
U.S. Bank Corporate Payment	134178	USBANKJTate081	08/10/2025	08/21/2025	60.10		574424240 - Office Expense	
U.S. Bank Corporate Payment	134178	USBANKJTate081	08/10/2025	08/21/2025	130.65		574424240 - Office Expense	
U.S. Bank Corporate Payment	134178	USBANKJTate081	08/10/2025	08/21/2025	260.96		574424260 - Buildings and Grounds	
U.S. Bank Corporate Payment	134178	USBANKJTate081	08/10/2025	08/21/2025	262.95		574424240 - Office Expense	
U.S. Bank Corporate Payment	134178	USBANKJTate081	08/10/2025	08/21/2025	677.30		574424260 - Buildings and Grounds	
U.S. Bank Corporate Payment	134178	USBANKJTate081	08/10/2025	08/21/2025	698.94		574424310 - Professional and Technica	
U.S. Bank Corporate Payment	134178	USBANKJTate081	08/10/2025	08/21/2025	874.00		574424250 - Equipment Operation	
U.S. Bank Corporate Payment	134178	USBANKLDuncan	08/10/2025	08/21/2025	10.66		104173240 - Elections Office Expense	
U.S. Bank Corporate Payment	134178	USBANKLDuncan	08/10/2025	08/21/2025	25.61		104173240 - Elections Office Expense	
U.S. Bank Corporate Payment	134178	USBANKLDuncan	08/10/2025	08/21/2025	40.05		104142240 - Clerk/Auditor Office Expe	
U.S. Bank Corporate Payment	134178	USBANKLDuncan	08/10/2025	08/21/2025	41.98		104173240 - Elections Office Expense	
U.S. Bank Corporate Payment	134178	USBANKLDuncan	08/10/2025	08/21/2025	72.91		104173240 - Elections Office Expense	
U.S. Bank Corporate Payment	134178	USBANKMRamsa	02/10/2025	08/21/2025	20.09		724581620 - Special Programs	
U.S. Bank Corporate Payment	134178	USBANKMRamsa	02/10/2025	08/21/2025	64.00		724581210 - Subscriptions and Membe	
U.S. Bank Corporate Payment	134178	USBANKMRamsa	02/10/2025	08/21/2025	96.38		724581923 - Grant Expenses - Borrow	
U.S. Bank Corporate Payment	134178	USBANKMRamsa	02/10/2025	08/21/2025	112.72		724581240 - Office Expense	
U.S. Bank Corporate Payment	134178	USBANKMRamsa	02/10/2025	08/21/2025	238.00		104192210 - Econ Dev Subscriptions a	
U.S. Bank Corporate Payment	134178	USBANKMRamsa	02/10/2025	08/21/2025	475.97		724581480 - Collection Development	
					\$31,102.51			
U.S. Bank Corporate Payment	134246	08112025CTURK	08/11/2025	08/28/2025	375.00		104210330 - Sheriff Employee Educati	
U.S. Bank Corporate Payment	134246	08112025CTURK	08/11/2025	08/28/2025	1,080.87		101321000 - Notes Receivable	
U.S. Bank Corporate Payment	134246	USBANKCHolyoak	08/10/2025	08/28/2025	38.11		104144240 - Recorder Office Expense	
U.S. Bank Corporate Payment	134246	USBANKNPitts081	08/11/2025	08/28/2025	1,807.99		104146230 - Assessor Travel Expense	
U.S. Bank Corporate Payment	134246	USBANKTKetron0	08/11/2025	08/28/2025	6.39		255220.240 - CSHCN Office expense	
U.S. Bank Corporate Payment	134246	USBANKTKetron0	08/11/2025	08/28/2025	21.66		255007.240 - Indirect Admin Office exp	
U.S. Bank Corporate Payment	134246	USBANKTKetron0	08/11/2025	08/28/2025	25.51		255740.241 - State LHD Environ Posta	
U.S. Bank Corporate Payment	134246	USBANKTKetron0	08/11/2025	08/28/2025	31.47		255111.480 - WIC Administration Speci	
U.S. Bank Corporate Payment	134246	USBANKTKetron0	08/11/2025	08/28/2025	49.83		255012.620 - Local General Health Mis	

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U.S. Bank Corporate Payment	134246	USBankTKetron0	08/11/2025	08/28/2025	106.72		255007.242 - Indirect Admin Software	
U.S. Bank Corporate Payment	134246	USBankTKetron0	08/11/2025	08/28/2025	165.00		255310.242 - PHEP Preparedness Soft	
U.S. Bank Corporate Payment	134246	USBankTKetron0	08/11/2025	08/28/2025	321.69		255009.230 - Indirect Health Edu Trave	
U.S. Bank Corporate Payment	134246	USBankTKetron0	08/11/2025	08/28/2025	455.63		255007.230 - Indirect Admin Travel exp	
U.S. Bank Corporate Payment	134246	USBankTKetron0	08/11/2025	08/28/2025	580.84		255220.480 - CSHCN Special departm	
					<u>\$5,066.71</u>			
					<b>\$36,169.22</b>			
Unique Creations, LLC	134247	055810	07/29/2025	08/28/2025	530.00	Judges/contestants gifts	104625240 - Queen Office Expense	
					<u>\$530.00</u>			
USU Extension	134179	USUE080525	08/05/2025	08/21/2025	20,000.00	Tabacco SB37 Pass-Thru Funds	255064.615 - E-CIG Grants Contracts	
					<u>\$20,000.00</u>			
Utah County	134248	64069	08/12/2025	08/28/2025	100.00	Client 194	104125310 - Sanity Hearings Professio	
					<u>\$100.00</u>			
Utah Department of Agriculture and	134249	10.4620.240	07/31/2025	08/28/2025	400.00	Weights & Measures Customer #46135	104620240 - Fair Office Expense	
					<u>\$400.00</u>			
Utah Department of Public Safety	134180	26H0000079	08/05/2025	08/21/2025	496.00	UHP 24/7 Testing Fees July 2025	274230350 - Inmate Commissary Expe	
					<u>\$496.00</u>			
Utah Division of Technology Services	134250	2601R217000002	07/01/2025	08/28/2025	9.45	6514:SQL Database	104145482 - Attorney Law Library Supp	
					<u>\$9.45</u>			
Utah Office of Tourism	134251	09082025	08/11/2025	08/28/2025	27,350.00	International Marketing Opt-ins FY26	104193920 - Visitor Serv Grants	
					<u>\$27,350.00</u>			
Utah Prosecution Council	134252	UPC08012025	08/01/2025	08/28/2025	125.00	2025 Advanced Trial Skills registration	104145310 - Attorney Professional and	
					<u>\$125.00</u>			
Utah Sheriff's Association	134181	00506	08/11/2025	08/21/2025	255.00	Utah Sheriff's Association Conference Registration	104210330 - Sheriff Employee Educati	
Utah Sheriff's Association	134181	00537	08/14/2025	08/21/2025	1,020.00	Guest Registrations	104210330 - Sheriff Employee Educati	
					<u>\$1,275.00</u>			
Utah Sheriff's Association	134253	104210 330	08/13/2025	08/28/2025	460.00	Utah Sheriff's Association Conference	104210330 - Sheriff Employee Educati	
					<u>\$1,735.00</u>			
Utah State Treasurer	134182	UST08012025	08/01/2025	08/21/2025	70.00	Children's Defense Fund	103222000 - Marriage Licenses Reven	
Utah State Treasurer	134182	UST08012025(2)	08/01/2025	08/21/2025	5.00		103511000 - Justice Court Fines	
Utah State Treasurer	134182	UST08012025(2)	08/01/2025	08/21/2025	62.63		103511000 - Justice Court Fines	
Utah State Treasurer	134182	UST08012025(2)	08/01/2025	08/21/2025	1,018.44		103511000 - Justice Court Fines	
Utah State Treasurer	134182	UST08012025(2)	08/01/2025	08/21/2025	3,515.15		103511000 - Justice Court Fines	
Utah State Treasurer	134182	UST08012025(2)	08/01/2025	08/21/2025	4,068.35		103511000 - Justice Court Fines	
Utah State Treasurer	134182	UST08012025(2)	08/01/2025	08/21/2025	4,465.46		103511000 - Justice Court Fines	
Utah State Treasurer	134182	UST08012025(2)	08/01/2025	08/21/2025	4,863.76		103511000 - Justice Court Fines	
					<u>\$18,068.79</u>			
					<b>\$18,068.79</b>			
Utah State University	134183	A35629-25-07	08/20/2025	08/21/2025	20.00		104610240 - Ag Ext Office Expense	
Utah State University	134183	A35629-25-07	08/20/2025	08/21/2025	74.57		104610610 - Ag Ext Miscellaneous Sup	
Utah State University	134183	A35629-25-07	08/20/2025	08/21/2025	154.89		104610480 - Ag Ext Special Departmen	
Utah State University	134183	A35629-25-07	08/20/2025	08/21/2025	720.83		104610230 - Ag Ext Travel Expense	
Utah State University	134183	A35629-25-07	08/20/2025	08/21/2025	3,282.75		104610620 - Ag Ext Miscellaneous Ser	
					<u>\$4,253.04</u>			



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Utah State University	134254	D Tousley 082720	08/27/2025	08/28/2025	4,146.00	Fall 2025 Tuition & Fees D. Tousley	574424310 - Professional and Technica	
					<b>\$8,399.04</b>			
Verizon Wireless	134184	6120423590	08/07/2025	08/21/2025	64.29	Account #365552000-00001	104679280 - State Alt Telephone	
Verizon Wireless	134184	6120423590	08/07/2025	08/21/2025	179.51	Account #365552000-00001	104672280 - Acc Trans Telephone	
Verizon Wireless	134184	6120981437	08/13/2025	08/21/2025	103.00	Account #665507629-00003	104230280 - Jail Telephone	
Verizon Wireless	134184	6120981438	08/13/2025	08/21/2025	105.79	Account #665507629-00004	104230280 - Jail Telephone	
					<b>\$452.59</b>			
Verizon Wireless	134255	6119955747	08/01/2025	08/28/2025	164.64	Account #642530092-00001	104145280 - Attorney Telephone	
Verizon Wireless	134255	6120938924	08/13/2025	08/28/2025	48.29		104665310 - SJC Homeless Profession	
Verizon Wireless	134255	6120938924	08/13/2025	08/28/2025	100.04	Account #265507612-00002	104113280 - Admin Telephone	
Verizon Wireless	134255	6120938925	08/13/2025	08/28/2025	119.67	Account #265507612-00003	104151280 - IT Telephone	
Verizon Wireless	134255	6120938931	08/13/2025	08/28/2025	79.30	Account #265508079-00002	104145250 - Attorney Equipment Oper	
Verizon Wireless	134255	6120938935	08/13/2025	08/28/2025	39.65	Account #265508664-00001	214414280 - Telephone	
Verizon Wireless	134255	6120970837	08/13/2025	08/28/2025	24.64	Account #565508016-00001	105430280 - Cal Black Telephone	
Verizon Wireless	134255	6120970837	08/13/2025	08/28/2025	39.65	Account #565508016-00001	104256280 - Weed Telephone	
Verizon Wireless	134255	6120981436	08/13/2025	08/28/2025	840.03	Account #665507629-00001	104230280 - Jail Telephone	
Verizon Wireless	134255	6120991856	07/14/2025	08/28/2025	54.49	Account #765507047-00001	104112280 - Planning Telephone	
Verizon Wireless	134255	6120991856	07/14/2025	08/28/2025	86.40	Account #765507047-00001	104112280 - Commission Telephone	
Verizon Wireless	134255	6120991871	08/13/2025	08/28/2025	39.65	Account #765508819-00001	104675280 - Ombuds Telephone	
Verizon Wireless	134255	6120991871	08/13/2025	08/28/2025	79.30	Account #765508819-00001	104684280 - Respite Telephone	
					<b>\$1,715.75</b>			
					<b>\$2,168.34</b>			
Washington National Insurance	134262	P2559701	08/01/2025	08/28/2025	0.02	Group 44167, WG00003941, G056680000	102229000 - Washington National Paya	
Washington National Insurance	134262	PR080325-3382	08/08/2025	08/28/2025	1,349.19	Washington National	102229000 - Washington National Paya	
Washington National Insurance	134262	PR081725-3382	08/22/2025	08/28/2025	1,349.19	Washington National	102229000 - Washington National Paya	
					<b>\$2,698.40</b>			
					<b>\$2,698.40</b>			
WF Communications LLC	134256	251500	08/19/2025	08/28/2025	100.00	FCC License Renewal	104574250 - TV Comm Equipment Ope	
					<b>\$100.00</b>			
Wheeler Machinery Company	134185	PS001942574	08/12/2025	08/21/2025	2,162.16	Customer #080103	214412250 - Equipment Operation	
Wheeler Machinery Company	134185	PS001944936	08/15/2025	08/21/2025	898.49	Customer #080103	214412250 - Equipment Operation	
Wheeler Machinery Company	134185	PS001945796	08/16/2025	08/21/2025	183.91	Customer #080103	214412250 - Equipment Operation	
Wheeler Machinery Company	134185	PS001945943	08/16/2025	08/21/2025	1,295.17	Customer #080103	214412251 - Gas, Oil and Grease	
Wheeler Machinery Company	134185	PS001945944	08/16/2025	08/21/2025	958.26	Customer #080103	214412250 - Equipment Operation	
Wheeler Machinery Company	134185	PS001946601	08/19/2025	08/21/2025	344.45	Customer #080103	214412250 - Equipment Operation	
Wheeler Machinery Company	134185	PS001946602	08/19/2025	08/21/2025	344.44	Customer #080103	214412250 - Equipment Operation	
Wheeler Machinery Company	134185	RC0000020195	08/19/2025	08/21/2025	-9,500.00	Customer #080103	214414255 - Equipment Rental	
Wheeler Machinery Company	134185	RS0000325799	08/19/2025	08/21/2025	30,000.00	Customer #080103	214414255 - Equipment Rental	
Wheeler Machinery Company	134185	RS0000325825	08/19/2025	08/21/2025	22,500.00	Customer #080103	214414255 - Equipment Rental	
					<b>\$49,186.88</b>			
Wheeler Machinery Company	134257	080103_0825	08/27/2025	08/28/2025	666.57	Customer #080103	214412250 - Equipment Operation	
Wheeler Machinery Company	134257	1868325XX	08/27/2025	08/28/2025	61.67	Customer #080103	214412250 - Equipment Operation	
Wheeler Machinery Company	134257	PS001948954	08/22/2025	08/28/2025	440.28	Customer #080103	214412250 - Equipment Operation	
Wheeler Machinery Company	134257	PS001949826	08/23/2025	08/28/2025	340.83	Customer #080103	214412250 - Equipment Operation	
Wheeler Machinery Company	134257	SS000573999	08/22/2025	08/28/2025	3,344.34	Customer #080108	574424250 - Equipment Operation	
Wheeler Machinery Company	134257	SS000574313	08/23/2025	08/28/2025	1,783.33	Customer #080108	574424250 - Equipment Operation	
					<b>\$6,637.02</b>			
					<b>\$55,823.90</b>			
WW Simpson Enterprises Inc, DBA T	134258	20250821	08/27/2025	08/28/2025	11,265.00	Nuclear Workshop	104192920 - Econ Dev Rural County G	
					<b>\$11,265.00</b>			

San Juan County  
Check Register  
All Bank Accounts - 08/15/2025 to 08/29/2025

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Zunich Bros Mechanical	134259	M55111	08/17/2025	08/28/2025	720.00	Deer Creek Fire Rentals	104210610 - Sheriff Miscellaneous Sup	
					<u>\$720.00</u>			
					<u>\$963,434.24</u>			



## COMMISSION STAFF REPORT

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**MEETING DATE:** September 02, 2025

**SUBMITTED BY:** Tammy Gallegos, Emergency Manager

**TITLE:** Approval of the 2025 Emergency Mutual Aid Interlocal Cooperation Agreement

**RECOMMENDATION:** Approval

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### SUMMARY

Consideration and approval of an Interlocal Agreement between Carbon, Emery, Grand, and San Juan Counties (and their cities/subdivisions) to provide mutual aid during emergencies. The agreement, authorized under the Utah Interlocal Cooperation Act, establishes protocols for requesting and providing personnel, equipment, and resources in times of public safety, health, or disaster events that exceed the capacity of a single jurisdiction.

### HISTORY/PAST ACTION

Approval

### FISCAL IMPACT

None

## EMERGENCY MUTUAL AID INTERLOCAL COOPERATION AGREEMENT

This Agreement is entered into by and among Carbon County, Emery County, Grand County, and San Juan County, along with the cities and political subdivisions within these counties (individually a “Party” and collectively the “Parties”), pursuant to the Utah Interlocal Cooperation Act, Utah Code §11-13-101 et seq.

### RECITALS

WHEREAS: This agreement is made and entered into by the parties based on the following recitals:

- A. Each Party possesses trained personnel and equipment capable of responding to emergencies.
- B. The Parties desire to provide mutual assistance during emergencies involving public safety, public health, criminal activity, or disasters that exceed the resources of a single jurisdiction.
- C. This Agreement allows mutual aid requests and responses at the discretion of each Party.
- D. This Agreement is authorized by the Utah Interlocal Cooperation Act.
- E. This Agreement does not amend or replace other existing interlocal agreements among the Parties.

### AGREEMENT

NOW, THEREFORE, based upon the mutual conditions contained herein, the parties hereto do hereby agree as follows:

#### 1. Definitions

- A. **Emergency:** Any situation requiring immediate response to protect life, health, safety, property, or public order, including those defined under Utah Code 53-2a-201, et. Seq or any other situation in which there exists an imminent threat to the general welfare and good order of the public, public health, public safety, or property under emergency conditions.
- B. **Expenses:** All reasonable costs incurred for the response to an emergency and the containment, removal, and disposal of hazardous material and any required remedial action. Expenses include, but are not necessarily limited to, the actual labor costs of government and other personnel including, wages, Workers’ Compensation, benefits, insurance and administrative overhead; any costs of equipment, equipment operations, materials, disposal; and any contracts for labor and materials. associated with emergency response including labor, equipment use, materials, and contracts for labor and materials.
- C. **“Party”** means the Counties, who are the original signatories to this agreement and any city or other political subdivision within those counties which joins in this agreement
- D. **Requesting Party:** The Party requesting assistance.
- E. **Responding Party:** The Party providing requested assistance.

- F. **Resources:** Includes personnel, equipment, supplies, and vehicles used in emergency response.

## 2. Assistance in Emergency

- A. Each Party agrees to respond to a request for emergency assistance from any other Party which is a party to this agreement by providing such resources as are reasonably available. The Responding Party shall have the discretion of determining which resources are reasonably available.
- B. With respect to law Enforcement, health, medical, fire, or other technical personnel, except when otherwise specifically requested, or in circumstance which clearly indicate otherwise, Responding Parties shall provide appropriately trained and certified personnel.
- C. Any law enforcement officers who are certified and operating under this Agreement shall be fully authorized and empowered to act as law enforcement officers on behalf of the Requesting Party within the corporate limits of the Requesting Party subject to the provisions set forth in §77-9-3, Utah Code Annotated, provided they are acting under the authority of the Incident Commander and only for as long as the emergency conditions exist.

## 3. Request and Response Protocol

- A. Each Party shall prioritize its own jurisdiction but will respond to requests as resources allow.
- B. No Party is obligated to respond if doing so compromises its own jurisdiction's safety.

## 4. Command at Scene

- A. The Requesting Party's lead official serves as Incident Commander in Command of the incident.
- B. Responding Parties integrate into the Command Support Team. The Incident Commander shall interact with and keep the Command Support Team informed of relevant matters and directives as may be reasonably feasible in the circumstances.
- C. The Incident Commander may request additional assistance from any other Party in accordance with the protocol described in Sub-paragraph E.
- D. The Responding Party shall designate a lead officer from each responding department and shall report to the Incident Commander as soon as reasonably possible upon the arrival of the Responding Party at the scene of the emergency or the location where the assistance is requested. Thereafter the Responding Party shall comply with the directions of the Incident Commander with respect to the emergency incident.
- E. It is the intent of the Parties that their respective law enforcement, fire, health, and emergency management departments develop a uniform incident command and dispatch protocol to be set forth in a written memorandum of understanding and to be implemented by each Party in the event of emergency.
- F. The command structure shall comply with National Incident Management System (NIMS) standards.

## 5. Release of Resources

- A. The Incident Commander will release Responding Party resources as soon as reasonably possible or upon request from the Responding Party.
- B. The resources of the Responding Parties should be released before the resources of the Requesting Party are released.

## **6. Property and Entities**

- A. This Agreement is an interlocal cooperative agreement and creates no separate legal entity.
- B. No joint acquisition of property occurs unless agreed to in writing.

## **7. Immunity**

- A. Nothing in this agreement shall be construed to waive any of the privileges and immunities provided by law to the Parties, including and relating to but not limited to medical, law enforcement, fire, health, emergency, ambulance, or any other specialized services of any of the parties or to waive the limits of liability applicable to any Party.
- B. Parties obtain, maintain, or retain appropriate liability insurance to cover the acts of omissions of its own personnel performing services under this agreement.
- C. Each Party shall insure or self-insure its personnel and operations under this agreement.

## **8. Compensation**

- A. No Party shall request reimbursement for or be reimbursed by any other participating Party for any costs of personnel, equipment, or other resources incurred while rendering services or providing personnel, equipment, materials, or other resources pursuant to the terms of this agreement unless reimbursement is available from a third party or unless specifically agreed to in writing by the requesting and responding Parties with respect to any specific incident.

## **9. Personnel**

- A. Personnel remain employees of their originating Party.
- B. Each Party is responsible for wages, insurance, and worker's compensation for its personnel.
- C. Injuries or death sustained while assisting are treated as occurring within the home jurisdiction of the injured or deceased member's place of employment. Such injury or death shall be considered to be in the line of duty.

## **10. Joint Board**

- A. Pursuant to Section 11-13-207, Utah Code, a joint board of two members appointed by the 4 initial counties shall oversee administration of this Agreement.

## **11. Legal Responsibilities**

- A. This Agreement does not remove or alter any legal responsibilities of the Parties.

## **12. Indemnification and Hold Harmless**

- A. Each Party agrees to indemnify and hold harmless the other Party if they are acting within the course and scope of their duties, from all claims, suites, actions, damages and costs of every kind including but not limited to reasonable attorney's fees and court costs under this agreement unless the claim arises from negligence.
- B. Subject to the foregoing, nothing in this agreement shall be construed as an agreement by a Party to indemnify or hold harmless, or in any way assume liability for, the personal injury, death, or property loss or damage caused by negligence of any other Party or person.
- C. No Party assumes liability for another Party's actions.

## **13. Cost Recovery**

- A. Recovery expenses incurred in responding to an emergency shall be governed by applicable state law and the ordinances of the Parties involved in the response. Each Party shall enact an ordinance for the recovery of costs of an emergency, as permitted by law.
- B. Requesting Parties shall make a reasonable and diligent effort to seek recovery reimbursement for the costs of its departments and agencies and also of the departments and agencies of all Responding Parties from the entity responsible for the incident or from government or liable third-party sources where possible and as permitted by law.

## **14. Term and Renewal**

- A. This Agreement becomes effective upon signature and continues for a 10-year term, automatically renewing for nine successive years unless terminated by notice.

## **15. Termination**

- A. Any Party may terminate participation with 30 days' written notice. The Agreement remains valid for the remaining Parties.

## **16. Additional Parties**

- A. Any governmental entity or political subdivision of the State of Utah within the four counties may join upon executing a counterpart agreement in the manner provided by law, and providing a copy of the signed agreement to each of the Parties.
- B. Any Party which joins in this agreement is entitled to all the rights and privileges and subject to the obligations of any Party as provided in this agreement

## **17. Amendments**

- A. May be made in writing and signed by all Parties.

## **18. Severability**

- A. If any provision is invalid, remaining terms remain enforceable.

#### **19. No Third-Party Beneficiaries**

- A. Only named Parties or official signatories have rights under this Agreement.

#### **20. Effective Date**

- A. This agreement shall be effective as to the parties executing this agreement upon the date of execution of this agreement by those parties.

#### **21. Authorization**

- A. Each signatory affirms they are authorized to execute this Agreement on behalf of their entity.

#### **22. Attorney Review**

- A. In accordance with the provisions of Section 11-13-202.5, Utah Code Annotated each Party's legal counsel shall review and approve the Agreement for compliance with applicable laws.

#### **23. Executive Approval**

- A. This Agreement may be approved and executed as an executive function in accordance with the provisions of the Interlocal Cooperation Act as set forth in Title 11, Chapter 13, Utah Code, and the adoption of a resolution of approval is not required.

#### **24. Counterparts**

- A. This Agreement and any amendments may be executed in counterparts; each considered an original. For law enforcement, signed copies of this agreement may be submitted to the Secretary of the Utah Sheriff's Association.

#### **25. Governing Law**

- A. This agreement shall be governed by and construed in accordance with the applicable laws of the United States and the State of Utah.

#### **26. Filing**

- A. A copy shall be filed with the official records keeper of each Party.



SIGNATURE PAGE – CARBON COUNTY

**CARBON COUNTY BOARD OF COMMISSIONERS**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Chair, Carbon County Commission

Date: \_\_\_\_\_

**ATTEST:**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Carbon County Clerk/Auditor

Date: \_\_\_\_\_

**CARBON COUNTY SHERIFF'S OFFICE**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Carbon County Sheriff

Date: \_\_\_\_\_

**CARBON COUNTY EMERGENCY MANAGEMENT**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Emergency Manager

Date: \_\_\_\_\_

**APPROVED AS TO FORM:**

The undersigned attorney for Carbon County has reviewed this Agreement and finds it in proper form and compliance with applicable law.

**CARBON COUNTY ATTORNEY**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Carbon County Attorney

Date: \_\_\_\_\_

SIGNATURE PAGE – EMERY COUNTY

**EMERY COUNTY BOARD OF COMMISSIONERS**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Chair, Emery County Commission

Date: \_\_\_\_\_

**ATTEST:**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Emery County Clerk/Auditor

Date: \_\_\_\_\_

**EMERY COUNTY SHERIFF'S OFFICE**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Emery County Sheriff

Date: \_\_\_\_\_

**EMERY COUNTY EMERGENCY MANAGEMENT**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Emergency Manager

Date: \_\_\_\_\_

**APPROVED AS TO FORM:**

The undersigned attorney for Emery County has reviewed this Agreement and finds it in proper form and compliance with applicable law.

**EMERY COUNTY ATTORNEY**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Emery County Attorney

Date: \_\_\_\_\_

SIGNATURE PAGE – GRAND COUNTY

**GRAND COUNTY BOARD OF COMMISSIONERS**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Chair, Grand County Commission

Date: \_\_\_\_\_

**ATTEST:**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Grand County Clerk/Auditor

Date: \_\_\_\_\_

**GRAND COUNTY SHERIFF'S OFFICE**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Grand County Sheriff

Date: \_\_\_\_\_

**GRAND COUNTY EMERGENCY MANAGEMENT**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Emergency Manager

Date: \_\_\_\_\_

**APPROVED AS TO FORM:**

The undersigned attorney for Grand County has reviewed this Agreement and finds it in proper form and compliance with applicable law.

**GRAND COUNTY ATTORNEY**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Grand County Attorney

Date: \_\_\_\_\_

SIGNATURE PAGE – SAN JUAN COUNTY

**SAN JUAN COUNTY BOARD OF COMMISSIONERS**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Chair, San Juan County Commission

Date: \_\_\_\_\_

**ATTEST:**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: San Juan County Clerk/Auditor

Date: \_\_\_\_\_

**SAN JUAN COUNTY SHERIFF'S OFFICE**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: San Juan County Sheriff

Date: \_\_\_\_\_

**SAN JUAN COUNTY EMERGENCY MANAGEMENT**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Emergency Manager

Date: \_\_\_\_\_

**APPROVED AS TO FORM:**

The undersigned attorney for San Juan County has reviewed this Agreement and finds it in proper form and compliance with applicable law.

**SAN JUAN COUNTY ATTORNEY**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: San Juan County Attorney

Date: \_\_\_\_\_

SAMPLE CITY (e.g., PRICE CITY)

The undersigned, being the duly authorized representative of Price City, hereby joins the Emergency Mutual Aid Interlocal Cooperation Agreement and agrees to comply with and be bound by its terms as of the date set forth below.

**PRICE CITY**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Mayor

Date: \_\_\_\_\_

**ATTEST:**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: City Recorder

Date: \_\_\_\_\_

**PRICE CITY POLICE DEPARTMENT**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Police Chief

Date: \_\_\_\_\_

**PRICE CITY EMERGENCY MANAGEMENT**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Emergency Manager

Date: \_\_\_\_\_

**APPROVED AS TO FORM:**

The undersigned attorney for Price City has reviewed this Agreement and finds it in proper form and compliance with applicable law.

**PRICE CITY ATTORNEY**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Price City Attorney

Date: \_\_\_\_\_

**SOUTHEASTERN UTAH HEALTH DEPARTMENT**

The Southeastern Utah Health Department, a political subdivision of the State of Utah, hereby joins the Emergency Mutual Aid Interlocal Cooperation Agreement and agrees to comply with and be bound by its terms as of the date set forth below.

**SOUTHEASTERN UTAH HEALTH DEPARTMENT**

By: \_\_\_\_\_

Name:

Title: Director

Date: \_\_\_\_\_

**APPROVED AS TO FORM:**

The undersigned legal counsel has reviewed this Agreement and finds it in proper form and compliance with applicable law.

**SOUTHEASTERN UTAH HEALTH DEPARTMENT ATTORNEY**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: Attorney for Southeastern Utah Health Department

Date: \_\_\_\_\_



## COMMISSION STAFF REPORT

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**MEETING DATE:** September 02, 2025

**SUBMITTED BY:** Tammy Gallegos, Aging Director

**TITLE:** Approval of the 2025 Lease Agreement Between San Juan County and the Town of Bluff

**RECOMMENDATION:** Approval

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### SUMMARY

Consideration and approval of the Lease Agreement between the Town of Bluff and San Juan County for continued operation of the Bluff Senior Center, including a provision for future discussions regarding possible relocation to the former Bluff Elementary School if it becomes a usable facility.

### HISTORY/PAST ACTION

Approval

### FISCAL IMPACT

**\$450 monthly rental**

## LEASE AGREEMENT

This LEASE AGREEMENT (this "Lease" or "Lease Agreement") is made and entered into as of September 1, 2025 (the "Effective Date"), by and between the Town of Bluff, a Utah municipal corporation of the State of Utah (hereinafter referred to as "Lessor"), and San Juan County, a political subdivision of the State of Utah (hereinafter collectively referred to as "Lessee"). Lessor and Lessee may be referred to collectively as the "Parties" herein.

### WITNESSETH:

WHEREAS, Lessee operates the San Juan County Bluff Senior Center; and

WHEREAS, Lessor, is the owner of real property located within Bluff Township a 198 North 300 East, Bluff, Utah 84512 which is a mixed-use facility comprised of the Senior Center and the Town of Bluff Community Center ; and

WHEREAS, Lessor has been and desires to continue to lease a portion of real property (the "Leased Premises," as defined in Section 1 below) to the Lessee for the purpose of operating the San Juan County Bluff Senior Center; and

WHEREAS, the Bluff Service District and Lessee executed previous leases on December 11, 2017 and September 15, 2020 for the Leased Premises; and

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

#### Section 1. Description and Use of the Leased Premises

Lessor hereby leases to Lessee 2,275 Square Feet within the Bluff Community Center comprising of the real property and premises: including parking areas located at 198 North 300 East, Bluff and indicated and attached hereto as Exhibit A and incorporated herein and made a part hereof by this reference, including available parking on the real property on Exhibit A (collectively, the "Leased Premises").

#### Section 2. Term

The term of this Lease shall be for five (5) years from the Effective Date and shall continue thereafter on a month-to-month basis as needed, with an option to extend the lease for an additional (5) years upon the mutual agreement by both parties through an amendment to the original executed lease agreement. Notwithstanding anything to the contrary herein, the term of this Lease shall terminate 5 years after the Effective Date unless renewed for an additional period of time.

#### Section 3. Rent



As of the effective Date, the rent that Lessee is obligated to pay Lessor under this Lease shall be \$450.00 (Four Hundred Fifty Dollars and No/100) a month, payable on or before the 30th day of the last month of each quarter for a total of \$1,350.00 (One Thousand Three Hundred Fifty Dollars and No/100) per quarter.

#### Section 4. Warranties of Title and Covenant of Quiet Possession and Enjoyment

Lessor warrants that he/she owns the Leased Premises and has full right to make this Lease. Lessor Covenants and agrees with Lessee that Lessee shall and may peaceably and quietly have, hold, and enjoy the Leased Premises during the term hereof.

#### Section 5. San Juan County Use Only

During the term of this Lease Agreement, Lessee shall use the Leased Premises as a public building and for the uses consistent with a San Juan County Senior Center. Lessee shall not use the building for any other purposes without the express prior written consent of the Lessor.

#### Section 6. Lessor's Personal Property and Fixtures

All personal property and fixtures placed in or upon the Leased Premises by Lessee shall not become part of the Leased Premises. Lessee shall be privileged to remove the same at the termination or expiration of the Lease Agreement.

#### Section 7. Repair and Maintenance

**Lessor's Responsibility:** Lessor shall, at its sole cost and expense, perform all maintenance and make all repairs necessary to maintain the Leased Premises in a condition that is the same or better than the condition of the Leased Premises as of the Effective Date. Lessor's responsibilities include maintenance of the following: roof; structure; building envelope; parking lot, including adequate parking lot lighting; exterior electrical systems; windows and all other items which do not constitute part of the Lessee's maintenance obligations specified below. Lessor agrees to make timely repairs and have adequate and timely maintenance procedures. Lessor will keep the walks passable and walkable during operating hours Monday through Friday.

**Lessee's Responsibility:** Lessee shall, at its sole cost and expense, perform all maintenance and make all repairs necessary within the Leased Premises as follows: all kitchen equipment; ancillary systems; plumbing equipment and fixtures; air conditioning, heating, and ventilation; interior paint and flooring; telecommunications lines and internet equipment; propane service; water/ septic service; and interior electricity systems. Lessee is additionally responsible for care and maintenance of the exterior portion of the property used as a garden and eating area for Seniors. Lessee shall repair or replace any damage to the Leased Premises to the extent caused by the

negligence of Lessee, its agents, employees, invitees, or customers. Lessee shall provide, at its sole expense, janitorial services for the Leased Premises for the term of this Lease.

**Alterations of Leased Premises by Lessee:** Lessee has the right to make alterations to the interior of the Leased Premises to accommodate furniture, computer and communications systems, and other related personal property and fixtures. In making said alterations, Lessee shall ensure that any alterations shall comply with local building codes and life safety requirements. During the term of the Lease Agreement, if in the judgment of Lessee, it becomes necessary to provide additional services to accommodate San Juan County, Lessor grants Lessee the necessary right or license to install such services to the Leased Premises. Such services, if installed, shall be installed and paid for by the Lessee. Lessee shall make no other alterations in the Leased Premises, except as provided herein, without the prior written consent of Lessor, which consent shall not be unreasonably withheld.

**Alterations of Leased Premises by Lessor:** Lessor may make repairs, alterations, or improvements for the preservation, safety, or improvement of the Building or Leased Premises, provided that Lessor shall coordinate said work with Lessee so as not to unreasonably disrupt Lessee's use of the Leased Premises and that such repairs or alterations do not increase the costs of operating and maintaining or lessen the ability of the Lessee to use the Leased Premises for County use.

Upon the termination or expiration of this Lease, the Lessee shall deliver the Leased Premises to the Lessor in as good a condition as existed at the commencement of the Term, except for ordinary wear and tear.

#### Section 8. Taxes

Lessor shall pay all real property taxes, personal property taxes, and all other taxes assessed against the Leased Premises, if applicable.

#### Section 9. Condemnation/Destruction of Lease Premises

If all the Building or Leased Premises are taken or condemned, the Lease Agreement shall terminate effective as of the date of taking. If a portion of the Building or Leased Premises is taken or condemned and the remainder is, in either party's opinion, not economically or functionally usable, then the determining party shall notify the other of the termination of the Lease effective as of the date of taking. Any prepaid rent shall be immediately refunded to the Lessee.

If all or part of the Building or the Lease Premises is destroyed, such that the Leased Premises are no longer fit for occupancy, then this Lease shall terminate and both Parties shall be released from any further obligations. From the date of the casualty or other

event rendering the Leased Premises unfit for occupancy, prepaid rent, if any, shall be refunded to Lessee.

#### Section 10. Right of Entry

The Parties acknowledge, understand, and agree that Lessor and any of its authorized agents may enter into and upon the Leased Premises with prior notice and approval by Lessee, for the purpose of inspecting the same, of posting notices of non-responsibility for alterations, additions or repairs, or for any other reasonable purpose, which approval shall not be unreasonably withheld. Lessor or its agents may enter the Leased Premises without notice to Lessor in the event of an emergency.

#### Section 11. Assignment and Subletting

Lessee may not assign or sublet this Lease to any other party, nor shall it rent or license to other persons the use of the Leased Premises for events.

#### Section 12. Notices

All notices, demands or other writings under this Lease shall be in writing and shall be deemed delivered on the date of personal delivery or three days after it is deposited in the United States mail with postage prepaid and addressed as follows:

<b>To Lessee:</b> San Juan County Attn: Aging and Adult Services 117 South Main Street, PO Box 9 Monticello, Utah 84535	<b>To Lessor:</b> Town of Bluff PO Box 324 Bluff, Utah 84512
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#### Section 13. Utilities

The Parties acknowledge, understand, and agree that Lessee shall be solely responsible for all utility costs associated with the Leased Premises currently on separate meters as well as the garbage disposal. Lessee shall pay all costs associated with internet and telephone services to the Leased Premises. Lessor shall prorate costs for water service to the Leased Premises, which will be billed and paid by Lessee on a quarterly basis.

#### Section 14. No Liens

Lessee shall keep the Leased Premises and every part thereof and all other improvements at any time located thereon free and clear of any and all mechanics, materialmen, and other liens for or arising out of or in connection with the work or labor done, services performed, or materials or equipment used or furnished on the Leased Premises.

## Section 15. Remedies Cumulative

All rights and/or remedies herein conferred on Lessor shall be deemed cumulative, and no one shall be exclusive of the other or of any other remedy inferred by law or equity.

## Section 16. Default

In the event either party defaults in the terms or conditions of this Lease Agreement, the non-defaulting party must give written notice of the default to the defaulting party identifying the act or omission constituting a default. Failure of the defaulting party to cure the default within fifteen (15) days from receipt of the written notice will allow the non-defaulting party to terminate this Lease Agreement and/or invoke other remedies. Cure within the notice period reinstates all rights and terms under this Lease.

## Section 17. Insurance

Lessor agrees to keep the Leased Premises fully insured and to protect the same from damages or loss by all ordinarily insurable perils under an "all risk" insurance policy during the term of this Lease Agreement.

Lessee agrees to provide property insurance coverage for any personal property that it may place on and/or within the Leased Premises and general liability insurance coverage for liabilities that may arise from Lessee's acts and/or the acts of Lessee's employees, or agents arising out of or in connection with Lessee's use of the Leased Premises.

## Section 18. Lessee's Option to Terminate; Lessor's Option to Relocate Tenancy.

Lessee shall have the right, by written notice to Lessor given at least thirty (30) days in advance, to terminate this Lease and surrender its leasehold interest to Lessor. Termination shall be effective on the date specified in Lessee's notice. On and as of the effective date of the termination, Lessee shall be relieved from all further liability for rental or otherwise hereunder and shall deliver possession of the Leased Premises to Lessor in accordance with the provisions of this Lease.

The Parties agree that Lessor may elect<sup>630</sup> at a future date to transfer this tenancy to the location commonly known as the 620 Black Locust Avenue, Tax Parcel Nos. C00000010010, and C00000010020 (the "CCC Property"). The CCC Property is currently undergoing repair and remodeling. However, at such time as the CCC Property is remodeled and a certificate of occupancy is issued, the Lessor may elect to notify Lessee, at least ninety (90) days in advance, that this Lease will be transferred to the CCC Property. Lessee agrees to accept a substituted tenancy on the CCC Property on terms equivalent to this Lease, subject to such minor modifications as may be mutually agreed by the Parties in writing. If Lessee and Lessor cannot agree on terms for the substituted tenancy, then this Lease shall terminate and Lessee shall deliver possession of

the Lease Premises to Lessor in accordance with the provisions of this Lease at the expiration of the sixty (60) day notice period.

**Section 19. Disposition of Improvements on Termination of Lease**

On termination of this Lease for any cause, Lessor shall become the owner of any improvements remaining on the Leased Premises following the removal of those improvements required or permitted to be removed by Lessee pursuant to the terms of this Lease.

**Section 20. Parties Bound**

The covenants and conditions herein shall apply to and bind the successors and assigns of all of the Parties hereto, and all the Parties hereto shall be jointly and severally liable for performance of their respective duties and obligations as described in this Lease.

**Section 21. Time of the Essence**

Time is of the essence of this Lease and of each and every covenant, term, condition and provision of this Lease.

**Section 22. Survival of Terms, Provision, Promises, or Otherwise of This Lease after Termination**

Termination of this Lease shall not extinguish or prejudice either Party's right to enforce this Lease with respect to any uncured breach or default of or under this Lease.

**Section 23. Waivers or Modification**

No waiver or failure to enforce one or more parts or provisions of this Lease shall be construed as a continuing waiver of any part or provision of this Lease, which shall preclude the Parties from receiving the full bargained for benefit under the terms and provisions of this Lease. A waiver or modification of any of the provisions of this Lease or of any breach thereof shall not constitute a waiver or modification of any other provision or breach, whether or not similar, and any such waiver or modification shall not constitute a continuing waiver. The rights of and available to each of the Parties under this Lease cannot be waived or released verbally, and may be waived or released only by an instrument in writing, signed by the party whose rights will be diminished or adversely affected by the waiver.

**Section 24. Binding Effect; Entire Lease; Amendment**

This Lease is binding upon and shall inure to the benefit of the Parties and their respective successors and assigns. This Lease, including all attachments, if any, constitutes and/or represents the entire agreement and understanding between the Parties

with respect to the subject matter herein. There are no other written or oral agreements, understandings, or promises between the Parties that are not set forth herein. Unless otherwise set forth herein, this Lease supersedes and cancels all prior agreements, negotiations, and understandings between the Parties, whether written or oral which are void, nullified and of no legal effect if they are not recited or addressed in this Lease. Neither this Lease nor any provisions hereof may be supplemented, amended, modified, changed, discharged, or terminated verbally. Rather, this Lease and all provisions hereof may only be supplemented, amended, modified, changed, discharged, or terminated by an instrument in writing, signed by both Parties.

#### Section 25. Severability

If any part or provision of this Lease is found to be prohibited or unenforceable such part or provision of this Lease shall be inoperative, null, and void to the extent of such prohibition or unenforceability without invalidating the remaining parts or provisions hereof. Those parts or provisions of this Lease, which are not prohibited or unenforceable, shall remain in full force and effect.

#### Section 26. Authorization

The persons executing this Lease Agreement on behalf of a Party hereby represent and warrant that they are duly authorized and empowered to execute the same, that they have carefully read this Lease Agreement, and that this Lease Agreement represents a binding and enforceable obligation of such Party.

#### Section 27. Authority; Counterparts; Electronic Signatures

The Parties signing this Lease represent that they have been duly authorized by their respective principals and by all necessary corporate and public action to enter into and execute this Lease. This Lease may be executed in any number of counterparts, each of which shall be deemed an original, but all of which taken together shall constitute one and the same instrument. For purposes hereof, facsimile and/or e-mail signatures hereon shall be treated the same as, and accorded the same legal significance as original signatures hereon.

#### Section 28. Governing Law; Venue; Jury Waiver

This Lease is governed by Utah law. The exclusive venue for any dispute concerning or arising under this Lease shall be the courts of San Juan County, Utah. In any judicial proceeding concerning or arising under this Lease the matter shall be decided by the Court, sitting without a jury, regardless of the nature of any claims or defenses that may be brought.

#### Section 29 Remedies

This Lease may be enforced in an action seeking specific performance, damages, or both as may fit the circumstances. Both Parties reserve such remedies and defenses as may arise under the law, except that neither Party shall be liable to the other for consequential damages or other remote or unforeseen damages or losses.

In Witness Whereof, the Parties have executed this Lease to be effective on the day and year first above written.

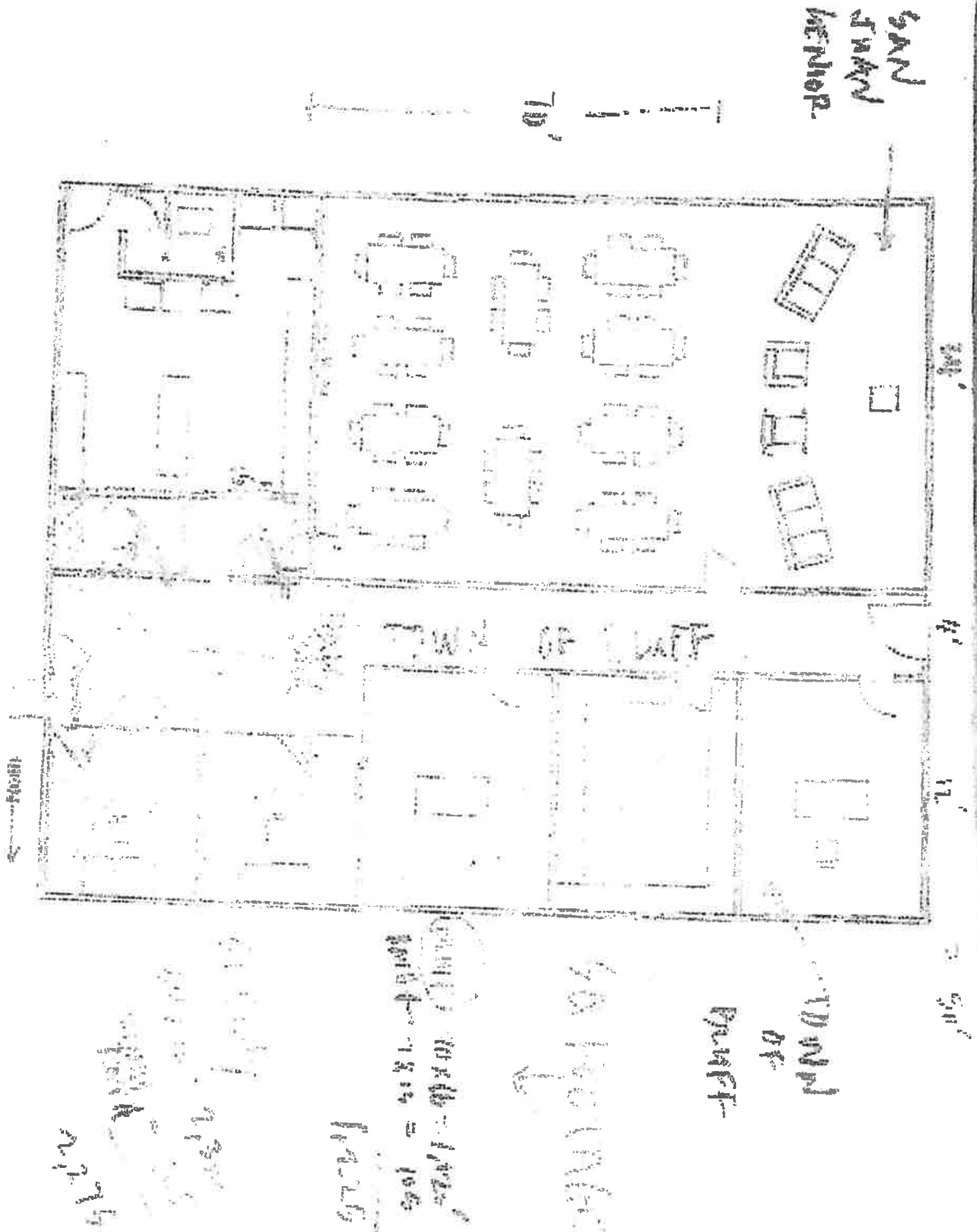
Each Party is signing this contract on the date below the Party's signature.

<p><b>LESSEE</b></p> <p>By: _____          Silvia Stubbs, Chair          San Juan County Board of County Commissioners</p> <p>Date: _____</p> <p>ATTEST: _____</p> <p>_____          Lyman Duncan          San Juan County Clerk/Auditor</p> <p>Date: _____</p>	<p><b>LESSOR</b></p> <p>By: _____          Ann K. Leppanen          Mayor of the Town of Bluff</p> <p>Date: August 6, 2025</p> <p>ATTEST: _____          Linda Sosa          Town of Bluff Recorder</p> <p>Date: 8-5-2025</p>
---	---

Exhibit "A"

Leased Premises [Attach]

-End of Document-





**Memorandum of Understanding**  
**Mid America v. Centrally Assessed Division, et. al.**  
**August 27, 2025**

Mid America Pipeline Company, LLC ("Mid America"), the Centrally Assessed Division of the Utah State Tax Commission ("Division"), Daggett County, Grand County, San Juan County, Summit County, and Uintah County (the "Counties") (collectively the parties) agree to resolve the outstanding property tax appeals pending at the Utah State Tax Commission for years 2018-2025 by reducing the assessed values by 22.59%. The settled values after applying the above described reduction are as follows:

Original Utah Assessed Values	Settlement Utah Values
\$ 372,049,310	\$ 288,003,371
\$ 340,301,560	\$ 263,427,438
\$ 319,601,340	\$ 247,403,397
\$ 328,765,300	\$ 254,497,219
\$ 322,089,420	\$ 249,329,420
\$ 207,182,010	\$ 160,379,594
\$ 177,458,860	\$ 137,370,904
\$ 190,543,700	\$ 147,499,878

The Parties agree that these resulting values fall within a reasonable range of fair market value under Utah law. The Counties agree to pay the refunds and statutory interest that result from the above valuation reductions. Each County will use its best efforts to pay the refund and interest amounts by the end of calendar year 2025.

The Parties agree to prepare any necessary, and more formal documents, to effectuate this settlement and understand that this is an enforceable agreement. Those signing this Memorandum represent they have the requisite authority to sign this document.

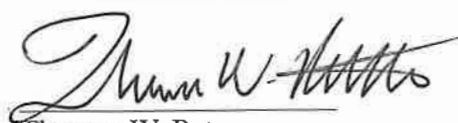
It is understood that the Division will recommend the terms of this Memorandum to the Tax Commission for approval and that the Counties will obtain the requisite approvals from their governing bodies as soon as is reasonably possible, likely within 30 days.

[SIGNATURES ON THE FOLLOWING PAGE]

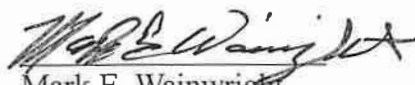
CRAPO DEEDS

  
David J. Crapo  
*Counsel for Mid America Pipeline*

PETERS SCOFIELD

  
Thomas W. Peters  
*Counsel for Affected Counties*

UTAH ATTORNEY GENERAL'S OFFICE

  
Mark E. Wainwright  
*Counsel for the Division*

# San Juan County



## Communication with Governance

*For the Year Ended December 31, 2024*

To the County Commissioners  
San Juan County  
Monticello, Utah

We have audited the financial statements of San Juan County as of and for the year ended December 31, 2024, and have issued our report thereon dated August 22, 2025. Professional Standards require that we advise you of the following matters related to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated January 1, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of San Juan County solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

### **Significant Risks Identified**

As part of our risk-based audit, we design certain extended procedures over areas where we deemed to pose a more significant audit risk based on the nature of the industry and complexity of the entity. We have identified the following significant risks during our audit that we had performed additional procedures for:

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

Based on our audit procedures performed, we did not identify any uncorrected material misstatements related to or caused by these risks noted.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by San Juan County are included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

### *Financial Statement Disclosures*

The financial statement disclosures are neutral, consistent, and clear.

## **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management related to the performance of our audit.

## **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. All proposed entries were approved by management and were posted to the entity's financial records.

## **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the entity's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

## **Circumstances that Affect the Form and Content of the Auditor's Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We noted nothing to report to Those Charged with Governance.

## **Management Representations**

We have requested certain representations from management, which are included in the management representation letter dated August 22, 2025.

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

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

## **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the entity, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the entity's auditors.

**Other Matters**

We applied certain limited procedures to Management's Discussion and Analysis and required supplementary information (RSI) as listed in the table of contents, which is RSI that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

**Restriction on Use**

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

Very truly yours,



Larson & Company, PC

Spanish Fork, Utah  
August 22, 2025

# SAN JUAN COUNTY



## FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

*As of and For the Year Ended December 31, 2024*







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**INDEPENDENT AUDITOR'S REPORT**

County Commissioners  
San Juan County  
Monticello, Utah

**Report on the Audit of the Financial Statements*****Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of San Juan County, Utah as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of San Juan County, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 represent 82%, 78%, and 87%, respectively, of the assets, net position, and revenues of the discretely presented component units. Those financial 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. San Juan County Transportation Special Service District was unaudited and represents 4%, 7%, and 2%, respectively, of the assets, net position, and revenues of the discretely presented component units and is considered insignificant to the discretely presented component unit opinion unit.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of San Juan County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about San Juan County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not

detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of San Juan County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about San Juan County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we have identified during the audit.

#### ***Required Supplementary Information***

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

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise San Juan County's basic financial statements. The combining and individual nonmajor fund financial statements, the statement on current taxes levied, collected, and treasurer's relief, and schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, the statement on current taxes levied, collected, and treasurer's relief, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the

statement on current taxes levied, collected, and treasurer's relief, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated August 22, 2025, 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

Spanish Fork, Utah

August 22, 2025

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## MANAGEMENT'S DISCUSSION & ANALYSIS

This discussion of San Juan County's financial performance provides an overview of the County's financial activities for the year ending December 31, 2024. 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, 2024 by \$121,035,363 (net position). Of this amount \$7,373,076 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net assets increased by \$6,642,545.
- At the close of the current year San Juan County governmental funds reported combined ending fund balances of \$38,450,218, a decrease of \$337,497 in comparison with the prior year. Approximately 15 percent of this total amount, \$5,659,364, 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 \$4,897,071, or approximately 29 percent of total general fund expenditures.
- San Juan County's total long-term debt as of December 31, 2024 was \$4,396,278, an increase of \$3,457 from 2023.

### 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 \$121,035,363.

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

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

An additional portion of San Juan County's net position (28 percent) represent resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* \$7,373,076 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	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 49,596,355	\$ 50,495,102	\$ 1,899,006	\$ 1,985,963	\$ 51,495,361	\$ 52,481,065
Capital assets	81,940,212	75,472,598	1,703,077	1,479,106	83,643,289	76,951,704
Deferred outflows	3,403,153	2,504,806	217,223	159,881	3,620,376	2,664,687
Total assets	134,939,720	128,472,506	3,819,306	3,624,950	138,759,026	132,097,456
Other liabilities	2,202,943	1,794,963	126,149	116,046	2,329,092	1,911,009
Long-term liabilities outstanding	5,663,843	4,910,178	764,732	769,160	6,428,575	5,679,338
Deferred inflows	8,883,745	10,108,299	2,112	5,992	8,885,857	10,114,291
Total liabilities	16,750,531	16,813,440	892,993	891,198	17,643,524	17,704,638
Net position:						
Net investment in capital assets	78,302,731	71,765,117	1,670,077	1,414,106	79,972,808	73,179,223
Restricted	32,805,296	32,941,621	898,761	852,403	33,704,057	33,794,024
Unrestricted	7,081,162	6,952,328	357,475	467,243	7,438,637	7,419,571
Total net position	<u>\$ 118,189,189</u>	<u>\$ 111,659,066</u>	<u>\$ 2,926,313</u>	<u>\$ 2,733,752</u>	<u>\$ 121,115,502</u>	<u>\$ 114,392,818</u>

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

Total net position of San Juan County increased by \$6,642,545 during 2024. Net position reported in connection with business-type activities increased \$274,961 and net position related to governmental activities increased by \$6,367,584.

Total revenues for San Juan County's governmental activities increased \$2,592,368 from 2023 to 2024 (\$26,145,356 to \$28,737,724). Total expenses for governmental activities increased \$375,683 from 2023 to 2024

(\$21,537,596 to \$21,913,279). 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	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	\$ 4,087,807	\$ 3,894,620	\$ 1,439,651	\$ 1,158,519	\$ 5,527,458	\$ 5,053,139
Operating grants and contributions	10,068,732	9,139,941	171,406	-	10,240,138	9,139,941
Capital grants and contributions	246,249	320,684	-	-	246,249	320,684
General revenues:						
Taxes	8,927,998	9,021,639	-	-	8,927,998	9,021,639
Earnings on investments	2,066,197	1,746,013	82,511	75,527	2,148,708	1,821,540
Miscellaneous	621,121	47,872	19,074	-	640,195	47,872
Intergovernmental support	2,780,721	1,768,016	-	-	2,780,721	1,768,016
Other shared taxes	220,131	206,571	-	-	220,131	206,571
Total revenues	<u>28,737,724</u>	<u>26,145,356</u>	<u>1,712,642</u>	<u>1,234,046</u>	<u>30,450,366</u>	<u>27,379,402</u>
Expenses:						
General government	1,063,847	5,560,934	1,854,997	1,757,392	2,918,844	7,318,326
Public safety	8,023,266	6,374,644	-	-	8,023,266	6,374,644
Public health	3,114,756	2,837,407	-	-	3,114,756	2,837,407
Highways and public improvements	6,577,946	4,457,617	-	-	6,577,946	4,457,617
Parks, recreation, and public property	1,178,094	893,823	-	-	1,178,094	893,823
Community and economic development	1,882,831	1,413,171	-	-	1,882,831	1,413,171
Interest	-	-	31,945	32,797	31,945	32,797
Total expenses	<u>21,840,740</u>	<u>21,537,596</u>	<u>1,886,942</u>	<u>1,790,189</u>	<u>23,727,682</u>	<u>23,327,785</u>
Increase in net assets before transfers	6,896,984	4,607,760	(174,300)	(556,143)	6,722,684	4,051,617
Transfers	<u>(366,861)</u>	<u>(520,847)</u>	<u>366,861</u>	<u>520,847</u>	<u>-</u>	<u>-</u>
Increase (decrease) in net position	6,530,123	4,086,913	192,561	(35,296)	6,722,684	4,051,617
Net position - beginning	<u>111,659,066</u>	<u>107,572,153</u>	<u>2,733,752</u>	<u>2,769,048</u>	<u>114,392,818</u>	<u>110,341,201</u>
Net position - ending	<u>\$ 118,189,189</u>	<u>\$ 111,659,066</u>	<u>\$ 2,926,313</u>	<u>\$ 2,733,752</u>	<u>\$ 121,115,502</u>	<u>\$ 114,392,818</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, 2024, 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 \$38,450,218. This combined balance represents a decrease of \$337,497 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 \$348,528 to \$4,923,880 during the fiscal year ending December 31, 2024.

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 \$145,471 and the Landfill fund realized a net gain of \$129,490. Most revenues in these two funds result from charges for services.

### Capital Assets and Debt Administration

San Juan County's investment in capital assets for its governmental and business type activities as of December 31, 2024 amounts to \$83,643,153 (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 \$7,249,901.

<b>San Juan County's Capital Assets</b> (net of depreciation)						
	<u>Government Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Land	\$ 1,632,316	\$ 1,632,316	\$ 25,000	\$ 25,000	\$ 1,657,316	\$ 1,657,316
Buildings and improvements	10,539,009	11,077,529	370,145	102,984	10,909,154	11,180,513
Machinery and equipment	2,869,721	1,003,382	717,408	792,670	3,587,129	1,796,052
Equipment	3,613,852	3,641,622	-	-	3,613,852	3,641,622
Infrastructure	58,549,927	55,881,009	-	-	58,549,927	55,881,009
Construction in progress	4,735,387	2,236,740	-	-	4,735,387	2,236,740
Right to Use Asset	-	-	590,524	-	590,524	-
<b>Total</b>	<b><u>\$81,940,212</u></b>	<b><u>\$75,472,598</u></b>	<b><u>\$ 1,703,077</u></b>	<b><u>\$ 920,654</u></b>	<b><u>\$83,643,289</u></b>	<b><u>\$76,393,252</u></b>

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

- Buildings and improvements decreased \$271,359.
- Machinery and equipment increased \$1,790,941.
- Equipment decreased \$27,770.
- Construction in progress increased \$2,498,647.
- Right to Use Asset increased \$590,524

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, 2024 was \$4,396,278. This amount includes revenue bonds, capital leases, compensated absences, and the closure & post closure liability. This represents an increase of \$3,457 over the previous year. The amount due on revenue bonds and capital leases decreased by \$3,324 during the year. The decrease is due to regular payments and the addition of a leased asset in 2024. The liability for accrued compensated absences increased by \$93,198. The liability for closure and post closure costs increased by \$3,324.

Both leases and SBITAs are intangible, right to use assets. San Juan County does not own these assets, but rather has the right to use them in operations, as specified in their respective contracts. When entering into a lease or SBITA contract, a liability is also recognized, which is included as part of long-term financings discussion below.

### San Juan County's Outstanding Debt

	Government Activities		Business-Type Activities		Total	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Revenue bonds	\$ 1,987,481	\$ 2,057,481	\$ 33,000	\$ 65,000	\$ 2,020,481	\$ 2,122,481
Lease liability	-	-	530,240	521,305	530,240	521,305
Closure & post-closure	-	-	117,010	113,686	117,010	113,686
Compensated Absences	<u>1,659,099</u>	<u>1,553,971</u>	<u>69,448</u>	<u>81,378</u>	<u>1,728,547</u>	<u>1,635,349</u>
Total	<u>\$ 3,646,580</u>	<u>\$ 3,611,452</u>	<u>\$ 749,698</u>	<u>\$ 781,369</u>	<u>\$ 4,396,278</u>	<u>\$ 4,392,821</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 \$1,085,514,014 in 2023 to a total of \$1,147,997,133 in 2024, an increase of \$62,483,119.

San Juan County's property tax rate decreased from a rate of 0.002119 in 2023 to 0.002100 in 2024.

All of these factors were considered in preparing San Juan County's budget for the 2024 year.

#### **Requests for Information**

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

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## **BASIC FINANCIAL STATEMENTS**

**San Juan County**  
**Statement of Net Position**  
As of December 31, 2024

Item 10.

	Primary Government			Component Units
	Governmental	Business-type	Totals	
	Activities	Activities		
ASSETS				
Cash and investments	\$ 12,741,928	\$ 1,633,081	\$ 14,375,009	\$ 18,931,515
Restricted cash and investments	31,614,505	898,761	32,513,266	33,679,778
Receivables (net of allowance for doubtful accounts)				
Trade accounts	1,161,966	141,281	1,303,247	4,459,008
Other governmental units	2,113,048	-	2,113,048	375,888
Internal balances	774,117	(774,117)	-	-
Prepaid expenses	50,621	-	50,621	273,785
Inventory	1,140,170	-	1,140,170	848,997
Capital Assets Not Being Depreciated:				
Land	1,632,316	25,000	1,657,316	932,115
Infrastructure	58,549,927	-	58,549,927	11,488,025
Construction in progress	4,735,387	-	4,735,387	2,295,906
Capital Assets (Net of Accumulated Deprecation and ammortization):				
Buildings and improvements	10,539,009	370,145	10,909,154	11,753,804
Autos and trucks	2,869,721	-	2,869,721	2,615,756
Heavy equipment	2,932,275	-	2,932,275	-
Light equipment	681,577	-	681,577	-
Machinery and equipment	-	717,408	717,408	-
Right to use Assets, net	-	590,524	590,524	-
Total Assets	131,536,567	3,602,083	135,138,650	87,654,577
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources - pensions	3,403,153	217,223	3,620,376	390,847
Total Assets and Deferred Outflows of Resources	\$ 134,939,720	\$ 3,819,306	\$ 138,759,026	\$ 88,045,424
LIABILITIES				
Accounts payable	1,542,798	7,953	1,550,751	521,450
Accrued liabilities	590,145	-	590,145	1,251,430
Accrued interest	-	-	-	66,134
Current portion of lease liability	-	85,196	85,196	-
Long Term Debt due within one year	70,000	33,000	103,000	1,251,612
Long-term liabilities:				
Compensated absences	1,659,099	69,448	1,728,547	704,112
Closure and post closure costs payable	-	117,010	117,010	-
Lease liability	-	445,044	445,044	430,310
LTD due in more than one year	1,917,481	-	1,917,481	31,196,845
Net pension liability	2,087,263	133,230	2,220,493	170,233
Total Liabilities	7,866,786	890,881	8,757,667	35,592,126
DEFERRED INFLOWS				
Deferred inflows of resources - grants	8,850,655	-	8,850,655	-
Deferred inflows of resources - pensions	33,090	2,112	35,202	4,178
Total Deferred Inflows	8,883,745	2,112	8,885,857	4,178
Total Liabilities and Deferred Inflows of Resources	16,750,531	892,993	17,643,524	35,596,304
NET POSITION				
Net investment in capital assets	78,302,731	1,670,077	79,972,808	(3,784,771)
Restricted for:				
Inventory	1,190,791	-	1,190,791	-
Roads	22,910,320	-	22,910,320	-
Capital outlay and debt services	1,117,874	-	1,117,874	35,369,355
Landfill closure costs	-	898,761	898,761	-
Emergency	7,586,311	-	7,586,311	-
Medicaid	-	-	-	15,879,524
Unrestricted	7,081,162	357,475	7,438,637	4,985,012
Total Net Position	\$ 118,189,189	\$ 2,926,313	\$ 121,115,502	\$ 52,449,120



**San Juan County**  
**Statement of Activities**

For the Year Ended December 31, 2024

Item 10.

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	\$ 1,063,847	\$ 291,584	\$ -	\$ -	\$ (772,263)	\$ -	\$ (772,263)	\$ -
Public safety	8,023,266	645,755	400,055	-	(6,977,456)	-	(6,977,456)	-
Public health	3,114,756	-	852,456	-	(2,262,300)	-	(2,262,300)	-
Highways and public improvements	6,577,946	48,678	7,653,291	246,249	1,370,272	-	1,370,272	-
Parks, recreation, and public property	1,178,094	3,092,318	-	-	1,914,224	-	1,914,224	-
Community and economic development	1,882,831	9,472	1,162,930	-	(710,429)	-	(710,429)	-
Total Governmental Activities	21,840,740	4,087,807	10,068,732	246,249	(7,437,952)	-	(7,437,952)	-
Business-type activities:								
Emergency medical services	1,094,566	618,969	171,406	-	-	(304,191)	(304,191)	-
Landfill	792,376	820,682	-	-	-	28,306	28,306	-
Total Business-type Activities	1,886,942	1,439,651	171,406	-	-	(275,885)	(275,885)	-
Total Primary Government	\$ 23,727,682	\$ 5,527,458	\$ 10,240,138	\$ 246,249	(7,437,952)	(275,885)	(7,713,837)	-
Component Units:								
Transportation Special Service District	\$ 788,272	\$ -	\$ 772,700	\$ -				(15,572)
San Juan Health Care Service District	24,241,894	23,354,797	12,585,992	-				11,698,895
San Juan Mental Health/Substance Abuse Special Service District	3,514,235	1,962,035	1,910,562	-				358,362
San Juan Spanish Valley Special Service District	878,506	445,214	-	110,450				(322,842)
Total Component Units	\$ 29,422,907	\$ 25,762,046	\$ 15,269,254	\$ 110,450				\$ 11,718,843
General Revenues:								
Taxes					8,927,998	-	8,927,998	-
Earnings on investments					2,066,197	82,511	2,148,708	1,209,614
Miscellaneous					621,121	-	621,121	1,373,179
Payment in lieu of tax					2,780,721	-	2,780,721	-
Gain (loss) on sale of assets					(281,232)	19,074	(262,158)	-
Other shared taxes					220,131	-	220,131	-
Transfers in(out)					(366,861)	366,861	-	-
Total General Revenues					13,968,075	468,446	14,436,521	2,582,793
Change in Net Position					6,530,123	192,561	6,722,684	14,301,636
Net Position - Beginning					111,659,066	2,733,752	114,392,818	38,147,484
Net Position - Ending					\$ 118,189,189	\$ 2,926,313	\$121,115,502	\$ 52,449,120

**San Juan County****Balance Sheet – Governmental Funds**

As of December 31, 2024

	Special Revenue Funds				
	General Fund	Class "B" Roads Fund	General Tax Stability Trust Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and investments	\$ 12,378,684	\$ 17,907,350	\$ 7,586,311	\$ 6,484,088	\$ 44,356,433
Accounts receivable	447,274	-	-	714,692	1,161,966
Other governmental unit receivables	963,077	1,149,971	-	-	2,113,048
Due from other funds	1,167,249	-	-	-	1,167,249
Prepays	26,809	14,625	-	9,187	50,621
Inventory	-	1,140,170	-	-	1,140,170
Total Assets	<u>\$ 14,983,093</u>	<u>\$ 20,212,116</u>	<u>\$ 7,586,311</u>	<u>\$ 7,207,967</u>	<u>\$ 49,989,487</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 477,707	\$ 798,262	\$ -	\$ 266,829	\$ 1,542,798
Accrued liabilities	590,145	-	-	-	590,145
Due to other funds	-	-	-	393,132	393,132
Total Liabilities	1,067,852	798,262	-	659,961	2,526,075
Deferred Inflows of Resources:					
Deferred Inflows - Grants	8,850,655	-	-	-	8,850,655
Total Deferred Inflows of Resources	8,850,655	-	-	-	8,850,655
Fund balances:					
Nonspendable:					
Inventory and prepaids	26,809	1,154,795	-	9,187	1,190,791
Restricted for:					
Road	-	18,259,059	-	4,651,261	22,910,320
Capital outlay	-	-	-	1,117,874	1,117,874
Emergency	-	-	7,586,311	-	7,586,311
Assigned	-	-	-	769,684	769,684
Unassigned	5,037,777	-	-	-	5,037,777
Total fund balances	5,064,586	19,413,854	7,586,311	6,548,006	38,612,757
Total liabilities, Deferred Inflows of Resources and Fund balances	<u>\$ 14,983,093</u>	<u>\$ 20,212,116</u>	<u>\$ 7,586,311</u>	<u>\$ 7,207,967</u>	<u>\$ 49,989,487</u>

**San Juan County****Reconciliation of Total Governmental Fund Balances to  
Net Position of Governmental Activities**As of December 31, 2024

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Total fund balances - governmental fund types:	<u>\$ 38,612,757</u>
Amount reported in the governmental activities on the statement of net position are different because:	
Capital Assets (net) used in the governmental activities are not financial resources and, therefore, are not reported in the funds.	81,940,212
Net pension assets and liabilities are not financial resources and, therefore, are not reported in the funds.	(2,087,263)
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.	3,370,063
Long-term liabilities, including bonds payable and compensated absences are not due and payable in the current period and therefore are not reported in the funds.	<u>(3,646,580)</u>
Net position of governmental activities	<u><u>\$ 118,189,189</u></u>

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

For the Year Ended December 31, 2024

	Special Revenue Funds				Total Governmental Funds
	General Fund	Class "B" Roads Fund	General Tax Stability Trust Fund	Other Governmental Funds	
<b>REVENUES</b>					
Taxes	\$ 7,606,113	\$ 563,651	\$ -	\$ 758,234	\$ 8,927,998
Licenses and permits	252,758	-	-	-	252,758
Intergovernmental revenues	4,644,851	6,090,020	-	2,409,510	13,144,381
Charges for services	3,092,318	250,890	-	45,765	3,388,973
Fines and forfeitures	397,396	-	-	-	397,396
Investment income	474,731	536,801	860,224	170,365	2,042,121
Miscellaneous	220,132	566,352	-	78,845	865,329
Total Revenues	<u>16,688,299</u>	<u>8,007,714</u>	<u>860,224</u>	<u>3,462,719</u>	<u>29,018,956</u>
<b>EXPENDITURES</b>					
Current:					
General Government	6,561,203	-	-	441,589	7,002,792
Public Safety	6,748,621	-	-	1,450,021	8,198,642
Public Health	1,285,307	-	-	1,722,533	3,007,840
Highways and Public Improvements	-	6,259,270	-	13,189	6,272,459
Parks, Recreation, and Public Property	506,877	-	-	638,360	1,145,237
Community and Economic Development	1,882,831	-	-	-	1,882,831
Capital outlay	-	524,645	-	1,125,754	1,650,399
Total Expenditures	<u>16,984,839</u>	<u>6,783,915</u>	<u>-</u>	<u>5,391,446</u>	<u>29,160,200</u>
Excess Revenues Over (Under) Expenditures	<u>(296,540)</u>	<u>1,223,799</u>	<u>860,224</u>	<u>(1,928,727)</u>	<u>(141,244)</u>
<b>Other financing sources (uses)</b>					
Contributions other government entities from (to)	19,660	350,000	-	(36,513)	333,147
Transfers in	940,564	-	-	745,410	1,685,974
Transfers out	<u>(871,506)</u>	<u>(305,380)</u>	<u>(860,224)</u>	<u>(15,725)</u>	<u>(2,052,835)</u>
Total Other Financing Sources and Uses	<u>88,718</u>	<u>44,620</u>	<u>(860,224)</u>	<u>693,172</u>	<u>(33,714)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(207,822)</u>	<u>1,268,419</u>	<u>-</u>	<u>(1,235,555)</u>	<u>(174,958)</u>
Fund Balances - Beginning	<u>5,272,408</u>	<u>18,145,435</u>	<u>7,586,311</u>	<u>7,783,561</u>	<u>38,787,715</u>
Fund Balances - Ending	<u>\$ 5,064,586</u>	<u>\$19,413,854</u>	<u>\$ 7,586,311</u>	<u>\$ 6,548,006</u>	<u>\$38,612,757</u>

**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, 2024
 

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Net changes in fund balances - total governmental funds	\$ (174,958)
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.	6,748,846
Governmental funds do not record the gain or loss on sale of governmental fixed assets. However, in the statement of activities these are shown under general revenues	(281,232)
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.	(105,128)
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.	272,595
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.	
Principal payments recorded as a reduction of the long-term liability.	<u>70,000</u>
Change in net position of governmental activities	<u>\$ 6,530,123</u>

**San Juan County****Statement of Net Position – Proprietary Funds**

As of December 31, 2024

	Business-Type Activities - Enterprise Funds		
	EMS	Landfill	Total
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</b>			
Current Assets:			
Cash and cash equivalents	\$ -	\$ 1,633,081	\$ 1,633,081
Accounts receivable	561,808	829	562,637
Allowance for doubtful accounts	(421,356)	-	(421,356)
Restricted cash and cash equivalents	-	898,761	898,761
Total Current Assets	140,452	2,532,671	2,673,123
<b>Non-Current Assets</b>			
Land	25,000	-	25,000
Buildings, net	75,899	294,246	370,145
Machinery & equipment, net	528,870	188,538	717,408
Right to use Assets, net	-	590,524	590,524
Total Noncurrent Assets	629,769	1,073,308	1,703,077
Total Assets	770,221	3,605,979	4,376,200
Deferred outflows or resources - pensions	144,815	72,408	217,223
<b>Total assets and deferred outflows of resources:</b>	<b>\$ 915,036</b>	<b>\$ 3,678,387</b>	<b>\$ 4,593,423</b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:</b>			
Current Liabilities:			
Accounts payable	\$ 4,850	\$ 3,103	\$ 7,953
Due to other funds	774,117	-	774,117
Accrued compensated absences	41,084	28,364	69,448
Current portion of lease liability	-	85,196	85,196
Current portion of long-term debt	-	33,000	33,000
Total Current Liabilities	820,051	149,663	969,714
Noncurrent Liabilities:			
Closure and post closure costs	-	117,010	117,010
Lease liability	-	445,044	445,044
Net pension liability	88,820	44,410	133,230
Total Noncurrent Liabilities	88,820	606,464	695,284
Total Liabilities	908,871	756,127	1,664,998
Deferred inflows or resources - pensions	1,408	704	2,112
<b>Total liabilities and deferred inflows of resources:</b>	<b>910,279</b>	<b>756,831</b>	<b>1,667,110</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	629,769	1,040,308	1,670,077
Retained Earnings:			
Restricted for:			
Landfill closure costs	-	898,761	898,761
Unreserved	(625,012)	982,487	357,475
Total Net Position	\$ 4,757	\$ 2,921,556	\$ 2,926,313

**San Juan County****Statement of Revenues, Expenses, and Changes in Net Position****Proprietary Funds**

For the Year Ended December 31, 2024

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>EMS</u>	<u>Landfill</u>	<u>Total</u>
Operating Revenues:			
Charges for sales and services	\$ 618,969	\$ 820,682	\$ 1,439,651
Intergovernmental revenue	171,406	-	171,406
Total Operating Revenues	<u>790,375</u>	<u>820,682</u>	<u>1,611,057</u>
Operating Expenses:			
Salaries and benefits	714,244	464,776	1,179,020
Purchased services	91,267	16,094	107,361
General and administrative	171,796	20,734	192,530
Materials and supplies	28,442	175,676	204,118
Depreciation	88,800	83,168	171,968
Total operating expenses	<u>1,094,549</u>	<u>760,448</u>	<u>1,854,997</u>
Operating Income (Loss)	<u>(304,174)</u>	<u>60,234</u>	<u>(243,940)</u>
Nonoperating Revenues (Expenses):			
Interest revenue	-	82,511	82,511
Interest expense	(17)	(31,928)	(31,945)
Gain (Loss) on sale of assets	-	19,074	19,074
Transfers in (out)	366,861	-	366,861
Total Nonoperating Revenues (Expenses)	<u>366,844</u>	<u>69,657</u>	<u>436,501</u>
Net Income (Loss)	<u>62,670</u>	<u>129,891</u>	<u>192,561</u>
Change in net position	62,670	129,891	192,561
Total Net Position - Beginning	(57,913)	2,791,665	2,733,752
Total Net Position - Ending	<u>\$ 4,757</u>	<u>\$ 2,921,556</u>	<u>\$ 2,926,313</u>

**San Juan County**  
**Statement of Cash Flows**  
**Proprietary Funds**  
For the Year Ended December 31, 2024

Item 10.

	Business-Type Activities - Enterprise Funds		
	EMS	Landfill	Total
<b>Cash Flows From Operating Activities</b>			
Receipts from customers and users	\$ 794,074	\$ 820,412	\$ 1,614,486
Payments to suppliers	(292,555)	(214,606)	(507,161)
Payments to employees	(735,825)	(472,525)	(1,208,350)
Net cash provided (used) by operating activities	(234,306)	133,281	(101,025)
<b>Cash Flows From Capital and Related Financing Activities</b>			
Change in due to/due from other funds	(132,402)	-	(132,402)
Purchase of capital assets	-	(317,704)	(317,704)
Sale of capital assets	-	19,074	19,074
Principal paid on capital debt	-	(32,000)	(32,000)
Principal paid on leased assets	-	(69,164)	(69,164)
Interest paid on capital debt	(17)	(31,928)	(31,945)
Net cash provided (used) by capital and related financing activities	(132,419)	(431,722)	(564,141)
<b>Cash Flows From Investing Activities</b>			
Interest and dividends received	-	82,511	82,511
Transfers in (out)	366,861	-	366,861
Net cash provided (used) by investing activities	366,861	82,511	449,372
Net increase (decrease) in cash and cash equivalents	-	(215,930)	(215,930)
Cash and cash equivalents, July 1	-	2,747,772	2,747,772
Cash and cash equivalents, June 30	<u>\$ -</u>	<u>\$ 2,531,842</u>	<u>\$ 2,531,842</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>			
Operating income(loss)	\$ (304,174)	\$ 60,234	\$ (243,940)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation and amortization expense	88,800	83,168	171,968
Change in pension obligations	(11,600)	(5,800)	(17,400)
(Increase) decrease in accounts receivable	3,699	(270)	3,429
Increase (decrease) in accrued liabilities	(11,031)	(4,051)	(15,082)
Total adjustments	69,868	73,047	142,915
Net cash provided (used) by operating activities	<u>\$ (234,306)</u>	<u>\$ 133,281</u>	<u>\$ (101,025)</u>



**San Juan County**  
**Combining Statement of Net Position**  
**Discretely Presented Component Units**  
**As of December 31, 2024**

	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
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>ASSETS:</b>					
Cash and investments					
Unrestricted	\$ 3,428,512	\$ 12,485,332	\$ 2,285,947	\$ 730,149	\$ 18,929,940
Restricted	-	33,638,665	41,113	-	33,679,778
Investment, at cost	-	-	1,575	-	1,575
Accounts receivable (net after allowance)	-	4,406,503	6,211	46,294	4,459,008
Due from other governments	-	74,070	301,818	-	375,888
Inventory	-	848,997	-	-	848,997
Prepaid expenses	2,679	228,124	42,982	-	273,785
Capital assets					
Land	-	806,115	126,000	-	932,115
Construction in progress	-	2,295,906	-	-	2,295,906
Buildings, net	-	9,457,054	2,181,824	-	11,638,878
Improvements, net	-	30,747	84,179	-	114,926
Infrastructure, net	-	-	-	11,488,025	11,488,025
Equipment, net	-	2,560,578	55,178	-	2,615,756
Total Assets	<u>\$ 3,431,191</u>	<u>\$ 66,832,091</u>	<u>\$ 5,126,827</u>	<u>\$ 12,264,468</u>	<u>\$ 87,654,577</u>
Deferred outflows of resources - pensions	-	-	390,847	-	390,847
Total Assets and Deferred Outflows of Resources	<u>\$ 3,431,191</u>	<u>\$ 66,832,091</u>	<u>\$ 5,517,674</u>	<u>\$ 12,264,468</u>	<u>\$ 88,045,424</u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>					
<b>LIABILITIES:</b>					
Current Liabilities					
Accounts payable	\$ -	\$ 366,669	\$ 36,089	\$ 118,692	\$ 521,450
Accrued liabilities	-	1,107,650	143,780	-	1,251,430
Accrued interest payable	-	59,781	6,353	-	66,134
Unamortized bond discount	-	8,390	-	-	8,390
Current portion of LTD	-	1,063,002	25,720	154,500	1,243,222
Noncurrent liabilities					
Compensated absences	-	621,012	83,100	-	704,112
Deferred revenue	-	-	-	-	-
Bonds payable	-	26,452,278	726,421	4,018,146	31,196,845
Capital Lease	-	430,310	-	-	430,310
Net Pension Liability	-	-	170,233	-	170,233
Total Liabilities	<u>-</u>	<u>30,109,092</u>	<u>1,191,696</u>	<u>4,291,338</u>	<u>35,592,126</u>
Deferred inflows of resources - pensions	-	-	4,178	-	4,178
Total Liabilities and Deferred Inflows of Resources	<u>-</u>	<u>30,109,092</u>	<u>1,195,874</u>	<u>4,291,338</u>	<u>35,596,304</u>
<b>NET POSITION</b>					
Net investment in capital assets	-	(12,795,190)	1,695,040	7,315,379	(3,784,771)
Restricted for debt service and capital outlay	828,578	33,638,665	902,112	-	35,369,355
Reserved for medicaid	-	15,879,524	-	-	15,879,524
Unrestricted/Unassigned	2,602,613	-	1,724,648	657,751	4,985,012
Total Net Position	<u>\$ 3,431,191</u>	<u>\$ 36,722,999</u>	<u>\$ 4,321,800</u>	<u>\$ 7,973,130</u>	<u>\$ 52,449,120</u>

**San Juan County**  
**Combining Statement of Activities**  
**Discretely Presented Component Units**  
For the Year Ended December 31, 2024

Item 10.

Function/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
Component Units:					
Transportation Special Service District (unaudited)	\$ 788,272	\$ -	\$ 772,700	\$ -	\$ (15,572)
San Juan Health Service District	24,241,894	23,354,797	12,585,992	-	11,698,895
San Juan Mental Health/Substance Abuse Special Service District	3,514,235	1,962,035	1,910,562	-	358,362
San Juan Spanish Valley Special Service District	878,506	445,214	-	110,450	(322,842)
Total Component Units	<u>\$ 29,422,907</u>	<u>\$ 25,762,046</u>	<u>\$ 15,269,254</u>	<u>\$ 110,450</u>	<u>11,718,843</u>
General Revenues:					
Earnings on investments					1,209,614
Impact fees					30,637
Miscellaneous					<u>1,342,542</u>
Total General Revenues					<u>2,582,793</u>
Change in Net Position					14,301,636
Net Position - Beginning					<u>38,147,484</u>
Net Position - Ending					<u>\$ 52,449,120</u>

**San Juan County**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
 As of December 31, 2024

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Item 10.

	<div> <div>Custodial Fund</div> <div>Treasurer's Tax</div> <div>Collection Agency</div> <div>Trust Fund</div> </div>
<b>ASSETS</b>	
Cash and investments	\$ 7,051,020
Total Assets	<b>\$ 7,051,020</b>
<b>LIABILITIES</b>	
Due to taxing units	\$ 7,051,020
Total Liabilities	<b>\$ 7,051,020</b>

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## San Juan County

### Notes to the Basic Financial Statements

As of and For the Year Ended December 31, 2024

#### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

##### 1.A. FINANCIAL REPORTING ENTITY

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

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

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

The County's financial reporting entity comprises the following:

Primary Government: San Juan County

Discretely Presented Component Units:

- San Juan County Transportation District – This District's governing body consists of a five member board, appointed by the San Juan County Board of commissioners. The purpose of the District is to construct, repair and maintain certain roads within its boundaries. The District's financial statements were not audited, however, we have performed limited procedures on balances reported by the District. Following the requirements of the Utah State Auditor the District submitted a financial survey to the Utah State Auditor's Office. A copy of the report can be obtained at the San Juan County Auditor's office in Monticello, Utah, or on the Utah State Auditors website.
- San Juan Health Services District – This District's governing body consists of a six member board appointed by the San Juan County Board of Commissioners. The District operates a hospital and a birthing center in various San Juan County communities. The District was audited by other independent auditors and their report dated June 02, 2025 has been previously issued under separate cover. A copy of the report can be

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

- 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 27, 2025 has been previously issued under separate cover. A copy of the report can be obtained at the San Juan County Auditor's office in Monticello Utah, or on the Utah State Auditors website.
- San Juan Spanish Valley Special Service District – This District's governing body consists of a five member board appointed by the San Juan County Board of Commissioners. The District's financial statements were audited and the report dated March 4, 2025 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 entity. 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:

- 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

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

- 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.

**Governmental Funds****General Fund**

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

**Special Revenue Fund**

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

**Capital Project Fund**

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

**Proprietary Funds****Enterprise Fund**

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

**Fiduciary Funds (Not included in government-wide statements)****Agency Fund**

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

**Major and Non-major Funds**

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

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

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****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.



**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****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***

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. In the government-wide financial statements and in the fund financial statements for proprietary funds, capital asset expenditures are treated as capital assets. Capital assets include property, plant, and equipment. Capital assets also include right-of-use lease as defined by GASB 87.

**San Juan County****Notes to the Basic Financial Statements**

As of and For the Year Ended December 31, 2024

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****Leased Assets**

Under GASB 87, San Juan County is required to report a right to use asset and related lease liability for any lessee lease positions the County maintains. Similarly, the County is required to report a lease receivable and related deferred inflow of resources for any lessor lease positions maintained by the County.

**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.

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	Business-Type Activities
	Estimated Lives	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/Leases**

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

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

fund at the fund reporting level. Governmental funds report the compensated absence liability at the fund reporting level only when due.

***Deferred Outflows/Inflows of Resources***

In addition to assets, the statement of net position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to the liabilities, the statement of net position will sometimes include a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then.

**Equity Classifications*****Government-wide Statements***

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

- a. Net investment in capital assets—Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position—Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position—All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

***Fund Statements***

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

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

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****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.
- 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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

*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

**San Juan County**

**Notes to the Basic Financial Statements**

As of and For the Year Ended December 31, 2024

**NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)**

Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

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

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

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

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

**2.C. REVENUE RESTRICTIONS**

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

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

For the year ended December 31, 2024, the County complied, in all material respects, with these revenue restrictions.

## San Juan County

### Notes to the Basic Financial Statements

As of and For the Year Ended December 31, 2024

## NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

### 2.D. DEBT RESTRICTIONS AND COVENANTS

#### **General Obligation Debt**

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

#### **Notes Payable**

The county has one general obligation note payable which is a CIB loan for the Landfill and Solid Waste Collection System. This note was entered into in 1995, bears interest at a rate 2.5% and is payable over 30 years. The balance of this note as of December 31, 2024 was \$33,000.

### 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.

**NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)**

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

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

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

**NOTE 3. DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS**

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

**3.A. CASH AND INVESTMENTS****Deposits – Custodial Credit Risk:**

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a policy for custodial credit risk. As of December 31, 2024, The County's custodial credit risks for deposits were as follows:

		Bank Balance December 31, 2024	
		Primary Government	Component Unit
Depository Accounts	Custodial Credit Risk		
	Insured	\$ 500,000	\$ 1,000,000
	Uninsured and uncollateralized	22,402,726	329,232
Total Depository Accounts		<u>\$ 22,902,726</u>	<u>\$ 1,329,232</u>



**San Juan County****Notes to the Basic Financial Statements**

As of and For the Year Ended December 31, 2024

**NOTE 3. DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (CONTINUED)****Investments**

As of December 31, 2024 the government had the following investments and maturities:

		Investment Maturity in Years			
		Less			More
<b>Primary Government:</b>	Fair Value	Than 1	1-5	6-10	Than 10
Investments in Public					
Treasurers' Investment Fund	\$ 27,209,470	\$ 27,209,470	\$ -	\$ -	\$ -
Raymond James & Associates	15,479,389	15,479,389	-	-	-
Total Fair Value -					
Primary Government	<u>\$ 42,688,859</u>	<u>\$ 42,688,859</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Component Unit:</b>					
Investments in Public					
Treasurers' Investment Fund	\$ 48,697,522	\$ 48,697,522	\$ -	\$ -	\$ -
Other	1,190,664	1,190,664	-	-	-
Total Fair Value -					
Component Unit	<u>\$ 49,888,186</u>	<u>\$ 49,888,186</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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 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, 2024:

**San Juan County****Notes to the Basic Financial Statements**

As of and For the Year Ended December 31, 2024

**NOTE 3. DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (CONTINUED)**

<b>Investments</b>	<b>Fair Value</b>	<b>Level 1 Inputs</b>	<b>Level 2 Inputs</b>
<b>Primary Government</b>			
Debt Securities			
Utah Public Treasurer's Investment Fund	\$ 27,209,470	\$ -	\$ 27,209,470
Marketable CDs	236,446	-	236,446
Corporate bonds	3,152,556	3,152,556	-
Government agency securities	6,214,557	6,214,557	-
U.S obligations	2,756,442	2,756,442	-
Corp floating rate	250,990	250,990	-
International Bonds	2,868,398	2,868,398	-
Total Debt Securities:	<u>\$ 42,688,859</u>	<u>\$ 15,242,943</u>	<u>\$ 27,445,916</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	\$ 11,249,656
Investments	42,688,859
Cash on hand	1,265
Total	<u><u>\$ 53,939,780</u></u>
Cash and Cash Equivalents	\$ 14,375,010
Restricted Cash and Cash Equivalents	32,513,266
Fiduciary Restricted Cash	7,051,020
Total	<u><u>\$ 53,939,296</u></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, 2024, are as follows:

**Cash-Including Time Deposits**

<u>Type of Restricted Asset</u>	<u>December 31, 2024</u>
Governmental	
Roads and Capital Outlay	\$ 24,028,194
Emergency	7,586,311
Proprietary	
Landfill Closure Costs	898,761
Total	<u><u>\$ 32,513,266</u></u>

**NOTE 3. DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (CONTINUED)****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 AND ACCURED LIABILITIES**

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.

**San Juan County****Notes to the Basic Financial Statements**

As of and For the Year Ended December 31, 2024

**NOTE 3. DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (CONTINUED)****3.E. CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2024, was as follows:

	Beginning Balance	Additions	Disposals/ Transfers	Ending Balance
<b>Governmental Activities:</b>				
Capital Assets Not Being Depreciated:				
Construction in progress	\$ 2,236,740	\$ 2,514,027	\$ (15,380)	\$ 4,735,387
Land	1,632,316	-	-	1,632,316
Infrastructure	55,881,009	2,668,918	-	58,549,927
Total Assets Not Being Depreciated	<u>59,750,065</u>	<u>5,182,945</u>	<u>(15,380)</u>	<u>64,917,630</u>
Capital Assets Being Depreciated				
Buildings and improvements	19,726,246	-	-	19,726,246
Autos and trucks	4,665,785	2,368,521	(440,999)	6,593,307
Heavy equipment	12,643,965	380,064	(1,459,728)	11,564,301
Light equipment	2,806,121	260,909	(67,320)	2,999,710
Total Assets Being Depreciated	<u>39,842,117</u>	<u>3,009,494</u>	<u>(1,968,047)</u>	<u>40,883,564</u>
Less Accumulated Depreciation for				
Buildings and improvements	8,648,717	538,520	-	9,187,237
Autos and trucks	3,662,403	489,011	(427,828)	3,723,586
Heavy equipment	9,501,841	321,852	(1,191,667)	8,632,026
Light equipment	2,306,623	78,830	(67,320)	2,318,133
Total Accumulated Depreciation	<u>24,119,584</u>	<u>1,428,213</u>	<u>(1,686,815)</u>	<u>23,860,982</u>
Total Capital Assets				
Being Depreciated, Net	<u>15,722,533</u>	<u>1,581,281</u>	<u>(281,232)</u>	<u>17,022,582</u>
<b>Governmental Activities</b>				
<b>Capital Assets, Net</b>	<u>\$ 75,472,598</u>	<u>\$ 6,764,226</u>	<u>\$ (296,612)</u>	<u>\$ 81,940,212</u>
<b>Business-Type Activities:</b>				
Capital Assets Not Being Depreciated				
Land	\$ 25,000	\$ -	\$ -	\$ 25,000
Total Assets Not Being Depreciated	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
Capital Assets Being Depreciated				
Buildings and improvements	560,333	285,460	-	845,793
Machinery and equipment	3,045,810	26,615	(16,000)	3,056,425
Right to Use Asset	587,500	83,864	-	671,364
Total Capital Assets Being Depreciated	<u>4,193,643</u>	<u>395,939</u>	<u>(16,000)</u>	<u>4,573,582</u>
Less Accumulated Depreciation for				
Buildings	457,349	18,299	-	475,648
Machinery and equipment	2,253,140	101,877	16,000	2,339,017
Less accumulated amortization for				
Right to Use Asset	29,048	51,792	-	80,840
Total Accumulated Depreciation	<u>2,739,537</u>	<u>171,968</u>	<u>16,000</u>	<u>2,895,505</u>
Total Capital Assets				
Being Depreciated, Net	<u>1,454,106</u>	<u>223,971</u>	<u>(32,000)</u>	<u>1,678,077</u>
<b>Business-Type Activities</b>				
<b>Capital Assets, Net</b>	<u>\$ 1,479,106</u>	<u>\$ 223,971</u>	<u>\$ (32,000)</u>	<u>\$ 1,703,077</u>

## Notes to the Basic Financial Statements

As of and For the Year Ended December 31, 2024

**NOTE 3. DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (CONTINUED)**

Depreciation expense was charged to governmental activities as follows:

	<b>Depreciation</b>
General government	\$ 597,881
Public Safety	132,843
Health	210,454
Highways and Improvements	454,178
Parks & Recreation	32,857
<b>Total</b>	<b><u>\$ 1,428,213</u></b>

**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, 2024, the governmental long-term debt of the financial reporting entity consisted of the following:

Utah Lease Rev Bonds 2016	\$ 1,207,000
Lease Rev Bond Series 2018	487,000
Lease Rev Bond Series 2019	293,481
Accrued Compensated Absences	1,659,099
Total Governmental Long-Term Debt	<b><u>\$ 3,646,580</u></b>

During 2016 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 \$571,000. 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.

**San Juan County****Notes to the Basic Financial Statements**

As of and For the Year Ended December 31, 2024

**NOTE 3. DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (CONTINUED)*****Changes in Long-term Debt***

The following is a summary of changes in long-term debt for the year ended December 31, 2024:

Type of Debt	Balance Jan 1, 2024	Additions	Reductions	Balance Dec 31, 2024
<b>Governmental Activities</b>				
Bonds				
Lease Rev Bond Series 2016	\$ 1,251,000	-	\$ 44,000	\$ 1,207,000
Lease Rev Bond Series 2018	504,000	-	17,000	487,000
Lease Rev Bond Series 2019	302,481	-	9,000	293,481
Other long-term debt				
Accrued Compensated Absences	1,553,971	105,128	-	1,659,099
Total Governmental Long-Term Debt	<u>\$ 3,611,452</u>	<u>\$ 105,128</u>	<u>\$ 70,000</u>	<u>\$ 3,646,580</u>
<b>Business-type</b>				
Bonds				
Solid waste water revenue bonds	\$ 65,000	\$ -	\$ 32,000	\$ 33,000
Direct borrowings				
Lease Liabilities - Landfill	521,305	90,533	81,598	530,240
Other long-term debt				
Accrued Compensated Absences	81,378	-	11,930	69,448
Total Business-type Long-Term Debt	<u>\$ 667,683</u>	<u>\$ 90,533</u>	<u>\$ 125,528</u>	<u>\$ 632,688</u>

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

**Annual Debt Service Requirements – Revenue Bonds**

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of December 31, 2024, are as follows:

Year Ending December 31,	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 70,000	\$ 30,425	\$ 100,425	\$ 33,000	\$ 825	\$ 33,825
2026	71,000	29,370	100,370	-	-	-
2027	74,000	28,300	102,300	-	-	-
2028	74,000	27,180	101,180	-	-	-
2029	75,000	26,060	101,060	-	-	-
2030-2034	393,000	112,905	505,905	-	-	-
2035-2039	423,000	81,965	504,965	-	-	-
2040-2044	458,000	48,395	506,395	-	-	-
2045-2049	349,481	12,735	362,216	-	-	-
	<u>\$ 1,987,481</u>	<u>\$ 397,335</u>	<u>\$ 2,384,816</u>	<u>\$ 33,000</u>	<u>\$ 825</u>	<u>\$ 33,825</u>

**San Juan County****Notes to the Basic Financial Statements**

As of and For the Year Ended December 31, 2024

**NOTE 3. DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (CONTINUED)****Leases**

The lease liability is the present value of future payments expected to be made over the course of the lease, and the right-of-use asset is measured as the initial amount of lease liability. GASB 87 was required to be implemented in fiscal 2022.

In 2023 San Juan County entered into a lease agreement with Wheeler Machinery Co. to lease a Caterpillar 980 Medium Wheel Loader. The County recorded a lease liability along with a right-of-use asset in the amount of \$587,500 with a FV of \$587,500. The right of use asset is being amortized on a straight-line basis over the 7 year life of the lease. As of December 31, 2024, the remaining lease liability and right of-use assets were \$451,683 and \$519,285 respectively.

In 2024 San Juan County entered into a lease for a Ford F350 Medium Wheel Loader. The County recorded a lease liability along with a right-of-use asset in the amount of \$83,864. The right of use asset is being amortized on a straight-line basis over the 7 year life of the lease. As of December 31, 2024, the remaining lease liability and right of-use assets were \$78,557 and \$71,239 respectively.

**Annual Debt Service Requirements – Leases**

Year Ending December 31,	Business-type Activities		
	Principal	Interest	Total
2025	\$ 85,196	\$ 23,351	\$ 96,567
2026	88,981	19,566	96,566
2027	92,962	15,585	96,566
2028	97,149	11,399	96,566
2029	165,952	6,996	96,567
	<u>\$ 530,240</u>	<u>\$ 76,897</u>	<u>\$ 482,832</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.

## Notes to the Basic Financial Statements

As of and For the Year Ended December 31, 2024

**NOTE 3. DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (CONTINUED)****3.H. INTERFUND TRANSACTIONS AND BALANCES**

## Operating Transfers

	<u>Transfers in</u>	<u>Transfers out</u>
General Fund	\$ 940,564	\$ 871,506
Class "B" Roads Fund	-	305,380
General Tax Stability Trust Fund	-	860,224
Buildings Grounds Equipment		
Capital Improvement	225,040	-
Local Building Authority	30,144	-
Library	23,229	-
Health	163,610	15,725
Tort Liability	303,387	-
EMS	366,861	-
Grand Total	<u>\$ 2,052,835</u>	<u>\$ 2,052,835</u>

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

**Due to due from other funds:**

	<u>Due To</u>	<u>Due From</u>
General Fund	\$ -	\$ 1,464,557
Health Fund	146,162	-
EMS Fund	906,519	-
Tort Liability Fund	411,876	-
Total	<u>\$ 1,464,557</u>	<u>\$ 1,464,557</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 \$98,761 is reserved to provide financial assurances for estimated closure and post closure costs of the landfill.



**San Juan County****Notes to the Basic Financial Statements**

As of and For the Year Ended December 31, 2024

**NOTE 3. DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (CONTINUED)**

## Restricted Fund Equity

	Governmental Activities	Business-Type Activities	Totals
Capital Projects Funds:			
Capital Outlay	\$ 1,089,319	\$ -	\$ 1,089,319
Capital Outlay - Roads	4,651,261	-	4,651,261
Local Building Authority	28,555	-	28,555
Special Revenue Fund:			
Class "B" Road Funds	18,259,059	-	18,259,059
Permanent Fund:			
Tax Stability Trust	7,586,311	-	7,586,311
Enterprise Fund:			
Closure & Post Closure Liabilities	-	898,761	898,761
Total Restricted Net Position	<u>\$ 31,614,505</u>	<u>\$ 898,761</u>	<u>\$ 32,513,266</u>

**NOTE 4. OTHER NOTES****4A. EMPLOYEE PENSION AND OTHER BENEFIT PLANS**

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

***General Information about the Pension Plan***

Plan Description: Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following pension trust funds:

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

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

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The System's defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S, Salt Lake City, Utah 84102 or visiting the website [www.urs.gov](http://www.urs.gov)

## San Juan County

### Notes to the Basic Financial Statements

As of and For the Year Ended December 31, 2024

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

#### NOTE 4. OTHER NOTES (CONTINUED)

##### Summary of Benefits by System

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percent per year of service	COLA**
Noncontributory System	Highest 3 years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Public Safety System	Highest 3 years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years 2.0% per year over 20 years	Up to 2.5% to 4% depending on the employer
Tier 2 Public Employees System	Highest 5 years	35 years any age 20 years any age 60* 10 years age 62* 4 years age 65	1.50% per year all years	Up to 2.5%
Tier 2 Public Safety and Firefighter System	Highest 5 years	25 years any age 20 years any age 60* 10 years age 62* 4 years age 65	1.5% per year to June 30, 2020 2.00% per year July 1, 2020 to present	Up to 2.5%

\* with actuarial reductions

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

**Contributions:** As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with and additional amount to finance any unfunded actuarial accrued liability.

Contribution rates as of December 31, 2024, are as follows:

	Tier 1 - DB System			Tier 2 - DB Hybrid System			Tier 2 - 401(k) Option				
	Employee	Employer	ER 401(k)	Tier 2 Fund	Employee	Employer	401(k)	Tier 2 Fund	Employee	Employer	ER 401(k)
<b>Contributory System</b>											
11 Local Government	6.00	12.96	-	111	0.70	16.95	-	211	-	6.95	10.00
<b>Noncontributory System</b>											
15 Local Government	-	16.97	-	111	0.70	15.19	-	211	-	5.19	10.00
<b>Public Safety System</b>											
23 Other Div A 2.5% COLA	12.29	22.79	-	122	4.73	25.35	-	222	-	11.35	14.00
<b>Noncontributory</b>											
43 Other Div A 2.5% COLA	-	35.21	-	122	4.73	25.33	-	222	-	11.33	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, 2024, the employer contributions to the systems were as follows;

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 575,454	\$ -
Public Safety System	362,901	28,475
Tier 2 Public Employees System	410,923	8,389
Tier 2 Public Safety and Firefighter	256,056	37,373
Tier 2 DC Only System	18,490	-
Tier 2 DC Public Safety and Firefighter System	31,376	-
Total	\$ 1,655,200	\$ 74,237

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.

**San Juan County****Notes to the Basic Financial Statements**

As of and For the Year Ended December 31, 2024

**NOTE 4. OTHER NOTES (CONTINUED)*****Combined Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At December 31, 2024, we reported a net pension asset of \$0 and a net pension liability of \$1,490,134.

	(Measurement Date): December 31, 2023				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2022	Change (Decrease)
Noncontributory System	\$ -	\$ 559,510	0.3266739%	0.3274789%	(0.0008050)%
Contributory System	-	-	- %	- %	- %
Public Safety System	-	825,084	0.6380791%	0.6646915%	(0.0266124)%
Firefighter System	-	-	- %	- %	- %
Judges Retirement System	-	-	- %	- %	- %
Governors & Legislators Plan	-	-	- %	- %	- %
Tier 2 Public Employees System	-	85,442	0.0784671%	0.0760994%	0.0023677 %
Tier 2 Public Safety and Fire Fighter System	-	20,098	0.2409091%	0.3027796%	(0.0618705)%
Total Net Pension Asset / Liability	<u>\$ -</u>	<u>\$ 1,490,134</u>			

The net pension asset and liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2023 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended December 31, 2024. We recognized pension expense of \$1,363,333.

At December 31, 2024, 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	\$ 890,494	\$ 9,176
Changes in assumptions	519,070	2,028
Net difference between projected and actual earnings on pension plan investments	462,845	-
Changes in proportion and differences between contributions and proportionate share of contributions	92,767	23,998
Contributions subsequent to the measurement date	1,655,199	-
Total	<u>\$ 3,620,375</u>	<u>\$ 35,202</u>

\$1,655,199 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, 2024.

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:

**San Juan County****Notes to the Basic Financial Statements**

As of and For the Year Ended December 31, 2024

**NOTE 4. OTHER NOTES (CONTINUED)**

<u>Year Ended December 31,</u>	<u>Net Deferred Outflows (inflows) of Resources</u>
2024	\$ 626,908
2025	408,182
2026	884,640
2027	(165,526)
2028	26,345
Thereafter	149,426

***Noncontributory System Pension Expense, and Deferred Outflows of Resources and Inflows of Resources***

For the year ended December 31, 2024, we recognized pension expense of \$521,609.

At December 31, 2024, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 591,879	\$ -
Changes in assumptions	253,653	-
Net difference between projected and actual earnings on pension plan investments	274,879	-
Changes in proportion and differences between contributions and proportionate share of contributions	814	13,180
Contributions subsequent to the measurement date	575,454	-
Total	<u>\$ 1,696,679</u>	<u>\$ 13,180</u>

\$575,454 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, 2023.

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:

<u>Year Ended December 31,</u>	<u>Deferred Outflows (inflows) of Resources</u>
2024	\$ 360,902
2025	345,802
2026	516,792
2027	(115,450)
2028	-
Thereafter	-

***Public Safety System Pension Expense, and Deferred Outflows of and Inflows of Resources***

For the year ended December 31, 2024, we recognized pension expense of \$493,889.

**San Juan County****Notes to the Basic Financial Statements**

As of and For the Year Ended December 31, 2024

**NOTE 4. OTHER NOTES (CONTINUED)**

At December 31, 2024, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 192,810	\$ -
Changes in assumptions	97,229	-
Net difference between projected and actual earnings on pension plan investments	158,383	-
Changes in proportion and differences between contributions and proportionate share of contributions	61,081	406
Contributions subsequent to the measurement date	362,901	-
Total	<u>\$ 872,404</u>	<u>\$ 406</u>

\$362,901 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, 2023.

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
2024	\$ 240,891
2025	27,765
2026	309,340
2027	(68,900)
2028	-
Thereafter	-

***Tier 2 Public Employees System Pension Expense, and Deferred Outflows and Inflows of Resources***

For the year ended December 31, 2024, we recognized pension expense of \$230,505.

At December 31, 2024, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

**San Juan County****Notes to the Basic Financial Statements**

As of and For the Year Ended December 31, 2024

**NOTE 4. OTHER NOTES (CONTINUED)**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 56,590	\$ 2,893
Changes in assumptions	101,131	140
Net difference between projected and actual earnings on pension plan investments	19,951	-
Changes in proportion and differences between contributions and proportionate share of contributions	21,197	4,356
Contributions subsequent to the measurement date	429,412	-
Total	<u>\$ 628,281</u>	<u>\$ 7,389</u>

\$429,412 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, 2023.

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
2024	\$ 16,416
2025	23,453
2026	40,445
2027	13,011
2028	17,818
Thereafter	80,336

***Tier 2 Public Safety and Firefighter Pension Expense, and Deferred Outflows and Inflows of Resources***

For the year ended December 31, 2024, we recognized pension expense of \$117,330.

At December 31, 2024, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 49,215	\$ 6,283
Changes in assumptions	67,058	1,888
Net difference between projected and actual earnings on pension plan investments	9,631	-
Changes in proportion and differences between contributions and proportionate share of contributions	9,676	6,056
Contributions subsequent to the measurement date	287,433	-
Total	<u>\$ 423,013</u>	<u>\$ 14,227</u>

## Notes to the Basic Financial Statements

As of and For the Year Ended December 31, 2024

**NOTE 4. OTHER NOTES (CONTINUED)**

\$287,433 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, 2023.

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:

<u>Year Ended December 31,</u>	<u>Deferred Outflows</u> <u>(inflows) of Resources</u>
2024	\$ 8,699
2025	11,162
2026	18,063
2027	5,812
2028	8,526
Thereafter	69,090

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

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

Mortality rates were adopted from an actuarial experience study dated January 1, 2020. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using 80% of the ultimate rates from the MP-2019 improvement assumption using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2023, valuation were based on an experience study of the demographic assumptions as of January 1, 2020, and a review of economic assumptions as of January 1, 2021.

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:

## San Juan County

### Notes to the Basic Financial Statements

As of and For the Year Ended December 31, 2024

#### NOTE 4. OTHER NOTES (CONTINUED)

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term expected portfolio real rate of return
Equity securities	35%	6.87 %	2.40 %
Debt securities	20%	1.54 %	0.31 %
Real assets	18%	5.43 %	0.98 %
Private equity	12%	9.80 %	1.18 %
Absolute return	15%	3.86 %	0.58 %
Cash and cash equivalents	0%	0.24 %	0.00 %
Totals	100%		5.45%
		Inflation	2.50%
		Expected arithmetic nominal return	7.95%

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.35% that is net of investment expense.

**Discount rate:** The discount rate used to measure the total pension liability was 6.85 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate, and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current, active, and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments, to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. The discount rate was reduced from 6.95% to 6.85% from the prior measurement date.

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

System	1% Decrease	Discount Rate	1% Increase
	5.85	6.85	7.85
Noncontributory System	\$ 4,386,990	\$ 845,286	\$ (2,120,651)
Public Safety System	3,471,864	1,106,490	(821,143)
Tier 2 Public Employees System	607,051	176,681	(157,071)
Tier 2 Public Safety and Firefighter	296,541	92,036	(71,573)
Total	\$ 8,762,446	\$ 2,220,493	\$ (3,170,438)

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

#### Defined Contribution Savings Plans

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



**San Juan County****Notes to the Basic Financial Statements**

As of and For the Year Ended December 31, 2024

**NOTE 4. OTHER NOTES (CONTINUED)**

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:

	2024	2023	2022
<b>401(k) Plan</b>			
Employer Contributions	\$ 178,644	\$ 76,195	\$ 65,211
Employee Contributions	\$ 83,489	\$ 93,852	\$ 81,600
<b>457 Plan</b>			
Employer Contributions	\$ -	\$ -	\$ -
Employee Contributions	\$ 6,401	\$ 8,658	\$ 7,424
<b>Roth IRA Plan</b>			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 25,190	\$ 15,935	\$ 14,902
<b>Traditional IRA</b>			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 1,150	\$ 1,350	\$ 1,950

**4.B. RISK MANAGEMENT**

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

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

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

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

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

**San Juan County****Notes to the Basic Financial Statements**

As of and For the Year Ended December 31, 2024

**NOTE 4. OTHER NOTES (CONTINUED)****4.C. COMMITMENTS AND CONTINGENCIES****Solid Waste Landfill Closure and Post-closure Care Costs****Class I Landfill**

State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closures and post closure care costs as an expense in the Landfill Enterprise Fund each period based on landfill capacity used as of each balance sheet date. The \$111,640 reported as landfill closure and post closure care liability at December 31, 2024 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 22%. The County will recognize the remaining estimated cost of the closure and post closure care of \$393,329 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 2024. 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, 2024 investments of \$853,823 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 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 closure and post closure care costs as expenditure in the General Fund each period based on landfill capacity used as of each balance sheet date. The \$5,370 reported as landfill closure and post closure care liability for the Class IV Landfill at December 31, 2024, represents the cumulative amount reported to date based on the use of less than 26% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$15,586 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 2024. 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, 2024, investments of \$44,938 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

**NOTE 4. OTHER NOTES (CONTINUED)**

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.D. ECONOMIC DEPENDENCY**

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

**4.E. 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.F. 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, 2024

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

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

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

#### ROADS

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

#### **Condition Assessments**

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

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

## San Juan County

### Information About Infrastructure Assets Reported Using the Modified Approach (Condition Rating of County's Road System) For the Year Ended December 31, 2024

**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>2024</u>	<u>2023</u>	<u>2022</u>
Paved	76	75	65
Gravel	75	74	73
Overall System	75	74	69

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Paved	24	25	35
Gravel	25	26	27
Overall System	25	26	31

Comparison of Needed-to Actual Maintenance/Preservation:

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Estimated	699,311	2,600,000	2,600,000	1,081,000	1,940,190
Actual	1,783,460	2,029,205	2,029,205	1,059,694	2,169,819

#### **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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over(Under)	Variance of Original and Final Budget
	Original	Final			
<b>REVENUES</b>					
Taxes	\$ 7,183,000	\$ 7,170,770	\$ 7,606,113	\$ 435,343	\$ (12,230)
Licenses and permits	234,000	268,820	252,758	(16,062)	34,820
Intergovernmental revenues	7,066,341	6,055,915	4,644,851	(1,411,064)	(1,010,426)
Charges for services	3,032,297	2,980,145	3,092,318	112,173	(52,152)
Fines and forfeitures	397,454	371,850	397,396	25,546	(25,604)
Investment income	300,000	521,000	474,731	(46,269)	221,000
Miscellaneous	57,000	(211,690)	220,132	431,822	(268,690)
Total Revenues	<u>\$ 18,270,092</u>	<u>\$ 17,156,810</u>	<u>\$ 16,688,299</u>	<u>\$ (468,511)</u>	<u>\$ (1,113,282)</u>
<b>EXPENDITURES</b>					
General government					
Commissioners	\$ 258,725	\$ 268,550	\$ 258,734	\$ (9,816)	\$ 9,825
Planning - personnel	223,668	286,100	262,292	(23,808)	62,432
J.P. Court	194,490	195,045	192,404	(2,641)	555
Sanity Hearings	1,000	-	-	-	(1,000)
Public Defender	295,000	392,350	381,044	(11,306)	97,350
Clerk-auditor	242,075	267,160	256,641	(10,519)	25,085
Attorney	556,928	569,700	502,738	(66,962)	12,772
Recorder	279,571	277,760	266,101	(11,659)	(1,811)
Treasurer	236,817	165,040	162,080	(2,960)	(71,777)
Assessor	298,928	280,350	278,754	(1,596)	(18,578)
Data Processing	339,789	346,025	346,653	628	6,236
Surveyor	216,561	239,330	233,005	(6,325)	22,769
Historical Preservation	5,000	7,040	7,032	(8)	2,040
Legal Defense	262,000	432,400	437,866	5,466	170,400
Courthouse and Grounds	196,695	180,450	171,471	(8,979)	(16,245)
Elections	275,319	317,740	284,631	(33,109)	42,421
Non-departmental	29,652,961	3,456,610	462,101	(2,994,509)	(26,196,351)
Employee Benefits	1,728,563	1,521,585	1,643,713	122,128	(206,978)
Other	37,000	16,120	12,766	(3,354)	(20,880)
Blanding Annex Building	11,236	14,800	14,245	(555)	3,564
Administration	186,233	225,000	386,932	161,932	38,767
Total General Government	<u>\$ 35,498,559</u>	<u>\$ 9,459,155</u>	<u>\$ 6,561,203</u>	<u>\$ (2,897,952)</u>	<u>\$ (26,039,404)</u>
Public safety					
Sheriff	\$ 2,852,808	\$ 3,038,350	\$ 2,933,559	\$ (104,791)	\$ 185,542
Sheriff Airplane	60	1,250	1,227	(23)	1,190
County Jail	2,662,438	2,948,700	2,769,024	(179,676)	286,262
Fire Rescue	157,500	176,200	150,788	(25,412)	18,700
Fire Control	208,861	187,130	178,490	(8,640)	(21,731)
Building Inspection	101,548	121,670	118,760	(2,910)	20,122
Search and Rescue	9,000	39,800	38,653	(1,147)	30,800
Drug Expenditures	56,159	75,920	62,574	(13,346)	19,761
Weed and Rodent Control	151,594	182,040	164,834	(17,206)	30,446
Children's Justice Center	132,972	97,900	95,647	(2,253)	(35,072)
Emergency Services	1,249,842	270,750	235,065	(35,685)	(979,092)
Total Public Safety	<u>\$ 7,582,782</u>	<u>\$ 7,139,710</u>	<u>\$ 6,748,621</u>	<u>\$ (391,089)</u>	<u>\$ (443,072)</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, 2024

Continued from previous page					
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over(Under)	Variance of Original and Final Budget
	Original	Final			
Public Health					
Public welfare	\$ 1,461,111	\$ 1,341,730	\$ 1,285,307	\$ (56,423)	\$ (119,381)
Parks, recreation and public property					
Television/communication	95,700	122,700	109,566	(13,134)	27,000
Airports	184,400	451,400	397,311	(54,089)	267,000
Total Parks, Recreation and Public Property	\$ 280,100	\$ 574,100	\$ 506,877	\$ (67,223)	\$ 294,000
Community and economic development					
Agriculture and extension service	\$ 67,750	\$ 59,550	\$ 55,192	\$ (4,358)	\$ (8,200)
Southern San Juan County fair	129,450	169,400	169,631	231	39,950
Economic development	443,576	733,990	741,597	7,607	290,414
Visitor services	952,050	814,960	727,396	(87,564)	(137,090)
Special projects	640,167	194,850	189,015	(5,835)	(445,317)
Total Conservation and Economic Dev.	\$ 2,232,993	\$ 1,972,750	\$ 1,882,831	\$ (89,919)	\$ (260,243)
Total Expenditures	\$ 47,055,545	\$ 20,487,445	\$ 16,984,839	\$ (3,502,606)	\$ (26,568,100)
Less Revenues Over (Under)					
Expenditures	\$ (28,785,453)	\$ (3,330,635)	\$ (296,540)	\$ 3,034,095	\$ 25,454,818
Other financing sources (uses)					
Transfers in	\$ 327,190	\$ 441,440	\$ 940,564	\$ 499,124	\$ 114,250
Transfers out	(1,101,031)	(923,290)	(871,506)	51,784	177,741
Contributions to other government entities	200,000	19,660	19,660	-	(180,340)
Sale of Fixed Assets	2,000	78,600	-		76,600
Total Other Financing Sources and Uses	\$ (571,841)	\$ (383,590)	\$ 88,718	\$ 550,908	\$ 188,251
Excess of Revenues and Other Sources					
Over (under) expenditures and other uses	\$ (29,357,294)	\$ (3,714,225)	\$ (207,822)	\$ 2,483,187	\$ 25,643,069
Fund Balances - Beginning			5,272,408		
Fund Balances - Ending			\$ 5,064,586		



## 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, 2024

	Budgeted Amounts			Variance with Final Budget	Variance of Original and Final Budget
	Original	Final	Actual	Over(Under)	
Revenues					
Intergovernmental revenue	\$ 5,092,083	\$ 1,619,810	\$ 6,090,020	\$ 4,470,210	\$ 3,472,273
Charges for services	140,000	244,000	814,541	570,541	(104,000)
Interest income	400,000	950,000	536,801	(413,199)	(550,000)
Transfers In	-	-	-	-	-
Miscellaneous	350,000	560,050	566,352	6,302	(210,050)
Total Revenues	5,982,083	3,373,860	8,007,714	4,633,854	2,608,223
Expenditures					
Current:					
Contributions to other government entities	1,754,267	4,848,770	(350,000)	(5,198,770)	(3,094,503)
Highways and public improvements	6,667,594	5,831,220	6,259,270	428,050	836,374
Capital outlay	1,107,800	1,466,500	524,645	(941,855)	(358,700)
Transfers out	80,340	335,383	305,380	(30,003)	(255,043)
Total Expenditures	9,610,001	12,481,873	6,739,295	(5,742,578)	(2,871,872)
Excess of Revenues Over (Under) Expenditures	(3,627,918)	(9,108,013)	1,268,419	10,376,432	5,480,095
Net Change in Fund Balance	\$ (3,627,918)	\$ (9,108,013)	1,268,419	\$ 10,376,432	\$ 5,480,095
Fund Balance Beginning of Year			18,145,435		
Fund Balance End of Year			\$ 19,413,854		

# San Juan County

## Schedule of the Proportionate Share of the Net Pension Liability

### Utah Retirement Systems

December 31, 2024

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)					
	2024	0.3644159%	0.7736807%	0.0907741%	0.2443256%
	2023	0.3266739%	0.6380791%	0.0746710%	0.2409091%
	2022	0.3274789%	0.6646915%	0.0760994%	0.3027796%
	2021	0.3698105%	0.6473296%	0.0815217%	0.3520208%
	2020	0.3846283%	0.6513316%	0.7529350%	0.3065475%
	2019	0.3982648%	0.6308095%	0.0941054%	0.3152344%
	2018	0.4270319%	0.6038551%	0.0786714%	0.3354604%
	2017	0.4242361%	0.6229811%	0.0697048%	0.3563046%
	2016	0.4242361%	0.6229811%	0.0697048%	0.3563046%
	2015	0.4331797%	0.6637367%	6.5950800%	0.3283607%
Proportionate share of the net pension liability (asset)					
	2024	\$ 845,286	\$ 1,106,490	\$ 176,681	\$ 92,036
	2023	\$ 559,510	\$ 825,084	\$ 85,442	\$ 20,098
	2022	\$ (1,875,507)	\$ (539,824)	\$ (32,208)	\$ (15,303)
	2021	\$ 189,692	\$ 537,440	\$ 11,725	\$ 31,574
	2020	\$ 2,932,712	\$ 1,622,811	\$ 40,303	\$ 7,898
	2019	\$ 1,449,614	\$ 1,045,790	\$ 16,934	\$ 28,835
	2018	\$ 1,870,955	\$ 947,242	\$ 6,936	\$ (3,882)
	2017	\$ 2,724,115	\$ 1,264,201	\$ 7,776	\$ (3,093)
	2016	\$ 2,724,115	\$ 1,264,201	\$ 7,776	\$ (3,093)
	2015	\$ 2,451,141	\$ 1,188,919	\$ (144)	\$ (4,797)
Covered Employee Payroll					
	2024	\$ 3,391,331	\$ 1,178,409	\$ 2,346,820	\$ 925,757
	2023	\$ 2,875,676	\$ 900,322	\$ 1,713,553	\$ 741,219
	2022	\$ 2,778,964	\$ 861,291	\$ 1,411,964	\$ 724,057
	2021	\$ 3,142,711	\$ 858,907	\$ 1,302,813	\$ 694,789
	2020	\$ 3,316,693	\$ 941,850	\$ 1,046,719	\$ 505,299
	2019	\$ 3,330,749	\$ 926,660	\$ 1,099,248	\$ 422,290
	2018	\$ 3,619,426	\$ 892,766	\$ 769,620	\$ 354,127
	2017	\$ 3,648,798	\$ 904,998	\$ 571,630	\$ 294,389
	2016	\$ 3,648,798	\$ 904,998	\$ 571,630	\$ 294,389
	2015	\$ 3,648,057	\$ 985,728	\$ 426,173	\$ 195,408
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll					
	2024	24.92%	93.90%	7.53%	9.94%
	2023	19.46%	91.64%	4.99%	2.71%
	2022	-67.49%	-62.68%	-2.28%	-2.11%
	2021	6.04%	62.57%	0.90%	4.54%
	2020	43.71%	111.04%	1.62%	5.71%
	2019	88.05%	175.12%	3.67%	1.87%
	2018	51.69%	106.10%	0.90%	-1.10%
	2017	74.66%	139.69%	1.36%	-1.05%
	2016	74.66%	139.69%	1.36%	-1.05%
	2015	67.19%	120.61%	0.03%	-2.45%
Plan fiduciary net position as a percentage of the total pension liability.					
	2024	96.9%	93.4%	89.6%	89.1%
	2023	97.5%	93.6%	92.3%	96.4%
	2022	108.7%	104.2%	103.8%	102.8%
	2021	99.2%	95.5%	98.3%	93.1%
	2020	93.7%	90.9%	96.5%	89.6%
	2019	87.0%	84.7%	90.8%	95.6%
	2018	91.9%	90.2%	97.4%	103.0%
	2017	87.3%	86.5%	95.1%	103.6%
	2016	87.3%	86.5%	95.1%	103.6%
	2015	87.8%	87.1%	100.2%	110.7%

\* 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.

**San Juan County**  
**Schedule of Contributions**  
**Utah Retirement Systems**  
December 31, 2024  
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
<b>Noncontributory System</b>						
	2015	663,967	663,967	-	3,637,226	18.25%
	2016	666,027	666,027	-	3,648,339	18.26%
	2017	659,928	659,928	-	3,656,405	18.05%
	2018	606,819	606,819	-	3,407,789	17.81%
	2019	556,708	556,708	-	3,327,228	16.73%
	2020	568,670	568,670	-	3,144,111	18.09%
	2021	499,640	499,640	-	2,778,444	17.98%
	2022	512,893	512,893	-	2,875,676	17.84%
	2023	590,627	590,627	-	3,391,931	17.41%
	2024	575,454	575,454	-	3,414,362	16.85%
<b>Public Safety System</b>						
	2015	323,645	323,645	-	995,096	32.52%
	2016	290,028	290,028	-	902,892	32.12%
	2017	279,423	279,423	-	892,766	31.30%
	2018	287,299	287,299	-	952,737	30.16%
	2019	268,994	268,994	-	938,338	28.67%
	2020	278,871	278,871	-	860,777	32.40%
	2021	279,048	279,048	-	861,291	32.40%
	2022	291,966	291,966	-	900,322	32.43%
	2023	379,879	379,879	-	1,178,409	32.24%
	2024	362,901	362,901	-	1,139,421	31.85%
<b>Tier 2 Public Employees System*</b>						
	2015	74,856	74,856	-	504,416	14.84%
	2016	88,017	88,017	-	590,322	14.91%
	2017	115,005	115,005	-	766,376	15.01%
	2018	168,550	168,550	-	1,100,021	15.32%
	2019	151,428	151,428	-	1,052,620	14.39%
	2020	205,151	205,151	-	1,303,726	15.74%
	2021	226,642	226,642	-	1,421,874	15.94%
	2022	275,837	275,837	-	1,647,064	16.75%
	2023	375,379	375,379	-	2,337,233	16.06%
	2024	410,923	410,923	-	2,625,055	15.65%
<b>Tier 2 Public Safety and Firefighter System</b>						
	2015	42,989	42,989	-	194,726	22.08%
	2016	65,616	65,616	-	293,009	22.39%
	2017	81,015	81,015	-	358,139	22.62%
	2018	96,413	96,413	-	422,290	22.83%
	2019	107,063	107,063	-	500,286	21.40%
	2020	171,543	171,543	-	694,789	24.69%
	2021	187,758	187,758	-	726,897	25.83%
	2022	191,079	191,079	-	739,756	25.83%
	2023	242,941	242,941	-	940,538	25.83%
	2024	256,056	256,056	-	1,003,650	25.51%
<b>Tier 2 Public Employees DC Only System*</b>						
	2015	13,969	13,969	-	208,494	6.70%
	2016	19,408	19,408	-	290,110	6.69%
	2017	20,865	20,865	-	311,880	6.69%
	2018	17,712	17,712	-	264,755	6.69%
	2019	19,538	19,538	-	299,698	6.52%
	2020	25,681	25,681	-	338,279	7.59%
	2021	22,802	22,802	-	295,177	7.72%
	2022	21,786	21,786	-	255,010	8.54%
	2023	19,852	19,852	-	246,370	8.06%
	2024	18,490	18,490	-	251,943	7.34%
<b>Tier 2 Public Safety and Firefighter DC Only System*</b>						
	2015	-	-	-	-	0.00%
	2016	-	-	-	-	0.00%
	2017	-	-	-	-	0.00%
	2018	-	-	-	-	0.00%
	2019	1,833	1,833	-	15,497	11.83%
	2020	5,394	5,394	-	43,742	12.33%
	2021	14,010	14,010	-	116,304	12.05%
	2022	13,659	13,659	-	115,465	11.83%
	2023	23,972	23,972	-	115,465	11.83%
	2024	31,376	31,376	-	270,824	11.59%

\* 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.

**San Juan County****Notes to Required Supplementary Information**For the Year ended December 31, 2024

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**Changes in Assumptions Related to Pensions**

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

**Budgetary Comparison Schedules**

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

**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.

**General Fund budgetary highlights**

The County revised its general fund budget once during 2024. Resources for appropriation (revenues) were \$468,511 under the budgeted amount. Expenditures made were \$3,451,900 under the approved budget. Variances are shown between actual reported amounts and final budgeted appropriations as well as original and final amended budgets in accordance with GASB 103.

**Current Year Excess of Expenditures over Appropriations**

For the year ended December 31, 2024, all departments and funds were within budgeted appropriations.

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## **SUPPLEMENTARY INFORMATION**

**San Juan County****Combining Balance Sheet for Non-major Governmental Funds**

As of December 31, 2024

	Capital Projects Funds							Total Non-major Governmental Funds
	Buildings Grounds & Equipment Capital Improvement	Road Capital Improvement Fund	Local Building Authority Fund	Library	Health	Tort Liability	Community Recovery Act	
<b>ASSETS</b>								
Cash and investments	\$ 1,314,359	\$ 4,651,261	\$ 28,555	\$ 432,812	\$ 47,873	\$ -	\$ 9,228	\$ 6,484,088
Accounts receivable	-	-	-	57,356.0	645,015	12,321	-	714,692
Prepaid expenses	-	-	-	-	9,187	-	-	9,187
<b>Total Assets</b>	<u>\$ 1,314,359</u>	<u>\$ 4,651,261</u>	<u>\$ 28,555</u>	<u>\$ 490,168</u>	<u>\$ 702,075</u>	<u>\$ 12,321</u>	<u>\$ 9,228</u>	<u>\$ 7,207,967</u>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities:</b>								
Accounts payable	\$ 225,040	\$ -	\$ -	\$ 8,209	\$ 24,352	\$ -	9,228	\$ 266,829
Due to other funds	-	-	-	-	-	393,132	-	393,132
<b>Total Liabilities</b>	<u>225,040</u>	<u>-</u>	<u>-</u>	<u>8,209</u>	<u>24,352</u>	<u>393,132</u>	<u>9,228</u>	<u>659,961</u>
<b>Fund Balances:</b>								
Nonspendable:								
Inventory and prepaids	-	-	-	-	9,187	-	-	\$ 9,187
Restricted For:								
Road	-	4,651,261	-	-	-	-	-	4,651,261
Capital outlay	1,089,319	-	28,555	-	-	-	-	1,117,874
Assigned	-	-	-	481,959	668,536	(380,811)	-	769,684
<b>Total Fund Balances</b>	<u>1,089,319</u>	<u>4,651,261</u>	<u>28,555</u>	<u>481,959</u>	<u>677,723</u>	<u>(380,811)</u>	<u>-</u>	<u>6,548,006</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 1,314,359</u>	<u>\$ 4,651,261</u>	<u>\$ 28,555</u>	<u>\$ 490,168</u>	<u>\$ 702,075</u>	<u>\$ 12,321</u>	<u>\$ 9,228</u>	<u>\$ 7,207,967</u>

## San Juan County

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

## Non-major Governmental Funds

For the Year Ended December 31, 2024

	Capital Projects Funds			Library	Health	Tort Liability	Community Recovery Act	Total Non-major Governmental Funds
	Buildings Grounds Equipment Capital Improvement	Road Capital Improvement Fund	Local Building Authority Fund					
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ 497,336	\$ 169,349	\$ 82,321	9,228	\$ 758,234
Intergovernmental revenues	876,844	-	-	39,695	1,492,971	-	-	2,409,510
Charges for services	-	-	-	9,472	36,293	-	-	45,765
Investment income	1,587	168,778	-	-	-	-	-	170,365
Other	-	(26,137)	-	2,943	1,806	76,157	-	54,769
Interest	-	-	-	22,239	1,463	374	-	24,076
Total Revenues	878,431	142,641	-	571,685	1,701,882	158,852	9,228	3,462,719
<b>EXPENDITURES</b>								
Current:								
General government	-	-	-	-	-	441,589	-	441,589
Public safety	1,450,021	-	-	-	-	-	-	1,450,021
Public health	-	-	101,367	-	1,621,166	-	-	1,722,533
Highways and public improvements	-	13,189	-	-	-	-	-	13,189
Parks, recreation, and public property	-	-	-	638,360	-	-	-	638,360
Capital outlay	1,125,754	-	-	-	-	-	-	1,125,754
Total Expenditures	2,575,775	13,189	101,367	638,360	1,621,166	441,589	-	5,391,446
Excess Revenues Over (Under) Expenditures	(1,697,344)	129,452	(101,367)	(66,675)	80,716	(282,737)	9,228	(1,928,727)
<b>Other financing sources (uses)</b>								
Contributions to Other Government Entities	-	-	63,636	1,630	(92,551)	-	(9,228)	(36,513)
Transfers in	225,040	-	30,144	23,229	163,610	303,387	-	745,410
Transfers out	-	-	-	-	(15,725)	-	-	(15,725)
Total Other Financing Sources and Uses	225,040	-	93,780	24,859	55,334	303,387	(9,228)	693,172
Excess of Revenues and Other Sources Over (under) expenditures and other uses	(1,472,304)	129,452	(7,587)	(41,816)	136,050	20,650	-	(1,235,555)
Fund Balances - Beginning	2,561,623	4,521,809	36,142	523,775	541,673	(401,461)	-	7,783,561
Fund Balances - Ending	\$ 1,089,319	\$ 4,651,261	\$ 28,555	\$ 481,959	\$ 677,723	\$ (380,811)	\$ -	\$ 6,548,006



# San Juan County

## Statement of Current Taxes Levied, Collected, and Treasurer's Relief

For the Year Ended December 31, 2024

Item 10.

1	2	3	4	5	6	7	8	9	10	11	12
				TOTAL ADJUSTED			TOTAL				REAL AND
	YEAR-END	YEAR-END	TOTAL ADJUSTED	REAL	YEAR-END	PERSONAL	ADJUSTED	TOTAL	CURRENT	PRIOR	CENTRALLY
	REAL	CENTRALLY	REAL	& CENTRALLY	PERSONAL	PROPERTY	PERSONAL	ADJUSTED	& CENTRALLY	YEAR	ASSESSED
	PROPERTY	PROPERTY	ASSESSED	VALUE	PROPERTY	RDA	PROPERTY	VALUE	ASSESSED	PROPERTY	PROPERTY TAXES
ENTITY	VALUE	VALUE	RDA VALUE	(2 + 3 - 4)	VALUE	VALUE	(6 - 7)	(5 + 8)	TAX RATE	TAX RATE	(5 x 10)
<b>Entity</b>											
San Juan County	\$ 736,017,926	\$ 306,218,937		\$ 1,042,236,863	\$ 105,760,270	\$ -	\$ 105,760,270	\$ 1,147,997,133	0.002100	0.002119	\$ 2,852,602
San Juan School District	607,531,396	303,990,137	-	911,521,533	105,412,230	-	105,412,230	1,016,933,763	0.001406	0.001406	6,174,647
Grand County School District in San Juan	128,486,530	2,228,800	-	130,715,330	348,040	-	348,040	131,063,370	0.001408	0.001406	781,808
Water Conservancy District	736,017,926	306,218,937	-	1,042,236,863	105,760,270	-	105,760,270	1,147,997,133	0.000559	0.000586	706,637
Health Service	736,017,926	306,218,937	-	1,042,236,863	105,760,270	-	105,760,270	1,147,997,133	0.000826	0.000835	12,502,045
<b>Cities and Towns:</b>											
Blanding City	148,760,283	718,475	-	149,478,758	9,137,245	-	9,137,245	158,616,003	0.001621	0.001685	242,305
Bluff	52,004,661	1,797,260	-	53,801,921	1,645,090	-	1,645,090	55,447,011	0.000649	0.000733	34,917
Monticello City	113,484,478	27,467,709	-	140,952,187	9,387,450	-	9,387,450	150,339,637	0.002002	0.002026	282,186
<b>Total Cities and Towns</b>											559,409
<b>Other Special Districts:</b>											
Blanding Cemetery	220,884,840	53,038,549	-	273,923,389	10,858,705	-	10,858,705	284,782,094	0.000243	0.000258	66,563
Monticello Cemetery	156,347,195	34,003,656	-	190,350,851	68,054,170	-	68,054,170	258,405,021	0.000193	0.000199	36,738
<b>Total Other Special Districts</b>											103,301
<b>GRAND TOTALS</b>											<u>\$ 23,680,449</u>

(Continued on next page)

# San Juan County

## Statement of Current Taxes Levied, Collected, and Treasurer's Relief (continued)

For the Year Ended December 31, 2024

Item 10.

Continued from previous page

	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	PERSONAL PROPERTY TAXES CHARGED (8 x 11)	TAXES CHARGED (12 + 13)	UNPAID TAXES	ABATEMENTS	OTHER	TOTAL RELIEF	TAXES COLLECTED (14 - 18)	ANNUAL COLLECTION RATE	ALLOCATIO PERS PROP	FEE-IN-LIEU REVENUE/ AGE BASED REVENUE	MISC. COLLECTIONS	DELINQUENT TAXES	INTEREST & PENALTIES	Refunds (Subtract)
<b>Entity</b>														
San Juan County	\$ 292,321	3,144,923	\$ 289,257	\$ 44,873	\$ -	\$ 334,130	\$ 2,810,793	89.38%	(605)	\$ 128,680	\$ 81,041	\$ 215,385	\$ 28,609	\$ 7,897
San Juan School District	715,538	6,890,185	589,152	96,226	-	685,378	6,204,807	90.05%	6,477	315,833	73,286	452,046	5,781	18,397
Grand County School District in San Juan	2,198	784,006	112,071	13,097	-	125,168	658,838	84.03%	(59)	175	31,174	71,085	2,563	-
Water Conservancy District	74,667	781,304	71,705	11,116	-	82,821	698,483	89.40%	(3,421)	32,868	19,266	49,406	906	2,016
Health Service	1,272,486	13,774,531	1,248,215	198,994	-	1,447,209	12,327,322	89.49%	-	585,881	263,908	905,054	41,464	33,003
<b>Cities and Towns:</b>														
Blanding City	15,396	257,701	16,518	4,820	-	21,338	236,363	91.72%	(974)	26,029	10,874	9,278	460	2
Bluff	1,206	36,123	2,693	354	-	3,047	33,076	91.57%	(174)	540	1,183	1,868	50	-
Monticello City	19,019	301,205	24,630	5,422	-	30,052	271,153	90.02%	(111)	15,980	14,474	4,260	268	-
<b>Total Cities and Towns</b>	<b>35,621</b>	<b>595,030</b>	<b>43,841</b>	<b>10,596</b>	<b>-</b>	<b>54,437</b>	<b>540,593</b>	<b>90.85%</b>	<b>(1,259)</b>	<b>42,549</b>	<b>26,531</b>	<b>15,406</b>	<b>778</b>	<b>2</b>
<b>Other Special Districts:</b>														
Blanding Cemetery	2,802	69,365	4,689	1,492	-	6,181	63,184	91.09%	(291)	4,179	2,502	2,584	112	6
Monticello Cemetery	13,543	50,281	3,278	773	-	4,051	46,230	91.94%	(334)	1,819	2,353	853	46	-
<b>Total Other Special Districts</b>	<b>16,345</b>	<b>119,646</b>	<b>7,967</b>	<b>2,265</b>	<b>-</b>	<b>10,232</b>	<b>109,414</b>	<b>91.45%</b>	<b>(625)</b>	<b>5,998</b>	<b>4,855</b>	<b>3,437</b>	<b>158</b>	<b>6</b>
	<b>\$2,409,176</b>	<b>\$ 26,089,625</b>	<b>\$2,362,208</b>	<b>\$ 377,167</b>	<b>\$ -</b>	<b>\$2,739,375</b>	<b>\$23,350,250</b>	<b>89.50%</b>	<b>\$ 508</b>	<b>\$1,111,984</b>	<b>\$ 500,061</b>	<b>\$1,711,819</b>	<b>\$ 80,259</b>	<b>\$ 61,321</b>

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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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of San Juan County, Utah, as of and for the year ended December 31, 2024, 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 August 22, 2025.

***Report on 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, or significant deficiencies may exist that have not been identified.

***Report on 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

Spanish Fork, Utah

August 22, 2025

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**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***

We have audited San Juan County's compliance with the applicable 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, 2024.

State compliance requirements were tested for the year ended December 31, 2024 in the following areas:

Budgetary Compliance	Restricted Taxes
Fund Balance	Fraud Risk Assessment
Justice Courts	Government Fees

***Opinion on Compliance***

In our opinion, San Juan County complied, in all material respects, with the state compliance requirements referred to above for the year ended December 31, 2024.

***Basis for Opinion***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the *State Compliance Audit Guide* (Guide). Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of San Juan County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of *the San Juan County's* compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the San Juan County's government programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the San Juan County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the San Juan County's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the San Juan County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the San Juan County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide* but not for the purpose of expressing an opinion on the effectiveness of the San Juan County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### **Report On Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

  
Larson & Company, PC

Spanish Fork, Utah  
August 22, 2025



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

County Commissioners  
San Juan County  
Monticello, Utah

**Report on Compliance for Each Major Federal Program**

***Opinion on Compliance for Each Major Federal Program***

We have audited San Juan County, Utah's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024. San Juan County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, San Juan County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended December 31, 2024.

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

We conducted our audit of compliance in accordance with auditing standards general accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Governments Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U. S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of San Juan County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of San Juan County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to San Juan County's major federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on San Juan County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about San Juan County's compliance with the requirements of each major federal program.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding San Juan County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.



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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies in material weaknesses in internal control over compliance that we identified during the audit.

#### **Report on Internal Control Over Compliance**

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 is ARPA to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its ARPA 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 audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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



Larson & Company, PC

Spanish Fork, Utah  
August 22, 2025

**San Juan County**  
**Schedule of Expenditures of Federal Awards**  
For the Year Ended December 31, 2024

Item 10.

Federal Grantor / Pass-Thru / Grantor / Program Title	Federal ALN Number	Pass-Through Grantor's Contract	Amount of Expenditures
<b>United States Department of Health and Human Services</b>			
<b>Passed Through the State Department of Human Services</b>			
Special Programs for the Aging -- Long Term Care Ombudsman Services	93.042	06866H	\$ 13,347
Special Programs for the Aging -- Disease Prevention and Health Promotion	93.043	06866H	2,367
Preventative Block Grant	93.991	242700417	39,018
HEAL Span	93.493	192700359	14,941
HEAL Diabetes	93.435	192700359	8,107
HEAL CVD	93.435	192700359	4,995
MCH Injury	93.994	222700549	11,209
PBG Injury	93.991	212700635	3
Core SVIPP Grant Funds	93.136	222700549	960
Mobility Limitations	93.184	222700549	93
MCH Block Grant	93.994	212700505	36,657
CSHCN	93.994	182700583	100,235
DIS EA	93.977	192700666	2,360
DIS Workforce	93.977	192700666	6,061
STD Prevention	93.977	192700666	266
Federal Immunization	93.268	192701007	15,634
COVID-19 Immunization	93.268	202701053	268
COVID Vaccine Vulnerable	93.268	212701519	4,000
PPPHFA Trace, Prevent, & Test	93.323	212700330	3,100
Viral Hepatitis	93.27	212702420	338
EED - Infection Prevention	93.323	212702391	255
EED - Epidemiology	93.323	212702391	58,863
EED - Vulnerable Pop	93.323	212702391	54,957
EED - CHW	93.323	212702391	20,207
EED - Contact Tracing	93.323	212702391	12,530
K-12 Testing	93.323	2227000055	7,188
COVID-19 Health Disparities	93.391	222700144	25,172
Childhood Lead Poisoning	93.197	222700398	3,452
Crisis Response Workforce	93.354	222700714	39,082
PDG Grant	93.434		43,836
PH Infrastructure Grant	93.967		25,194
<b>Aging Cluster Pass Through</b>			
Special Programs for the Aging -- Nutrition Services (ADMIN)	93.044	O92306	19,530
Special Programs for the Aging -- Supportive Services and Senior Centers (PDS)	93.044	06866H	54,646
Special Programs for the Aging -- Nutrition Services (Congregate)	93.045	O92306	44,811
Special Programs for the Aging -- Nutrition Services (HDM)	93.045	O92306	133,657
<b>Passed Through the State Department of Public Safety</b>			
PHEP Preparedness	93.069	222700181	79,752
Tobacco Comprehensive	93.387	212700217	95,513
Cross-Cutting EPI Outbreak	93.323	202700508	16,739
Prion Disease	93.323	202700508	2,020
Vaccine Prevention Diseases	93.323	202700508	(39)
<b>Direct Assistance</b>			
Centers for Medicare and Medicaid Services Research	93.779		26,156
National Family Caregiver Support - Caregiver	93.052		36,008
National Family Caregiver Support - Fed Med Waiver	93.778		22,346
National Family Caregiver Support - Fed Med waiver Morning Sun	93.778		15,152
Social Services Block Grant - CSBG	93.569		16,894
Social Services Block Grant - State Waiver	93.778		68,507
Social Services Block Grant - Alternatives	93.667		117,805
Elder Abuse	93.041		3,750
Special Programs for the Aging - Discretionary Projects - SMP	93.048		11,785
<b>Aging Cluster Direct Assistance</b>			
Nutrition Services Incentive Program(CIC)	93.053		26,700
Nutrition Services Incentive Program (CIH)	93.053		15,150
<b>Total United States Department of Health and Human Services</b>			<u>1,361,578</u>
<b>United States Department of Homeland Security</b>			
<b>Passed through the State Department of Public Safety</b>			
Emergency Management Performance Grant	97.042		10,020
State Homeland Security Program	97.067	DEM-SHSP-019	96,563
<b>Total United States Department of Homeland Security</b>			<u>106,583</u>

Continued on Next Page

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

**San Juan County**  
**Schedule of Expenditures of Federal Awards**  
For the Year Ended December 31, 2024

Item 10.

**Continued from Previous Page**

<b>United States Department of Agriculture</b>			
<b>Passed through the State of Utah</b>			
WIC Client Services	10.557	202700369	44,682
WIC Tech	10.557	202700369	54,495
WIC Admin	10.557	202700369	19,830
WIC Nutrition	10.557	202700369	28,624
WIC Breastfeeding	10.557	202700369	13,562
WIC Peer	10.557	202700369	6,758
<b>Total United States Department of Agriculture</b>			<b>167,952</b>
<b>United States Department of Environmental Protection Agency</b>			
<b>Passed through the State Department of Environmental Quality</b>			
DEQ: Air Quality	66.605		149
DEQ: Drinking Water	66.605		4,471
DEQ: Water Quality	66.605		58,832
DEQ: Solid Waste	66.605		6,106
DEQ: District Engineer	66.605		193
<b>Total United States Department of Environmental Protection Agency</b>			<b>69,752</b>
<b>United States Department of Transportation</b>			
<b>Passed through the State Department of Public Safety</b>			
<b>Highway Safety Cluster</b>			
Highway Safety	20.600		18,764
<b>Direct Assistance</b>			
Airport Improvement Program	20.106		206,950
<b>Total United States Department of Transportation</b>			<b>225,714</b>
<b>United States Department of Treasury</b>			
<b>Passed through the State Department of Public Safety</b>			
Mobile Vaccine Clinic	21.019	222700251	23,021
<b>Passed through the Utah State Library Division</b>			
UEN	21.027		20,412
<b>Direct Assistance</b>			
* ARPA	21.027		1,476,008
<b>Total United States Department of Treasury</b>			<b>1,519,441</b>
<b>United States Department of Justice</b>			
<b>Passed through the State Department of Justice</b>			
Crime Victims Assistance	16.575	23UVSP20	45,225
Edward Byrne Memorial Justice Assistance Grant	16.738	25F08	62,574
<b>Total United States Department of Justice</b>			<b>107,799</b>
<b>United States Election Assistance Commission</b>			
<b>Passed through the Lieutenant Governor's Office</b>			
Help America Vote Act Election Security	90.404		4,804
<b>Total United States Election Assistance Commission</b>			<b>4,804</b>
<b>Federal Communications Commission</b>			
<b>Passed through the Utah State Library Division</b>			
Library Hotspot Grant	32.009		2,471
<b>Total Federal Communications Commission</b>			<b>2,471</b>
<b>United States Department of Education</b>			
<b>Passed through the Utah State Library Division</b>			
Children's Book Grant	84.215		3,000
<b>Total United States Department of Education</b>			<b>3,000</b>
<b>National Foundation on the Arts and the Humanities</b>			
<b>Passed through the Utah State Library Division</b>			
Borrower's Support Grant	45.31		6,294
<b>Total National Foundation on the Arts and the Humanities</b>			<b>6,294</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 3,575,387</b>

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

**Notes to the Schedule of Expenditures of Federal Awards**For the Year Ended December 31, 2024

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**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, 2024. 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 for applicable current year expenditures if any.

## I. Summary of Auditor's Results

### Financial Statements

The independent auditor's report expressed an unmodified opinion on the basic financial statements of San Juan County.

#### Internal Control over financial reporting:

- Material weaknesses identified ☐ Yes ☒ No
- Significant deficiencies identified ☐ Yes ☒ No
- Noncompliance material to the financial statements noted? ☐ Yes ☒ No

### Federal Awards

#### Internal control over federal programs

- Material weaknesses identified ☐ Yes ☒ No
- Significant deficiencies identified ☐ Yes ☒ No

#### Type of auditor's report issued on compliance for major federal programs:

Unmodified

#### Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

☐ Yes ☒ No

### Identification of Federal Major Programs and Type of Auditor's Report Issued on Compliance for Major Federal Programs

**21.027**

**American Rescue Plan Act**

**Unmodified**

#### Dollar threshold used to distinguish between type A and type B Programs:

\$750,000

#### Auditee qualified as a low-risk auditee?

☒ Yes ☐ No

**San Juan County**  
**Schedule of Findings and Questioned Costs**  
For the Year Ended December 31, 2024

---

**CURRENT YEAR FINDINGS**

**Financial Statement, and State Compliance Findings:**

None noted in current year

**Federal Award Findings and Questioned Costs:**

None noted in current year

**PRIOR YEAR FINDINGS**

**Financial Statement and State Compliance Findings:**

**2023-001 Financial Reporting**

**Criteria:**

In accordance with Utah Code 17-36-36, Counties are required to present quarterly financial reports to the commission in a public meeting.

**Condition:**

San Juan County did not prepare quarterly financial reports for the governing body to review.

**Status of Finding:** Finding appears to have been addressed and corrected.

**Federal Award Findings and Questioned Costs:**

None Noted in Prior Year



MASTER SERVICE AGREEMENT

**Initial Term Start Date:** 09/01/2025

**Initial Term End Date:** 12/31/2026

Account Executive Information

Ray Jones  
Senior Account Executive, Client Growth  
rjones@lexipol.com

Lexipol LLC  
2611 Internet Blvd., Ste. 120  
Frisco, Texas 75034

Agency Information

Lehi Lacy  
Sheriff  
llacy@sanjuancountyut.gov  
(435) 587-2237

San Juan County Sheriff's Office  
297 S Main St  
Monticello, Utah 84535

This Master Service Agreement (the "Agreement") is entered into by and between Lexipol, LLC, a Delaware limited liability company ("Lexipol"), and the department, entity, or organization referenced above ("Agency").

This Agreement consists of:

- (a) this **Cover Sheet**
- (b) **Exhibit A** - Selected Services and Associated Fees
- (c) **Exhibit B** - Description of Services
- (d) **Exhibit C** - Terms and Conditions of Service

Each individual signing below represents and warrants that they have full and complete authority to bind the party on whose behalf they are signing to all terms and conditions contained in this Agreement.

**San Juan County Sheriff's Office**

**Lexipol, LLC**

Signed by:  
Signature:   
E3F0E2C2CA9C4FD...  
Print Name: Lehi Lacy  
Title: Sheriff  
Date Signed: 8/26/2025 | 11:21 AM PDT

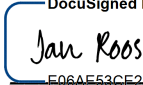
DocuSigned by:  
Signature:   
E06AE53CE2B942A...  
Print Name: Jan Roos  
Title: Vice President & General Counsel  
Date Signed: 8/28/2025 | 12:29 PM PDT

Exhibit A

SELECTED SERVICES AND ASSOCIATED FEES

Agency is purchasing the following:

Order Summary

001 Corrections Policy Annual Subscription						
Qty	Description	Unit Price	Disc (%)	Disc Amount	Tax Amount	Extended
33	Annual Corrections Policy Manual & Daily Training Bulletins	\$8,278.00	5%	\$413.90	\$0.00	\$7,864.10
33	Annual Corrections Supplemental Manual(s)	\$1,347.00	5%	\$67.35	\$0.00	\$1,279.65
Discount:				\$481.25	Subtotal:	\$9,143.75

002 Supplemental for LE Policy Manual						
Qty	Description	Unit Price	Disc (%)	Disc Amount	Tax Amount	Extended
14	Annual Law Enforcement Supplemental Manual(s)	\$1,405.00	5%	\$70.25	\$0.00	\$1,334.75
Discount:				\$70.25	Subtotal:	\$1,334.75

Discount:	\$551.50
Subtotal:	\$10,478.50
Tax:	
Total Due:	\$10,478.50

Notes

16 months for 12 months; Sept-Dec at no cost; January 1 invoice at net 30



## Exhibit B

### Description of Services

#### Policy Manual

Constitutionally sound, up-to-date policies are the foundation for consistent, safe public safety operations and are key to reducing risk and enhancing personnel and community safety. Lexipol's comprehensive policy manual covers all aspects of your agency's operations.

- More than 155 policies researched and written by public safety attorneys and subject matter experts
- Policies based on State and federal laws and regulations as well as nationwide best practices
- Content customized to reflect your agency's terminology and structure

#### Daily Training Bulletins (DTBs)

Even the best policy manual lacks effectiveness if it's not backed by training. Lexipol's Daily Training Bulletins are designed to help your personnel learn and apply your agency's policy content through 2-minute training exercises.

- Scenario-based training ties policy to real-world applications
- Understanding and retention of policy content is improved via a singular focus on one distinct aspect of the policy
- Each Daily Training Bulletin concludes with a question that confirms the user understood the training objective
- Daily Training Bulletins can be completed via computers or from smartphones, tablets or other mobile devices
- Reports show completion of Daily Training Bulletins by agency member and topic

#### Policy Updates

Lexipol's legal and content development teams continuously review state and federal laws and regulations, court decisions and evolving best practices. When needed, we create new and updated policies and provide them to your agency, making it simple and efficient to keep your policy content up to date.

- Updates delivered to you through Lexipol's web-based content delivery platform
- Changes presented in side-by-side comparison against existing policy so you can easily identify modifications/improvements
- Your agency can accept, reject or customize each update

#### Web-Based Delivery Platform and Mobile App (Knowledge Management System)

Lexipol's online content delivery platform, called KMS, provides secure storage and easy access to all your policy and training content, and our KMS mobile app facilitates staff use of policies and training completion.

- Ability to edit and customize content to reflect your agency's mission and philosophy
- Efficient distribution of policies, updates and training to staff
- Archival and easy retrieval of all versions of your agency's policy manual
- Mobile app provides in-the-field access to policy and training materials

#### Reports

Lexipol's Knowledge Management System provides intuitive reporting capabilities and easy-to-read reports that enhance command staff meetings and strategic planning.

- Track and report when your personnel have acknowledged policies and policy updates
- Produce reports showing completion of Daily Training Bulletins
- Sort reports by agency member, topic and other subgroups (e.g., shift, assignment)
- Reduce the time your supervisors spend verifying policy acknowledgement and training completion

#### Supplemental Publication Service

Lexipol's Supplemental Publication Service (SPS) streamlines the storage of your agency's content, giving you one place to access procedures, guidelines, general orders, training guides or secondary policy manuals.

- Electronically links department-specific procedural or supplemental content to your policy manual
- Provides electronic issuance and tracking for your agency's procedural or supplemental content
- Allows you to create Daily Training Bulletins against your procedural content
- Designed for standard operating guidelines, procedures, general orders or field guides

## Exhibit C

### Terms and Conditions of Service

These Terms and Conditions of Service (the “Terms”) govern the rights and obligations of Lexipol, LLC (“Lexipol”) and Agency under this Agreement. Lexipol and Agency may each be referred to herein as a “Party” and collectively as the “Parties.”

1. **Definitions.** Each of the following capitalized terms will have the meaning included in this Section. Other capitalized terms are defined within their respective sections, below.

1.1 **“Agency”** means the department, agency, office, organization, company, or other entity purchasing and/or subscribing to Lexipol Services, as may be further denoted on the cover sheet to which these Terms are attached.

1.2 **“Agency Data”** means all data, information, and content owned by Agency for purposes of identifying authorized users, confirming departmental information, or which are ancillary to receipt of Lexipol Services.

1.3 **“Agreement”** means the combination of the cover sheet; Exhibit A (“Selected Services and Associated Fees”); Exhibit B (Description of Services); this Exhibit C (“Terms and Conditions of Service”); and any other documents attached hereto and expressly incorporated herein by reference.

1.4 **“Custom Agreement Terms”** refers to an optional section within Exhibit A which allows the Parties to modify this Agreement and/or incorporate additional exhibits or addenda by reference.

1.5 **“Initial Term”** means the initial period of time in which Agency has elected to receive Lexipol Services.

1.6 **“Initial Term Start Date”** is specified on the cover sheet and represents the first day of the Initial Term.

1.7 **“Initial Term End Date”** is specified on the cover sheet and represents the last day of the Initial Term.

1.8 **“Lexipol Content”** means all content in any format including but not limited to written content, images, videos, data, information, and software multimedia provided by Lexipol and/or its licensors via the Services.

1.9 **“Services”** means all products and services, including but not limited to all online services, software subscriptions, content licensing, professional services, and ancillary support services as may be offered by Lexipol and/or its affiliates.

2. **Term; Renewal.** This Agreement becomes enforceable upon signature by Agency’s authorized representative, and effective as of the Initial Term Start Date. Following the Initial Term, this Agreement shall automatically renew in successive one-year periods (each, a “Renewal Term”) unless terminated as set forth herein. The Initial Term and all Renewal Terms collectively comprise the “Term” of this Agreement.

3. **Termination.**

3.1 **For Convenience; Non-Appropriation.** During the Initial Term, this Agreement may only be terminated through mutual written approval from an authorized representative of each Party. Following the Initial Term, this Agreement may be terminated by either party for convenience (including due to lack of appropriation of funds for Agency) by providing sixty (60) days written notice to the other Party. NOTE: Fees paid for Online Services are not eligible for refund, proration, or offset in the event of termination for convenience by Agency. Fees pre-paid for Professional Services may be eligible for refund, proration or offset to the extent such Services have not been delivered.

3.2 **For Cause.** This Agreement may be terminated by either party, effective immediately, (a) in the event the other party fails to discharge any material obligation, including payment obligations, or remedy any material default hereunder for a period of more than thirty (30) calendar days after it has been provided written notice of such failure or default; or (b) in the event that the other party makes an assignment for the benefit of creditors or commences or has commenced against it any proceeding in bankruptcy, insolvency or reorganization pursuant to the bankruptcy laws of any applicable jurisdiction.

3.3 **Effect of Expiration or Termination.** Upon the expiration or termination of this Agreement for any reason, Agency’s access to the Services herein shall cease unless Lexipol has, in its sole discretion, provided for their limited continuation. Termination or expiration of this Agreement shall not, however, relieve either party from any obligation or liability that has accrued under this Agreement prior to the date of such termination or expiration, including payment obligations.

4. **Fees; Invoicing.** Lexipol will invoice Agency at the commencement of the Initial Term and thirty (30) days prior to the commencement of each Renewal Term, if applicable. Agency agrees to remit payment within thirty (30) calendar days of receipt

of Lexipol's invoice. Payments may be made electronically through Lexipol's online customer portal or by mailing a check to Lexipol, LLC at PO Box 676232 Dallas, TX 75267-6232 (Attn: Accounts Receivable). Agency is responsible for all third-party fees (e.g., wire fees, bank fees, credit card processing fees) incurred when paying electronically, and such fees are in addition to those listed on Exhibit A. Lexipol reserves the right to increase fees for Renewal Terms following notice to Agency. All fee amounts stated in Exhibit A are exclusive of taxes. Unless otherwise exempt, Agency is responsible for and will pay in full all taxes related to receipt of Lexipol's Services. If Agency is exempt, it must send its exemption certificate(s) to [taxes@lexipol.com](mailto:taxes@lexipol.com).

**5. Terms of Service.** The following provisions govern access to and use of specific Lexipol's Services:

**5.1 Online Services.** Lexipol's Online Services include all online services offered by Lexipol and its partners, affiliates, and licensors. Online Services include, without limitation, Lexipol's Policy Knowledge Management System ("KMS"), Learning Management System ("LMS"), Cordico wellness application(s), GrantFinder, Virtual Instructor-Led Training, and the LEFTA Systems suite of solutions (collectively, the "Online Services"). Note: LMS Services include, but are not limited to: PoliceOne Academy, FireRescue1 Academy, EMS1 Academy, Corrections1 Academy, and LocalGovU.

**5.2 Professional Services.** Lexipol's Professional Services include those Services that are not part of Lexipol's Online Services and which require the direct, hands-on professional expertise of Lexipol personnel and/or contractors, including implementation support for policy manuals and software, technical support for online learning, accreditation consulting, grant writing, and projects requiring regular input from Lexipol's subject matter experts (collectively, "Professional Services"). Professional Services may also be referred to as "One-Time" Services on Exhibit A and may also include the provision of supplemental documentation from Lexipol's Professional Services team, either with this Agreement or during the provision of Service. NOTE: Agency is responsible for submitting all information reasonably required by Lexipol's grant writing team in a timely manner and always at least five (5) days prior to each grant application submission date. Agency is responsible for submissions of final grant applications by grant deadlines. Failure to timely submit required materials to Lexipol's grant writing team will result in rollover of project fees to next grant application cycle, not a refund of fees. Requests for cancellation of grant writing services which have already begun will result in a 50% fee of the total value of the service.

**5.3 Account Security.** Access to Lexipol's Services is personal and unique to Agency. Agency shall not assign, transfer, or provide access to Lexipol Services to any third party without Lexipol's prior written consent. Agency is responsible for maintaining the security and confidentiality of Agency's usernames and passwords and the security of Agency's accounts. Agency will immediately notify Lexipol if Agency becomes aware that any person or entity other than authorized Agency personnel has used Agency's account or Agency's usernames and/or passwords.

**5.4 Agency Data.** Lexipol's use of Agency Data is limited to providing and improving the Services, retaining records in the regular course of business, and complying with applicable legal obligations. Lexipol will use commercially reasonable efforts to ensure the security of all Agency Data, including technical and organizational measures to protect Agency Data against unauthorized or unlawful processing and against accidental loss, destruction, damage, theft, alteration or disclosure, including through measures specified by the National Institute of Standards and Technology (NIST). Lexipol's Services use the Secure Socket Layer (SSL) protocol, which encrypts information as it travels between Lexipol and Agency. However, data transmission on the internet is not always 100% secure and Lexipol cannot and does not warrant that information Agency transmits is 100% secure.

**5.5 Intellectual Property.** Lexipol's Services, and all Lexipol Content underlying such Services, are proprietary and, where applicable, protected under U.S. copyright, trademark, patent, and/or other applicable laws. When subscribing to Lexipol's Online Services, Agency and its authorized personnel receive a personal, limited, non-sublicensable and non-assignable license to access and use the Services in conformity with these Terms. Nothing contained in this Agreement, and no course of dealing, shall be construed as conferring any right of ownership to Lexipol's Services or Lexipol Content. Lexipol Content may be incorporated into Agency's final policy manuals, including beyond the Term of this Agreement, but Agency may not otherwise share Lexipol Content with private, for-profit, or commercial third parties, or commercialize Lexipol Content in any way. Agency acknowledges and agrees that Lexipol shall have no responsibility to update the Lexipol Content used by Agency beyond the Term of this Agreement and that Lexipol hereby disclaims and shall have no liability whatsoever for Agency's reliance on or use of modified or derivative forms of Lexipol Content including, without limitation, any revision, abridgement, condensation, expansion, compilation, or any other form in which Lexipol Content, or any portion thereof, is recast, transformed, adapted, or modified from its original form. NOTE: AGENCY ACKNOWLEDGES AND AGREES THAT, PRIOR TO USE AND FINAL PUBLICATION, ALL AGENCY POLICIES AND DAILY TRAINING BULLETINS (DTBs) HAVE BEEN INDIVIDUALLY REVIEWED AND ADOPTED BY AGENCY. AGENCY ACKNOWLEDGES AND AGREES THAT IT, AND NOT LEXIPOL, IS CONSIDERED THE "POLICY MAKER" WITH REGARD TO EACH AND EVERY SUCH POLICY AND DTB.

**6. Confidentiality.** Each Party may disclose information to the other Party that would be reasonably considered confidential,

including Agency Data (collectively, “Confidential Information”). Upon receiving such Confidential Information, each Party will: (a) limit disclosure of such Confidential Information to authorized representatives only; (b) advise its personnel and agents of the confidential nature of such Confidential Information and of the obligations set forth in this Agreement; and (c) not disclose any Confidential Information to any third party unless expressly authorized by the disclosing Party. Notwithstanding the foregoing, this section shall not operate to limit Agency’s disclosure authority pursuant to a valid governmental, judicial, or administrative order, subpoena, regulatory request, Freedom of Information Act request, Public Records Act request, or equivalent, provided that Agency notifies Lexipol of such disclosure, to the extent practicable, such that Lexipol may seek to make such disclosure subject to a protective order or other appropriate remedy to preserve the confidentiality of Lexipol’s Confidential Information and trade secrets.

**7. Warranty.** LEXIPOL WARRANTS THAT IT SHALL NOT KNOWINGLY INFRINGE THE INTELLECTUAL PROPERTY RIGHTS OF OTHERS; THAT ITS SERVICES ARE PROVIDED IN A PROFESSIONAL AND WORKMANLIKE MANNER IN ACCORDANCE WITH PREVAILING INDUSTRY STANDARDS; AND THAT THEY SHALL BE FIT FOR THE SPECIFIC PURPOSES SET FORTH HEREIN. BEYOND THE FOREGOING, LEXIPOL’S SERVICES ARE PROVIDED “AS-IS” AND LEXIPOL DISCLAIMS ALL OTHER WARRANTIES, EXPRESS, IMPLIED, OR OTHERWISE.

**8. Indemnification; Limitation of Liability.** Lexipol will indemnify, defend, and hold harmless Agency from and against any and all loss, liability, damage, claim, cost, charge, demand, fine, penalty, or expense arising directly and solely out of Lexipol’s acts or omissions in providing the Services. Each Party’s cumulative liability resulting from any claims, demands, or actions arising out of or relating to this Agreement shall not exceed the aggregate amount of fees paid by Agency to Lexipol during the twelve-month period immediately prior to the assertion of such claim, demand, or action. In no event shall either Party be liable for indirect, incidental, consequential, special, exemplary damages, or lost profits.

**9. General Terms.**

**9.1 Entire Agreement.** This Agreement embodies the entire agreement between the Parties and supersedes all prior agreements with respect to the subject matter hereof. No representation, promise, or statement of intention has been made by either party that is not embodied herein. Terms and conditions set forth in any purchase order or other document that are inconsistent with or in addition to the terms and conditions set forth in this Agreement are rejected in their entirety and void, regardless of when received, without further action. No amendment, modification, or supplement to this Agreement shall be binding unless it is made in writing and signed by both parties.

**9.2 General Interpretation.** The terms of this Agreement have been chosen by the parties hereto to express their mutual intent. This Agreement shall be construed equally against each party without regard to any presumption or rule requiring construction against the party who drafted this Agreement or any portion thereof.

**9.3 Invalidity of Provisions.** Each provision contained in this Agreement is distinct and severable. A declaration of invalidity or unenforceability of any provision or portion thereof shall not affect the validity or enforceability of any other provision. Should any provision or portion thereof be held to be invalid or unenforceable, the parties agree that the reviewing authority should endeavor to give effect to the parties’ intention as reflected in such provision to the maximum extent possible.

**9.4 Governing Law.** Each party shall maintain compliance with all applicable laws, rules, regulations, and orders relating to its obligations pursuant to this Agreement. This Agreement shall be construed in accordance with, and governed by, the laws of the state in which Agency is located, without giving effect to any choice of law doctrine that would cause the law of any other jurisdiction to apply.

**9.5 Assignment.** This Agreement may not be assigned by either party without the prior written consent of the other. Notwithstanding the foregoing, this Agreement may be assumed by a party’s successor in interest through merger, acquisition, or consolidation without additional notice or consent.

**9.6 Waiver.** Either party’s failure to exercise, or delay in exercising, any right or remedy under any provision of this Agreement shall not constitute a waiver of such right or remedy.

**9.7 Notices.** Any notice required hereunder shall be in writing and shall be made by certified mail (postage prepaid) to known, authorized recipients at such address as each party may indicate from time to time. In addition, electronic mail (email) to established and authorized recipients is acceptable when acknowledged by the receiving party.

**SAN JUAN COUNTY, UTAH**  
**Resolution No. 2025-09**

**A RESOLUTION OF THE SAN JUAN COUNTY BOARD OF COMMISSIONERS  
APPROVING THE RECLASSIFICATION OF ELIGIBLE EMERGENCY MEDICAL  
SERVICES EMPLOYEES INTO THE APPROPRIATE UTAH RETIREMENT SYSTEMS  
(URS) RETIREMENT LANE**

**WHEREAS**, the Utah Retirement Systems (URS) provides retirement coverage for eligible county employees under classifications defined by Utah Code Title 49; and

**WHEREAS**, Emergency Medical Services (EMS) personnel employed by San Juan County provide essential public safety services in high-risk and emergency response capacities similar to other public safety personnel; and

**WHEREAS**, a review of job duties, URS statutes, and guidance has determined that Eligible EMS employees meet the criteria for classification under the Firefighter/Paramedic Retirement] retirement lane; and

**WHEREAS**, proper classification ensures legal compliance with state retirement laws, provides accurate retirement benefits for employees, and aligns San Juan County with other counties and municipalities across Utah; and

**WHEREAS**, the Board of County Commissioners finds it in the best interest of employees and the public to adjust Eligible EMS personnel to the appropriate URS retirement lane effective October 1, 2025;

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Commissioners of San Juan County, State of Utah, that:

1. Emergency Medical Services employees shall be reclassified into the Firefighters/Paramedic retirement lane, Fund 23, under Utah Retirement Systems (URS).
2. The effective date of this reclassification shall be October 1<sup>st</sup>, 2025.
3. County staff are hereby directed to take all necessary steps to implement this change with URS and ensure proper reporting and compliance.

**PASSED, APPROVED, AND ADOPTED** by the Board of San Juan County  
Commissioners this \_\_\_\_\_ day of September 2025, by the following vote:

Those voting aye:

Those voting nay:

Those absent or abstaining:

**BOARD OF SAN JUAN COUNTY  
COMMISSIONERS**

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Silvia Stubbs, Chair

**ATTEST:**

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Lyman Duncan, Clerk/Auditor

Utah Retirement Systems  
Final Condensed Retirement Contribution Rates as a Percentage of Salary and Wages  
Fiscal Year July 1, 2025 - June 30, 2026

Item 12.

	Tier 1 DB System			Tier 1 Post Retired		Tier 2 - DB Hybrid System					Tier 2 - DC Plan				
	Contribution Reporting Fields			Post Retired Employment after 6/30/2010 - NO 401(k) Amortization of UAAL**	Post Retired Employment before 7/1/2010 Optional 401(k) Cap	Contribution Reporting Fields					Contribution Reporting Fields				
	Tier 1 2025-2026 RATES					Tier 2 2025-2026 RATES					Tier 2 2025-2026 RATES				
	Employee	Employer	TOTAL			Tier 2 Fund	Employee	Employer	401(k)	TOTAL	Tier 2 Fund	Employee	Employer	401(k)	TOTAL
Public Employees															
Contributory Retirement System															
11- Local Government	6.00	11.96	17.96	5.87	12.09	111	0.81	15.95	0.00	16.76	211	0.00	5.95	10.00	15.95
12- State and School <sup>1</sup>	6.00	16.70	22.70	11.25	11.45										
17- Higher Education	6.00	17.70	23.70	12.25	11.45										
Public Employees															
Noncontributory Retirement System															
15- Local Government	-	15.97	15.97	4.11	11.86	111	0.81	14.19	0.00	15.00	211	0.00	4.19	10.00	14.19
16- State and School <sup>1</sup>	-	21.19	21.19 *	8.94	12.25	112	0.81	19.02	0.00	19.83	212	0.00	9.02	10.00	19.02
18- Higher Education	-	22.19	22.19 *	9.94	12.25	117	0.81	20.02	0.00	20.83	217	0.00	10.02	10.00	20.02
Public Safety															
Contributory Retirement System															
Division A															
23- Other Division A With 2.5% COLA	12.29	22.29	34.58	11.27	23.31	122	4.73	25.35	0.00	30.08	222	0.00	11.35	14.00	25.35
Public Safety															
Noncontributory Retirement System															
Division A															
42- State With 4% COLA	-	40.35	40.35	17.46	22.89	122	4.73	31.54	0.00	36.27	222	0.00	17.54	14.00	31.54
43- Other Division A With 2.5% COLA	-	33.04	33.04	10.75	22.29	122	4.73	24.83	0.00	29.56	222	0.00	10.83	14.00	24.83
75- Other Division A With 4% COLA	-	34.71	34.71	11.91	22.80	122	4.73	25.99	0.00	30.72	222	0.00	11.99	14.00	25.99
48- Bountiful With 2.5% COLA	-	50.38	50.38	26.89	23.49	122	4.73	40.97	0.00	45.70	222	0.00	26.97	14.00	40.97
Division B															
44- Salt Lake City With 2.5% COLA	-	46.71	46.71	24.20	22.51	122	4.73	38.28	0.00	43.01	222	0.00	24.28	14.00	38.28
45- Ogden With 2.5% COLA	-	48.72	48.72	26.30	22.42	122	4.73	40.38	0.00	45.11	222	0.00	26.38	14.00	40.38
46- Provo With 2.5% COLA	-	42.23	42.23	19.61	22.62	122	4.73	33.69	0.00	38.42	222	0.00	19.69	14.00	33.69
47- Logan With 2.5% COLA	-	40.97	40.97	18.37	22.60	122	4.73	32.45	0.00	37.18	222	0.00	18.45	14.00	32.45
49- Other Division B With 2.5% COLA	-	32.57	32.57	9.95	22.62	122	4.73	24.03	0.00	28.76	222	0.00	10.03	14.00	24.03
76- Other Division B With 4% COLA	-	35.97	35.97	12.94	23.03	122	4.73	27.02	0.00	31.75	222	0.00	13.02	14.00	27.02
Firefighters' Retirement System															
Division A															
31- Division A	15.05	1.61	16.66	-	16.66	132	4.73	14.08	0.00	18.81	232	0.00	0.08	14.00	14.08
Division B															
32- Division B	16.71	2.34	19.05	-	19.05	132	4.73	14.08	0.00	18.81	232	0.00	0.08	14.00	14.08
Judges' Retirement System															
37- Judges' Noncontributory	-	46.05	46.05												

\* Does not include the required 1.5% 401(k) contribution.

\*\* Unfunded Actuarial Accrued Liability

<sup>1</sup> Public School Districts and Charter School rates are effective September 1, 2025 - August 31, 2026

State of Utah  
Governor's Office of Economic Opportunity  
Rural County Grant Budget

County: San Juan  
Fiscal Year: 2025-2026

Count	Economic Development Project or Activity	Total Estimated Cost
1	Economic Development Staffing Capacity and Operations	\$ 30,000.00
2	Basecamp Conference and Training	\$ 27,000.00
3	Easter Utah Economic Summit Contribution	\$ 1,000.00
4	Event Sposnorships	\$ 2,000.00
5	Business Support Grant	\$ 140,000.00
6		
7		
8		
9		
10		
		<b>\$ 200,000.00</b>

**Instructions:**

1. Fill in the County Name and Fiscal Year
2. Describe or title your economic development projects and activities
3. Enter your total estimated costs per project and activity
4. Enter the amount of grant funds you will use for each project and activity. The total of grant funds for cell E6 and may not exceed the maximum amount of \$200,000

Note: Matching funds are not required for the Rural County Grant. Costs incurred in order to complete projects and activities over and above the maximum award amount of \$200,000 will be paid for by its funding sources.



\$ 200,000.00	
Quantity of Grant Funds to be Used	
\$	30,000.00
\$	18,000.00
\$	10,000.00
\$	2,000.00
\$	140,000.00

\$ 200,000.00

nds will calculate in

nplete proposed

r the county through



## COMMISSION STAFF REPORT

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**MEETING DATE:** August 28, 2025

**ITEM TITLE, PRESENTER:** Letter of Intent County and AirBuild, Talia Hansen, Economic Development Manager

**RECOMMENDATION:** Approval to sign a letter of intent for exploratory activities and potential pilot projects.

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### SUMMARY

San Juan County has explored innovative solutions to address environmental, agricultural, and energy challenges in the region. Airbuild, Inc., a climate technology company specializing in algae-powered systems, has been identified as a potential partner to support restorative infrastructure projects. Their technology includes:

- **Soil and Water Restoration:** Airbuild's systems can improve agricultural soil quality, rehabilitate water bodies, and purify water for community and agricultural use.
- **Renewable Energy:** Deployment of Airbuild Pods offers opportunities for integrated solar energy generation, supporting off-grid and resilient energy solutions.
- **Water Infrastructure:** Airbuild technology may complement existing wells and water management systems, providing potential off-grid solutions for remote or underserved areas.
- **Workforce Development:** The County is interested in exploring apprenticeship programs in conjunction with Airbuild's deployment to train local technicians in operating and maintaining this new technology

### HISTORY/PAST ACTION

Past discussions with local stakeholders including municipal and tribal leadership have demonstrated strong interest in the potential benefits of Airbuild technology for the County. This has led to the purpose of the letter of intent for participation in exploratory activities and potential pilot projects with Airbuild.

### FISCAL IMPACT

This letter of intent does not have a fiscal impact on the county budget.

## LETTER OF INTENT

Between Airbuild, Inc. and San Juan County, Utah

Dated: September 2, 2025

This Letter of Intent (“LOI”) sets forth the mutual understanding and intent of Airbuild, Inc. (“Airbuild”) and San Juan County, Utah (“the County”) to collaborate on the development, funding, and implementation of infrastructure projects featuring Airbuild Pod technology in designated regions of San Juan County (“Project Zones”).

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### 1. Purpose

The purpose of this LOI is to establish a non-binding framework for cooperation between Airbuild and the County to pursue the development of a minimum of two Project Zones within San Juan County. These zones may include municipalities, unincorporated areas, and tribal lands.

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### 2. Project Scope

The collaboration will encompass:

- Identification and designation of at least two Project Zones for Airbuild Pod deployment.
  - Direct engagement with local municipalities, tribal leadership, and community stakeholders.
  - Joint pursuit of public, philanthropic, and private funding sources to support project implementation.
  - Community outreach and alignment with local priorities.
  - Design, engineering, construction, and deployment of Airbuild Pods by Airbuild.
- 

### 3. Roles and Responsibilities

San Juan County will:

- Lead the identification and pursuit of funding sources for Project Zones.
- Coordinate outreach with local leadership and stakeholders, including municipal and tribal entities.
- Support permitting, planning, and internal alignment across jurisdictions.
- Promote the vision of the Project Zones across the County and with relevant partners.

Airbuild will:

- Serve as the technical and implementation partner for Pod design, engineering, and deployment.
  - Assist with project modeling, budgeting, and documentation to support grant and funding applications.
  - Support community engagement and communications.
  - Coordinate with funders and stakeholders to align technical delivery with funding goals.
- 

### 4. Mutual Intentions

This LOI reflects the shared intention of both parties to:

- Develop sustainable environmental infrastructure solutions addressing water, carbon, and energy challenges.
- Establish San Juan County as a leader in rural innovation and regenerative infrastructure.
- Attract investment and grant funding by presenting a unified and strategic project vision.

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#### 5. Non-Binding Agreement

This LOI is non-binding and does not constitute a contractual commitment by either party. It is intended as a good-faith expression of mutual collaboration. Either party may withdraw from this LOI at any time with written notice.

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#### 6. Term

This LOI shall be effective as of the date above and shall remain in effect for twelve (12) months, unless extended or terminated earlier by either party.

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#### 7. Public Nature

This LOI is a public document and may be shared openly by either party with stakeholders, funders, or members of the public to promote awareness and traction for the project.

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Signed:

For Airbuild, Inc.

Name: John Buccar

Title: \_\_\_\_\_

Date: \_\_\_\_\_

For San Juan County, Utah

Name: Silvia Stubbs

Title: Commission Chair

Date: \_\_\_\_\_

**CITY OF MONTICELLO****RESOLUTION 2025-13****A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
MONTICELLO PLACING THE PAR TAX REVIEW ON THE 2025  
BALLOT**

**WHEREAS**, the voters of the City of Monticello previously passed a Botanical, Cultural, Zoological Organizations Facilities Tax (ZAP) for their Parks and Recreation programs which is set to expire in 2025; and

**WHEREAS**, the ZAP tax is a local sales tax of one-tenth of one percent (0.1%) to fund publicly owned or operated recreational facilities such as parks, playgrounds, athletic fields, swimming pools, trail systems, or other facilities used for recreational purposes, and was previously approved by the voters in 2008; and

**WHEREAS**, the City of Monticello desires to renew the ZAP Tax at the current State mandated rate of 1/10<sup>th</sup> of 1% sales tax; and

**WHEREAS**, pursuant to Utah Code Annotated Section 59-12-1402, the City Council of the City of Monticello desires to place the renewal of the ZAP Tax on the November 2025 ballot to allow the citizens to approve or deny the renewal; and

**WHEREAS**, if renewed, the ZAP Tax would remain at the same amount (1/10<sup>th</sup> of 1%) at which it is collected presently.

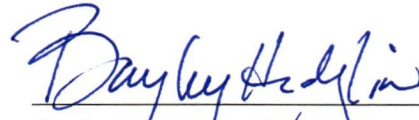
**NOW, THEREFORE, BE IT RESOLVED BY THE MONTICELLO CITY COUNCIL THAT:**

**Section 1. Action:** City staff is hereby directed to take any and all necessary actions to place the approval of the renewal of the ZAP Tax at the rate of 1/10<sup>th</sup> of 1% sales tax on the ballot for the upcoming election.

**Section 2. Severability.** If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts and provisions of this Resolution shall be severable.

**Section 3. Effective Date.** This Resolution shall become effective immediately upon its approval by the City Council.

**IN WITNESS THEREOF**, this Resolution is passed by the Monticello City Council on this 26th day of August, 2025.

  
Bayley Hedglin, Mayor

ATTEST:

  
Melissa Gill, CMC, UCC



ORDINANCE NO. \_\_\_\_\_

DATE: \_\_\_\_\_

AN ORDINANCE GRANTING TO QUESTAR GAS COMPANY, DBA ENBRIDGE GAS UTAH A FRANCHISE FOR THE CONSTRUCTION, OPERATION AND MAINTENANCE OF A GAS DISTRIBUTION SYSTEM IN SAN JUAN COUNTY, STATE OF UTAH.

Questar Gas Company, dba Enbridge Gas Utah, a Utah corporation (Enbridge Gas Utah) desires to construct, maintain and operate a gas distribution system within the County of San Juan (County); and

The County Commission has determined that it is in the best interest of the citizens of the County to grant a franchise to Enbridge Gas Utah to use the roads and streets within the County for such purpose;

NOW THEREFORE the County Commission ordains as follows:

1. **Grant of Franchise.** The County grants to Enbridge Gas Utah a nonexclusive franchise (Franchise) to construct, maintain and operate in the present and future roads, streets, alleys, highways and other public rights-of-way within County limits, including any property annexed or otherwise acquired by the County after the effective date of this Franchise, (collectively, "Streets") a distribution system for furnishing natural and manufactured gas to the County and its inhabitants for heating and other purposes. Enbridge Gas Utah shall have the right to erect, construct, equip and maintain along, over and under the Streets a system of mains, pipes, laterals and related equipment ("Facilities") as are reasonably necessary for supplying gas service in accordance with this Franchise.

2. **Consideration.** In consideration of this Franchise, Enbridge Gas Utah shall pay to the County the sum of \$50.00 upon acceptance of this Franchise and shall provide gas service in accordance with the terms of this Franchise.

3. **Term.** This Franchise is granted for an initial term of twenty (20) years. At the expiration of the initial term, the Franchise shall continue in effect upon the same terms and conditions for up to two additional terms (each of which is a renewal period) of fifteen (15) years each. The County may terminate the Franchise at the end of the initial term, or any renewal period, by giving Enbridge Gas Utah written notice of the County's intent to so terminate not less than ninety (90) calendar days before the expiration of the initial term or any renewal period.

4. **Acceptance.** Within sixty (60) days after the passage of this ordinance, Enbridge Gas Utah shall file with the County an unconditional written acceptance of the Franchise declaring its acceptance of the Franchise and its intention to be bound by the terms and conditions of the Franchise.

5. **Construction and Maintenance of Facilities.** All Facilities shall be constructed and installed so as to interfere as little as possible with traffic over and public use of the Streets and to cause minimum interference with the rights and reasonable convenience of property owners who adjoin any of the Streets. All Facilities shall be constructed in accordance with established gas distribution construction practices and in a manner which protects the Facilities from all traffic loads. All Facilities that are installed during the term of the Franchise shall be sited without unreasonable additional cost to Enbridge Gas Utah to be visually unobtrusive and to preserve the natural beauty and neighborhood aesthetics within the County limits.

Enbridge Gas Utah shall repair or replace, at its own expense, any and all rights of way, pavements, sidewalks, street improvements, excavations, other facilities, landscaping, or other improvements, public or private, that it damages in the Franchise operations.

6. **Compliance with Ordinances – Conflict.** Enbridge Gas Utah shall comply with all County ordinances, regulations and requirements and shall pay all applicable excavation fees



and charges that are or may be prescribed by the County with respect to the construction, maintenance and operation of all Facilities. However, these obligations shall apply only as long as such ordinances, regulations, requirements or fees are not preempted by or otherwise in conflict with any applicable statutory or constitutional law, rule or regulation, or the tariffs approved by regulatory bodies having jurisdiction over Enbridge Gas Utah, including this Franchise and any lawful revisions made and accepted by Enbridge Gas Utah during the term of the Franchise.

The County shall have the right to inspect the construction, operation and maintenance of the Facilities to ensure the proper compliance with applicable County ordinances, regulations and requirements. In the event Enbridge Gas Utah should fail to comply with the terms of any County ordinance, regulation or requirement, the County shall give Enbridge Gas Utah written notice of such non-compliance and the time for correction provided by ordinance or a reasonable time for correction if there is no applicable ordinance. After written notice and failure of Enbridge Gas Utah to make correction, the County may, at its sole risk, make such correction itself and charge the cost to Enbridge Gas Utah including any minimum cost provided by ordinance. Nothing in this Franchise limits Enbridge Gas Utah's right to oppose any ordinance, either existing, proposed, or adopted from and after the effective date of this Franchise.

7. **Information Exchange.** Upon request by either the County or Enbridge Gas Utah, as reasonably necessary, Enbridge Gas Utah and the County shall meet for the purpose of exchanging information and documents regarding construction and other similar work within the County limits, with a view towards coordinating their respective activities in those areas where such coordination may prove mutually beneficial. Any information regarding future capital

improvements that may involve land acquisition shall be treated with confidentiality upon request to the extent that the County may lawfully do so.

8. **Relocation.** Upon written notice to Enbridge Gas Utah, the County may require the relocation and removal or reinstallation (collectively, “Relocation”) of any Facilities located in, on, along, over, across, through, or under any of the Streets located within the County Right-of-Way. After receipt of such written notice, Enbridge Gas Utah shall diligently begin such Relocation of its Facilities as may be reasonably necessary to meet the County’s requirements and that the County provide Enbridge Gas Utah with a reasonable new location for the Facilities. The Relocation of Facilities by Enbridge Gas Utah shall be at no cost to the County if (i) such request is for the protection of the public health, safety and welfare pursuant to lawful authority delegated to the County; (ii) the Facilities have been installed pursuant to this or any other Enbridge Gas Utah franchise and not pursuant to a property or other similar right, including, but not limited to, a right-of-way, grant, permit, or license from a state, federal, municipal or private entity; and (iii) the County provides a new location for the Facilities. Otherwise, a Relocation required by the County pursuant to such written notice shall be at the County’s expense. Enbridge Gas Utah shall not pay any costs of relocation regardless of the location of the right-of-way for projects and purposes related to private development. Following Relocation of any Facilities, Enbridge Gas Utah may maintain and operate such Facilities in a new location within County limits without additional payment. If a County project is funded by federal or state monies that include an amount allocated to defray the expenses of Relocation of Facilities, then the County shall compensate Enbridge Gas Utah up to the extent of such amount for any Relocation costs mandated by the project to the extent that the County actually receives or is otherwise authorized to direct or approve payment of such federal or state funds.

Notwithstanding the preceding paragraph, Enbridge Gas Utah shall be responsible for any costs associated with an authorized County project that are not attributable to Enbridge Gas Utah's Facilities in the Streets. Further, all such costs shall be allocated among all utilities or other persons whose facilities or property are subject to Relocation due to an authorized County project.

9. **Terms of Service.** Enbridge Gas Utah shall furnish gas service without preference or discrimination among customers of the same service class at reasonable rates, in accordance with all applicable tariffs approved by and on file with regulatory bodies having jurisdiction over Enbridge Gas Utah, including revisions to such tariffs made during the term of the Franchise, and in conformity with all applicable constitutional and statutory requirements. Enbridge Gas Utah may make and enforce reasonable rules and regulations in the conduct of its business, may require its customers to execute a gas service agreement as a condition to receiving service, and shall have the right to contract with its customers regarding the installation and operation of its Facilities. To secure safe and reliable service to the customers, and in the public interest, Enbridge Gas Utah shall have the right to prescribe the sizes and kinds of pipes and related Facilities to be used and shall have the right to refuse service to any customer who refuses to comply with Enbridge Gas Utah's rules and regulations.

10. **Indemnification.** Enbridge Gas Utah shall indemnify, defend and hold the County, its officers and employees, harmless from and against any and all claims, demands, liens, liabilities, damages, actions and proceedings arising from the exercise by Enbridge Gas Utah of its rights under this Franchise, and Enbridge Gas Utah shall pay the reasonable cost of defense plus the County's reasonable attorneys' fees. Notwithstanding any provision to the contrary, Enbridge Gas Utah shall not be obligated to indemnify, defend or hold the County

harmless to the extent that any underlying claim, demand, lien, liability, damage, action and proceeding arises out of or in connection with any act or omission of the County or any of its agents, officers or employees.

11. **Assignment.** Enbridge Gas Utah may assign or transfer its rights and obligations under the Franchise to any parent, affiliate, or subsidiary of Enbridge Gas Utah, to any entity having fifty percent (50%) or more direct or indirect common ownership with Enbridge Gas Utah, or to any successor-in-interest or transferee of Enbridge Gas Utah having all necessary approvals, including those from the Utah Public Service Commission or its successor, to provide utility service within the County limits. Otherwise, Enbridge Gas Utah shall not transfer, assign or delegate any of its rights or obligations under the Franchise to another entity without the County's prior written approval, which approval shall not be unreasonably withheld or delayed. Inclusion of the Franchise as an asset of Enbridge Gas Utah subject to the liens and mortgages of Enbridge Gas Utah shall not constitute a transfer or assignment requiring the County's prior written consent.

12. **Designation of Representative.** The Parties respective designated representatives authorized to receive and respond to issues and inquiries by the other Party in connection with the Franchise are set forth below. The Parties may designate a new representative from time to time upon prior written notice to the County.

Questar Gas Company  
Attn: \_\_\_\_\_  
P.O. Box 45360  
Salt Lake City, Utah 84145-0360  
Phone: 801-324-\_\_\_\_\_  
Fax: 801-324-\_\_\_\_\_

Name: San Juan County  
Attn: Clerk/Auditor  
117 South Main, PO Box 338  
Monticello, Utah 84535  
Phone: (435) 587-6403

13. **Insurance.** The Company shall responsibly self-insure or maintain insurance to cover its obligations and liabilities as set forth in Section 10, in lieu of any insurance as may be required in any County ordinances.

14. **Bonding/Permit fees.** The County expressly waives any type of bond requirement for Enbridge Gas Utah for County requested relocations as well as Enbridge Gas Utah replacement, repair, testing, or maintenance projects within the County right-of-way. Further, the County expressly waives any type of required permitting fees for County requested relocations as well as Enbridge Gas Utah replacement, repair, testing, or maintenance projects within the County right-of-way. The waiver of the foregoing bond and permitting fee requirements shall not include projects related to private development in which case the County shall accept required bond and fees from the owner, developers, or contractor requesting the project.

15. **Subcontractors:** Enbridge Gas Utah may subcontract with third parties, at its sole discretion, for the provisions of any of the services contemplated by this Agreement, and so doing does not create or pose third-party beneficiary status upon County.

16. **Contamination:** If Enbridge Gas Utah encounters any contaminated soil or groundwater during the Work that requires remediation or disposal, or poses a hazard as determined solely by Enbridge Gas Utah, Enbridge Gas Utah may suspend the Work until the contamination is removed, disposed of, and/or appropriately remediated to Enbridge Gas Utah's satisfaction and at no cost to Enbridge Gas Utah. Upon written notice to the County, if Enbridge Gas Utah elects to remediate the contamination, County shall pay all costs incurred by Enbridge Gas Utah arising from or caused by the remediation as Additional Construction Costs.

17. **Safety/Emergency Access:** At all times, Enbridge Gas Utah shall have immediate access to, and authorization to perform whatever action necessary to its Facilities in the event of an emergency or under any circumstances where the safety of any person or property may be compromised. In such event, Enbridge Gas Utah shall notify the County as quickly as practicable as circumstances dictate.

18. **Ownership of Facilities:** The Facilities that Enbridge Gas Utah constructs to render natural gas service shall at all times remain solely the property of Enbridge Gas Utah. Enbridge Gas Utah may render services from these Facilities and otherwise utilize them as it sees fit without liability of any kind, or obligation to any party.

19. **Minimum Distance:** County shall not install and shall not permit the installation of any underground facilities within three (3) feet horizontally or one foot vertically from Enbridge Gas Utah's Facilities. County shall not install and shall not permit the installation of any above-ground structures within fifteen (15) feet of Enbridge Gas' Facilities.

20. **Effect of Invalidity.** If any portion of this Franchise is for any reason held illegal, invalid, or unconstitutional, such invalidity shall not affect the validity of any remaining portions of this Franchise.

21. **Natural Gas Service:** This Agreement is for natural gas facilities only and is not an agreement to provide natural gas service. Upon completion of the Facilities, Enbridge Gas Utah shall provide natural gas service utilizing the Facilities in accordance with Enbridge Gas Utah Natural Gas Tariff ("Tariff") on file with the Utah Public Service Commission ("Commission") as may be revised from time to time. No Party shall be precluded from this Agreement from petitioning the Commission for modification of any applicable rate schedules or

rules and regulations pertaining to natural gas service. Nothing in this Agreement shall be deemed to require Enbridge Gas Utah to install additional capacity to serve future needs.

22. **Amendment.** This ordinance shall not be altered or amended unless mutually agreed upon in writing by Enbridge Gas Utah and the County.

23. **Survival of Terms:** The Parties' obligations of indemnity and limitations of damages shall survive termination of this Agreement.

24. **Waiver:** The failure of a Party to require the performance of a term or obligation under this Agreement, or the waiver by a Party of any breach, shall not prevent subsequent enforcement of such term or obligation or be deemed a waiver of any subsequent breach under this Agreement. No waiver of any provision of this Agreement shall be valid unless in writing and signed by the Party against whom charged.

25. **Effective Date.** This ordinance shall become effective upon the date of acceptance by Enbridge Gas Utah as established above.

26. **Entire Agreement:** This Agreement contains the entire agreement between the Parties concerning the subject matter, and it replaces and supersedes any and all prior or contemporaneous, oral or written, agreements, understandings, communication, and representations between the Parties. Any terms or conditions contained in any confirmation, statement, or invoice that differ or vary the terms of this Agreement are null and void and shall have no effect between the Parties. This Agreement may not be amended except in writing signed by the Parties.

27. **Counterpart:** This Agreement may be executed in one or more counterparts, each of which will constitute an original but all of which together constitute a single document.

28. **Authority:** Each person signing this Agreement warrants that the person has full legal capacity power and authority to execute this Agreement for and on behalf of the respective Party and to bind such Party.



APPROVED and ADOPTED this 2<sup>nd</sup> day of September, 2025.

[COUNTY}

ATTEST:

\_\_\_\_\_  
County Clerk/Auditor

By: \_\_\_\_\_  
Commission Chair

**County Commission Members**

Silvia Stubbs, Commission Chair

Lori Maughan, Commission Vice-Chair

Jamie Harvey, Commissioner

**Yea**

**Nay**

**Abstaining**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**ACCEPTANCE OF FRANCHISE**

This is to certify that Questar Gas Company, dba Enbridge Gas Utah accepts the franchise for the construction, operation and maintenance of a gas distribution system granted by the Board of County Commissioner of the County of San Juan County, State of Utah, as evidenced by an Ordinance and adopted by the Commission on September 2,, 2025. Questar Gas Company, dba Enbridge Gas Utah accepts the franchise as approved and agrees that it will be bound by and observe and carry out the terms and conditions of the franchise. This Acceptance of Franchise is signed on behalf of the corporation and by authority of a resolution of its Board of Directors.

Dated at Salt Lake City, Utah this \_\_\_\_\_ of \_\_\_\_\_, 2023.

QUESTAR GAS COMPANY,  
dba ENBRIDGE GAS UTAH

\_\_\_\_\_  
Judd Cook  
Vice President and General Manager of  
Western Distribution



## COMMISSION STAFF REPORT

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**MEETING DATE:** September 2, 2025

**ITEM TITLE, PRESENTER:** Consideration and Approval of the 2025 Predator Control Management Contract with the State of Utah Department of Agriculture and Food, Mack McDonald, Chief Administrative Officer

**RECOMMENDATION:** Make a motion approving the Predator Control Management Contract with the State of Utah Department of Agriculture and Food

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### SUMMARY

Each year the Utah Department of Agriculture and Food (UDAF) and the Division of Wildlife Resources (DWR) fund a program in which producers can contribute funds toward a predator damage management program (PDCF) and have their funds matched through the Counties. The program is administered by Wildlife Services (WS) in cooperation with UDAF. Each year the Utah Department of Agriculture and Food (UDAF) and the Division of Wildlife Resources (DWR) fund a program in which producers can contribute funds toward a predator damage management program (PDCF) and have their funds matched through the Counties. The program is administered by Wildlife Services (WS) in cooperation with UDAF.

### HISTORY/PAST ACTION

For several years, the County has participated in this program to assist local ranchers and predator control throughout the County

### FISCAL IMPACT

\$6,000 of which \$3,000 is reimbursable by the Department of Agriculture and Food.



Contract #

Item 17.

## STATE OF UTAH CONTRACT

1. CONTRACTING PARTIES: This contract is between the following agency of the State of Utah:  
Department Name: Department of Agriculture and Food Agency Code: 570 Division Name: Administrative Services, referred to as the State Entity, and the following Contractor:

San Juan County

Name

P.O. Box 338

Address

MonticelloUT84535

City

State

Zip

## LEGAL STATUS OF CONTRACTOR

- ☐ Sole Proprietor  
☐ Non-Profit Corporation  
☐ For-Profit Corporation  
☐ Partnership  
☒ Government Agency

Contact Person: Annie Thackeray Phone # 385-395-1919 Email: athackeray1@utah.gov  
Vendor # 06866HL Commodity Code # 96102

2. GENERAL PURPOSE OF CONTRACT: The general purpose of this contract is to provide: Predator control as outlined in the attached San Juan County Predation Management Plan.
3. PROCUREMENT: This contract is entered into as a result of the procurement process on RX# \_\_\_\_\_, FY \_\_\_\_\_, Bid# \_\_\_\_\_, or other method: \_\_\_\_\_.
4. CONTRACT PERIOD: Effective Date: 7/1/25 Termination Date: 6/30/26 unless terminated early or extended in accordance with the terms and conditions of this contract. Renewal options (if any): \_\_\_\_\_.
5. CONTRACT COSTS: CONTRACTOR will be paid a maximum of **\$3,000** for costs authorized by this contract. Prompt Payment Discount (if any): \_\_\_\_\_. Additional information regarding costs: \_\_\_\_\_.
6. ATTACHMENT A: State of Utah Standard Terms and Conditions for ☐ Goods or ☒ Services  
ATTACHMENT B: County Predation Management Plan  
ATTACHMENT C: UDAF Program Participation Letter  
ATTACHMENT D: Producer County Match Form  
**Any conflicts between Attachment A and the other Attachments will be resolved in favor of Attachment A.**
7. DOCUMENTS INCORPORATED INTO THIS CONTRACT BY REFERENCE BUT NOT ATTACHED:  
a. All other governmental laws, regulations, or actions applicable to the goods and/or services authorized by this contract.  
b. Utah State Procurement Code, Procurement Rules, and Contractor's response to Bid # \_\_\_\_\_ dated \_\_\_\_\_.
8. Each signatory below represents that he or she has the requisite authority to enter into this contract.

The parties sign and cause this contract to be executed. This contract is not fully executed until the State of Utah Approving Authorities have signed this contract.

## CONTRACTOR

## STATE

Contractor's signature

Date

Agency's signature

Date

Type or Print Name and Title

## STATE OF UTAH APPROVING AUTHORITIES

Finance Director

Date

Annie Thackeray385-395-1919athackeray1@utah.gov

Agency Contact Person

Telephone Number

Fax Number

Email

(Revision 04 Oct

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These terms and conditions may only be used when both parties are government entities or political subdivisions as defined in the Utah Government Immunity Act.

1. **DEFINITIONS:** The following terms shall have the meanings set forth below:
  - a) **"Confidential Information"** means information that is deemed as confidential under applicable state and federal laws, and personal data as defined in Utah Code 63A-19-101. The State Entity reserves the right to identify, during and after this Contract, additional reasonable types of categories of information that must be kept confidential under federal and state laws.
  - b) **"Contract"** means the Contract Signature Page(s), including all referenced attachments and documents incorporated by reference. The term "Contract" shall include any purchase orders that result from this Contract.
  - c) **"Contract Signature Page(s)"** means the State of Utah cover page(s) that the State Entity and Contractor signed.
  - d) **"Contractor"** means the individual or entity delivering the Procurement Item identified in this Contract. The term "Contractor" shall include Contractor's agents, officers, employees, and partners.
  - e) **"Custom Deliverable"** means the Work Product that Contractor is required to deliver to the State Entity under this Contract.
  - f) **"Goods"** means all types of tangible personal property, including but not limited to materials, supplies, Custom Deliverable, and equipment that Contractor is required to deliver to the State Entity under this Contract.
  - g) **"Procurement Item"** means Goods, a supply, Services, Custom Deliverable, construction, or technology that Contractor is required to deliver to the State Entity under this Contract.
  - h) **"Response"** means the Contractor's bid, proposals, quote, or any other document used by the Contractor to respond to the State Entity's Solicitation.
  - i) **"Services"** means the furnishing of labor, time, or effort by Contractor pursuant to this Contract. Services include those professional services identified in Section 63G-6a-103 of the Utah Procurement Code
  - j) **"Solicitation"** means an invitation for bids, request for proposals, notice of a sole source procurement, request for statement of qualifications, request for information, or any document used to obtain bids, proposals, pricing, qualifications, or information for the purpose of entering into this Contract.
  - k) **"State Entity"** means the department, division, office, bureau, agency, or other organization identified on the Contract Signature Page(s).
  - l) **"State of Utah"** means the State of Utah, in its entirety, including its institutions, agencies, departments, divisions, authorities, instrumentalities, boards, commissions, elected or appointed officers, employees, agents, and authorized volunteers.
  - m) **"Subcontractors"** means a person under contract with a contractor or another subcontractor to provide services or labor for design or construction, including a trade contractor or specialty contractor.
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, Contractor and all Procurement Items delivered and/or 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. If this Contract is funded by federal funds, either in whole or in part, then any federal regulation related to the federal funding, including CFR Appendix II to Part 200, will supersede this Attachment A.
4. **RECORDS ADMINISTRATION:** Contractor shall maintain or supervise the maintenance of all records necessary to properly account for Contractor's performance and the payments made by the State Entity to Contractor under this Contract. These records shall be retained by Contractor 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. Contractor agrees to allow, at no additional cost, the State of Utah, federal auditors, State Entity staff, or their designees, access to all such records during normal business hours and to allow interviews of any employees or others who might reasonably have information related to such records. Further, Contractor agrees to include a similar right of the State to audit records and interview staff in any subcontract related to performance of this Contract.
5. **PERMITS:** If necessary Contractor shall procure and pay for all permits, licenses, and approvals necessary for the execution of this Contract.
6. **CERTIFY REGISTRATION AND USE OF EMPLOYMENT "STATUS VERIFICATION SYSTEM":** INTENTIONALLY DELETED
7. **CONFLICT OF INTEREST:** INTENTIONALLY DELETED
8. **INDEPENDENT CONTRACTOR:** Contractor and Subcontractors, in the performance of this Contract, shall act in an independent capacity and not as officers or employees or agents of the State Entity or the State of Utah.
9. **CONTRACTOR RESPONSIBILITY:** Contractor is solely responsible for fulfilling the contract, with responsibility for all Procurement Items delivered and/or performed as stated in this Contract. Contractor shall be the sole point of contact regarding all contractual matters. Contractor must incorporate Contractor's responsibilities under this Contract into every subcontract with its Subcontractors that will provide the Procurement Item(s) to the State Entity under this Contract. Moreover, Contractor is responsible for its Subcontractors compliance under this Contract.
10. **INDEMNITY:** Contractor shall be fully liable for the actions of its agents, employees, officers, partners, and Subcontractors, and shall fully indemnify, defend, and save harmless the State Entity and the State of Utah from all claims, losses, suits, actions, damages, and costs of every name and description arising out of Contractor's performance of this Contract to the

extent caused by any intentional wrongful act or negligence of Contractor, its agents, employees, officers, partners, Subcontractors, without limitation; provided, however, that the Contractor shall not indemnify for that portion of any loss, or damage arising hereunder due to the fault of the State Entity. The parties agree that if there are any limitations of the Contractor's liability, including a limitation of liability clause for anyone for whom the Contractor is responsible, such limitations of liability will not apply to injuries to persons, including death, or to damages to property.

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11. **EMPLOYMENT PRACTICES:** Contractor agrees to abide by the following 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 2019-1, dated February 5, 2019, which prohibits unlawful harassment in the workplace. Contractor further agrees to abide by any other laws, regulations, or orders that prohibit the discrimination of any kind by any of Contractor's employees.
12. **AMENDMENTS:** This Contract may only be amended by the mutual written agreement of the parties, provided that the amendment is within the Scope of Work of this Contract and is within the scope/purpose of the original solicitation for which this Contract was derived. The amendment will be attached and made part of this Contract. Automatic renewals will not apply to this Contract, even if listed elsewhere in this Contract.
13. **DEBARMENT:** Contractor certifies that it is not presently nor has ever been debarred, suspended, proposed for debarment, or declared ineligible by any governmental department or agency, whether international, national, state, or local. Contractor must notify the State Entity within thirty (30) days if debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in any contract by any governmental entity during this Contract.
14. **TERMINATION:** This Contract may be terminated, with cause by either party, in advance of the specified expiration date, upon written notice given by the other party. The party in violation will be given ten (10) days after written notification to correct and cease the violations, after which this Contract may be terminated for cause immediately and subject to the remedies below. This Contract may also be terminated without cause (for convenience), in advance of the specified expiration date, by the State Entity, upon thirty (30) days written termination notice being given to the Contractor. The State Entity and the Contractor may terminate this Contract, in whole or in part, at any time, by mutual agreement in writing.

On termination of this Contract, all accounts and payments will be processed according to the financial arrangements set forth herein for approved and conforming Procurement Items ordered prior to date of termination. In no event shall the State Entity be liable to the Contractor for compensation for any Good neither requested nor accepted by the State Entity. In no event shall the State Entity's exercise of its right to terminate this Contract for convenience relieve the Contractor of any liability to the State Entity for any damages or claims arising under this Contract.

15. **NONAPPROPRIATION OF FUNDS, REDUCTION OF FUNDS, OR CHANGES IN LAW:** Upon thirty (30) days written notice delivered to the Contractor, this Contract may be terminated in whole or in part at the sole discretion of the State Entity, if the State Entity 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 Entity'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.

If a written notice is delivered under this section, the State Entity will reimburse Contractor for the Procurement Item(s) properly ordered and/or services properly performed until the effective date of said notice. The State Entity will not be liable for any performance, commitments, penalties, or liquidated damages that accrue after the effective date of said written notice.

16. **SALES TAX EXEMPTION:** The Procurement Item(s) under this Contract will be paid for from the State Entity's funds and used in the exercise of the State Entity's essential functions as a State of Utah entity. Upon request, the State Entity will provide Contractor with its sales tax exemption number. It is Contractor's responsibility to request the State Entity's sales tax exemption number. It also is Contractor's sole responsibility to ascertain whether any tax deduction or benefits apply to any aspect of this Contract.
17. **WARRANTY OF PROCUREMENT ITEM(S):** Contractor warrants, represents and conveys full ownership and clear title, free of all liens and encumbrances, to the Procurement Item(s) delivered to the State Entity under this Contract. Contractor warrants for a period of one (1) year that: (i) the Procurement Item(s) perform according to all specific claims that Contractor made in its Response; (ii) the Procurement Item(s) are suitable for the ordinary purposes for which such Procurement Item(s) are used; (iii) the Procurement Item(s) are suitable for any special purposes identified in the Contractor's Response; (iv) the Procurement Item(s) are designed and manufactured in a commercially reasonable manner; (v) the Procurement Item(s) are manufactured and in all other respects create no harm to persons or property; and (vi) the Procurement Item(s) are free of defects. Unless otherwise specified, all Procurement Item(s) provided shall be new and unused of the latest model or design. Remedies available to the State Entity under this section include, but are not limited to, the following: Contractor will repair or replace Procurement Item(s) at no charge to the State Entity within ten (10) days of any written notification informing Contractor of the Procurement Item(s) not performing as required under this Contract. If the repaired and/or replaced Procurement Item(s) prove to be inadequate, or fail its essential purpose, Contractor will refund the full amount of any payments that have been made. Nothing in this warranty will be construed to limit any rights or remedies the State Entity may otherwise have under this Contract.

18. **CONTRACTOR'S INSURANCE RESPONSIBILITY:** INTENTIONALLY DELETED
19. **RESERVED.**

20. **PUBLIC INFORMATION:** Contractor agrees that this Contract, related purchase orders, related pricing documents, and invoices will be public documents and may be available for public and private distribution in accordance with the State of

Utah's Government Records Access and Management Act (GRAMA). Contractor gives the State Entity and the State of Utah express permission to make copies of this Contract, related sales orders, related pricing documents, and invoices in accordance with GRAMA. Except for sections identified in writing by Contractor and expressly approved by the State of Utah Division of Purchasing and General Services, Contractor also agrees that the Contractor's Response will be a public document, and copies may be given to the public as permitted under GRAMA. The State Entity and the State of Utah are not obligated to inform Contractor of any GRAMA requests for disclosure of this Contract, related purchase orders, related pricing documents, or invoices.

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21. **DELIVERY:** All deliveries under this Contract will be F.O.B. Destination Freight Prepaid and Allowed, unless specifically negotiated otherwise and explicitly written in this contract, with all transportation and handling charges paid for by Contractor. Responsibility and liability for loss or damage will remain with Contractor until final inspection and acceptance when responsibility will pass to the State Entity, except as to latent defects or fraud. Contractor shall strictly adhere to the delivery and completion schedules specified in this Contract.
22. **ACCEPTANCE AND REJECTION:** The State Entity shall have thirty (30) days after delivery of the Procurement Item(s) to perform an inspection of the Procurement Item(s) to determine whether the Procurement Item(s) conform to the standards specified in the Solicitation and this Contract prior to acceptance of the Procurement Item(s) by the State Entity.  
  
If Contractor delivers nonconforming Procurement Item(s), the State Entity may, at its option and at Contractor's expense: (i) return the Procurement Item(s) for a full refund; (ii) require Contractor to promptly correct or replace the nonconforming Procurement Item(s); or (iii) obtain replacement Procurement Item(s) from another source, subject to Contractor being responsible for any cover costs. Contractor shall not redeliver corrected or rejected Procurement Item(s) without: first, disclosing the former rejection or requirement for correction; and second, obtaining written consent of the State Entity to redeliver the corrected Procurement Item(s). Repair, replacement, and other correction and redelivery shall be subject to the terms of this Contract.
23. **INVOICING:** Contractor will submit invoices within thirty (30) days of the delivery date of the Procurement Item(s) to the State Entity. The contract number shall be listed on all invoices, freight tickets, and correspondence relating to this Contract. The prices paid by the State Entity will be those prices listed in this Contract, unless Contractor offers a prompt payment discount within its Response or on its invoice. The State Entity has the right to adjust or return any invoice reflecting incorrect pricing.
24. **PAYMENT:** Payments are to be made within thirty (30) days after a correct invoice is received. All payments to Contractor will be remitted by mail, electronic funds transfer, or the State of Utah's Purchasing Card (major credit card). If payment has not been made after sixty (60) days from the date a correct invoice is received by the State Entity, then interest may be added by Contractor as prescribed in the Utah Prompt Payment Act. The acceptance by Contractor of final payment, without a written protest filed with the State Entity within ten (10) business days of receipt of final payment, shall release the State Entity and the State of Utah from all claims and all liability to the Contractor. The State Entity's payment for the Procurement Item(s) and/or services shall not be deemed an acceptance of the Procurement Item(s) and is without prejudice to any and all claims that the State Entity or the State of Utah may have against Contractor. The State of Utah and the State Entity will not allow the Contractor to charge end users electronic payment fees of any kind.
25. **INDEMNIFICATION RELATING TO INTELLECTUAL PROPERTY:** Contractor will indemnify and hold the State Entity and the State of Utah 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 Entity or the State of Utah 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 Contractor's liability, such limitations of liability will not apply to this section.
26. **OWNERSHIP IN INTELLECTUAL PROPERTY:** The State Entity and Contractor each recognizes that each has no right, title, or interest, proprietary or otherwise, in the intellectual property owned or licensed by the other, unless otherwise agreed upon by the parties in writing. All Procurement Item(s), documents, records, programs, data, articles, memoranda, and other materials not developed or licensed by Contractor prior to the execution of this Contract, but specifically manufactured under this Contract shall be considered work made for hire, and Contractor shall transfer any ownership claim to the State Entity.
27. **OWNERSHIP IN CUSTOM DELIVERABLES:** INTENTIONALLY DELETED
28. **ASSIGNMENT:** Contractor 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 Entity.
29. **REMEDIES:** Any of the following events will constitute cause for the State Entity to declare Contractor in default of this Contract: (i) Contractor's non-performance of its contractual requirements and obligations under this Contract; or (ii) Contractor's material breach of any term or condition of this Contract. The State Entity may issue a written notice of default providing a ten (10) day period in which Contractor will have an opportunity to cure. Time allowed for cure will not diminish or eliminate Contractor's liability for damages. If the default remains after Contractor has been provided the opportunity to cure, the State Entity may do one or more of the following: (i) exercise any remedy provided by law or equity; (ii) terminate this Contract; (iii) impose liquidated damages, if liquidated damages are listed in this Contract; (iv) debar/suspend Contractor from receiving future contracts from the State Entity or the State of Utah; or (v) demand a full refund of any payment that the State Entity has made to Contractor under this Contract for Procurement Item(s) that do not conform to this Contract.
30. **FORCE MAJEURE:** Neither party to this Contract will be held responsible for delay or default caused by fire, riot, act of God, and/or war which is beyond that party's reasonable control. The State Entity may terminate this Contract after determining such delay will prevent successful performance of this Contract.
31. **CONFIDENTIALITY:** If Contractor has access to or processes Confidential Information, Contractor shall: (i) advise its agents, officers, employees, partners, and Subcontractors of the obligations set forth in this Contract; (ii) keep all Confidential Information strictly confidential; and (iii) comply with any requirements contained in the contract regarding permitted uses and disclosures of personal data, measures designed to safeguard personal data, and the destruction of personal data. Contractor

will promptly notify the State Entity of any potential or actual misuse or misappropriation of Confidential Information, including any data breaches, in accordance with UCA 63A-19 Government Data Privacy Act. In Accordance with UCA 63A-19, Contractor must comply with all the same requirements regarding personal data as the State. .

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

Upon termination or expiration of this Contract, Contractor will return all copies of Confidential Information to the State Entity or certify, in writing, that the Confidential Information has been destroyed. This duty of confidentiality shall be ongoing and survive the termination or expiration of this Contract.

32. **PUBLICITY:** Contractor shall submit to the State Entity for written approval all advertising and publicity matters relating to this Contract. It is within the State Entity's sole discretion whether to provide approval, which approval must be in writing.
33. **WORK ON STATE OF UTAH OR ELIGIBLE USER PREMISES:** Contractor shall ensure that personnel working on State of Utah premises shall: (i) abide by all of the rules, regulations, and policies of the premises; (ii) remain in authorized areas; (iii) follow all instructions; and (iv) be subject to a background check, prior to entering the premises. The State of Utah or Eligible User may remove any individual for a violation hereunder.
34. **CONTRACT INFORMATION:** INTENTIONALLY DELETED
35. **WAIVER:** A waiver of any right, power, or privilege shall not be construed as a waiver of any subsequent right, power, or privilege.
36. **SUSPENSION OF WORK:** Should circumstances arise which would cause the State Entity to suspend Contractor's responsibilities under this Contract, but not terminate this Contract, this will be done by formal written notice pursuant to the terms of this Contract. Contractor's responsibilities may be reinstated upon advance formal written notice from the State Entity.
37. **CHANGES IN SCOPE:** Any changes in the scope of the Procurement Item(s) to be performed under this Contract shall be in the form of a written amendment to this Contract, mutually agreed to and signed by both parties, specifying any such changes, fee adjustments, any adjustment in time of performance, or any other significant factors arising from the changes in the scope of the Procurement Item(s).
38. **PROCUREMENT ETHICS:** Contractor understands that a person who is interested in any way in the sale of any, Procurement Item(s), supplies, , construction, or insurance to the State of Utah is violating the law if the person gives or offers to give any compensation, gratuity, contribution, loan, reward, or any promise thereof to any person acting as a procurement officer on behalf of the State of Utah, or to any person in any official capacity who participates in the procurement of such Procurement Item(s), supplies, , construction, or insurance, whether it is given for their own use or for the use or benefit of any other person or organization.
39. **ATTORNEY'S FEES:** INTENTIONALLY DELETED
40. **TRAVEL COSTS:** If travel expenses are permitted by the Solicitation, then all travel costs associated with the delivery of Procurement Item(s) under this Contract will be paid according to the rules and per diem rates found in the Utah Administrative Code R25-7. Invoices containing travel costs outside of these rates will be returned to Contractor for correction.
41. **DISPUTE RESOLUTION:** INTENTIONALLY DELETED
42. **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 of Utah's additional terms and conditions, if any; (iv) any other attachment listed on the Contract Signature Page(s); and (v) Contractor's terms and conditions that are attached to this Contract, if any. Any provision attempting to limit the liability of Contractor or limit the rights of the State Entity or the State of Utah must be in writing and attached to this Contract or it is rendered null and void.
43. **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 of this Contract or defect in the Procurement Item(s) that has not been cured, or of any of the following clauses, including: Governing Law and Venue, Laws and Regulations, Records Administration, Remedies, Dispute Resolution, Indemnity, Newly Manufactured, Indemnification Relating to Intellectual Property, Warranty of Procurement Item(s), Insurance.
44. **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.
45. **ERRORS AND OMISSIONS:** Contractor shall not take advantage of any errors and/or omissions in this Contract. The Contractor must promptly notify the State of any errors and/or omissions that are discovered.
46. **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.
47. **ANTI-BOYCOTT ACTIONS:** In accordance with Utah Code 63G-27 et seq., Contractor certifies that it is not currently engaged in any "economic boycott" nor a "boycott of the State of Israel" as those terms are defined in Section 63G-27-102. Contractor further certifies that it has read and understands 63G-27 et. seq., that it will not engage in any such boycott action during the term of this Contract, and that if it does, it shall promptly notify the State in writing.
48. **TIME IS OF THE ESSENCE:** The Procurement Item(s) shall be completed by any applicable deadline stated in this Contract. For all Procurement Item(s), time is of the essence. Contractor shall be liable for all reasonable damages to the State Entity, the State of Utah, and anyone for whom the State of Utah may be liable as a result of Contractor's failure to timely perform the Procurement Item(s) required under this Contract.



49. **PERFORMANCE EVALUATION:** The State Entity may conduct a performance evaluation of Contractor's Procurement Item(s), including Contractor's Subcontractors. Results of any evaluation may be made available to Contractor upon request. Item 17.
50. **STANDARD OF CARE:** The Procurement Item(s) of Contractor and its Subcontractors shall be performed in accordance with the standard of care exercised by licensed members of their respective professions having regular experience providing similar Procurement Item(s) which similarities include the type, magnitude, and complexity of the Procurement Item(s) that are the subject of this Contract. Contractor shall be liable to the State Entity and the State of Utah for claims, liabilities, additional burdens, penalties, damages, or third-party claims (e.g., another Contractor's claim against the State of Utah), to the extent caused by wrongful acts, errors, or omissions that do not meet this standard of care.
51. **REVIEWS:** The State Entity reserves the right to perform plan checks, plan reviews, other reviews, and/or comment upon the Procurement Item(s) of Contractor. Such reviews do not waive the requirement of Contractor to meet all of the terms and conditions of this Contract.
52. **Restricted Foreign Entities and Forced Labor:** In accordance with Utah law, Contractors contracting with the State certify that they are not providing a "forced labor product" as defined in Utah Code 63G-6a-121. If the Contractor is providing technology or technology services, networks, or systems, the Contractor certifies that the aforementioned does not come from a "restricted foreign entity," as also defined in UCA 63G-6a-121.

(Revision Date: 3/03/2025)

# San Juan County Predation Management Plan -2026

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Thank you for the contract allowing the Department of Agriculture and Food to match up to 50% of the County's contracted amount for predation management in San Juan County.

The work plan is as follows:

San Juan County will participate in the Predator Damage Control Fund (PDCF) program at the rate of \$6,000 annually. UDAF will reimburse the county for 50% of the request, not to exceed the total annual contract portion of \$3,000. The funds provided by the County and producer's will be deposited into the PDCF account, by the Utah Wool Growers Association (UWGA). These funds will be allocated and used within San Juan County and will be administered by UDAF for aerial predator management.

**Please make checks payable to:**

**PDCF**

**and mail to:**

**Utah Department of Agriculture and Food  
P.O. Box 146500 Salt Lake City, Utah 84114-6500**

Included with this paperwork is a Predator County Match Form to log County and producer's contributions to this program. Please return this form with payment to better provide accountability to the program participants.



State of Utah

SPENCER J. COX  
GovernorDEIDRE M. HENDERSON  
Lieutenant Governor

## Department of Agriculture and Food

KELLY PEHRSON  
CommissionerTROY FORREST  
Deputy CommissionerPHIL CROWTHER  
Deputy Director, Predator ControlCOLE SELMAN  
Predator Control Program Manager

Item 17.

To: Predator Damage Control Fund (PDCF) participants

Subject: October 31, 2025 Deadline to receive matching funds for predator damage management

Each year the Utah Department of Agriculture and Food (UDAF) and the Division of Wildlife Resources (DWR) fund a program in which producers can contribute funds toward a predator damage management program, PDCF, and have their funds matched through the Counties. The program is administered by UDAF in cooperation with DWR. To maximize the allotted funds and to provide the best possible service we can, we are asking that all PDCF funds from the Counties be sent in and received at the UDAF main office no later than October 31, 2025. If we do not receive your funds and signed contract by this date, your potential matching funds will become available to other counties for use and your county may NOT be able to participate in the matching fund program.

**Please make checks payable to  
PDCF  
and mail to  
Utah Department of Agriculture and Food  
P.O. Box 146500  
Salt Lake City, Utah 84114-6500**

Each year there are funds “left on the table” that could be used to benefit livestock producers within the Counties. This is due to Counties signing the contracts for a specific amount of money, and then not fully funding or not providing the funds for them at all. Any unpaid contract funds will be available for other counties to use after the deadline of January 1, 2026; these funds will be available until exhausted. Any funds distributed after the deadline will be allocated as decided by the Wool Grower’s Presidency.

Also, you will be receiving a tracking form with the contract. This form will help us track which producer’s put money towards the program and thus, we can make sure that we provide the amount of service they paid for. This form is required to be with the payment when submitted.

Thank you in advance for your cooperation, I think this will enable us to provide more services to you and will maximize the funds set aside for predator management.

If you have any questions, please feel free to contact me at the number listed below.

Cole Selman  
Predator Program Director  
(385) 222-6790

# Predator County Match Form

County: \_\_\_\_\_

**Producer Name:**                      **Phone Number:**                      **Amount Collected:**

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_
- 4. \_\_\_\_\_
- 5. \_\_\_\_\_
- 6. \_\_\_\_\_
- 7. \_\_\_\_\_
- 8. \_\_\_\_\_
- 9. \_\_\_\_\_
- 10. \_\_\_\_\_
- 11. \_\_\_\_\_
- 12. \_\_\_\_\_
- 13. \_\_\_\_\_
- 14. \_\_\_\_\_
- 15. \_\_\_\_\_



## State of Utah

SPENCER J. COX  
*Governor*

DEIDRE M. HENDERSON  
*Lieutenant Governor*

## Department of Agriculture and Food

KELLY PEHRSON  
*Commissioner*

TROY FORREST  
*Deputy Commissioner*

PHIL CROWTHER  
*Deputy Director, Predator Control*

COLE SELMAN  
*Program Manager, Predator Control*

Dear San Juan County,

We are writing to express our sincere gratitude for your participation in the 2024-2025 PDCF predator control program. Your contributions were vital in flying 19.1 hours in your county this year. We're looking forward to a productive 2025-2026 season!

Thank you once again for your support.

Sincerely,

A handwritten signature in blue ink that reads "Cole Selman".

---

Cole Selman, Predator Control Program Manager

New National Opioids Settlement: Secondary Manufacturers  
Opioids Implementation Administrator  
[opioidsparticipation@rubris.com](mailto:opioidsparticipation@rubris.com)

San Juan County, UT  
Reference Number: CL-1769274

***TO LOCAL POLITICAL SUBDIVISIONS:***

**THIS PACKAGE CONTAINS DOCUMENTATION TO PARTICIPATE IN THE NEW NATIONAL OPIOIDS SECONDARY MANUFACTURERS SETTLEMENTS. YOU MUST TAKE ACTION IN ORDER TO PARTICIPATE.**

**Deadline: October 8, 2025**

A new proposed national opioids settlement ("*Secondary Manufacturers Settlements*") has been reached with eight opioids manufacturers: Alvogen, Amneal, Apotex, Hikma, Indivior, Mylan, Sun, and Zydus ("*Settling Defendants*"). This *Combined Participation Package* is a follow-up communication to the *Notice of National Opioids Settlement* recently received electronically by your subdivision.

You are receiving this *Combined Participation Package* because the State of Utah is participating in the Secondary Manufacturers Settlements.

If a state is not eligible to or does not participate in the settlement with a particular manufacturer, the subdivisions in that state are not eligible to participate in that manufacturer's settlement.

This electronic envelope contains:

- A *Combined Participation Form* for the *Secondary Manufacturers Settlements* that your subdivision is eligible to join, including a release of any claims.

Subdivisions that have previously entered settlement agreements with various Mylan entities and/or Sun Pharmaceutical Industries, Inc. ("Sun") are *not* eligible to participate in the proposed national settlements with those companies. The *Combined Participation Form* will exclude releases for Mylan and/or Sun for counties that have previously settled with either company. Counties that have previously settled with Mylan and/or Sun have already dismissed their claims against those companies *with prejudice*. See *In re Coordinated Opioid Litigation*, Summit County, Silver Summit Division, Case No. 180500119; Sun Pharmaceutical Industries, Inc. Dismissal With Prejudice Pursuant to Settlement Agreement, March 4, 2024; Mylan Dismissal With Prejudice, October 11, 2024.

**The *Combined Participation Form* must be executed, without alteration, and submitted on or before October 8, 2025, in order for your subdivision to be**

**considered for initial participation calculations and payment eligibility under the *Secondary Manufacturers Settlement*.**

Based upon *Combined Participation Forms* received on or before October 8, 2025, the subdivision participation rate will be used to determine whether participation is sufficient for each settlement to move forward and whether a state earns its maximum potential payment under each settlement. If a settlement moves forward, your release will become effective. If a settlement does not move forward, that release will not become effective.

Any subdivision that does not participate cannot directly share in the settlement funds, even if the subdivision's state is settling and other participating subdivisions are sharing in settlement funds. Any subdivision that does not participate may also reduce the amount of money for programs to remediate the opioid crisis in its state. Please note, a subdivision will not necessarily directly receive settlement funds by participating; decisions on how settlement funds will be allocated within a state are subject to intrastate agreements or state statutes.

You are encouraged to discuss the terms and benefits of the *Secondary Manufacturers Settlements* with your counsel, your Attorney General's Office, and other contacts within your state. Many states are implementing and allocating funds for this new settlement the same as they did for the prior opioids settlements but states may choose to treat this settlement differently.

The terms of the One Utah Universal Opioid Settlement of Understanding, entered into by the State of Utah and all twenty-nine (29) counties, will apply to six of the eight *Secondary Manufacturers Settlements* in the same fashion as for all previous settlements. For the Mylan and Sun settlements, fifty percent (50%) of the recoveries will still be given directly to the counties, but any funds that would have been allocable to a county that previously settled with Mylan and/or Sun will be reallocated proportionally to the counties that have *not* previously settled with Mylan and/or Sun, and are therefore eligible to participate in the *Secondary Manufacturers Settlements* with Mylan and/or Sun.

Information and documents regarding the *Secondary Manufacturers Settlements*, implementation in your state, and how funds will be allocated within your state can be found on the national settlement website at <https://nationalopioidsettlement.com/>. This website will be supplemented as additional documents are created.

This *Participation Packet* is different than the participation packet you recently received from Rubris concerning a settlement with Purdue Pharma, L.P, and the Sackler Family. The *Secondary Manufacturers Settlements* discussed in this *Participation Packet* are different than the settlement with Purdue and the Sacklers, and you may participate in the *Secondary Manufacturers Settlements* regardless of whether you join the Purdue and Sackler settlement.

**How to return signed forms:**

There are three methods for returning the executed *Combined Participation Form* and any supporting documentation to the Implementation Administrator:

- (1) *Electronic Signature via DocuSign*: Executing the *Combined Participation Form* electronically through DocuSign will return the signed form to the Implementation Administrator and associate your form with your subdivision's records. Electronic signature is the most efficient method for returning the *Combined Participation Form*, allowing for more timely participation and the potential to meet higher settlement payment thresholds, and is therefore strongly encouraged.
- (2) *Manual Signature returned via DocuSign*: DocuSign allows forms to be downloaded, signed manually, then uploaded to DocuSign and returned automatically to the Implementation Administrator. Please be sure to complete all fields. As with electronic signature, returning a manually signed *Combined Participation Form* via DocuSign will associate your signed forms with your subdivision's records.
- (3) *Manual Signature returned via electronic mail*: If your subdivision is unable to return an executed *Combined Participation Form* using DocuSign, the signed *Combined Participation Form* may be returned via electronic mail to [opioidsparticipation@rubris.com](mailto:opioidsparticipation@rubris.com). Please include the name, state, and reference ID of your subdivision in the body of the email and use the subject line Combined Settlement Participation Form – [Subdivision Name, Subdivision State] – [Reference ID].

Detailed instructions on how to sign and return the *Combined Participation Form*, including changing the authorized signer, can be found at <https://nationalopioidsettlement.com/additional-settlements/>. You may also contact [opioidsparticipation@rubris.com](mailto:opioidsparticipation@rubris.com).

**The sign-on period for subdivisions ends on October 8, 2025.**

If you have any questions about executing the *Combined Participation Form*, please contact your counsel, the Implementation Administrator at [opioidsparticipation@rubris.com](mailto:opioidsparticipation@rubris.com), or Kevin McLean, Assistant Attorney General, at the Utah Attorney General's Office:

Kevin McLean  
Assistant Attorney General  
Utah Attorney General's Office  
160 East 300 South, 5<sup>th</sup> Floor  
PO Box 140872  
Salt Lake City, UT 84114-0872  
801-440-4680  
[kmclean@agutah.gov](mailto:kmclean@agutah.gov)



Thank you,

Secondary Manufacturers Settlements Implementation Administrator

*The Implementation Administrator is retained to provide the settlement notice required by the Secondary Manufacturers Settlements and to manage the collection of the Combined Participation Form.*

**EXHIBIT K****Secondary Manufacturers' Combined Subdivision Participation and Release Form**  
**("Combined Participation Form")**

Governmental Entity: San Juan County	State: UT
Authorized Official: Silvia Stubbs	
Address 1: 117 South Main	
Address 2: PO Box #9	
City, State, Zip: Monticello	Utah 84535
Phone: (435) 587-3225	
Email: sstubbs@sanjuancountyut.gov	

The governmental entity identified above ("*Governmental Entity*"), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to each of the settlements which are listed in paragraph 1 below (each a "Secondary Manufacturer's Settlement" and collectively, "the Secondary Manufacturers' Settlements"), and acting through the undersigned authorized official, hereby elects to participate in each of the Secondary Manufacturers' Settlements, release all Released Claims against all Released Entities in each of the Secondary Manufacturers' Settlements, and agrees as follows.

1. The Participating Entity hereby elects to participate in each of the following Secondary Manufacturers' Settlements as a Participating Entity:
  - a. Settlement Agreement for Alvogen, Inc. dated April 4, 2025.
  - b. Settlement Agreement for Apotex Corp. dated April 4, 2025.
  - c. Settlement Agreement for Amneal Pharmaceuticals LLC dated April 4, 2025.
  - d. Settlement Agreement for Hikma Pharmaceuticals USA Inc. dated April 4, 2025.
  - e. Settlement Agreement for Indivior Inc. dated April 4, 2025.
  - f. Settlement Agreement for Sun Pharmaceutical Industries, Inc. dated April 4, 2025.
  - g. Settlement Agreement for Zydus Pharmaceuticals (USA) Inc. dated April 4, 2025.
2. The Governmental Entity is aware of and has reviewed each of the Secondary Manufacturers' Settlements, understands that all capitalized terms not defined in this Combined Participation Form have the meanings defined in each of the Secondary Manufacturers' Settlements, and agrees that by executing this Combined Participation Form, the Governmental Entity elects to participate in each of the Secondary Manufacturers' Settlements and become a Participating Subdivision as provided in each of the Secondary Manufacturers' Settlements.
3. The Governmental Entity shall promptly, and in any event no later than 14 days after the Reference Date and prior to the filing of the Consent Judgment, dismiss with prejudice any Released Claims that it has filed against any Released Entity in each of the Secondary Manufacturers' Settlements. With respect to any Released Claims pending in *In re National Prescription Opiate Litigation*, MDL No. 2804, the Governmental Entity authorizes the Plaintiffs' Executive Committee to execute and file on behalf of the



Governmental Entity a Stipulation of Dismissal with Prejudice for each of the manufacturers listed in paragraph 1 above substantially in the form found at <https://nationalopioidsettlement.com/additional-settlements/>.

4. The Governmental Entity agrees to the terms of each of the Secondary Manufacturers' Settlements pertaining to Participating Subdivisions as defined therein.
5. By agreeing to the terms of each of the Secondary Manufacturers' Settlements and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the Effective Date.
6. The Governmental Entity agrees to use any monies it receives through each of the Secondary Manufacturers' Settlements solely for the purposes provided therein.
7. The Governmental Entity submits to the jurisdiction of the court and agrees to follow the process for resolving any disputes related to each Secondary Manufacturer's Settlement as described in each of the Secondary Manufacturers' Settlements.<sup>1</sup>
8. The Governmental Entity has the right to enforce each of the Secondary Manufacturers' Settlements as provided therein.
9. The Governmental Entity, as a Participating Subdivision, hereby becomes a Releasor for all purposes in each of the Secondary Manufacturers' Settlements, including without limitation all provisions related to release of any claims,<sup>2</sup> and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in his or her official capacity whether elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entity in each of the Secondary Manufacturers' Settlements in any forum whatsoever. The releases provided for in each of the Secondary Manufacturers' Settlements are intended by the Parties to be broad and shall be interpreted so as to give the Released Entities in each of the Secondary Manufacturers' Settlements the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of the Governmental Entity to release

<sup>1</sup> See Settlement Agreement for Alvogen, Inc. Section VII.F.2; Settlement Agreement for Apotex Corp. Section VII.F.2; Settlement Agreement for Amneal Pharmaceuticals LLC Section VII.F.2; Settlement Agreement for Hikma Pharmaceuticals USA Inc. Section VII.F.2; Settlement Agreement for Indivior Section VI.F.2; Settlement Agreement for Sun Pharmaceutical Industries, Inc. Section VII.F.2; Settlement Agreement for Zydus Pharmaceuticals (USA) Inc. Section VII.F.2.

<sup>2</sup> See Settlement Agreement for Alvogen, Inc. Section XI; Settlement Agreement for Amneal Pharmaceuticals LLC Section X; Settlement Agreement for Apotex Corp. Section XI; Settlement Agreement for Hikma Pharmaceuticals USA Inc. Section XI; Settlement Agreement for Indivior Section X; Settlement Agreement for Sun Pharmaceutical Industries, Inc. Section XI; Settlement Agreement for Zydus Pharmaceuticals (USA) Inc. Section XI.

claims. Each of the Secondary Manufacturers' Settlements shall be a complete bar to any Released Claim against that manufacturer's Released Entities.

10. The Governmental Entity hereby takes on all rights and obligations of a Participating Subdivision as set forth in each of the Secondary Manufacturers' Settlements.
11. In connection with the releases provided for in each of the Secondary Manufacturers' Settlements, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

**General Release; extent.** A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release that, if known by him or her would have materially affected his or her settlement with the debtor or released party.

A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims in each of the Secondary Manufacturers' Settlements, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in each of the Secondary Manufacturers' Settlements.

12. The Governmental Entity understands and acknowledges that each of the Secondary Manufacturers' Settlements is an independent agreement with its own terms and conditions. Nothing herein is intended to modify in any way the terms of any of the Secondary Manufacturers' Settlements, to which Governmental Entity hereby agrees, aside from the exceptions in paragraph 13 below. To the extent this Combined Participation Form is interpreted differently from any of the Secondary Manufacturers' Settlements in any respect, the individual Secondary Manufacturer's Settlement controls.
13. For the avoidance of doubt, in the event that some but not all of the Secondary Manufacturers' Settlements proceed past their respective Reference Dates, all releases and other commitments or obligations shall become void **only as to** those Secondary Manufacturers' Settlements that fail to proceed past their Reference Dates. All releases and other commitments or obligations (including those contained in this Combined Participation Form) shall remain in full effect as to each Secondary Manufacturer's Settlement that proceeds past its Reference Date, and this Combined Participation Form need not be modified, returned, or destroyed as long as any Secondary Manufacturer's Settlement proceeds past its Reference Date.

I have all necessary power and authorization to execute this Combined Participation Form on behalf of the Governmental Entity.

Signature: \_\_\_\_\_

Name: Silvia Stubbs

Title: Commission Chair

Date: \_\_\_\_\_



New National Opioids Settlement: Purdue  
Opioids Implementation Administrator  
[opioidsparticipation@rubris.com](mailto:opioidsparticipation@rubris.com)

San Juan County, UT  
Reference Number: CL-1738031

***TO LOCAL POLITICAL SUBDIVISIONS:***

**THIS PACKAGE CONTAINS DOCUMENTATION TO PARTICIPATE IN THE NEW NATIONAL OPIOIDS SETTLEMENT. YOU MUST TAKE ACTION IN ORDER TO PARTICIPATE.**

**Deadline: September 30, 2025**

A new proposed national opioids settlement has been reached with Purdue (and certain of its affiliates) and the Sackler family. This *Participation Package* is a follow-up communication to the *Notice of New National Opioids Settlement* recently received electronically by your subdivision.

The proposed settlement is being implemented in connection with Purdue's bankruptcy proceedings, and consists of, among other things, a settlement of Purdue's claims against the Sacklers and certain other parties (referred to as the "Purdue Estate Settlement"), and settlements of direct claims against the Sacklers held by States, local governments and other creditors (collectively, the "Purdue Direct Settlement", and together with the Estate Settlement, the "Purdue Settlement"). The Purdue Direct Settlement for States and local governments is documented in the Governmental Entity and Shareholder Direct Settlement Agreement.

You are receiving this *Participation Package* because all eligible States and territories, including Utah, are participating in the Purdue Direct Settlement.

This electronic envelope contains:

- The *Participation Form* for the Purdue Direct Settlement, including a release of any claims

**The *Participation Form* must be executed, without alteration, and submitted on or before September 30, 2025, in order for your subdivision to be considered for initial participation calculations and payment eligibility under the Purdue Direct Settlement.**

Based upon subdivision participation forms received on or before September 30, 2025, the subdivision participation rate will be used to determine whether participation is sufficient for the Purdue Settlement to move forward and whether a state earns its maximum potential payment under the Purdue Direct Settlement. If the Purdue Settlement moves forward and goes effective, your release will become

effective. If the Purdue Settlement does not move forward, that release will not become effective.

Any subdivision that does not participate in the Purdue Direct Settlement cannot directly share in the Purdue Direct Settlement funds, even if other subdivisions in the state are participating and sharing in those Purdue Direct Settlement funds. Any subdivision that does not participate may also reduce the amount of money for programs to remediate the opioid crisis in its state. Please note, a subdivision will not necessarily directly receive Purdue Settlement funds by participating; decisions on how Purdue Settlement funds will be allocated within a state are subject to intrastate agreements or state statutes.

You are encouraged to discuss the terms and benefits of the Purdue Settlement with your counsel, your Attorney General's Office, and other contacts within your state. Many states are implementing and allocating funds for the Purdue Settlement the same as they did for the prior opioids settlements but states may choose to treat the Purdue Settlement differently.

Information and documents regarding the Purdue Settlement, including a complete copy of the Governmental Entity and Shareholder Direct Settlement Agreement, and how it is being implemented in your state and how funds will be allocated within your state can be found on the national settlement website at <https://nationalopioidsettlement.com/purdue-sacklers-settlements/>. This website will be supplemented as additional documents are created.

### **How to return signed forms:**

There are three methods for returning the executed *Participation Form* and any supporting documentation to the Implementation Administrator:

- (1) *Electronic Signature via DocuSign*: Executing the *Participation Form* electronically through DocuSign will return the signed form to the Implementation Administrator and associate your form with your subdivision's records. Electronic signature is the most efficient method for returning the *Participation Form*, allowing for more timely participation and the potential to meet higher settlement payment thresholds, and is therefore strongly encouraged.
- (2) *Manual Signature returned via DocuSign*: DocuSign allows forms to be downloaded, signed manually, then uploaded to DocuSign and returned automatically to the Implementation Administrator. Please be sure to complete all fields. As with electronic signature, returning a manually signed *Participation Form* via DocuSign will associate your signed forms with your subdivision's records.
- (3) *Manual Signature returned via electronic mail*: If your subdivision is unable to return an executed *Participation Form* using DocuSign, the signed *Participation Form* may be returned via electronic mail to [opioidsparticipation@rubris.com](mailto:opioidsparticipation@rubris.com).

Please include the name, state, and reference ID of your subdivision in the body of the email and use the subject line Settlement Participation Form – [Subdivision Name, Subdivision State] – [Reference ID].

Detailed instructions on how to sign and return the *Participation Form*, including changing the authorized signer, can be found at <https://nationalopioidsettlement.com/purdue-sacklers-settlements/>. You may also contact [opioidsparticipation@rubris.com](mailto:opioidsparticipation@rubris.com).

**YOU MUST PARTICIPATE IN THE PURDUE DIRECT SETTLEMENT BY RETURNING YOUR PARTICIPATION FORM IN ORDER TO RECEIVE THE BENEFITS OF THE PURDUE SETTLEMENT.**

**Please note that this is NOT a solicitation or a request for subdivisions to submit votes on the Purdue bankruptcy plan. This settlement package only pertains to a decision to participate in the Purdue Direct Settlement. If you receive a package to vote on the plan you should follow the applicable instructions for voting. PLEASE NOTE THAT VOTING ON THE PLAN IS SEPARATE FROM PARTICIPATION IN THE PURDUE DIRECT SETTLEMENT.**

**The sign-on period for subdivisions ends on September 30, 2025.**

If you have any questions about executing the *Participation Form*, please contact your counsel, the Implementation Administrator at [opioidsparticipation@rubris.com](mailto:opioidsparticipation@rubris.com), or Assistant Attorney General Kevin McLean, at [kmclean@agutah.gov](mailto:kmclean@agutah.gov). Kevin McLean can also be contacted at (801) 440-4680.

Thank you,

Implementation Administrator for the Purdue Direct Settlement

*The Implementation Administrator is retained to provide the settlement notice required by the Purdue Direct Settlement to manage the collection of the participation forms for it.*



**EXHIBIT K**  
**Subdivision Participation and Release Form**

Governmental Entity: San Juan County	State: UT
Authorized Signatory: Silvia Stubbs	
Address 1: 117 South Main	
Address 2: PO Box 9	
City, State, Zip: Monticello	Utah 84535
Phone: (435) 587-3225	
Email: sstubbs@sanjuancountyut.gov	

The governmental entity identified above (“*Governmental Entity*”), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to that certain Governmental Entity & Shareholder Direct Settlement Agreement accompanying this participation form (the “*Agreement*”)<sup>1</sup>, and acting through the undersigned authorized official, hereby elects to participate in the Agreement, grant the releases set forth below, and agrees as follows.

1. The Governmental Entity is aware of and has reviewed the Agreement, and agrees that by executing this Participation and Release Form, the Governmental Entity elects to participate in the Agreement and become a Participating Subdivision as provided therein.
2. The Governmental Entity shall promptly after the Effective Date, and prior to the filing of the Consent Judgment, dismiss with prejudice any Shareholder Released Claims and Released Claims that it has filed. With respect to any Shareholder Released Claims and Released Claims pending in *In re National Prescription Opiate Litigation*, MDL No. 2804, the Governmental Entity authorizes the Plaintiffs’ Executive Committee to execute and file on behalf of the Governmental Entity a Stipulation of Dismissal with Prejudice substantially in the form found at <https://nationalopioidsettlement.com>.
3. The Governmental Entity agrees to the terms of the Agreement pertaining to Participating Subdivisions as defined therein.
4. By agreeing to the terms of the Agreement and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning following the Effective Date.
5. The Governmental Entity agrees to use any monies it receives through the Agreement solely for the purposes provided therein.
6. The Governmental Entity submits to the jurisdiction of the court in the Governmental Entity’s state where the Consent Judgment is filed for purposes limited to that court’s role as and to the extent provided in, and for resolving disputes to the extent provided in, the

<sup>1</sup> Capitalized terms used in this Exhibit K but not otherwise defined in this Exhibit K have the meanings given to them in the Agreement or, if not defined in the Agreement, the Master Settlement Agreement.



Agreement. The Governmental Entity likewise agrees to arbitrate before the National Arbitration Panel as provided in, and for resolving disputes to the extent otherwise provided in, the Agreement.

7. The Governmental Entity has the right to enforce the Agreement as provided therein.
8. The Governmental Entity, as a Participating Subdivision, hereby becomes a Releasor for all purposes in the Agreement, including without limitation all provisions of Article 10 (Release), and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in his or her official capacity whether elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Subdivision Releasor, to the maximum extent of its authority, for good and valuable consideration, the adequacy of which is hereby confirmed, the Shareholder Released Parties and Released Parties are, as of the Effective Date, hereby released and forever discharged by the Governmental Entity and its Subdivision Releasors from: any and all Causes of Action, including, without limitation, any Estate Cause of Action and any claims that the Governmental Entity or its Subdivision Releasors would have presently or in the future been legally entitled to assert in its own right (whether individually or collectively), notwithstanding section 1542 of the California Civil Code or any law of any jurisdiction that is similar, comparable or equivalent thereto (which shall conclusively be deemed waived), whether existing or hereinafter arising, in each case, (A) directly or indirectly based on, arising out of, or in any way relating to or concerning, in whole or in part, (i) the Debtors, as such Entities existed prior to or after the Petition Date, and their Affiliates, (ii) the Estates, (iii) the Chapter 11 Cases, or (iv) Covered Conduct and (B) as to which any conduct, omission or liability of any Debtor or any Estate is the legal cause or is otherwise a legally relevant factor (each such release, as it pertains to the Shareholder Released Parties, the “Shareholder Released Claims”, and as it pertains to the Released Parties other than the Shareholder Released Parties, the “Released Claims”). For the avoidance of doubt and without limiting the foregoing: the Shareholder Released Claims and Released Claims include any Cause of Action that has been or may be asserted against any Shareholder Released Party or Released Party by the Governmental Entity or its Subdivision Releasors (whether or not such party has brought such action or proceeding) in any federal, state, or local action or proceeding (whether judicial, arbitral, or administrative) (A) directly or indirectly based on, arising out of, or in any way relating to or concerning, in whole or in part, (i) the Debtors, as such Entities existed prior to or after the Petition Date, and their Affiliates, (ii) the Estates, (iii) the Chapter 11 Cases, or (iv) Covered Conduct and (B) as to which any conduct, omission or liability of any Debtor or any Estate is the legal cause or is otherwise a legally relevant factor.
9. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Shareholder Released Claims or Released Claims against any Shareholder Released Party or Released Party in any forum whatsoever, subject in all respects to Section 9.02 of the Master Settlement Agreement. The releases provided for herein (including the term “Shareholder Released

Claims” and “Released Claims”) are intended by the Governmental Entity and its Subdivision Releasors to be broad and shall be interpreted so as to give the Shareholder Released Parties and Released Parties the broadest possible release of any liability relating in any way to Shareholder Released Claims and Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. The Agreement shall be a complete bar to any Shareholder Released Claim and Released Claims.

10. To the maximum extent of the Governmental Entity’s power, the Shareholder Released Parties and the Released Parties are, as of the Effective Date, hereby released and discharged from any and all Shareholder Released Claims and Released Claims of the Subdivision Releasors.
11. The Governmental Entity hereby takes on all rights and obligations of a Participating Subdivision as set forth in the Agreement.
12. In connection with the releases provided for in the Agreement, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

**General Release; extent.** A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release that, if known by him or her, would have materially affected his or her settlement with the debtor or released party.

A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Shareholder Released Claims or such other Claims released pursuant to this release, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Shareholder Released Claims or such other Claims released pursuant to this release that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities’ decision to participate in the Agreement.

13. Nothing herein is intended to modify in any way the terms of the Agreement, to which Governmental Entity hereby agrees. To the extent any portion of this Participation and Release Form not relating to the release of, or bar against, liability is interpreted differently from the Agreement in any respect, the Agreement controls.
14. Notwithstanding anything to the contrary herein or in the Agreement, (x) nothing herein shall (A) release any Excluded Claims or (B) be construed to impair in any way the rights and obligations of any Person under the Agreement; and (y) the Releases set forth herein shall be subject to being deemed void to the extent set forth in Section 9.02 of the Master Settlement Agreement.

I have all necessary power and authorization to execute this Participation and Release Form on behalf of the Governmental Entity.

Signature: \_\_\_\_\_

Name: Silvia Stubbs

Title: Commission Chair

Date: \_\_\_\_\_



## COMMISSION STAFF REPORT

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**MEETING DATE:** September 2, 2025

**ITEM TITLE, PRESENTER:** Consideration and Approval of the Contract with Kilgore Companies, LLC dba LeGrand Johnson for the Taxilane and Rehabilitation to the Airport Access Road Project

**RECOMMENDATION:** Approve the Agreement

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### SUMMARY

On July 8, 2025, the Commission Approved the Notice of Award to Kilgore Companies, LLC dba LeGrand Johnson for the Cal Black Airport to Construct the Taxi Lane and Rehabilitate Airport Access Road Project for \$1,902,222 in Construction Costs. We have worked with the Contractor who provides a bond for the project and worked with the FAA on negotiations using their standard contract.

### FISCAL IMPACT

N/A

**CONTRACT AGREEMENT**

**Cal Black Memorial Airport  
Halls Crossing, Utah  
AIP PROJECT NO. 3-49-0055-024-2025/025-2025**

THIS AGREEMENT, made and entered into this 7<sup>th</sup> day of August, 2025, by and between San Juan County, Party of the First Part, hereinafter referred to as the "Owner", and Kilgore Companies LLC dba LeGrand Johnson, Party of the Second Part, hereinafter referred to as the "Contractor," for the construction of airport improvement including Rehabilitate Taxiway A, Construct Taxilane and Rehabilitate Airport Access Road and other incidental work at the Cal Black Memorial Airport.

WITNESSETH:

**ARTICLE 1.** It is hereby mutually agreed that for and in consideration of the payments as provided for herein to the Contractor by the Owner, the said Contractor shall furnish all labor, equipment, and material and shall perform all work necessary to complete the improvements in a good and substantial manner, ready for use, and in strict accordance with this Contract, a copy of which is filed pursuant to law in the office of the legal representative of the Owner.

**ARTICLE 2.** It is hereby further agreed that in consideration of the faithful performance of the work by the Contractor, the Owner shall pay the Contractor the compensation due him/her by reason of said faithful performance of the work, at stated intervals and in the amount certified by the Engineer, in accordance with the provisions of this Contract.

**ARTICLE 3.** It is hereby further agreed that, at the completion of the work and its acceptance by the Owner, all sums due the Contractor by reason of his faithful performance of the work, taking into consideration additions to or deductions from the Contract price by reason of alterations or modifications of the original Contract or by reason of "Extra Work" authorized under this Contract, will be paid the Contractor by the Owner after said completion and acceptance.

**ARTICLE 4.** It is hereby further agreed that any references herein to the "Contract" shall include "Contract Documents" as the same as defined in Paragraph 10-16, Section 10 of the General Provisions and consisting of the Invitation for Bid, Instruction to Bidders, all issued Addenda, Proposal, Statement of Qualifications, Anticipated Sub-Contracts, Form of Proposal Guaranty, Notice of Award, Contract Agreement, Performance & Payment Bonds, Notice to Proceed, Notice of Contractor's Settlement, Wage Rates, General Provisions, Special Provisions, Plans, Technical Specifications, attached appendices and all documents incorporated by reference. Said "Contract Documents" are made a part of the Contract as if set out at length herein. Said Contract Agreement is limited to the items in the proposal as signed by the "Contractor" and included in the "Contract Documents."

**ARTICLE 5.** The Contractor agrees to perform all the work described in the Contract Documents for the unit prices and lump sums as submitted in the Bid, taking into consideration additions to or deductions from the Total Bid by reason of actual quantities measured, alterations or modifications of the original estimated quantities or by reason of "Extra Work" authorized under this Agreement in accordance with the provisions of the Contract Documents.



**ARTICLE 6.** The Contractor agrees to commence work within ten (10) calendar days after the receipt of a Notice to Proceed and the Contractor further agrees to complete said work within 41 working day(s). Extensions of the Contract time may only be permitted execution of a formal modification to Contract Agreement as approved by the Owner. Liquidated damages in the amount of \$ 500.00/working day(s) shall be paid to the Airport for that time which exceeds the number of working day(s) allowed in this paragraph. In addition, up to \$1,730.00/working day(s) for the construction manager plus up to \$1,390.00/working day(s) for each additional resident engineer plus any incurred expenses (per diem, lodging, etc.) will be charged to the Contractor for that time which exceeds the number of working day(s) allowed in this paragraph. Further, each phase of work under the project has additional liquidated damage clauses, as outlined in Section 80-08 FAILURE TO COMPLETE ON TIME.

**ARTICLE 7.** The amount of money appropriated will be equal to or in excess of the contract amount as forth in the notice(s) to proceed. Change orders requiring additional compensable work to be performed, which cause the aggregate amount payable under the contract to exceed the amount appropriated for the original contract, are prohibited unless the contractor is given written assurance by owner that lawful appropriations to cover costs of the additional work have been made or unless such work is covered under a remedy granting provision of the contract. Notwithstanding anything to the contrary in the Contract Documents the Contractor hereby acknowledges and agrees that Owner's performance under the contract is subject to receipt of funds from the FAA and further is subject to annual appropriation by Owner in accordance with a budget adopted by the County Commission. Owner may issue multiple Notice(s) to Proceed in incremental stages as funding becomes available.

**The total estimated cost for AIP project #3-49-0055-024-2025/025-2025 thereof to be One Million Nine Hundred Two Thousand Two Hundred Twenty-Two and 00/100 (\$1,902,222.00).**

IN WITNESS WHEREOF, the Party of the First Part and the Party of the Second Part, respectively, have caused this Agreement to be duly executed in day and year first herein written in five (5) copies, all of which to all intents and purposed shall be considered as the original.

CONTRACTOR, Party of the Second Part

OWNER, Party of the First Part

DocuSigned by:  
By: Tim Meunier  
F61AD336206B450...

By: \_\_\_\_\_

VP of Construction  
(Office or Position of Signer)

\_\_\_\_\_  
(Office or Position of Signer)

(SEAL)

(SEAL)

ATTEST Maara Pierce  
Project Manager.  
(Office or Position of Signer)

ATTEST: \_\_\_\_\_  
\_\_\_\_\_  
(Office or Position of Signer)

## PAYMENT BOND

KNOW ALL MEN BY THESE PRESENTS: That Kilgore Companies LLC dba LeGrand Johnson as Principal, hereinafter called Contractor, and Western Surety Company as Surety, licensed to do business as such in the State of Utah, hereby bind themselves and their respective heirs, executors, administrators, successors, and assigns, unto San Juan County, Monticello, Utah, as Oblige, and hereinafter called Owner, in the penal sum of One Million Nine Hundred Two Thousand Two Hundred Twenty-Two and 00/100 Dollars (\$1,902,222.00) for the payment whereof Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS,

Contractor has by written agreement, entered into a contract with San Juan County for Rehabilitate Taxiway A, Construct Taxilane and Rehabilitate Airport Access Road, which contract, including any present or future amendment thereto, is incorporated herein by reference and is hereinafter referred to as the Contract.

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION is such that, if in connection with the Contract including all duly authorized modifications thereto, prompt payment shall be made to all laborers, subcontractors, teamsters, truck drivers, owners or other suppliers of equipment employed on the job, and other claimants, for all labor performed in such work whether done for the prime contractor, a subcontractor, the Surety, a completion contractor or otherwise (at the full wage rates required by any law of the United States or of the State of Utah, where applicable), for services furnished and consumed, for repairs on machinery, for equipment, tools, materials, lubricants, oil, gasoline, water, gas, power, light, heat, oil, telephone service, grain, hay, feed, coal, coke, groceries and foodstuffs, either consumed, rented, used or reasonably required for use in connection with the construction of the work or in the performance of the Contract and all insurance premiums, both for compensation and for all other kinds of insurance on the work, for sales taxes and for royalties in connection with, or incidental to, the completion of the Contract, in all instances whether the claim be directly against the Contractor, against the Surety or its completion contractor, through a subcontractor or otherwise, and, further, if the Contractor shall defend, indemnify and hold San Juan County harmless from all such claims, demands or suits by any such person or entity, then this obligation shall be void; otherwise it shall remain in full force and effect.

Any conditions legally required to be included in a payment bond on this contract, including but not limited to those set out in the applicable Utah state section of the Owner Charter, are included herein by reference.

The Surety agrees that, in the event that the Contractor fails to make payment of the obligations covered by this bond, it will do so and, further, that within forty-five (45) days of receiving, at the address given below, a claim here under stating the amount claimed and the basis for the claim in reasonable detail, it (a) will send an answer to the claimant, with a copy to the Owner, stating the amounts that are undisputed and the basis for challenging any amounts that are disputed and (b) will pay any amounts that are undisputed. The amount of this bond shall be reduced by and to the extent of any payment of payments made in good faith here under.

While this bond is in force, it may be sued on at the instance of any party to whom any such payment is due, in the name of the Owner, to the use of such party. The Owner shall not be liable for the payment of any costs or expenses of any such suit.



WAIVER. The said Surety, for value received, hereby expressly agrees that no change, extension of time, alteration or addition to the terms of the Contract or to the work to be performed thereunder, shall in any wise affect the obligations of this bond, and it does hereby waive notice of any such change, extension of time, or alteration or addition to the terms of the contract or the work to be performed thereunder.

No suit shall be commenced or pursued hereunder other than in a state court of competent jurisdiction in San Juan County, Utah, or in the United States District Court for the District of Utah.

IN WITNESS WHEREOF, the above parties have executed this instrument the 23rd day of July, 2025.

SIGNATURE OF PRINCIPAL (as applicable)

A. Individual, partnership or joint venture

\_\_\_\_\_  
(Signature of sole proprietor or general partner)

B. Corporation

Kilgore Companies, LLC LeGrand Johnson  
Name of Corporate Principal

Attest: Wendy S. Thompson  
Secretary (affix seal)

By Li R. Johnson

SIGNATURE OF SURETY

Name and address of Corporate Surety

Western Surety Company

151 N. Franklin Street, 17th Floor Chicago, IL 60606

By LaToya Cotton Robinson (seal)  
Attorney in Fact (attach power of attorney) - LaToya Cotton Robinson

ACCEPTANCE BY

The foregoing bond is approved.

Date \_\_\_\_\_ By \_\_\_\_\_

The foregoing bond is in due form according to law and is approved.

Date \_\_\_\_\_ By \_\_\_\_\_

## PERFORMANCE BOND

KNOW ALL MEN BY THESE PRESENTS, That Kilgore Companies LLC dba LeGrand Johnson as Principal, hereinafter called Contractor, and Western Surety Company as Surety, licensed to do business as such in the State of Utah, hereby bind themselves and their respective heirs, executors, administrators, successors, and assigns, unto San Juan County, Monticello, Utah, as Obligee, hereinafter called Owner, in the penal sum of One Million Nine Hundred Two Thousand Two Hundred Twenty-Two and 00/100 Dollars (\$1,902,222.00) for the payment whereof Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, by these presents.

WHEREAS,

Contractor has by written agreement, entered into a contract with San Juan County for Rehabilitate Taxiway A, Construct Taxilane and Rehabilitate Airport Access Road, which contract, including any present or future amendment thereto, is incorporated herein by reference and is hereinafter referred to as the Contract.

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION is such that, if the Contractor shall promptly and faithfully perform said Contract including all duly authorized changes thereto, according to all the terms thereof, including those under which Contractor agrees to pay legally required wage rates including the prevailing hourly rate of wages in the locality, as determined by the Department of Labor and Industrial Relations or by final judicial determination, for each craft or type of workman required to execute the contract, and, further, shall defend, indemnify and hold the Owner harmless from all damages, loss and expense occasioned by any failure whatsoever of said Contractor and Surety to fully comply with and carry out each and every requirement of the contract, then this obligation shall be void; otherwise it shall remain in full force and effect.

In the event that Contractor shall be and is declared by the Owner to be in default under the Contract, the Owner having performed its obligations thereunder, the Surety may promptly remedy the default, or shall promptly

- 1) Complete the contract in accordance with its terms and conditions, or
- 2) Obtain a bid or bids for completing the Contract in accordance with its terms and conditions, and upon determination by Surety of the lowest responsible bidder, or, if the Owner elects, upon determination by the Owner and the Surety jointly of the lowest responsible bidder, arrange for a contract between such bidder and the Owner, and make available as Work progresses (even though there should be a default or a succession of defaults under the contract or contracts of completion arranged under this paragraph) sufficient funds to pay the cost of completion less the balance of the contract price; but not exceeding, including other costs and damages for which the Surety may be liable here under, the penal sum of the bond. The term "balance of the contract price", as used in this paragraph, shall mean the total amount payable by the Owner to Contractor under the Contract and any amendments thereto, disbursed at the rate provided in the original contract, less the amount properly paid by the Owner to the Contractor. If the completion contract provides for more rapid payment than the Contract, then Surety shall advance such sums as are needed to make payment as provided in the completion contract and shall recover it from the Owner when payment from the Owner is due.

No suit shall be commenced or pursued hereunder other than in a state court of competent jurisdiction in San Juan County, Utah, or in the United States District Court for the District of Utah.

WAIVER. The said surety, for value received, hereby expressly agrees that no change, extension of time, alteration or addition to the terms of the contract or to the work to be performed thereunder, shall in any wise affect the obligations of this bond; and it does hereby waive notice of any such change, extension of time, or alteration or addition to the terms of the contract or the work to be performed thereunder.

IN WITNESS WHEREOF, the above parties have executed this instrument the 23rd day of July, 2025.

SIGNATURE OF PRINCIPAL (as applicable)

A. Individual, partnership or joint venture

\_\_\_\_\_  
(Signature of sole proprietor or general partner)

B. Corporation

Hilgore Company, LLC LeGrand Jones  
Name of Corporate Principal

Attest: Wendy S. Thompson  
Secretary (affix seal)

By L. R. Thompson

SIGNATURE OF SURETY

Name and address of Corporate Surety

Western Surety Company

151 N. Franklin Street, 17th Floor Chicago, IL 60606

By LaToya Cotton Robinson (seal)  
Attorney in Fact (attach power of attorney) - LaToya Cotton Robinson

ACCEPTANCE BY

The foregoing bond is approved.

Date \_\_\_\_\_ By \_\_\_\_\_

The foregoing bond is in due form according to law and is approved.

Date \_\_\_\_\_ By \_\_\_\_\_



# Western Surety Company

Item 20.

## POWER OF ATTORNEY APPOINTING INDIVIDUAL ATTORNEY-IN-FACT

**Know All Men By These Presents**, That WESTERN SURETY COMPANY, a South Dakota corporation, is a duly organized and existing corporation having its principal office in the City of Sioux Falls, and State of South Dakota, and that it does by virtue of the signature and seal herein affixed hereby make, constitute and appoint

**Christopher Michael Owens, John E Genet, Jeffrey McCart, Stephen R Adkins, LaToya Cotton Robinson, Individually**

of Duluth, GA, its true and lawful Attorney(s)-in-Fact with full power and authority hereby conferred to sign, seal and execute for and on its behalf bonds, undertakings and other obligatory instruments of similar nature

### - In Unlimited Amounts -

and to bind it thereby as fully and to the same extent as if such instruments were signed by a duly authorized officer of the corporation and all the acts of said Attorney, pursuant to the authority hereby given, are hereby ratified and confirmed.

This Power of Attorney is made and executed pursuant to and by authority of the Authorizing By-Laws and Resolutions printed at the bottom of this page, duly adopted, as indicated, by the shareholders of the corporation.

**In Witness Whereof**, WESTERN SURETY COMPANY has caused these presents to be signed by its Vice President and its corporate seal to be hereto affixed on this 14th day of March, 2025.



WESTERN SURETY COMPANY

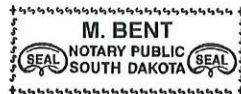
Larry Kasten, Vice President

State of South Dakota }  
County of Minnehaha } ss

On this 14th day of March, 2025, before me personally came Larry Kasten, to me known, who, being by me duly sworn, did depose and say: that he resides in the City of Sioux Falls, State of South Dakota; that he is a Vice President of WESTERN SURETY COMPANY described in and which executed the above instrument; that he knows the seal of said corporation; that the seal affixed to the said instrument is such corporate seal; that it was so affixed pursuant to authority given by the Board of Directors of said corporation and that he signed his name thereto pursuant to like authority, and acknowledges same to be the act and deed of said corporation.

My commission expires

March 2, 2026



M. Bent, Notary Public

### CERTIFICATE

I, Paula Kolsrud, Assistant Secretary of WESTERN SURETY COMPANY do hereby certify that the Power of Attorney hereinabove set forth is still in force, and further certify that the By-Laws and Resolutions of the corporation printed below this certificate are still in force. In testimony whereof I have hereunto subscribed my name and affixed the seal of the said corporation this 23rd day of July, 2025.



WESTERN SURETY COMPANY

Paula Kolsrud, Assistant Secretary

### Authorizing By-Laws and Resolutions

#### ADOPTED BY THE SHAREHOLDERS OF WESTERN SURETY COMPANY

This Power of Attorney is made and executed pursuant to and by authority of the following By-Law duly adopted by the shareholders of the Company.

Section 7. All bonds, policies, undertakings, Powers of Attorney, or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, and Assistant Secretary, Treasurer, or any Vice President, or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys in Fact or agents who shall have authority to issue bonds, policies, or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile.

This Power of Attorney is signed by Larry Kasten, Vice President, who has been authorized pursuant to the above Bylaw to execute power of attorneys on behalf of Western Surety Company.

This Power of Attorney may be signed by digital signature and sealed by a digital or otherwise electronic-formatted corporate seal under and by the authority of the following Resolution adopted by the Board of Directors of the Company by unanimous written consent dated the 27<sup>th</sup> day of April, 2022:

"RESOLVED: That it is in the best interest of the Company to periodically ratify and confirm any corporate documents signed by digital signatures and to ratify and confirm the use of a digital or otherwise electronic-formatted corporate seal, each to be considered the act and deed of the Company."

Go to [www.cnasurety.com](http://www.cnasurety.com) > Owner / Obligor Services > Validate Bond Coverage, if you want to verify bond authenticity.

## PAYMENT BOND

KNOW ALL MEN BY THESE PRESENTS: That Kilgore Companies LLC dba LeGrand Johnson as Principal, hereinafter called Contractor, and Western Surety Company as Surety, licensed to do business as such in the State of Utah, hereby bind themselves and their respective heirs, executors, administrators, successors, and assigns, unto San Juan County, Monticello, Utah, as Obligee, and hereinafter called Owner, in the penal sum of One Million Nine Hundred Two Thousand Two Hundred Twenty-Two and 00/100 Dollars (\$1,902,222.00) for the payment whereof Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS,

Contractor has by written agreement, entered into a contract with San Juan County for Rehabilitate Taxiway A, Construct Taxilane and Rehabilitate Airport Access Road, which contract, including any present or future amendment thereto, is incorporated herein by reference and is hereinafter referred to as the Contract.

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION is such that, if in connection with the Contract including all duly authorized modifications thereto, prompt payment shall be made to all laborers, subcontractors, teamsters, truck drivers, owners or other suppliers of equipment employed on the job, and other claimants, for all labor performed in such work whether done for the prime contractor, a subcontractor, the Surety, a completion contractor or otherwise (at the full wage rates required by any law of the United States or of the State of Utah, where applicable), for services furnished and consumed, for repairs on machinery, for equipment, tools, materials, lubricants, oil, gasoline, water, gas, power, light, heat, oil, telephone service, grain, hay, feed, coal, coke, groceries and foodstuffs, either consumed, rented, used ore reasonably required for use in connection with the construction of the work or in the performance of the Contract and all insurance premiums, both for compensation and for all other kinds of insurance on the work, for sales taxes and for royalties in connection with, or incidental to, the completion of the Contract, in all instances whether the claim be directly against the Contractor, against the Surety or its completion contractor, through a subcontractor or otherwise, and, further, if the Contractor shall defend, indemnify and hold San Juan County harmless from all such claims, demands or suits by any such person or entity, then this obligation shall be void; otherwise it shall remain in full force and effect.

Any conditions legally required to be included in a payment bond on this contract, including but not limited to those set out in the applicable Utah state section of the Owner Charter, are included herein by reference.

The Surety agrees that, in the event that the Contractor fails to make payment of the obligations covered by this bond, it will do so and, further, that within forty-five (45) days of receiving, at the address given below, a claim here under stating the amount claimed and the basis for the claim in reasonable detail, it (a) will send an answer to the claimant, with a copy to the Owner, stating the amounts that are undisputed and the basis for challenging any amounts that are disputed and (b) will pay any amounts that are undisputed. The amount of this bond shall be reduced by and to the extent of any payment of payments made in good faith here under.

While this bond is in force, it may be sued on at the instance of any party to whom any such payment is due, in the name of the Owner, to the use of such party. The Owner shall not be liable for the payment of any costs or expenses of any such suit.



WAIVER. The said Surety, for value received, hereby expressly agrees that no change, extension of time, alteration or addition to the terms of the Contract or to the work to be performed thereunder, shall in any wise affect the obligations of this bond, and it does hereby waive notice of any such change, extension of time, or alteration or addition to the terms of the contract or the work to be performed thereunder.

No suit shall be commenced or pursued hereunder other than in a state court of competent jurisdiction in San Juan County, Utah, or in the United States District Court for the District of Utah.

IN WITNESS WHEREOF, the above parties have executed this instrument the 23rd day of July, 2025.

SIGNATURE OF PRINCIPAL (as applicable)

A. Individual, partnership or joint venture

\_\_\_\_\_  
(Signature of sole proprietor or general partner)

B. Corporation

Kilgore Companies, LLC LeGrand Johnson  
Name of Corporate Principal

Attest: Wendy S. Thompson  
Secretary (affix seal)

By Li R. Johnson

SIGNATURE OF SURETY

Name and address of Corporate Surety

Western Surety Company

151 N. Franklin Street, 17th Floor Chicago, IL 60606

By LaToya Cotton Robinson (seal)  
Attorney in Fact (attach power of attorney) - LaToya Cotton Robinson

ACCEPTANCE BY

The foregoing bond is approved.

Date \_\_\_\_\_ By \_\_\_\_\_

The foregoing bond is in due form according to law and is approved.

Date \_\_\_\_\_ By \_\_\_\_\_

## PERFORMANCE BOND

KNOW ALL MEN BY THESE PRESENTS, That Kilgore Companies LLC dba LeGrand Johnson as Principal, hereinafter called Contractor, and Western Surety Company as Surety, licensed to do business as such in the State of Utah, hereby bind themselves and their respective heirs, executors, administrators, successors, and assigns, unto San Juan County, Monticello, Utah, as Obligee, hereinafter called Owner, in the penal sum of One Million Nine Hundred Two Thousand Two Hundred Twenty-Two and 00/100 Dollars (\$1,902,222.00) for the payment whereof Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, by these presents.

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NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION is such that, if the Contractor shall promptly and faithfully perform said Contract including all duly authorized changes thereto, according to all the terms thereof, including those under which Contractor agrees to pay legally required wage rates including the prevailing hourly rate of wages in the locality, as determined by the Department of Labor and Industrial Relations or by final judicial determination, for each craft or type of workman required to execute the contract, and, further, shall defend, indemnify and hold the Owner harmless from all damages, loss and expense occasioned by any failure whatsoever of said Contractor and Surety to fully comply with and carry out each and every requirement of the contract, then this obligation shall be void; otherwise it shall remain in full force and effect.

In the event that Contractor shall be and is declared by the Owner to be in default under the Contract, the Owner having performed its obligations thereunder, the Surety may promptly remedy the default, or shall promptly

- 1) Complete the contract in accordance with its terms and conditions, or
- 2) Obtain a bid or bids for completing the Contract in accordance with its terms and conditions, and upon determination by Surety of the lowest responsible bidder, or, if the Owner elects, upon determination by the Owner and the Surety jointly of the lowest responsible bidder, arrange for a contract between such bidder and the Owner, and make available as Work progresses (even though there should be a default or a succession of defaults under the contract or contracts of completion arranged under this paragraph) sufficient funds to pay the cost of completion less the balance of the contract price; but not exceeding, including other costs and damages for which the Surety may be liable here under, the penal sum of the bond. The term "balance of the contract price", as used in this paragraph, shall mean the total amount payable by the Owner to Contractor under the Contract and any amendments thereto, disbursed at the rate provided in the original contract, less the amount properly paid by the Owner to the Contractor. If the completion contract provides for more rapid payment than the Contract, then Surety shall advance such sums as are needed to make payment as provided in the completion contract and shall recover it from the Owner when payment from the Owner is due.

No suit shall be commenced or pursued hereunder other than in a state court of competent jurisdiction in San Juan County, Utah, or in the United States District Court for the District of Utah.

WAIVER. The said surety, for value received, hereby expressly agrees that no change, extension of time, alteration or addition to the terms of the contract or to the work to be performed thereunder, shall in any wise affect the obligations of this bond; and it does hereby waive notice of any such change, extension of time, or alteration or addition to the terms of the contract or the work to be performed thereunder.

IN WITNESS WHEREOF, the above parties have executed this instrument the 23rd day of July, 2025.

SIGNATURE OF PRINCIPAL (as applicable)

A. Individual, partnership or joint venture

\_\_\_\_\_  
(Signature of sole proprietor or general partner)

B. Corporation

Hilgore Company, LLC LeGrand Jones  
Name of Corporate Principal

Attest: Wendy S. Thompson  
Secretary (affix seal)

By L. R. [Signature]

SIGNATURE OF SURETY

Name and address of Corporate Surety

Western Surety Company

151 N. Franklin Street, 17th Floor Chicago, IL 60606

By LaToya Cotton Robinson (seal)  
Attorney in Fact (attach power of attorney) - LaToya Cotton Robinson

ACCEPTANCE BY

The foregoing bond is approved.

Date \_\_\_\_\_ By \_\_\_\_\_

The foregoing bond is in due form according to law and is approved.

Date \_\_\_\_\_ By \_\_\_\_\_



# Western Surety Company

Item 20.

## POWER OF ATTORNEY APPOINTING INDIVIDUAL ATTORNEY-IN-FACT

**Know All Men By These Presents**, That WESTERN SURETY COMPANY, a South Dakota corporation, is a duly organized and existing corporation having its principal office in the City of Sioux Falls, and State of South Dakota, and that it does by virtue of the signature and seal herein affixed hereby make, constitute and appoint

**Christopher Michael Owens, John E Genet, Jeffrey McCart, Stephen R Adkins, LaToya Cotton Robinson, Individually**

of Duluth, GA, its true and lawful Attorney(s)-in-Fact with full power and authority hereby conferred to sign, seal and execute for and on its behalf bonds, undertakings and other obligatory instruments of similar nature

### - In Unlimited Amounts -

and to bind it thereby as fully and to the same extent as if such instruments were signed by a duly authorized officer of the corporation and all the acts of said Attorney, pursuant to the authority hereby given, are hereby ratified and confirmed.

This Power of Attorney is made and executed pursuant to and by authority of the Authorizing By-Laws and Resolutions printed at the bottom of this page, duly adopted, as indicated, by the shareholders of the corporation.

**In Witness Whereof**, WESTERN SURETY COMPANY has caused these presents to be signed by its Vice President and its corporate seal to be hereto affixed on this 14th day of March, 2025.



WESTERN SURETY COMPANY

Larry Kasten, Vice President

State of South Dakota }  
County of Minnehaha } ss

On this 14th day of March, 2025, before me personally came Larry Kasten, to me known, who, being by me duly sworn, did depose and say: that he resides in the City of Sioux Falls, State of South Dakota; that he is a Vice President of WESTERN SURETY COMPANY described in and which executed the above instrument; that he knows the seal of said corporation; that the seal affixed to the said instrument is such corporate seal; that it was so affixed pursuant to authority given by the Board of Directors of said corporation and that he signed his name thereto pursuant to like authority, and acknowledges same to be the act and deed of said corporation.

My commission expires

March 2, 2026



M. Bent, Notary Public

### CERTIFICATE

I, Paula Kolsrud, Assistant Secretary of WESTERN SURETY COMPANY do hereby certify that the Power of Attorney hereinabove set forth is still in force, and further certify that the By-Laws and Resolutions of the corporation printed below this certificate are still in force. In testimony whereof I have hereunto subscribed my name and affixed the seal of the said corporation this 23rd day of July, 2025.



WESTERN SURETY COMPANY

Paula Kolsrud, Assistant Secretary

### Authorizing By-Laws and Resolutions

#### ADOPTED BY THE SHAREHOLDERS OF WESTERN SURETY COMPANY

This Power of Attorney is made and executed pursuant to and by authority of the following By-Law duly adopted by the shareholders of the Company.

Section 7. All bonds, policies, undertakings, Powers of Attorney, or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, and Assistant Secretary, Treasurer, or any Vice President, or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys in Fact or agents who shall have authority to issue bonds, policies, or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile.

This Power of Attorney is signed by Larry Kasten, Vice President, who has been authorized pursuant to the above Bylaw to execute power of attorneys on behalf of Western Surety Company.

This Power of Attorney may be signed by digital signature and sealed by a digital or otherwise electronic-formatted corporate seal under and by the authority of the following Resolution adopted by the Board of Directors of the Company by unanimous written consent dated the 27<sup>th</sup> day of April, 2022:

"RESOLVED: That it is in the best interest of the Company to periodically ratify and confirm any corporate documents signed by digital signatures and to ratify and confirm the use of a digital or otherwise electronic-formatted corporate seal, each to be considered the act and deed of the Company."

Go to [www.cnasurety.com](http://www.cnasurety.com) > Owner / Obligor Services > Validate Bond Coverage, if you want to verify bond authenticity.



## COMMISSION STAFF REPORT

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**MEETING DATE:** September 2, 2025

**ITEM TITLE, PRESENTER:** Consideration and Approval of the Interlocal Agreement between Monticello City and San Juan County for Building Inspection Services.  
Mack McDonald, Chief Administrative Officer

**RECOMMENDATION:** Approve the Agreement

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### SUMMARY

For years now, San Juan County has provided Building Inspection Services for Monticello City and the Town of Bluff. Past agreements have expired. With the recent changes in Utah Code requiring County's, City and Towns to either hire or contract with a Building Official who is licensed to perform building inspections and act as the Building Official. The agreement before you will help Monticello City fulfill that requirement as well as provide them with inspection services matching our fee schedule for inspections.

Corey Coleman and myself met with City Staff earlier last week and worked out minor adjustments to the agreement, primarily terms to the agreement strengthening the agreement for both parties.

### FISCAL IMPACT

\$6,000 a year.

**AGREEMENT BETWEEN  
THE CITY OF MONTICELLO AND SAN JUAN COUNTY  
FOR BUILDING INSPECTION SERVICES**

This Agreement is made and entered into pursuant to 11-13-1, Utah Code Annotated, as amended, commonly referred to as the Interlocal Cooperation Act, by and between San Juan County, a body corporate and politic of the State of Utah, hereinafter referred to as "County", and the City of Monticello, a municipal corporation of the State of Utah, hereinafter referred to as "City".

**WITNESSETH**

WHEREAS, City wants a safe and secure environment for its citizens, businesses and all others within the City boundaries; and

WHEREAS, City desires to make the most cost-effective use of tax dollars to provide building inspection services; and

WHEREAS, City feels that the San Juan County Building Department can provide excellent, cost-effective building inspection services within the City boundaries; and

WHEREAS, City is required by State Code to have a licensed building official performing the needed functions of inspections and plan approvals, and requests this role be filled by San Juan County Building Department; and

WHEREAS, City and County have determined that it is mutually advantageous to enter into this Agreement for the San Juan County Building Department to provide building inspection services in the City; and

WHEREAS, it is agreed that the services provided will be paid for by the City as hereinafter set forth and the respectful entities have determined and agree that the amount set forth herein is reasonable, fair and adequate compensation for providing the described building inspection services;

NOW THEREFORE, pursuant to the Utah Interlocal Cooperation Act the parties hereby agree as follows:

**SECTION ONE:  
AGREEMENT**

1.01 The County, through the San Juan County Building Department agrees to furnish building official services and to enforce State laws within the corporate limits of City, to the extent and in the manner hereinafter set forth.

1.02 This Agreement terminates and supersedes any existing building inspection service agreement, whether oral or written, between the parties.

1.03 The concepts set forth in the above recitals are recognized and incorporated as an integral part of this agreement.

1.04 The City Manager and City Planning & Zoning Administrator shall be the administrators of this Agreement.

1.05 The City will enforce all City Codes and ensure land use is appropriate and shall issue stop work orders as necessary.

1.06 The County will designate a deputy and/or an appropriate supervisor as the liaison to the City for the purpose of coordinating the activities of the City of Monticello, attending staff and City Council meetings as reasonably requested, and to oversee the delivery of building services under this agreement.

## SECTION TWO: SCOPE OF SERVICES

2.01 The City of Monticello shall be responsible to furnish all personnel for the collection of applications and fees, data input into building software, compliance investigations, communications with County employees and applicants, Stop Work Orders (as applicable) , Certificate of Occupancy, follow-up communications, as well as any other services in the field of construction that are within the legal power and ability of the City of Monticello to provide.

2.02 The County will furnish all necessary labor, supervision, equipment, vehicles, communication software, communications with City and applicants, copy of fee schedule, and other items of equipment reasonably necessary to provide the services described herein.

2.03 The personnel and equipment furnished by the County will provide responsive, direct services within the normal operating hours of County Administration, Monday through Friday, 8am to 5pm.

2.04 The County will adjust operating hours set in accordance with 2.03, to meet all State current and future state code timeline requirements and deadlines. Provided that the change of operating hours is at the cause from County personnel.

2.05 The City will provide the software for the upload and documentation on the City's Building permits. The County will document its work in the City system along with any attachments to each building permit. If work is accidentally uploaded to the wrong entity building permit software, the respected party must notify the other party within 48 hours to correct the upload to the correct software.

### SECTION THREE: AUTHORITY AND EMPLOYMENT STATUS

3.01 For purposes of liability, County officers or employees or contractors shall not be deemed to be City officers or employees except as more fully specified in the Agreement. All building inspection officers employed by the County to perform duties under the terms of this Agreement shall be County employees, and shall have no right to any City pension, civil service, or any other City benefit for services provided hereunder. The County will have full supervision authority over all persons employed to carry out the requirements of this agreement. Any contractors under contract will provide services as requested by the County and will be under the full supervision of the County.

### SECTION FOUR: INDEMNIFICATION

4.01 The City shall be responsible for all damages to persons or property that occur as a result of the negligence or fault of the City in connection with the performance of this Agreement. The City shall also defend and indemnify the County for all claims and expenses that arise out of the enforcement of a State law or City ordinance that is deemed to be unlawful or unconstitutional.

4.02 The County shall be responsible for all damages to persons or property that occur as a result of negligence or fault of the County in connection with the performance of this Agreement. The County shall indemnify and hold the City free and harmless from all claims that arise as a result of the negligence or fault of the County, its officers, agents and employees.

4.03 In the event that the City or any of its officers or employees are named as co-defendants with the County or any of its officers or employees in any civil action based upon the delivery of County services under the terms of this Agreement, the County agrees to undertake the defense of the City or any of its officers or employees so named under a reservation of rights agreement until such time as they have been successfully dismissed from the action or it has been determined by the County that a conflict of interest exists, at which time City will be notified of its duty to independently undertake and pay for the defense of the City or its officer or employee named as a co-defendant in such civil actions.

4.04 In the event that the County or any of its officers or employees are named as co-defendants with the City or any of its officers or employees in any civil action based upon the delivery of City services under the terms of this Agreement, the City agrees to undertake the defense of the County or any of its officers or employees so named under a reservation of rights agreement until such time as they have been successfully dismissed from the action or it has been determined by the City that a conflict of interest exists, at which time County will be notified of its duty to independently undertake and pay for the defense of the County or its officer or employee named as a co-defendant in such civil actions.

SECTION FIVE:  
RESPONSIBILITY FOR SALARY AND BENEFITS

5.01 The City shall not assume any liability for the payment of any salaries, wages, employment benefits or other compensation to any County personnel performing services hereunder for the City and will not assume any other employment related liability except as provided for in this Agreement.

5.02 The City shall not be liable for compensation or indemnity to any County employee for injury or sickness arising out of his employment, unless otherwise provided herein, and the County hereby agrees to hold the City harmless against any such claim.

SECTION SIX:  
TERM OF AGREEMENT

6.01 Unless terminated sooner as provided for herein, this Agreement shall be effective 12:01 am, August 27, 2025, and shall run for a five (5) year period until 12 midnight August 26, 2030.

6.02 In the event the City desires to extend this Agreement for a succeeding five year period, the City Council, by April 15 of the year of the expiration date of this Agreement, shall notify the County Commissioners that it wishes to renew the agreement, whereupon the County Commissioners, not later than May 15, shall notify the City Council in writing of its determination concerning the renewal for an additional five-year period together with any readjusted rates for the new extended agreement and a new agreement shall be executed. If these notifications are not made, this agreement shall expire and shall terminate on the final day of this agreement.

6.03 Notwithstanding the provisions of this Section, either party may terminate this Agreement at any time by giving 30 days prior written notice to the other party. In the event of a termination all services will be carried out to the end of the month, regardless of which party terminates the agreement. Payments will be prorated based on time of cancellation and refunds to the City or payments from the City will be processed within 30 days after the day of termination of the agreement.

SECTION SEVEN:  
COMPENSATION FOR SERVICES

7.01 The City agrees to pay to the County the amount set forth in Attachment A, which is attached hereto and incorporated herein by reference, for the services provided pursuant to this agreement. The amount listed on Attachment A includes, but is not limited to: building inspection fee, etc., etc., etc. The City shall pay the amount set forth in Attachment A, as scheduled in this agreement, even during times when a new officer is being recruited, hired, trained, etc. to fill a vacancy under this agreement.

7.02 The City's payments will cover all work required for each permit, including all inspections by the County through completion of the permit. If additional inspections or unplanned adjustments are needed, they will be added to the permit with a note explaining the reason. The City will then collect the additional fees based on the agreed fee schedule and make adjustments as stated in Attachment A.

7.03 The City shall budget for and remit the amounts due to the County at the close of the semi-annual year: June and December. If such payment is not remitted to the County within 30 days following the end of the quarter, a reminder will be send out from the County inquiring about the payment. Both parties are responsible for tracking the payment amounts due following the semi-annual schedule.

7.04 The compensation paid by the City to the County pursuant to this Agreement shall be used for the services provided pursuant to this Agreement, and County shall not have the authority or right to use such funds for other purposes. Further, the County agrees not to offset the City's present or future budget because of the compensation paid pursuant to this Agreement.

#### SECTION EIGHT: REPORTS AND RECORDS

8.01 Records will be maintained of all building inspection activity and services in the City and the records will be accessible to the City at all reasonable times. The County will prepare an annual report of building inspections in the City and will review the report annually with City Staff at a meeting upon request. The County will also provide updates to online building records within 48 hours of services rendered to the City.

#### SECTION NINE: COORDINATION

9.01 The City's Manager, City's Mayor, or other designated representatives may confer with the County, and/or his designated contract representatives, to coordinate with the San Juan County Building Department regarding the performance or services under this Agreement, the costs for future periods under this contract, or any other issues related to the services provided under this contract. Such meetings will be subject to the discretion and availability of the Building Department Manager and shall be handled in accordance with County policy.

9.02 All inspections must be requested by the City Planning & Zoning Administrator. The County will schedule each inspection directly with the property owner based on the proper timeline for the requested inspection. Following completion, the County shall document the inspection in the City system within 48 hours.

9.03 The County shall notify the City of any adjustments to the County fee schedule for plan reviews or inspection fees within 1 week of adoption, to allow proper collection of the fees.

SECTION TEN:  
GOVERNMENTAL OR CITY PROJECTS

10.01 City building projects, plan reviews, and inspections will be paid at the applicable rate set forth in Attachment A.

10.02 County projects within the City's municipal boundary will be requested through the City system and given the same timeline as all other building requests. Fees will be waived for all services provided by the County. Non-inspection-related City fees will still be assessed, unless waived or adjusted by City Council at the County's request.

10.03 Other Governmental projects within the City's municipal boundary will pay the set fees and follow the same process as standard building permits, unless an adjustment is requested and approved by the City Council and the County Commission.

IN WITNESS WHEREOF The City of Monticello, by resolution duly adopted by its City Council, caused this Agreement to be signed by its Mayor and attested by its Clerk, and San Juan County, by resolution of its County Commissioners, has caused this Agreement to be signed by the Chairman of said Commission and attested by its Clerk, all on the day and year appearing below their respective signatures.

THE CITY OF MONTICELLO

By \_\_\_\_\_  
Mayor Bayley Hedglin

Date \_\_\_\_\_

ATTEST:

Approved as to form and for compliance  
with state law:

\_\_\_\_\_  
City Recorder

\_\_\_\_\_  
City Attorney



BOARD OF COUNTY COMMISSIONERS OF SAN JUAN COUNTY

By \_\_\_\_\_  
Chairman Silvia Stubbs

Date \_\_\_\_\_

ATTEST:

Approved as to form and for compliance  
with state law:

\_\_\_\_\_  
San Juan County Clerk

\_\_\_\_\_  
San Juan County Attorney

## Attachment A

County and City have agreed upon the following fee schedule.

### Payments to County

Semi-Annual payments in the amount of **\$3,000 (\$6,000 yearly)** will be made by June 30 and December 31 of each year. This will continue for five (5) years as stated in the current contract and on the terms specified in Section Seven, Compensation of Services.

### Payment Review

When yearly City Inspections reach over 75 inspections or stay under 35 inspections, a review of this agreement be made to adjust the rate of the later semi-annual payment. During such time, the rates will be adjusted based on the cost of the building fees as set by the County. Following years will resume at standard rate as set by the above payment schedule.

### Payment Review Process:

Upon recognizing that the inspections have increased or decreased below the above threshold, the recognizing party will notify the other of the finding within one (1) month. Parties will hold a meeting to calculate the new fee based on the assumed average for the remaining year. This meeting may be delayed until later in the year once all building has slowed down for the season.

**For Example.** In the eighth month, only 20 inspections have occurred. Due to this fact the rate will be reduced to reflect that change based on the remaining inspections to be added to the system (2 permits added with a total of 5 inspections). 5 inspections at \$65 per inspection (as set by the County Fee Schedule) would reduce the remaining balance due to \$325. This amount plus any plan review fees would be the total due for the second yearly payment ( $\$130 \times 2 = \$260 + 325 = \$585$  total year end payment) Overage inspections would work in the same way increasingly based on the County inspection and plan review fees.