



**BOARD OF COMMISSIONERS MEETING**  
117 South Main Street, Monticello, Utah 84535. Commission Chambers  
August 06, 2024 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/82171709527> Meeting ID: 821 7170 9527 One tap  
mobile+16699006833,,82171709527# US (San Jose)*

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

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

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

1. Approval of the Small Purchase of \$2,519.96 for USA Remote Program for the San Juan County Road Department
2. Approval of the July 16, 2024 Board of Commission Meeting Minutes
3. Approval of the July 12, 2024 to August 1, 2024 Check Register
4. Approval of the January to June 2024 First and Second Quarter Financial Statements

5. Approval of the Public Health Emergency and Healthcare Preparedness Programs Contract with Utah Department of Health and Human Services and San Juan County Fiscal Year 2022 Amendment 3
6. Approval of the San Juan County Minimum Performance Standards Contract State with Utah Department of Health and Human Services and San Juan County for State Fiscal Year 2022 Amendment 3. Grant Sunada, Public Health Director
7. Approval of the Re-Appointment of Doug Christensen to the San Juan Health District Board for an Additional Four-Year Term expiring in 2028.
8. Approval of the Appointment of Brad Bunker to a Four-Year Term Expiring in December of 2028 Representing the Monticello Area on the San Juan Water Conservancy District Board.

## **BUSINESS/ACTION**

9. Presentation and Approval of the 2023 Fiscal Year Audit Report by Larson and Company, PC. Jon Haderlie, CPA, Partner
10. CONSIDERATION AND ADOPTION OF A RESOLUTION OF THE SAN JUAN COUNTY BOARD OF COMMISSIONERS APPOINTING \_\_\_\_\_ AS THE COUNTY ATTORNEY COMPLETING THE TERM BEING VACATED OFFICIALLY ON AUGUST 16, 2024 BY THE ELECTED COUNTY ATTORNEY BRITTNEY IVINS WHICH TERM EXPIRES DECEMBER 31, 2026. Lyman Duncan, County Clerk/Auditor
11. CONSIDERATION AND ADOPTION OF A RESOLUTION BY THE BOARD OF SAN JUAN COUNTY COMMISSIONERS THAT THE FORM OF AMENDED CAFETERIA PLAN INCLUDING A HEALTH FLEXIBLE SPENDING ACCOUNT AND DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT EFFECTIVE JANUARY 1, 2024, AUTHORIZING A REPRESENTATIVE OF SAN JUAN COUNTY THE ADMINISTRATION OF THE PLAN ONE OR MORE COUNTERPARTS OF THE PLAN. Crystal Brake, Human Resources Director
12. Consideration and Approval for the San Juan Children's Justice Center Advisory Board By-Laws. Robert Nieman, Children's Justice Center Director
13. Consideration and Approval to Update the Interlocal Agreement Between San Juan County and Grand County for Trail System in the Region. Elaine Gizler, Economic Development Director
14. Consideration and Approval of the Assignment Agreement between San Juan County and Grand County. Elaine Gizler, Economic Development Director
15. Consideration and Approval of the Standard Service Provider Contract Between Tri-Hurst Construction and San Juan County to Repair and Replacement of the Roof and Exterior Trim on the County Administration Building. Sam Long, Facilities Maintenance Director
16. Consideration and Approval of the Standard Service Provider Contract Between Tri-Hurst Construction and San Juan County for Concrete Replacement at the County Administration Building. Sam Long, Facilities Maintenance Director

- [17.](#) Consideration and Approval of the Standard Service Provider Contract Between Redd Mechanical LLC and San Juan County for Replacement of the Boiler, HVAC Piping, and Domestic Water Piping in the County Administration Building. Sam Long, Facilities Maintenance Director
- [18.](#) Consideration and Approval of a Sole Source Contract between San Juan County and Lyle Northern Electric, Inc for the Installation of a Back-Up Generator for the County Emergency Operations Center. Tammy Gallegos, Emergency Operations Manager
- [19.](#) Consideration and Approval of the Public Health Emergency and Healthcare Preparedness Programs Contract with Utah Department of Health and Human Services and San Juan County for Fiscal Year 2024 through 2028. Grant Sunada, Public Health Director
- [20.](#) Consideration and Approval for the First Supplemental Memorandum of Agreement for Prosecutorial Services Between the Utah Attorney General's Office and San Juan County Attorney's Office. Brittney Ivins, San Juan County Attorney
- [21.](#) Consideration and Approval of the Certified Local Government Grant Contract for year 2024-2024 with the State of Utah Department of Culture and Community Engagement and San Juan County for a Structural Assessment and Possible Repairs to the St. Christopher's Mission's Historic Clinic Program. Mack McDonald, Chief Administrative Officer
- [22.](#) Consideration and Approval for the Competitive Grant Award Between San Juan County and the State of Utah, Department of Public Safety, Bureau of Emergency Medical Services for \$84,105 for the County EMS Program. Mack McDonald, Chief Administrative Officer
- [23.](#) Consideration and Approval for the Merchant Account Agreement between Select Bankcard, Mission Valley Bank, FFB Bank and San Juan County. Mack McDonald, Chief Administrative Officer

## **COMMISSION REPORTS**

### **EXECUTIVE SESSION**

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

### **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\*\*

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



**Purchase From**  
 Matco Tools  
 1250 N State Street  
 PO Box 570074  
 Sigurd, Ut 84657  
 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 7/29/2024  
 Your Ref#  
 Our Ref#  
 Credit Terms Cash

Product ID	Description	Quantity	Unit Price	Amount
MDRAPASSIST	USA Remote Program Device	1	\$2,519.96	\$2,519.96
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
<b>Sub Total</b>				\$2,519.96
<b>Tax</b>				Exempt
<b>Freight</b>				
<b>Invoice Total</b>				\$2,519.96
<b>Amount Paid</b>				
<b>Balance Due</b>				\$2,519.96

**Approved:**

Department Head: 

County Admin: 

Terms and Conditions:



\*\*\* QUOTE \*\*\*

Matco Tools  
JOE KIRKWOOD

OPEN Invoice: 2390  
Date: 7/23/2024  
4:35 PM  
Page: 1

Authorized Distributor of Matco Tools  
1250 N. State Street, PO Box 570074  
Sigurd, Ut. 84657

**Customer:**  
Shop Account San Juan County Road Dept  
(12)  
San Juan County Road Dept  
Cell: (435) 587-3230  
eMail: mgarner@sanjuancounty.org

**Distributor:**  
JOE KIRKWOOD  
Business Phone: (435) 287-8508  
Cell: (435) 287-8508  
eMail: matcojoeutah@gmail.com

Item	Qty	Item Description	Amount	Comment
MDRAPASSIST	1	USA REMOTE PROGRAM DEVICE 288j44-8h-c You saved: 629.99	2,519.96	Activation Code: 288j44-8h-c

Purchases: 2,519.96  
Tax: 0.00  
Invoice Total: 2,519.96



**BOARD OF COMMISSIONERS MEETING**  
117 South Main Street, Monticello, Utah 84535. Commission Chambers  
July 16, 2024 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/1149875.MP3>

**Video:** [https://www.youtube.com/watch?v=5LYKj8wA\\_4I](https://www.youtube.com/watch?v=5LYKj8wA_4I)

**CALL TO ORDER**

**Time Stamp 0:00:05 audio & 0:05:25 video**

Commission Chair Jaime Harvey called the meeting to order at 11:07 am.

**ROLL CALL**

**Time Stamp 0:00:21 audio & 0:05:46 video**

Commissioner Harvey polled the commissioners for their attendance in today's meeting.

**PRESENT**

Commission Chair Jaime Harvey  
Commission Vice Chair Silvia Stubbs

**STAFF**

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

**INVOCATION**

**Time Stamp 0:00:38 audio & 0:05:58 video**

The opening prayer was offered by Kurt Lewis, a resident of Monticello.

**PLEDGE OF ALLEGIANCE**

**Time Stamp 0:01:57 audio & 0:07:17 video**

Commissioner Harvey led those in attendance in the Pledge of Allegiance.

## CONFLICT OF INTEREST DISCLOSURE

### Time Stamp 0:02:28 audio & 0:07:48 video

Commissioner Harvey asked each commissioner to affirm if there were any conflicts of interest with today's agenda. All three commissioners responded there were not any conflicts of interest.

## PUBLIC COMMENT

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*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 0:03:10 audio & 0:08:30 video

Mack presented the Public Comment portion of the meeting to the online and in-person audience which comprised of residents from throughout the county, USDA Farm Agency, Colorado State University (CSU) extension agent, and the Dolores County Weed Board.

Johnathan Wright, county property owner, introduced many of the farmers in attendance. He spoke about weeds and how the weeds are flourishing throughout the county. Johnathan stated the morning glory, Russian nap weeds are causing the most problems. Wants the county to declare a noxious weed emergency for the farming community. The farmers need to maintain their organic wheat farming capabilities.

Gus Summer, CSU Extension employee, gave a history of the miscellaneous weed programs conducted in Dolores County. He encourages landowners to receive mandatory weed education and to develop consistent weed enforcement.

Legend Gines, a local wheat farmer, representing Johnson Farms, asked the commission to consider giving educational resources to the farmers.

Kyle Fullmer, a wheat farmer from Monticello, stated that weed control is a passion for him. He states that enforcement throughout the county has declined in the past few years. He feels the government (BLM, Forest Service, and Sitla) are the 1st entities that need to improve.

Kurt Lewis, farmer from Monticello, states that the farmers are losing the weed battle and feels that if we follow the Dolores County Weed Control Board procedures it would greatly improve the farmers ability to control weeds. He wants more enforcement throughout the county, particularly from the Department of Natural Resources (DNR).

Dennis Gines, wheat farmer from Monticello, states that the weed problem is hurting the local farmers and wants disinterested landowners to be forced to keep the weed control laws. He stated the weed problem is cyclical.

Monty Perkins, Blanding resident and former county weed manager, is concerned about the weeds and their proliferation throughout the county. He believes that the county residents need more education and weed control enforcement. He is supportive of the emergency weed declaration.

Will Murray, USDA Natural Resource Local Director, spoke of the different programs offered by the Federal Agency. They have grants, herbicides, and education to extend to the farmers.

Erin Pettit, USDA CRP program manager, expressed her support to the farmers.

Oma Fleming, Director of the Dolores County Weed District, spoke about the program and the strong support she receives from the Dolores County leadership. She recommends using the tax statements to educate the public and to keep the information in front of the public.

Commissioner Adams spoke about the landowners who are working hard at addressing weed control issues. He mentioned that many farmers may not be so inclined to fight the weed control battle. He mentioned that creating a weed district with taxing authority might be a long-term solution to the weeds.

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

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#### **Time Stamp 1:05:00 audio & 1:10:20 video**

Mack presented the Consent Agenda for the commission to review and approve.

Motion made by Commissioner Vice-Chair Stubbs, Seconded by Commissioner Adams.

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

1. Approval of the July Small Purchase of \$2,295 for the San Juan County Road Truck Jack
2. Approval of the July 2, 2024, Commission Meeting Minutes
3. Approval of the July 9, 2024, Board of Commissioners, Board of Canvassers Meeting Minutes
4. Approval of the Check Registers for June 29 to July 11, 2024
5. Approval of the Appointment of Stephen Hiatt to the San Juan County Board of Health
6. Approval of the State of Utah Department of Health and Human Services Contract Amendment 2 with San Juan County for Community and Clinical Intervention.
7. Consideration and Approval of the Contract Amendment 2 between San Juan County and TecServ Modifying the Agreement Allowing for the FBI's Criminal Justice Information Systems Adherence and Guidelines.
8. Ratification of the Notice of Award to Lyle Northern Electric, Inc. for the Cal Black Airport for the All-Weather Operating System and Beacon Replacement Project for \$273,480 in Construction Costs.



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

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9. San Juan County Victims' Advocate Program, Keri Jensen

**Time Stamp 1:07:30 audio & 1:12:50 video**

Keri Jensen, county victim advocate, gave an overview of her responsibilities. She handles person to person type crimes, such as domestic violence, physical assault, and sexual abuse. Her job is to assist the victim in receiving all their legal rights.

**BUSINESS/ACTION**

10. Consideration and Approval for the Library Services and Technology Act Borrower Support Grant Agreement between State Library Division and San Juan County.  
Nicole Perkins, Library Director

**Time Stamp 1:22:18 audio & 1:27:38 video**

Nicole Perkins, Library Director, presented the Support Grant Agreement for the commission to review and approve.

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

11. Consideration and Approval of San Juan County Workplan Contract for year 2025 with the State of Utah Department of Environmental Quality. Grant Sunada, Public Health Director

**Time Stamp 1:27:11 audio & 1:32:31 video**

Grant Sunada, Public Health Director, presented the CY 2025 Workplan Contract for the commission to review and approve. The Workplan entails air quality, water quality, environmental quality, waste management, waste oil collection, and mercury testing.

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

12. Consideration and Approval of the San Juan County Minimum Performance Standards Contract for year 2025 with the State of Utah, Department of Environmental Quality. Grant Sunada, Public Health Director

**Time Stamp 1:39:20 audio & 1:44:20 video**

Grant Sunada, Public Health Director, presented the CY 2025 Minimum Performance Standards for the commission to review and approve.

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

13. Consideration and Approval of the Contract and Program from the State of Utah Department of Health and Human Services for the Medical Reserve Corps Strong Program with San Juan County. Grant Sunada, Public Health Director

**Time Stamp 1:43:40: audio 1:48:00 video**

Grant Sunada, Public Health Director, presented the Medical Reserve Corps program for the commission to review and approve. The grant's intent is to create a program for additional residents prepared to volunteer in emergencies.

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

14. Consideration and Approval of the 2024-2025 Agreement with the State of Utah, Utah's Attorney General's Office and San Juan County for the Children's Justice Center Operations. Robert Nieman, CJC Director

**Time Stamp 1:50:19 audio & 1:55:39 video**

Robert Nieman, Children's Justice Center (CJC) Director, presented the 2024-2025 operations contract with the Attorney General's Office for the commission to review and approve. The contract is for one year (June 30, 2025) and the financial amount from the contract is \$114,000.

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

15. Consideration and Approval for the Emergency Medical Services Providers Agreement between San Juan County and Regence BlueCross/BlueShield. Mack McDonald, Chief Administrative Officer

**Time Stamp 1:56:08 audio & 2:01:28 video**

Mack presented the Emergency Medical Services (EMS) Department Regence Blue Cross/Blue Shield contract for the commission to review and approve. The contract is removing certain supply charges from the overall bill.

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

16. Consideration and Approval of the Membership for Payroll Deduct Only Agreement between AirMed Care Network and San Juan County. Mack McDonald, Chief Administrative Officer

**Time stamp 2:05:10 audio & video 2:10:30**

Mack presented the contract with AirMed Care Network for the commission to review and approve.

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

## COMMISSION REPORTS

**Time Stamp 2:08:00 audio & 2:13:20 video**

Commissioner Harvey reported on the National Association of Counties conference in Tampa Bay, Florida. He was grateful the county received a grant to help with economic mobility, which will be rolled out over the next few months. He also spoke of supporting the "pause rule" for individuals incarcerated. Once an individual is arrested and placed in the penal system, Medicaid insurance ceases as their primary medical insurance. He hopes Medicaid will change and start all benefits once the individual is released from the detention facilities. He is seeking opportunities to engage the state and the federal government in addressing social needs within the county. He will be participating this week in a criminal justice committee meeting in Window Rock. He feels the biggest need facing the Nation is cross-deputization of law enforcement, and the road contract with NDOT.

Commissioner Adams expressed that NDOT is extremely difficult to work with, so he is hoping Commission Chair Harvey is successful in the negotiations. Commission Adams spoke of the upcoming county fair, concert, and rodeo activities. He will be traveling soon to Kentucky for the annual Utah County Investment Pool (UCIP) training. In August, he will be attending the groundbreaking for the new Monument Valley Campus building.

Commissioner Stubbs attended the recent Seven County Coalition meeting. The legal case surrounding the train line from the Uinta Basin has finally reached the Utah Supreme Court. She attended the planning & zoning meeting this past week. She has also been working with a community group to bring the Southeast Utah Cowboy Museum to fruition. She has met with Blanding City regarding the possible installation of a splash pad. She also was saddened with the attempted assassination upon former President Trump, and the death of a local community member by suicide. She hopes that we are mindful of others and the burdens they carry each day.

## ADJOURNMENT

**Time Stamp 2:28:49 audio & 2:34:09 video**

Commissioner Adams made a motion to adjourn at 1:50 pm.

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

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

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

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

**San Juan County  
Check Register  
All Bank Accounts - 07/12/2024 to 08/01/2024**

<u>Payee Name</u>	<u>Reference Number</u>	<u>Invoice Number</u>	<u>Invoice Ledger Date</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Description</u>	<u>Ledger Account</u>	<u>Activity Code</u>
4imprint Inc.	129586	4Imprint27540148	06/21/2024	07/18/2024	958.07		255181.480 - Federal Immunization Sp	
					<b>\$958.07</b>			
Abbott Laboratories	129676	Abbott618697931	07/25/2024	07/25/2024	801.58	Abbott618697931	104225270 - Utilities	
					<b>\$801.58</b>			
Action Air Inc	129677	ActionAir1885	07/23/2024	07/25/2024	1,049.95	ActionAir1885	724167310 - Professional and Technica	
					<b>\$1,049.95</b>			
Acumen Fiscal Agent LLC	129678	Acumen54957+	07/22/2024	07/25/2024	14,145.89	54957,54577,55073,54870	104685615 - Contracts	
Acumen Fiscal Agent LLC	129678	AcumenJun-24	07/22/2024	07/25/2024	478.00		104685615 - Contracts	
					\$14,623.89			
Acumen Fiscal Agent LLC	129740	Acumen43249&4	07/31/2024	08/01/2024	2,140.49		104685615 - Contracts	
					<b>\$16,764.38</b>			
Adair, Art	129727	ArtAdair73024	07/31/2024	08/01/2024	250.00	ArtAdair73024	104620240 - Office Expense	
					<b>\$250.00</b>			
Adair, Todd	129741	ToddAdair073124	07/31/2024	08/01/2024	34.89	ToddAdair073124	214414240 - Office Expense	
					<b>\$34.89</b>			
AJC Architects	129742	AJCArchitects202	07/31/2024	08/01/2024	36,450.00	AJCArchitects2024-05.0104	454166310 - Professional and Technica	
					<b>\$36,450.00</b>			
Allstate Insurance	129587	Allstate07-09-24	07/17/2024	07/18/2024	-1,238.12	Allstate07-09-24	102237000 - Allstate	
Allstate Insurance	129587	PR060924-662	06/14/2024	07/18/2024	519.44	Allstate Hospital Indemnity	102237000 - Allstate	
Allstate Insurance	129587	PR060924-662	06/14/2024	07/18/2024	680.51	Allstate Critical Illness	102237000 - Allstate	
Allstate Insurance	129587	PR060924-662	06/14/2024	07/18/2024	906.04	Allstate Accident	102237000 - Allstate	
Allstate Insurance	129587	PR061024-662	06/14/2024	07/18/2024	103.62	Allstate Critical Illness	102237000 - Allstate	
Allstate Insurance	129587	PR061024-662	06/14/2024	07/18/2024	139.39	Allstate Hospital Indemnity	102237000 - Allstate	
Allstate Insurance	129587	PR061024-662	06/14/2024	07/18/2024	175.89	Allstate Accident	102237000 - Allstate	
Allstate Insurance	129587	PR062324-662	06/27/2024	07/18/2024	519.44	Allstate Hospital Indemnity	102237000 - Allstate	
Allstate Insurance	129587	PR062324-662	06/27/2024	07/18/2024	680.51	Allstate Critical Illness	102237000 - Allstate	
Allstate Insurance	129587	PR062324-662	06/27/2024	07/18/2024	906.04	Allstate Accident	102237000 - Allstate	
Allstate Insurance	129587	PR062424-662	06/27/2024	07/18/2024	103.62	Allstate Critical Illness	102237000 - Allstate	
Allstate Insurance	129587	PR062424-662	06/27/2024	07/18/2024	139.39	Allstate Hospital Indemnity	102237000 - Allstate	
Allstate Insurance	129587	PR062424-662	06/27/2024	07/18/2024	175.89	Allstate Accident	102237000 - Allstate	
					\$3,811.66			
					<b>\$3,811.66</b>			
Amazon Capital Services	129588	Amazon14Y4-WC	07/17/2024	07/18/2024	19.97	Amazon14Y4-WCDY-HRX	214412250 - Equipment Operation	
Amazon Capital Services	129588	Amazon1DTV-XP	07/16/2024	07/18/2024	20.45	Amazon1DTV-XP7D-9FFP	214412250 - Equipment Operation	
Amazon Capital Services	129588	amazon1MHF-Q9	07/16/2024	07/18/2024	703.02	amazon1MHF-Q9VL-3DY1	214414240 - Office Expense	
					\$743.44			
Amazon Capital Services	129679	Amazon19KC-Q6	07/22/2024	07/25/2024	82.01	Amazon1R4Y-PHTW-31F4	214412250 - Equipment Operation	
Amazon Capital Services	129679	Amazon1DVT-C1	07/22/2024	07/25/2024	6.80	Amazon1DVT-C1FG-4VMJ	214412250 - Equipment Operation	
Amazon Capital Services	129679	Amazon1R4Y-PH	07/22/2024	07/25/2024	250.97	Amazon1R4Y-PHTW-31F4	214412250 - Equipment Operation	
					\$339.78			
Amazon Capital Services	129743	Amazon139M-4C	07/31/2024	08/01/2024	188.27	Amazon139M-4CNN-GDHR	214412250 - Equipment Operation	
Amazon Capital Services	129743	amazon1MQW-W	07/31/2024	08/01/2024	349.99	amazon1MQW-W1DT-1VGF	104256240 - Office Expense	
Amazon Capital Services	129743	Amazon1Y97-PC	07/31/2024	08/01/2024	278.59	Amazon1Y97-PCTM-GV4W	214412250 - Equipment Operation	
					\$816.85			
					<b>\$1,900.07</b>			

**San Juan County  
Check Register  
All Bank Accounts - 07/12/2024 to 08/01/2024**

<u>Payee Name</u>	<u>Reference Number</u>	<u>Invoice Number</u>	<u>Invoice Ledger Date</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Description</u>	<u>Ledger Account</u>	<u>Activity Code</u>
Arcadis	129744	Arcadis10018794	07/31/2024	08/01/2024	17,702.00	Arcadis10018794	104150620 - Miscellaneous Services	
Arcadis	129744	Arcadis10018878	07/31/2024	08/01/2024	20,283.47	Arcadis10018878	104150620 - Miscellaneous Services	
					<u>\$37,985.47</u>			
					<b>\$37,985.47</b>			
Austin, Ann	129589	AnnA07-11-24	07/16/2024	07/18/2024	396.50	AnnA07-11-24	104114620 - Miscellaneous Services	
Austin, Ann	129589	AnnA07-11-24-2	07/16/2024	07/18/2024	115.50	AnnA07-11-24-2	104114620 - Miscellaneous Services	
					<u>\$512.00</u>			
					<b>\$512.00</b>			
Bastian, Brittney	129745	BrittneyBastian6.	07/31/2024	08/01/2024	70.00	BrittneyBastian6.20.24	264350330 - Employee Education	
Bastian, Brittney	129745	BrittneyBastian7.	07/31/2024	08/01/2024	26.00	BrittneyBastian7.23.24	264350230 - Travel Expense	
					<u>\$96.00</u>			
					<b>\$96.00</b>			
Bayles, William	129851	WilliamBayles6.2	08/01/2024	08/01/2024	70.00	WilliamBayles6.20.24_2	264350330 - Employee Education	
Bayles, William	129851	WilliamBayles620	08/01/2024	08/01/2024	45.00		264350330 - Employee Education	
					<u>\$115.00</u>			
					<b>\$115.00</b>			
Bear Cat Mfg. Inc.	129590	Bearcat129347	06/30/2024	07/18/2024	189.89	Bearcat129347	214412250 - Equipment Operation	
					<u>\$189.89</u>			
					<b>\$189.89</b>			
Bear Skins Custom Ink	129746	BearSkins1690	07/31/2024	08/01/2024	1,064.32	BearSkins1690	264350141 - Uniform Allowance	
					<u>\$1,064.32</u>			
					<b>\$1,064.32</b>			
Begay, Jay	129747	JayBegay071724	07/31/2024	08/01/2024	221.00	JayBegay071724	104211230 - Travel Expense	
Begay, Jay	129747	JayBegay071920	07/31/2024	08/01/2024	219.10	JayBegay07192024	104211230 - Travel Expense	
Begay, Jay	129747	JayBegay072920	07/31/2024	08/01/2024	426.00	JayBegay07292024	104211230 - Travel Expense	
					<u>\$866.10</u>			
					<b>\$866.10</b>			
Benally, Sage	129591	SageB07-08-24	07/17/2024	07/18/2024	20.00	SageB07-08-24	264350230 - Travel Expense	
					<u>\$20.00</u>			
					<b>\$20.00</b>			
Blanding City	129748	blanding5016830	07/31/2024	08/01/2024	712.69	blanding501683003_072524	104672270 - Utilities	
Blanding City	129748	blanding5517500	07/31/2024	08/01/2024	781.25	blanding551750001_070524	214414270 - Utilities	
Blanding City	129748	blanding5517510	07/31/2024	08/01/2024	85.89	blanding551751001_070524	214414270 - Utilities	
					<u>\$1,579.83</u>			
					<b>\$1,579.83</b>			
Blanding City Fire Dept.	129749	Blandingfire07312	07/31/2024	08/01/2024	700.00	BMF01375374	104255620 - Miscellaneous Services	
Blanding City Fire Dept.	129749	Blandingfire07312	07/31/2024	08/01/2024	244.00	Blandingfire073124_2	104255620 - Miscellaneous Services	
Blanding City Fire Dept.	129749	Blandingfire07312	07/31/2024	08/01/2024	198.00	Blandingfire073124_3	104255620 - Miscellaneous Services	
Blanding City Fire Dept.	129749	Blandingfire07312	07/31/2024	08/01/2024	225.00	Blandingfire073124_4	104255620 - Miscellaneous Services	
Blanding City Fire Dept.	129749	blandingfire07312	07/31/2024	08/01/2024	275.00	blandingfire073124_5	104255620 - Miscellaneous Services	
					<u>\$1,642.00</u>			
					<b>\$1,642.00</b>			
Blue Mountain Foods	129592	BMF01-305967	07/17/2024	07/18/2024	11.99	BMF01-305967	724581610 - Miscellaneous Supplies/S	
Blue Mountain Foods	129592	BMF01-357303	07/17/2024	07/18/2024	30.94	BMF01-357303	104678323 - Meals - Monticello	
Blue Mountain Foods	129592	BMF01-360142&	07/17/2024	07/18/2024	12.15	BMF01-360142&02-260465	104677328 - Meals - La Sal	
Blue Mountain Foods	129592	BMF01-360142&	07/17/2024	07/18/2024	27.97	BMF01-360142&02-260465	104677328 - Meals - La Sal	
Blue Mountain Foods	129592	BMF01-364652	07/17/2024	07/18/2024	30.79	BMF01-364652	104677323 - Meals - Monticello	

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Blue Mountain Foods	129592	BMF01-364670	07/17/2024	07/18/2024	5.29	BMF01-364670	214414240 - Office Expense	
Blue Mountain Foods	129592	BMF01-366012	07/17/2024	07/18/2024	7.77	BMF01-366012	104677323 - Meals - Monticello	
Blue Mountain Foods	129592	BMF01-372909&	07/18/2024	07/18/2024	8.68	BMF01-372909&01-371819	104230480 - Kitchen Food	
Blue Mountain Foods	129592	BMF01-372909&	07/18/2024	07/18/2024	39.11	BMF01-372909&01-371819	104230480 - Kitchen Food	
Blue Mountain Foods	129592	BMF02-272963	07/17/2024	07/18/2024	40.67	BMF02-272963	104678323 - Meals - Monticello	
Blue Mountain Foods	129592	BMF02-278660	07/17/2024	07/18/2024	367.14	BMF02-278660	274230350 - Inmate Commissary Expe	
Blue Mountain Foods	129592	BMF03-337875	07/17/2024	07/18/2024	42.94	BMF03-337875	104677323 - Meals - Monticello	
Blue Mountain Foods	129592	BMF03-337878	07/17/2024	07/18/2024	5.60	BMF03-337878	104678323 - Meals - Monticello	
					\$631.04			
Blue Mountain Foods	129680	BMF01-370654	07/22/2024	07/25/2024	14.58	BMF01-370654	724581620 - Special Programs	
Blue Mountain Foods	129680	BMF01-372751	07/22/2024	07/25/2024	43.99	BMF01-372751	104678323 - Meals - Monticello	
Blue Mountain Foods	129680	BMF01-374382	07/22/2024	07/25/2024	62.20	BMF01-374382	104210330 - Employee Education	
Blue Mountain Foods	129680	BMF03-340407	07/22/2024	07/25/2024	21.52	BMF03-340407 CLEF Grant	724581920 - Grant Expenses	
Blue Mountain Foods	129680	BMF03-345750	07/22/2024	07/25/2024	15.80	BMF03-345750	104678323 - Meals - Monticello	
					\$158.09			
Blue Mountain Foods	129750	BMF01344291	07/31/2024	08/01/2024	10.09	BMF01344291	104230480 - Kitchen Food	
Blue Mountain Foods	129750	BMF01348795	07/31/2024	08/01/2024	40.55	BMF01348795	104215620 - Miscellaneous Services	
Blue Mountain Foods	129750	BMF01351339	07/31/2024	08/01/2024	54.47	BMF01351339	104230480 - Kitchen Food	
Blue Mountain Foods	129750	BMF01352577	07/31/2024	08/01/2024	232.73	BMF01352577	104210610 - Miscellaneous Supplies	
Blue Mountain Foods	129750	BMF01358379	07/31/2024	08/01/2024	20.94	BMF01358379	104230480 - Kitchen Food	
Blue Mountain Foods	129750	BMF01368006	07/31/2024	08/01/2024	62.90	BMF01368006	104210480 - Special Department Suppl	
Blue Mountain Foods	129750	BMF01374483	07/31/2024	08/01/2024	25.41	BMF01374483	104210480 - Special Department Suppl	
Blue Mountain Foods	129750	BMF01375374	07/31/2024	08/01/2024	11.62	BMF01375374	104677328 - Meals - La Sal	
Blue Mountain Foods	129750	BMF01379320	07/31/2024	08/01/2024	34.97	BMF01379320	104677323 - Meals - Monticello	
Blue Mountain Foods	129750	BMF01380750	07/31/2024	08/01/2024	25.98	BMF01380750	104677323 - Meals - Monticello	
Blue Mountain Foods	129750	BMF02271406	07/31/2024	08/01/2024	577.56	BMF02271406	274230350 - Inmate Commissary Expe	
Blue Mountain Foods	129750	BMF03336972	07/31/2024	08/01/2024	4.29	BMF03336972	104230350 - State Prisoner Expenses	
Blue Mountain Foods	129750	BMF03354092	07/31/2024	08/01/2024	29.20	BMF03354092	104677323 - Meals - Monticello	
					\$1,130.71			
					\$1,919.84			
Bob Barker Company Inc.	129681	Bobbarker204186	07/22/2024	07/25/2024	203.32	Bobbarker2041863	274230350 - Inmate Commissary Expe	
Bob Barker Company Inc.	129751	bobbarker203169	07/31/2024	08/01/2024	910.35	bobbarker2031697	274230350 - Inmate Commissary Expe	
Bob Barker Company Inc.	129751	bobbarker203228	07/31/2024	08/01/2024	1,170.64	bobbarker2032287	274230350 - Inmate Commissary Expe	
					\$2,080.99			
					\$2,284.31			
Bradford Tire	129593	bradford56081	07/17/2024	07/18/2024	39.06	bradford56081	214412250 - Equipment Operation	
Bradford Tire	129752	bradfordtire07312	08/01/2024	08/01/2024	51.00	bradfordtire073124	214412250 - Equipment Operation	
					\$90.06			
Bradford, David P.	129753	DavidBradford7.1	07/31/2024	08/01/2024	114.03	DavidBradford7.17.24	264350141 - Uniform Allowance	
					\$114.03			
Brake, Crystal	129754	CrystalBrake7.12.	07/31/2024	08/01/2024	66.63	CrystalBrake7.12.24	255400.610 - Cancer Screening Miscell	
					\$66.63			
Brantley Distributing LLC.	129594	BrantleyPI000866	07/17/2024	07/18/2024	1,537.90	BrantleyPI0008669	214412250 - Equipment Operation	
Brantley Distributing LLC.	129682	Brantley2423474	07/22/2024	07/25/2024	398.00	Brantley24234740	214412250 - Equipment Operation	
					\$1,935.90			
Breedlove, Crystal	129755	CrystalBreedlove	07/31/2024	08/01/2024	259.00	CrystalBreedlove6.20.24	264350330 - Employee Education	
					\$259.00			

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Bruckner's Truck & Equipment	129756	BuckernsX10803	07/31/2024	08/01/2024	20.76	BuckernsX108039557	214412250 - Equipment Operation	
					<b>\$20.76</b>			
Bushore, Bruce	129595	BruceBushore062	07/18/2024	07/18/2024	1,100.00	BruceBushore06202024	104574615 - Contracts	
					<b>\$1,100.00</b>			
Cagle Stucco & Masonry or Texas, L	129739	CSMTexas7.6.24	08/01/2024	08/01/2024	15,000.00	CSMTexas7.6.24	104620620 - Miscellaneous Services	
					<b>\$15,000.00</b>			
Caldwell Filler & Grayson	129757	CaldwellFillerGra	07/31/2024	08/01/2024	150.00	CaldwellFillerGrayson3728	104126310 - Professional and Technica	
					<b>\$150.00</b>			
Canon USA, Inc.	129758	Canon32587064	07/31/2024	08/01/2024	258.11	Canon32587064	104230310 - Professional and Technica	
Canon USA, Inc.	129758	Canon33134886	07/31/2024	08/01/2024	97.30	Canon33134886	104230310 - Professional and Technica	
Canon USA, Inc.	129758	Canon33822021	07/31/2024	08/01/2024	139.22	Canon33822021	104230310 - Professional and Technica	
					\$494.63			
					<b>\$494.63</b>			
Canyonlands Tire	129596	CanyonlandsTire	07/17/2024	07/18/2024	106.74	CanyonlandsTireS837	104210251 - Gas, Oil and Grease	
					<b>\$106.74</b>			
Carlson, Haygen	129728	HaygenCarlson76	07/31/2024	08/01/2024	500.00	HaygenCarlson7624	104625240 - Office Expense	
					<b>\$500.00</b>			
Century Equipment Co.	129683	CenturyDP97055	07/22/2024	07/25/2024	281.58	CenturyDP97055	214412250 - Equipment Operation	
Century Equipment Co.	129759	centurySP52060	07/31/2024	08/01/2024	349.33	centurySP52060	214412250 - Equipment Operation	
					<b>\$630.91</b>			
Certified Laboratories	129760	Certlab8770964	07/31/2024	08/01/2024	888.95	Certlab8770964	214412250 - Equipment Operation	
					<b>\$888.95</b>			
Chatelain, Crystal	129597	CrystalC07-08-24	07/17/2024	07/18/2024	231.20	CrystalC07-08-24	104676610 - Miscellaneous Supplies	
Chatelain, Crystal	129597	CrystalC07-08-24	07/17/2024	07/18/2024	215.20	CrystalC07-08-24-2	104676610 - Miscellaneous Supplies	
					\$446.40			
					<b>\$446.40</b>			
Child Support Services	129598	PR070724-1117	07/12/2024	07/18/2024	425.42	Child Support	102229000 - Other Deductions Payable	
					<b>\$425.42</b>			
Cintas Corporation	129599	cintas419815610	07/17/2024	07/18/2024	44.00	cintas4198156102	214412260 - Buildings and Grounds	
Cintas Corporation	129599	cintas419815610	07/17/2024	07/18/2024	70.40	cintas4198156102	102229000 - Other Deductions Payable	
Cintas Corporation	129599	Cintas419886513	07/17/2024	07/18/2024	44.00	Cintas4198865133	214414260 - Buildings and Grounds	
Cintas Corporation	129599	Cintas419886513	07/17/2024	07/18/2024	70.40	Cintas4198865133	102229000 - Other Deductions Payable	
					\$228.80			
Cintas Corporation	129684	cintas419957598	07/23/2024	07/25/2024	44.00	cintas4199575986	214414260 - Buildings and Grounds	
Cintas Corporation	129684	cintas419957598	07/23/2024	07/25/2024	70.40	cintas4199575986	102229000 - Other Deductions Payable	
					\$114.40			
Cintas Corporation	129761	Cintas420028800	07/31/2024	08/01/2024	114.40	Cintas4200288000	214414260 - Buildings and Grounds	
					<b>\$457.60</b>			
City Center Sound and Stage (Justin	129729	CityCenterSound	08/01/2024	08/01/2024	8,375.00	CityCenterSound7.6.24	104620620 - Miscellaneous Services	



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City Center Sound and Stage (Justin)	129762	CityCenterSound	08/01/2024	08/01/2024	8,375.00	CityCenterSound7.6.24_2	104620620 - Miscellaneous Services	
					<b>\$16,750.00</b>			
CivicPlus LLC	129763	CivicPlus304748	07/31/2024	08/01/2024	2,310.00	CivicPlus304748	104151210 - Subscriptions and Membe	
					<b>\$2,310.00</b>			
Data Center	129685	DataCente66804	07/24/2024	07/25/2024	1,883.89	DataCente66804	104173241 - Postage	
					<b>\$1,883.89</b>			
Dee, Elsie	129600	ElsieDee07-17-24	07/17/2024	07/18/2024	1,525.00	ElsieDee07-17-24	104173310 - Professional and Technica	
Dee, Elsie	129675	elsie07-17-24-2	07/18/2024	07/18/2024	846.88	elsie07-17-24-2	104173310 - Professional and Technica	
					<b>\$2,371.88</b>			
Dept of Health and Human Services	129601	UtahHHS24FN00	07/17/2024	07/18/2024	255.00	UtahHHS24FN000335	255013.980 - Vital Statistics Intergover	
					<b>\$255.00</b>			
Dept of Public Safety	129764	DeptPubSafety24	07/31/2024	08/01/2024	998.00	DeptPubSafety24H0000725	274230350 - Inmate Commissary Expe	
Dept of Public Safety	129764	DeptPubSafety24	07/31/2024	08/01/2024	1,526.00	DeptPubSafety24H0000910	104230350 - State Prisoner Expenses	
					\$2,524.00			
					<b>\$2,524.00</b>			
DEQ Division of Water Quality	129765	UtahDEQ0012	07/31/2024	08/01/2024	360.00	UtahDEQ0012	255620.980 - DEQ Water Quality Interg	
					<b>\$360.00</b>			
Desert Rose Inn & Cabins	129686	DesertRose21579	07/23/2024	07/25/2024	1,722.42	DesertRose215792	104193480 - Special Department Suppl	
					<b>\$1,722.42</b>			
Dominion Energy	129687	Dominion361778	07/23/2024	07/25/2024	42.57	Dominion3617789388-07-22-24	214414270 - Utilities	
Dominion Energy	129766	Dominion492218	07/31/2024	08/01/2024	0.56	Dominion4922180628071924	104255270 - Utilities	
Dominion Energy	129766	Dominion606386	07/31/2024	08/01/2024	447.42	Dominion4922180628071924	104255270 - Utilities	
Dominion Energy	129766	Dominion606386	07/31/2024	08/01/2024	471.59	Dominion6063860813071924	104255270 - Utilities	
					\$919.57			
					<b>\$962.14</b>			
Dunn, Kurt	129767	KurtDunn072920	07/31/2024	08/01/2024	426.00	KurtDunn07292024	104211230 - Travel Expense	
					<b>\$426.00</b>			
DWR	129688	DivisionWildlifeK1	07/22/2024	07/25/2024	444.45	DivisionWildlifeK104774799	103511000 - Justice Court Fines	
					<b>\$444.45</b>			
Earthgrains Baking Company	129602	Earthgrains85272	07/17/2024	07/18/2024	72.16	CrystalC07-08-24-2	104230480 - Kitchen Food	
Earthgrains Baking Company	129602	Earthgrains85272	07/18/2024	07/18/2024	71.60	Earthgrains85272290004274	104230480 - Kitchen Food	
					\$143.76			
Earthgrains Baking Company	129768	Earthgrains85272	07/31/2024	08/01/2024	71.60	Earthgrains85272290004307	104230480 - Kitchen Food	
					<b>\$215.36</b>			
Election Systems & Software LLC	129603	ESSCD2094548	07/17/2024	07/18/2024	518.75	ESSCD2094548	104173310 - Professional and Technica	
					<b>\$518.75</b>			
Emery Telcom	129604	EmeryT-3514200-	07/17/2024	07/18/2024	220.02	EmeryT-3514200-07-01-24	104672270 - Utilities	
Emery Telcom	129604	EmeryT-985000-7	07/17/2024	07/18/2024	107.77	EmeryT-985000-7-01-24	104255270 - Utilities	
					\$327.79			
					<b>\$327.79</b>			

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Empire Electric Assoc. Inc.	129605	Empire9579024-0	06/07/2024	07/18/2024	10,908.02	Empire San Juan County June	104166270 - Utilities	
Empire Electric Assoc. Inc.	129605	empire9579025-0	07/17/2024	07/18/2024	73.30	empire9579025-07-15-24	214414270 - Utilities	
					\$10,981.32			
Empire Electric Assoc. Inc.	129769	Empire34849_07	07/31/2024	08/01/2024	67.76	Empire34849_070824	104620270 - Utilities	
					<b>\$11,049.08</b>			
Farmers Telecommunications Inc	129606	FarmersT6921-07	07/17/2024	07/18/2024	54.99	FarmersT6921-07-01-24	104225280 - Telephone	
					<b>\$54.99</b>			
Farnsworth, Corey	129730	CoryFarnsworth7.	07/31/2024	08/01/2024	125.00	CoryFarnsworth7.20.24	104625240 - Office Expense	
					<b>\$125.00</b>			
Fastenal Company	129607	fastenalCOBAY79	07/17/2024	07/18/2024	197.24	fastenalCOBAY79995	214412250 - Equipment Operation	
Fastenal Company	129607	FasternalCOBAY	07/17/2024	07/18/2024	356.63	FasternalCOBAY79996	214412250 - Equipment Operation	
					\$553.87			
Fastenal Company	129689	FastenalCobay80	07/23/2024	07/25/2024	118.08	FastenalCobay80114	214412250 - Equipment Operation	
Fastenal Company	129770	FastenalCOBAY8	07/31/2024	08/01/2024	812.05	FastenalCOBAY80115	214412250 - Equipment Operation	
Fastenal Company	129770	fasternalCOBAY8	07/31/2024	08/01/2024	238.28	fasternalCOBAY80031	214412250 - Equipment Operation	
					\$1,050.33			
					<b>\$1,722.28</b>			
Filterbuy	129608	Filterbuy736DF56	07/17/2024	07/18/2024	56.51	Filterbuy736DF56D-0001	214414260 - Buildings and Grounds	
Filterbuy	129608	Filterbuy736DF56	07/17/2024	07/18/2024	56.52	Filterbuy736DF56D-0001	724167260 - Buildings and Grounds	
Filterbuy	129608	Filterbuy736DF56	07/17/2024	07/18/2024	56.52	Filterbuy736DF56D-0001	724168260 - Buildings and Grounds	
Filterbuy	129608	Filterbuy736DF56	07/17/2024	07/18/2024	113.04	Filterbuy736DF56D-0001	104161260 - Buildings and Grounds	
Filterbuy	129608	Filterbuy736DF56	07/17/2024	07/18/2024	113.04	Filterbuy736DF56D-0001	104676260 - Buildings and Grounds	
Filterbuy	129608	Filterbuy736DF56	07/17/2024	07/18/2024	169.56	Filterbuy736DF56D-0001	104166260 - Buildings and Grounds	
					\$565.19			
					<b>\$565.19</b>			
FleetPride Inc	129771	FleetPride118503	07/31/2024	08/01/2024	596.00	FleetPride118503836	214412250 - Equipment Operation	
					<b>\$596.00</b>			
Forsythe Fire LLC	129690	Forsythe2226	07/23/2024	07/25/2024	101.90	Forsythe2226	104161310 - Professional and Technica	
Forsythe Fire LLC	129690	Forsythe2227	07/23/2024	07/25/2024	726.86	Forsythe2227	104225310 - Professional and Technica	
Forsythe Fire LLC	129690	Forsythe2228	07/23/2024	07/25/2024	139.70	Forsythe2228	105430310 - Professional and Technica	
Forsythe Fire LLC	129690	Forsythe2229	07/23/2024	07/25/2024	243.96	Forsythe2229	104676610 - Miscellaneous Supplies	
					\$1,212.42			
					<b>\$1,212.42</b>			
Four Corners Welding & Gas	129772	fourcornersweldC	07/31/2024	08/01/2024	47.30	fourcornersweldCC392360	214412250 - Equipment Operation	
Four Corners Welding & Gas	129772	fourcornersweldC	07/31/2024	08/01/2024	-408.00	Credit on overpayment check 129306	214412250 - Equipment Operation	
Four Corners Welding & Gas	129772	fourcornersweldC	07/31/2024	08/01/2024	656.41	fourcornersweldCC392709	214412250 - Equipment Operation	
					\$295.71			
					<b>\$295.71</b>			
Four States Tire & Service	129609	fourstatestire3874	07/17/2024	07/18/2024	1,569.66	fourstatestire387481	214412250 - Equipment Operation	
Four States Tire & Service	129609	FourStatesTire38	07/17/2024	07/18/2024	719.96	FourStatesTire387483	214412250 - Equipment Operation	
					\$2,289.62			
Four States Tire & Service	129691	fourstatestire3876	07/22/2024	07/25/2024	692.73	fourstatestire387623	214412250 - Equipment Operation	
Four States Tire & Service	129773	fourstatestire3877	07/31/2024	08/01/2024	-755.96	fourstatestire387774	214412250 - Equipment Operation	

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Four States Tire & Service	129773	fourstatestire3877	07/31/2024	08/01/2024	2,493.66	fourstatestire387778	214412250 - Equipment Operation	
Four States Tire & Service	129773	fourstatestire3882	08/01/2024	08/01/2024	439.98	fourstatestire388233	214412250 - Equipment Operation	
Four States Tire & Service	129773	fourstatestire3882	08/01/2024	08/01/2024	4,286.47	fourstatestire388235	214412250 - Equipment Operation	
Four States Tire & Service	129773	fourstatestire4139	07/31/2024	08/01/2024	1,130.24	fourstatestire413925	214412250 - Equipment Operation	
					<u>\$7,594.39</u>			
					<b>\$10,576.74</b>			
Fredericks, Anna	129726	AnnaFredericks7	07/31/2024	07/31/2024	1,221.61	Amazon139M-4CNN-GDHR	104620610 - Miscellaneous Supplies	
Fredericks, Anna	129731	AnnaFredericks7	07/31/2024	08/01/2024	700.00	AnnaFredericks71224	104620480 - Special Department Suppl	
Fredericks, Anna	129731	AnnaFredericks7	07/31/2024	08/01/2024	1,000.00	AnnaFredericks71224	104620240 - Office Expense	
Fredericks, Anna	129731	AnnaFredericks7	07/31/2024	08/01/2024	1,000.00	AnnaFredericks71224	104620240 - Office Expense	
Fredericks, Anna	129731	AnnaFredericks7	07/31/2024	08/01/2024	2,000.00	AnnaFredericks71224	104620480 - Special Department Suppl	
Fredericks, Anna	129731	AnnaFredericks7	07/31/2024	08/01/2024	4,010.00	AnnaFredericks71224	104620240 - Office Expense	
					<u>\$8,710.00</u>			
					<b>\$9,931.61</b>			
Fredericks, Judy	129732	JudyFredericks72	07/31/2024	08/01/2024	125.00	JudyFredericks72024	104620240 - Office Expense	
					<u>\$125.00</u>			
Frontier	129774	Frontier03030408	07/31/2024	08/01/2024	198.66	Frontier030304080824	104225280 - Telephone	
Frontier	129774	Frontier06230808	07/31/2024	08/01/2024	290.67	Frontier062308080524	104225280 - Telephone	
Frontier	129774	Frontier08240008	07/31/2024	08/01/2024	230.20	Frontier082400080624	104225280 - Telephone	
					<u>\$719.53</u>			
					<b>\$719.53</b>			
Garner, Richard	129775	RichardG073024	07/31/2024	08/01/2024	80.00	RichardG073024	214414480 - Special Department Suppl	
					<u>\$80.00</u>			
George, Eric	129776	EricGeorge72324	07/31/2024	08/01/2024	26.00	EricGeorge72324	264350230 - Travel Expense	
					<u>\$26.00</u>			
Giddings, Nataiah	129692	NataiahS06-20-2	06/20/2024	07/25/2024	45.00		264350110 - Salaries and Wages	
					<u>\$45.00</u>			
Goslin, Lou	129733	LouGoslin72024	07/31/2024	08/01/2024	125.00	LouGoslin72024	104620240 - Office Expense	
					<u>\$125.00</u>			
Grover, Preston	129693	PrestonG7-23-24	07/23/2024	07/25/2024	500.00	PrestonG7-23-24 Livestock	104210620 - Miscellaneous Services	
					<u>\$500.00</u>			
Happy Morgan Law	129610	HappyMorgan07-	06/30/2024	07/18/2024	4,987.50	HappyMorgan07-22-24	104126310 - Professional and Technica	
					<u>\$4,987.50</u>			
Harty, Peggy	129734	PeggyHarty72024	07/31/2024	08/01/2024	125.00	PeggyHarty72024	104620240 - Office Expense	
					<u>\$125.00</u>			
Harvey, Jamie	129777	JamieHarvey7.25.	07/31/2024	08/01/2024	39.00	JamesLaws62024	104111230 - Travel Expense	
Harvey, Jamie	129777	JamieHarveyNAC	07/31/2024	08/01/2024	274.39	JamieHarveyNAC07.25.24	104111230 - Travel Expense	
Harvey, Jamie	129777	JamieHarveyUAC	07/31/2024	08/01/2024	183.66	JamieHarveyUAC7.25.24	104111230 - Travel Expense	
					<u>\$497.05</u>			
					<b>\$497.05</b>			
HealthEquity Inc.	EFT	8pomecc	07/19/2024	07/19/2024	195.77		102228000 - HSA	

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HealthEquity Inc.	EFT	PR070724-4210	07/12/2024	07/19/2024	6,585.03	Health Saving Account Contributions	102228000 - HSA	
HealthEquity Inc.	EFT	PR070824-4210	07/12/2024	07/19/2024	782.18	Health Saving Account Contributions	102228000 - HSA	
					<u>\$7,562.98</u>			
					<b>\$7,562.98</b>			
Holland & Hart LLP	129778	Holland&Hart218	07/31/2024	08/01/2024	283.50	Holland&Hart2187704	104126615 - Contracts	
					<u>\$283.50</u>			
					<b>\$283.50</b>			
Holyoak, Cindi	129779	CindiHolyoak7.16	07/31/2024	08/01/2024	478.02	CindiHolyoak7.16.24	104144230 - Travel Expense	
					<u>\$478.02</u>			
					<b>\$478.02</b>			
Homedew, Jeremy	129780	JeremyHomedew	07/31/2024	08/01/2024	221.00	JeremyHomedew07172024	104211230 - Travel Expense	
					<u>\$221.00</u>			
					<b>\$221.00</b>			
Hurst, Val	129611	ValH07-11-24	07/17/2024	07/18/2024	306.00	ValH07-11-24	214414230 - Travel Expense	
Hurst, Val	129694	ValH7-17-24	07/22/2024	07/25/2024	219.00	ValH7-17-24	214414230 - Travel Expense	
					<u>\$525.00</u>			
					<b>\$525.00</b>			
IFA Country Stores	129852	IFA1021167117	06/22/2024	08/01/2024	123.94	IFA1021167117	104161260 - Buildings and Grounds	
IFA Country Stores	129852	IFA1021167117	06/22/2024	08/01/2024	123.94	IFA1021167117	724167260 - Buildings and Grounds	
IFA Country Stores	129852	IFA1021167117	06/22/2024	08/01/2024	123.94	IFA1021167117	724168260 - Buildings and Grounds	
IFA Country Stores	129852	IFA1021167117	06/22/2024	08/01/2024	185.91	IFA1021167117	104166260 - Buildings and Grounds	
					<u>\$557.73</u>			
					<b>\$557.73</b>			
ImageNet Consulting LLC	129612	Imagenet950816	07/17/2024	07/18/2024	117.60	Imagenet950816	724581250 - Computer Maintenance/S	
ImageNet Consulting LLC	129612	ImageNet970082	07/17/2024	07/18/2024	93.74	ImageNet970082	104230310 - Professional and Technica	
ImageNet Consulting LLC	129612	ImangenetINV971	07/17/2024	07/18/2024	127.19	ImangenetINV971315	104230310 - Professional and Technica	
					<u>\$338.53</u>			
ImageNet Consulting LLC	129695	Imagenet975813	07/22/2024	07/25/2024	21.46	Imagenet975813	104134240 - Office Expense	
ImageNet Consulting LLC	129781	ImageNet973942	07/31/2024	08/01/2024	697.98	ImageNet973942	104150310 - Professional and Technica	
ImageNet Consulting LLC	129781	Imagenet978589	07/31/2024	08/01/2024	4.27	Imagenet978589	104230310 - Professional and Technica	
ImageNet Consulting LLC	129781	ImageNet980963	07/31/2024	08/01/2024	66.04	ImageNet980963	104150310 - Professional and Technica	
ImageNet Consulting LLC	129781	ImagenetINV975814	07/31/2024	08/01/2024	133.36	ImagenetINV975814	724581250 - Computer Maintenance/S	
ImageNet Consulting LLC	129781	ImagenetINV980614	07/31/2024	08/01/2024	47.89	ImagenetINV980614	214414240 - Office Expense	
					<u>\$949.54</u>			
					<b>\$1,309.53</b>			
Intermountain Health Care	129613	IHC104-1267771	07/17/2024	07/18/2024	123.65	IHC104-1267771387	255400.310 - Cancer Screening Profes	
Intermountain Health Care	129613	IHC104-1267887	07/17/2024	07/18/2024	50.78	IHC104-1267887386	255400.310 - Cancer Screening Profes	
Intermountain Health Care	129613	IHC139-1267771	07/17/2024	07/18/2024	1,849.65	IHC139-1267771387	255400.310 - Cancer Screening Profes	
Intermountain Health Care	129613	IHC74196-12677	07/17/2024	07/18/2024	80.00	IHC74196-1267763901	255400.310 - Cancer Screening Profes	
					<u>\$2,104.08</u>			
					<b>\$2,104.08</b>			
IRS - EFTPS	EFT	PR042824-575	07/12/2024	07/19/2024	41.76	Medicare Tax	102221000 - FICA Payable	
IRS - EFTPS	EFT	PR042824-575	07/12/2024	07/19/2024	48.23	Federal Income Tax	102222000 - Federal Tax W/H Payable	
IRS - EFTPS	EFT	PR042824-575	07/12/2024	07/19/2024	178.56	Social Security Tax	102221000 - FICA Payable	
IRS - EFTPS	EFT	PR070724-575	07/12/2024	07/19/2024	9,458.76	Medicare Tax	102221000 - FICA Payable	
IRS - EFTPS	EFT	PR070724-575	07/12/2024	07/19/2024	22,695.63	Federal Income Tax	102222000 - Federal Tax W/H Payable	
IRS - EFTPS	EFT	PR070724-575	07/12/2024	07/19/2024	40,444.70	Social Security Tax	102221000 - FICA Payable	
IRS - EFTPS	EFT	PR070824-575	07/12/2024	07/19/2024	1,249.78	Medicare Tax	102221000 - FICA Payable	
IRS - EFTPS	EFT	PR070824-575	07/12/2024	07/19/2024	3,013.30	Federal Income Tax	102222000 - Federal Tax W/H Payable	

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IRS - EFTPS	EFT	PR070824-575	07/12/2024	07/19/2024	5,343.82	Social Security Tax	102221000 - FICA Payable	
					\$82,474.54			
					<b>\$82,474.54</b>			
Jackson Group Peterbilt	129614	jacksongroup247	07/17/2024	07/18/2024	1,446.00	jacksongroup247054GJ	214412250 - Equipment Operation	
Jackson Group Peterbilt	129614	JacksonGroup24	07/17/2024	07/18/2024	552.39	JacksonGroup247372GJ	214412250 - Equipment Operation	
Jackson Group Peterbilt	129614	Jacksongroup247	07/17/2024	07/18/2024	1,377.76	Jacksongroup247424GJ	214412250 - Equipment Operation	
Jackson Group Peterbilt	129614	jacksongroup247	07/17/2024	07/18/2024	1,067.25	jacksongroup247561GJ	214412250 - Equipment Operation	
Jackson Group Peterbilt	129614	Jacksongroup247	07/17/2024	07/18/2024	29.26	Jacksongroup247873GJ	214412250 - Equipment Operation	
					\$4,472.66			
Jackson Group Peterbilt	129696	jacksongroup247	07/22/2024	07/25/2024	35.76	jacksongroup247800GJ	214414250 - Equipment Operation	
Jackson Group Peterbilt	129696	jacksongroup247	07/22/2024	07/25/2024	295.97	jacksongroup247844GJ	214412250 - Equipment Operation	
Jackson Group Peterbilt	129696	jacksongroup247	07/22/2024	07/25/2024	17.37	jacksongroup247845GJ	214412250 - Equipment Operation	
Jackson Group Peterbilt	129696	jacksongroup247	07/22/2024	07/25/2024	308.22	jacksongroup247865GJ	214412250 - Equipment Operation	
Jackson Group Peterbilt	129696	Jacksongroup247	07/22/2024	07/25/2024	23.06	Jacksongroup247867GJ	214412250 - Equipment Operation	
Jackson Group Peterbilt	129696	jacksongroup427	07/22/2024	07/25/2024	62.16	jacksongroup427543GJ	214412250 - Equipment Operation	
					\$742.54			
Jackson Group Peterbilt	129782	Jacksongroup247	07/31/2024	08/01/2024	775.04	Jacksongroup247669GJ	214412250 - Equipment Operation	
Jackson Group Peterbilt	129782	jacksongroup247	07/31/2024	08/01/2024	485.61	jacksongroup247873GJX1	214412250 - Equipment Operation	
Jackson Group Peterbilt	129782	jacksongroup247	07/31/2024	08/01/2024	466.55	jacksongroup247967GJ	214412250 - Equipment Operation	
Jackson Group Peterbilt	129782	jacksongroup248	08/01/2024	08/01/2024	202.92	jacksongroup248028GJ	214412250 - Equipment Operation	
					\$1,930.12			
					<b>\$7,145.32</b>			
JB Restoration & Fabrication	129615	JBRestoration414	07/17/2024	07/18/2024	2,767.45	JBRestoration4149	214412250 - Equipment Operation	
					<b>\$2,767.45</b>			
JCI Billing Services	129783	JCISJ013240	07/31/2024	08/01/2024	1,090.23	JCISJ013240	104230312 - Medical Expenses	
					<b>\$1,090.23</b>			
Jeter, Brenn	129784	BrennJeter7.6.24	07/31/2024	08/01/2024	150.00	BrennJeter7.6.24	104625240 - Office Expense	
					<b>\$150.00</b>			
John, Zoe	129616	ZoeJ071224	07/17/2024	07/18/2024	255.63	ZoeJ071224	255061.230 - Tobacco Prevention Trav	
					<b>\$255.63</b>			
Jones & Demille Engineering	129785	JonesDemille013	07/31/2024	08/01/2024	861.95	JonesDemille0134668	255620.615 - DEQ Water Quality Contr	
Jones & Demille Engineering	129785	JonesDemille013	07/31/2024	08/01/2024	910.75	JonesDemille0134858	104192920 - Grants	
					\$1,772.70			
					<b>\$1,772.70</b>			
K&H Integrated Print Solutions	129617	K&H066420	07/17/2024	07/18/2024	14,100.20	K&H066420	104173310 - Professional and Technica	
					<b>\$14,100.20</b>			
Kaibeto Market	129697	Kaibeto2786	07/22/2024	07/25/2024	240.14	Kaibeto2786	104676915 - Contributions to Other Uni	
Kaibeto Market	129786	Kaibeto4048	07/31/2024	08/01/2024	392.95	Kaibeto4048	104676915 - Contributions to Other Uni	
					<b>\$633.09</b>			
Kenworth Sales Company	129618	Kenworth005P14	07/17/2024	07/18/2024	167.10	Kenworth005P14463	214412250 - Equipment Operation	
Kenworth Sales Company	129787	kenworth005P132	07/31/2024	08/01/2024	199.74	kenworth005P13275	214412250 - Equipment Operation	
Kenworth Sales Company	129787	kenworth005P144	07/31/2024	08/01/2024	236.58	kenworth005P14435	214412250 - Equipment Operation	
Kenworth Sales Company	129787	Kenworth005P14	07/31/2024	08/01/2024	-236.58	Credit to 005P14435	214412250 - Equipment Operation	

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Kenworth Sales Company	129787	Kenworth005P14	07/31/2024	08/01/2024	-193.73	Credit 05P14435.02	214412250 - Equipment Operation	
Kenworth Sales Company	129787	Kenworth005P14	07/31/2024	08/01/2024	82.67	Kenworth005P14550	214412250 - Equipment Operation	
Kenworth Sales Company	129787	kenworth005P149	08/01/2024	08/01/2024	27.20	kenworth005P14908	214412250 - Equipment Operation	
Kenworth Sales Company	129787	kenworth00P1443	07/31/2024	08/01/2024	193.73	kenworth00P14435.02	214412250 - Equipment Operation	
					<u>\$309.61</u>			
					<b>\$476.71</b>			
Kids Reference Company Inc.	129788	KidsReferenceKR	07/31/2024	08/01/2024	126.75	KidsReferenceKRC06-13263	724581920 - Grant Expenses	
					<u>\$126.75</u>			
Kilgore Companies LLC	129619	kilgore1332300	07/17/2024	07/18/2024	1,656.25	kilgore1332300	214414410 - Road Supplies	
Kilgore Companies LLC	129619	kilgore1348593	07/17/2024	07/18/2024	-3,605.26	kilgorecredit7-11-24	214414410 - Road Supplies	
Kilgore Companies LLC	129619	kilgore1348593	07/17/2024	07/18/2024	3,333.75	kilgore1348593	214414410 - Road Supplies	
Kilgore Companies LLC	129619	kilgore1356203	07/17/2024	07/18/2024	1,600.00	kilgore1356203	214414410 - Road Supplies	
Kilgore Companies LLC	129619	kilgore1356306	07/17/2024	07/18/2024	1,755.00	kilgore1356306	214414410 - Road Supplies	
Kilgore Companies LLC	129619	Kilgore1358114	07/17/2024	07/18/2024	1,562.50	Kilgore1358114	214414410 - Road Supplies	
					<u>\$6,302.24</u>			
Kilgore Companies LLC	129789	kilgore1361389	07/31/2024	08/01/2024	3,206.25	kilgore1361389	214414410 - Road Supplies	
Kilgore Companies LLC	129789	kilgore2600703-1	07/31/2024	08/01/2024	11,590.80	kilgore2600703-1	214414410 - Road Supplies	
					<u>\$14,797.05</u>			
					<b>\$21,099.29</b>			
Kirkwood, Joe	129620	Matco2014	07/17/2024	07/18/2024	385.80	Matco2014	214412250 - Equipment Operation	
Kirkwood, Joe	129620	Matco2139	07/17/2024	07/18/2024	47.88	Matco2139	214412250 - Equipment Operation	
					<u>\$433.68</u>			
					<b>\$433.68</b>			
Knight, Brinkley	129735	BrinkleyKnight7.6.	07/31/2024	08/01/2024	760.00	BrinkleyKnight7.6.24	104625240 - Office Expense	
					<u>\$760.00</u>			
Knight, Sheila	129790	ShielaKnight0731	07/31/2024	08/01/2024	1,926.00	ShielaKnight073124	104682615 - Contracts	
					<u>\$1,926.00</u>			
La Sal Library	129621	SJCLibraryLasal0	06/30/2024	07/18/2024	3.92	SJCLibraryLasal07-07-24	724581920 - Grant Expenses	
La Sal Library	129621	SJLibraryLaSal07	04/02/2024	07/18/2024	4.62	SJLibraryLaSal07-12-24	724581915 - Transfers to Other Units -	
					<u>\$8.54</u>			
					<b>\$8.54</b>			
Lacy, Lehi	129622	LehiL07-11-24	07/17/2024	07/18/2024	39.00	LehiL07-11-24	104210230 - Travel Expense	
					<u>\$39.00</u>			
Lajoie, Mark	129623	MarkLajoie07-05-	07/17/2024	07/18/2024	150.00	MarkLajoie07-05-24	103511000 - Justice Court Fines	
					<u>\$150.00</u>			
Larson & Company	129791	Larsen22489136	07/31/2024	08/01/2024	36,200.00	Larsen22489136	104150310 - Professional and Technica	
					<u>\$36,200.00</u>			
Laws, James	129792	JamesLaws62024	07/31/2024	08/01/2024	70.00	JamesLaws62024	264350330 - Employee Education	
					<u>\$70.00</u>			
Laws, Kara	129736	KaraLaws72024	07/31/2024	08/01/2024	125.00	KaraLaws72024	104620240 - Office Expense	
					<u>\$125.00</u>			

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Life-Assist Inc.	129793	LifeAssist145352	07/31/2024	08/01/2024	278.00	LifeAssist1453527	264350610 - Miscellaneous Supplies	
Life-Assist Inc.	129793	LifeAssist149362	07/31/2024	08/01/2024	1,131.26	LifeAssist1493622	264350610 - Miscellaneous Supplies	
Life-Assist Inc.	129793	LifeAssist149400	07/31/2024	08/01/2024	132.50	LifeAssist1494002	264350610 - Miscellaneous Supplies	
					<u>\$1,541.76</u>			
					<b>\$1,541.76</b>			
Lifeloop (It's Never Too Late, LLC)	129698	Lifeloop6132024S	07/22/2024	07/25/2024	1,633.00	Lifeloop6132024SJCA	104679610 - Miscellaneous Supplies	
Lifeloop (It's Never Too Late, LLC)	129698	Lifeloop6132024S	07/22/2024	07/25/2024	1,633.00	Lifeloop6132024SJCA	104684610 - Miscellaneous Supplies	
Lifeloop (It's Never Too Late, LLC)	129698	Lifeloop6132024S	07/22/2024	07/25/2024	1,634.00	Lifeloop6132024SJCA	104676610 - Miscellaneous Supplies	
					<u>\$4,900.00</u>			
					<b>\$4,900.00</b>			
Lumen	129624	Lumen692833869	07/17/2024	07/18/2024	21.55	Lumen692833869	104232310 - Professional and Technica	
					<u>\$21.55</u>			
					<b>\$21.55</b>			
Lyle Northern Electric Inc.	129794	LyleNorthernElect	07/31/2024	08/01/2024	2,615.36	LyleNorthernElectric3555	574424250 - Equipment Operation	
					<u>\$2,615.36</u>			
					<b>\$2,615.36</b>			
Main Street Drug and Boutique	129625	MainStreetDrug3	07/17/2024	07/18/2024	68.90	MainStreetDrug31328	104230312 - Medical Expenses	
Main Street Drug and Boutique	129625	MainStreetDrug3	07/18/2024	07/18/2024	16.95	MainStreetDrug31705	104230312 - Medical Expenses	
					<u>\$85.85</u>			
Main Street Drug and Boutique	129795	MainStretdrug31	07/31/2024	08/01/2024	46.85	MainStretdrug31388	104230312 - Medical Expenses	
Main Street Drug and Boutique	129795	MainStreetDrug3	07/31/2024	08/01/2024	41.80	MainStreetDrug31999	104230312 - Medical Expenses	
					<u>\$88.65</u>			
					<b>\$174.50</b>			
Maxwell Equipment Co.	129699	maxwelle1084	07/23/2024	07/25/2024	16,000.00	maxwelle1084	214414255 - Equipment Rental	
					<u>\$16,000.00</u>			
					<b>\$16,000.00</b>			
McDonald, Trey	129796	TreyMcDonald07	07/31/2024	08/01/2024	221.00	TreyMcDonald07172024	104211230 - Travel Expense	
					<u>\$221.00</u>			
					<b>\$221.00</b>			
MetLife Group Benefits	129797	metlife07142024	08/01/2024	08/01/2024	-1,500.80	metlife07142024 Credit to Invoice	102230000 - Metlife Dental	
MetLife Group Benefits	129797	PR070724-5230	07/12/2024	08/01/2024	538.32	Dental Employee Only	102230000 - Metlife Dental	
MetLife Group Benefits	129797	PR070724-5230	07/12/2024	08/01/2024	849.42	Dental Employee +1	102230000 - Metlife Dental	
MetLife Group Benefits	129797	PR070724-5230	07/12/2024	08/01/2024	3,000.24	Dental Family	102230000 - Metlife Dental	
MetLife Group Benefits	129797	PR070724-5230	07/26/2024	08/01/2024	-31.46	Dental Employee +1	102230000 - Metlife Dental	
MetLife Group Benefits	129797	PR070824-5230	07/12/2024	08/01/2024	31.46	Dental Employee +1	102230000 - Metlife Dental	
MetLife Group Benefits	129797	PR070824-5230	07/12/2024	08/01/2024	31.50	Dental Employee Only	102230000 - Metlife Dental	
MetLife Group Benefits	129797	PR070824-5230	07/12/2024	08/01/2024	579.81	Dental Family	102230000 - Metlife Dental	
MetLife Group Benefits	129797	PR072124-5230	07/26/2024	08/01/2024	522.57	Dental Employee Only	102230000 - Metlife Dental	
MetLife Group Benefits	129797	PR072124-5230	07/26/2024	08/01/2024	817.96	Dental Employee +1	102230000 - Metlife Dental	
MetLife Group Benefits	129797	PR072124-5230	07/26/2024	08/01/2024	3,000.24	Dental Family	102230000 - Metlife Dental	
MetLife Group Benefits	129797	PR072224-5230	07/26/2024	08/01/2024	31.46	Dental Employee +1	102230000 - Metlife Dental	
MetLife Group Benefits	129797	PR072224-5230	07/26/2024	08/01/2024	31.50	Dental Employee Only	102230000 - Metlife Dental	
MetLife Group Benefits	129797	PR072224-5230	07/26/2024	08/01/2024	527.10	Dental Family	102230000 - Metlife Dental	
					<u>\$8,429.32</u>			
					<b>\$8,429.32</b>			
Mexican Hat Special Serv Dist.	129700	MexicanHatSSD7	07/22/2024	07/25/2024	66.93	MexicanHatSSD724-24	104225270 - Utilities	
					<u>\$66.93</u>			
					<b>\$66.93</b>			
Mid-American Research Chemical	129798	marc0823151	07/31/2024	08/01/2024	198.68	marc0823151	104161260 - Buildings and Grounds	
					<u>\$198.68</u>			
					<b>\$198.68</b>			

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Monticello City	129626	monticello35601-	07/17/2024	07/18/2024	113.84	monticello35601-06-30-24	104225270 - Utilities	
Monticello City	129626	monticello35601-	07/17/2024	07/18/2024	116.92	monticello35601-06-30-24	104225270 - Utilities	
Monticello City	129626	monticello35601-	07/17/2024	07/18/2024	154.84	monticello35601-06-30-24	104165270 - Utilities	
Monticello City	129626	monticello35601-	07/17/2024	07/18/2024	190.99	monticello35601-06-30-24	104620270 - Utilities	
Monticello City	129626	monticello35601-	07/17/2024	07/18/2024	354.00	monticello35601-06-30-24	104620270 - Utilities	
Monticello City	129626	monticello35601-	07/17/2024	07/18/2024	380.08	monticello35601-06-30-24	724167270 - Utilities	
Monticello City	129626	monticello35601-	07/17/2024	07/18/2024	616.73	monticello35601-06-30-24	104161270 - Utilities	
Monticello City	129626	monticello35601-	07/17/2024	07/18/2024	798.59	monticello35601-06-30-24	214414270 - Utilities	
Monticello City	129626	monticello35601-	07/17/2024	07/18/2024	4,149.94	monticello35601-06-30-24	104166270 - Utilities	
					<u>\$6,875.93</u>			
Monticello City	129701	Monticello070924	07/22/2024	07/25/2024	425.00	Monticello070924MF	104220615 - Contracts	
Monticello City	129799	MonticelloSJCR2	07/31/2024	08/01/2024	267.50	MonticelloSJCR24	104850620 - Miscellaneous Services	
					<u>\$7,568.43</u>			
Monticello Mercantile	129627	MercC324779	07/17/2024	07/18/2024	14.57	MercC324779	104230480 - Kitchen Food	
Monticello Mercantile	129702	MercC326501	07/25/2024	07/25/2024	10.46	MercC326501	724581920 - Grant Expenses	
Monticello Mercantile	129800	MercC317835	08/01/2024	08/01/2024	13.48	MercC317835	264350610 - Miscellaneous Supplies	
Monticello Mercantile	129800	MercC318685	08/01/2024	08/01/2024	32.54	MercC318685	264350610 - Miscellaneous Supplies	
Monticello Mercantile	129800	MercC319430	08/01/2024	08/01/2024	8.95	MercC319430	264350610 - Miscellaneous Supplies	
Monticello Mercantile	129800	MercC319703	08/01/2024	08/01/2024	9.29	MercC319703	104161610 - Miscellaneous Supplies	
Monticello Mercantile	129800	MercC319749	08/01/2024	08/01/2024	10.49	MercC319749	264350610 - Miscellaneous Supplies	
Monticello Mercantile	129800	MercC319914	08/01/2024	08/01/2024	-3.98	MercC319914	104161610 - Miscellaneous Supplies	
Monticello Mercantile	129800	MercC320012	08/01/2024	08/01/2024	-2.90	MercC320012	104161610 - Miscellaneous Supplies	
Monticello Mercantile	129800	MercC320718	08/01/2024	08/01/2024	3.79	MercC320718	104161610 - Miscellaneous Supplies	
Monticello Mercantile	129800	mercC324715	07/31/2024	08/01/2024	6.79	mercC324715	104230240 - Office Expense	
Monticello Mercantile	129800	mercC325401	07/31/2024	08/01/2024	9.49	mercC325401	104161260 - Buildings and Grounds	
					<u>\$87.94</u>			
					<u>\$112.97</u>			
Morgan Mechanical LLC	129628	MorganMech24-1	07/17/2024	07/18/2024	440.00	MorganMech24-106	574424310 - Professional and Technica	
Morgan Mechanical LLC	129628	MorganMech24-1	07/17/2024	07/18/2024	380.00	MorganMech24-107	574424310 - Professional and Technica	
					<u>\$820.00</u>			
					<u>\$820.00</u>			
Motor Parts Company	129629	motorparts57052	07/17/2024	07/18/2024	3.66	motorparts5705240	214412250 - Equipment Operation	
Motor Parts Company	129629	motorparts86756	07/17/2024	07/18/2024	247.84	motorparts867563	214412250 - Equipment Operation	
Motor Parts Company	129629	Motorparts86763	07/17/2024	07/18/2024	11.92	Motorparts867630	574424250 - Equipment Operation	
					<u>\$263.42</u>			
Motor Parts Company	129703	motorparts86742	07/22/2024	07/25/2024	187.79	motorparts867428	214412250 - Equipment Operation	
Motor Parts Company	129703	motorparts86744	07/22/2024	07/25/2024	254.35	motorparts867440	214412250 - Equipment Operation	
Motor Parts Company	129703	motorparts86762	07/22/2024	07/25/2024	-27.00	motorparts867440	214412250 - Equipment Operation	
Motor Parts Company	129703	motorparts86762	07/22/2024	07/25/2024	528.40	motorparts867626	214412250 - Equipment Operation	
Motor Parts Company	129703	motorparts86763	07/22/2024	07/25/2024	-108.00	motorparts867631	214412250 - Equipment Operation	
Motor Parts Company	129703	motorparts86825	07/22/2024	07/25/2024	351.12	motorparts868256	214412250 - Equipment Operation	
Motor Parts Company	129703	motorparts86842	07/22/2024	07/25/2024	482.37	motorparts868424	214412250 - Equipment Operation	
Motor Parts Company	129703	motorparts86845	07/22/2024	07/25/2024	290.19	motorparts868458	214412250 - Equipment Operation	
Motor Parts Company	129703	motorparts86860	07/22/2024	07/25/2024	25.65	motorparts868607	214412250 - Equipment Operation	
Motor Parts Company	129703	motorparts86893	07/22/2024	07/25/2024	25.74	motorparts868939	574424250 - Equipment Operation	
					<u>\$2,010.61</u>			
Motor Parts Company	129801	motorparts571154	07/31/2024	08/01/2024	27.46	motorparts5711545	214412250 - Equipment Operation	
Motor Parts Company	129801	motorparts571167	07/31/2024	08/01/2024	47.59	motorparts5711670	214412250 - Equipment Operation	
Motor Parts Company	129801	motorparts57120	07/31/2024	08/01/2024	44.86	motorparts5712072	214412250 - Equipment Operation	
Motor Parts Company	129801	motorparts57147	07/31/2024	08/01/2024	160.80	motorparts5714720	214412250 - Equipment Operation	



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Motor Parts Company	129801	motorparts57162	07/31/2024	08/01/2024	75.40	motorparts5716229	214412250 - Equipment Operation	
Motor Parts Company	129801	motorparts57163	07/31/2024	08/01/2024	38.98	motorparts5716336	214412250 - Equipment Operation	
Motor Parts Company	129801	motorparts57180	07/31/2024	08/01/2024	166.69	motorparts5718094	214412250 - Equipment Operation	
Motor Parts Company	129801	motorparts57186	07/31/2024	08/01/2024	187.04	motorparts5718682	214412250 - Equipment Operation	
Motor Parts Company	129801	motorparts57192	07/31/2024	08/01/2024	19.99	motorparts5719280	214412250 - Equipment Operation	
Motor Parts Company	129801	motorparts57199	07/31/2024	08/01/2024	1.32	motorparts5719976	214412250 - Equipment Operation	
Motor Parts Company	129801	motorparts57214	07/31/2024	08/01/2024	34.92	motorparts5721400	214412250 - Equipment Operation	
Motor Parts Company	129801	motorparts57218	07/31/2024	08/01/2024	22.78	motorparts5721801	214412250 - Equipment Operation	
Motor Parts Company	129801	motorparts57218	07/31/2024	08/01/2024	126.23	motorparts5721847	214412250 - Equipment Operation	
Motor Parts Company	129801	motorparts57250	07/31/2024	08/01/2024	159.36	motorparts5725031	104210251 - Gas, Oil and Grease	
Motor Parts Company	129801	motorparts86879	08/01/2024	08/01/2024	39.13	motorparts868796	214412250 - Equipment Operation	
Motor Parts Company	129801	motorparts86942	08/01/2024	08/01/2024	63.99	motorparts869422	214412250 - Equipment Operation	
Motor Parts Company	129801	motorparts86945	08/01/2024	08/01/2024	10.89	motorparts869452	214412250 - Equipment Operation	
Motor Parts Company	129801	motorparts86945	08/01/2024	08/01/2024	4.95	motorparts869459	214412250 - Equipment Operation	
Motor Parts Company	129801	motorparts86946	08/01/2024	08/01/2024	13.36	motorparts869464	214412250 - Equipment Operation	
Motor Parts Company	129801	motorparts86951	08/01/2024	08/01/2024	147.69	motorparts869517	214412250 - Equipment Operation	
Motor Parts Company	129801	motorparts86965	08/01/2024	08/01/2024	682.42	motorparts869655	574424250 - Equipment Operation	
					\$2,075.85			
					<b>\$4,349.88</b>			
Motorola Solutions	129630	Motorola8230460	07/17/2024	07/18/2024	31,363.71	Motorola8230460063	104230242 - Software Maintenance	
Motorola Solutions	129802	MotorolaSolutions	07/31/2024	08/01/2024	1,723.67	MotorolaSolutions8230428231	104230242 - Software Maintenance	
					<b>\$33,087.38</b>			
Mountainland Supply Co	129631	mountainlandS10	07/18/2024	07/18/2024	1,488.46	mountainlandS106264917.001	214414410 - Road Supplies	
Mountainland Supply Co	129631	mountainlandS10	07/18/2024	07/18/2024	496.15	mountainlandS106295670.001	214414410 - Road Supplies	
					\$1,984.61			
					<b>\$1,984.61</b>			
MSFS of Utah	129704	MSFSUtah06-24	06/30/2024	07/25/2024	495.00	MSFSUtah06-24	104682615 - Contracts	
					<b>\$495.00</b>			
National Benefit Services LLC	129803	NationalBenefitSe	07/31/2024	08/01/2024	53.35	NationalBenefitServices1015751	104965140 - Other Employee Benefits	
National Benefit Services LLC	129803	NationalBenefitSe	07/31/2024	08/01/2024	200.00	NationalBenefitServices1015757	104965140 - Other Employee Benefits	
National Benefit Services LLC	129803	NationalBenefitSe	07/31/2024	08/01/2024	53.35	NationalBenefitServices1016813	104965140 - Other Employee Benefits	
					\$306.70			
					<b>\$306.70</b>			
Navajo Nation Department of Justice	129632	CA002	12/19/2023	07/18/2024	200,000.00	Navajo Nation vs. San Juan County	104156310 - Professional and Technica	
					<b>\$200,000.00</b>			
Navajo Nation Water Code Administr	129804	NavajoWaterCod	07/31/2024	08/01/2024	1.02	NavajoWaterCode2420315	104225270 - Utilities	
Navajo Nation Water Code Administr	129804	NavajoWaterCod	07/31/2024	08/01/2024	4.31	NavajoWaterCode2420999	104225270 - Utilities	
					\$5.33			
					<b>\$5.33</b>			
Navajo Sanitation	129633	NavSanitize1268	07/17/2024	07/18/2024	297.00	NavSanitize126837	104672270 - Utilities	
					<b>\$297.00</b>			
Navajo Tribal UtilityAuthority	129634	NTU60378368-07	07/17/2024	07/18/2024	14.21	NTU60378368-07-03-24	214414270 - Utilities	
Navajo Tribal UtilityAuthority	129634	NTU60378371-07	07/17/2024	07/18/2024	4.53	NTU60378371-07-03-24	214414270 - Utilities	
Navajo Tribal UtilityAuthority	129634	NTU60378374-07	07/17/2024	07/18/2024	47.63	NTU60378374-07-03-24	104850730 - Improvements Other Than	
Navajo Tribal UtilityAuthority	129634	NTU60378375-07	07/17/2024	07/18/2024	5.92	NTU60378375-07-03-24	104850730 - Improvements Other Than	
Navajo Tribal UtilityAuthority	129634	NTU60378376-07	07/17/2024	07/18/2024	5.92	NTU60378376-07-03-24	104850730 - Improvements Other Than	
					\$78.21			

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Navajo Tribal UtilityAuthority	129705	NTU3500148771	07/22/2024	07/25/2024	135.32	NTU35001487718	104225270 - Utilities	
Navajo Tribal UtilityAuthority	129805	NTU3300158104	07/31/2024	08/01/2024	142.44	NTU33001581045	104574270 - Utilities	
Navajo Tribal UtilityAuthority	129805	NTU3500148830	07/31/2024	08/01/2024	89.46	NTU35001488307	104574270 - Utilities	
					\$231.90			
					<b>\$445.43</b>			
New Technology Solutions	129635	NewTech7098	07/17/2024	07/18/2024	40.00	NewTech7098	255007.260 - Indirect Admin Buildings	
New Technology Solutions	129806	newtech7091	07/31/2024	08/01/2024	100.00	newtech7091	104676310 - Professional and Technica	
					<b>\$140.00</b>			
Nicholas & Company	129636	Nicholas8709116	07/17/2024	07/18/2024	756.72	Nicholas8709116	104678329 - Meals - Bluff	
Nicholas & Company	129636	Nicholas8709116	07/17/2024	07/18/2024	756.73	Nicholas8709116	104677329 - Meals - Bluff	
Nicholas & Company	129636	Nicholas8759782	07/17/2024	07/18/2024	543.86	Nicholas8759782	104677323 - Meals - Monticello	
Nicholas & Company	129636	Nicholas8759782	07/17/2024	07/18/2024	543.86	Nicholas8759782	104678323 - Meals - Monticello	
Nicholas & Company	129636	Nicholas8764137	07/17/2024	07/18/2024	464.02	Nicholas8764137	104677325 - Meals - Blanding	
Nicholas & Company	129636	Nicholas8764137	07/17/2024	07/18/2024	464.02	Nicholas8764137	104678325 - Meals - Blanding	
Nicholas & Company	129636	Nicholas8764139	07/17/2024	07/18/2024	314.08	Nicholas8764139	104677328 - Meals - La Sal	
Nicholas & Company	129636	Nicholas8823167	07/17/2024	07/18/2024	347.44	Nicholas8823167	104677323 - Meals - Monticello	
Nicholas & Company	129636	Nicholas8823167	07/17/2024	07/18/2024	347.44	Nicholas8823167	104678323 - Meals - Monticello	
Nicholas & Company	129636	Nicholas8823169	07/17/2024	07/18/2024	242.29	Nicholas8823169	104677325 - Meals - Blanding	
Nicholas & Company	129636	Nicholas8823169	07/17/2024	07/18/2024	242.29	Nicholas8823169	104678325 - Meals - Blanding	
Nicholas & Company	129636	Nicholas8823617	07/17/2024	07/18/2024	406.71	Nicholas88236170	104678329 - Meals - Bluff	
Nicholas & Company	129636	Nicholas8823617	07/17/2024	07/18/2024	406.72	Nicholas88236170	104677329 - Meals - Bluff	
Nicholas & Company	129636	Nicholas8827580	07/17/2024	07/18/2024	337.04	Nicholas8827580	104230480 - Kitchen Food	
Nicholas & Company	129636	Nicholas8831386	07/17/2024	07/18/2024	2,538.41	Nicholas8831386	104230480 - Kitchen Food	
					\$8,711.63			
Nicholas & Company	129706	Nicholas8815658	07/22/2024	07/25/2024	104.74	Nicholas8815658	104677325 - Meals - Blanding	
Nicholas & Company	129706	Nicholas8815658	07/22/2024	07/25/2024	104.74	Nicholas8815658	104678325 - Meals - Blanding	
Nicholas & Company	129706	Nicholas8823170	07/22/2024	07/25/2024	406.72	Nicholas8823170	104677329 - Meals - Bluff	
Nicholas & Company	129706	Nicholas8823170	07/22/2024	07/25/2024	406.72	Nicholas8823170	104678329 - Meals - Bluff	
Nicholas & Company	129706	Nicholas8827583	07/22/2024	07/25/2024	1,103.73	Nicholas8827583	104677325 - Meals - Blanding	
Nicholas & Company	129706	Nicholas8827583	07/22/2024	07/25/2024	1,103.73	Nicholas8827583	104678325 - Meals - Blanding	
Nicholas & Company	129706	Nicholas8831391	07/22/2024	07/25/2024	413.99	Nicholas8831391	104677323 - Meals - Monticello	
Nicholas & Company	129706	Nicholas8831391	07/22/2024	07/25/2024	414.00	Nicholas8831391	104678323 - Meals - Monticello	
Nicholas & Company	129706	Nicholas8831393	07/22/2024	07/25/2024	96.88	Nicholas8831393	104677325 - Meals - Blanding	
Nicholas & Company	129706	Nicholas8831393	07/22/2024	07/25/2024	96.88	Nicholas8831393	104678325 - Meals - Blanding	
Nicholas & Company	129706	Nicholas8839489	07/23/2024	07/25/2024	482.78	Nicholas8839489	104678323 - Meals - Monticello	
Nicholas & Company	129706	Nicholas8839489	07/23/2024	07/25/2024	482.79	Nicholas8839489	104677323 - Meals - Monticello	
Nicholas & Company	129706	Nicholas8839491	07/23/2024	07/25/2024	518.02	Nicholas8839491	104678329 - Meals - Bluff	
Nicholas & Company	129706	Nicholas8839491	07/23/2024	07/25/2024	518.03	Nicholas8839491	104677329 - Meals - Bluff	
					\$6,253.75			
Nicholas & Company	129807	Nicholas8823162	07/31/2024	08/01/2024	2,124.71	newtech7091	104230480 - Kitchen Food	
Nicholas & Company	129807	Nicholas8835786	07/31/2024	08/01/2024	870.13	Nicholas8835786	104230480 - Kitchen Food	
Nicholas & Company	129807	Nicholas8839484	07/31/2024	08/01/2024	2,268.98	Nicholas8839484	104230480 - Kitchen Food	
Nicholas & Company	129807	Nicholas8843615	07/31/2024	08/01/2024	300.91	Nicholas8843615	104230480 - Kitchen Food	
Nicholas & Company	129807	Nicholas8847512	07/31/2024	08/01/2024	1,800.40	Nicholas8847512	104230480 - Kitchen Food	
Nicholas & Company	129807	Nicholas8847516	07/31/2024	08/01/2024	430.57	Nicholas8847516	104677323 - Meals - Monticello	
Nicholas & Company	129807	Nicholas8847516	07/31/2024	08/01/2024	430.57	Nicholas8847516	104678251 - Gas, Oil and Grease	
Nicholas & Company	129807	Nicholas8847518	07/31/2024	08/01/2024	636.24	Nicholas8847516	104677325 - Meals - Blanding	
Nicholas & Company	129807	Nicholas8847518	07/31/2024	08/01/2024	636.24	Nicholas8847516	104678325 - Meals - Blanding	
					\$9,498.75			
					<b>\$24,464.13</b>			
Northern Tool (use Blue Tarp Financi	129707	northerntool5315	07/24/2024	07/25/2024	482.17	northerntool5315734	214412250 - Equipment Operation	

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Northern Tool (use Blue Tarp Financi	129707	Northerntool5378	07/24/2024	07/25/2024	1,629.71	Northerntool53789288	214412250 - Equipment Operation	
					\$2,111.88			
					<b>\$2,111.88</b>			
NOVA Principles Foundation	129708	NOVA2069	07/22/2024	07/25/2024	250.00	NOVA2069	104210210 - Subscriptions and Membe	
					<b>\$250.00</b>			
ODP Business Solutions LLC	129709	ODP3598519510	07/25/2024	07/25/2024	232.76	ODP359851951001	254310240 - Office Expense	
ODP Business Solutions LLC	129709	ODP3635611780	07/25/2024	07/25/2024	207.45	ODP363561178001	104122240 - Office Expense	
ODP Business Solutions LLC	129709	ODP3653978650	07/25/2024	07/25/2024	-8.07	ODP365397865001	104145240 - Office Expense	
ODP Business Solutions LLC	129709	ODP3657344510	07/25/2024	07/25/2024	190.66	ODP365734451001	254310240 - Office Expense	
ODP Business Solutions LLC	129709	ODP3664835860	07/25/2024	07/25/2024	79.44	ODP366483586001	104210240 - Office Expense	
ODP Business Solutions LLC	129709	ODP3695531860	07/25/2024	07/25/2024	929.81	ODP369553186001	104210240 - Office Expense	
ODP Business Solutions LLC	129709	ODP3702973570	07/25/2024	07/25/2024	172.20	ODP370297357001	104145240 - Office Expense	
ODP Business Solutions LLC	129709	ODP3702973570	07/25/2024	07/25/2024	100.69	ODP370297357002	104145240 - Office Expense	
ODP Business Solutions LLC	129709	ODP3716490020	07/25/2024	07/25/2024	242.50	ODP371649002001	104210240 - Office Expense	
ODP Business Solutions LLC	129709	ODP3716493780	07/25/2024	07/25/2024	26.48	ODP371649378001	104210240 - Office Expense	
					\$2,173.92			
					<b>\$2,173.92</b>			
Office Ally	129637	OfficeAllyMF3497	07/17/2024	07/18/2024	39.95	OfficeAllyMF34972	104685615 - Contracts	
					<b>\$39.95</b>			
Office Equipment Co. / Office Etc.	129808	OfficeEquipment5	07/31/2024	08/01/2024	165.00	OfficeEquipment504516	104150310 - Professional and Technica	
					<b>\$165.00</b>			
Olsen, Avery	129809	AveryOlsen07172	07/31/2024	08/01/2024	221.00	AveryOlsen07172024	104211230 - Travel Expense	
					<b>\$221.00</b>			
Packard Wholesale Co.	129638	Packard3011827	07/17/2024	07/18/2024	29.68	Packard3011827	104677323 - Meals - Monticello	
Packard Wholesale Co.	129638	Packard3012330	07/17/2024	07/18/2024	195.92	Packard3012330	104230350 - State Prisoner Expenses	
Packard Wholesale Co.	129638	Packard3012357	07/17/2024	07/18/2024	151.19	Packard3012357	104230480 - Kitchen Food	
Packard Wholesale Co.	129638	Packard3012358	07/17/2024	07/18/2024	121.04	Packard3012358	104678323 - Meals - Monticello	
Packard Wholesale Co.	129638	Packard3012878	07/18/2024	07/18/2024	188.67	Packard3012878	104230350 - State Prisoner Expenses	
Packard Wholesale Co.	129638	Packard3012882	07/18/2024	07/18/2024	44.35	Packard3012882	104230480 - Kitchen Food	
Packard Wholesale Co.	129638	Packard3012905	07/18/2024	07/18/2024	64.30	Packard3012905	104230350 - State Prisoner Expenses	
					\$795.15			
Packard Wholesale Co.	129710	packard3012355	07/22/2024	07/25/2024	142.68	packard3012355	104678325 - Meals - Blanding	
Packard Wholesale Co.	129810	packard3010830	07/31/2024	08/01/2024	447.29	Packard3010830	104230350 - State Prisoner Expenses	
Packard Wholesale Co.	129810	packard3010844	07/31/2024	08/01/2024	143.60	Packard3010844	104230480 - Kitchen Food	
Packard Wholesale Co.	129810	packard3011313	07/31/2024	08/01/2024	349.48	Packard3011313	104230350 - State Prisoner Expenses	
Packard Wholesale Co.	129810	packard3011319	07/31/2024	08/01/2024	147.50	Packard3011319	104230350 - State Prisoner Expenses	
Packard Wholesale Co.	129810	packard3011321	07/31/2024	08/01/2024	166.68	Packard3011321	104230350 - State Prisoner Expenses	
Packard Wholesale Co.	129810	packard3011325	07/31/2024	08/01/2024	209.96	Packard3011325	104230350 - State Prisoner Expenses	
Packard Wholesale Co.	129810	Packard3012871	07/31/2024	08/01/2024	80.89	Packard3012871	255007.260 - Indirect Admin Buildings	
Packard Wholesale Co.	129810	Packard3012875	07/31/2024	08/01/2024	2,224.43	Packard3012875	104620240 - Office Expense	
Packard Wholesale Co.	129810	packard3013474	07/31/2024	08/01/2024	40.84	packard3013474	104678323 - Meals - Monticello	
Packard Wholesale Co.	129810	packard3013475	07/31/2024	08/01/2024	149.36	packard3013475	104230480 - Kitchen Food	
Packard Wholesale Co.	129810	packard3013476	07/31/2024	08/01/2024	585.96	packard3013476	104230350 - State Prisoner Expenses	
Packard Wholesale Co.	129810	Packard3013478	07/31/2024	08/01/2024	88.25	Packard3013478	104678323 - Meals - Monticello	
					\$4,634.24			
					<b>\$5,572.07</b>			
Page, Justin	129855	JustinPage07182	08/01/2024	08/01/2024	478.50	JustinPage071824	104220615 - Contracts	
					<b>\$478.50</b>			

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Palmer, Payton	129811	PayPalmer07172	07/31/2024	08/01/2024	221.00	PayPalmer07172024	104211230 - Travel Expense	
					<b>\$221.00</b>			
Pepsi-Cola	129639	Pepsi80907014	07/17/2024	07/18/2024	671.50	Pepsi80907014	104230480 - Kitchen Food	
					<b>\$671.50</b>			
Performance Ford of Moab	129640	PerfFord07-15-24	07/17/2024	07/18/2024	165.00	PerfFord07-15-24	214412250 - Equipment Operation	
					<b>\$165.00</b>			
Pick A Stitch	129812	PickStitch3414	07/31/2024	08/01/2024	138.00		264350141 - Uniform Allowance	
Pick A Stitch	129812	PickStitch3435	07/31/2024	08/01/2024	619.50	PickStitch3435	104625240 - Office Expense	
Pick A Stitch	129812	PickStitch3436	07/31/2024	08/01/2024	770.00	PickStitch3436	104625240 - Office Expense	
					\$1,527.50			
					<b>\$1,527.50</b>			
Pitney Bowes	129641	Pitneybowes1025	07/18/2024	07/18/2024	24.86	Pitneybowes1025586495	104230241 - Postage	
Pitney Bowes	129641	PitneyBowes1025	07/17/2024	07/18/2024	84.03	PitneyBowes1025623258	104230241 - Postage	
					\$108.89			
					<b>\$108.89</b>			
Points Consulting	129711	PointsC0421	07/23/2024	07/25/2024	670.00	PointsC0421	104192920 - Grants	
					<b>\$670.00</b>			
Professional Collections Inc.	129813	ProfessionalColle	07/31/2024	08/01/2024	410.69	ProfessionalCollections6.28.24	264350310 - Professional and Technica	
					<b>\$410.69</b>			
Quadient Inc	129712	Quadient7-17-24	07/24/2024	07/25/2024	1,147.44	Quadient7-17-24	104150241 - Postage	
					<b>\$1,147.44</b>			
Rahm Transport & Logistics LLC	129642	rahm2168	07/17/2024	07/18/2024	2,400.00	rahm2168	214414410 - Road Supplies	
Rahm Transport & Logistics LLC	129642	rahm2183	07/17/2024	07/18/2024	7,200.00	rahm2183	214414410 - Road Supplies	
					\$9,600.00			
					<b>\$9,600.00</b>			
Rainbow Sign and Banner	129643	RainbowSign139	07/17/2024	07/18/2024	2,123.99	RainbowSign139856	104193920 - Grants	
Rainbow Sign and Banner	129643	RainbowSign139	07/17/2024	07/18/2024	2,124.00	RainbowSign139856	104192920 - Grants	
					\$4,247.99			
					<b>\$4,247.99</b>			
Red Dirt Investments	129585	RedDirt07-10-24	07/17/2024	07/17/2024	740.00	RedDirt07-10-24	104850620 - Miscellaneous Services	
					<b>\$740.00</b>			
Redd's Ace Hardware	129644	redds899724	07/17/2024	07/18/2024	29.98	redds899724	214412250 - Equipment Operation	
Redd's Ace Hardware	129644	Redds900207	07/17/2024	07/18/2024	15.99	Redds900207	574424240 - Office Expense	
					\$45.97			
Redd's Ace Hardware	129814	Redd899190	07/31/2024	08/01/2024	34.57	Redd899190	264350240 - Office Expense	
Redd's Ace Hardware	129814	Redd900425	07/31/2024	08/01/2024	19.99	Redd900425	264350251 - Gas, Oil and Grease	
Redd's Ace Hardware	129814	Redds900221	07/31/2024	08/01/2024	10.36	Redds900221	255007.240 - Indirect Admin Office exp	
Redd's Ace Hardware	129814	Redds900257	07/31/2024	08/01/2024	28.99	Redds900257	255007.240 - Indirect Admin Office exp	
Redd's Ace Hardware	129814	Redds900554	07/31/2024	08/01/2024	429.99	Redds900554	274230350 - Inmate Commissary Expe	
Redd's Ace Hardware	129814	Redds900555	07/31/2024	08/01/2024	139.99	Redds900555	274230350 - Inmate Commissary Expe	
Redd's Ace Hardware	129814	Redds900599	07/31/2024	08/01/2024	86.87	Redds900599	574424250 - Equipment Operation	
Redd's Ace Hardware	129814	Redds900674	07/31/2024	08/01/2024	429.99	Redds900674	274230350 - Inmate Commissary Expe	
					\$1,180.75			
					<b>\$1,226.72</b>			

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RelaDyne West LLC	129713	RelaDyne111366	07/22/2024	07/25/2024	8,906.00	RelaDyne1113663	574424251 - Gas, Oil and Grease	
					<b>\$8,906.00</b>			
Relentless LLC - Desert Snow	129714	Relentless15347	07/22/2024	07/25/2024	950.00	Relentless15347	104211230 - Travel Expense	
					<b>\$950.00</b>			
Retriever, LLC	129715	Retriever2699	07/22/2024	07/25/2024	545.00	Retriever2699	214412250 - Equipment Operation	
					<b>\$545.00</b>			
Richmond, Reagan	129645	ReaganR07-18-2	07/18/2024	07/18/2024	245.24	ReaganR07-18-24	104215620 - Miscellaneous Services	
					<b>\$245.24</b>			
Rigg, Melissa	129646	MelissaR07-11-24	07/17/2024	07/18/2024	396.50	MelissaR07-11-24	104114620 - Miscellaneous Services	
Rigg, Melissa	129646	MelissaR07-11-24	07/17/2024	07/18/2024	115.50	MelissaR07-11-24-2	104114620 - Miscellaneous Services	
					\$512.00			
					<b>\$512.00</b>			
Rocky Mountain Power	129716	RMP59271696-0	07/25/2024	07/25/2024	46.61	RMP59271696-06-25-24	104225270 - Utilities	
Rocky Mountain Power	129716	RMP59288636-0	07/22/2024	07/25/2024	2.83	RMP59288636-07-04-24	104225270 - Utilities	
Rocky Mountain Power	129716	RMP73241784-0	07/22/2024	07/25/2024	4.81	RMP73241784-07-03-24	104225270 - Utilities	
					\$54.25			
Rocky Mountain Power	129815	RMP59288636-0	07/31/2024	08/01/2024	105.42	RMP59288636-003_070324	104574270 - Utilities	
					<b>\$159.67</b>			
San Juan Clinic	129647	SanJuanClinic582	07/17/2024	07/18/2024	38.28	SanJuanClinic582431	104230312 - Medical Expenses	
San Juan Clinic	129717	SanJuanclinic581	07/24/2024	07/25/2024	72.00	SanJuanclinic581415	214414620 - Miscellaneous Services	
San Juan Clinic	129816	SanJuanClinic578	07/31/2024	08/01/2024	25.00	SanJuanClinic578817	255400.310 - Cancer Screening Profes	
San Juan Clinic	129816	SanJuanClinic581	07/31/2024	08/01/2024	115.92	SanJuanClinic581525	255400.310 - Cancer Screening Profes	
					\$140.92			
					<b>\$251.20</b>			
San Juan Health Services	129648	SanJuanHealth31	07/18/2024	07/18/2024	37.00	SanJuanHealth3142024 Give to Sklyer Crofts	264350610 - Miscellaneous Supplies	
San Juan Health Services	129648	SanJuanHealth61	07/18/2024	07/18/2024	200.00	SanJuanHealth6172024	264350610 - Miscellaneous Supplies	
San Juan Health Services	129648	SanJuanHealth62	07/18/2024	07/18/2024	57.00	SanJuanHealth6262024 Give to Sklyer Crofts	264350610 - Miscellaneous Supplies	
					\$294.00			
San Juan Health Services	129853	SanJuanHealth70	07/17/2024	08/01/2024	60.00	SanJuanHealth7092024	255007.260 - Indirect Admin Buildings	
San Juan Health Services	129853	SJHealth6112024	07/17/2024	08/01/2024	76.76	SJHealth6112024	255007.260 - Indirect Admin Buildings	
					\$136.76			
					<b>\$430.76</b>			
San Juan Hospital	129817	SanJuanHosp572	07/31/2024	08/01/2024	287.37	SanJuanHosp572682	255400.310 - Cancer Screening Profes	
San Juan Hospital	129817	SanJuanHosp579	07/31/2024	08/01/2024	8,026.85	SanJuanHosp579544	104230312 - Medical Expenses	
San Juan Hospital	129817	SanJuanHosp580	07/31/2024	08/01/2024	141.63	SanJuanHosp580748	104230312 - Medical Expenses	
San Juan Hospital	129817	SanJuanHosp581	07/31/2024	08/01/2024	301.16	SanJuanHosp581019	104230312 - Medical Expenses	
San Juan Hospital	129817	SanJuanHosp581	07/31/2024	08/01/2024	154.62	SanJuanHosp581036	255400.310 - Cancer Screening Profes	
San Juan Hospital	129817	SanJuanHosp581	07/31/2024	08/01/2024	482.16	SanJuanHosp581978	104230310 - Professional and Technica	
San Juan Hospital	129817	SanJuanHosp582	07/31/2024	08/01/2024	2,969.08	SanJuanHosp582627	104230312 - Medical Expenses	
					\$12,362.87			
					<b>\$12,362.87</b>			
San Juan Pharmacy Blanding	129649	SJPharmacy7388	04/02/2024	07/18/2024	49.56	SJPharmacy7388397	104230312 - Medical Expenses	
					<b>\$49.56</b>			

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Sandefur, Scott	129818	ScottSandefur072	07/31/2024	08/01/2024	324.67	ScottSandefur072024	104210230 - Travel Expense	
					<b>\$324.67</b>			
Schafer, Trent	129651	Trents07-11-24	07/17/2024	07/18/2024	150.00	Trents07-11-24	104114620 - Miscellaneous Services	
Schafer, Trent	129651	TrentS07-11-24-2	07/17/2024	07/18/2024	50.00	TrentS07-11-24-2	104114620 - Miscellaneous Services	
					<b>\$200.00</b>			
Shumway, Dennis	129652	DennisS61724	06/17/2024	07/18/2024	7.00	DennisS61724	255620.310 - DEQ Water Quality Profe	
Shumway, Dennis	129652	DennisS61724	06/17/2024	07/18/2024	60.00	DennisS61824	255740.230 - State LHD Eviron Travel	
Shumway, Dennis	129652	DS052024	05/22/2024	07/18/2024	216.00	Travel Reimbursement	255620.230 - DEQ Water Quality Travel	
Shumway, Dennis	129652	DS061224	06/14/2024	07/18/2024	423.00	Travel Reimbursement	255620.230 - DEQ Water Quality Travel	
					<b>\$706.00</b>			
Shumway, Dennis	129819	DennisS071724	07/31/2024	08/01/2024	473.40	DennisS071724	255740.230 - State LHD Eviron Travel	
					<b>\$1,179.40</b>			
Simmons, Brandee	129820	BrandeeSimmons	07/31/2024	08/01/2024	230.40	BrandeeSimmons7.6.24	104625240 - Office Expense	
					<b>\$230.40</b>			
Simpleview LLC	129718	SimpleviewSVUS	07/23/2024	07/25/2024	333.33	SimpleviewSVUS1004985	104193210 - Subscriptions and Membe	
					<b>\$333.33</b>			
SJC Blanding Library or Nicole Perki	129653	SJLibrary07-02-2	04/02/2024	07/18/2024	53.16	SJLibrary07-02-24	724581620 - Special Programs	
SJC Blanding Library or Nicole Perki	129653	SJLibrary07-11-2	04/02/2024	07/18/2024	40.81	SJLibrary07-11-24Bluff-2	724581920 - Grant Expenses	
					<b>\$93.97</b>			
SJC Blanding Library or Nicole Perki	129821	SJLBlanding0729	07/31/2024	08/01/2024	42.30	SJLBlanding072924	724581920 - Grant Expenses	
					<b>\$136.27</b>			
SJC Inmate Account	129654	SJCIInmateAccou	06/30/2024	07/18/2024	880.00	SJCIInmateAccount06-30-24	104230352 - Inmate Humanitarian Exp	
					<b>\$880.00</b>			
SJC Landfill Operations	129822	SJLandfill69865	07/31/2024	08/01/2024	103.04	SJLandfill69865	104161260 - Buildings and Grounds	
					<b>\$103.04</b>			
SJR Media	129656	SJR164634	04/02/2024	07/18/2024	134.40	SJR164634	104173220 - Public Notices	
SJR Media	129656	SJR164635	04/02/2024	07/18/2024	456.00	SJR164635	104173220 - Public Notices	
SJR Media	129656	SJRelect0624	04/02/2024	07/18/2024	1,272.00	SJRelect0624	104173220 - Public Notices	
SJR Media	129656	SJRSJCHR0624	04/02/2024	07/18/2024	40.93	SJRSJCHR0624	104210210 - Subscriptions and Membe	
SJR Media	129656	SJRSJCHR0624	04/02/2024	07/18/2024	40.95	SJRSJCHR0624	104192210 - Subscriptions and Membe	
SJR Media	129656	SJRSJCHR0624	04/02/2024	07/18/2024	573.12	SJRSJCHR0624	104161220 - Public Notices	
					<b>\$2,517.40</b>			
SJR Media	129823	SJRMedia0624	07/31/2024	08/01/2024	526.88	SJRMedia0624	104620220 - Public Notices	
					<b>\$3,044.28</b>			
Skaggs Companies Inc.	129657	Skaggs450_A_23	07/17/2024	07/18/2024	441.85	Skaggs450_A_230692_1	104210250 - Equipment Operation	
Skaggs Companies Inc.	129824	Skaggs450A2381	07/31/2024	08/01/2024	103.21	Skaggs450A2381611	104230310 - Professional and Technica	
Skaggs Companies Inc.	129824	Skaggs450A2381	07/31/2024	08/01/2024	23.99	Skaggs450A2381612	104230310 - Professional and Technica	
					<b>\$127.20</b>			
					<b>\$569.05</b>			
Skinner, Ron	129825	Ronskinner07302	07/31/2024	08/01/2024	29.48	Ronskinner073024	255007.230 - Indirect Admin Travel exp	
					<b>\$29.48</b>			

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Slechta, Deborah	129737	DeborahSlechta7.	07/31/2024	08/01/2024	125.00	DeborahSlechta7.20.24	104620240 - Office Expense	
					<b>\$125.00</b>			
Snap - On Tools	129658	snapon07092455	07/17/2024	07/18/2024	240.00	snapon07092455411	214412250 - Equipment Operation	
					<b>\$240.00</b>			
Sneed, Sandi	129738	SandiSneed7202	07/31/2024	08/01/2024	125.00	SandiSneed72024	104620240 - Office Expense	
					<b>\$125.00</b>			
South Jordan Police Department	129826	Sojordanpolice73	07/31/2024	08/01/2024	1,500.00	Sojordanpolice73024	104211230 - Travel Expense	
					<b>\$1,500.00</b>			
Southwest Colorado TV	129827	SouthwestCOTV7	07/31/2024	08/01/2024	294.99	SouthwestCOTV7-162024	104574615 - Contracts	
Southwest Colorado TV	129827	SouthwestCOTV7	07/31/2024	08/01/2024	2,293.02	SouthwestCOTV7-292024	104574615 - Contracts	
					\$2,588.01			
					<b>\$2,588.01</b>			
Stewart, Tell	129828	TellStewart07172	07/31/2024	08/01/2024	221.00	TellStewart07172024	104211230 - Travel Expense	
					<b>\$221.00</b>			
Summit Food Service, LLC	129659	SummitINV20002	07/17/2024	07/18/2024	1,038.26	SummitINV2000212836	104230350 - State Prisoner Expenses	
Summit Food Service, LLC	129829	summit20002106	07/31/2024	08/01/2024	1,191.57	summit2000210689	274230350 - Inmate Commissary Expe	
Summit Food Service, LLC	129829	summit20002106	07/31/2024	08/01/2024	17.42	summit2000210690	274230350 - Inmate Commissary Expe	
Summit Food Service, LLC	129829	summit20002109	07/31/2024	08/01/2024	943.40	summit2000210981	274230350 - Inmate Commissary Expe	
Summit Food Service, LLC	129829	summit20002109	07/31/2024	08/01/2024	213.01	summit2000210982	274230350 - Inmate Commissary Expe	
Summit Food Service, LLC	129829	summit20002115	07/31/2024	08/01/2024	711.98	summit2000211539	274230350 - Inmate Commissary Expe	
Summit Food Service, LLC	129829	summit20002115	07/31/2024	08/01/2024	24.29	summit2000211540	274230350 - Inmate Commissary Expe	
Summit Food Service, LLC	129829	summit20002120	07/31/2024	08/01/2024	744.90	summit2000212099	274230350 - Inmate Commissary Expe	
Summit Food Service, LLC	129829	summit20002121	07/31/2024	08/01/2024	208.05	summit2000212100	274230350 - Inmate Commissary Expe	
Summit Food Service, LLC	129829	summit20002128	07/31/2024	08/01/2024	10.46	summit2000212837	274230350 - Inmate Commissary Expe	
Summit Food Service, LLC	129829	Summit20002138	07/31/2024	08/01/2024	966.68	Summit2000213885	274230350 - Inmate Commissary Expe	
Summit Food Service, LLC	129829	Summit20002138	07/31/2024	08/01/2024	201.05	Summit2000213886	274230350 - Inmate Commissary Expe	
					\$5,232.81			
					<b>\$6,271.07</b>			
Sysco Intermountain Food Svc.	129660	Sysco585830547	07/17/2024	07/18/2024	399.18	Sysco585830547	104230480 - Kitchen Food	
Sysco Intermountain Food Svc.	129660	Sysco585844028	07/17/2024	07/18/2024	330.20	Sysco585830547	104230480 - Kitchen Food	
Sysco Intermountain Food Svc.	129660	Sysco585851712	07/18/2024	07/18/2024	479.46	Sysco585851712	104230480 - Kitchen Food	
					\$1,208.84			
Sysco Intermountain Food Svc.	129830	Sysco585814188	07/31/2024	08/01/2024	270.34	Sysco585814188	104230480 - Kitchen Food	
Sysco Intermountain Food Svc.	129830	Sysco585865988	07/31/2024	08/01/2024	520.87	Sysco585865988	104230480 - Kitchen Food	
					\$791.21			
					<b>\$2,000.05</b>			
Taylor Made Wooden Heritage	129661	TaylorMade941	07/17/2024	07/18/2024	638.10	TaylorMade941	574424610 - Miscellaneous Supplies	
					<b>\$638.10</b>			
TecServ, Inc	129831	TecServ16347	07/31/2024	08/01/2024	468.35	TecServ16347	104151254 - Maintenance Contracts	
TecServ, Inc	129831	tecserv16348	08/01/2024	08/01/2024	1,213.51	tecserv16348	724581920 - Grant Expenses	
TecServ, Inc	129831	TecServ16375	07/31/2024	08/01/2024	13,500.00	TecServ16375	104151254 - Maintenance Contracts	
					\$15,181.86			
					<b>\$15,181.86</b>			

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Teleflex	129832	Teleflex95086589	07/31/2024	08/01/2024	612.50	Teleflex9508658994	264350610 - Miscellaneous Supplies	
					<b>\$612.50</b>			
The Grand America Hotel	129833	GrandAmerica21	07/31/2024	08/01/2024	178.37	GrandAmerica217863	104230230 - Travel Expense	
					<b>\$178.37</b>			
TM Premier Services	129662	TMPremier14157	07/17/2024	07/18/2024	160.00	TMPremier14157	724167610 - Miscellaneous Supplies	
TM Premier Services	129662	TMPremier14158	07/17/2024	07/18/2024	240.00	TMPremier14158	104161310 - Professional and Technica	
TM Premier Services	129662	TMPremier14178	07/17/2024	07/18/2024	160.00	TMPremier14178	724168310 - Professional and Technica	
TM Premier Services	129662	TMPremier14181	07/17/2024	07/18/2024	120.00	TMPremier14181	104163310 - Professional and Technica	
					<b>\$680.00</b>			
					<b>\$680.00</b>			
Tri-Hurst Construction Inc.	129719	TriHurst07-25-24	07/25/2024	07/25/2024	55,565.06	TriHurst07-25-24 Project 2204-024.00	104192920 - Grants	
					<b>\$55,565.06</b>			
Trinsio	129834	Trinsio1070039	07/31/2024	08/01/2024	1,140.00	Trinsio1070039	104151210 - Subscriptions and Membe	
					<b>\$1,140.00</b>			
Turk, Colby	129835	ColbyTurk071720	07/31/2024	08/01/2024	221.00	ColbyTurk07172024	104211230 - Travel Expense	
					<b>\$221.00</b>			
Turk, Palmer	129663	PalmerT07-11-24	07/17/2024	07/18/2024	80.00	Packard3012358	104210230 - Travel Expense	
					<b>\$80.00</b>			
U.S. Bank Corporate Payment	129664	CCAlanFreestone	07/17/2024	07/18/2024	48.63	CCAlanFreestone07-16-24	104668620 - Miscellaneous Services	
U.S. Bank Corporate Payment	129664	CCAlanFreestone	07/17/2024	07/18/2024	473.58	CCAlanFreestone07-16-24	104210480 - Special Department Suppl	
U.S. Bank Corporate Payment	129664	CCAlanFreestone	07/17/2024	07/18/2024	778.33	CCAlanFreestone07-16-24	104210230 - Travel Expense	
U.S. Bank Corporate Payment	129664	CCBradBunker07	07/17/2024	07/18/2024	100.00	CCBradBunker07-10-24	104147210 - Subscriptions and Membe	
U.S. Bank Corporate Payment	129664	CCMarciaShumw	07/17/2024	07/18/2024	58.00	CCMarciaShumway07-16-24	104210610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129664	CCMarciaShumw	07/17/2024	07/18/2024	110.00	CCMarciaShumway07-16-24	104210210 - Subscriptions and Membe	
U.S. Bank Corporate Payment	129664	CCMarciaShumw	07/17/2024	07/18/2024	150.00	CCMarciaShumway07-16-24	104215620 - Miscellaneous Services	
U.S. Bank Corporate Payment	129664	CCMarciaShumw	07/17/2024	07/18/2024	273.74	CCMarciaShumway07-16-24	104210250 - Equipment Operation	
U.S. Bank Corporate Payment	129664	CCMarciaShumw	07/17/2024	07/18/2024	354.48	CCMarciaShumway07-16-24	104230350 - State Prisoner Expenses	
U.S. Bank Corporate Payment	129664	CCRobertNieman	07/17/2024	07/18/2024	21.34	CCRobertNieman07-10-24	104860210 - Subscriptions and Membe	
U.S. Bank Corporate Payment	129664	CCRobertNieman	07/17/2024	07/18/2024	220.00	CCRobertNieman07-10-24	104860610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129664	CCToddAdair07-1	07/17/2024	07/18/2024	64.00	CCToddAdair07-10-24	214414140 - Other Employee Benefits	
					<b>\$2,652.10</b>			
U.S. Bank Corporate Payment	129724	CCAlisonYamano	07/25/2024	07/25/2024	395.00	CCAlisonYamamoto07-10-24	104193480 - Special Department Suppl	
U.S. Bank Corporate Payment	129724	CCAlisonYamano	07/25/2024	07/25/2024	1,195.00	CCAlisonYamamoto07-10-24	104193480 - Special Department Suppl	
U.S. Bank Corporate Payment	129724	CCBrittneylvins07	07/24/2024	07/25/2024	407.53	CCBrittneylvins07-01-24	104145310 - Professional and Technica	
U.S. Bank Corporate Payment	129724	CCElaineGizler07	07/23/2024	07/25/2024	133.86	CCElaineGizler07-10-24	104192310 - Professional and Technica	
U.S. Bank Corporate Payment	129724	CCJackiePalmer07	07/23/2024	07/25/2024	1.30	CCJackiePalmer07-10-24	214412250 - Equipment Operation	
U.S. Bank Corporate Payment	129724	CCJackiePalmer07	07/23/2024	07/25/2024	55.00	CCJackiePalmer07-10-24	214414240 - Office Expense	
U.S. Bank Corporate Payment	129724	CCJayBegay07-2	07/22/2024	07/25/2024	1,301.35	CCJayBegay07-22-24	104210480 - Special Department Suppl	
U.S. Bank Corporate Payment	129724	CCJayBegay07-2	07/22/2024	07/25/2024	2,337.74	CCJayBegay07-22-24	104211610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129724	CCJedTate07-10-	07/23/2024	07/25/2024	521.98	CCJedTate07-10-24	574424610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129724	CCJedTate07-10-	07/23/2024	07/25/2024	681.73	CCJedTate07-10-24	574424250 - Equipment Operation	
U.S. Bank Corporate Payment	129724	CCLymanDuncan	07/25/2024	07/25/2024	11.72	CCLymanDuncan07-10-24	104173240 - Office Expense	
U.S. Bank Corporate Payment	129724	CCLymanDuncan	07/25/2024	07/25/2024	11.83	CCLymanDuncan07-10-24	104173240 - Office Expense	
U.S. Bank Corporate Payment	129724	CCLymanDuncan	07/25/2024	07/25/2024	16.07	CCLymanDuncan07-10-24	104142240 - Office Expense	
U.S. Bank Corporate Payment	129724	CCLymanDuncan	07/25/2024	07/25/2024	21.34	CCLymanDuncan07-10-24	104173240 - Office Expense	
U.S. Bank Corporate Payment	129724	CCLymanDuncan	07/25/2024	07/25/2024	28.72	CCLymanDuncan07-10-24	104173230 - Travel Expense	
U.S. Bank Corporate Payment	129724	CCLymanDuncan	07/25/2024	07/25/2024	39.56	CCLymanDuncan07-10-24	104173230 - Travel Expense	
U.S. Bank Corporate Payment	129724	CCLymanDuncan	07/25/2024	07/25/2024	39.90	CCLymanDuncan07-10-24	104142210 - Subscriptions and Membe	



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U.S. Bank Corporate Payment	129724	CCLymanDuncan	07/25/2024	07/25/2024	65.06	CCLymanDuncan07-10-24	104173230 - Travel Expense	
U.S. Bank Corporate Payment	129724	CCLymanDuncan	07/25/2024	07/25/2024	71.34	CCLymanDuncan07-10-24	104142240 - Office Expense	
U.S. Bank Corporate Payment	129724	CCLymanDuncan	07/25/2024	07/25/2024	115.61	CCLymanDuncan07-10-24	104173240 - Office Expense	
U.S. Bank Corporate Payment	129724	CCLymanDuncan	07/25/2024	07/25/2024	248.84	CCLymanDuncan07-10-24	104142480 - Special Department Suppl	
U.S. Bank Corporate Payment	129724	CCRobertNieman	07/25/2024	07/25/2024	13.35	CCRobertNieman07-26-24	104860610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129724	CCRobertNieman	07/25/2024	07/25/2024	31.96	CCRobertNieman07-26-24	104860610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129724	CCRobertNieman	07/25/2024	07/25/2024	40.01	CCRobertNieman07-26-24	104860610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129724	CCRobertNieman	07/25/2024	07/25/2024	53.48	CCRobertNieman07-26-24	104860240 - Office Expense	
U.S. Bank Corporate Payment	129724	CCRobertNieman	07/25/2024	07/25/2024	77.91	CCRobertNieman07-26-24	104860610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129724	CCRobertNieman	07/25/2024	07/25/2024	120.13	CCRobertNieman07-26-24	104860610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129724	CCRobertNieman	07/25/2024	07/25/2024	129.99	CCRobertNieman07-26-24	104860240 - Office Expense	
U.S. Bank Corporate Payment	129724	CCRobertNieman	07/25/2024	07/25/2024	300.00	CCRobertNieman07-26-24	104860610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129724	CCRobertNieman	07/25/2024	07/25/2024	468.49	CCRobertNieman07-26-24	104860240 - Office Expense	
U.S. Bank Corporate Payment	129724	CCRobertNieman	07/25/2024	07/25/2024	473.40	CCRobertNieman07-26-24	104860230 - Travel Expense	
U.S. Bank Corporate Payment	129724	CCRobertNieman	07/25/2024	07/25/2024	2,142.00	CCRobertNieman07-26-24	104860240 - Office Expense	
U.S. Bank Corporate Payment	129724	CCSamLong07-2	07/23/2024	07/25/2024	8.81	CCSamLong07-23-24	104161242 - Software Maintenance	
U.S. Bank Corporate Payment	129724	CCSamLong07-2	07/23/2024	07/25/2024	48.00	CCSamLong07-23-24	104166260 - Buildings and Grounds	
U.S. Bank Corporate Payment	129724	CCSamLong07-2	07/23/2024	07/25/2024	53.00	CCSamLong07-23-24	104166260 - Buildings and Grounds	
U.S. Bank Corporate Payment	129724	CCSamLong07-2	07/23/2024	07/25/2024	60.30	CCSamLong07-23-24	104225260 - Buildings and Grounds	
U.S. Bank Corporate Payment	129724	CCSamLong07-2	07/23/2024	07/25/2024	70.72	CCSamLong07-23-24	104166260 - Buildings and Grounds	
U.S. Bank Corporate Payment	129724	CCTammyGalleg	07/23/2024	07/25/2024	19.95	CCTammyGallegos07-10-24	104676610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129724	CCTammyGalleg	07/23/2024	07/25/2024	53.89	CCTammyGallegos07-10-24	104676610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129724	CCTammyGalleg	07/23/2024	07/25/2024	102.68	CCTammyGallegos07-10-24	104255280 - Telephone	
U.S. Bank Corporate Payment	129724	CCTammyGalleg	07/23/2024	07/25/2024	120.00	CCTammyGallegos07-10-24	104255280 - Telephone	
U.S. Bank Corporate Payment	129724	CCTammyGalleg	07/23/2024	07/25/2024	182.74	CCTammyGallegos07-10-24	104678329 - Meals - Bluff	
U.S. Bank Corporate Payment	129724	CCTammyGalleg	07/23/2024	07/25/2024	371.49	CCTammyGallegos07-10-24	104684610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129724	CCTammyGalleg	07/23/2024	07/25/2024	374.48	CCTammyGallegos07-10-24	104678323 - Meals - Monticello	
U.S. Bank Corporate Payment	129724	CCTammyGalleg	07/23/2024	07/25/2024	502.15	CCTammyGallegos07-10-24	104684610 - Miscellaneous Supplies	
					\$13,519.41			
U.S. Bank Corporate Payment	129725	CCGrantSunada0	07/26/2024	07/26/2024	54.98	CCGrantSunada07-10-24	255012.620 - Local General Health Mis	
U.S. Bank Corporate Payment	129725	CCGrantSunada0	07/26/2024	07/26/2024	403.22	CCGrantSunada07-10-24	255450.230 - PH Infrastructure Travel ex	
U.S. Bank Corporate Payment	129725	CCNicolePerkins	07/26/2024	07/26/2024	37.74	CCNicolePerkins07-10-24	724581620 - Special Programs	
U.S. Bank Corporate Payment	129725	CCNicolePerkins	07/26/2024	07/26/2024	132.13	CCNicolePerkins07-10-24	724581230 - Travel Expense	
U.S. Bank Corporate Payment	129725	CCNicolePerkins	07/26/2024	07/26/2024	231.69	CCNicolePerkins07-10-24	724581480 - Collection Development	
U.S. Bank Corporate Payment	129725	CCNicolePerkins	07/26/2024	07/26/2024	879.04	CCNicolePerkins07-10-24	724581240 - Office Expense	
U.S. Bank Corporate Payment	129725	CCNicolePerkins	07/26/2024	07/26/2024	3,590.74	CCNicolePerkins07-10-24	724581920 - Grant Expenses	
U.S. Bank Corporate Payment	129725	CCTylerKetron07-	07/26/2024	07/26/2024	19.00	CCTylerKetron07-10-24	255281.242 - EED - Epidemiology Soft	
U.S. Bank Corporate Payment	129725	CCTylerKetron07-	07/26/2024	07/26/2024	53.38	CCTylerKetron07-10-24	255012.620 - Local General Health Mis	
U.S. Bank Corporate Payment	129725	CCTylerKetron07-	07/26/2024	07/26/2024	58.70	CCTylerKetron07-10-24	255007.242 - Indirect Admin Software	
U.S. Bank Corporate Payment	129725	CCTylerKetron07-	07/26/2024	07/26/2024	79.80	CCTylerKetron07-10-24	255040.240 - Preventative Block Grant	
U.S. Bank Corporate Payment	129725	CCTylerKetron07-	07/26/2024	07/26/2024	79.99	CCTylerKetron07-10-24	255620.480 - DEQ Water Quality Speci	
U.S. Bank Corporate Payment	129725	CCTylerKetron07-	07/26/2024	07/26/2024	94.80	CCTylerKetron07-10-24	255220.480 - CSHCN Special departm	
U.S. Bank Corporate Payment	129725	CCTylerKetron07-	07/26/2024	07/26/2024	120.97	CCTylerKetron07-10-24	255740.480 - State LHD Environ Special	
U.S. Bank Corporate Payment	129725	CCTylerKetron07-	07/26/2024	07/26/2024	150.00	CCTylerKetron07-10-24	255282.242 - EED - Vulnerable Outrea	
U.S. Bank Corporate Payment	129725	CCTylerKetron07-	07/26/2024	07/26/2024	279.30	CCTylerKetron07-10-24	255310.230 - PHEP Preparedness Trav	
U.S. Bank Corporate Payment	129725	CCTylerKetron07-	07/26/2024	07/26/2024	552.68	CCTylerKetron07-10-24	255282.480 - EED - Vulnerable Outrea	
U.S. Bank Corporate Payment	129725	CCTylerKetron07-	07/26/2024	07/26/2024	1,087.76	CCTylerKetron07-10-24	255281.230 - EED - Epidemiology Trav	
U.S. Bank Corporate Payment	129725	CCTylerKetron07-	07/26/2024	07/26/2024	1,845.11	CCTylerKetron07-10-24	255181.480 - Federal Immunization Sp	
U.S. Bank Corporate Payment	129725	CCTylerKetron07-	07/26/2024	07/26/2024	2,287.09	CCTylerKetron07-10-24	255061.230 - Tobacco Prevention Trav	
					\$12,038.12			
U.S. Bank Corporate Payment	129854	Alan Freestone A	07/30/2024	08/01/2024	375.69		104215620 - Miscellaneous Services	
U.S. Bank Corporate Payment	129854	Alison Sparks Apr	07/30/2024	08/01/2024	351.04	Alison Sparks April 24 Reverse Credit	104193480 - Special Department Suppl	
U.S. Bank Corporate Payment	129854	Brittany Ivins 7-24	07/30/2024	08/01/2024	-407.53	CCJedTate06-10-24	104145310 - Professional and Technica	
U.S. Bank Corporate Payment	129854	Brittany Ivins 7-24	07/30/2024	08/01/2024	685.00	CCJedTate06-10-24	104145310 - Professional and Technica	
U.S. Bank Corporate Payment	129854	Brittany Ivins April	07/29/2024	08/01/2024	400.00	Reverse Credit	104145310 - Professional and Technica	
U.S. Bank Corporate Payment	129854	Brittany Ivins May	07/30/2024	08/01/2024	-277.47	CCJedTate06-10-24	104122240 - Office Expense	

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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	129854	Brittany Ivins May	07/30/2024	08/01/2024	105.02	CCJedTate06-10-24	104145230 - Travel Expense	
U.S. Bank Corporate Payment	129854	Brittany Ivins May	07/30/2024	08/01/2024	1,159.49	CCJedTate06-10-24	104145240 - Office Expense	
U.S. Bank Corporate Payment	129854	Bruce Bushore A	07/30/2024	08/01/2024	-144.51	Bruce Bushore April 24 Reconcile	105430280 - Telephone	
U.S. Bank Corporate Payment	129854	Bruce Bushore A	07/30/2024	08/01/2024	8.99	Bruce Bushore April 24 Reconcile	104151280 - Telephone	
U.S. Bank Corporate Payment	129854	Bruce Bushore A	07/30/2024	08/01/2024	21.34	Bruce Bushore April 24 Reconcile	104151240 - Office Expense	
U.S. Bank Corporate Payment	129854	Bruce Bushore A	07/30/2024	08/01/2024	150.00	Bruce Bushore April 24 Reconcile	105430280 - Telephone	
U.S. Bank Corporate Payment	129854	Bruce Bushore A	07/30/2024	08/01/2024	595.00	Bruce Bushore April 24 Reconcile	104151210 - Subscriptions and Membe	
U.S. Bank Corporate Payment	129854	Bruce Bushore Ja	07/30/2024	08/01/2024	30.33	CCLymanDuncan061024	104151240 - Office Expense	
U.S. Bank Corporate Payment	129854	Bruce Bushore Ja	07/30/2024	08/01/2024	120.00	CCLymanDuncan061024	105425280 - Telephone	
U.S. Bank Corporate Payment	129854	Bruce Bushore M	07/30/2024	08/01/2024	-114.51	Bruce Bushore May Reverse Credit	105430280 - Telephone	
U.S. Bank Corporate Payment	129854	Bruce Bushore M	07/30/2024	08/01/2024	8.99	Bruce Bushore May Reconcile	104151280 - Telephone	
U.S. Bank Corporate Payment	129854	Bruce Bushore M	07/30/2024	08/01/2024	21.34	Bruce Bushore May Reconcile	104151240 - Office Expense	
U.S. Bank Corporate Payment	129854	Bruce Bushore M	07/30/2024	08/01/2024	39.90	Bruce Bushore May Reconcile	104151210 - Subscriptions and Membe	
U.S. Bank Corporate Payment	129854	Bruce Bushore M	07/30/2024	08/01/2024	150.00	Bruce Bushore May Reconcile	105430280 - Telephone	
U.S. Bank Corporate Payment	129854	CCAlanFreestone	07/30/2024	08/01/2024	36.32	CCAlanFreestone061024	104215620 - Miscellaneous Services	
U.S. Bank Corporate Payment	129854	CCAlanFreestone	07/30/2024	08/01/2024	273.49	CCAlanFreestone061024	104210610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	CCBruceBushore	07/30/2024	08/01/2024	8.99	CCBruceBushore71024	104151280 - Telephone	
U.S. Bank Corporate Payment	129854	CCBruceBushore	07/30/2024	08/01/2024	21.34	CCBruceBushore71024	104151240 - Office Expense	
U.S. Bank Corporate Payment	129854	CCBruceBushore	07/30/2024	08/01/2024	120.00	CCBruceBushore71024	105430280 - Telephone	
U.S. Bank Corporate Payment	129854	CCCindiHoloak7	07/29/2024	08/01/2024	308.16	CCCindiHoloak7-10-24	104144230 - Travel Expense	
U.S. Bank Corporate Payment	129854	CCDebraMckee0	07/30/2024	08/01/2024	217.00	CCDebraMckee05-24	103825000 - Sponsorships	
U.S. Bank Corporate Payment	129854	CCElaineGizler04	07/30/2024	08/01/2024	1,475.92	CCElaineGizler041024	101511002 - Unreconciled Credit Card	
U.S. Bank Corporate Payment	129854	CCJedTate06-10	07/30/2024	08/01/2024	10.81	CCJedTate06-10-24	574424250 - Equipment Operation	
U.S. Bank Corporate Payment	129854	CCJedTate06-10	07/30/2024	08/01/2024	16.81	CCJedTate06-10-24	574424610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	CCJedTate06-10	07/30/2024	08/01/2024	31.49	CCJedTate06-10-24	574424610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	CCJedTate06-10	07/30/2024	08/01/2024	31.84	CCJedTate06-10-24	574424240 - Office Expense	
U.S. Bank Corporate Payment	129854	CCJedTate06-10	07/30/2024	08/01/2024	49.99	CCJedTate06-10-24	574424610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	CCJedTate06-10	07/30/2024	08/01/2024	209.29	CCJedTate06-10-24	574424610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	CCJedTate06-10	07/30/2024	08/01/2024	241.06	CCJedTate06-10-24	574424610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	CCJedTate06-10	07/30/2024	08/01/2024	379.31	CCJedTate06-10-24	574424240 - Office Expense	
U.S. Bank Corporate Payment	129854	CCJedTate06-10	07/30/2024	08/01/2024	399.99	CCJedTate06-10-24	574424610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	CCJedTate06-10	07/30/2024	08/01/2024	698.00	CCJedTate06-10-24	574424610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	CCKristenBushne	07/30/2024	08/01/2024	108.69	CCKristenBushnell04-01-24	104114230 - Travel Expense	
U.S. Bank Corporate Payment	129854	CCKristenBushne	07/30/2024	08/01/2024	291.93	CCKristenBushnell071024	101511002 - Unreconciled Credit Card	
U.S. Bank Corporate Payment	129854	CCLehiLacy0610	06/30/2024	08/01/2024	1,825.28	CCLehiLacy061024	104230230 - Travel Expense	
U.S. Bank Corporate Payment	129854	CCLymanDuncan	07/30/2024	08/01/2024	5.14	CCLymanDuncan061024	104173241 - Postage	
U.S. Bank Corporate Payment	129854	CCLymanDuncan	07/30/2024	08/01/2024	7.46	CCLymanDuncan061024	104173240 - Office Expense	
U.S. Bank Corporate Payment	129854	CCLymanDuncan	07/30/2024	08/01/2024	18.34	CCLymanDuncan061024	104173240 - Office Expense	
U.S. Bank Corporate Payment	129854	CCLymanDuncan	07/30/2024	08/01/2024	21.34	CCLymanDuncan061024	104142210 - Subscriptions and Membe	
U.S. Bank Corporate Payment	129854	CCLymanDuncan	07/30/2024	08/01/2024	30.00	CCLymanDuncan061024	104173251 - Gas, Oil and Grease	
U.S. Bank Corporate Payment	129854	CCLymanDuncan	07/30/2024	08/01/2024	31.03	CCLymanDuncan061024	104173240 - Office Expense	
U.S. Bank Corporate Payment	129854	CCLymanDuncan	07/30/2024	08/01/2024	34.39	CCLymanDuncan061024	104173251 - Gas, Oil and Grease	
U.S. Bank Corporate Payment	129854	CCLymanDuncan	07/30/2024	08/01/2024	39.90	CCLymanDuncan061024	104173240 - Office Expense	
U.S. Bank Corporate Payment	129854	CCLymanDuncan	07/30/2024	08/01/2024	39.90	CCLymanDuncan061024	104173240 - Office Expense	
U.S. Bank Corporate Payment	129854	CCLymanDuncan	07/30/2024	08/01/2024	44.89	CCLymanDuncan061024	104173251 - Gas, Oil and Grease	
U.S. Bank Corporate Payment	129854	CCLymanDuncan	07/30/2024	08/01/2024	47.54	CCLymanDuncan061024	104173251 - Gas, Oil and Grease	
U.S. Bank Corporate Payment	129854	CCLymanDuncan	07/30/2024	08/01/2024	62.43	CCLymanDuncan061024	104173251 - Gas, Oil and Grease	
U.S. Bank Corporate Payment	129854	CCLymanDuncan	07/30/2024	08/01/2024	68.87	CCLymanDuncan061024	104173240 - Office Expense	
U.S. Bank Corporate Payment	129854	CCLymanDuncan	07/30/2024	08/01/2024	762.81	CCLymanDuncan061024	104173240 - Office Expense	
U.S. Bank Corporate Payment	129854	CCLymanDuncan	07/30/2024	08/01/2024	1,017.60	CCLymanDuncan061024	104173310 - Professional and Technica	
U.S. Bank Corporate Payment	129854	CCMackMcDonal	07/30/2024	08/01/2024	23.67	CCMackMcDonald71024	264350740 - Equipment Purchases	
U.S. Bank Corporate Payment	129854	CCMackMcDonal	07/30/2024	08/01/2024	25.00	CCMackMcDonald71024	104111210 - Subscriptions and Member	
U.S. Bank Corporate Payment	129854	CCMackMcDonal	07/30/2024	08/01/2024	25.00	CCMackMcDonald71024	104111210 - Subscriptions and Member	
U.S. Bank Corporate Payment	129854	CCMackMcDonal	07/30/2024	08/01/2024	27.00	CCMackMcDonald71024	104113230 - Travel Expense	
U.S. Bank Corporate Payment	129854	CCMackMcDonal	07/30/2024	08/01/2024	43.99	CCMackMcDonald71024	104146240 - Office Expense	
U.S. Bank Corporate Payment	129854	CCMackMcDonal	07/30/2024	08/01/2024	58.40	CCMackMcDonald71024	104122240 - Office Expense	
U.S. Bank Corporate Payment	129854	CCMackMcDonal	07/30/2024	08/01/2024	96.68	CCMackMcDonald71024	104113240 - Office Expense	
U.S. Bank Corporate Payment	129854	CCMackMcDonal	07/30/2024	08/01/2024	268.75	CCMackMcDonald71024	264350610 - Miscellaneous Supplies	

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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	129854	CCMackMcDonal	07/30/2024	08/01/2024	418.09	CCMackMcDonald71024	104113230 - Travel Expense	
U.S. Bank Corporate Payment	129854	CCMackMcDonal	07/30/2024	08/01/2024	449.95	CCMackMcDonald71024	264350740 - Equipment Purchases	
U.S. Bank Corporate Payment	129854	CCMackMcDonal	07/30/2024	08/01/2024	720.00	CCMackMcDonald71024	104113230 - Travel Expense	
U.S. Bank Corporate Payment	129854	CCMackMcDonal	07/30/2024	08/01/2024	812.95	CCMackMcDonald71024	104113230 - Travel Expense	
U.S. Bank Corporate Payment	129854	CCMackMcDonal	07/30/2024	08/01/2024	888.51	CCMackMcDonald71024	104151280 - Telephone	
U.S. Bank Corporate Payment	129854	CCMackMcDonal	07/30/2024	08/01/2024	1,800.00	CCMackMcDonald71024	104151210 - Subscriptions and Membe	
U.S. Bank Corporate Payment	129854	CCMikaelaRamsa	07/30/2024	08/01/2024	63.95	CCMikaelaRamsay061024	724581240 - Office Expense	
U.S. Bank Corporate Payment	129854	CCMikaelaRamsa	07/30/2024	08/01/2024	136.98	CCMikaelaRamsay061024	724581620 - Special Programs	
U.S. Bank Corporate Payment	129854	CCMikaelaRamsa	07/30/2024	08/01/2024	182.25	CCMikaelaRamsay061024	724581920 - Grant Expenses	
U.S. Bank Corporate Payment	129854	CCMikaelaRamsa	07/30/2024	08/01/2024	477.02	CCMikaelaRamsay061024	724581480 - Collection Development	
U.S. Bank Corporate Payment	129854	CCMikaelaRamsa	07/30/2024	08/01/2024	190.56	CCMikaelaRamsay71024	724581250 - Computer Maintenance/S	
U.S. Bank Corporate Payment	129854	CCMikaelaRamsa	07/30/2024	08/01/2024	279.13	CCMikaelaRamsay71024	724581920 - Grant Expenses	
U.S. Bank Corporate Payment	129854	CCMikaelaRamsa	07/30/2024	08/01/2024	424.71	CCMikaelaRamsay71024	724581240 - Office Expense	
U.S. Bank Corporate Payment	129854	CCMikaelaRamsa	07/30/2024	08/01/2024	499.26	CCMikaelaRamsay71024	724581480 - Collection Development	
U.S. Bank Corporate Payment	129854	CCRosa Vargas7	07/30/2024	08/01/2024	4.64	CCRosa Vargas71024	104111610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	CCRosa Vargas7	07/30/2024	08/01/2024	33.91	CCRosa Vargas71024	255400.610 - Cancer Screening Miscell	
U.S. Bank Corporate Payment	129854	CCRosa Vargas7	07/30/2024	08/01/2024	43.50	CCRosa Vargas71024	104111240 - Office Expense	
U.S. Bank Corporate Payment	129854	CCRosa Vargas7	07/30/2024	08/01/2024	48.01	CCRosa Vargas71024	255400.610 - Cancer Screening Miscell	
U.S. Bank Corporate Payment	129854	CCRosa Vargas7	07/30/2024	08/01/2024	412.09	CCRosa Vargas71024	104113230 - Travel Expense	
U.S. Bank Corporate Payment	129854	CCshumway06-1	07/30/2024	08/01/2024	19.98	CCshumway06-10-24	104230240 - Office Expense	
U.S. Bank Corporate Payment	129854	CCshumway06-1	07/30/2024	08/01/2024	36.70	CCshumway06-10-24	104230312 - Medical Expenses	
U.S. Bank Corporate Payment	129854	CCshumway06-1	07/30/2024	08/01/2024	110.00	CCshumway06-10-24	104210210 - Subscriptions and Membe	
U.S. Bank Corporate Payment	129854	CCshumway06-1	07/30/2024	08/01/2024	120.18	CCshumway06-10-24	104210230 - Travel Expense	
U.S. Bank Corporate Payment	129854	CCshumway06-1	07/30/2024	08/01/2024	176.52	CCshumway06-10-24	104230350 - State Prisoner Expenses	
U.S. Bank Corporate Payment	129854	CCshumway06-1	07/30/2024	08/01/2024	179.94	CCshumway06-10-24	104230250 - Equipment Operation	
U.S. Bank Corporate Payment	129854	CCshumway06-1	07/30/2024	08/01/2024	234.00	CCshumway06-10-24	104210330 - Employee Education	
U.S. Bank Corporate Payment	129854	CCshumway06-1	07/30/2024	08/01/2024	1,094.72	CCshumway06-10-24	104230610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	CCToddAdair05-1	05/22/2024	08/01/2024	435.04	CCToddAdair05-10-24	214414230 - Travel Expense	
U.S. Bank Corporate Payment	129854	Cindy Holyoak Ap	05/22/2024	08/01/2024	185.06	Cindy Holyoak April Reconcile	104144242 - Software Maintenance	
U.S. Bank Corporate Payment	129854	David Gallegos C	04/30/2024	08/01/2024	-136.36	Credit Back to David Gallegos April 2024	104220615 - Contracts	
U.S. Bank Corporate Payment	129854	David Gallegos C	04/30/2024	08/01/2024	729.85	David Gallegos April 2024	104220210 - Subscriptions and Membe	
U.S. Bank Corporate Payment	129854	David Gallegos C	04/30/2024	08/01/2024	858.90	David Gallegos April 2024	104220610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	Elaine Gizler Mar	07/30/2024	08/01/2024	-882.86	Elaine Gizler March 24 Reconcile	104193230 - Travel Expense	
U.S. Bank Corporate Payment	129854	Grant Sunada Apr	07/30/2024	08/01/2024	37.92	CElaineGizler041024	255193.620 - Home Visiting - PAT Misc	
U.S. Bank Corporate Payment	129854	Jackie Palmer 4 2	07/30/2024	08/01/2024	-1,200.00		214412250 - Equipment Operation	
U.S. Bank Corporate Payment	129854	Jackie Palmer 4 2	07/30/2024	08/01/2024	-132.72		214412250 - Equipment Operation	
U.S. Bank Corporate Payment	129854	Jackie Palmer 4 2	07/30/2024	08/01/2024	224.00		214412250 - Equipment Operation	
U.S. Bank Corporate Payment	129854	Jackie Palmer 4 2	07/30/2024	08/01/2024	643.52		214412250 - Equipment Operation	
U.S. Bank Corporate Payment	129854	Jackie Palmer 4 2	07/30/2024	08/01/2024	1,126.62	Adding starting with remaining on Line 4	214412250 - Equipment Operation	
U.S. Bank Corporate Payment	129854	Jackie Palmer 4 2	07/30/2024	08/01/2024	2,324.19		214412250 - Equipment Operation	
U.S. Bank Corporate Payment	129854	Jackie Palmer Ja	07/30/2024	08/01/2024	158.92	Reversing Jan Credits	214414330 - Employee Education	
U.S. Bank Corporate Payment	129854	Jackie Palmer Ja	07/30/2024	08/01/2024	176.80	Reversing Jan Credits	214414480 - Special Department Suppl	
U.S. Bank Corporate Payment	129854	Jackie Palmer Ja	07/30/2024	08/01/2024	250.00	Reversing Jan Credits	214414620 - Miscellaneous Services	
U.S. Bank Corporate Payment	129854	Jackie Palmer Ja	07/30/2024	08/01/2024	562.78	Reversing Jan Credits	214412250 - Equipment Operation	
U.S. Bank Corporate Payment	129854	Jay Begay April 2	07/30/2024	08/01/2024	798.22	Jay Begay April 24 Reconcile	104211610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	Jed Tate April 202	07/29/2024	08/01/2024	-112.03		574424240 - Office Expense	
U.S. Bank Corporate Payment	129854	Jed Tate April 202	07/29/2024	08/01/2024	8.99		574424610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	Jed Tate April 202	07/29/2024	08/01/2024	21.71		574424240 - Office Expense	
U.S. Bank Corporate Payment	129854	Jed Tate April 202	07/29/2024	08/01/2024	26.51		574424240 - Office Expense	
U.S. Bank Corporate Payment	129854	Jed Tate April 202	07/29/2024	08/01/2024	42.07		574424240 - Office Expense	
U.S. Bank Corporate Payment	129854	Jed Tate April 202	07/29/2024	08/01/2024	55.99		574424610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	Jed Tate April 202	07/29/2024	08/01/2024	64.04		574424240 - Office Expense	
U.S. Bank Corporate Payment	129854	Jed Tate April 202	07/29/2024	08/01/2024	96.00		574424610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	Jed Tate April 202	07/29/2024	08/01/2024	125.00		574424610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	Jed Tate April 202	07/29/2024	08/01/2024	157.00		574424250 - Equipment Operation	
U.S. Bank Corporate Payment	129854	Jed Tate April 202	07/29/2024	08/01/2024	200.39		574424610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	Jed Tate April 202	07/29/2024	08/01/2024	219.50		574424610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	Jed Tate April 202	07/29/2024	08/01/2024	295.78		574424610 - Miscellaneous Supplies	

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<u>Payee Name</u>	<u>Reference Number</u>	<u>Invoice Number</u>	<u>Invoice Ledger Date</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Description</u>	<u>Ledger Account</u>	<u>Activity Code</u>
U.S. Bank Corporate Payment	129854	Jed Tate April 202	07/29/2024	08/01/2024	298.00		574424610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	Jed Tate April 202	07/29/2024	08/01/2024	329.98		574424610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	Jed Tate April 202	07/29/2024	08/01/2024	468.55		574424610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	Jed Tate April 202	07/29/2024	08/01/2024	507.64		574424610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	Jed Tate April 202	07/29/2024	08/01/2024	524.68		574424610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	Jed Tate April 202	07/29/2024	08/01/2024	532.96		574424610 - Miscellaneous Supplies	
U.S. Bank Corporate Payment	129854	Lehi Lacy May 24	07/30/2024	08/01/2024	-13.08		104230310 - Professional and Technica	
U.S. Bank Corporate Payment	129854	Lehi Lacy May 24	07/30/2024	08/01/2024	250.00		104230310 - Professional and Technica	
U.S. Bank Corporate Payment	129854	Lyman Duncan A	07/29/2024	08/01/2024	1,046.67	Lyman Duncan April Reconcile	104173220 - Public Notices	
U.S. Bank Corporate Payment	129854	Lyman Duncan Ja	07/29/2024	08/01/2024	2,999.05	Lyman Duncan Jan Reconcile	104173220 - Public Notices	
U.S. Bank Corporate Payment	129854	Mikaela Ramsey	07/30/2024	08/01/2024	1,186.51	Mikaela Ramsey May Reconcile	101511002 - Unreconciled Credit Card	
U.S. Bank Corporate Payment	129854	Rosa Vargas May	07/30/2024	08/01/2024	39.64	Popcororn	104113240 - Office Expense	
U.S. Bank Corporate Payment	129854	Rosa Vargas May	07/30/2024	08/01/2024	134.78	Travel Expense Bruce Adams	104111230 - Travel Expense	
U.S. Bank Corporate Payment	129854	Scott Burgess Ju	05/22/2024	08/01/2024	500.00	EMS Scott Burgess June 2024	264350480 - Special Department Suppl	
U.S. Bank Corporate Payment	129854	Scott Burgess Ju	05/22/2024	08/01/2024	738.30	EMS Scott Burgess June 2024	264350610 - Miscellaneous Supplies	
					\$39,596.01			
					<b>\$67,805.64</b>			
U.S. Bank Equipment Finance	129665	USbankEquip531	07/17/2024	07/18/2024	286.42	USbankEquip531409902	104150240 - Office Expense	
					<b>\$286.42</b>			
Unique Creations	129666	UniqueCreations2	07/17/2024	07/18/2024	35.00	UniqueCreations273885	104210610 - Miscellaneous Supplies	
Unique Creations	129836	UniqueCreation12	07/31/2024	08/01/2024	558.86	UniqueCreation1238	104625240 - Office Expense	
Unique Creations	129836	UniqueCreation27	07/31/2024	08/01/2024	6.00	UniqueCreation273884	255400.610 - Cancer Screening Miscell	
Unique Creations	129836	UniqueCreation27	07/31/2024	08/01/2024	12.87	UniqueCreation273884	255400.610 - Cancer Screening Miscell	
					\$577.73			
					<b>\$612.73</b>			
Utah Communications Authority	129837	UtahCommAuthor	07/31/2024	08/01/2024	6,503.01	UtahCommAuthority4093	104255740 - Equipment Purchases	
					<b>\$6,503.01</b>			
Utah Department of Health and Hum	129720	UTAHHHS-07-03-	07/22/2024	07/25/2024	119.00	UTAHHHS-07-03-24	104860230 - Travel Expense	
					<b>\$119.00</b>			
Utah Department of Public Safety	129667	UtahDeptPubSafe	07/17/2024	07/18/2024	1,526.00	UtahDeptPubSafety24H0000910	104230350 - State Prisoner Expenses	
					<b>\$1,526.00</b>			
Utah Dept of Agriculture	129668	UtahAg23858-00	07/17/2024	07/18/2024	21.75	UtahAg23858-003268-BI	104210620 - Miscellaneous Services	
					<b>\$21.75</b>			
Utah Division of Technology Services	129669	UtahDivTech2412	07/17/2024	07/18/2024	11.26	UtahDivTech2412R1840000032	104145482 - Law Library Supplies	
					<b>\$11.26</b>			
Utah Live Bands LLC	129838	UtahLiveBands7.	07/31/2024	08/01/2024	2,500.00	UtahLiveBands7.6.24	104620620 - Miscellaneous Services	
Utah Live Bands LLC	129838	UtahLiveBands7.	07/31/2024	08/01/2024	2,500.00	UtahLiveBands7.6.24_2	104620620 - Miscellaneous Services	
					\$5,000.00			
					<b>\$5,000.00</b>			
Utah Narcotics Officer's Assoc	129839	UtahNOA07-17-2	07/17/2024	08/01/2024	3,600.00	UtahNOA07-17-24	104211230 - Travel Expense	
					<b>\$3,600.00</b>			
Utah Navajo Health System	129671	UNHS388R24	07/17/2024	07/18/2024	70.00	UNHS388R24	214414620 - Miscellaneous Services	
					<b>\$70.00</b>			

**San Juan County  
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All Bank Accounts - 07/12/2024 to 08/01/2024**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Utah Retirement Systems	EFT	07-12-24URS	07/12/2024	07/19/2024	-261.58	URS Credit	102224000 - Retirement Payable	
Utah Retirement Systems	EFT	PR070724-3952	07/12/2024	07/19/2024	50.00	Traditional IRA	102224000 - Retirement Payable	
Utah Retirement Systems	EFT	PR070724-3952	07/12/2024	07/19/2024	211.00	457 Retirement	102224000 - Retirement Payable	
Utah Retirement Systems	EFT	PR070724-3952	07/12/2024	07/19/2024	221.44	State Retirement - Post Retired	102224000 - Retirement Payable	
Utah Retirement Systems	EFT	PR070724-3952	07/12/2024	07/19/2024	452.80	401k Retirement - Post Retired	102224000 - Retirement Payable	
Utah Retirement Systems	EFT	PR070724-3952	07/12/2024	07/19/2024	1,016.00	Retirement Loan Repayment	102224000 - Retirement Payable	
Utah Retirement Systems	EFT	PR070724-3952	07/12/2024	07/19/2024	1,143.70	Roth IRA	102224000 - Retirement Payable	
Utah Retirement Systems	EFT	PR070724-3952	07/12/2024	07/19/2024	5,055.92	401k Retirement	102224000 - Retirement Payable	
Utah Retirement Systems	EFT	PR070724-3952	07/12/2024	07/19/2024	54,792.35	State Retirement	102224000 - Retirement Payable	
Utah Retirement Systems	EFT	PR070824-3952	07/12/2024	07/19/2024	12.50	457 Retirement	102224000 - Retirement Payable	
Utah Retirement Systems	EFT	PR070824-3952	07/12/2024	07/19/2024	63.44	Retirement Loan Repayment	102224000 - Retirement Payable	
Utah Retirement Systems	EFT	PR070824-3952	07/12/2024	07/19/2024	843.81	401k Retirement	102224000 - Retirement Payable	
Utah Retirement Systems	EFT	PR070824-3952	07/12/2024	07/19/2024	12,960.06	State Retirement	102224000 - Retirement Payable	
					<b>\$76,561.44</b>			
Utah State Tax Commision	EFT	PR033124-576	04/05/2024	07/15/2024	13,925.47	State Income Tax	102223000 - StateTax W/H Payable	
Utah State Tax Commision	EFT	PR033124-576	04/10/2024	07/15/2024	10.42	State Income Tax	102223000 - StateTax W/H Payable	
Utah State Tax Commision	EFT	PR040124-576	04/05/2024	07/15/2024	1,916.97	State Income Tax	102223000 - StateTax W/H Payable	
Utah State Tax Commision	EFT	PR041424-576	04/19/2024	07/15/2024	13,016.52	State Income Tax	102223000 - StateTax W/H Payable	
Utah State Tax Commision	EFT	PR041524-576	04/19/2024	07/15/2024	1,943.84	State Income Tax	102223000 - StateTax W/H Payable	
Utah State Tax Commision	EFT	PR042824-576	05/03/2024	07/15/2024	13,793.61	State Income Tax	102223000 - StateTax W/H Payable	
Utah State Tax Commision	EFT	PR042924-576	05/03/2024	07/15/2024	1,914.23	State Income Tax	102223000 - StateTax W/H Payable	
Utah State Tax Commision	EFT	PR051224-576	05/17/2024	07/15/2024	13,466.81	State Income Tax	102223000 - StateTax W/H Payable	
Utah State Tax Commision	EFT	PR051324-576	05/17/2024	07/15/2024	1,812.73	State Income Tax	102223000 - StateTax W/H Payable	
Utah State Tax Commision	EFT	PR052624-576	05/31/2024	07/15/2024	14,416.59	State Income Tax	102223000 - StateTax W/H Payable	
Utah State Tax Commision	EFT	PR052624-576	06/27/2024	07/15/2024	33.97	State Income Tax	102223000 - StateTax W/H Payable	
Utah State Tax Commision	EFT	PR052724-576	05/31/2024	07/15/2024	1,971.91	State Income Tax	102223000 - StateTax W/H Payable	
Utah State Tax Commision	EFT	PR060924-576	06/14/2024	07/15/2024	13,975.59	State Income Tax	102223000 - StateTax W/H Payable	
Utah State Tax Commision	EFT	PR061024-576	06/14/2024	07/15/2024	1,791.07	State Income Tax	102223000 - StateTax W/H Payable	
Utah State Tax Commision	EFT	PR062324-576	06/27/2024	07/15/2024	13,310.84	State Income Tax	102223000 - StateTax W/H Payable	
Utah State Tax Commision	EFT	PR062424-576	06/27/2024	07/15/2024	1,793.69	State Income Tax	102223000 - StateTax W/H Payable	
					<b>\$109,094.26</b>			
Utah Taxpayers Association	129840	UtahTaxpayers61	07/31/2024	08/01/2024	97.50	UtahTaxpayers6168	104111210 - Subscriptions and Member	
					<b>\$97.50</b>			
Utah Valley Radiology Associates	129841	utahvalleyradiolog	07/31/2024	08/01/2024	268.00	utahvalleyradiologyUVRA151209	104230312 - Medical Expenses	
Utah Valley Radiology Associates	129841	UVRA39328	07/31/2024	08/01/2024	17.17	UVRA39328	255400.310 - Cancer Screening Profes	
					<b>\$285.17</b>			
Verizon Wireless	129721	Verizon99665820	07/17/2024	07/25/2024	40.01	Verizon9966582088	104147280 - Telephone	
Verizon Wireless	129721	Verizon99679984	07/17/2024	07/25/2024	85.72	Verizon9967998490	104145280 - Telephone	
Verizon Wireless	129721	Verizon99684580	06/30/2024	07/25/2024	26.13	Verizon9968458050	104684280 - Telephone	
Verizon Wireless	129721	Verizon99684580	06/30/2024	07/25/2024	26.14	Verizon9968458050	104679280 - Telephone	
Verizon Wireless	129721	Verizon99684580	06/30/2024	07/25/2024	26.14	Verizon9968458050	104682280 - Telephone	
Verizon Wireless	129721	Verizon99684580	06/30/2024	07/25/2024	193.74	Verizon9968458050	104672280 - Telephone	
Verizon Wireless	129721	verizon99689629	07/24/2024	07/25/2024	53.63	verizon9968962934	214414280 - Telephone	
					<b>\$451.51</b>			
Verizon Wireless	129842	Verizon99680099	07/31/2024	08/01/2024	53.63	Verizon9968009995	255008.280 - Indirect Nursing Telephon	
Verizon Wireless	129842	Verizon99680099	07/31/2024	08/01/2024	53.63	Verizon9968009995	255281.280 - EED - Epidemiology Tele	
Verizon Wireless	129842	Verizon99680099	07/31/2024	08/01/2024	53.63	Verizon9968009995	255310.280 - PHEP Preparedness Tele	
Verizon Wireless	129842	Verizon99689629	07/31/2024	08/01/2024	128.14	Verizon9968962921	264350280 - Telephone	
Verizon Wireless	129842	Verizon99689629	07/31/2024	08/01/2024	-220.13	Verizon9968962922	104113280 - Telephone	
Verizon Wireless	129842	Verizon99689629	07/31/2024	08/01/2024	133.65	Verizon9968962923	104147280 - Telephone	

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Verizon Wireless	129842	Verizon99689629	07/31/2024	08/01/2024	85.72	Verizon9968962930	104255280 - Telephone	
Verizon Wireless	129842	Verizon99689731	07/31/2024	08/01/2024	100.91	Verizon9968973181	104255280 - Telephone	
Verizon Wireless	129842	verizon99689937	07/31/2024	08/01/2024	24.78	verizon9968993756	104256280 - Telephone	
Verizon Wireless	129842	verizon99689937	07/31/2024	08/01/2024	53.63	verizon9968993756	105430280 - Telephone	
Verizon Wireless	129842	Verizon99690039	07/31/2024	08/01/2024	1,027.96	Verizon9969003998	104230280 - Telephone	
Verizon Wireless	129842	Verizon99690039	07/31/2024	08/01/2024	293.69	Verizon9969003999	104211610 - Miscellaneous Supplies	
Verizon Wireless	129842	Verizon99690040	07/31/2024	08/01/2024	1,322.13	Verizon9969004000	104230280 - Telephone	
Verizon Wireless	129842	Verizon99690141	07/31/2024	08/01/2024	205.97	Verizon9969014140	104111280 - Telephone	
Verizon Wireless	129842	Verizon99690141	07/31/2024	08/01/2024	35.75	Verizon9969014155	104679280 - Telephone	
Verizon Wireless	129842	Verizon99690141	07/31/2024	08/01/2024	35.75	Verizon9969014155	104682280 - Telephone	
Verizon Wireless	129842	Verizon99690141	07/31/2024	08/01/2024	35.76	Verizon9969014155	104684280 - Telephone	
Verizon Wireless	129842	Verizon99690141	07/31/2024	08/01/2024	53.63	Verizon9969014155	104675280 - Telephone	
					\$3,478.23			
					<b>\$3,929.74</b>			
Walker, LaMar	129843	LamarWalker071	07/31/2024	08/01/2024	198.00	LamarWalker071824	104220615 - Contracts	
					<b>\$198.00</b>			
Walker, Shea	129673	SheaW07-11-24	07/17/2024	07/18/2024	281.00	SheaW07-11-24	104114620 - Miscellaneous Services	
Walker, Shea	129673	SheaW07-11-24-	07/17/2024	07/18/2024	115.50	SheaW07-11-24-2	104114620 - Miscellaneous Services	
					\$396.50			
					<b>\$396.50</b>			
Washington National Insurance	129844	PR070724-3382	07/12/2024	08/01/2024	1,650.49	Washington National	102229000 - Other Deductions Payable	
Washington National Insurance	129844	PR070824-3382	07/12/2024	08/01/2024	64.57	Washington National	102229000 - Other Deductions Payable	
Washington National Insurance	129844	PR072124-3382	07/26/2024	08/01/2024	1,650.49	Washington National	102229000 - Other Deductions Payable	
Washington National Insurance	129844	PR072224-3382	07/26/2024	08/01/2024	64.57	Washington National	102229000 - Other Deductions Payable	
Washington National Insurance	129844	WashnationP244	08/01/2024	08/01/2024	-30.25	WashnationP2440922 Credit to Invoice	102229000 - Other Deductions Payable	
					\$3,399.87			
					<b>\$3,399.87</b>			
Waste Management of Colorado	129722	WM16-83942-530	07/25/2024	07/25/2024	54.92	WM16-83942-53002-06-28-24	724168270 - Utilities	
Waste Management of Colorado	129845	WM0435933-488	07/31/2024	08/01/2024	191.31	WM0435933-4889-9	104163270 - Utilities	
					<b>\$246.23</b>			
Wheeler Machinery Company	129674	wheelerPS00172	07/17/2024	07/18/2024	184.74	wheelerPS001723941	214412250 - Equipment Operation	
Wheeler Machinery Company	129674	wheelerPS00172	07/17/2024	07/18/2024	2,059.60	wheelerPS001724082	214412251 - Gas, Oil and Grease	
Wheeler Machinery Company	129674	wheelerPS00173	07/17/2024	07/18/2024	211.85	wheelerPS001733466	214412250 - Equipment Operation	
					\$2,456.19			
Wheeler Machinery Company	129723	wheelerSS00049	07/18/2024	07/25/2024	842.19	wheelerSS0004924	214412250 - Equipment Operation	
Wheeler Machinery Company	129723	wheelerSS00049	07/22/2024	07/25/2024	838.81	wheelerSS00049825	214412250 - Equipment Operation	
					\$1,681.00			
Wheeler Machinery Company	129846	wheelerPC00017	07/31/2024	08/01/2024	-74.17	wheelerPC000170858	214412250 - Equipment Operation	
Wheeler Machinery Company	129846	wheelerPS00173	07/31/2024	08/01/2024	74.17	wheelerPS001733467	214412250 - Equipment Operation	
Wheeler Machinery Company	129846	wheelerPS00173	08/01/2024	08/01/2024	316.41	wheelerPS001734941	214412250 - Equipment Operation	
Wheeler Machinery Company	129846	wheelerPS00173	08/01/2024	08/01/2024	13.42	wheelerPS001737345	214412250 - Equipment Operation	
Wheeler Machinery Company	129846	wheelerRS00002	07/31/2024	08/01/2024	22,500.00	wheelerRS0000271680	214414255 - Equipment Rental	
Wheeler Machinery Company	129846	wheelerRS00002	07/31/2024	08/01/2024	22,500.00	wheelerRS0000271681	214414255 - Equipment Rental	
Wheeler Machinery Company	129846	WheelerSS000050	07/31/2024	08/01/2024	3,642.66	WheelerSS0000501988	574424250 - Equipment Operation	
					\$48,972.49			
					<b>\$53,109.68</b>			
Winterton Automotive Towing	129847	WintertonAuto240	07/31/2024	08/01/2024	219.00	WintertonAuto24072327366	104210250 - Equipment Operation	
					<b>\$219.00</b>			

**San Juan County  
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All Bank Accounts - 07/12/2024 to 08/01/2024**

<u>Payee Name</u>	<u>Reference Number</u>	<u>Invoice Number</u>	<u>Invoice Ledger Date</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Description</u>	<u>Ledger Account</u>	<u>Activity Code</u>
Workman, Corey	129848	CoreyWorkman07	07/31/2024	08/01/2024	221.00	CoreyWorkman07172024	104211230 - Travel Expense	
					<b>\$221.00</b>			
Young, Lois	129849	LoisYoung073024	07/31/2024	08/01/2024	34.84	LoisYoung073024	255007.230 - Indirect Admin Travel exp	
					<b>\$34.84</b>			
Zhonnie, Sylvia	129850	SilviaZhonnie073	07/31/2024	08/01/2024	109.88	SilviaZhonnie073024	255007.230 - Indirect Admin Travel exp	
					<b>\$109.88</b>			
					<b>\$1,184,522.31</b>			

**San Juan County**  
**Standard Financial Report**  
**10 General Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	15,915,758.05	983,735.11	12,503,398.76
Receivables	1,074,806.09	(69,175.32)	1,049,979.60
<b>Total Current Assets</b>	<u>16,990,564.14</u>	<u>914,559.79</u>	<u>13,553,378.36</u>
<b>Non-Current Assets</b>			
Other non-current assets	0.00	1,859.35	3,239.86
<b>Total Non-Current Assets</b>	<u>0.00</u>	<u>1,859.35</u>	<u>3,239.86</u>
<b>Total Assets:</b>	<u>16,990,564.14</u>	<u>916,419.14</u>	<u>13,556,618.22</u>
<b>Liabilities and Fund Equity:</b>			
<b>Liabilities:</b>			
Current liabilities	(1,354,125.96)	344,049.39	(149,118.93)
Payroll liabilities	(236,499.25)	(746,596.84)	(545,641.48)
Other accrued liabilities	(113,106.86)	(190.52)	(113,297.38)
<b>Total Liabilities:</b>	<u>(1,703,732.07)</u>	<u>(402,737.97)</u>	<u>(808,057.79)</u>
Equity - Paid In / Contributed	(1,895,516.48)	(513,681.17)	981,474.90
<b>Total Liabilities and Fund Equity:</b>	<u>(3,599,248.55)</u>	<u>(916,419.14)</u>	<u>173,417.11</u>
<b>Total Net Position</b>	<u>13,391,315.59</u>	<u>0.00</u>	<u>13,730,035.33</u>





**San Juan County**  
**Standard Financial Report**  
**10 General Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Preventative Health	2,047.34	149.87	723.87	4,000.00	4,000.00
Legal Services	1,500.00	0.00	1,500.00	2,000.00	2,000.00
Ombudsman	10,259.72	2,532.08	7,382.62	12,667.00	12,667.00
Senior Citizens Centers	148,774.75	12,790.05	65,946.73	185,150.00	185,150.00
Congregate Meals	173,095.11	13,703.66	86,877.83	193,900.00	193,900.00
Home Delivered Meals	170,956.65	20,782.88	101,530.42	209,875.00	209,875.00
State Alternatives	141,149.90	22,706.59	87,176.29	168,252.00	168,252.00
Medicaid Waiver	60,373.71	4,581.77	25,816.96	102,020.00	102,020.00
State Waiver	78,495.70	7,885.44	48,263.00	148,542.00	148,542.00
Respite	37,911.68	9,623.64	23,231.71	47,354.00	47,354.00
VDHCDS	50,099.26	5,395.51	26,001.29	33,307.00	33,307.00
Health Insurance Information	24,558.47	5,161.87	25,775.32	35,394.00	35,394.00
Social Services Block Grant	0.00	0.00	0.00	20,000.00	20,000.00
<b>Total Community and Economic Development</b>	<b>1,184,913.79</b>	<b>130,586.33</b>	<b>636,748.48</b>	<b>1,503,778.00</b>	<b>1,503,778.00</b>
<b>Airport</b>					
Blanding Airport	0.00	0.00	0.00	1,500.00	1,500.00
Cal Black Airport	188,116.18	10,249.87	149,884.41	182,900.00	182,900.00
<b>Total Airport</b>	<b>188,116.18</b>	<b>10,249.87</b>	<b>149,884.41</b>	<b>184,400.00</b>	<b>184,400.00</b>
Special Projects	265,272.70	142,086.73	164,418.94	635,167.00	635,167.00
Undistributed Employee Benefit	1,609,740.17	186,139.44	1,003,303.63	1,728,563.00	1,728,563.00
Transfers	3,663,036.39	0.00	0.00	1,101,031.00	1,101,031.00
<b>Total Expenditures:</b>	<b>18,325,867.53</b>	<b>1,669,212.80</b>	<b>8,464,137.19</b>	<b>18,799,282.00</b>	<b>18,799,282.00</b>
<b>Total Change In Net Position</b>	<b>(1,062,194.75)</b>	<b>513,681.17</b>	<b>(2,879,299.17)</b>	<b>0.00</b>	<b>0.00</b>

**San Juan County**  
**Standard Financial Report**  
**21 B Road Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	16,081,854.30	(880,729.11)	15,663,613.96
Receivables	767,753.63	0.00	1,442,468.37
Other current assets	1,474,617.79	0.00	1,474,617.79
<b>Total Current Assets</b>	<u>18,324,225.72</u>	<u>(880,729.11)</u>	<u>18,580,700.12</u>
<b>Total Assets:</b>	<u>18,324,225.72</u>	<u>(880,729.11)</u>	<u>18,580,700.12</u>
<b>Liabilities and Fund Equity:</b>			
<b>Liabilities:</b>			
Current liabilities	(178,791.09)	(110,860.57)	(111,080.81)
<b>Total Liabilities:</b>	<u>(178,791.09)</u>	<u>(110,860.57)</u>	<u>(111,080.81)</u>
Equity - Paid In / Contributed	(18,145,434.63)	991,589.68	(18,634,614.53)
<b>Total Liabilities and Fund Equity:</b>	<u>(18,324,225.72)</u>	<u>880,729.11</u>	<u>(18,745,695.34)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>(164,995.22)</u>

**San Juan County**  
**Standard Financial Report**  
**21 B Road Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Taxes	571,484.20	0.00	125,004.32	431,283.00	431,283.00
Intergovernmental revenue	4,918,915.12	0.00	3,250,208.70	4,960,800.00	4,960,800.00
Charges for services	174,492.67	2,306.59	65,655.50	140,000.00	140,000.00
Interest	660,234.11	0.00	245,660.77	400,000.00	400,000.00
Miscellaneous revenue	12,328.00	0.00	0.00	50,000.00	50,000.00
Contributions and transfers	0.00	0.00	0.00	1,754,267.00	1,754,267.00
<b>Total Revenue:</b>	<b>6,337,454.10</b>	<b>2,306.59</b>	<b>3,686,529.29</b>	<b>7,736,350.00</b>	<b>7,736,350.00</b>
<b>Expenditures:</b>					
<b>Class B Roads</b>					
Legal Defense	0.00	43,286.89	43,286.89	0.00	0.00
Equipment Maintenance	1,070,335.82	57,755.54	375,289.23	1,057,800.00	1,057,800.00
Road Maintenance	4,626,627.17	832,570.49	2,433,283.64	5,807,850.00	5,807,850.00
Snow Removal	224,492.13	10,675.00	67,906.41	267,744.00	267,744.00
<b>Total Class B Roads</b>	<b>5,921,455.12</b>	<b>944,287.92</b>	<b>2,919,766.17</b>	<b>7,133,394.00</b>	<b>7,133,394.00</b>
Undistributed Employee Benefit	739,975.35	49,608.35	277,583.22	642,000.00	642,000.00
Transfers	78,000.00	0.00	0.00	80,340.00	80,340.00
<b>Total Expenditures:</b>	<b>6,739,430.47</b>	<b>993,896.27</b>	<b>3,197,349.39</b>	<b>7,855,734.00</b>	<b>7,855,734.00</b>
<b>Total Change In Net Position</b>	<b>(401,976.37)</b>	<b>(991,589.68)</b>	<b>489,179.90</b>	<b>(119,384.00)</b>	<b>(119,384.00)</b>

**San Juan County**  
**Standard Financial Report**  
**24 San Juan County MBA - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	36,141.97	1,310.42	(278.86)
<b>Total Current Assets</b>	<u>36,141.97</u>	<u>1,310.42</u>	<u>(278.86)</u>
<b>Total Assets:</b>	<u>36,141.97</u>	<u>1,310.42</u>	<u>(278.86)</u>
<b>Liabilites and Fund Equity:</b>			
Equity - Paid In / Contributed	(36,141.97)	(1,310.42)	(6,273.24)
<b>Total Liabilites and Fund Equity:</b>	<u>(36,141.97)</u>	<u>(1,310.42)</u>	<u>(6,273.24)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>(6,552.10)</u>

**San Juan County**  
**Standard Financial Report**  
**24 San Juan County MBA - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Intergovernmental revenue	0.00	0.00	0.00	26,055,695.00	26,055,695.00
Contributions and transfers	108,939.12	1,310.42	54,936.27	111,002.00	111,002.00
<b>Total Revenue:</b>	<b>108,939.12</b>	<b>1,310.42</b>	<b>54,936.27</b>	<b>26,166,697.00</b>	<b>26,166,697.00</b>
<b>Expenditures:</b>					
<b>General Government</b>					
Non-Departmental	25,245.00	0.00	22,040.00	30,294.00	30,294.00
<b>Total General Government</b>	<b>25,245.00</b>	<b>0.00</b>	<b>22,040.00</b>	<b>30,294.00</b>	<b>30,294.00</b>
<b>Health</b>					
Health Building	62,410.01	0.00	62,765.00	63,000.00	63,000.00
<b>Total Health</b>	<b>62,410.01</b>	<b>0.00</b>	<b>62,765.00</b>	<b>63,000.00</b>	<b>63,000.00</b>
Transfers	0.00	0.00	0.00	26,055,695.00	26,055,695.00
<b>Total Expenditures:</b>	<b>87,655.01</b>	<b>0.00</b>	<b>84,805.00</b>	<b>26,148,989.00</b>	<b>26,148,989.00</b>
<b>Total Change In Net Position</b>	<b>21,284.11</b>	<b>1,310.42</b>	<b>(29,868.73)</b>	<b>17,708.00</b>	<b>17,708.00</b>

**San Juan County**  
**Standard Financial Report**  
**25 Health Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	193,941.65	(114,485.28)	(425,972.55)
Receivables	267,703.86	0.00	267,703.86
Other current assets	90,300.99	(2,382.00)	21,381.50
<b>Total Current Assets</b>	<b><u>551,946.50</u></b>	<b><u>(116,867.28)</u></b>	<b><u>(136,887.19)</u></b>
<b>Total Assets:</b>	<b><u>551,946.50</u></b>	<b><u>(116,867.28)</u></b>	<b><u>(136,887.19)</u></b>
<b>Liabilities and Fund Equity:</b>			
<b>Liabilities:</b>			
Current liabilities	(10,272.69)	(39,385.82)	(39,898.12)
<b>Total Liabilities:</b>	<b><u>(10,272.69)</u></b>	<b><u>(39,385.82)</u></b>	<b><u>(39,898.12)</u></b>
Equity - Paid In / Contributed	(541,673.81)	156,253.10	118,038.74
<b>Total Liabilities and Fund Equity:</b>	<b><u>(551,946.50)</u></b>	<b><u>116,867.28</u></b>	<b><u>78,140.62</u></b>
<b>Total Net Position</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>(58,746.57)</u></b>

**San Juan County**  
**Standard Financial Report**  
**25 Health Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Taxes	165,196.55	0.00	0.00	140,163.00	140,163.00
Intergovernmental revenue	1,516,247.29	18,374.50	195,740.13	1,613,290.00	1,613,290.00
Charges for services	47,443.15	2,847.80	16,744.66	45,025.00	45,025.00
Interest	1,340.29	0.00	366.04	0.00	0.00
Contributions and transfers	153,005.93	0.00	0.00	256,977.00	256,977.00
<b>Total Revenue:</b>	<b><u>1,883,233.21</u></b>	<b><u>21,222.30</u></b>	<b><u>212,850.83</u></b>	<b><u>2,055,455.00</u></b>	<b><u>2,055,455.00</u></b>
<b>Expenditures:</b>					
<b>Health</b>					
Public Health	1,436,608.96	177,475.40	780,012.38	1,993,109.00	1,993,109.00
<b>Total Health</b>	<b><u>1,436,608.96</u></b>	<b><u>177,475.40</u></b>	<b><u>780,012.38</u></b>	<b><u>1,993,109.00</u></b>	<b><u>1,993,109.00</u></b>
Contributions	90,898.00	0.00	92,551.00	0.00	0.00
Transfers	0.00	0.00	0.00	109,099.00	109,099.00
<b>Total Expenditures:</b>	<b><u>1,527,506.96</u></b>	<b><u>177,475.40</u></b>	<b><u>872,563.38</u></b>	<b><u>2,102,208.00</u></b>	<b><u>2,102,208.00</u></b>
<b>Total Change In Net Position</b>	<b><u>355,726.25</u></b>	<b><u>(156,253.10)</u></b>	<b><u>(659,712.55)</u></b>	<b><u>(46,753.00)</u></b>	<b><u>(46,753.00)</u></b>



**San Juan County**  
**Standard Financial Report**  
**26 Emergency Medical Services - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	(906,519.18)	(37,674.79)	(1,194,696.96)
Receivables	144,150.51	0.00	144,150.51
<b>Total Current Assets</b>	<b><u>(762,368.67)</u></b>	<b><u>(37,674.79)</u></b>	<b><u>(1,050,546.45)</u></b>
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
Property	2,254,145.08	0.00	2,254,145.08
Accumulated depreciation	(1,535,575.76)	0.00	(1,572,575.81)
<b>Total Capital assets</b>	<b><u>718,569.32</u></b>	<b><u>0.00</u></b>	<b><u>681,569.27</u></b>
Other non-current assets	106,586.95	0.00	106,586.95
<b>Total Non-Current Assets</b>	<b><u>825,156.27</u></b>	<b><u>0.00</u></b>	<b><u>788,156.22</u></b>
<b>Total Assets:</b>	<b><u>62,787.60</u></b>	<b><u>(37,674.79)</u></b>	<b><u>(262,390.23)</u></b>
<b>Liabilites and Fund Equity:</b>			
<b>Liabilities:</b>			
Current liabilities	(56,964.68)	(5,534.42)	(58,128.94)
Long-term liabilities	(0.01)	0.00	(0.01)
Deferred inflows	(63,599.48)	0.00	(63,599.48)
<b>Total Liabilities:</b>	<b><u>(120,564.17)</u></b>	<b><u>(5,534.42)</u></b>	<b><u>(121,728.43)</u></b>
Equity - Paid In / Contributed	57,912.79	43,209.21	331,098.68
<b>Total Liabilites and Fund Equity:</b>	<b><u>(62,651.38)</u></b>	<b><u>37,674.79</u></b>	<b><u>209,370.25</u></b>
<b>Total Net Position</b>	<b><u>136.22</u></b>	<b><u>0.00</u></b>	<b><u>(53,019.98)</u></b>

**San Juan County**  
**Standard Financial Report**  
**26 Emergency Medical Services - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Charges for services	563,563.44	49,191.67	231,927.30	360,000.00	360,000.00
Interest	30.96	0.00	0.00	0.00	0.00
Contributions and transfers	520,847.00	0.00	0.00	463,329.00	463,329.00
<b>Total Revenue:</b>	<u>1,084,441.40</u>	<u>49,191.67</u>	<u>231,927.30</u>	<u>823,329.00</u>	<u>823,329.00</u>
<b>Expenditures:</b>					
<b>Public Safety</b>					
<b>EMS</b>					
Administration	853,886.29	92,400.88	498,919.37	823,329.00	823,329.00
Bluff	13,709.28	0.00	5,712.20	0.00	0.00
LA Sal First Responder	124,906.58	0.00	0.00	0.00	0.00
<b>Total EMS</b>	<u>992,502.15</u>	<u>92,400.88</u>	<u>504,631.57</u>	<u>823,329.00</u>	<u>823,329.00</u>
<b>Total Public Safety</b>	<u>992,502.15</u>	<u>92,400.88</u>	<u>504,631.57</u>	<u>823,329.00</u>	<u>823,329.00</u>
<b>Total Expenditures:</b>	<u>992,502.15</u>	<u>92,400.88</u>	<u>504,631.57</u>	<u>823,329.00</u>	<u>823,329.00</u>
<b>Total Change In Net Position</b>	<u>91,939.25</u>	<u>(43,209.21)</u>	<u>(272,704.27)</u>	<u>0.00</u>	<u>0.00</u>

**San Juan County**  
**Standard Financial Report**  
**27 Jail Fiduciary Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

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	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	0.00	(13,934.85)	183,398.50
<b>Total Current Assets</b>	<u>0.00</u>	<u>(13,934.85)</u>	<u>183,398.50</u>
<b>Total Assets:</b>	<u>0.00</u>	<u>(13,934.85)</u>	<u>183,398.50</u>
<b>Liabilites and Fund Equity:</b>			
<b>Liabilities:</b>			
Current liabilities	0.00	(1,170.64)	(214,079.36)
<b>Total Liabilities:</b>	<u>0.00</u>	<u>(1,170.64)</u>	<u>(214,079.36)</u>
Equity - Paid In / Contributed	0.00	15,105.49	30,680.86
<b>Total Liabilites and Fund Equity:</b>	<u>0.00</u>	<u>13,934.85</u>	<u>(183,398.50)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**San Juan County**  
**Standard Financial Report**  
**27 Jail Fiduciary Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
<b>Income or Expense</b>					
<b>Non-Operating Items:</b>					
Non-operating income	0.00	5,474.85	33,173.32	20,000.00	20,000.00
Non-operating expense	0.00	20,580.34	63,854.18	0.00	0.00
<b>Total Non-Operating Items:</b>	<b>0.00</b>	<b>(15,105.49)</b>	<b>(30,680.86)</b>	<b>20,000.00</b>	<b>20,000.00</b>
<b>Total Income or Expense</b>	<b>0.00</b>	<b>(15,105.49)</b>	<b>(30,680.86)</b>	<b>20,000.00</b>	<b>20,000.00</b>

**San Juan County**  
**Standard Financial Report**  
**32 CRA Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Taxes	0.00	0.00	0.00	9,543.00	9,543.00
<b>Total Revenue:</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,543.00</u>	<u>9,543.00</u>
<b>Expenditures:</b>					
Contributions	0.00	0.00	0.00	9,543.00	9,543.00
<b>Total Expenditures:</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,543.00</u>	<u>9,543.00</u>
<b>Total Change In Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**San Juan County**  
**Standard Financial Report**  
**45 Capital Projects Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	2,556,165.56	(110,977.94)	2,062,595.17
<b>Total Current Assets</b>	<u>2,556,165.56</u>	<u>(110,977.94)</u>	<u>2,062,595.17</u>
<b>Total Assets:</b>	<u>2,556,165.56</u>	<u>(110,977.94)</u>	<u>2,062,595.17</u>
<b>Liabilites and Fund Equity:</b>			
<b>Liabilities:</b>			
Current liabilities	0.00	(2,746.20)	(2,746.20)
<b>Total Liabilities:</b>	<u>0.00</u>	<u>(2,746.20)</u>	<u>(2,746.20)</u>
Equity - Paid In / Contributed	(2,556,165.56)	113,724.14	(2,059,848.97)
<b>Total Liabilites and Fund Equity:</b>	<u>(2,556,165.56)</u>	<u>110,977.94</u>	<u>(2,062,595.17)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**San Juan County**  
**Standard Financial Report**  
**45 Capital Projects Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Intergovernmental revenue	0.00	0.00	0.00	1,042,622.00	1,042,622.00
Interest	1,454.59	0.00	397.27	1,300.00	1,300.00
Contributions and transfers	2,844,329.39	0.00	0.00	28,480,572.00	28,480,572.00
<b>Total Revenue:</b>	<b>2,845,783.98</b>	<b>0.00</b>	<b>397.27</b>	<b>29,524,494.00</b>	<b>29,524,494.00</b>
<b>Expenditures:</b>					
<b>General Government</b>					
Courthouse Building	213,191.18	264.76	38,894.03	1,021,850.00	1,021,850.00
Public Safety Building	0.00	109,950.64	141,540.64	26,055,695.00	26,055,695.00
<b>Total General Government</b>	<b>213,191.18</b>	<b>110,215.40</b>	<b>180,434.67</b>	<b>27,077,545.00</b>	<b>27,077,545.00</b>
<b>Public Safety</b>					
Sheriff Department	0.00	0.00	5,497.50	0.00	0.00
Emergency Services	36,764.74	2,746.20	25,322.70	1,520,304.00	1,520,304.00
<b>Total Public Safety</b>	<b>36,764.74</b>	<b>2,746.20</b>	<b>30,820.20</b>	<b>1,520,304.00</b>	<b>1,520,304.00</b>
<b>Parks, Recreation, and Public Property</b>					
Interagency Recreation	35.23	0.00	0.00	0.00	0.00
<b>Total Parks, Recreation, and Public Property</b>	<b>35.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Special Projects	71,717.27	762.54	285,458.99	926,645.00	926,645.00
<b>Total Expenditures:</b>	<b>321,708.42</b>	<b>113,724.14</b>	<b>496,713.86</b>	<b>29,524,494.00</b>	<b>29,524,494.00</b>
<b>Total Change In Net Position</b>	<b>2,524,075.56</b>	<b>(113,724.14)</b>	<b>(496,316.59)</b>	<b>0.00</b>	<b>0.00</b>

**San Juan County**  
**Standard Financial Report**  
**46 Road Capital Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

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	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	4,521,808.83	0.00	4,563,807.08
<b>Total Current Assets</b>	<u>4,521,808.83</u>	<u>0.00</u>	<u>4,563,807.08</u>
<b>Total Assets:</b>	<u>4,521,808.83</u>	<u>0.00</u>	<u>4,563,807.08</u>
<b>Liabilites and Fund Equity:</b>			
Equity - Paid In / Contributed	(4,521,808.83)	0.00	(4,563,807.08)
<b>Total Liabilites and Fund Equity:</b>	<u>(4,521,808.83)</u>	<u>0.00</u>	<u>(4,563,807.08)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>



**San Juan County**  
**Standard Financial Report**  
**46 Road Capital Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Interest	154,648.23	0.00	42,235.93	66,500.00	66,500.00
<b>Total Revenue:</b>	<b>154,648.23</b>	<b>0.00</b>	<b>42,235.93</b>	<b>66,500.00</b>	<b>66,500.00</b>
<b>Expenditures:</b>					
<b>Highways and Public Improvements</b>					
Road Maintenance	18,250.41	0.00	237.68	20,097.00	20,097.00
<b>Total Highways and Public Improvements</b>	<b>18,250.41</b>	<b>0.00</b>	<b>237.68</b>	<b>20,097.00</b>	<b>20,097.00</b>
<b>Total Expenditures:</b>	<b>18,250.41</b>	<b>0.00</b>	<b>237.68</b>	<b>20,097.00</b>	<b>20,097.00</b>
<b>Total Change In Net Position</b>	<b>136,397.82</b>	<b>0.00</b>	<b>41,998.25</b>	<b>46,403.00</b>	<b>46,403.00</b>

**San Juan County**  
**Standard Financial Report**  
**57 Landfill - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	2,748,330.61	8,014.70	2,787,612.98
<b>Total Current Assets</b>	<u>2,748,330.61</u>	<u>8,014.70</u>	<u>2,787,612.98</u>
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
Property	1,948,497.53	0.00	1,948,497.53
Accumulated depreciation	(1,187,824.86)	0.00	(1,215,245.16)
<b>Total Capital assets</b>	<u>760,672.67</u>	<u>0.00</u>	<u>733,252.37</u>
Other non-current assets	53,293.89	0.00	53,293.89
<b>Total Non-Current Assets</b>	<u>813,966.56</u>	<u>0.00</u>	<u>786,546.26</u>
<b>Total Assets:</b>	<u>3,562,297.17</u>	<u>8,014.70</u>	<u>3,574,159.24</u>
<b>Liabilities and Fund Equity:</b>			
<b>Liabilities:</b>			
Current liabilities	(152,527.73)	3,268.50	(145,005.43)
Long-term liabilities	(586,305.47)	0.00	(586,305.47)
Deferred inflows	(31,800.70)	0.00	(31,800.70)
<b>Total Liabilities:</b>	<u>(770,633.90)</u>	<u>3,268.50</u>	<u>(763,111.60)</u>
Equity - Paid In / Contributed	(2,791,663.27)	(11,283.20)	(2,836,400.52)
<b>Total Liabilities and Fund Equity:</b>	<u>(3,562,297.17)</u>	<u>(8,014.70)</u>	<u>(3,599,512.12)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>(25,352.88)</u>

**San Juan County**  
**Standard Financial Report**  
**57 Landfill - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
Operating income	594,954.38	63,779.05	403,891.08	630,000.00	630,000.00
Operating expense	764,889.60	52,495.85	379,874.98	605,884.00	605,884.00
<b>Total Income From Operations:</b>	<b>(169,935.22)</b>	<b>11,283.20</b>	<b>24,016.10</b>	<b>24,116.00</b>	<b>24,116.00</b>
<b>Non-Operating Items:</b>					
Non-operating income	75,495.82	0.00	20,721.15	35,000.00	35,000.00
Non-operating expense	32,796.72	0.00	0.00	3,000.00	3,000.00
<b>Total Non-Operating Items:</b>	<b>42,699.10</b>	<b>0.00</b>	<b>20,721.15</b>	<b>32,000.00</b>	<b>32,000.00</b>
<b>Total Income or Expense</b>	<b>(127,236.12)</b>	<b>11,283.20</b>	<b>44,737.25</b>	<b>56,116.00</b>	<b>56,116.00</b>

**San Juan County**  
**Standard Financial Report**  
**63 Tort Liability Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

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	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	(401,460.85)	7,758.22	(833,653.03)
<b>Total Current Assets</b>	<u>(401,460.85)</u>	<u>7,758.22</u>	<u>(833,653.03)</u>
<b>Total Assets:</b>	<u>(401,460.85)</u>	<u>7,758.22</u>	<u>(833,653.03)</u>
<b>Liabilites and Fund Equity:</b>			
Equity - Paid In / Contributed	401,460.85	(7,758.22)	833,653.03
<b>Total Liabilites and Fund Equity:</b>	<u>401,460.85</u>	<u>(7,758.22)</u>	<u>833,653.03</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

San Juan County  
Standard Financial Report  
63 Tort Liability Fund - 01/01/2024 to 06/30/2024  
50.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Taxes	80,414.69	0.00	0.00	69,643.00	69,643.00
Interest	342.76	0.00	93.60	0.00	0.00
Miscellaneous revenue	0.00	7,758.22	7,758.22	0.00	0.00
Contributions and transfers	199,829.00	0.00	0.00	241,683.00	241,683.00
<b>Total Revenue:</b>	<b>280,586.45</b>	<b>7,758.22</b>	<b>7,851.82</b>	<b>311,326.00</b>	<b>311,326.00</b>
<b>Expenditures:</b>					
Tort Liability	294,740.00	0.00	440,044.00	300,000.00	300,000.00
<b>Total Expenditures:</b>	<b>294,740.00</b>	<b>0.00</b>	<b>440,044.00</b>	<b>300,000.00</b>	<b>300,000.00</b>
<b>Total Change In Net Position</b>	<b>(14,153.55)</b>	<b>7,758.22</b>	<b>(432,192.18)</b>	<b>11,326.00</b>	<b>11,326.00</b>

Item 4.

**San Juan County**  
**Standard Financial Report**  
**64 Tax Stability Trust Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	7,586,311.37	0.00	7,676,606.61
<b>Total Current Assets</b>	<u>7,586,311.37</u>	<u>0.00</u>	<u>7,676,606.61</u>
<b>Total Assets:</b>	<u>7,586,311.37</u>	<u>0.00</u>	<u>7,676,606.61</u>
<b>Liabilites and Fund Equity:</b>			
Equity - Paid In / Contributed	(7,586,311.37)	0.00	(7,676,606.61)
<b>Total Liabilites and Fund Equity:</b>	<u>(7,586,311.37)</u>	<u>0.00</u>	<u>(7,676,606.61)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

INTENDED FOR MANAGEMENT USE ONLY

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7/16/2024 08:24

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**San Juan County**  
**Standard Financial Report**  
**64 Tax Stability Trust Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Interest	319,451.60	0.00	90,295.24	246,850.00	246,850.00
<b>Total Revenue:</b>	<u>319,451.60</u>	<u>0.00</u>	<u>90,295.24</u>	<u>246,850.00</u>	<u>246,850.00</u>
<b>Expenditures:</b>					
Transfers	246,850.00	0.00	0.00	246,850.00	246,850.00
<b>Total Expenditures:</b>	<u>246,850.00</u>	<u>0.00</u>	<u>0.00</u>	<u>246,850.00</u>	<u>246,850.00</u>
<b>Total Change In Net Position</b>	<u>72,601.60</u>	<u>0.00</u>	<u>90,295.24</u>	<u>0.00</u>	<u>0.00</u>

**San Juan County**  
**Standard Financial Report**  
**72 Library Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	529,400.51	(63,985.97)	211,139.32
<b>Total Current Assets</b>	<u>529,400.51</u>	<u>(63,985.97)</u>	<u>211,139.32</u>
<b>Total Assets:</b>	<u>529,400.51</u>	<u>(63,985.97)</u>	<u>211,139.32</u>
<b>Liabilites and Fund Equity:</b>			
<b>Liabilities:</b>			
Current liabilities	(5,624.75)	(3,765.07)	(3,765.07)
<b>Total Liabilities:</b>	<u>(5,624.75)</u>	<u>(3,765.07)</u>	<u>(3,765.07)</u>
Equity - Paid In / Contributed	(523,775.76)	67,751.04	(237,291.02)
<b>Total Liabilites and Fund Equity:</b>	<u>(529,400.51)</u>	<u>63,985.97</u>	<u>(241,056.09)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>(29,916.77)</u>



**San Juan County**  
**Standard Financial Report**  
**72 Library Fund - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Taxes	484,518.34	0.00	0.00	419,000.00	419,000.00
Intergovernmental revenue	15,814.90	0.00	10,313.84	14,743.00	14,743.00
Charges for services	7,181.30	548.49	4,662.02	7,490.00	7,490.00
Fines and forfeitures	228.78	26.65	237.91	150.00	150.00
Interest	20,376.78	0.00	5,565.11	19,000.00	19,000.00
Miscellaneous revenue	540.43	165.66	796.44	1,000.00	1,000.00
Contributions and transfers	1,487.70	0.00	1,278.98	232,425.00	232,425.00
<b>Total Revenue:</b>	<b>530,148.23</b>	<b>740.80</b>	<b>22,854.30</b>	<b>693,808.00</b>	<b>693,808.00</b>
<b>Expenditures:</b>					
<b>Parks, Recreation, and Public Property</b>					
<b>Library</b>					
Monticello Library Building	51,420.82	5,348.94	32,676.26	55,510.00	55,510.00
Blanding Library Building	59,719.86	9,629.08	49,915.29	65,221.00	65,221.00
Satellite Buildings	9,806.94	918.52	4,805.95	11,865.00	11,865.00
Library Board	1,700.00	0.00	1,050.00	2,500.00	2,500.00
San Juan County Library System	452,054.02	52,595.30	220,891.54	558,712.00	558,712.00
<b>Total Library</b>	<b>574,701.64</b>	<b>68,491.84</b>	<b>309,339.04</b>	<b>693,808.00</b>	<b>693,808.00</b>
<b>Total Parks, Recreation, and Public Property</b>	<b>574,701.64</b>	<b>68,491.84</b>	<b>309,339.04</b>	<b>693,808.00</b>	<b>693,808.00</b>
<b>Total Expenditures:</b>	<b>574,701.64</b>	<b>68,491.84</b>	<b>309,339.04</b>	<b>693,808.00</b>	<b>693,808.00</b>
<b>Total Change In Net Position</b>	<b>(44,553.41)</b>	<b>(67,751.04)</b>	<b>(286,484.74)</b>	<b>0.00</b>	<b>0.00</b>

**San Juan County**  
**Standard Financial Report**  
**91 General Fixed Assets - 01/01/2024 to 06/30/2024**  
**50.00% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
Work in Process	2,361,062.75	0.00	2,361,062.75
Property	95,448,825.62	0.00	95,828,998.62
Accumulated depreciation	<u>(22,925,438.45)</u>	<u>0.00</u>	<u>(23,386,272.92)</u>
<b>Total Capital assets</b>	<u><b>74,884,449.92</b></u>	<u><b>0.00</b></u>	<u><b>74,803,788.45</b></u>
<b>Total Non-Current Assets</b>	<u><b>74,884,449.92</b></u>	<u><b>0.00</b></u>	<u><b>74,803,788.45</b></u>
<b>Total Assets:</b>	<u><b>74,884,449.92</b></u>	<u><b>0.00</b></u>	<u><b>74,803,788.45</b></u>
<b>Liabilites and Fund Equity:</b>			
Equity - Paid In / Contributed	<u>(74,884,586.14)</u>	<u>0.00</u>	<u>(74,803,924.67)</u>
<b>Total Liabilites and Fund Equity:</b>	<u><b>(74,884,586.14)</b></u>	<u><b>0.00</b></u>	<u><b>(74,803,924.67)</b></u>
<b>Total Net Position</b>	<u><b>(136.22)</b></u>	<u><b>0.00</b></u>	<u><b>(136.22)</b></u>



## COMMISSION STAFF REPORT

**MEETING DATE:** August 6, 2024

**ITEM TITLE, PRESENTER:** Approval of the *Public Health Emergency and Healthcare Preparedness Programs – San Juan FY22* contract between the Utah Department of Health and San Juan County

**RECOMMENDATION:** Approval

### SUMMARY

The general purpose of this contract is to provide for the continuation of activities designed to develop, sustain, and demonstrate progress toward achieving fifteen public health preparedness capabilities as they pertain to the local public health department's purview. These capabilities are Community Preparedness, Community Recovery, Emergency Operations Coordination, Emergency Public Information and Warning, Fatality Management, Information Sharing, Mass Care, Medical Countermeasure Dispensing and Administration, Medical Material Management and Distribution, Medical Surge, Nonpharmaceutical Interventions, Public Health Laboratory Testing, Public Health Surveillance and Epidemiological Investigation, Responder Safety and Health, and Volunteer Management.

Areas of emphasis for the last year have been:

- Workforce Training
- Updating Emergency Plans
- Functional Exercises to test and evaluate our readiness.

### HISTORY/PAST ACTION

Approval

### FISCAL IMPACT

The purpose of this amendment is to extend the termination date by 12-months, through 06/30/2025. The UDOH agrees to reimburse funding remaining unspent from the original \$117,610.00 with federal funds.



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

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

2221617  
DHHS Log Number

222700181  
State Contract Number

1. **CONTRACT NAME:** The name of this contract is Public Health Emergency and Healthcare Preparedness Programs - San Juan FY22 Amendment 3.
2. **CONTRACTING PARTIES:** This contract amendment is between the Utah Department of Health & Human Services (DHHS) and San Juan County (CONTRACTOR).

**PAYMENT ADDRESS**

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

**MAILING ADDRESS**

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

**Vendor ID:** 06866HL

**Commodity Code:** 99999

3. **PURPOSE OF CONTRACT AMENDMENT:** The purpose of this amendment is to extend the termination date by 12-months.
4. **CHANGES TO CONTRACT:**

1. The contract termination date is being changed. The previous contract termination date was 6/30/24. The new termination date is 06/30/25.

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

5. **EFFECTIVE DATE OF AMENDMENT:** This amendment is effective 06/30/2024.
6. **DOCUMENTS INCORPORATED INTO THIS CONTRACT BY REFERENCE BUT NOT ATTACHED:**
  - A. All other governmental laws, regulations, or actions applicable to services provided herein.
  - B. All Assurances and all responses to bids as provided by the CONTRACTOR.
  - C. Utah Department of Health & Human Services General Provisions and Business Associates Agreement currently in effect until 6/30/2028.

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

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**Contract with Utah Department of Health & Human Services and San Juan County, Log # 2221617**

IN WITNESS WHEREOF, the parties enter into this agreement.

**CONTRACTOR**

**STATE**

By: \_\_\_\_\_  
Date  
Jamie Harvey  
County Commission Chair

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



## COMMISSION STAFF REPORT

**MEETING DATE:** August 6, 2024

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

**RECOMMENDATION:** Approval

### SUMMARY

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

2 (4) "Minimum performance standards" means the minimum duties performed by local health departments for public health administration, personal and population health, environmental health, and emergency preparedness in addition to the powers and duties listed in Section 26A-1-114....' 6 (10) "... county must demonstrate to the department that it can meet the minimum performance standards set out in this rule through the use of county and local funding sources in order to enter into a contract with the department for allocation state funds pursuant to Section 26A-1-115 and R380-50. Specifically, the county shall demonstrate to the department it: (a) has the revenue within the county budget at the time the local health department begins operation to:

(i) employ the following full time employees: (A) a health officer...; (B) a registered nurse...; (C) an environmental health scientist...; and (D) a business manager... and... human resources. (ii) assure ... physician oversight...; (iii)...either a part-time or full-time basis: (A) a health education specialist...; (B) an individual with epidemiology experience...; (b) assure business operations support to include a minimum budget/finance and human resources; (c) provide, equip, and maintain suitable offices, facilities, and infrastructure; (d) ...has the commitment and ability to continue funding the health department with revenue from county and local funding sources at an amount not less than the amount needed for (a) above; (e) has adopted a county ordinance to create and maintain a local board of health and health department; (f) has a commitment from the county attorney to serve as the legal advisor to the health department"

### HISTORY/PAST ACTION

Approval. The San Juan County Board of Health reviewed and approved this amendment on July 22, 2024.

### FISCAL IMPACT

The funding for July 1, 2024 to June 30, 2025 will be \$163,603.00 in state funds advanced in quarterly installments. This contract requires that the County "ensure that the state contribution does not exceed the county contribution."

Requirements include submitting the County's annual per capita contribution to the LHD for delivery of minimum performance standards no later than September 1 of each year.

The combination of local and state funding for Public Health Minimum Performance Standards qualifies San Juan Public Health for the remaining ~85% of funding in the form of LHD federal/state grants.





UTAH DEPARTMENT OF HEALTH & HUMAN SERVICES
CONTRACT AMENDMENT

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

2118107
Department Log Number

212702557
State Contract Number

- 1. CONTRACT NAME: The name of this contract is San Juan County - Minimum Performance Standards SFY22 Amendment 3.
2. CONTRACTING PARTIES: This contract amendment is between the Utah Department of Health & Human Services (DHHS) and San Juan County (CONTRACTOR).

PAYMENT ADDRESS

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

MAILING ADDRESS

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

Vendor ID: 06866HL
Commodity Code: 99999

- 3. PURPOSE OF CONTRACT AMENDMENT: The purpose of this amendment is to increase the contract amount, replace Attachment "A" and replace the Amendment language in the General Provisions in exchange for continued services. General Provisions Article 4, is hereby replaced in its entirety to read: "Amendments to this agreement must be in writing and signed by the parties except for the following for which written notification from the Department will constitute an amendment to the agreement without the Contractor signature; 1) change to the total agreement amount or rates; and 2) changes to financial reporting requirements".

4. CHANGES TO CONTRACT:

- 1. The contract amount is being changed. The original amount was \$388,157.00. The funding will be increased by \$163,603.00 in state funds. New total funding is \$551,760.00.
2. Attachment "A", effective July 1, 2024, is replacing Attachment "A" which was effective July 2023. The document title is changed. The reference to SUBRECIPIENT is changed to Contractor and the reference to the DEPARTMENT is changed to DHHS throughout the document. Article "III" Funding, Section A. is changed and Section A.4. is added, Article "V" Responsibilities of the Contractor, Section B. and C. are changed, and Section D. is added, Article "VI" Outcomes is changed, and, Article "VI" Amendments and Termination is deleted.
3. The termination date of this contract is being changed from 6/30/2026 to an evergreen date.

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

5. EFFECTIVE DATE OF AMENDMENT: This amendment is effective 07/01/2024.
6. DOCUMENTS INCORPORATED INTO THIS CONTRACT BY REFERENCE BUT NOT ATTACHED:
  - A. All other governmental laws, regulations, or actions applicable to services provided herein.
  - B. All Assurances and all responses to bids as provided by the CONTRACTOR.
  - C. Utah Department of Health & Human Services General Provisions and Business Associates Agreement currently in effect until 6/30/2028.
7. This contract, its attachments, and all documents incorporated by reference constitute the entire agreement between the parties and supersedes all prior written or oral agreements between the parties relating to the subject matter of this contract

**Contract with Utah Department of Health & Human Services and San Juan County, Log # 2118107**

IN WITNESS WHEREOF, the parties enter into this agreement.

**CONTRACTOR**

**STATE**

By: \_\_\_\_\_  
Jamie Harvey                      Date  
County Commission Chair

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

## Attachment A: Scope of Work

## San Juan County - Minimum Performance Standards SFY22 Amendment 3

1. GENERAL PURPOSE:
  - A. The general purpose of this contract is to provide public health services required by the Utah Administrative Code, R380-40, Local Health Department Minimum Performance Standards.
  
2. DEFINITIONS:
  - A. "Contractor" means San Juan County on behalf of its health department.
  - B. "DHHS" means Utah Department of Health and Human Services.
  
3. FUNDING:
  - A. New total funding is \$551,760.00.
    1. \$58,180.00 for the period July 1, 2021 to June 30, 2022.
    2. \$166,374.00 for the period July 1, 2022 to June 30, 2023.
    3. \$163,603.00 for the period July 1, 2023 to June 30, 2024.
    4. \$163,603.00 for the period July 1, 2024 to June 30, 2025.
  - B. DHHS agrees to advance up to 25% of the annual award each quarter to the Contractor.
  - C. DHHS agrees to adjust the fourth quarter payment to reflect actual expenditures submitted by the Contractor.
  
4. INVOICING:
  - A. In addition to the General Provisions of the Contract, the Contractor must create a column in the Monthly Expenditure Report for the following category.
    1. MPS.
  - B. In addition to the General Provisions of the Contract, the Contractor must submit the June invoice no later than July 15 of each year.
  
5. RESPONSIBILITIES OF THE CONTRACTOR:
 

The CONTRACTOR must:

  - A. Use these funds to comply with Utah Administrative Code, Rule R380-40, Local Health Department Minimum Performance Standards.
  - B. Complete the Minimum Performance Standards Attestation Checklist no later than July 1 each year.
  - C. Submit the County's annual per capita contribution to the local health department for delivery of minimum performance standards to the Utah Association of Local Health Departments no later than July 1 of each year.
  - D. Ensure that the state contribution does not exceed the county contribution.
  
6. OUTCOMES:

The desired outcome of this contract is to maintain local public health infrastructure to perform essential public health services through exercising the powers outlined in 26A-1-114 to promote and protect the health and well-being of local communities.

- A. Performance measure: Improved public health capacity in local communities.
- B. Reporting: The Contractor shall submit the Minimum Performance Attestation Checklist each year.

**San Juan Public Health Department  
CY2024 Budget Proposal Summary**

Item 6.

	<b>2023</b>	<b>2024 CURRENT</b>
Total Local Public Health Fund	\$141,487	\$141,487*
Local Mental Health Authority Request	-\$90,898	-\$94,374
<b>Total Local Funds Remaining for Public Health Department</b>	<b>\$50,589</b>	<b>\$47,113*</b>
Transfer TO Health Fund from County	\$119,141	<b>\$116,490*</b>
County Minimum Performance Standards "Match" for Public Health	\$166,374	\$163,603
State Minimum Performance Standards Funding	\$166,374	\$163,603
<b>TOTAL COUNTY CONTRIBUTION TO PUBLIC HEALTH</b>	<b>\$169,730</b>	<b>\$163,603*</b>

\* Assuming Total Local Public Health Fund remains the same

- 75.5% (1.45M) of total Public Health revenue (1.92M) are cost-reimbursed
- Funding and fulfilling Utah Minimum Performance Standards qualifies us for federal funding and allows us to effectively and fully use grant funds
- Vital Records costs and a large portion (41%) of Environmental Health costs are covered by fees, local Public Health Tax, and State Minimum Performance Standard funding
- Public Health Emergency Preparedness and Preschool Development Grant matches are within the Minimum Performance Standards "match."

<b>Uses of Local Public Health and State Minimum Performance Standards (MPS) Funding</b>	
<b>STATE MPS</b>	
Administration (to reduce indirect rate)	\$92,155.20
Community Health Needs Assessment	\$5,751.96
Required Epidemiologist (~10% of FTE)	\$10,000.00
Environmental Health Overspent	\$6,692.84
Vital Records Overspent	\$49,003.00
<b>Total State Expenditures</b>	<b>\$163,603.00</b>
<b>Total State Revenue - Expenditures</b>	<b>\$0.00</b>
<b>LOCAL MPS</b>	
Administration (to reduce indirect rate)	\$12,366.64
Staff Coordination Meetings (2hr/month)	\$17,232.48
Required Positions (25% FTE of Nursing, Environmental, Health Promotion)	\$87,500.29
Other Outside of Contract (\$10,000 for WIC)	\$18,742.59
<i>Public Health Emergency Preparedness Match (10% of Total)</i>	\$11,761.00
<i>Preschool Development Grant Match (30% of Total – Allows for in-kind)</i>	\$9,000.00
<b>Total Local Expenditures</b>	<b>\$156,603.00</b>
<b>Total Local Revenue minus Expenditures</b>	<b>\$10,000.00</b>

July 15, 2024

San Juan County Commission  
117 South Main  
Monticello, UT 84535

Dear Commissioners:

Please accept this letter as a formal request to be reappointed for a 4-year term to the San Juan Health Service District Board.

During my first term on the Board, I have been able learn many of the complexities associated with healthcare, hospitals, and health clinics. We have made significant progress and I would appreciate the opportunity to use the knowledge and experience I have gained to help Health Service District be successful going forward.

Please feel free to contact me if you have any questions.

Sincerely,



Doug Christensen  
767 E Ridgeway Dr  
Blanding, UT 84511  
435-979-2290



McDonald, Mack <mmcdonald@sanjuancounty.org>

---

## Vacant SJWCD board seat

1 message

---

**Tyler Ivins** <ivinsgang@gmail.com>

Thu, Jun 27, 2024 at 9:54 AM

To: "McDonald, Mack" <mmcdonald@sanjuancounty.org>

Mack,

I don't know if you are aware, but Nathan Langston has resigned from our board. Several community members from Monticello and members of the Blue Mountain Irrigation Company have shown interest in serving on the board. We discussed it in our last meeting and we would like to recommend Brad Bunker as filling that vacant seat. Please let me know if that is okay and we will proceed accordingly.

Also we have the seat in Mexican Hat that hasn't really been filled since I've been here. Can we fill it with someone else from the county? There isn't really anyone down in that area that would like to serve on the board.

Thank you,

--

Tyler Ivins  
435-459-2319  
[ivinsgang@gmail.com](mailto:ivinsgang@gmail.com)



# San Juan County



Communication with Governance  
*For the Year Ended December 31, 2023*



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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, 2023, and have issued our report thereon dated June 28, 2024. Professional Standards require that we advise you of the following matters related to our audit.

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

As communicated in our engagement letter dated May 6, 2024, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

We have provided our finding regarding significant control deficiencies and material weaknesses, if applicable, and material noncompliance, and other matters noted during our audit at the end of this communication letter in the schedule of findings section.

**Planned Scope and Timing of the Audit**

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

**Compliance with All Ethics Requirements Regarding Independence**

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

**Significant Risks Identified**

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 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

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

### *Financial Statement Disclosures*

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

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

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

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant class 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 June 28, 2024.

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

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

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

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

**Other Matters**

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

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  
June 28, 2024

# SAN JUAN COUNTY



FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT  
*For the Year Ended December 31, 2023*





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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, 2023, 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, 2023, 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 69%, 72%, and 94%, 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 6%, 6%, and 3%, 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*, 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*

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about San Juan County's ability to continue as a going concern for 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, we:

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

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

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

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

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

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

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2024, on our consideration of San Juan County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of San Juan County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering San Juan County's internal control over financial reporting and compliance.

*LARSON & COMPANY, PC*

Larson & Company, PC

Spanish Fork, Utah

June 28, 2024

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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, 2023. 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, 2023 by \$114,392,818 (net position). Of this amount \$7,419,571 (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 \$4,051,617.
- At the close of the current year San Juan County governmental funds reported combined ending fund balances of \$38,787,715, an increase of \$1,636,130 in comparison with the prior year. Approximately 14 percent of this total amount, \$5,272,408, 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 \$5,272,408, or approximately 36 percent of total general fund expenditures.
- San Juan County's total long-term debt as of December 31, 2023 was \$4,279,135, an increase of \$670,000 from 2022.

### 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 \$114,392,818.

The largest segment of the County's net position (64 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 (30 percent) represent resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* \$7,419,571 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	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 50,495,102	\$ 47,846,692	\$ 1,985,963	\$ 2,222,162	\$ 52,481,065	\$ 50,068,854
Capital assets	75,472,598	73,729,065	1,479,106	1,015,926	76,951,704	74,744,991
Deferred outflows	2,504,806	1,824,374	159,881	116,449	2,664,687	1,940,823
Total assets	<u>128,472,506</u>	<u>123,400,131</u>	<u>3,624,950</u>	<u>3,354,537</u>	<u>132,097,456</u>	<u>126,754,668</u>
Other liabilities	1,794,963	1,225,683	116,046	20,466	1,911,009	1,246,149
Long-term liabilities outstanding	4,910,178	3,417,659	769,160	307,771	5,679,338	3,725,430
Deferred inflows	10,108,299	11,184,636	5,992	257,252	10,114,291	11,441,888
Total liabilities	<u>16,813,440</u>	<u>15,827,978</u>	<u>891,198</u>	<u>585,489</u>	<u>17,704,638</u>	<u>16,413,467</u>
Net position:						
Net investment in capital assets	71,765,117	69,935,584	1,414,106	1,066,697	73,179,223	71,002,281
Restricted	32,941,621	30,498,230	852,403	810,032	33,794,024	31,308,262
Unrestricted	6,952,328	7,138,339	467,243	892,319	7,419,571	8,030,658
Total net position	<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>

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 \$4,051,617 during 2023. Net position reported in connection with business-type activities decreased \$35,296 and net position related to governmental activities increased by \$4,086,913.

Total revenues for San Juan County's governmental activities increased \$674,756 from 2022 to 2023 (\$25,470,600 to \$26,145,356). Total expenses for governmental activities decreased \$993,093 from 2022 to 2023 (\$22,530,689 to \$21,537,596). 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	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	\$ 3,894,620	\$ 3,513,835	\$ 1,158,519	899,385	\$ 5,053,139	\$ 4,413,220
Operating grants and contributions	9,139,941	7,137,551	-	-	9,139,941	7,137,551
Capital grants and contributions	320,684	3,231,921	-	-	320,684	3,231,921
General revenues:						
Taxes	9,021,639	8,275,044	-	-	9,021,639	8,275,044
Earnings on investments	1,746,013	469,258	75,527	23,736	1,821,540	492,994
Miscellaneous	47,872	820,051	-	-	47,872	820,051
Intergovernmental support	1,768,016	1,724,676	-	-	1,768,016	1,724,676
Other shared taxes	206,571	298,264	-	-	206,571	298,264
Total revenues	<u>26,145,356</u>	<u>25,470,600</u>	<u>1,234,046</u>	<u>923,121</u>	<u>27,379,402</u>	<u>26,393,721</u>
Expenses:						
General government	5,560,934	4,197,303	1,757,392	1,155,418	7,318,326	5,352,721
Public safety	6,374,644	4,852,810	-	-	6,374,644	4,852,810
Public health	2,837,407	2,518,088	-	-	2,837,407	2,518,088
Highways and public improvements	4,457,617	6,178,775	-	-	4,457,617	6,178,775
Parks, recreation, and public property	893,823	3,599,215	-	-	893,823	3,599,215
Community and economic development	1,413,171	1,184,498	-	-	1,413,171	1,184,498
Interest	-	-	32,797	3,200	32,797	3,200
Total expenses	<u>21,537,596</u>	<u>22,530,689</u>	<u>1,790,189</u>	<u>1,158,618</u>	<u>23,327,785</u>	<u>23,689,307</u>
Increase in net assets before transfers	4,607,760	2,939,911	(556,143)	(235,497)	4,051,617	2,704,414
Transfers	(520,847)	(604,425)	520,847	604,425	-	-
Increase (decrease) in net position	4,086,913	2,335,486	(35,296)	368,928	4,051,617	2,704,414
Net position - beginning	107,572,153	105,236,667	2,769,048	2,400,120	110,341,201	107,636,787
Net position - ending	<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>

## 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, 2023, 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 \$38,787,715. This combined balance represents an increase of \$1,636,130 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 \$1,018,728 to \$5,272,408 during the fiscal year ending December 31, 2023.

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 \$91,938 and the Landfill fund realized a net loss of \$127,234. Most revenues in these two funds result from charges for services.

**General Fund Budgetary Highlights**

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

**Capital Assets and Debt Administration**

San Juan County’s investment in capital assets for its governmental and business type activities as of December 31, 2023 amounts to \$76,951,704(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 \$2,206,713.

**San Juan County’s Capital Assets**  
(net of depreciation)

	Government Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	\$ 1,632,316	\$ 1,632,316	\$ 25,000	\$ 25,000	\$ 1,657,316	\$ 1,657,316
Buildings and improvements	11,077,529	11,210,788	102,984	117,809	11,180,513	11,328,597
Machinery and equipment	1,003,382	948,787	792,670	873,117	1,796,052	1,821,904
Equipment	3,641,622	3,314,568	-	-	3,641,622	3,314,568
Infrastructure	55,881,009	55,881,009	-	-	55,881,009	55,881,009
Construction in progress	2,236,740	741,597	-	-	2,236,740	741,597
Leased heavy equipment	-	-	558,452	-	558,452	-
<b>Total</b>	<b>\$75,472,598</b>	<b>\$73,729,065</b>	<b>\$ 1,479,106</b>	<b>\$ 1,015,926</b>	<b>\$76,951,704</b>	<b>\$74,744,991</b>

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

- Building and improvements decrease of \$148,084.
- Auto and truck decrease of \$25,852.
- Equipment increase of \$327,054.
- Construction in progress increase of \$1,495,143.
- Leased heavy equipment increase of 558,452

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, 2023 was \$4,279,135. This amount includes revenue bonds, capital leases, compensated absences, and the closure & post closure liability. This represents an increase of \$667,391 over the previous year. The amount due on revenue bonds and capital leases decreased by \$403,305 during the year. This increase is due to regular payments and the addition of leased assets in 2023. The liability for accrued compensated absences increased by \$266,997. The liability for closure and post closure costs decreased by \$2,911.

### San Juan County's Outstanding Debt

	Government Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenue bonds	\$ 2,057,481	\$ 2,143,481	\$ 65,000	\$ 97,000	\$ 2,122,481	\$ 2,240,481
Lease liability	\$ -	\$ -	\$ 521,305	\$ -	\$ 521,305	\$ -
Closure & post-closure	-	-	113,686	116,597	113,686	116,597
Compensated Absences	1,553,971	1,274,178	81,378	94,174	1,635,349	1,368,352
Total	<u>\$ 3,611,452</u>	<u>\$ 3,417,659</u>	<u>\$ 781,369</u>	<u>\$ 307,771</u>	<u>\$ 4,392,821</u>	<u>\$ 3,725,430</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 \$1,066,022,461 in 2022 to a total of \$1,085,514,014 in 2023, an increase of \$19,491,553.

San Juan County's property tax rate decreased from a rate of 0.003036 in 2022 to 0.003213 in 2023.

All of these factors were considered in preparing San Juan County's budget for the 2023 year.

### Requests for Information

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

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## BASIC FINANCIAL STATEMENTS

**San Juan County**  
**Statement of Net Position**  
December 31, 2023

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Totals	
<b>ASSETS</b>				
Cash and investments	\$ 13,793,918	\$ 1,895,369	\$ 15,689,287	\$ 17,201,903
Restricted cash and investments	31,376,702	852,403	32,229,105	260,644
Trade accounts	1,055,705	144,710	1,200,415	3,978,265
Other governmental units	1,797,339	-	1,797,339	496,258
Internal balances	906,519	(906,519)	-	-
Prepaid expenses	90,301	-	90,301	309,643
Inventory	1,474,618	-	1,474,618	806,853
Notes receivable	-	-	-	122,450
Capital Assets Not Being Depreciated:				
Land	1,632,316	25,000	1,657,316	932,115
Infrastructure	55,881,009	-	55,881,009	11,777,344
Construction in progress	2,236,740	-	2,236,740	20,300
Capital Assets (Net of Accumulated Depreciation and amortization):				
Buildings and improvements	11,077,529	102,984	11,180,513	12,288,189
Autos and trucks	1,003,382	-	1,003,382	3,099,349
Heavy equipment	3,142,124	-	3,142,124	-
Light equipment	499,498	-	499,498	-
Machinery and equipment	-	792,670	792,670	-
Right to use Assets, net	-	558,452	558,452	-
Total Assets	<u>125,967,700</u>	<u>3,465,069</u>	<u>129,432,769</u>	<u>51,293,313</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows of resources - pensions	2,504,806	159,881	2,664,687	324,445
Total Assets and Deferred Outflows of Resources	<u>\$ 128,472,506</u>	<u>\$ 3,624,950</u>	<u>\$ 132,097,456</u>	<u>\$ 51,617,758</u>
<b>LIABILITIES</b>				
Accounts payable	976,246	14,429	990,675	746,357
Accrued liabilities	716,717	-	716,717	1,049,176
Accrued interest	-	-	-	55,864
Due to other units	-	-	-	92,551
Current portion of lease liability	-	69,617	69,617	-
LTD due within one year	102,000	32,000	134,000	565,726
Long-term liabilities:				
Compensated absences	1,553,971	81,378	1,635,349	640,494
Closure and post closure costs payable	-	113,686	113,686	-
Lease liability	-	451,688	451,688	479,150
LTD due in more than one year	1,955,481	33,000	1,988,481	10,800,727
Net pension liability	1,400,726	89,408	1,490,134	128,386
Total Liabilities	<u>6,705,141</u>	<u>885,206</u>	<u>7,590,347</u>	<u>14,558,431</u>
<b>DEFERRED INFLOWS</b>				
Deferred inflows of resources - grants	10,014,424	-	10,014,424	-
Deferred inflows of resources - pensions	93,875	5,992	99,867	8,843
Total Deferred Inflows	<u>10,108,299</u>	<u>5,992</u>	<u>10,114,291</u>	<u>8,843</u>
Total Liabilities and Deferred Inflows of Resources	<u>16,813,440</u>	<u>891,198</u>	<u>17,704,638</u>	<u>14,567,274</u>
<b>NET POSITION</b>				
Net investment in capital assets	71,765,117	1,414,106	73,179,223	17,361,620
Restricted for:				
Inventory	1,564,919	-	1,564,919	-
Roads	21,192,626	-	21,192,626	-
Capital outlay and debt services	2,597,765	-	2,597,765	1,728,478
Landfill closure costs	-	852,403	852,403	-
Emergency	7,586,311	-	7,586,311	-
Medicaid	-	-	-	222,396
Unrestricted	6,952,328	467,243	7,419,571	17,737,990
Total Net Position	<u>\$ 111,659,066.00</u>	<u>\$ 2,733,752</u>	<u>\$ 114,392,818</u>	<u>\$ 37,050,484</u>

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

For the Year Ended December 31, 2023

Function/Programs Primary Government:	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		
Governmental activities:								
General government	\$ 5,560,934	\$ 224,680	\$ -	\$ -	\$ (5,336,254)	\$ -	\$ (5,336,254)	
Public safety	6,374,644	763,338	266,249	-	(5,345,057)	-	(5,345,057)	
Public health	2,837,407	-	938,033	-	(1,899,374)	-	(1,899,374)	
Highways and public improvements	4,457,617	122,290	6,418,011	320,684	2,403,368	-	2,403,368	
Parks, recreation, and public property	893,823	2,777,131	-	-	1,883,308	-	1,883,308	
Community and economic development	1,413,171	7,181	1,517,648	-	111,658	-	111,658	
Total Governmental Activities	21,537,596	3,894,620	9,139,941	320,684	(8,182,351)	-	(8,182,351)	
Business-type activities:								
Emergency medical services	992,503	563,563	-	-	(428,940)	-	(428,940)	
Landfill	797,686	594,956	-	-	(202,730)	-	(202,730)	
Total Business-type Activities	1,790,189	1,158,519	-	-	(631,670)	-	(631,670)	
Total Primary Government	\$ 23,327,785	\$ 5,053,139	\$ 9,139,941	\$ 320,684	(8,182,351)	(631,670)	(8,814,021)	
<b>Component Units:</b>								
Transportation Special Service District	\$ 725,724	\$ -	\$ 806,779	\$ -	-	-	81,055	
San Juan Health Care Service District	23,325,277	22,298,639	1,251,859	-	-	-	225,221	
San Juan Mental Health/Substance Abuse Special Service District	3,524,151	1,873,851	1,777,498	-	-	-	127,198	
San Juan Spanish Valley Special Service District	832,097	415,923	-	113,350	-	-	(302,824)	
Total Component Units	\$ 28,407,249	\$ 24,588,413	\$ 3,836,136	\$ 113,350	-	-	130,650	
General Revenues:								
Taxes					9,021,639	-	9,021,639	
Earnings on investments					1,746,013	75,527	1,821,540	
Miscellaneous					47,872	-	47,872	
Payment in lieu of tax					1,768,016	-	1,768,016	
Other shared taxes					206,571	-	206,571	
Transfers in(out)					(520,847)	520,847	-	
Total General Revenues					12,269,264	596,374	12,865,638	
Change in Net Position					4,086,913	(35,296)	4,051,617	
Net Position - Beginning					107,572,153	2,769,048	110,341,201	
Net Position - Ending					\$ 111,659,066	\$ 2,733,752	\$ 114,392,818	



**San Juan County**  
**Balance Sheet – Governmental Funds**  
December 31, 2023

	Special Revenue Funds				Total Governmental Funds
	General Fund	Class "B" Roads Fund	General Tax	Other	
			Stability Trust Fund	Governmental Funds	
<b>ASSETS</b>					
Cash and investments	\$ 13,898,191	\$ 16,081,854	\$ 7,586,311	\$ 7,604,264	\$ 45,170,620
Accounts receivable	392,773	-	-	662,932	1,055,705
Other governmental unit receivables	1,029,585	767,754	-	-	1,797,339
Due from other funds	1,464,557	-	-	-	1,464,557
Prepays	-	-	-	90,301	90,301
Inventory	-	1,474,618	-	-	1,474,618
Total Assets	<u>\$ 16,785,106</u>	<u>\$ 18,324,226</u>	<u>\$ 7,586,311</u>	<u>\$ 8,357,497</u>	<u>\$ 51,053,140</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 781,557	\$ 178,791	\$ -	\$ 15,898	\$ 976,246
Accrued liabilities	716,717	-	-	-	716,717
Due to other funds	-	-	-	558,038	558,038
Total Liabilities	1,498,274	178,791	-	573,936	2,251,001
Deferred Inflows of Resources:					
Deferred Inflows - Grants	10,014,424	-	-	-	10,014,424
Total Deferred Inflows of Resources	10,014,424	-	-	-	10,014,424
Fund balances:					
Nonspendable:					
Inventory and prepaids	-	1,474,618	-	90,301	1,564,919
Restricted For:					
Road	-	16,670,817	-	4,521,809	21,192,626
Capital outlay	-	-	-	2,597,765	2,597,765
Emergency	-	-	7,586,311	-	7,586,311
Assigned	-	-	-	573,686	573,686
Unassigned	5,272,408	-	-	-	5,272,408
Total fund balances	5,272,408	18,145,435	7,586,311	7,783,561	38,787,715
Total liabilities, Deferred Inflows of Resources and Fund balances	<u>\$ 16,785,106</u>	<u>\$ 18,324,226</u>	<u>\$ 7,586,311</u>	<u>\$ 8,357,497</u>	<u>\$ 51,053,140</u>

**San Juan County**  
**Reconciliation of Total Governmental Fund Balances to**  
**Net Position of Governmental Activities**  
December 31, 2023

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Total fund balances - governmental fund types:	<u>\$ 38,787,715</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.	75,472,598
Net pension assets and liabilities are not financial resources and, therefore, are not reported in the funds.	(1,400,726)
Deferred outflows and inflows of resources, are an addition or consumption of net position that applies to future periods, is not shown in the fund statements.	2,410,931
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>(3,611,452)</u>
Net position of governmental activities	<u>\$ 111,659,066</u>

**San Juan County**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
For the Year Ended December 31, 2023

	General Fund	Special Revenue Funds			Total Governmental Funds
		Class "B" Roads Fund	General Tax Stability Trust Fund	Other Governmental Funds	
<b>REVENUES</b>					
Taxes	\$ 7,720,025	\$ 571,484	\$ -	\$ 730,130	\$ 9,021,639
Licenses and permits	288,331	-	-	-	288,331
Intergovernmental revenues	4,917,105	4,918,915	-	1,514,911	11,350,931
Charges for services	2,777,131	174,493	-	53,714	3,005,338
Fines and forfeitures	478,660	-	-	-	478,660
Investment income	588,166	660,234	319,451	156,102	1,723,953
Miscellaneous	206,572	12,328	-	57,604	276,504
Total Revenues	16,975,990	6,337,454	319,451	2,512,461	26,145,356
<b>EXPENDITURES</b>					
Current:					
General Government	5,413,891	-	-	294,741	5,708,632
Public Safety	6,387,990	-	-	36,765	6,424,755
Public Health	1,172,925	-	-	1,492,699	2,665,624
Highways and Public Improvements		5,741,049	-	18,250	5,759,299
Parks, Recreation, and Public Property	286,535	-	-	574,702	861,237
Community and Economic Development	1,344,309	-	-	68,862	1,413,171
Capital outlay	51,724	920,381	-	216,081	1,188,186
Total Expenditures	14,657,374	6,661,430	-	2,702,100	24,020,904
Excess Revenues Over (Under) Expenditures	2,318,616	(323,976)	319,451	(189,639)	2,124,452
<b>Other financing sources (uses)</b>					
Contributions other government entities from (to)	6,300	-	-	26,225	32,525
Transfers in	324,850	-	-	3,162,062	3,486,912
Transfers out	(3,668,494)	(78,000)	(246,850)	(14,415)	(4,007,759)
Total Other Financing Sources and Uses	(3,337,344)	(78,000)	(246,850)	3,173,872	(488,322)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,018,728)	(401,976)	72,601	2,984,233	1,636,130
Fund Balances - Beginning	6,291,136	18,547,411	7,513,710	4,799,328	37,151,585
Fund Balances - Ending	\$ 5,272,408	\$18,145,435	\$ 7,586,311	\$ 7,783,561	\$38,787,715

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

**San Juan County**

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in  
Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2023**

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Net changes in fund balances - total governmental funds	<u>\$ 1,636,130</u>
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.	1,743,533
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.	(279,793)
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.	901,043
Repayment of bond principal is reported as an expenditure in governmental funds and, thus has the effect of reducing fund balance because current financial resources have been used. In the government-wide statements bond payment reduce the long-term debt on the statement of net position and does not effect the statement of activities.	<u>86,000</u>
Change in net position of governmental activities	<u><u>\$ 4,086,913</u></u>

**San Juan County**  
**Statement of Net Position – Proprietary Funds**  
December 31, 2023

	Business-Type Activities - Enterprise Funds		
	EMS	Landfill	Total
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</b>			
Current Assets:			
Cash and cash equivalents	\$ -	\$ 1,895,369	\$ 1,895,369
Accounts receivable	576,603	559.00	577,162
Allowance for doubtful accounts	(432,452)	-	(432,452)
Restricted cash and cash equivalents	-	852,403	852,403
Total Current Assets	144,151	2,748,331	2,892,482
Non-Current Assets			
Land	25,000	-	25,000
Buildings, net	89,608	13,376	102,984
Machinery & equipment, net	603,825	188,845	792,670
Right to use Assets, net	-	558,452	558,452
Total Noncurrent Assets	718,433	760,673	1,479,106
Total Assets	862,584	3,509,004	4,371,588
Deferred outflows or resources - pensions	106,587	53,294	159,881
<b>Total assets and deferred outflows of resources:</b>	<b>\$ 969,171</b>	<b>\$ 3,562,298</b>	<b>\$ 4,531,469</b>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:</b>			
Current Liabilities:			
Accounts payable	\$ 5,900	\$ 8,529	\$ 14,429
Due to other funds	906,519	-	906,519
Accrued compensated absences	51,065	30,313	81,378
Current portion of lease liability	-	69,617	69,617
Current portion of long-term debt	-	32,000	32,000
Total Current Liabilities	963,484	140,459	1,103,943
Noncurrent Liabilities:			
Closure and post closure costs	-	113,686	113,686
Lease liability	-	451,688	451,688
LTD due in more than one year	-	33,000	33,000
Net pension liability	59,605	29,803	89,408
Total Noncurrent Liabilities	59,605	628,177	687,782
Total Liabilities	1,023,089	768,636	1,791,725
Deferred inflows or resources - pensions	3,995	1,997	5,992
<b>Total liabilities and deferred inflows of resources:</b>	<b>1,027,084</b>	<b>770,633</b>	<b>1,797,717</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	718,433	695,673	1,414,106
Retained Earnings:			
Restricted for:			
Landfill closure costs	-	852,403	852,403
Unreserved	(776,346)	1,243,589	467,243
Total Net Position	\$ (57,913)	\$ 2,791,665	\$ 2,733,752

**San Juan County**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**Proprietary Funds**  
For the Year Ended December 31, 2023

	Business-Type Activities - Enterprise Funds		
	EMS	Landfill	Total
Operating Revenues:			
Charges for sales and services	\$ 563,563	\$ 594,956	\$ 1,158,519
Total Operating Revenues	<u>563,563</u>	<u>594,956</u>	<u>1,158,519</u>
Operating Expenses:			
Salaries and benefits	646,730	415,205	1,061,935
Purchased services	52,693	17,470	70,163
General and administrative	170,802	11,392	182,194
Materials and supplies	33,478	266,014	299,492
Depreciation	88,800	54,808	143,608
Total operating expenses	<u>992,503</u>	<u>764,889</u>	<u>1,757,392</u>
Operating Income (Loss)	<u>(428,940)</u>	<u>(169,933)</u>	<u>(598,873)</u>
Nonoperating Revenues (Expenses):			
Interest revenue	31	75,496	75,527
Interest expense	-	(32,797)	(32,797)
Transfers in (out)	520,847	-	520,847
Total Nonoperating Revenues (Expenses)	<u>520,878</u>	<u>42,699</u>	<u>563,577</u>
Net Income (Loss)	<u>91,938</u>	<u>(127,234)</u>	<u>(35,296)</u>
Change in net position	91,938	(127,234)	(35,296)
Total Net Position - Beginning	<u>(149,851)</u>	<u>2,918,899</u>	<u>2,769,048</u>
Total Net Position - Ending	<u>\$ (57,913)</u>	<u>\$ 2,791,665</u>	<u>\$ 2,733,752</u>

**San Juan County**  
**Statement of Cash Flows**  
**Proprietary Funds**  
For the Year Ended December 31, 2023

	Business-Type Activities - Enterprise Funds		
	EMS	Landfill	Total
<b>Cash Flows From Operating Activities</b>			
Receipts from customers and users	\$ 521,927	\$ 594,717	\$ 1,116,644
Payments to suppliers	(259,154)	(301,643)	(560,797)
Payments to employees	(692,832)	(439,411)	(1,132,243)
Net cash provided (used) by operating activities	<u>(430,059)</u>	<u>(146,337)</u>	<u>(576,396)</u>
<b>Cash Flows From Capital and Related Financing Activities</b>			
Change in due to/due from other funds	(90,819)	-	(90,819)
Purchase of capital assets	-	(19,288)	(19,288)
Principal paid on capital debt	-	(32,000)	(32,000)
Principal paid on leased assets	-	(66,195)	(66,195)
Interest paid on capital debt	-	(32,798)	(32,798)
Net cash provided (used) by capital and related financing activities	<u>(90,819)</u>	<u>(150,281)</u>	<u>(241,100)</u>
<b>Cash Flows From Investing Activities</b>			
Interest and dividends received	31	75,496	75,527
Transfers in (out)	520,847	-	520,847
Net cash provided (used) by investing activities	<u>520,878</u>	<u>75,496</u>	<u>596,374</u>
Net increase (decrease) in cash and cash equivalents	-	(221,122)	(221,122)
Cash and cash equivalents, July 1	-	2,968,894	2,968,894
Cash and cash equivalents, June 30	<u>\$ -</u>	<u>\$ 2,747,772</u>	<u>\$ 2,747,772</u>
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>			
Operating income(loss)	\$ (428,940)	\$ (169,933)	\$ (598,873)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	88,800	54,808	143,608
Change in pension obligations	(38,341)	(19,172)	(57,513)
(Increase) decrease in accounts receivable	(41,636)	(239)	(41,875)
Increase (decrease) in accrued liabilities	(9,942)	(11,801)	(21,743)
Total adjustments	<u>(1,119)</u>	<u>23,596</u>	<u>22,477</u>
Net cash provided (used) by operating activities	<u>\$ (430,059)</u>	<u>\$ (146,337)</u>	<u>\$ (576,396)</u>

**San Juan County**  
**Combining Statement of Net Position**  
**Discretely Presented Component Units**  
December 31, 2023

	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>					
ASSETS:					
Cash and investments					
Unrestricted	\$ 3,254,896	\$ 11,448,938	\$ 1,655,730	\$ 840,764	\$ 17,200,328
Restricted	-	222,396	38,248	-	260,644
Investment, at cost	-	-	1,575	-	1,575
Accounts receivable (net after allowance)	-	3,917,903	16,668	43,694	3,978,265
Due from other governments	-	58,208	438,050	-	496,258
Inventory	-	806,853	-	-	806,853
Prepaid expenses	2,901	224,789	81,953	-	309,643
Note receivable	-	122,450	-	-	122,450
Capital assets					
Land	-	806,115	126,000	-	932,115
Construction in progress	-	20,300	-	-	20,300
Buildings, net	-	9,886,193	2,279,068	-	12,165,261
Improvements, net	-	41,689	81,239	-	122,928
Infrastructure, net	-	-	-	11,777,344	11,777,344
Equipment, net	-	3,013,841	85,508	-	3,099,349
Total Assets	<u>3,257,797</u>	<u>30,569,675</u>	<u>4,804,039</u>	<u>12,661,802</u>	<u>51,293,313</u>
Deferred outflows of resources - pensions	-	-	324,445	-	324,445
Total Assets and Deferred Outflows of Resources	<u>\$ 3,257,797</u>	<u>\$ 30,569,675</u>	<u>\$ 5,128,484</u>	<u>\$ 12,661,802</u>	<u>\$ 51,617,758</u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>					
LIABILITIES:					
Current Liabilities					
Accounts payable	\$ -	\$ 631,514	\$ 8,691	\$ 106,152	\$ 746,357
Accrued liabilities	-	900,138	149,038	-	1,049,176
Accrued interest payable	-	49,283	6,581	-	55,864
Unamortized bond discount	-	13,226	-	-	13,226
Current portion of LTD	175,000	197,280	25,720	154,500	552,500
Noncurrent liabilities					
Compensated absences	-	550,294	90,200	-	640,494
Deferred revenue	-	-	92,551	-	92,551
Bonds payable	922,000	4,954,440	752,141	4,172,146	10,800,727
Capital Lease	-	479,150	-	-	479,150
Net Pension Liability	-	-	128,386	-	128,386
Total Liabilities	<u>1,097,000</u>	<u>7,775,325</u>	<u>1,253,308</u>	<u>4,432,798</u>	<u>14,558,431</u>
Deferred inflows of resources - pensions	-	-	8,843	-	8,843
Total Liabilities and Deferred Inflows of Resources	<u>1,097,000</u>	<u>7,775,325</u>	<u>1,262,151</u>	<u>4,432,798</u>	<u>14,567,274</u>
<b>NET POSITION</b>					
Net investment in capital assets	-	8,116,968	1,793,954	7,450,698	17,361,620
Restricted for debt service and capital outlay	817,131	-	911,347	-	1,728,478
Reserved for medicaid	-	222,396	-	-	222,396
Unrestricted/Unassigned	1,343,666	14,454,986	1,161,032	778,306	17,737,990
Total Net Position	<u>\$ 2,160,797</u>	<u>\$ 22,794,350</u>	<u>\$ 3,866,333</u>	<u>\$ 8,229,004</u>	<u>\$ 37,050,484</u>



**San Juan County**  
**Combining Statement of Activities**  
**Discretely Presented Component Units**  
**For the Year Ended December 31, 2023**

Function/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	
<b>Component Units:</b>				
Transportation Special Service District (unaudited)	\$ 725,724	\$ -	\$ 806,779	\$ 81,055
San Juan Health Service District	23,325,277	22,298,639	1,251,859	225,221
San Juan Mental Health/Substance Abuse Special Service District	3,524,151	1,873,851	1,777,498	127,198
San Juan Spanish Valley Special Service District	832,097	415,923	-	(302,824)
<b>Total Component Units</b>	<b>\$ 28,407,249</b>	<b>\$ 24,588,413</b>	<b>\$ 3,836,136</b>	<b>\$ 130,650</b>
			<b>General Revenues:</b>	
			Earnings on investments	606,982
			Impact fees	289,424
			Miscellaneous	402,852
			<b>Total General Revenues</b>	<b>1,299,258</b>
			Change in Net Position	1,429,908
			Net Position - Beginning	35,620,576
			Net Position - Ending	\$ 37,050,484

**San Juan County**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
December 31, 2023

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	<u>Custodial Fund</u>
	Treasurer's Tax
	Collection Agency
	<u>Trust Fund</u>
<b>ASSETS</b>	
Cash and investments	\$ 5,870,641
Total Assets	<u>\$ 5,870,641</u>
<b>LIABILITIES</b>	
Due to taxing units	\$ 5,870,641
Total Liabilities	<u>\$ 5,870,641</u>

*Intentionally left blank*

**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 06, 2024 has been previously issued under separate cover. A copy of the report can be

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

- San Juan Mental Health/Substance Abuse Special District (Proprietary Fund Type) – This District’s governing body consists of a five member board appointed by the San Juan County Board of Commissioners. The District was audited by other independent auditors, and their report, dated June 15, 2024 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 June 7, 2024 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:

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

The funds of the financial reporting entity are described below:

**Governmental Funds**

General Fund

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

Special Revenue Fund

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

Capital Project Fund

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

**Proprietary Funds**

Enterprise Fund

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

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

Agency Fund

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

**Major and Non-major Funds**

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

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

**1.C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

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

***Measurement Focus***

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

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

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

***Basis of Accounting***

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

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

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

**1.D. ASSETS, LIABILITIES, AND EQUITY**

***Cash and Investments***

For the purpose of the Statement of Net Position, “cash, including time deposits” includes all demand, savings accounts, and certificates of deposits of the County. For the purpose of the proprietary fund Statement of Cash

Flows, “cash and cash equivalents” include all demand and savings accounts, and certificates of deposit or short-term investments with an original maturity of three months or less. Investments of the promissory note trustee accounts are not considered cash equivalents.

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

***Receivables***

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

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

***Inventories and prepaid items***

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

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

***Capital Assets***

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

***Leased Assets***

Leased assets are recorded in accordance with GASB 87, showing a right-to-use asset and a corresponding lease liability.

***Government-wide Statements***

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

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



**San Juan County**  
**Notes to the Basic Financial Statements**  
 For the Year Ended December 31, 2023

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

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

**Fund Financial Statements**

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

**Restricted Assets**

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

**Long-term Debt/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 fund at the fund reporting level. Governmental funds report the compensated absence liability at the fund reporting level only when due.

**Deferred Outflows/Inflows of Resources**

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

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

**Equity Classifications**

**Government-wide Statements**

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

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

**Fund Statements**

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

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

**1.E. REVENUES, EXPENDITURES, AND EXPENSES**

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

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

**Property Tax Calendar:**

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

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

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

**Operating Revenues and Expenses**

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

**Expenditures/Expenses**

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

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

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

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

**Interfund Transfers**

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

**1.F. PENSIONS**

For purposes of measuring the net pension asset, net pension liability, deferred outflows of resources, deferred inflows of resources, and pension/benefit expense related to pensions, information about the fiduciary net position of the Utah Retirement System Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

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

**2.A. FUND ACCOUNTING REQUIREMENTS**

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

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

**2.B. DEPOSITS AND INVESTMENTS LAWS AND REGULATIONS**

San Juan County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. All short-term cash surpluses are maintained in either cash or investments and allocated to each fund based on month-end deposit and investment balances.

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

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

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

**San Juan County**  
**Notes to the Basic Financial Statements**  
 For the Year Ended December 31, 2023

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, 2023, the County complied, in all material respects, with these revenue restrictions.

**2.D. DEBT RESTRICTIONS AND COVENANTS**

***General Obligation Debt***

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

***Notes Payable***

The county has one general obligation note payable which is a CIB loan for the Landfill and Solid Waste Collection System. This note was entered into in 1995, bears interest at a rate 2.5% and is payable over 30 years. The balance of this note as of December 31, 2023 was \$65,000.

**2.E. FUND EQUITY RESTRICTIONS**

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

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

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

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

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

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

## **2.F. BUDGETARY BASIS OF ACCOUNTING**

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

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

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

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

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

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

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

**3.A. CASH AND INVESTMENTS**

**Deposits – Custodial Credit Risk:**

Custodial credit risk is the risk that in the event of a bank failure, the County’s deposits may not be returned to it. The County does not have a policy for custodial credit risk. As of December 31, 2023, The County’s custodial credit risks for deposits were as follows:

	Custodial Credit Risk	Bank Balance December 31, 2023	
		Primary Government	Component Unit
Depository Accounts	Insured	\$ 500,000	\$ 575,711
	Uninsured and uncollateralized	13,856,653	4,102,134
Total Depository Accounts		<u>\$ 14,356,653</u>	<u>\$ 4,677,845</u>

**Investments**

As of December 31, 2023 the government had the following investments and maturities:

	Fair Value	Investment Maturity in Years			
		Less Than 1	1-5	6-10	More Than 10
<b>Primary Government:</b>					
Investments in Public					
Treasurers' Investment Fu	\$ 25,566,751	\$ 25,566,751	\$ -	\$ -	\$ -
Zion's Wealth Mgmt.	14,842,724	3,133,172	11,709,552	-	-
Total Fair Value - Primary Government	<u>\$ 40,409,475</u>	<u>\$ 28,699,923</u>	<u>\$ 11,709,552</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Component Unit:</b>					
Investments in Public					
Treasurers' Investment Fu	\$ 13,461,079	\$ 13,461,079	\$ -	\$ -	\$ -
Other	589,025	589,025	-	-	-
Total Fair Value - Component Unit	<u>\$ 14,050,104</u>	<u>\$ 14,050,104</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, 2023:

<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	\$ 27,556,280	\$ -	\$ 27,556,280
Marketable CDs	226,470	226,470	-
Corporate bonds	1,351,961	1,351,961	-
Government agency securities	480,502	480,502	-
U.S obligations	6,338,933	6,338,933	-
Corp floating rate	3,957,954	3,957,954	-
International Bonds	497,375	497,375	-
Total Debt Securities:	<u>\$ 40,409,475</u>	<u>\$ 12,853,195</u>	<u>\$ 27,556,280</u>
<b>Component Units</b>			
Debt Securities			
Utah Public Treasurer's Fund	\$ 13,461,079	\$ -	\$ 13,461,079
Other	589,025	589,025	-
Total Debt Securities:	<u>\$ 14,050,104</u>	<u>\$ 589,025</u>	<u>\$ 13,461,079</u>

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

<b>Reconciliation to Government-wide Statement of Net Assets:</b>	
Deposits	\$ 13,378,291
Investments	40,409,475
Cash on hand	1,267
Total	<u>\$ 53,789,033</u>
<b>Government - Wide</b>	
Cash and Cash Equivalents	\$ 15,689,287
Restricted Cash and Cash Equivalents	32,229,105
Fiduciary Restricted Cash	5,870,641
Total	<u>\$ 53,789,033</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, 2023, are as follows:

Type of Restricted Asset	Cash-Including Time Deposits	
	December 31, 2023	December 31, 2022
Governmental		
Roads and Capital Outlay	\$ 23,790,391	\$ 21,430,442
Emergency	7,586,311	7,513,710
Proprietary		
Landfill Closure Costs	852,403	810,032
Emergency Medical Services	-	-
Total	<u>\$ 32,229,105</u>	<u>\$ 29,754,184</u>

**3.C. TAXES RECEIVABLE – GENERAL FUND**

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

**3.D. NOTES RECEIVABLE**

San Juan School District – Long-term Receivables:

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

**San Juan County**  
**Notes to the Basic Financial Statements**  
For the Year Ended December 31, 2023

**3.E. CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2023, was as follows:

	Beginning Balance	Additions	Disposals/ Transfers	Ending Balance
<b>Governmental Activities:</b>				
Capital Assets Not Being Depreciated:				
Construction in progress	\$ 741,597	\$ 1,950,730	\$ (455,587)	\$ 2,236,740
Land	1,632,316	-	-	1,632,316
Infrastrure	55,881,009	-	-	55,881,009
Total Assets Not Being Depreciated	<u>58,254,922</u>	<u>1,950,730</u>	<u>(455,587)</u>	<u>59,750,065</u>
Capital Assets Being Depreciated				
Buildings and improvements	19,270,659	455,587	-	19,726,246
Autos and trucks	4,461,857	203,928	-	4,665,785
Heavy equipment	11,973,498	670,467	-	12,643,965
Light equipment	2,731,233	74,888	-	2,806,121
Total Assets Being Depreciated	<u>38,437,247</u>	<u>1,404,870</u>	<u>-</u>	<u>39,842,117</u>
Less Accumulated Depreciation for				
Buildings and improvements	8,059,871	588,846	-	8,648,717
Autos and trucks	3,513,070	149,333	-	3,662,403
Heavy equipment	9,160,670	341,171	-	9,501,841
Light equipment	2,229,493	77,130	-	2,306,623
Total Accumulated Depreciation	<u>22,963,104</u>	<u>1,156,480</u>	<u>-</u>	<u>24,119,584</u>
Total Capital Assets				
Being Depreciated, Net	<u>15,474,143</u>	<u>248,390</u>	<u>-</u>	<u>15,722,533</u>
<b>Governmental Activities</b>				
<b>Capital Assets, Net</b>	<u>\$ 73,729,065</u>	<u>\$ 2,199,120</u>	<u>\$ (455,587)</u>	<u>\$ 75,472,598</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	-	-	560,333
Machinery and equipment	3,026,521	19,289	-	3,045,810
Leased heavy equipment	-	587,500	-	587,500
Total Capital Assets Being Depreciated	<u>3,586,854</u>	<u>606,789</u>	<u>-</u>	<u>4,193,643</u>
Less Accumulated Depreciation for				
Buildings	442,524	14,825	-	457,349
Machinery and equipment	2,153,404	99,736	-	2,253,140
Less accumulated ammortization for				
Leased assets	-	29,048	-	29,048
Total Accumulated Depreciation	<u>2,595,928</u>	<u>143,609</u>	<u>-</u>	<u>2,739,537</u>
Total Capital Assets				
Being Depreciated, Net	<u>990,926</u>	<u>463,180</u>	<u>-</u>	<u>1,454,106</u>
<b>Business-Type Activities</b>				
<b>Capital Assets, Net</b>	<u>\$ 1,015,926</u>	<u>\$ 463,180</u>	<u>\$ -</u>	<u>\$ 1,479,106</u>

**San Juan County**  
**Notes to the Basic Financial Statements**  
For the Year Ended December 31, 2023

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Depreciation expense was charged to governmental activities as follows:

	<b>Depreciation</b>
General government	\$ 335,269.0
Public Safety	127,404
Health	210,125
Highways and Improvements	451,096
Parks & Recreation	32,586
<b>Total</b>	<b><u>\$ 1,156,480.0</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, 2023, the governmental long-term debt of the financial reporting entity consisted of the following:

Lease Rev Bond Series 2016	\$ 1,251,000
Lease Rev Bond Series 2018	504,000
Lease Rev Bond Series 2019	302,481
Accrued Compansated Absences	<u>1,553,971</u>
Total Governmental Long-Term Debt	\$ 3,611,452

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

During 2018 the County issued Tax Lease Revenue bonds in the amount of \$571,000. 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.

**Changes in Long-term Debt**

The following is a summary of changes in long-term debt for the year ended December 31, 2023:

Type of Debt	Balance Jan 1, 2023	Additions	Reductions	Balance Dec 31, 2023
<b>Governmental Activities</b>				
Bonds				
Lease Rev Bond Series 2016	\$ 1,294,000	\$ -	\$ 43,000	\$ 1,251,000
Lease Rev Bond Series 2018	538,000	-	34,000	504,000
Lease Rev Bond Series 2019	311,481	-	9,000	302,481
Other long-term debt				
Accrued Compansated Absences	1,274,178	279,793	-	1,553,971
<b>Total Governmental Long-Term Debt</b>	<b>\$ 3,417,659</b>	<b>\$ 279,793</b>	<b>\$ 86,000</b>	<b>\$ 3,611,452</b>
<b>Business-type</b>				
Bonds				
Solid waste water revenue bonds	\$ 97,000	\$ -	\$ 32,000	\$ 65,000
Direct borrowings				
Lease Liability - Landfill	-	587,500	66,195	521,305
Other long-term debt				
Accrued Compansated Absences	94,174	-	12,796	81,378
<b>Total Business-type Long-Term Debt</b>	<b>\$ 191,174</b>	<b>\$ 587,500</b>	<b>\$ 110,991</b>	<b>\$ 667,683</b>

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, 2023, are as follows:

Year Ending December 31,	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 70,000	\$ 31,480	\$ 101,480	\$ 32,000	\$ 1,625	\$ 33,625
2025	70,000	30,425	100,425	33,000	825	33,825
2026	71,000	29,370	100,370	-	-	-
2027	74,000	28,300	102,300	-	-	-
2028	74,000	27,180	101,180	-	-	-
2029-2033	386,000	118,770	504,770	-	-	-
2034-2038	417,000	88,365	505,365	-	-	-
2039-2043	451,000	55,330	506,330	-	-	-
2044-2048	422,481	19,375	441,856	-	-	-
2049-2053	22,000	220	22,220	-	-	-
	<b>\$ 2,057,481</b>	<b>\$ 428,815</b>	<b>\$ 2,486,296</b>	<b>\$ 65,000</b>	<b>\$ 2,450</b>	<b>\$ 67,450</b>

In 2023 San Juan County entered into a contract with Wheeler Machinery Co. to lease a Caterpillar 980 Medium Wheel Loader with a FV of \$587,500. Payments to wheeler will be made for 7 years in the amount of 96,567 with the final payment of 142,320 being made in 2028. The implicit interest rate in this contract is 5.17%.

Annual Debt Service Requirements – Leases

Year Ending December 31,	Business-type Activities		
	Principal	Interest	Total
2024	\$ 69,617	\$ 26,950	\$ 96,567
2025	73,215	23,351	96,566
2026	77,000	19,566	96,566
2027	80,981	15,585	96,566
2028	85,168	11,399	96,567
2029-2033	135,324	6,996	142,320
2034-2038	-	-	-
2039-2043	-	-	-
2044-2048	-	-	-
2049-2053	-	-	-
	<u>\$ 521,305</u>	<u>\$ 103,847</u>	<u>\$ 625,152</u>

**Governmental and Business-type Activities – Compensated Absences Payable:**

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

**3.H. INTERFUND TRANSACTIONS AND BALANCES**

Operating Transfers

	Transfers in	Transfers out
General Fund	324,850	3,668,494
Class "B" Roads Fund	-	78,000
General Tax Stability Trust Fund	-	246,850
Buildings Grounds Equipment		
Capital Improvement	2,780,960	-
Local Building Authority	62,132	-
Health	119,141	14,415
Tort Liability	199,829	-
EMS	520,847	-
Grand Total	<u>\$ 4,007,759</u>	<u>\$ 4,007,759</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 \$852,403 is reserved to provide financial assurances for estimated closure and post closure costs of the landfill.

**Restricted Fund Equity**

	<u>Governmental Activities</u>	<u>Business-Type Activites</u>	<u>Totals</u>
Capital Projects Funds:			
Capital Outlay	\$ 2,561,623	\$ -	\$ 2,561,623
Capital Outlay - Roads	4,521,809	-	4,521,809
Local Building Authority	36,142	-	36,142
Special Revenue Fund:			
Class "B" Road Funds	16,670,817	-	16,670,817
Permanent Fund:			
Tax Stability Trust	7,586,311	-	7,586,311
Enterprise Fund:			
Closure & Post Closure Liabilities	-	852,403	852,403
Total Restricted Net Position	<u>\$ 31,376,702</u>	<u>\$ 852,403</u>	<u>\$ 32,229,105</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).

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

**Summary of Benefits by System**

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

\* with actuarial reductions

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

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

**San Juan County**  
**Notes to the Basic Financial Statements**  
For the Year Ended December 31, 2023

Contribution rates as of December 31, 2023, are as follows:

Utah Retirement Systems

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

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

For fiscal year ended December 31, 2023, the employer contributions to the systems were as follows;

<u>System</u>	<u>Employer Contributions</u>	<u>Employee Contributions</u>
Noncontributory System	\$ 590,627	\$ -
Public Safety System	379,879	23,216
Tier 2 Public Employees System	375,379	-
Tier 2 Public Safety and Firefighter	242,941	24,360
Tier 2 DC Only System	19,852	-
Tier 2 DC Public Safety and Firefighter System	23,972	-
<b>Total</b>	<b>\$ 1,632,650</b>	<b>\$ 47,576</b>

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

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

At December 31, 2023, we reported a net pension asset of \$0 and a net pension liability of \$1,490,134.

	(Measurement Date): December 31, 2022				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2021	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)%
<b>Total Net Pension Asset / Liability</b>	<b>\$ -</b>	<b>\$ 1,490,134</b>			



**San Juan County**  
**Notes to the Basic Financial Statements**  
For the Year Ended December 31, 2023

The net pension asset and liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2022 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, 2023. We recognized pension expense of \$673,726.

At December 31, 2023, 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	\$ 231,985	\$ 10,055
Changes in assumptions	154,274	4,464
Net difference between projected and actual earnings on pension plan investments	615,601	-
Changes in proportion and differences between contributions and proportionate share of contributions	30,177	85,348
Contributions subsequent to the measurement date	1,632,650	-
Total	<u>\$ 2,664,687</u>	<u>\$ 99,867</u>

\$1,632,650 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, 2022.

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

Year Ended December 31,	Net Deferred Outflows (inflows) of Resources
2023	\$ (280,520)
2024	(7,507)
2025	250,920
2026	923,154
2027	8,622
Thereafter	37,499

Actuarial assumptions: The total pension liability in the December 31, 2022, 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

**San Juan County**  
**Notes to the Basic Financial Statements**  
For the Year Ended December 31, 2023

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, 2022, 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:

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term expected portfolio real rate of return
Equity securities	35%	6.58 %	2.30 %
Debt securities	20%	1.08 %	0.22 %
Real assets	18%	5.72 %	1.03 %
Private equity	12%	9.80 %	1.18 %
Absolute return	15%	2.91 %	0.44 %
Cash and cash equivalents	0%	0.11 %	0.00 %
Totals	100%		5.17%
	Inflation		2.50%
	Expected arithmetic nominal return		7.67%

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 5.85	Discount Rate 6.85	1% Increase 7.85
Noncontributory System	\$ 3,526,222	\$ 559,510	\$ (1,919,333)
Public Safety System	2,657,188	825,084	(664,848)
Tier 2 Public Employees System	373,336	85,442	(136,343)
Tier 2 Public Safety and Firefighter	160,876	20,098	(91,788)
Total	\$ 6,717,622	\$ 1,490,134	\$ (2,812,312)

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

**San Juan County**  
**Notes to the Basic Financial Statements**  
 For the Year Ended December 31, 2023

**Defined Contribution Savings Plans**

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

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

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

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

<b>401(k) Plan</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>
Employer Contributions	\$ 76,195	\$ 65,211	\$ 69,141
Employee Contributions	\$ 93,852	\$ 81,600	\$ 68,519
<b>457 Plan</b>			
Employer Contributions	\$ -	\$ -	\$ -
Employee Contributions	\$ 8,658	\$ 7,424	\$ 5,585
<b>Roth IRA Plan</b>			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 15,935	\$ 14,902	\$ 16,035
<b>Traditional IRA</b>			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 1,350	\$ 1,950	\$ 50

**4.B. RISK MANAGEMENT**

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

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

## San Juan County

### Notes to the Basic Financial Statements

For the Year Ended December 31, 2023

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

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

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

#### 4.C. COMMITMENTS AND CONTINGENCIES

##### Solid Waste Landfill Closure and Post-closure Care Costs

###### Class I Landfill

State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closures and post closure care costs as an expense in the Landfill Enterprise Fund each period based on landfill capacity used as of each balance sheet date. The \$108,482 reported as landfill closure and post closure care liability at December 31, 2023 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 23%. The County will recognize the remaining estimated cost of the closure and post closure care of \$364,733 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 2023. 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, 2023 investments of \$767,020 are held for these purposes. These are reported as restricted assets on the balance sheet. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional post closure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future landfill users or from future tax revenue

###### Class IV Landfill

State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste. The final closure of this Class IV Landfill shall consist of leveling waste to the extent practicable, covering with a minimum of two feet of earthen material, and seeding with grass according to the closure plan contained in the permit applications. San Juan County shall also meet the requirements of UAC R315-309 by recording with the San Juan County Recorder, as part of the record of title, that the property was used as landfill. Although closure & post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post closure care costs as expenditure in the General Fund each period based on landfill capacity used as of each balance sheet date. The \$5,204 reported as landfill closure and post closure care liability for the Class IV Landfill at December 31, 2023, represents the cumulative amount reported to date based on the use of less than 27% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$14,081 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

2023, 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, 2023, investments of \$40,369 are held for these purposes. These are reported as restricted assets on the balance sheet. The County expects that inflation costs will be paid from interest earnings on these annual contributions. However, if interest is inadequate or additional post closure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future Landfill users or from future tax revenue.

#### **4.E. ECONOMIC DEPENDENCY**

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

#### **4.F. SUBSEQUENT EVENTS**

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

#### **4.G. ROUNDING CONVENTION**

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

**REQUIRED SUPPLEMENTARY INFORMATION  
(unaudited)**

**San Juan County**  
**Information About Infrastructure Assets Reported**  
**Using the Modified Approach**  
**(Condition Rating of County's Road System)**  
 For the Year Ended December 31, 2023

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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, 2023

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**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>2023</u>	<u>2022</u>	<u>2021</u>
Paved	75	65	66
Gravel	74	73	92
Overall System	74	69	79

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Paved	25	35	34
Gravel	26	27	8
Overall System	26	31	21

Comparison of Needed-to Actual Maintenance/Preservation:

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Estimated	2,039,523	669,311	2,600,000	2,100,000	1,081,000
Actual	1,498,786	1,783,460	2,029,205	2,095,547	1,059,694

**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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over(Under)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 6,047,528	\$ 6,933,330	\$ 7,720,025	\$ 786,695
Licenses and permits	240,200	289,700	288,331	(1,369)
Intergovernmental revenues	7,288,791	5,294,560	4,917,105	(377,455)
Charges for services	3,372,833	3,059,136	2,777,131	(282,005)
Fines and forfeitures	452,715	496,500	478,660	(17,840)
Investment income	80,000	570,000	588,166	18,166
Miscellaneous	271,845	984,575	206,572	(778,003)
Total Revenues	<u>\$ 17,753,912</u>	<u>\$ 17,627,801</u>	<u>\$ 16,975,990</u>	<u>\$ (651,811)</u>
<b>EXPENDITURES</b>				
General government				
Commissioners	\$ 254,989	\$ 248,770	\$ 244,284	\$ (4,486)
Planning - personnel	220,171	193,830	192,312	(1,518)
J.P. Court	186,813	190,415	185,115	(5,300)
Sanity Hearings	1,000	1,500	1,378	(122)
Public Defender	260,000	366,873	364,894	(1,979)
Clerk-auditor	221,392	208,380	208,233	(147)
Attorney	505,593	536,745	521,748	(14,997)
Recorder	256,215	266,330	260,662	(5,668)
Treasurer	152,951	157,490	152,901	(4,589)
Assessor	279,245	294,455	284,703	(9,752)
Data Processing	320,891	307,848	298,544	(9,304)
Surveyor	204,028	203,100	194,327	(8,773)
Historical Preservation	5,000	3,000	1,687	(1,313)
Legal Defense	261,328	259,350	255,957	(3,393)
Courthouse and Grounds	166,971	150,440	150,135	(305)
Elections	155,029	128,655	128,318	(337)
Non-departmental	3,157,631	2,923,241	219,870	(2,703,371)
Employee Benefits	1,674,844	2,207,785	1,604,283	(603,502)
Other	29,686	14,310	9,340	(4,970)
Blanding Annex Building	9,782	10,690	10,609	(81)
Administration	178,104	178,030	176,315	(1,715)
Total General Government	<u>\$ 8,501,663</u>	<u>\$ 8,851,237</u>	<u>\$ 5,465,615</u>	<u>\$ (3,385,622)</u>
Public safety				
Sheriff	\$ 2,660,280	\$ 2,851,063	\$ 2,848,649	\$ (2,414)
Sheriff Airplane	450	55	53	(2)
County Jail	2,429,337	2,709,485	2,705,615	(3,870)
Fire Rescue	142,500	142,940	112,851	(30,089)
Fire Control	230,868	233,650	225,608	(8,042)
Building Inspection	98,327	93,025	93,018	(7)
Search and Rescue	9,000	8,500	6,735	(1,765)
Drug Expenditures	70,000	55,155	54,295	(860)
Weed and Rodent Control	145,142	144,004	143,904	(100)
Emergency Services	409,289	204,285	197,262	(7,023)
Total Public Safety	<u>\$ 6,195,193</u>	<u>\$ 6,442,162</u>	<u>\$ 6,387,990</u>	<u>\$ (54,172)</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, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over(Under)
	Original	Final		
<b>Continued from previous page</b>				
Public Health				
Public welfare	\$ 1,303,251	\$ 1,196,260	\$ 1,172,925	\$ (23,335)
Parks, recreation and public property				
Television/communication	106,300	98,500	98,419	(81)
Airports	167,400	189,020	188,116	(904)
Total Parks, Recreation and Public Property	\$ 273,700	\$ 287,520	\$ 286,535	\$ (985)
Community and economic development				
Agriculture and extension service	\$ 57,750	\$ 57,750	\$ 55,138	\$ (2,612)
Southern San Juan County fair	103,500	120,979	119,952	(1,027)
Economic development	387,132	327,655	314,630	(13,025)
Visitor services	988,897	630,010	588,816	(41,194)
Special projects	556,167	327,717	265,773	(61,944)
Total Conservation and Economic Dev.	\$ 2,093,446	\$ 1,464,111	\$ 1,344,309	\$ (119,802)
Total Expenditures	\$ 18,367,253	\$ 18,241,290	\$ 14,657,374	\$ (3,583,916)
Excess Revenues Over (Under)				
Expenditures	\$ (613,341)	\$ (613,489)	\$ 2,318,616	\$ 2,932,105
<b>Other financing sources (uses)</b>				
Transfers in	\$ 185,750	\$ 326,850	\$ 324,850	\$ (2,000)
Transfers out	(2,146,080)	(3,106,675)	(3,668,494)	(561,819)
Contributions to other government entities	-	206,300	6,300	(200,000)
Sale of Fixed Assets	65,000	1,260		
Total Other Financing Sources and Uses	\$ (1,895,330)	\$ (2,572,265)	\$ (3,337,344)	\$ (763,819)
Excess of Revenues and Other Sources Over (under) expenditures and other uses	\$ (2,508,671)	\$ (3,185,754)	\$ (1,018,728)	\$ 2,168,286
Fund Balances - Beginning			6,291,136	
Fund Balances - Ending			\$ 5,272,408	

## 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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Over(Under)
	Original	Final		
<b>Revenues</b>				
Intergovernmental revenue	\$ 5,398,739	\$ 5,924,060	\$ 4,918,915	\$ (1,005,145)
Charges for services	175,000	175,000	745,977	570,977
Interest income	130,000	590,675	660,234	69,559
Transfers In	1,244,738	-	-	-
Miscellaneous	50,000	50,000	12,328	(37,672)
Total Revenues	<u>6,998,477</u>	<u>6,739,735</u>	<u>6,337,454</u>	<u>(402,281)</u>
<b>Expenditures</b>				
Current:				
Highways and public improvements	5,794,252	5,669,860	5,741,049	71,189
Capital outlay	1,108,475	991,875	920,381	(71,494)
Transfers out	95,750	78,000	78,000	-
Total Expenditures	<u>6,998,477</u>	<u>6,739,735</u>	<u>6,739,430</u>	<u>(305)</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>(401,976)</u>	<u>(401,976)</u>
Net Change in Fund Balance	-	-	(401,976)	(401,976)
Fund Balance Beginning of Year			<u>18,547,411</u>	
Fund Balance End of Year			<u>\$ 18,145,435</u>	

**San Juan County**  
**Schedule of the Proportionate Share of the Net Pension Liability**  
**Utah Retirement Systems**  
 December 31, 2023  
 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)					
	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%
	2014	0.4127884%	0.6908048%	0.0359885%	0.3057400%
Proportionate share of the net pension liability (asset)					
	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)
	2014	\$ 1,792,424	\$ 868,744	\$ (1,091)	\$ (4,523)
Covered Employee Payroll					
	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
	2014	\$ 3,723,756	\$ 1,035,825	\$ 176,581	\$ 126,365
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll					
	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%
	2014	48.10%	83.90%	-0.60%	-3.60%
Plan fiduciary net position as a percentage of the total pension liability.					
	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%
	2014	90.2%	90.5%	103.5%	120.5%

\* In accordance with paragraph 81 of GASB 68, employers will need to disclose a 10-year history of their proportionate share of the Net Pension Liability (Asset) in their RSI.

**San Juan County**  
**Schedule of Contributions**  
**Utah Retirement Systems**  
 December 31, 2023  
 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>						
	2014	638,359	638,359	-	3,744,558	17.05%
	2015	663,967	663,967	-	3,637,226	18.25%
	2016	666,027	666,027	-	3,648,339	18.26%
	2017	659,928	659,928	-	3,656,405	18.05%
	2018	606,819	606,819	-	3,407,789	17.81%
	2019	556,708	556,708	-	3,327,228	16.73%
	2020	568,670	568,670	-	3,144,111	18.09%
	2021	499,640	499,640	-	2,778,444	17.98%
	2022	512,893	512,893	-	2,875,676	17.84%
	2023	590,627	590,627	-	3,391,931	17.41%
<b>Public Safety System</b>						
	2014	324,935	324,935	-	1,035,825	31.37%
	2015	323,645	323,645	-	995,096	32.52%
	2016	290,028	290,028	-	902,892	32.12%
	2017	279,423	279,423	-	892,766	31.30%
	2018	287,299	287,299	-	952,737	30.16%
	2019	268,994	268,994	-	938,338	28.67%
	2020	278,871	278,871	-	860,777	32.40%
	2021	279,048	279,048	-	861,291	32.40%
	2022	291,966	291,966	-	900,322	32.43%
	2023	379,879	379,879	-	1,178,409	32.24%
<b>Tier 2 Public Employees System*</b>						
	2014	25,595	25,595	-	180,244	14.20%
	2015	74,856	74,856	-	504,416	14.84%
	2016	88,017	88,017	-	590,322	14.91%
	2017	115,005	115,005	-	766,376	15.01%
	2018	168,550	168,550	-	1,100,021	15.32%
	2019	151,428	151,428	-	1,052,620	14.39%
	2020	205,151	205,151	-	1,303,726	15.74%
	2021	226,642	226,642	-	1,421,874	15.94%
	2022	275,837	275,837	-	1,647,064	16.75%
	2023	375,379	375,379	-	2,337,233	16.06%
<b>Tier 2 Public Safety and Firefighter System</b>						
	2014	26,837	26,837	-	127,536	21.04%
	2015	42,989	42,989	-	194,726	22.08%
	2016	65,616	65,616	-	293,009	22.39%
	2017	81,015	81,015	-	358,139	22.62%
	2018	96,413	96,413	-	422,290	22.83%
	2019	107,063	107,063	-	500,286	21.40%
	2020	171,543	171,543	-	694,789	24.69%
	2021	187,758	187,758	-	726,897	25.83%
	2022	191,079	191,079	-	739,756	25.83%
	2023	242,941	242,941	-	940,538	25.83%
<b>Tier 2 Public Employees DC Only System*</b>						
	2014	-	-	-	-	0.00%
	2015	13,969	13,969	-	208,494	6.70%
	2016	19,408	19,408	-	290,110	6.69%
	2017	20,865	20,865	-	311,880	6.69%
	2018	17,712	17,712	-	264,755	6.69%
	2019	19,538	19,538	-	299,698	6.52%
	2020	25,681	25,681	-	338,279	7.59%
	2021	22,802	22,802	-	295,177	7.72%
	2022	21,786	21,786	-	255,010	8.54%
	2023	19,852	19,852	-	246,370	8.06%
<b>Tier 2 Public Safety and Firefighter DC Only System*</b>						
	2014	-	-	-	-	0.00%
	2015	-	-	-	-	0.00%
	2016	-	-	-	-	0.00%
	2017	-	-	-	-	0.00%
	2018	-	-	-	-	0.00%
	2019	1,833	1,833	-	15,497	11.83%
	2020	5,394	5,394	-	43,742	12.33%
	2021	14,010	14,010	-	116,304	12.05%
	2022	13,659	13,659	-	115,465	11.83%
	2023	23,972	23,972	-	115,465	11.83%

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

Paragraph 81.b of GASB 68 requires employers to disclose a 10-year history of contributions in RSI.

**San Juan County**  
**Notes to Required Supplementary Information**  
For the year ended December 31, 2023

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**Changes in Assumptions Related to Pensions**

No changes were made in actuarial assumptions from the prior year's valuation.

**Budgetary Comparison Schedules**

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

**Budgeting and Budgetary Control**

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

Original budgets represent the revenue estimates and spending authority authorized by the County Council prior to the beginning of the year. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the Council through formal resolution. Final budgets do not include unexpended balances from the prior year because such balances automatically lapse to unreserved fund balance at the end of each year.

**Current Year Excess of Expenditures over Appropriations**

For the year ended December 31, 2023, 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**  
 December 31, 2023

	Capital Projects Funds						Total Non-major Governmenta Funds
	Buildings Grounds & Equipment Capital Improvement	Road Capital Improvement Fund	Local Building Authority Fund	Library	Health	Tort Liability	
<b>ASSETS</b>							
Cash and investments	\$ 2,561,623	\$ 4,521,809	\$ 36,142	\$ 484,690	\$ -	\$ -	\$ 7,604,264
Accounts receivable	-	-	-	44,710.00	607,807	10,415.00	662,932
Prepaid expenses	-	-	-	-	90,301	-	90,301
Total Assets	\$ 2,561,623	\$ 4,521,809	\$ 36,142	\$ 529,400	\$ 698,108	\$ 10,415	\$ 8,357,497
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ 5,625	\$ 10,273	\$ -	\$ 15,898
Due to other funds	-	-	-	-	146,162	411,876	558,038
Total Liabilities	-	-	-	5,625	156,435	411,876	573,936
Fund balances:							
Nonspendable:							
Inventory and prepaids	-	-	-	-	90,301	-	\$ 90,301
Restricted For:							
Road	-	4,521,809	-	-	-	-	4,521,809
Capital outlay	2,561,623	-	36,142	-	-	-	2,597,765
Assigned	-	-	-	523,775	451,372	(401,461)	573,686
Total Fund Balances	2,561,623	4,521,809	36,142	523,775	541,673	(401,461)	7,783,561
Total Liabilities and Fund Balance	\$ 2,561,623	\$ 4,521,809	\$ 36,142	\$ 529,400	\$ 698,108	\$ 10,415	\$ 8,357,497

**San Juan County**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Non-major Governmental Funds**  
**For the Year Ended December 31, 2023**

	Buildings Grounds	Road Capital Improvement Fund	Local Building Authority Fund	Health	Tort Liability	Total Non-major Governmental Funds
<b>REVENUES</b>						
Taxes	-	\$ -	\$ -	\$ 165,197	\$ 80,415	\$ 730,130
Intergovernmental revenues	-	-	-	1,499,096	-	1,514,911
Charges for services	-	-	-	46,533	-	53,714
Investment income	1,454	154,648	-	-	-	156,102
Other	-	-	-	34,775	-	35,544
Interest	-	-	-	1,340	343	22,060
Total Revenues	1,454	154,648	-	1,746,941	80,758	2,512,461
<b>EXPENDITURES</b>						
Current:						
General government	-	-	-	-	294,741	294,741
Public safety	36,765	-	-	-	36,765	36,765
Public health	-	-	87,656	1,405,043	-	1,492,699
Highways and public improvements	-	18,250	-	-	-	18,250
Parks, recreation, and public property	-	-	-	-	-	574,702
Community and economic development	68,862	-	-	-	-	68,862
Capital outlay	216,081	-	-	-	-	216,081
Total Expenditures	321,708	18,250	87,656	1,405,043	294,741	2,702,100
Excess Revenues Over (Under) Expenditures	(320,254)	136,398	(87,656)	341,898	(213,983)	(189,639)
<b>Other financing sources (uses)</b>						
Contributions to Other Government Entities	68,827	-	46,808	(90,898)	-	26,225
Transfers in	2,780,960	-	62,132	119,141	199,829	3,162,062
Transfers out	-	-	-	(14,415)	-	(14,415)
Total Other Financing Sources and Uses	2,849,787	-	108,940	13,828	199,829	3,173,872
Excess of Revenues and Other Sources Over (under) expenditures and other uses	2,529,533	136,398	21,284	355,726	(14,154)	2,984,233
Fund Balances - Beginning	32,090	4,385,411	14,858	185,947	(387,307)	4,799,328
Fund Balances - Ending	\$ 2,561,623	\$ 4,521,809	\$ 36,142	\$ 541,673	\$ (401,461)	\$ 7,783,561

**San Juan County**  
**Statement of Current Taxes Levied, Collected, and Treasurer's Relief**  
**For the Year Ended December 31, 2023**

1	2	3	4	5	6	7	8	9	10	11	12
ENTITY	YEAR-END REAL PROPERTY VALUE	YEAR-END CENTRALLY ASSESSED PROPERTY VALUE	TOTAL ADJUSTED REAL & CENTRALLY ASSESSED RDA VALUE	TOTAL ADJUSTED REAL & CENTRALLY ASSESSED VALUE (2 + 3 - 4)	YEAR-END PERSONAL PROPERTY VALUE	PERSONAL PROPERTY RDA VALUE	TOTAL ADJUSTED PERSONAL PROPERTY VALUE (6 - 7)	TOTAL ADJUSTED VALUE (5 + 8)	CURRENT YEAR REAL & CENTRALLY ASSESSED TAX RATE	PRIOR YEAR PERSONAL PROPERTY TAX RATE	REAL AND CENTRALLY ASSESSED PROPERTY TAXES CHARGED (5 x 10)
<b>Entity</b>											
San Juan County	\$ 684,766,379	\$ 294,593,501	\$ -	\$ 979,359,880	\$ 106,154,134	\$ -	\$ 106,154,134	\$ 1,085,514,014	0.003213	0.003036	\$ 3,146,683
San Juan School District	578,591,624	292,065,609	-	870,657,233	105,566,934	-	105,566,934	976,224,167	0.006788	0.006913	5,910,021
Grand County School District in San Juan	106,174,755	2,527,892	-	108,702,647	587,200	-	587,200	109,289,847	0.006315	0.007050	686,457
Water Conservancy District	684,766,379	294,593,501	-	979,359,880	106,154,134	-	106,154,134	1,085,514,014	0.000706	0.000700	691,428
Health Service	684,766,379	294,593,501	-	979,359,880	106,154,134	-	106,154,134	1,085,514,014	0.000835	0.000817	817,765
<b>Cities and Towns:</b>											
Blanding City	146,235,198	734,995	-	146,970,193	8,650,212	-	8,650,212	155,620,405	0.001685	0.001658	247,645
Bluff	45,068,123	1,853,377	-	46,921,500	2,174,909	-	2,174,909	49,096,409	0.000733	0.000715	34,393
Monticello City	111,101,806	29,995,185	-	141,096,991	8,398,551	-	8,398,551	149,495,542	0.002026	0.001955	285,863
<b>Total Cities and Towns</b>											567,901
<b>Other Special Districts:</b>											
Blanding Cemetery	214,119,411	38,530,428	-	252,649,839	9,762,811	-	9,762,811	262,412,650	0.000258	0.000263	65,184
Monticello Cemetery	151,100,920	36,531,132	-	187,632,052	71,721,542	-	71,721,542	259,353,594	0.000199	0.000192	37,339
<b>Total Other Special Districts</b>											102,522
<b>GRAND TOTALS</b>											<u>\$ 11,922,779</u>

(Continued on next page)

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

**San Juan County**  
**Statement of Current Taxes Levied, Collected, and Treasurer's Relief (continued)**  
For the Year Ended December 31, 2023

Continued from previous page

Entity	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	PERSONAL PROPERTY TAXES CHARGED (8 x 11)	TAXES CHARGED (12 + 13)	UNPAID TAXES	ABATEMENTS	OTHER	TOTAL RELIEF	TAXES COLLECTED (14 - 18)	ANNUAL COLLECTION RATE	ALLOCATIO PERS PROP	FEE-IN-LIEU REVENUE/ AGEBASED REVENUE	MISC. COLLECTIONS	DELINQUENT TAXES	DELINQUENT INTEREST & PENALTIES	Refunds (Subtract)
San Juan County	\$ 322,284	\$ 3,468,967	\$ 226,596	\$ 49,906	\$ -	\$ 276,502	\$ 3,192,465	92.03%	23,132	\$ 143,123	\$ 198,853	\$ 234,755	\$ 37,761	\$ 120,972
San Juan School District	729,784	6,639,806	350,383	92,059	-	442,442	6,197,364	93.34%	(26,257)	325,629	252,360	475,690	10,233	255,574
Grand County School District in San Juan	4,140	690,597	81,674	12,445	-	94,119	596,478	86.37%	(257)	406	42,046	56,906	2,169	-
Water Conservancy District	74,308	765,736	45,573	10,966	-	56,539	709,197	92.62%	151	32,999	28,834	48,530	1,112	26,582
Health Service	86,728	904,493	68,707	11,048	(14,606)	65,149	839,344	92.80%	(2,242)	37,452	19,894	67,979	908	21,302
<b>Cities and Towns:</b>														
Blanding City	14,342	261,987	11,055	5,008	-	16,063	245,924	93.87%	357	27,328	7,898	12,901	517	312
Bluff	1,555	35,949	2,984	362	-	3,346	32,603	90.69%	23	351	1,058	857	48	-
Monticello City	16,419	302,282	9,820	6,237	-	16,057	286,225	94.69%	778	16,418	6,736	8,461	302	-
<b>Total Cities and Towns</b>	<b>32,316</b>	<b>600,217</b>	<b>23,859</b>	<b>11,607</b>	<b>-</b>	<b>35,466</b>	<b>564,751</b>	<b>94.09%</b>	<b>1,158</b>	<b>44,097</b>	<b>15,692</b>	<b>22,219</b>	<b>867</b>	<b>312</b>
<b>Other Special Districts:</b>														
Blanding Cemetery	2,568	67,751	3,223	1,487	-	4,710	63,041	93.05%	(175)	4,570	2,023	3,113	132	48
Monticello Cemetery	13,771	51,109	1,338	809	-	2,147	48,962	95.80%	434	1,887	618	1,229	45	85
<b>Total Other Special Districts</b>	<b>16,338</b>	<b>118,861</b>	<b>4,561</b>	<b>2,296</b>	<b>-</b>	<b>6,857</b>	<b>112,004</b>	<b>94.23%</b>	<b>259</b>	<b>6,457</b>	<b>2,641</b>	<b>4,342</b>	<b>177</b>	<b>133</b>
	\$1,265,898	\$ 13,188,677	\$ 801,353	\$ 190,327	\$ (14,606)	\$ 977,074	\$12,211,603	92.59%	\$ (4,056)	\$ 590,163	\$ 560,320	\$ 910,421	\$ 53,227	\$ 424,875

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

County Commissioners  
San Juan County  
Monticello, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of San Juan County, Utah, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise San Juan County’s basic financial statements and have issued our report thereon dated June 28, 2024.

***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.

***Compliance and Other Matters***

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

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*LARSON & COMPANY, PC*

Larson & Company, PC

Spanish Fork, Utah

June 28, 2024

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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 with General State Compliance Requirements***

We have audited San Juan County's compliance with the applicable general state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor that could have a direct and material effect on San Juan County for the year ended December 31, 2023.

State compliance requirements were tested for the year ended December 31, 2023 in the following areas:

- Budgetary Compliance
- Fund Balance
- Justice Courts
- Restricted Taxes
- Fraud Risk Assessment

***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, 2023.

***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 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 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 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 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 Entity'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 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 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.

#### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Guide and which are described in the accompanying schedule of findings and questioned costs. Our opinion on compliance is not modified with respect to these matters.

*Government Auditing Standards* require the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

#### **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*

Larson & Company, PC

Spanish Fork, Utah  
June 28, 2024

**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’s major federal programs for the year ended December 31, 2023. 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, 2023.

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

We conducted our audit of compliance in accordance with auditing standards general accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Governments Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U. S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of San Juan County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of San Juan County’s compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to San Juan County’s major federal programs.

***Auditor’s Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on San Juan County’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about San Juan County’s compliance with the requirements of each major federal program.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding San Juan County’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies in material weaknesses in internal control over compliance that we identified during the audit.

#### Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

*LARSON & COMPANY, PC*

Larson & Company, PC

Spanish Fork, Utah

June 28, 2024

**San Juan County**  
**Schedule of Expenditures of Federal Awards**  
For the Year Ended December 31, 2023

Item 9.

Federal Grantor/Pass-Thru/ Grantor/Program Title	Federal ALN Number	Pass-Through Grantors Contract	Amount of Expenditures
<b>United States Department of Health and Human Services</b>			
<i>Passed Through the State Department of Human Services</i>			
Special Programs for the Aging -- Long Term Care Ombudsman Services	93.042	06866H	\$ 10,825
Special Programs for the Aging -- Disease Prevention and Helath Promotion	93.043	06866H	2,047
Preventative Block Grant	93.991	222700489	30,644
HEAL Span	93.493	192700359	4,495
EPICC 1815 Diabetes	93.426	192700359	1,676
EPICC 1815 CVD	93.426	192700359	586
HEAL Diabetes	93.435	192700359	6,679
EPICC 1817 CVD	93.435	192700359	3,648
MCH Injury	93.994	222700549	10,719
Overdose Data to Action Grant	93.136	222700549	17,119
Mobility Limitations	93.184	222700549	406
MCH Block Grant	93.994	212700505	35,416
CSHCN	93.994	182700583	71,689
TB Elimination	93.116	202700576	174
DIS EA	93.977	192700666	20,533
DIS Workforce	93.977	192700666	26,651
STD Prevention	93.977	192700666	874
Federal Immunization	93.268	192701007	1,593
COVID-19 Immunization	93.268	202701053	34
COVID Vaccine Vulnerable	93.268	212701519	23,880
Covid Vaccine Non-Vulnerable	93.268	212701519	315
PHEP Carryover	93.069	212700118	8,331
EED - Epidemiology	93.323	212702391	82,069
EED - Vulnerable Pop	93.323	212702391	7,014
EED - CHW	93.323	212702391	41,447
COVID-19 Health Disparities	93.391	222700144	41,408
Childhood Lead Poisoning	93.197	222700398	6,708
Crisis Response Workforce	93.354	222700714	88,307
Epidemiology	93.323		8,034
MCH Grant - Breastfeeding	93.994		89,227
PDG Grant	93.434		2,360
PH Infrastructure Grant	93.967		3,450
<i>Aging Cluster Pass Through</i>			
Special Programs for the Aging -- Nutrition Services (ADMIN)	93.045	092306	19,873
Special Programs for the Aging -- Supportive Services and Senior Centers (PDS)	93.044	06866H	83,559
Special Programs for the Aging -- Nutrition Services (Congregate)	93.045	092306	58,824
Special Programs for the Aging -- Nutrition Services (HDM)	93.045	092306	91,207
<i>Passed Through the State Department of Public Safety</i>			
PHEP Preparedness	93.069	222700181	110,808
Tobacco Comprehensive	93.387	212700217	11,952
Cross-Cutting EPI Outbreak	93.323	202700508	8,127
<i>Direct Assistance</i>			
Centers for Medicare and Medicaid Services Research	93.779		12,680
National Family Caregiver Support - Caregiver	93.052		32,627
National Family Caregiver Support - Fed Med Waiver	93.052		4,178
National Family Caregiver Support - Fed Med waiver Morning Sun	93.052		11,642
Social Services Block Grant - CSBG	93.667		11,436
Social Services Block Grant - State Waiver	93.667		67,473
Social Services Block Grant - Alternatives	93.667		109,758
Elder Abuse	93.667		1,512

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, 2023

Item 9.

Continued from Previous Page

Special Programs for the Aging - Discretionary Projects - SMP	93.048		\$ 9,693
Special Programs for the Aging - Discretionary Projects - VDHCB	93.048		56,999
<b>Aging Cluster Direct Assistance</b>			
Nutrition Services Incentive Program(CIC)	93.053		13,900
Nutrition Services Incentive Program (CIH)	93.053		13,900
<b>Total United States Department of Health and Human Services</b>			<u>\$ 1,378,506</u>
<b>United States Department of Homeland Security</b>			
<i>Passed through the State Department of Public Safety</i>			
EMPG Grant	97.042	DEM-EMPG-2022-047	30,475
SHSP Grant	97.067	DEM-SHSP-008	103,311
PDM Bric Grant	97.047	FMD-2020-BR-065	22,500
<b>Total United States Department of Homeland Security</b>			<u>\$ 156,286</u>
<b>United States Department of Agriculture</b>			
<i>Passed through the State of Utah</i>			
WIC Client Services	10.557	202700369	74,187
WIC Admin	10.557	202700369	46,854
WIC Nutrition	10.557	202700369	19,872
WIC Breastfeeding	10.557	202700369	11,344
WIC Peer	10.557	202700369	3,567
<b>Child Nutrition Cluster</b>			
Summer Food	10.559	182700911	221
<b>Total United States Department of Agriculture</b>			<u>\$ 156,045</u>
<b>United States Department of Environmental Protection Agency</b>			
<i>Passed through the State Department of Environmental Quality</i>			
DEQ: Air Quality	66.605		162
DEQ: Drinking Water	66.605		7,847
DEQ: Water Quality	66.605		42,962
DEQ: DERR	66.605		1,992
DEQ: Solid Waste	66.605		1,444
DEQ: District Engineer	66.605		71
<b>Total United States Department of Environmental Protection Agency</b>			<u>\$ 54,478</u>
<b>United States Department of Transportation</b>			
<i>Passed through the State Department of Public Safety</i>			
<b>Highway Safety Cluster</b>			
Highway Safety	20.600		9,022
<b>Highway Planning and Construction Cluster</b>			
BIA Road Maintenance	20.205		205,723
<b>Direct Assistance</b>			
Airport Improvement Programm	20.106		29,465
<b>Total United States Department of Transportation</b>			<u>\$ 244,210</u>
<b>United States Department of Treasury</b>			
<b>Direct Assistance</b>			
* ARPA	21.027		1,399,696
LATCF	21.032		43,467
<b>Total United States Department of Treasury</b>			<u>\$ 1,443,163</u>
<b>United states Department of Veterans Affairs</b>			
<b>Direct Assistance</b>			
Veterans Assistance Grant	64.022		50,256
<b>Total United states Department of Veterans Affairs</b>			<u>\$ 50,256</u>
<b>National Foundation on the Arts and the Humanities</b>			
<b>Direct Assistance</b>			
Grants for Libraries	45.310		6,815
<b>Total National Foundation on the Arts and the Humanities</b>			<u>\$ 6,815</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u><u>\$ 3,489,759</u></u>

\* Major Program

\*\* Non-cash assistance

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

**1. Reporting Entity**

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

**2. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2023. 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

<b>21.027</b>	<b>American Rescue Plan Act</b>	<b>Unmodified</b>
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Dollar threshold used to distinguish between type A and type B Programs:

\$750,000

Auditee qualified as a low-risk auditee?

Yes  No

**CURRENT 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.

**Cause and effect:**

This appears to be caused by a lack of controls over state compliance requirements in regard to the financial reporting requirements set by the state.

**Recommendation:**

We recommend the client implement controls to ensure financial reports are being presented to the governing body on a quarterly basis.

**View of Responsible Officials**

After discussions with the external auditor, it was noted that this was not being done. Controls have been put in place to ensure, at a minimum, quarterly reports are presented to the commission in a public meeting.

**Federal Award Findings and Questioned Costs:**

None noted in current year

**PRIOR YEAR FINDINGS**

**Financial Statement and State Compliance Findings:**

**2022-001 Budgetary Compliance**

**Criteria:**

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

**Condition:**

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

**Status of Finding:** Finding appears to have been addressed and corrected during 2023

**Federal Award Findings and Questioned Costs:**

None Noted in Prior Year



**SAN JUAN COUNTY UTAH  
RESOLUTION NO 2024- \_\_\_\_**

Item 10.

**A RESOLUTION OF THE SAN JUAN COUNTY BOARD OF COMMISSIONERS APPOINTING \_\_\_\_\_ AS THE COUNTY ATTORNEY COMPLETING THE TERM BEING VACATED OFFICIALLY ON AUGUST 16, 2024 BY THE ELECTED COUNTY ATTORNEY BRITTNEY IVINS WHICH TERM EXPIRES DECEMBER 31, 2026**

**WHEREAS**, on June 28, 2024 the County Attorney Brittney Ivins informed the San Juan County Commissioners that she will be resigning her position as the County Attorney on August 16<sup>th</sup>; and

**WHEREAS**, the County Clerk/Auditor solicited all attorneys within the County who were currently licensed, active members in good standing, with the Utah State Bar and a registered voter of San Juan County to apply by submitting a “letter of declaration of candidacy” in accordance with UCA 20A-1-509.2 (1-3) and instructing them to review those candidates and nominate their top candidates; and

**WHEREAS**, of the five (5) currently licensed, active members in good standing, with the Utah State Bar and a registered voter of San Juan County, the County Clerk/Auditor received three (3) applications from the following attorneys: Craig C. Halls, Kendall Laws, and Mitchell Maughan; and

**WHEREAS**, on July 23, 2024, the County Clerk/Auditor submitted a letter to the San Juan County Republican Central Committee notifying them of the vacancy, provided the three (3) respective applications, and notified them that in accordance with UCA 20A-1-509.2 to nominate and rank the three (3) candidates with a recommendation to the Board of San Juan County Commissioners; and

**WHEREAS**, On July 31, 2024 the Republican Party Central Committee notified the County Clerk/Auditor with their nomination and ranking of the three (3) candidates as enclosed to this Resolution; and

**WHEREAS**, the Board of San Juan County Commissioners appreciates the applications from all three (3) attorney applicants and their willingness to serve in this capacity as a County Officer and County Attorney; and

**WHEREAS**, The Board of San Juan County Commissioners expresses their sincere gratitude to Brittney Ivins for her dedicated service to the citizens of San Juan County. As she continues in her career, we wish her and her family the very best in all their future endeavors.

**WHEREAS**, having a fully staffed Attorney’s office and an officially appointed County Attorney to fulfill the role and duties of a County Attorney in continuation of the current term and duties in accordance with UCA 17-18A Powers and Duties of County and District Attorney is of the utmost importance to the County; and

**NOW, THEREFORE, BE IT HEREBY RESOLVED** that the Board of San Juan County Commissioners appoint \_\_\_\_\_ as the County Attorney whose term expires on December 31, 2026;

**PASSED, ADOPTED, AND APPROVED** by the Board of San Juan County Commissioners this 6<sup>th</sup> day of August, 2024, by the following vote:

169

Those voting aye:  
Those voting nay:  
Those absent or abstaining:

**BOARD OF SAN JUAN COUNTY COMMISSIONERS**

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Jamie Harvey, Chair

**ATTEST:**

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Lyman Duncan, Clerk/Auditor

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**SAN JUAN COUNTY COMMISSION**

Jamie Harvey	Chairman
Silvia Stubbs	Vice-Chair
Mack McDonald	Administrator

Bruce Adams

Commissioner

June 28, 2024

Dear San Juan County Commissioners,

Please accept this letter as my formal resignation from my position as San Juan County Attorney. My last day will be August 16, 2024.

Thank you for your support during my time at San Juan County. It's been a pleasure having the tremendous opportunity to come home, serve the great people of the greatest County, and to work alongside such a talented team. I've appreciated the opportunity to work in this role. And I've learned so much knowledge that I'll carry throughout my career.

During my last couple of months, I'll do everything possible to make this transition as smooth as possible. Please let me know if there's anything in particular I can do to support you and the County.

I wish you and the great people of San Juan continued success and hope to stay in touch.

Sincerely,  
Brittney Ivins

July 2024 Attorney Candidates from Utah Bar Association

Name	Organization	Street Address	Address 2	City	State	Zip	Email
Daniel G. Anderson	Anderson & Anderson, P.C.	81 East 100 South		Monticello	UT	84535	andersonandersonlaw@gmail.com
L. Robert Anderson	Anderson & Anderson, P.C.	81 East 100 South	PO Box 275	Monticello	UT	84535	andersonandersonlaw@gmail.com
Craig C. Halls	Craig C. Halls	403 So. Main		BLANDING	UT	84511	craigchalls@yahoo.com
Kendall G. Laws	Public Lands Policy Coordinating Office	316 W 300 N		Blanding	UT	84511	klaws@utah.gov
Mitchell D. Maughan	Deputy County Attorney, San Juan County, Utah	297 South Main	P.O. Box 850	Monticello	UT	84535	mmaughan@sanjuancounty.org

*M. Manley*



Clerk/Auditor Item 10.

Lyman W. Duncan

[lduncan@sanjuancounty.org](mailto:lduncan@sanjuancounty.org)

July 11, 2024

L. Robert Anderson  
PO Box 275  
81 E. 100 S.  
Monticello, UT 84535

Sample Letter

Dear L. Robert Anderson,

San Juan County Attorney Brittany Ivins is resigning her position effective August 16, 2024. As a registered voter and licensed, active attorney in good standing who resides in San Juan County, you are invited to apply for her vacancy. You have 10 calendar days from the date of this letter to submit your declaration of candidacy. You must respond before 5 p.m. on the 21<sup>st</sup>, July 2024, to be considered. Please contact me at 435-587-3223 if you have any questions.

Thank you.

Lyman W. Duncan  
County Clerk/Auditor

**Bar Membership**

**Utah State Bar**, Admitted 2013

**Education**

**University of Wyoming College of Law**, Laramie, Wyoming  
*Juris Doctor*, May 2013.

**Utah State University**, Logan, Utah  
*Bachelor of Science*, Political Science, May 2010

**College of Eastern Utah, San Juan Campus**, Blanding, Utah  
*Associate of Science*, May 2007.

**Work Experience**

**Public Lands Policy Coordinating Office**, Blanding, Utah

**Legal Counsel**, March 2022-Present

- Reading and comprehending complex federal land management policies, proposed rules.
- Drafting comment letters during federal land management rule making processes under NEPA, FLPMA, and other federal laws.
- Prepare witnesses for and execute depositions of witnesses in complex federal land litigation.
- Research and provide legal opinions and issues ranging from fence law to elections law
- Coordinate and liaise between state and local governments and federal land management agencies.
- Assist in litigation of federal land use decisions in Federal Court as well as at all phases of federal administrative appeals processes.

**Law Office of Kendall G. Laws**, Blanding, Utah

**Owner/Sole Proprietor**, October 2013-Present

- Sole proprietor of a small private practice handling domestic relations, debt collection defense and prosecution, estate planning, and contract disputes

**San Juan County Attorney's Office**, Monticello, Utah

**Elected County Attorney**, January 2015-March 2022

- Provide legal advice to all departments and elected officials in San Juan County
- Defend the County in Government Records Access Management Act (GRAMA) appeals to the State Records Committee and District Court
- Advise and Defend the County in land use, employment, and Open and Public Meetings Act matters at all levels of litigation.
- Research and provide legal opinions and issues ranging from fence law to elections law.
- Prosecute crimes committed in San Juan County ranging from traffic infractions to first degree felonies from the investigation, through trial, and appeals.
- Train law enforcement on legal changes as well as respond 24/7 to legal questions that arise during their duties.
- Draft and review contracts, Interlocal Agreements, ordinances and all other documents associated with local governance.
- Interact with Federal, State, and Tribal government entities including the Utah Legislature

**Blanding City**, Blanding, Utah

**Contracted City Attorney**, November 2013-December 2021

- Provide legal advice to all levels and departments within Blanding City
- Contract drafting and review for basic services as well as municipal utility contracts.
- Train elected officials and other boards on Utah Open and Public Meetings Act as well as GRAMA.
- Prosecute all criminal matters before the Blanding Justice Court

**Weber County Attorney's Office**, Ogden, Utah

**Summer Intern, May 2012-August 2012**

- Law Clerk for both criminal and civil attorneys in the County Attorney's Office
- Drafted multiple responses to motions ranging from suppression, evidentiary, and mental health motions.

Item 10.

**University of Wyoming College of Law Family Law Clinic, Laramie, Wyoming**  
**Student Attorney, August 2012—May 2013**

- Student Attorney handling basic estate planning and divorce/custody matters.

**Professional References**

Jeremy Knudsen  
(435)459-3033  
[jknudsen@fbi.gov](mailto:jknudsen@fbi.gov)

Happy Morgan  
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Janae Monson  
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[janaemonson@gmail.com](mailto:janaemonson@gmail.com)

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Jesse Trentadue  
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Rick Eldredge  
(435)459-9063  
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Blake Hamilton  
(801) 391-2808  
[Blake.hamilton@dentons.com](mailto:Blake.hamilton@dentons.com)

**Languages/Awards**

- 75 % Fluent in reading, writing, and speaking Ukrainian; basic level in Russian.
- 2015 Prosecutor of the Year, Utah Division of Wildlife Resources
- 2023 Utah Public Lands Policy Coordinating Office Attorney of the Year
- 2024 Member of the Utah Bar Committee of the Year Award (Bar Character and Fitness Committee)

**CRAIG C. HALLS**  
ATTORNEY AT LAW  
403 SOUTH MAIN STREET  
BLANDING, UTAH 84511

e-mail  
[craigchalls@yahoo.com](mailto:craigchalls@yahoo.com)

1(435)678-3333  
1(435)459-9759

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July 18, 2024

San Juan County Clerk/Auditor  
P.O. Box 338  
Monticello, Utah 84535

Lyman

By this letter I am submitting my declaration of candidacy for the soon to be vacant County Attorney position. Would you please notify me of any other requirements and corresponding schedule (resume).

Respectfully,



Craig C. Halls



**MITCHELL D. MAUGHAN, ESQ.**  
**1516 East Clay Hill Drive, Monticello, Utah 84535**  
**(C) 801-471-8132 • Email: [mmaughan@utahlawexpert.com](mailto:mmaughan@utahlawexpert.com)**  
**Member, Utah Bar USB 006419**  
**Website: [www.utahlawexpert.com](http://www.utahlawexpert.com)**

Broad legal background with more than 25 years of experience in criminal law, real estate law, municipal law, and litigation. Current Position: Chief Deputy County Attorney for San Juan County, Utah. Previous Positions: Owner and President of a solo law practice focused on criminal law, municipal law, real estate law, corporate law, business law and litigation. Possess innately strong presentation, negotiation, client management skills; strong written and verbal skills; excellent research abilities, litigation and trial skills, combined with critical thinking; and the ability to solve complex problems.

### **PROFESSIONAL EXPERIENCE**

#### **ATTORNEY**

##### **Criminal Law**

- Extensive experience in all matters related to criminal law in both the prosecution and defense of felonies and misdemeanors. I currently prosecute matters in both the district court and the justice court for San Juan County.

##### **Municipal Law**

- Currently act as the lead attorney for San Juan County in all civil matters affecting the county. This includes drafting contracts, memorandums, ordinances, etc. I advise on planning and zoning issues; I litigate claims for and against the county.

##### **Real Estate Transactions**

- Represented buyers, sellers, and lenders on real estate purchase and sales.
- Prepared numerous commercial real estate contracts, deeds, mortgages, trust deeds, promissory notes, security agreements, and commercial lease agreements.
- Assisted clients and project teams with land use issues, including zoning and permitting.
- Performed title searches on parcels of property, researched chain of titles, right of way, and easement searches.
- Reviewed property titles, resolved property lien issues, and performed closings for commercial and private real estate transactions.
- Represented lenders in foreclosure actions - including serving as substitute trustee at foreclosure sale.
- Accurately and effectively executed due diligence examinations, including title and survey examinations to insure a clean asset for the lender's collateral.
- Negotiated and prepared commercial leases and build out agreements
- Worked closely with business and professional services teams to resolve complex contractual issues and negotiate terms and conditions into final contracts.
- Assisted clients with corporate formations, including filing incorporation documents and foreign corporation registrations, drafting operating and partnership agreements, creating articles of incorporation and bylaws, and obtaining professional licenses.

### **Former Outside Counsel for Santaquin City**

Advised, and counseled city staff on a variety of issues including labor law, public contract law, public notice requirements, bid invitations, request for proposals, land use law, zoning, use and density requirements, annexation issues, subdivision ordinances and approval, special improvement districts, public finance, and related matters.

**Representative Matters:** (1) Represented Santaquin City during an aggressive real estate boom where I drafted, developed, and reviewed the implementation of policies and procedures that ensured consistency, continuity, and adherence to the City's master plan. (2) Assessed legal risk, loss mitigation, and liability for City.

### **Litigation and Dispute Resolution**

- Provided aggressive litigation representation for clients
- Negotiation skills
- Performed and responded to discovery;
- Law and motion practice
- Drafted motions, memorandums, rulings, briefs, etc.
- Proficient in and knowledge of rules of evidence
- Trial techniques and trial practice
- Representation in appellate courts, and related matters.

**Representative Matters:** (1) Successfully represented clients in the trial court, the appellate court, and the Supreme Court of Utah, in an estate matter where family member was trying to dilute/extinguish my clients' interests in the estate and its assets. (2) Obtained not guilty verdicts on 5 felony possession charges for a criminal client in the trial court; represented the client before the Supreme of Utah, on state's appeal. (3) Obtained a favorable verdict for a lender in a suit against other lenders, who asserted a priority claim on its lien on real property. (4) Represented a client in an administrative hearing in which the state of Utah gave notice of its intention to exercise its right of eminent domain.

### **EMPLOYMENT HISTORY**

**Chief Deputy County Attorney for San Juan County:** 2022 to present

**Owner/Attorney:** Mitchell D. Maughan, Attorney at Law 1996 – 2022 (solo law practice)  
765 North Main, Spanish Fork, Utah

### **EDUCATION**

JD, Texas Tech School of Law, Lubbock, Texas

BA, Math, Brigham Young University, Provo, Utah

### **AWARDS**

- First Year Moot Court – Winner
- Fall Advanced Moot Court – Winner
- Fall Advanced Moot Court - Best Brief
- Spring Moot Court - Winner
- Am-Jur Award- Appellate Advocacy
- Environmental Law Society- Vice President
- Chairman of Appellate Advocacy - Texas Tech School of Law
- Board of Regents Scholarship Recipient (full tuition)



Lyman W. Duncan  
[lduncan@sanjuancounty.org](mailto:lduncan@sanjuancounty.org)

July 23, 2024

San Juan County Republican Party

Sheila Knight  
Nicole Perkins  
Marjorie Haun

Hi,

On June 28, the Office of the Clerk/Auditor was notified that the County Attorney was resigning from her position effectively August 16, 2024. I utilized State of Utah Code 20A-1-509.2 (1-3) for the Procedure for filling a vacancy in a county with fewer than 15 attorneys.

I contacted the Utah State Bar Association and requested a list of attorneys that are currently licensed, active members in good standing with the Utah State Bar, and a registered voter. I received the names of five (5) attorneys that met these qualifications, and an additional candidate from the Utah Bar Association's website. I prepared and mailed letters to the five candidates to gauge their interest in the open vacancy. The applicants received a deadline of 5:00 pm on July 21, 2024, to respond concerning their interest for the open vacancy.

I was contacted by three (3) attorneys, who expressed interest in the county attorney position. Therefore, I submit to the San Juan County Republican Party, the names of the following applicants: Craig C. Halls, Kendall Laws, and Mitch Maughan. The Republican Party has twenty (20) days (due by August 12th by 5:00 pm) to rank the three candidates.

If the ranking is received by me before August 6<sup>th</sup>, the information will be presented to the commission in their regularly scheduled commission meeting. The Commissioners will select the attorney to fill the open County Attorney vacancy.

Best,

Lyman W. Duncan  
County Clerk

July 31, 2024

Lyman W. Duncan  
San Juan County Clerk/Auditor  
PO Box 338, 117 S. Main  
Monticello, UT  
Phone 435-587-3223 Ext 4113

Dear Clerk/Auditor Duncan,

After much deliberation, we the undersigned have ranked the candidates for San Juan County Attorney as follows:

#1 Mitchell Maughan

#2 Craig Halls

#3 Kendall Laws

Considering the gravity of this position and the nature of ongoing and future cases this office must address, we would ask that the final choice for County Attorney be based in part on the candidate's ability to serve full time. We would expect that any serious candidate would will be willing to eschew a private law practice for the duration of their term; thereby avoiding potential conflicts of interest, as well as having the ability to put their full focus on the needs of the County Attorney's office.

Sincerely,

San Juan County Republican Party  
Sheila Knight  
Marjorie Haun  
Nicole Perkins  
Ginnie Brooks

**SAN JUAN COUNTY  
CAFETERIA PLAN**

**Restated January 1, 2024**

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**SAN JUAN COUNTY  
CAFETERIA PLAN**

**INTRODUCTION**

The Employer has amended this Plan effective January 1, 2024, to recognize the contribution made to the Employer by its Employees. Its purpose is to reward them by providing benefits for those Employees who shall qualify hereunder and their Dependents and beneficiaries. The concept of this Plan is to allow Employees to choose among different types of benefits based on their own particular goals, desires and needs. This Plan is a restatement of a Plan which was originally effective on January 1, 1999. The Plan shall be known as San Juan County Cafeteria Plan (the "Plan").

The intention of the Employer is that the Plan qualify as a "Cafeteria Plan" within the meaning of Section 125 of the Internal Revenue Code of 1986, as amended, and that the benefits which an Employee elects to receive under the Plan be excludable from the Employee's income under Section 125(a) and other applicable sections of the Internal Revenue Code of 1986, as amended.

**ARTICLE I  
DEFINITIONS**

1.1 **"Administrator"** means the Employer unless another person or entity has been designated by the Employer pursuant to Section 9.1 to administer the Plan on behalf of the Employer. If the Employer is the Administrator, the Employer may appoint any person, including, but not limited to, the Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.

1.2 **"Affiliated Employer"** means the Employer and any corporation which is a member of a controlled group of corporations (as defined in Code Section 414(b)) which includes the Employer; any trade or business (whether or not incorporated) which is under common control (as defined in Code Section 414(c)) with the Employer; any organization (whether or not incorporated) which is a member of an affiliated service group (as defined in Code Section 414(m)) which includes the Employer; and any other entity required to be aggregated with the Employer pursuant to Treasury regulations under Code Section 414(o).

1.3 **"Benefit" or "Benefit Options"** means any of the optional benefit choices available to a Participant as outlined in Section 4.1.

1.4 **"Cafeteria Plan Benefit Dollars"** means the amount available to Participants to purchase Benefit Options as provided under Section 4.1. Each dollar contributed to this Plan shall be converted into one Cafeteria Plan Benefit Dollar.

1.5 **"Code"** means the Internal Revenue Code of 1986, as amended or replaced from time to time.

1.6 **"Compensation"** means the amounts received by the Participant from the Employer during a Plan Year.

1.7 **"Dependent"** means any individual who qualifies as a dependent under the self-funded plan for purposes of that plan or under Code Section 152 (as modified by Code Section 105(b)).

**"Dependent"** shall include any Child of a Participant who is covered under an Insurance Contract, as defined in the Contract, or under the Health Flexible Spending Account or as allowed by reason of the Affordable Care Act.

For purposes of the Health Flexible Spending Account, a Participant's "Child" includes his/her natural child, stepchild, foster child, adopted child, or a child placed with the Participant for adoption. A Participant's Child will be an eligible Dependent until reaching the limiting age of 26, without regard to student status, marital status, financial dependency or residency status with the Employee or any other person. When the child reaches the applicable limiting age, coverage will end at the end of the calendar year.

The phrase "placed for adoption" refers to a child whom the Participant intends to adopt, whether or not the adoption has become final, who has not attained the age of 18 as of the date of such placement for adoption. The term "placed" means the assumption and retention by such Employee of a legal obligation for total or partial support of the child in anticipation of adoption of the child. The child must be available for adoption and the legal process must have commenced.

1.8 **"Effective Date"** means January 1, 1999.

1.9 **"Election Period"** means the period immediately preceding the beginning of each Plan Year established by the Administrator, such period to be applied on a uniform and nondiscriminatory basis for all Employees and Participants. However, an Employee's initial Election Period shall be determined pursuant to Section 5.1.

1.10 **"Eligible Employee"** means any Employee who has satisfied the provisions of Section 2.1.

An individual shall not be an "Eligible Employee" if such individual is not reported on the payroll records of the Employer as a common law employee. In particular, it is expressly intended that individuals not treated as common law employees by the Employer on its payroll records are not "Eligible Employees" and are excluded from Plan participation even if a court or administrative agency determines that such individuals are common law employees and not independent contractors.

1.11 "Employee" means any person who is employed by the Employer. The term Employee shall include leased employees within the meaning of Code Section 414(n)(2).

1.12 "Employer" means San Juan County and any successor which shall maintain this Plan; and any predecessor which has maintained this Plan. In addition, where appropriate, the term Employer shall include any Participating, Affiliated or Adopting Employer.

1.13 "Insurance Contract" means any contract issued by an Insurer underwriting a Benefit.

1.14 "Insurer" means any insurance company that underwrites a Benefit under this Plan or, with respect to any self-funded benefits, the Employer.

1.15 "Key Employee" means an Employee described in Code Section 416(i)(1) and the Treasury regulations thereunder.

1.16 "Participant" means any Eligible Employee who elects to become a Participant pursuant to Section 2.3 and has not for any reason become ineligible to participate further in the Plan.

1.17 "Plan" means this instrument, including all amendments thereto.

1.18 "Plan Year" means the 12-month period beginning January 1st and ending December 31st. The Plan Year shall be the coverage period for the Benefits provided for under this Plan. In the event a Participant commences participation during a Plan Year, then the initial coverage period shall be that portion of the Plan Year commencing on such Participant's date of entry and ending on the last day of such Plan Year.

1.19 "Premium Expenses" or "Premiums" mean the Participant's cost for the self-funded Benefits described in Section 4.1.

1.20 "Premium Expense Reimbursement Account" means the account established for a Participant pursuant to this Plan to which part of his Cafeteria Plan Benefit Dollars may be allocated and from which Premiums of the Participant shall be paid or reimbursed. If more than one type of insured or self-funded Benefit is elected, sub-accounts shall be established for each type of insured or self-funded Benefit.

1.21 "Salary Redirection" means the contributions made by the Employer on behalf of Participants pursuant to Section 3.1. These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made under Article V.

1.22 "Salary Redirection Agreement" means an agreement between the Participant and the Employer under which the Participant agrees to reduce his Compensation or to forego all or part of the increases in such Compensation and to have such amounts contributed by the Employer to the Plan on the Participant's behalf. The Salary Redirection Agreement shall apply only to Compensation that has not been actually or constructively received by the Participant as of the date of the agreement (after taking this Plan and Code Section 125 into account) and, subsequently does not become currently available to the Participant.

1.23 "Spouse" means spouse as determined under Federal law.

**ARTICLE II  
PARTICIPATION**

**2.1 ELIGIBILITY**

Any Eligible Employee shall be eligible to participate hereunder 1 year(s) after his initial date of employment with the Employer. However, any Eligible Employee who was a Participant in the Plan on the effective date of this amendment shall continue to be eligible to participate in the Plan.

**2.2 EFFECTIVE DATE OF PARTICIPATION**

An Eligible Employee shall become a Participant effective as of the first day of the Plan Year coinciding with or next following the date on which he met the eligibility requirements of Section 2.1.

**2.3 APPLICATION TO PARTICIPATE**

An Employee who is eligible to participate in this Plan shall, during the applicable Election Period, complete an application to participate in a manner set forth by the Administrator. The election shall be irrevocable until the end of the applicable Plan Year unless the Participant is entitled to change his Benefit elections pursuant to Section 5.4 hereof.

An Eligible Employee shall also be required to complete a Salary Redirection Agreement during the Election Period for the Plan Year during which he wishes to participate in this Plan. Any such Salary Redirection Agreement shall be effective for the first pay period beginning on or after the Employee's effective date of participation pursuant to Section 2.2.

Notwithstanding the foregoing, an Employee who is eligible to participate in this Plan and who is covered by the Employer's insured or self-funded Benefits under this Plan shall automatically become a Participant to the extent of the Premiums for such insurance unless the Employee elects, during the Election Period, not to participate in the Plan.

#### 2.4 TERMINATION OF PARTICIPATION

A Participant shall no longer participate in this Plan upon the occurrence of any of the following events:

- (a) **Termination of employment.** The Participant's termination of employment, subject to the provisions of Section 2.5;
- (b) **Death.** The Participant's death, subject to the provisions of Section 2.6; or
- (c) **Termination of the plan.** The termination of this Plan, subject to the provisions of Section 10.2.

#### 2.5 TERMINATION OF EMPLOYMENT

If a Participant's employment with the Employer is terminated for any reason other than death, his participation in the Benefit Options provided under Section 4.1 shall be governed in accordance with the following:

- (a) **Insurance Benefit.** With regard to Benefits provided under Section 4.1, the Participant's participation in the Plan shall cease, subject to the Participant's right to continue coverage under any Insurance Contract or self-funded benefit for which premiums have already been paid.
- (b) **Dependent Care FSA.** With regard to the Dependent Care Flexible Spending Account, the Participant's participation in the Plan shall cease and no further Salary Redirection contributions shall be made. However, such Participant may submit claims for employment related Dependent Care Expense reimbursements for claims incurred through the remainder of the Plan Year in which such termination occurs and submitted within 90 days after the end of the Plan Year, based on the level of the Participant's Dependent Care Flexible Spending Account as of the date of termination.
- (c) **COBRA applicability.** With regard to the Health Flexible Spending Account, the Participant may submit claims for expenses that were incurred during the portion of the Plan Year before the end of the period for which payments to the Health Flexible Spending Account have already been made. Thereafter, the health benefits under this Plan including the Health Flexible Spending Account shall be applied and administered consistent with such further rights a Participant and his Dependents may be entitled to pursuant to Code Section 4980B and Section 11.13 of the Plan.

#### 2.6 DEATH

If a Participant dies, his participation in the Plan shall cease. However, such Participant's spouse or Dependents may submit claims for expenses or benefits for the remainder of the Plan Year or until the Cafeteria Plan Benefit Dollars allocated to each specific benefit are exhausted. In no event may reimbursements be paid to someone who is not a spouse or Dependent. If the Plan is subject to the provisions of Code Section 4980B, then those provisions and related regulations shall apply for purposes of the Health Flexible Spending Account.

### ARTICLE III CONTRIBUTIONS TO THE PLAN

#### 3.1 SALARY REDIRECTION

Benefits under the Plan shall be financed by Salary Redirections sufficient to support Benefits that a Participant has elected hereunder and to pay the Participant's Premium Expenses. The salary administration program of the Employer shall be revised to allow each Participant to agree to reduce his pay during a Plan Year by an amount determined necessary to purchase the elected Benefit Options. The amount of such Salary Redirection shall be specified in the Salary Redirection Agreement and shall be applicable for a Plan Year. Notwithstanding the above, for new Participants, the Salary Redirection Agreement shall only be applicable from the first day of the pay period following the Employee's entry date up to and including the last day of the Plan Year. These contributions shall be converted to Cafeteria Plan Benefit Dollars and allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made under Article IV.

Any Salary Redirection shall be determined prior to the beginning of a Plan Year (subject to initial elections pursuant to Section 5.1) and prior to the end of the Election Period and shall be irrevocable for such Plan Year. However, a Participant may revoke a Benefit election or a Salary Redirection Agreement after the Plan Year has commenced and make a new election with respect to the remainder of the Plan Year, if both the revocation and the new election are on account of and consistent with a change in status and such other permitted events as determined under Article V of the Plan and consistent with the rules and regulations of the Department of the Treasury. Salary Redirection amounts shall be contributed on a pro rata basis for each pay period during the Plan Year. All individual Salary Redirection Agreements are deemed to be part of this Plan and incorporated by reference hereunder.

### 3.2 APPLICATION OF CONTRIBUTIONS

As soon as reasonably practical after each payroll period, the Employer shall apply the Salary Redirection to provide the Benefits elected by the affected Participants. Any contribution made or withheld for the Health Flexible Spending Account or Dependent Care Flexible Spending Account shall be credited to such fund or account. Amounts designated for the Participant's Premium Expense Reimbursement Account shall likewise be credited to such account for the purpose of paying Premium Expenses.

### 3.3 PERIODIC CONTRIBUTIONS

Notwithstanding the requirement provided above and in other Articles of this Plan that Salary Redirections be contributed to the Plan by the Employer on behalf of an Employee on a level and pro rata basis for each payroll period, the Employer and Administrator may implement a procedure in which Salary Redirections are contributed throughout the Plan Year on a periodic basis that is not pro rata for each payroll period. However, with regard to the Health Flexible Spending Account, the payment schedule for the required contributions may not be based on the rate or amount of reimbursements during the Plan Year.

## ARTICLE IV BENEFITS

### 4.1 BENEFIT OPTIONS

Each Participant may elect any one or more of the following optional Benefits:

- (1) Health Flexible Spending Account
- (2) Dependent Care Flexible Spending Account

In addition, each Participant shall have a sufficient portion of his Salary Redirections applied to the following Benefits unless the Participant elects not to receive such Benefits:

- (3) Health Insurance Benefit
- (4) Dental Insurance Benefit

### 4.2 HEALTH FLEXIBLE SPENDING ACCOUNT BENEFIT

Each Participant may elect to participate in the Health Flexible Spending Account option, in which case Article VI shall apply.

### 4.3 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT BENEFIT

Each Participant may elect to participate in the Dependent Care Flexible Spending Account option, in which case Article VII shall apply.

### 4.4 HEALTH INSURANCE BENEFIT

(a) **Coverage for Participant and Dependents.** Each Participant may elect to be covered under a health Contract for the Participant, his or her Spouse, and his or her Dependents.

(b) **Employer selects contracts.** The Employer may select suitable health Contracts for use in providing this health insurance benefit, which policies will provide uniform benefits for all Participants electing this Benefit.

(c) **Contract incorporated by reference.** The rights and conditions with respect to the benefits payable from such health Contract shall be determined therefrom, and such Contract shall be incorporated herein by reference.

### 4.5 DENTAL INSURANCE BENEFIT

(a) **Coverage for Participant and/or Dependents.** Each Participant may elect to be covered under the Employer's dental Insurance Contract. In addition, the Participant may elect either individual or family coverage under such Insurance Contract.

(b) **Employer selects contracts.** The Employer may select suitable dental Insurance Contracts for use in providing this dental insurance benefit, which policies will provide uniform benefits for all Participants electing this Benefit.

(c) **Contract incorporated by reference.** The rights and conditions with respect to the benefits payable from such dental Insurance Contract shall be determined therefrom, and such dental Insurance Contract shall be incorporated herein by reference.

### 4.6 NONDISCRIMINATION REQUIREMENTS

(a) **Intent to be nondiscriminatory.** It is the intent of this Plan to provide benefits to a classification of employees which the Secretary of the Treasury finds not to be discriminatory in favor of the group in whose favor discrimination may not occur under Code Section 125.

(b) **25% concentration test.** It is the intent of this Plan not to provide qualified benefits as defined under Code Section 125 to Key Employees in amounts that exceed 25% of the aggregate of such Benefits provided for all Eligible Employees under the Plan. For purposes of the preceding sentence, qualified benefits shall not include benefits which (without regard to this paragraph) are includible in gross income.

(c) **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to Key Employees or a group of employees in whose favor discrimination may not occur in violation of Code Section 125, it may, but shall not be required to, reduce contributions or non-taxable Benefits in order to assure compliance with the Code and regulations. Any act taken by the Administrator shall be carried out in a uniform and nondiscriminatory manner. With respect to any affected Participant who has had Benefits reduced pursuant to this Section, the reduction shall be made proportionately among Health Flexible Spending Account Benefits and Dependent Care Flexible Spending Account Benefits, and once all these Benefits are expended, proportionately among self-funded Benefits. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and deposited into the benefit plan surplus.

## ARTICLE V PARTICIPANT ELECTIONS

### 5.1 INITIAL ELECTIONS

An Employee who meets the eligibility requirements of Section 2.1 on the first day of, or during, a Plan Year may elect to participate in this Plan for all or the remainder of such Plan Year, provided he elects to do so on or before his effective date of participation pursuant to Section 2.2.

Notwithstanding the foregoing, an Employee who is eligible to participate in this Plan and who is covered by the Employer's insured or self-funded benefits under this Plan shall automatically become a Participant to the extent of the Premiums for such insurance unless the Employee elects, during the Election Period, not to participate in the Plan.

### 5.2 SUBSEQUENT ANNUAL ELECTIONS

During the Election Period prior to each subsequent Plan Year, each Participant shall be given the opportunity to elect, on an election of benefits form to be provided by the Administrator, which spending account Benefit options he wishes to select. Any such election shall be effective for any Benefit expenses incurred during the Plan Year which follows the end of the Election Period. With regard to subsequent annual elections, the following options shall apply:

- (a) A Participant or Employee who failed to initially elect to participate may elect different or new Benefits under the Plan during the Election Period;
- (b) A Participant may terminate his participation in the Plan by notifying the Administrator in writing during the Election Period that he does not want to participate in the Plan for the next Plan Year;
- (c) An Employee who elects not to participate for the Plan Year following the Election Period will have to wait until the next Election Period before again electing to participate in the Plan, except as provided for in Section 5.4.

### 5.3 FAILURE TO ELECT

With regard to Benefits available under the Plan for which no Premium Expenses apply, any Participant who fails to complete a new benefit election form pursuant to Section 5.2 by the end of the applicable Election Period shall be deemed to have elected not to participate in the Plan for the upcoming Plan Year. No further Salary Redirections shall therefore be authorized or made for the subsequent Plan Year for such Benefits.

With regard to Benefits available under the Plan for which Premium Expenses apply, any Participant who fails to complete a new benefit election form pursuant to Section 5.2 by the end of the applicable Election Period shall be deemed to have made the same Benefit elections as are then in effect for the current Plan Year. The Participant shall also be deemed to have elected Salary Redirection in an amount necessary to purchase such Benefit options.

### 5.4 CHANGE IN STATUS

(a) **Change in status defined.** Any Participant may change a Benefit election after the Plan Year (to which such election relates) has commenced and make new elections with respect to the remainder of such Plan Year if, under the facts and circumstances, the changes are necessitated by and are consistent with a change in status which is acceptable under rules and regulations adopted by the Department of the Treasury, the provisions of which are incorporated by reference. Notwithstanding anything herein to the contrary, if the rules and regulations conflict, then such rules and regulations shall control.

In general, a change in election is not consistent if the change in status is the Participant's divorce, annulment or legal separation from a Spouse, the death of a Spouse or Dependent, or a Dependent ceasing to satisfy the eligibility requirements for coverage, and the Participant's election under the Plan is to cancel accident or health insurance coverage for any individual other than the one involved in such event. In addition, if the Participant, Spouse or Dependent gains or loses eligibility for

coverage, then a Participant's election under the Plan to cease or decrease coverage for that individual under the Plan corresponds with that change in status only if coverage for that individual becomes applicable or is increased under the family member plan.

Regardless of the consistency requirement, if the individual, the individual's Spouse, or Dependent becomes eligible for continuation coverage under the Employer's group health plan as provided in Code Section 4980B or any similar state law, then the individual may elect to increase payments under this Plan in order to pay for the continuation coverage. However, this does not apply for COBRA eligibility due to divorce, annulment or legal separation.

Any new election shall be effective at such time as the Administrator shall prescribe, but not earlier than the first pay period beginning after the election form is completed and returned to the Administrator. For the purposes of this subsection, a change in status shall only include the following events or other events permitted by Treasury regulations:

- (1) **Legal Marital Status:** events that change a Participant's legal marital status, including marriage, divorce, death of a Spouse, legal separation or annulment;
- (2) **Number of Dependents:** Events that change a Participant's number of Dependents, including birth, adoption, placement for adoption, or death of a Dependent;
- (3) **Employment Status:** Any of the following events that change the employment status of the Participant, Spouse, or Dependent: termination or commencement of employment, a strike or lockout, commencement or return from an unpaid leave of absence, or a change in worksite. In addition, if the eligibility conditions of this Plan or other employee benefit plan of the Employer of the Participant, Spouse, or Dependent depend on the employment status of that individual and there is a change in that individual's employment status with the consequence that the individual becomes (or ceases to be) eligible under the plan, then that change constitutes a change in employment under this subsection;
- (4) **Dependent satisfies or ceases to satisfy the eligibility requirements:** An event that causes the Participant's Dependent to satisfy or cease to satisfy the requirements for coverage due to attainment of age, student status, or any similar circumstance; and
- (5) **Residency:** A change in the place of residence of the Participant, Spouse or Dependent, that would lead to a change in status (such as a loss of HMO coverage).

For the Dependent Care Flexible Spending Account, a Dependent becoming or ceasing to be a "Qualifying Dependent" as defined under Code Section 21(b) shall also qualify as a change in status.

Notwithstanding anything in this Section to the contrary, the gain of eligibility or change in eligibility of a child, as allowed under Code Sections 105(b) and 106, and guidance thereunder, shall qualify as a change in status.

(b) **Special enrollment rights.** Notwithstanding subsection (a), the Participants may change an election for group health coverage during a Plan Year and make a new election that corresponds with the special enrollment rights provided in Code Section 9801(f), including those authorized under the provisions of the Children's Health Insurance Program Reauthorization Act of 2009 (SCHIP); provided that such Participant meets the sixty (60) day notice requirement imposed by Code Section 9801(f) (or such longer period as may be permitted by the Plan and communicated to Participants). Such change shall take place on a prospective basis, unless otherwise required by Code Section 9801(f) to be retroactive.

(c) **Qualified Medical Support Order.** Notwithstanding subsection (a), in the event of a judgment, decree, or order (including approval of a property settlement) ("order") resulting from a divorce, legal separation, annulment, or change in legal custody which requires accident or health coverage for a Participant's child (including a foster child who is a Dependent of the Participant):

- (1) The Plan may change an election to provide coverage for the child if the order requires coverage under the Participant's plan; or
- (2) The Participant shall be permitted to change an election to cancel coverage for the child if the order requires the former Spouse to provide coverage for such child, under that individual's plan and such coverage is actually provided.

(d) **Medicare or Medicaid.** Notwithstanding subsection (a), a Participant may change elections to cancel or reduce accident or health coverage for the Participant or the Participant's Spouse or Dependent if the Participant or the Participant's Spouse or Dependent is enrolled in the accident or health coverage of the Employer and becomes entitled to coverage (i.e., enrolled) under Part A or Part B of the Title XVIII of the Social Security Act (Medicare) or Title XIX of the Social Security Act (Medicaid), other than coverage consisting solely of benefits under Section 1928 of the Social Security Act (the program for distribution of pediatric vaccines). If the Participant or the Participant's Spouse or Dependent who has been entitled to Medicaid or Medicare coverage loses eligibility, that individual may prospectively elect coverage under the Plan if a benefit package option under the Plan provides similar coverage.

(e) **Cost increase or decrease.** If the cost of a Benefit provided under the Plan increases or decreases during a Plan Year, then the Plan shall automatically increase or decrease, as the case may be, the Salary Redirections of all affected Participants for such Benefit. Alternatively, if the cost of a benefit package option increases significantly, the

Administrator shall permit the affected Participants to either make corresponding changes in their payments or revoke their elections and, in lieu thereof, receive on a prospective basis coverage under another benefit package option with similar coverage, or drop coverage prospectively if there is no benefit package option with similar coverage.

A cost increase or decrease refers to an increase or decrease in the amount of elective contributions under the Plan, whether resulting from an action taken by the Participants or an action taken by the Employer.

(f) **Loss of coverage.** If the coverage under a Benefit is significantly curtailed or ceases during a Plan Year, affected Participants may revoke their elections of such Benefit and, in lieu thereof, elect to receive on a prospective basis coverage under another plan with similar coverage, or drop coverage prospectively if no similar coverage is offered.

(g) **Addition of a new benefit.** If, during the period of coverage, a new benefit package option or other coverage option is added, an existing benefit package option is significantly improved, or an existing benefit package option or other coverage option is eliminated, then the affected Participants may elect the newly-added option, or elect another option if an option has been eliminated prospectively and make corresponding election changes with respect to other benefit package options providing similar coverage. In addition, those Eligible Employees who are not participating in the Plan may opt to become Participants and elect the new or newly improved benefit package option.

(h) **Loss of coverage under certain other plans.** A Participant may make a prospective election change to add group health coverage for the Participant, the Participant's Spouse or Dependent if such individual loses group health coverage sponsored by a governmental or educational institution, including a state children's health insurance program under the Social Security Act, the Indian Health Service or a health program offered by an Indian tribal government, a state health benefits risk pool, or a foreign government group health plan.

(i) **Change of coverage due to change under certain other plans.** A Participant may make a prospective election change that is on account of and corresponds with a change made under the plan of a Spouse's, former Spouse's or Dependent's employer if (1) the cafeteria plan or other benefits plan of the Spouse's, former Spouse's or Dependent's employer permits its participants to make a change; or (2) the cafeteria plan permits participants to make an election for a period of coverage that is different from the period of coverage under the cafeteria plan of a Spouse's, former Spouse's or Dependent's employer.

(j) **Change in dependent care provider.** A Participant may make a prospective election change that is on account of and corresponds with a change by the Participant in the dependent care provider. The availability of dependent care services from a new childcare provider is similar to a new benefit package option becoming available. A cost change is allowable in the Dependent Care Flexible Spending Account only if the cost change is imposed by a dependent care provider who is not related to the Participant, as defined in Code Section 152(a)(1) through (8).

(k) **Health FSA cannot change due to insurance change.** A Participant shall not be permitted to change an election to the Health Flexible Spending Account as a result of a cost or coverage change under any health insurance benefits.

## ARTICLE VI HEALTH FLEXIBLE SPENDING ACCOUNT

### 6.1 ESTABLISHMENT OF PLAN

This Health Flexible Spending Account is intended to qualify as a medical reimbursement plan under Code Section 105 and shall be interpreted in a manner consistent with such Code Section and the Treasury regulations thereunder. Participants who elect to participate in this Health Flexible Spending Account may submit claims for the reimbursement of Medical Expenses. All amounts reimbursed shall be periodically paid from amounts allocated to the Health Flexible Spending Account. Periodic payments reimbursing Participants from the Health Flexible Spending Account shall in no event occur less frequently than monthly.

### 6.2 DEFINITIONS

For the purposes of this Article and the Cafeteria Plan, the terms below have the following meaning:

(a) **"Health Flexible Spending Account"** means the account established for Participants pursuant to this Plan to which part of their Cafeteria Plan Benefit Dollars may be allocated and from which all allowable Medical Expenses incurred by a Participant, his or her Spouse and his or her Dependents may be reimbursed.

(b) **"Highly Compensated Participant"** means, for the purposes of this Article and determining discrimination under Code Section 105(h), a participant who is:

- (1) one of the 5 highest paid officers;
- (2) a shareholder who owns (or is considered to own applying the rules of Code Section 318) more than 10 percent in value of the stock of the Employer; or
- (3) among the highest paid 25 percent of all Employees (other than exclusions permitted by Code Section 105(h)(3)(B) for those individuals who are not Participants).

(c) **"Medical Expenses"** means any expense for medical care within the meaning of the term "medical care" as defined in Code Section 213(d) and the rulings and Treasury regulations thereunder, and not otherwise used by the Participant as a deduction in determining his tax liability under the Code. "Medical Expenses" can be incurred by the Participant, his or her Spouse and his or her Dependents. "Incurred" means, with regard to Medical Expenses, when the Participant is provided with the medical care that gives rise to the Medical Expense and not when the Participant is formally billed or charged for, or pays for, the medical care.

A Participant may not be reimbursed for the cost of other health coverage such as premiums paid under plans maintained by the employer of the Participant's Spouse or individual policies maintained by the Participant or his Spouse or Dependent.

A Participant may not be reimbursed for "qualified long-term care services" as defined in Code Section 7702B(c).

(d) The definitions of Article I are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Health Flexible Spending Account.

### 6.3 FORFEITURES

The amount in the Health Flexible Spending Account as of the end of any Plan Year (and after the processing of all claims for such Plan Year pursuant to Section 6.7 hereof) shall be forfeited and credited to the benefit plan surplus. In such event, the Participant shall have no further claim to such amount for any reason, subject to Section 8.2.

### 6.4 LIMITATION ON ALLOCATIONS

(a) Notwithstanding any provision contained in this Health Flexible Spending Account to the contrary, the maximum amount of salary reductions that may be allocated to the Health Flexible Spending Account by a Participant in or on account of any Plan Year is the statutory amount under Code Section 125(i), as adjusted for increases in the cost of living. The cost of living adjustment in effect for a calendar year applies to any Plan Year beginning with or within such calendar year. The dollar increase in effect on January 1 of any calendar year shall be effective for the Plan Year beginning with or within such calendar year. For any short Plan Year, the limit shall be an amount equal to the limit for the calendar year in which the Plan Year begins multiplied by the ratio obtained by dividing the number of full months in the short Plan Year by twelve (12).

(b) **Participation in Other Plans.** All employers that are treated as a single employer under Code Sections 414(b), (c), or (m), relating to controlled groups and affiliated service groups, are treated as a single employer for purposes of the statutory limit. If a Participant participates in multiple cafeteria plans offering health flexible spending accounts maintained by members of a controlled group or affiliated service group, the Participant's total Health Flexible Spending Account contributions under all of the cafeteria plans are limited to the statutory limit (as adjusted). However, a Participant employed by two or more employers that are not members of the same controlled group may elect up to the statutory limit (as adjusted) under each Employer's Health Flexible Spending Account.

### 6.5 NONDISCRIMINATION REQUIREMENTS

(a) **Intent to be nondiscriminatory.** It is the intent of this Health Flexible Spending Account not to discriminate in violation of the Code and the Treasury regulations thereunder.

(b) **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination under this Health Flexible Spending Account, it may, but shall not be required to, reject any elections or reduce contributions or Benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, it shall be done in the following manner. First, the Benefits designated for the Health Flexible Spending Account by the member of the group in whose favor discrimination may not occur pursuant to Code Section 105 that elected to contribute the highest amount to the fund for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section or the Code are satisfied, or until the amount designated for the fund equals the amount designated for the fund by the next member of the group in whose favor discrimination may not occur pursuant to Code Section 105 who has elected the second highest contribution to the Health Flexible Spending Account for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section or the Code are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and credited to the benefit plan surplus.

### 6.6 COORDINATION WITH CAFETERIA PLAN

All Participants under the Cafeteria Plan are eligible to receive Benefits under this Health Flexible Spending Account. The enrollment under the Cafeteria Plan shall constitute enrollment under this Health Flexible Spending Account. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

### 6.7 HEALTH FLEXIBLE SPENDING ACCOUNT CLAIMS

(a) **Expenses must be incurred during Plan Year.** All Medical Expenses incurred by a Participant, his or her Spouse and his or her Dependents during the Plan Year shall be reimbursed during the Plan Year subject to Section 2.5, even though the submission of such a claim occurs after his participation hereunder ceases; but provided that the



Medical Expenses were incurred during the applicable Plan Year. Medical Expenses are treated as having been incurred when the Participant is provided with the medical care that gives rise to the medical expenses, not when the Participant is formally billed or charged for, or pays for the medical care.

(b) **Reimbursement available throughout Plan Year.** The Administrator shall direct the reimbursement to each eligible Participant for all allowable Medical Expenses, up to a maximum of the amount designated by the Participant for the Health Flexible Spending Account for the Plan Year. Reimbursements shall be made available to the Participant throughout the year without regard to the level of Cafeteria Plan Benefit Dollars which have been allocated to the fund at any given point in time. Furthermore, a Participant shall be entitled to reimbursements only for amounts in excess of any payments or other reimbursements under any health care plan covering the Participant and/or his Spouse or Dependents.

(c) **Payments.** Reimbursement payments under this Plan shall be made directly to the Participant. However, in the Administrator's discretion, payments may be made directly to the service provider. The application for payment or reimbursement shall be made to the Administrator on an acceptable form within a reasonable time of incurring the debt or paying for the service. The application shall include a written statement from an independent third party stating that the Medical Expense has been incurred and the amount of such expense. Furthermore, the Participant shall provide a written statement that the Medical Expense has not been reimbursed or is not reimbursable under any other health plan coverage and, if reimbursed from the Health Flexible Spending Account, such amount will not be claimed as a tax deduction. The Administrator shall retain a file of all such applications.

(d) **Claims for reimbursement.** Claims for the reimbursement of Medical Expenses incurred in any Plan Year shall be paid as soon after a claim has been filed as is administratively practicable; provided however, that if a Participant fails to submit a claim within 90 days after the end of the Plan Year, those Medical Expense claims shall not be considered for reimbursement by the Administrator.

## 6.8 DEBIT AND CREDIT CARDS

Participants may, subject to a procedure established by the Administrator and applied in a uniform nondiscriminatory manner, use debit and/or credit (stored value) cards ("cards") provided by the Administrator and the Plan for payment of Medical Expenses, subject to the following terms:

(a) **Card only for medical expenses.** Each Participant issued a card shall certify that such card shall only be used for Medical Expenses. The Participant shall also certify that any Medical Expense paid with the card has not already been reimbursed by any other plan covering health benefits and that the Participant will not seek reimbursement from any other plan covering health benefits.

(b) **Card issuance.** Such card shall be issued upon the Participant's Effective Date of Participation and reissued for each Plan Year the Participant remains a Participant in the Health Flexible Spending Account. Such card shall be automatically cancelled upon the Participant's death or termination of employment, or if such Participant has a change in status that results in the Participant's withdrawal from the Health Flexible Spending Account.

(c) **Maximum dollar amount available.** The dollar amount of coverage available on the card shall be the amount elected by the Participant for the Plan Year. The maximum dollar amount of coverage available shall be the maximum amount for the Plan Year as set forth in Section 6.4.

(d) **Only available for use with certain service providers.** The cards shall only be accepted by such merchants and service providers as have been approved by the Administrator following IRS guidelines.

(e) **Card use.** The cards shall only be used for Medical Expense purchases at these providers, including, but not limited to, the following:

- (1) Co-payments for doctor and other medical care;
- (2) Purchase of drugs as allowed under law or IRS regulations;
- (3) Purchase of medical items such as eyeglasses, syringes, crutches, etc.

(f) **Substantiation.** Such purchases by the cards shall be subject to substantiation by the Administrator, usually by submission of a receipt from a service provider describing the service, the date and the amount. The Administrator shall also follow the requirements set forth in Revenue Ruling 2003-43 and Notice 2006-69. All charges shall be conditional pending confirmation and substantiation.

(g) **Correction methods.** If such purchase is later determined by the Administrator to not qualify as a Medical Expense, the Administrator, in its discretion, shall use one of the following correction methods to make the Plan whole. Until the amount is repaid, the Administrator shall take further action to ensure that further violations of the terms of the card do not occur, up to and including denial of access to the card.

- (1) Repayment of the improper amount by the Participant;
- (2) Withholding the improper payment from the Participant's wages or other compensation to the extent consistent with applicable federal or state law;

- (3) Claims substitution or offset of future claims until the amount is repaid; and
- (4) if subsections (1) through (3) fail to recover the amount, consistent with the Employer's business practices, the Employer may treat the amount as any other business indebtedness.

**ARTICLE VII  
DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT**

**7.1 ESTABLISHMENT OF ACCOUNT**

This Dependent Care Flexible Spending Account is intended to qualify as a program under Code Section 129 and shall be interpreted in a manner consistent with such Code Section. Participants who elect to participate in this program may submit claims for the reimbursement of Employment-Related Dependent Care Expenses. All amounts reimbursed shall be paid from amounts allocated to the Participant's Dependent Care Flexible Spending Account.

**7.2 DEFINITIONS**

For the purposes of this Article and the Cafeteria Plan the terms below shall have the following meaning:

- (a) **"Dependent Care Flexible Spending Account"** means the account established for a Participant pursuant to this Article to which part of his Cafeteria Plan Benefit Dollars may be allocated and from which Employment-Related Dependent Care Expenses of the Participant may be reimbursed for the care of the Qualifying Dependents of Participants.
- (b) **"Earned Income"** means earned income as defined under Code Section 32(c)(2), but excluding such amounts paid or incurred by the Employer for dependent care assistance to the Participant.
- (c) **"Employment-Related Dependent Care Expenses"** means the amounts paid for expenses of a Participant for those services which if paid by the Participant would be considered employment related expenses under Code Section 21(b)(2). Generally, they shall include expenses for household services and for the care of a Qualifying Dependent, to the extent that such expenses are incurred to enable the Participant to be gainfully employed for any period for which there are one or more Qualifying Dependents with respect to such Participant. Employment-Related Dependent Care Expenses are treated as having been incurred when the Participant's Qualifying Dependents are provided with the dependent care that gives rise to the Employment-Related Dependent Care Expenses, not when the Participant is formally billed or charged for, or pays for the dependent care. The determination of whether an amount qualifies as an Employment-Related Dependent Care Expense shall be made subject to the following rules:
  - (1) If such amounts are paid for expenses incurred outside the Participant's household, they shall constitute Employment-Related Dependent Care Expenses only if incurred for a Qualifying Dependent as defined in Section 7.2(d)(1) (or deemed to be, as described in Section 7.2(d)(1) pursuant to Section 7.2(d)(3)), or for a Qualifying Dependent as defined in Section 7.2(d)(2) (or deemed to be, as described in Section 7.2(d)(2) pursuant to Section 7.2(d)(3)) who regularly spends at least 8 hours per day in the Participant's household;
  - (2) If the expense is incurred outside the Participant's home at a facility that provides care for a fee, payment, or grant for more than 6 individuals who do not regularly reside at the facility, the facility must comply with all applicable state and local laws and regulations, including licensing requirements, if any; and
  - (3) Employment-Related Dependent Care Expenses of a Participant shall not include amounts paid or incurred to a child of such Participant who is under the age of 19 or to an individual who is a Dependent of such Participant or such Participant's Spouse.
- (d) **"Qualifying Dependent"** means, for Dependent Care Flexible Spending Account purposes,
  - (1) a Participant's Dependent (as defined in Code Section 152(a)(1)) who has not attained age 13;
  - (2) a Dependent or the Spouse of a Participant who is physically or mentally incapable of caring for himself or herself and has the same principal place of abode as the Participant for more than one-half of such taxable year; or
  - (3) a child that is deemed to be a Qualifying Dependent described in paragraph (1) or (2) above, whichever is appropriate, pursuant to Code Section 21(e)(5).
- (e) The definitions of Article I are hereby incorporated by reference to the extent necessary to interpret and apply the provisions of this Dependent Care Flexible Spending Account.

**7.3 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS**

The Administrator shall establish a Dependent Care Flexible Spending Account for each Participant who elects to apply Cafeteria Plan Benefit Dollars to Dependent Care Flexible Spending Account benefits.

#### 7.4 INCREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

A Participant's Dependent Care Flexible Spending Account shall be increased each pay period by the portion of Cafeteria Plan Benefit Dollars that he has elected to apply toward his Dependent Care Flexible Spending Account pursuant to elections made under Article V hereof.

#### 7.5 DECREASES IN DEPENDENT CARE FLEXIBLE SPENDING ACCOUNTS

A Participant's Dependent Care Flexible Spending Account shall be reduced by the amount of any Employment-Related Dependent Care Expense reimbursements paid or incurred on behalf of a Participant pursuant to Section 7.12 hereof.

#### 7.6 ALLOWABLE DEPENDENT CARE REIMBURSEMENT

Subject to limitations contained in Section 7.9 of this Program, and to the extent of the amount contained in the Participant's Dependent Care Flexible Spending Account, a Participant who incurs Employment-Related Dependent Care Expenses shall be entitled to receive from the Employer full reimbursement for the entire amount of such expenses incurred during the Plan Year or portion thereof during which he is a Participant.

#### 7.7 ANNUAL STATEMENT OF BENEFITS

On or before January 31st of each calendar year, the Employer shall furnish to each Employee who was a Participant and received benefits under Section 7.6 during the prior calendar year, a statement of all such benefits paid to or on behalf of such Participant during the prior calendar year. This statement is set forth on the Participant's Form W-2.

#### 7.8 FORFEITURES

The amount in a Participant's Dependent Care Flexible Spending Account as of the end of any Plan Year (and after the processing of all claims for such Plan Year pursuant to Section 7.12 hereof) shall be forfeited and credited to the benefit plan surplus. In such event, the Participant shall have no further claim to such amount for any reason.

#### 7.9 LIMITATION ON PAYMENTS

(a) **Code limits.** Notwithstanding any provision contained in this Article to the contrary, amounts paid from a Participant's Dependent Care Flexible Spending Account in or on account of any taxable year of the Participant shall not exceed the lesser of the Earned Income limitation described in Code Section 129(b) or \$5,000 (\$2,500 if a separate tax return is filed by a Participant who is married as determined under the rules of paragraphs (3) and (4) of Code Section 21(e)).

#### 7.10 NONDISCRIMINATION REQUIREMENTS

(a) **Intent to be nondiscriminatory.** It is the intent of this Dependent Care Flexible Spending Account that contributions or benefits not discriminate in favor of the group of employees in whose favor discrimination may not occur under Code Section 129(d).

(b) **25% test for shareholders.** It is the intent of this Dependent Care Flexible Spending Account that not more than 25 percent of the amounts paid by the Employer for dependent care assistance during the Plan Year will be provided for the class of individuals who are shareholders or owners (or their Spouses or Dependents), each of whom (on any day of the Plan Year) owns more than 5 percent of the stock or of the capital or profits interest in the Employer.

(c) **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to a group of employees in whose favor discrimination may not occur in violation of Code Section 129 it may, but shall not be required to, reject any elections or reduce contributions or non-taxable benefits in order to assure compliance with this Section. Any act taken by the Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reject any elections or reduce contributions or Benefits, it shall be done in the following manner. First, the Benefits designated for the Dependent Care Flexible Spending Account by the affected Participant that elected to contribute the highest amount to such account for the Plan Year shall be reduced until the nondiscrimination tests set forth in this Section are satisfied, or until the amount designated for the account equals the amount designated for the account of the affected Participant who has elected the second highest contribution to the Dependent Care Flexible Spending Account for the Plan Year. This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited.

#### 7.11 COORDINATION WITH CAFETERIA PLAN

All Participants under the Cafeteria Plan are eligible to receive Benefits under this Dependent Care Flexible Spending Account. The enrollment and termination of participation under the Cafeteria Plan shall constitute enrollment and termination of participation under this Dependent Care Flexible Spending Account. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Cafeteria Plan.

## 7.12 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT CLAIMS

The Administrator shall direct the payment of all such Dependent Care claims to the Participant upon the presentation to the Administrator of documentation of such expenses in a form satisfactory to the Administrator. However, in the Administrator's discretion, payments may be made directly to the service provider. In its discretion in administering the Plan, the Administrator may utilize forms and require documentation of costs as may be necessary to verify the claims submitted. At a minimum, the form shall include a statement from an independent third party as proof that the expense has been incurred during the Plan Year and the amount of such expense. In addition, the Administrator may require that each Participant who desires to receive reimbursement under this Program for Employment-Related Dependent Care Expenses submit a statement which may contain some or all of the following information:

- (a) The Dependent or Dependents for whom the services were performed;
- (b) The nature of the services performed for the Participant, the cost of which he wishes reimbursement;
- (c) The relationship, if any, of the person performing the services to the Participant;
- (d) If the services are being performed by a child of the Participant, the age of the child;
- (e) A statement as to where the services were performed;
- (f) If any of the services were performed outside the home, a statement as to whether the Dependent for whom such services were performed spends at least 8 hours a day in the Participant's household;
- (g) If the services were being performed in a day care center, a statement:
  - (1) that the day care center complies with all applicable laws and regulations of the state of residence,
  - (2) that the day care center provides care for more than 6 individuals (other than individuals residing at the center), and
  - (3) of the amount of fee paid to the provider.
- (h) If the Participant is married, a statement containing the following:
  - (1) the Spouse's salary or wages if he or she is employed, or
  - (2) if the Participant's Spouse is not employed, that
    - (i) he or she is incapacitated, or
    - (ii) he or she is a full-time student attending an educational institution and the months during the year which he or she attended such institution.
- (i) **Claims for reimbursement.** If a Participant fails to submit a claim within 90 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator.

## ARTICLE VIII BENEFITS AND RIGHTS

### 8.1 CLAIM FOR BENEFITS

(a) **Insurance claims.** Any claim for Benefits underwritten by the self-funded plan shall be made to the Employer. If the Employer denies any claim, the Participant or beneficiary shall follow the Employer's claims review procedure.

(b) **Dependent Care Flexible Spending Account or Health Flexible Spending Account claims.** Any claim for Dependent Care Flexible Spending Account or Health Flexible Spending Account Benefits shall be made to the Administrator. For the Health Flexible Spending Account, if a Participant fails to submit a claim within 90 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator. For the Dependent Care Flexible Spending Account, if a Participant fails to submit a claim within 90 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator. If the Administrator denies a claim, the Administrator may provide notice to the Participant or beneficiary, in writing, within 90 days after the claim is filed unless special circumstances require an extension of time for processing the claim. The notice of a denial of a claim shall be written in a manner calculated to be understood by the claimant and shall set forth:

- (1) specific references to the pertinent Plan provisions on which the denial is based;
- (2) a description of any additional material or information necessary for the claimant to perfect the claim and an explanation as to why such information is necessary; and

(3) an explanation of the Plan's claim procedure.

(c) **Appeal.** Within 60 days after receipt of the above material, the claimant shall have a reasonable opportunity to appeal the claim denial to the Administrator for a full and fair review. The claimant or his duly authorized representative may:

(1) request a review upon written notice to the Administrator;

(2) review pertinent documents; and

(3) submit issues and comments in writing.

(d) **Review of appeal.** A decision on the review by the Administrator will be made not later than 60 days after receipt of a request for review, unless special circumstances require an extension of time for processing (such as the need to hold a hearing), in which event a decision should be rendered as soon as possible, but in no event later than 120 days after such receipt. The decision of the Administrator shall be written and shall include specific reasons for the decision, written in a manner calculated to be understood by the claimant, with specific references to the pertinent Plan provisions on which the decision is based.

(e) **Forfeitures.** Any balance remaining in the Participant's Health Flexible Spending Account or Dependent Care Flexible Spending Account as of the end of the time for claims reimbursement for each Plan Year shall be forfeited and deposited in the benefit plan surplus of the Employer pursuant to Section 6.3 or Section 7.8, whichever is applicable, unless the Participant had made a claim for such Plan Year, in writing, which has been denied or is pending; in which event the amount of the claim shall be held in his account until the claim appeal procedures set forth above have been satisfied or the claim is paid. If any such claim is denied on appeal, the amount held beyond the end of the Plan Year shall be forfeited and credited to the benefit plan surplus.

## 8.2 APPLICATION OF BENEFIT PLAN SURPLUS

Any forfeited amounts credited to the benefit plan surplus by virtue of the failure of a Participant to incur a qualified expense or seek reimbursement in a timely manner may, but need not be, separately accounted for after the close of the Plan Year (or after such further time specified herein for the filing of claims) in which such forfeitures arose. In no event shall such amounts be carried over to reimburse a Participant for expenses incurred during a subsequent Plan Year for the same or any other Benefit available under the Plan; nor shall amounts forfeited by a particular Participant be made available to such Participant in any other form or manner, except as permitted by Treasury regulations. Amounts in the benefit plan surplus shall be used to defray any administrative costs and experience losses or used to provide additional benefits under the Plan.

## ARTICLE IX ADMINISTRATION

### 9.1 PLAN ADMINISTRATION

The Employer shall be the Administrator, unless the Employer elects otherwise. The Employer may appoint any person, including, but not limited to, the Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing acceptance in writing (or such other form as acceptable to both parties) with the Employer. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.

If the Employer elects, the Employer shall appoint one or more Administrators. Any person, including, but not limited to, the Employees of the Employer, shall be eligible to serve as an Administrator. Any person so appointed shall signify acceptance by filing acceptance in writing (or such other form as acceptable to both parties) with the Employer. An Administrator may resign by delivering a resignation in writing (or such other form as acceptable to both parties) to the Employer or be removed by the Employer by delivery of notice of removal (in writing or such other form as acceptable to both parties), to take effect at a date specified therein, or upon delivery to the Administrator if no date is specified. The Employer shall be empowered to appoint and remove the Administrator from time to time as it deems necessary for the proper administration of the Plan to ensure that the Plan is being operated for the exclusive benefit of the Employees entitled to participate in the Plan in accordance with the terms of the Plan and the Code.

The operation of the Plan shall be under the supervision of the Administrator. It shall be a principal duty of the Administrator to see that the Plan is carried out in accordance with its terms, and for the exclusive benefit of Employees entitled to participate in the Plan. The Administrator shall have full power and discretion to administer the Plan in all of its details and determine all questions arising in connection with the administration, interpretation, and application of the Plan. The Administrator may establish procedures, correct any defect, supply any information, or reconcile any inconsistency in such manner and to such extent as shall be deemed necessary or advisable to carry out the purpose of the Plan. The Administrator shall have all powers necessary or appropriate to accomplish the Administrator's duties under the Plan. The Administrator shall be charged with the duties of the general administration of the Plan as set forth under the Plan, including, but not limited to, in addition to all other powers provided by this Plan:

(a) To make and enforce such procedures, rules and regulations as the Administrator deems necessary or proper for the efficient administration of the Plan;

(b) To interpret the provisions of the Plan, the Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits by operation of the Plan;

- (c) To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided by operation of the Plan;
- (d) To reject elections or to limit contributions or Benefits for certain highly compensated participants if it deems such to be desirable in order to avoid discrimination under the Plan in violation of applicable provisions of the Code;
- (e) To provide Employees with a reasonable notification of their benefits available by operation of the Plan and to assist any Participant regarding the Participant's rights, benefits or elections under the Plan;
- (f) To keep and maintain the Plan documents and all other records pertaining to and necessary for the administration of the Plan;
- (g) To review and settle all claims against the Plan, to approve reimbursement requests, and to authorize the payment of benefits if the Administrator determines such shall be paid if the Administrator decides in its discretion that the applicant is entitled to them. This authority specifically permits the Administrator to settle disputed claims for benefits and any other disputed claims made against the Plan;
- (h) To appoint such agents, counsel, accountants, consultants, and other persons or entities as may be required to assist in administering the Plan.

Any procedure, discretionary act, interpretation or construction taken by the Administrator shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Plan shall continue to comply with the terms of Code Section 125 and the Treasury regulations thereunder.

**9.2 EXAMINATION OF RECORDS**

The Administrator shall make available to each Participant, Eligible Employee and any other Employee of the Employer such records as pertain to their interest under the Plan for examination at reasonable times during normal business hours.

**9.3 PAYMENT OF EXPENSES**

Any reasonable administrative expenses shall be paid by the Employer unless the Employer determines that administrative costs shall be borne by the Participants under the Plan or by any Trust Fund which may be established hereunder. The Administrator may impose reasonable conditions for payments, provided that such conditions shall not discriminate in favor of highly compensated employees.

**9.4 INSURANCE CONTROL CLAUSE**

In the event of a conflict between the terms of this Plan and the terms of an Insurance Contract of an independent third party Insurer whose product is then being used in conjunction with this Plan, the terms of the Insurance Contract shall control as to those Participants receiving coverage under such Insurance Contract. For this purpose, the Insurance Contract shall control in defining the persons eligible for insurance, the dates of their eligibility, the conditions which must be satisfied to become insured, if any, the benefits Participants are entitled to and the circumstances under which insurance terminates.

**9.5 INDEMNIFICATION OF ADMINISTRATOR**

The Employer agrees to indemnify and to defend to the fullest extent permitted by law any Employee serving as the Administrator or as a member of a committee designated as Administrator (including any Employee or former Employee who previously served as Administrator or as a member of such committee) against all liabilities, damages, costs and expenses (including attorney's fees and amounts paid in settlement of any claims approved by the Employer) occasioned by any act or omission to act in connection with the Plan, if such act or omission is in good faith.

**ARTICLE X  
AMENDMENT OR TERMINATION OF PLAN**

**10.1 AMENDMENT**

The Employer, at any time or from time to time, may amend any or all of the provisions of the Plan without the consent of any Employee or Participant. No amendment shall have the effect of modifying any benefit election of any Participant in effect at the time of such amendment, unless such amendment is made to comply with Federal, state or local laws, statutes or regulations.

**10.2 TERMINATION**

The Employer reserves the right to terminate this Plan, in whole or in part, at any time. In the event the Plan is terminated, no further contributions shall be made. Benefits under any Contract shall be paid in accordance with the terms of the Contract.

No further additions shall be made to the Health Flexible Spending Account or Dependent Care Flexible Spending Account, but all payments from such fund shall continue to be made according to the elections in effect until 90 days after the termination date of the Plan. Any amounts remaining in any such fund or account as of the end of such period shall be forfeited and deposited in the benefit plan surplus after the expiration of the filing period.

**ARTICLE XI  
MISCELLANEOUS**

**11.1 PLAN INTERPRETATION**

All provisions of this Plan shall be interpreted and applied in a uniform, nondiscriminatory manner. This Plan shall be read in its entirety and not severed except as provided in Section 11.11.

**11.2 GENDER, NUMBER AND TENSE**

Wherever any words are used herein in one gender, they shall be construed as though they were also used in all genders in all cases where they would so apply; whenever any words are used herein in the singular or plural form, they shall be construed as though they were also used in the other form in all cases where they would so apply; and whenever any words are used herein in the past or present tense, they shall be construed as though they were also used in the other form in all cases where they would so apply.

**11.3 WRITTEN DOCUMENT**

This Plan, in conjunction with any separate written document which may be required by law, is intended to satisfy the written Plan requirement of Code Section 125 and any Treasury regulations thereunder relating to cafeteria plans.

**11.4 EXCLUSIVE BENEFIT**

This Plan shall be maintained for the exclusive benefit of the Employees who participate in the Plan.

**11.5 PARTICIPANT'S RIGHTS**

This Plan shall not be deemed to constitute an employment contract between the Employer and any Participant or to be a consideration or an inducement for the employment of any Participant or Employee. Nothing contained in this Plan shall be deemed to give any Participant or Employee the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or Employee at any time regardless of the effect which such discharge shall have upon him as a Participant of this Plan.

**11.6 ACTION BY THE EMPLOYER**

Whenever the Employer under the terms of the Plan is permitted or required to do or perform any act or matter or thing, it shall be done and performed by a person duly authorized by its legally constituted authority.

**11.7 NO GUARANTEE OF TAX CONSEQUENCES**

Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant under the Plan will be excludable from the Participant's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant. It shall be the obligation of each Participant to determine whether each payment under the Plan is excludable from the Participant's gross income for federal and state income tax purposes, and to notify the Employer if the Participant has reason to believe that any such payment is not so excludable. Notwithstanding the foregoing, the rights of Participants under this Plan shall be legally enforceable.

**11.8 INDEMNIFICATION OF EMPLOYER BY PARTICIPANTS**

If any Participant receives one or more payments or reimbursements under the Plan that are not for a permitted Benefit, such Participant shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold federal or state income tax or Social Security tax from such payments or reimbursements. However, such indemnification and reimbursement shall not exceed the amount of additional federal and state income tax (plus any penalties) that the Participant would have owed if the payments or reimbursements had been made to the Participant as regular cash compensation, plus the Participant's share of any Social Security tax that would have been paid on such compensation, less any such additional income and Social Security tax actually paid by the Participant.

**11.9 FUNDING**

Unless otherwise required by law, contributions to the Plan need not be placed in trust or dedicated to a specific Benefit, but may instead be considered general assets of the Employer. Furthermore, and unless otherwise required by law, nothing herein shall be construed to require the Employer or the Administrator to maintain any fund or segregate any amount for the benefit of any Participant, and no Participant or other person shall have any claim against, right to, or security or other interest in, any fund, account or asset of the Employer from which any payment under the Plan may be made.

**11.10 GOVERNING LAW**

This Plan is governed by the Code and the Treasury regulations issued thereunder (as they might be amended from time to time). In no event shall the Employer guarantee the favorable tax treatment sought by this Plan. To the extent not preempted by Federal law, the provisions of this Plan shall be construed, enforced and administered according to the laws of the State of Utah.

**11.11 SEVERABILITY**

If any provision of the Plan is held invalid or unenforceable, its invalidity or unenforceability shall not affect any other provisions of the Plan, and the Plan shall be construed and enforced as if such provision had not been included herein.

**11.12 CAPTIONS**

The captions contained herein are inserted only as a matter of convenience and for reference, and in no way define, limit, enlarge or describe the scope or intent of the Plan, nor in any way shall affect the Plan or the construction of any provision thereof.

**11.13 CONTINUATION OF COVERAGE (COBRA)**

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan subject to the continuation coverage requirement of Code Section 4980B becomes unavailable, each Participant will be entitled to continuation coverage as prescribed in Code Section 4980B, and related regulations. This Section shall only apply if the Employer employs at least twenty (20) employees on more than 50% of its typical business days in the previous calendar year.

**11.14 FAMILY AND MEDICAL LEAVE ACT (FMLA)**

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan becomes subject to the requirements of the Family and Medical Leave Act and regulations thereunder, this Plan shall be operated in accordance with Regulation 1.125-3.

**11.15 HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA)**

Notwithstanding anything in this Plan to the contrary, this Plan shall be operated in accordance with HIPAA and regulations thereunder.

**11.16 UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT (USERRA)**

Notwithstanding any provision of this Plan to the contrary, contributions, benefits and service credit with respect to qualified military service shall be provided in accordance with the Uniform Services Employment And Reemployment Rights Act (USERRA) and the regulations thereunder.

**11.17 COMPLIANCE WITH HIPAA PRIVACY STANDARDS**

(a) **Application.** If any benefits under this Cafeteria Plan are subject to the Standards for Privacy of Individually Identifiable Health Information (45 CFR Part 164, the "Privacy Standards"), then this Section shall apply.

(b) **Disclosure of PHI.** The Plan shall not disclose Protected Health Information to any member of the Employer's workforce unless each of the conditions set out in this Section are met. "Protected Health Information" shall have the same definition as set forth in the Privacy Standards but generally shall mean individually identifiable information about the past, present or future physical or mental health or condition of an individual, including genetic information and information about treatment or payment for treatment.

(c) **PHI disclosed for administrative purposes.** Protected Health Information disclosed to members of the Employer's workforce shall be used or disclosed by them only for purposes of Plan administrative functions. The Plan's administrative functions shall include all Plan payment functions and health care operations. The terms "payment" and "health care operations" shall have the same definitions as set out in the Privacy Standards, but the term "payment" generally shall mean activities taken to determine or fulfill Plan responsibilities with respect to eligibility, coverage, provision of benefits, or reimbursement for health care. Protected Health Information that consists of genetic information will not be used or disclosed for underwriting purposes.

(d) **PHI disclosed to certain workforce members.** The Plan shall disclose Protected Health Information only to members of the Employer's workforce who are designated and authorized to receive such Protected Health Information, and only to the extent and in the minimum amount necessary for that person to perform his or her duties with respect to the Plan. "Members of the Employer's workforce" shall refer to all employees and other persons under the control of the Employer. The Employer shall keep an updated list of those authorized to receive Protected Health Information.

(1) An authorized member of the Employer's workforce who receives Protected Health Information shall use or disclose the Protected Health Information only to the extent necessary to perform his or her duties with respect to the Plan.

(2) In the event that any member of the Employer's workforce uses or discloses Protected Health Information other than as permitted by this Section and the Privacy Standards, the incident shall be reported to the Plan's privacy official. The privacy official shall take appropriate action, including:

(i) investigation of the incident to determine whether the breach occurred inadvertently, through negligence or deliberately; whether there is a pattern of breaches; and the degree of harm caused by the breach;



(ii) appropriate sanctions against the persons causing the breach which, depending upon the nature of the breach, may include oral or written reprimand, additional training, or termination of employment;

(iii) mitigation of any harm caused by the breach, to the extent practicable; and

(iv) documentation of the incident and all actions taken to resolve the issue and mitigate any damages.

(e) **Certification.** The Employer must provide certification to the Plan that it agrees to:

(1) Not use or further disclose the information other than as permitted or required by the Plan documents or as required by law;

(2) Ensure that any agent or subcontractor, to whom it provides Protected Health Information received from the Plan, agrees to the same restrictions and conditions that apply to the Employer with respect to such information;

(3) Not use or disclose Protected Health Information for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the Employer;

(4) Report to the Plan any use or disclosure of the Protected Health Information of which it becomes aware that is inconsistent with the uses or disclosures permitted by this Section, or required by law;

(5) Make available Protected Health Information to individual Plan members in accordance with Section 164.524 of the Privacy Standards;

(6) Make available Protected Health Information for amendment by individual Plan members and incorporate any amendments to Protected Health Information in accordance with Section 164.526 of the Privacy Standards;

(7) Make available the Protected Health Information required to provide an accounting of disclosures to individual Plan members in accordance with Section 164.528 of the Privacy Standards;

(8) Make its internal practices, books and records relating to the use and disclosure of Protected Health Information received from the Plan available to the Department of Health and Human Services for purposes of determining compliance by the Plan with the Privacy Standards;

(9) If feasible, return or destroy all Protected Health Information received from the Plan that the Employer still maintains in any form, and retain no copies of such information when no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and

(10) Ensure the adequate separation between the Plan and members of the Employer's workforce, as required by Section 164.504(f)(2)(iii) of the Privacy Standards and set out in (d) above.

#### 11.18 COMPLIANCE WITH HIPAA ELECTRONIC SECURITY STANDARDS

Under the Security Standards for the Protection of Electronic Protected Health Information (45 CFR Part 164.300 et. seq., the "Security Standards"):

(a) **Implementation.** The Employer agrees to implement reasonable and appropriate administrative, physical and technical safeguards to protect the confidentiality, integrity and availability of Electronic Protected Health Information that the Employer creates, maintains or transmits on behalf of the Plan. "Electronic Protected Health Information" shall have the same definition as set out in the Security Standards, but generally shall mean Protected Health Information that is transmitted by or maintained in electronic media.

(b) **Agents or subcontractors shall meet security standards.** The Employer shall ensure that any agent or subcontractor to whom it provides Electronic Protected Health Information shall agree, in writing, to implement reasonable and appropriate security measures to protect the Electronic Protected Health Information.

(c) **Employer shall ensure security standards.** The Employer shall ensure that reasonable and appropriate security measures are implemented to comply with the conditions and requirements set forth in Section 11.17.

#### 11.19 MENTAL HEALTH PARITY AND ADDICTION EQUITY ACT

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Mental Health Parity and Addiction Equity Act.

#### 11.20 GENETIC INFORMATION NONDISCRIMINATION ACT (GINA)

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Genetic Information Nondiscrimination Act.

**11.21 WOMEN'S HEALTH AND CANCER RIGHTS ACT**

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Women's Health and Cancer Rights Act of 1998.

**11.22 NEWBORNS' AND MOTHERS' HEALTH PROTECTION ACT**

Notwithstanding anything in the Plan to the contrary, the Plan will comply with the Newborns' and Mothers' Health Protection Act.

IN WITNESS WHEREOF, this Plan document is hereby executed on \_\_\_\_\_.

**San Juan County**

By \_\_\_\_\_  
EMPLOYER

**ADOPTING RESOLUTION**

The undersigned authorized representative of San Juan County (the Employer) hereby certifies that the following resolutions were duly adopted by the Employer on \_\_\_\_\_, and that such resolutions have not been modified or rescinded as of the date hereof.

RESOLVED, that the form of amended Cafeteria Plan including a Health Flexible Spending Account and Dependent Care Flexible Spending Account effective January 1, 2024, presented to this meeting is hereby approved and adopted and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the Plan.

The undersigned further certifies that attached hereto as Exhibits A and B, respectively, are true copies of San Juan County Cafeteria Plan as amended and restated, and the Summary Plan Description approved and adopted in the foregoing resolutions.

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

Signed: \_\_\_\_\_

\_\_\_\_\_  
[print name/title]

**SAN JUAN COUNTY  
CAFETERIA PLAN  
SUMMARY PLAN DESCRIPTION**

**Restated January 1, 2024**

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**SAN JUAN COUNTY  
CAFETERIA PLAN**

**INTRODUCTION**

We have amended the "Flexible Benefits Plan" that we previously established for you and other eligible employees. Under this Plan, you will be able to choose among certain benefits that we make available. The benefits that you may choose are outlined in this Summary Plan Description. We will also tell you about other important information concerning the amended Plan, such as the rules you must satisfy before you can join and the laws that protect your rights.

One of the most important features of our Plan is that the benefits being offered are generally ones that you are already paying for, but normally with money that has first been subject to income and Social Security taxes. Under our Plan, these same expenses will be paid for with a portion of your pay before Federal income or Social Security taxes are withheld. This means that you will pay less tax and have more money to spend and save.

Read this Summary Plan Description carefully so that you understand the provisions of our amended Plan and the benefits you will receive. This SPD describes the Plan's benefits and obligations as contained in the legal Plan document, which governs the operation of the Plan. The Plan document is written in much more technical and precise language. If the non-technical language in this SPD and the technical, legal language of the Plan document conflict, the Plan document always governs. Also, if there is a conflict between an insurance contract and either the Plan document or this Summary Plan Description, the insurance contract will control. If you wish to receive a copy of the legal Plan document, please contact the Administrator.

This SPD describes the current provisions of the Plan which are designed to comply with applicable legal requirements. The Plan is subject to federal laws, such as the Internal Revenue Code and other federal and state laws which may affect your rights. The provisions of the Plan are subject to revision due to a change in laws or due to pronouncements by the Internal Revenue Service (IRS) or other federal agencies. We may also amend or terminate this Plan. If the provisions of the Plan that are described in this SPD change, we will notify you.

We have attempted to answer most of the questions you may have regarding your benefits in the Plan. If this SPD does not answer all of your questions, please contact the Administrator (or other plan representative). The name and address of the Administrator can be found in the Article of this SPD entitled "General Information About the Plan."

**I  
ELIGIBILITY**

**1. When can I become a participant in the Plan?**

Before you become a Plan member (referred to in this Summary Plan Description as a "Participant"), there are certain rules which you must satisfy. First, you must meet the eligibility requirements and be an active employee. After that, the next step is to actually join the Plan on the "entry date" that we have established for all employees. The "entry date" is defined in Question 3 below. You will also be required to complete certain application forms before you can enroll in the Health Flexible Spending Account or Dependent Care Flexible Spending Account.

**2. What are the eligibility requirements for our Plan?**

You will be eligible to join the Plan once you have completed 1 year(s) of employment. Of course, if you were already a participant before this amendment, you will remain a participant.

**3. When is my entry date?**

Once you have met the eligibility requirements, your entry date will be the first day of the Plan Year coinciding with or following the date you met the eligibility requirements.

**4. What must I do to enroll in the Plan?**

Before you can join the Plan, you must complete an application to participate in the Plan. The application includes your personal choices for each of the benefits which are being offered under the Plan. You must also authorize us to set some of your earnings aside in order to pay for the benefits you have elected.

However, if you are already covered under any of the insured benefits, you will automatically participate in this Plan to the extent of your premiums unless you elect not to participate in this Plan.

**II  
OPERATION**

**1. How does this Plan operate?**

Before the start of each Plan Year, you will be able to elect to have some of your upcoming pay contributed to the Plan. These amounts will be used to pay for the benefits you have chosen. The portion of your pay that is paid to the Plan is not subject to Federal income or Social Security taxes. In other words, this allows you to use tax-free dollars to pay for certain kinds of benefits and



expenses which you normally pay for with out-of-pocket, taxable dollars. However, if you receive a reimbursement for an expense under the Plan, you cannot claim a Federal income tax credit or deduction on your return. (See the Article entitled "General Information About Our Plan" for the definition of "Plan Year.")

### III CONTRIBUTIONS

#### 1. How much of my pay may the Employer redirect?

Each year, we will automatically contribute on your behalf enough of your compensation to pay for the coverage provided unless you elect not to receive any or all of such coverage. You may also elect to have us contribute on your behalf enough of your compensation to pay for any other benefits that you elect under the Plan. These amounts will be deducted from your pay over the course of the year.

#### 2. What happens to contributions made to the Plan?

Before each Plan Year begins, you will select the benefits you want and how much of the contributions should go toward each benefit. It is very important that you make these choices carefully based on what you expect to spend on each covered benefit or expense during the Plan Year. Later, they will be used to pay for the expenses as they arise during the Plan Year.

#### 3. When must I decide which accounts I want to use?

You are required by Federal law to decide before the Plan Year begins, during the election period (defined below). You must decide two things. First, which benefits you want and, second, how much should go toward each benefit.

If you are already covered by any of the insured benefits offered by this Plan, you will automatically become a Participant to the extent of the premiums for such insurance unless you elect, during the election period (defined below), not to participate in the Plan.

#### 4. When is the election period for our Plan?

You will make your initial election on or before your entry date. (You should review Section I on Eligibility to better understand the eligibility requirements and entry date.) Then, for each following Plan Year, the election period is established by the Administrator and applied uniformly to all Participants. It will normally be a period of time prior to the beginning of each Plan Year. The Administrator will inform you each year about the election period. (See the Article entitled "General Information About Our Plan" for the definition of Plan Year.)

#### 5. May I change my elections during the Plan Year?

Generally, you cannot change the elections you have made after the beginning of the Plan Year. However, there are certain limited situations when you can change your elections. You are permitted to change elections if you have a "change in status" and you make an election change that is consistent with the change in status. Currently, Federal law considers the following events to be a change in status:

- Marriage, divorce, death of a spouse, legal separation or annulment;
- Change in the number of dependents, including birth, adoption, placement for adoption, or death of a dependent;
- Any of the following events for you, your spouse or dependent: termination or commencement of employment, a strike or lockout, commencement or return from an unpaid leave of absence, a change in worksite, or any other change in employment status that affects eligibility for benefits;
- One of your dependents satisfies or ceases to satisfy the requirements for coverage due to change in age, student status, or any similar circumstance; and
- A change in the place of residence of you, your spouse or dependent that would lead to a change in status, such as moving out of a coverage area for insurance.

In addition, if you are participating in the Dependent Care Flexible Spending Account, then there is a change in status if your dependent no longer meets the qualifications to be eligible for dependent care.

There are detailed rules on when a change in election is deemed to be consistent with a change in status. In addition, there are laws that give you rights to change health coverage for you, your spouse, or your dependents. If you change coverage due to rights you have under the law, then you can make a corresponding change in your elections under the Plan. If any of these conditions apply to you, you should contact the Administrator.

If the cost of a benefit provided under the Plan increases or decreases during a Plan Year, then we will automatically increase or decrease, as the case may be, your salary redirection election. If the cost increases significantly, you will be permitted to either make corresponding changes in your payments or revoke your election and obtain coverage under another benefit package option with similar coverage, or revoke your election entirely.

If the coverage under a Benefit is significantly curtailed or ceases during a Plan Year, then you may revoke your elections and elect to receive on a prospective basis coverage under another plan with similar coverage. In addition, if we add a new coverage option or eliminate an existing option, you may elect the newly-added option (or elect another option if an option has been eliminated) and make corresponding election changes to other options providing similar coverage. If you are not a Participant, you may elect to join the Plan. There are also certain situations when you may be able to change your elections on account of a change under the plan of your spouse's, former spouse's or dependent's employer.

These rules on change due to cost or coverage do not apply to the Health Flexible Spending Account, and you may not change your election to the Health Flexible Spending Account if you make a change due to cost or coverage for insurance.

You may not change your election under the Dependent Care Flexible Spending Account if the cost change is imposed by a dependent care provider who is your relative.

## 6. May I make new elections in future Plan Years?

Yes, you may. For each new Plan Year, you may change the elections that you previously made. You may also choose not to participate in the Plan for the upcoming Plan Year. If you do not make new elections during the election period before a new Plan Year begins, we will assume you want your elections for insured or self-funded benefits only to remain the same and you will not be considered a Participant for the non-insured benefit options under the Plan for the upcoming Plan Year.

## IV BENEFITS

### 1. Health Flexible Spending Account

The Health Flexible Spending Account enables you to pay for expenses allowed under Sections 105 and 213(d) of the Internal Revenue Code which are not covered by our medical plan and save taxes at the same time. The Health Flexible Spending Account allows you to be reimbursed by the Employer for expenses incurred by you and your dependents.

Drug costs, including insulin, may be reimbursed.

You may not be reimbursed for the cost of other health care coverage maintained outside of the Plan, or for long-term care expenses. A list of covered expenses is available from the Administrator.

For 2024, the most you can contribute is \$3,200. After 2024, the dollar limit may increase for cost of living adjustments.

In order to be reimbursed for a health care expense, you must submit to the Administrator an itemized bill from the service provider. We will also provide you with a debit or credit card to use to pay for medical expenses. The Administrator will provide you with further details. Amounts reimbursed from the Plan may not be claimed as a deduction on your personal income tax return. Reimbursement from the fund shall be paid at least once a month. Expenses under this Plan are treated as being "incurred" when you are provided with the care that gives rise to the expenses, not when you are formally billed or charged, or you pay for the medical care.

You may be reimbursed for expenses for any child until the end of the calendar year in which the child reaches age 26. A child is a natural child, stepchild, foster child, adopted child, or a child placed with you for adoption. If a child gains or regains eligibility due to these new rules, that qualifies as a change in status to change coverage.

**Newborns' and Mothers' Health Protection Act:** Group health plans generally may not, under Federal law, restrict benefits for any hospital length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following a vaginal delivery, or less than 96 hours following a cesarean section. However, Federal law generally does not prohibit the mother's or newborn's attending provider, after consulting with the mother, from discharging the mother or her newborn earlier than 48 hours (or 96 hours as applicable). In any case, plans and issuers may not, under Federal law, require that a provider obtain authorization from the plan or the issuer for prescribing a length of stay not in excess of 48 hours (or 96 hours).

**Women's Health and Cancer Rights Act:** This plan, as required by the Women's Health and Cancer Rights Act of 1998, will reimburse up to plan limits for benefits for mastectomy-related services including reconstruction and surgery to achieve symmetry between the breasts, prostheses, and complications resulting from a mastectomy (including lymphedema). Contact your Plan Administrator for more information.

### 2. Dependent Care Flexible Spending Account

The Dependent Care Flexible Spending Account enables you to pay for out-of-pocket, work-related dependent day-care cost with pre-tax dollars. If you are married, you can use the account if you and your spouse both work or, in some situations, if your spouse goes to school full-time. Single employees can also use the account.

An eligible dependent is someone for whom you can claim expenses on Federal Income Tax Form 2441 "Credit for Child and Dependent Care Expenses." Children must be under age 13. Other dependents must be physically or mentally unable to care for themselves. Dependent Care arrangements which qualify include:

- (a) A Dependent (Day) Care Center, provided that if care is provided by the facility for more than six individuals, the facility complies with applicable state and local laws;

- (b) An Educational Institution for pre-school children. For older children, only expenses for non-school care are eligible; and
- (c) An "Individual" who provides care inside or outside your home: The "Individual" may not be a child of yours under age 19 or anyone you claim as a dependent for Federal tax purposes.

You should make sure that the dependent care expenses you are currently paying for qualify under our Plan.

The law places limits on the amount of money that can be paid to you in a calendar year from your Dependent Care Flexible Spending Account. Generally, your reimbursements may not exceed the lesser of: (a) \$5,000 (if you are married filing a joint return or you are head of a household) or \$2,500 (if you are married filing separate returns); (b) your taxable compensation; (c) your spouse's actual or deemed earned income (a spouse who is a full time student or incapable of caring for himself/herself has a monthly earned income of \$250 for one dependent or \$500 for two or more dependents).

Also, in order to have the reimbursements made to you from this account be excludable from your income, you must provide a statement from the service provider including the name, address, and in most cases, the taxpayer identification number of the service provider on your tax form for the year, as well as the amount of such expense as proof that the expense has been incurred. In addition, Federal tax laws permit a tax credit for certain dependent care expenses you may be paying for even if you are not a Participant in this Plan. You may save more money if you take advantage of this tax credit rather than using the Dependent Care Flexible Spending Account under our Plan. Ask your tax adviser which is better for you.

### 3. Premium Expense Account

A Premium Expense Account allows you to use tax-free dollars to pay for certain premium expenses under various insurance programs that we offer you. These premium expenses include:

- Health care premiums under our self-funded medical plan.
- Dental insurance premiums.

Under our Plan, we will establish sub-accounts for you for each different type of coverage that is available. Also, certain limits on the amount of coverage may apply.

The Administrator may terminate or modify Plan benefits at any time, subject to the provisions of any contracts providing benefits described above. Also, your coverage will end when you leave employment, are no longer eligible under the terms of any coverage, or when coverage terminates.

Any benefits to be provided by insurance will be provided only after (1) you have provided the Administrator the necessary information to apply for insurance, and (2) the insurance is in effect for you.

If you cover your children up to age 26 under your insurance, you can pay for that coverage through the Plan.

## V BENEFIT PAYMENTS

### 1. When will I receive payments from my accounts?

During the course of the Plan Year, you may submit requests for reimbursement of expenses you have incurred. Expenses are considered "incurred" when the service is performed, not necessarily when it is paid for. The Administrator will provide you with acceptable forms for submitting these requests for reimbursement. If the request qualifies as a benefit or expense that the Plan has agreed to pay, you will receive a reimbursement payment soon thereafter. Remember, these reimbursements which are made from the Plan are generally not subject to federal income tax or withholding. Nor are they subject to Social Security taxes. The provisions of the insurance contracts will control what benefits will be paid and when. You will only be reimbursed from the Dependent Care Flexible Spending Account to the extent that there are sufficient funds in the Account to cover your request.

### 2. What happens if I don't spend all Plan contributions during the Plan Year?

Any monies left at the end of the Plan Year will be forfeited. Obviously, qualifying expenses that you incur late in the Plan Year for which you seek reimbursement after the end of such Plan Year will be paid first before any amount is forfeited. For the Health Flexible Spending Account, you must submit claims no later than 90 days after the end of the Plan Year. For the Dependent Care Flexible Spending Account, you must submit claims no later than 90 days after the end of the Plan Year. Because it is possible that you might forfeit amounts in the Plan if you do not fully use the contributions that have been made, it is important that you decide how much to place in each account carefully and conservatively. Remember, you must decide which benefits you want to contribute to and how much to place in each account before the Plan Year begins. You want to be as certain as you can that the amount you decide to place in each account will be used up entirely.

### 3. Family and Medical Leave Act (FMLA)

If you take leave under the Family and Medical Leave Act, you may revoke or change your existing elections for health insurance and the Health Flexible Spending Account. If your coverage in these benefits terminates, due to your revocation of the benefit while on leave or due to your non-payment of contributions, you will be permitted to reinstate coverage for the remaining part of the Plan Year upon your return. For the Health Flexible Spending Account, you may continue your coverage or you may revoke your coverage and resume it when you return. You can resume your coverage at its original level and make payments for the time that you are on leave.

For example, if you elect \$1,200 for the year and are out on leave for 3 months, then return and elect to resume your coverage at that level, your remaining payments will be increased to cover the difference - from \$100 per month to \$150 per month. Alternatively your maximum amount will be reduced proportionately for the time that you were gone. For example, if you elect \$1,200 for the year and are out on leave for 3 months, your amount will be reduced to \$900. The expenses you incur during the time you are not in the Health Flexible Spending Account are not reimbursable.

If you continue your coverage during your unpaid leave, you may pre-pay for the coverage, you may pay for your coverage on an after-tax basis while you are on leave, or you and your Employer may arrange a schedule for you to "catch up" your payments when you return.

#### **4. Uniformed Services Employment and Reemployment Rights Act (USERRA)**

If you are going into or returning from military service, you may have special rights to health care coverage under your Health Flexible Spending Account under the Uniformed Services Employment and Reemployment Rights Act of 1994. These rights can include extended health care coverage. If you may be affected by this law, ask your Administrator for further details.

#### **5. What happens if I terminate employment?**

If you terminate employment during the Plan Year, your right to benefits will be determined in the following manner:

(a) You will remain covered by insurance, but only for the period for which premiums have been paid prior to your termination of employment.

(b) You will still be able to request reimbursement for qualifying dependent care expenses incurred during the remainder of the Plan Year from the balance remaining in your dependent care account at the time of termination of employment. However, no further salary redirection contributions will be made on your behalf after you terminate. You must submit claims within 90 days after the end of the Plan Year in which termination occurs.

(c) For health benefit coverage and Health Flexible Spending Account coverage on termination of employment, please see the Article entitled "Continuation Coverage Rights Under COBRA." Upon your termination of employment, your participation in the Health Flexible Spending Account will cease, and no further salary redirection contributions will be contributed on your behalf. However, you will be able to submit claims for health care expenses that were incurred before the end of the period for which payments to the Health Flexible Spending Account have already been made. Your further participation will be governed by "Continuation Coverage Rights Under COBRA."

#### **6. Will my Social Security benefits be affected?**

Your Social Security benefits may be slightly reduced because when you receive tax-free benefits under our Plan, it reduces the amount of contributions that you make to the Federal Social Security system as well as our contribution to Social Security on your behalf.

### **VI HIGHLY COMPENSATED AND KEY EMPLOYEES**

#### **1. Do limitations apply to highly compensated employees?**

Under the Internal Revenue Code, highly compensated employees and key employees generally are Participants who are officers, shareholders or highly paid. You will be notified by the Administrator each Plan Year whether you are a highly compensated employee or a key employee.

If you are within these categories, the amount of contributions and benefits for you may be limited so that the Plan as a whole does not unfairly favor those who are highly paid, their spouses or their dependents. Federal tax laws state that a plan will be considered to unfairly favor the key employees if they as a group receive more than 25% of all of the nontaxable benefits provided for under our Plan.

Plan experience will dictate whether contribution limitations on highly compensated employees or key employees will apply. You will be notified of these limitations if you are affected.

### **VII PLAN ACCOUNTING**

#### **1. Periodic Statements**

Upon request, the Administrator will provide you with a statement of your account periodically during the Plan Year that shows your account balance. It is important to read these statements carefully so you understand the balance remaining to pay for a benefit. Remember, you want to spend all the money you have designated for a particular benefit by the end of the Plan Year.

**VIII  
GENERAL INFORMATION ABOUT OUR PLAN**

This Section contains certain general information which you may need to know about the Plan.

**1. General Plan Information**

San Juan County Cafeteria Plan is the name of the Plan.

Your Employer has assigned Plan Number 501 to your Plan.

The provisions of your amended Plan become effective on January 1, 2024. Your Plan was originally effective on January 1, 1999.

Your Plan's records are maintained on a twelve-month period of time. This is known as the Plan Year. The Plan Year begins on January 1st and ends on December 31st.

**2. Employer Information**

Your Employer's name, address, and identification number are:

San Juan County  
117 South Main Street  
Monticello, Utah 84535  
87-6000305

**3. Plan Administrator Information**

The name, address and business telephone number of your Plan's Administrator are:

San Juan County  
117 South Main Street  
Monticello, Utah 84535  
(435) 587-3225

The Administrator keeps the records for the Plan and is responsible for the administration of the Plan. The Administrator will also answer any questions you may have about our Plan. You may contact the Administrator for any further information about the Plan.

**4. Service of Legal Process**

The name and address of the Plan's agent for service of legal process are:

San Juan County  
117 South Main Street  
Monticello, Utah 84535

**5. Type of Administration**

The type of Administration is Employer Administration.

**6. Claims Submission**

Claims for expenses should be submitted to:

National Benefit Services, LLC  
P.O. Box 219393  
Kansas City, Missouri 64121-9393

**IX  
ADDITIONAL PLAN INFORMATION**

**1. Claims Process**

You should submit all reimbursement claims during the Plan Year. For the Health Flexible Spending Account, you must submit claims no later than 90 days after the end of the Plan Year. For the Dependent Care Flexible Spending Account, you must submit claims no later than 90 days after the end of the Plan Year. Any claims submitted after that time will not be considered.

Claims that are insured or self-funded will be handled in accordance with procedures contained in the insurance policies or contracts. All other general requests should be directed to the Administrator of our Plan. If a dependent care or medical expense claim under the Plan is denied in whole or in part, you or your beneficiary will receive written notification. The notification will include the

reasons for the denial, with reference to the specific provisions of the Plan on which the denial was based, a description of any additional information needed to process the claim and an explanation of the claims review procedure. Within 60 days after denial, you or your beneficiary may submit a written request for reconsideration of the denial to the Administrator.

Any such request should be accompanied by documents or records in support of your appeal. You or your beneficiary may review pertinent documents and submit issues and comments in writing. The Administrator will review the claim and provide, within 60 days, a written response to the appeal. (This period may be extended an additional 60 days under certain circumstances.) In this response, the Administrator will explain the reason for the decision, with specific reference to the provisions of the Plan on which the decision is based. The Administrator has the exclusive right to interpret the appropriate plan provisions. Decisions of the Administrator are conclusive and binding.

## X

### CONTINUATION COVERAGE RIGHTS UNDER COBRA

Under federal law, the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), certain employees and their families covered under health benefits under this Plan will be entitled to the opportunity to elect a temporary extension of health coverage (called "COBRA continuation coverage") where coverage under the Plan would otherwise end. This notice is intended to inform Plan Participants and beneficiaries, in summary fashion, of their rights and obligations under the continuation coverage provisions of COBRA, as amended and reflected in final and proposed regulations published by the Department of the Treasury. This notice is intended to reflect the law and does not grant or take away any rights under the law.

The Plan Administrator or its designee is responsible for administering COBRA continuation coverage. Complete instructions on COBRA, as well as election forms and other information, will be provided by the Plan Administrator or its designee to Plan Participants who become Qualified Beneficiaries under COBRA. While the Plan itself is not a group health plan, it does provide health benefits. Whenever "Plan" is used in this section, it means any of the health benefits under this Plan including the Health Flexible Spending Account.

#### 1. What is COBRA continuation coverage?

COBRA continuation coverage is the temporary extension of group health plan coverage that must be offered to certain Plan Participants and their eligible family members (called "Qualified Beneficiaries") at group rates. The right to COBRA continuation coverage is triggered by the occurrence of a life event that results in the loss of coverage under the terms of the Plan (the "Qualifying Event"). The coverage must be identical to the coverage that the Qualified Beneficiary had immediately before the Qualifying Event, or if the coverage has been changed, the coverage must be identical to the coverage provided to similarly situated active employees who have not experienced a Qualifying Event (in other words, similarly situated non-COBRA beneficiaries).

There may be other options available when you lose group health coverage. For example, you may be eligible to buy an individual plan through the Health Insurance Marketplace. By enrolling in coverage through the Marketplace, you may qualify for lower costs on your monthly premiums and lower out-of-pocket costs. Additionally, you may qualify for a 30-day special enrollment period for another group health plan for which you are eligible (such as a spouse's plan), even if that plan generally doesn't accept late enrollees.

#### 2. Who can become a Qualified Beneficiary?

In general, a Qualified Beneficiary can be:

- (a) Any individual who, on the day before a Qualifying Event, is covered under a Plan by virtue of being on that day either a covered Employee, the Spouse of a covered Employee, or a Dependent child of a covered Employee. If, however, an individual who otherwise qualifies as a Qualified Beneficiary is denied or not offered coverage under the Plan under circumstances in which the denial or failure to offer constitutes a violation of applicable law, then the individual will be considered to have had the coverage and will be considered a Qualified Beneficiary if that individual experiences a Qualifying Event.
- (b) Any child who is born to or placed for adoption with a covered Employee during a period of COBRA continuation coverage, and any individual who is covered by the Plan as an alternate recipient under a qualified medical support order. If, however, an individual who otherwise qualifies as a Qualified Beneficiary is denied or not offered coverage under the Plan under circumstances in which the denial or failure to offer constitutes a violation of applicable law, then the individual will be considered to have had the coverage and will be considered a Qualified Beneficiary if that individual experiences a Qualifying Event.

The term "covered Employee" includes any individual who is provided coverage under the Plan due to his or her performance of services for the employer sponsoring the Plan. However, this provision does not establish eligibility of these individuals. Eligibility for Plan coverage shall be determined in accordance with Plan Eligibility provisions.

An individual is not a Qualified Beneficiary if the individual's status as a covered Employee is attributable to a period in which the individual was a nonresident alien who received from the individual's Employer no earned income that constituted income from sources within the United States. If, on account of the preceding reason, an individual is not a Qualified Beneficiary, then a Spouse or Dependent child of the individual will also not be considered a Qualified Beneficiary by virtue of the relationship to the individual. A domestic partner is not a Qualified Beneficiary.

Each Qualified Beneficiary (including a child who is born to or placed for adoption with a covered Employee during a period of COBRA continuation coverage) must be offered the opportunity to make an independent election to receive COBRA continuation coverage.

### 3. What is a Qualifying Event?

A Qualifying Event is any of the following if the Plan provided that the Plan participant would lose coverage (i.e., cease to be covered under the same terms and conditions as in effect immediately before the Qualifying Event) in the absence of COBRA continuation coverage:

- (a) The death of a covered Employee.
- (b) The termination (other than by reason of the Employee's gross misconduct), or reduction of hours, of a covered Employee's employment.
- (c) The divorce or legal separation of a covered Employee from the Employee's Spouse. If the Employee reduces or eliminates the Employee's Spouse's Plan coverage in anticipation of a divorce or legal separation, and a divorce or legal separation later occurs, then the divorce or legal separation may be considered a Qualifying Event even though the Spouse's coverage was reduced or eliminated before the divorce or legal separation.
- (d) A covered Employee's enrollment in any part of the Medicare program.
- (e) A Dependent child's ceasing to satisfy the Plan's requirements for a Dependent child (for example, attainment of the maximum age for dependency under the Plan).

If the Qualifying Event causes the covered Employee, or the covered Spouse or a Dependent child of the covered Employee, to cease to be covered under the Plan under the same terms and conditions as in effect immediately before the Qualifying Event, the persons losing such coverage become Qualified Beneficiaries under COBRA if all the other conditions of COBRA are also met. For example, any increase in contribution that must be paid by a covered Employee, or the Spouse, or a Dependent child of the covered Employee, for coverage under the Plan that results from the occurrence of one of the events listed above is a loss of coverage.

The taking of leave under the Family and Medical Leave Act of 1993, as amended ("FMLA") does not constitute a Qualifying Event. A Qualifying Event will occur, however, if an Employee does not return to employment at the end of the FMLA leave and all other COBRA continuation coverage conditions are present. If a Qualifying Event occurs, it occurs on the last day of FMLA leave and the applicable maximum coverage period is measured from this date (unless coverage is lost at a later date and the Plan provides for the extension of the required periods, in which case the maximum coverage date is measured from the date when the coverage is lost.) Note that the covered Employee and family members will be entitled to COBRA continuation coverage even if they failed to pay the employee portion of premiums for coverage under the Plan during the FMLA leave.

### 4. What factors should be considered when determining to elect COBRA continuation coverage?

When considering options for health coverage, Qualified Beneficiaries should consider:

- **Premiums:** This plan can charge up to 102% of total plan premiums for COBRA coverage. Other options, like coverage on a spouse's plan or through the Marketplace, may be less expensive. Qualified Beneficiaries have special enrollment rights under federal law (HIPAA). They have the right to request special enrollment in another group health plan for which they are otherwise eligible (such as a plan sponsored by a spouse's employer) within 30 days after Plan coverage ends due to one of the Qualifying Events listed above.
- **Provider Networks:** If a Qualified Beneficiary is currently getting care or treatment for a condition, a change in health coverage may affect access to a particular health care provider. You may want to check to see if your current health care providers participate in a network in considering options for health coverage.
- **Drug Formularies:** For Qualified Beneficiaries taking medication, a change in health coverage may affect costs for medication – and in some cases, the medication may not be covered by another plan. Qualified beneficiaries should check to see if current medications are listed in drug formularies for other health coverage.
- **Severance payments:** If COBRA rights arise because the Employee has lost his job and there is a severance package available from the employer, the former employer may have offered to pay some or all of the Employee's COBRA payments for a period of time. This can affect the timing of coverage available in the Marketplace. In this scenario, the Employee may want to contact the Department of Labor at 1-866-444-3272 to discuss options.
- **Medicare Eligibility:** You should be aware of how COBRA coverage coordinates with Medicare eligibility. If you are eligible for Medicare at the time of the Qualifying Event, or if you will become eligible soon after the Qualifying Event, you should know that you have 8 months to enroll in Medicare after your employment –related health coverage ends. Electing COBRA coverage does not extend this 8-month period. For more information, see [medicare.gov/sign-up-change-plan](https://www.medicare.gov/sign-up-change-plan).
- **Service Areas:** If benefits under the Plan are limited to specific service or coverage areas, benefits may not be available to a Qualified Beneficiary who moves out of the area.
- **Other Cost-Sharing:** In addition to premiums or contributions for health coverage, the Plan requires participants to pay copayments, deductibles, coinsurance, or other amounts as benefits are used. Qualified beneficiaries should check to see what the cost-sharing requirements are for other health coverage options. For example, one option may have much lower monthly premiums, but a much higher deductible and higher copayments.

**Are there other coverage options besides COBRA Continuation Coverage?** Yes. Instead of enrolling in COBRA continuation coverage, there may be other coverage options for Qualified Beneficiaries through the Health Insurance Marketplace, Medicaid, or other group health plan coverage options (such as a spouse's plan) through what is called a "special enrollment period." Some of these options may cost less than COBRA continuation coverage. You can learn more about many of these options at [www.healthcare.gov](http://www.healthcare.gov).

**5. What is the procedure for obtaining COBRA continuation coverage?**

The Plan has conditioned the availability of COBRA continuation coverage upon the timely election of such coverage. An election is timely if it is made during the election period.

**6. What is the election period and how long must it last?**

The election period is the time period within which the Qualified Beneficiary must elect COBRA continuation coverage under the Plan. The election period must begin no later than the date the Qualified Beneficiary would lose coverage on account of the Qualifying Event and ends 60 days after the later of the date the Qualified Beneficiary would lose coverage on account of the Qualifying Event or the date notice is provided to the Qualified Beneficiary of her or his right to elect COBRA continuation coverage. If coverage is not elected within the 60 day period, all rights to elect COBRA continuation coverage are forfeited.

Note: If a covered Employee who has been terminated or experienced a reduction of hours qualifies for a trade readjustment allowance or alternative trade adjustment assistance under a federal law called the Trade Act of 2002, as extended by the Trade Preferences Extension Act of 2015, and the employee and his or her covered dependents have not elected COBRA coverage within the normal election period, a second opportunity to elect COBRA coverage will be made available for themselves and certain family members, but only within a limited period of 60 days or less and only during the six months immediately after their group health plan coverage ended. Any person who qualifies or thinks that he or she and/or his or her family members may qualify for assistance under this special provision should contact the Plan Administrator or its designee for further information about the special second election period. If continuation coverage is elected under this extension, it will not become effective prior to the beginning of this special second election period.

**7. Is a covered Employee or Qualified Beneficiary responsible for informing the Plan Administrator of the occurrence of a Qualifying Event?**

The Plan will offer COBRA continuation coverage to Qualified Beneficiaries only after the Plan Administrator or its designee has been timely notified that a Qualifying Event has occurred. The Employer (if the Employer is not the Plan Administrator) will notify the Plan Administrator or its designee of the Qualifying Event within 30 days following the date coverage ends when the Qualifying Event is:

- (a) the end of employment or reduction of hours of employment,
- (b) death of the employee,
- (c) commencement of a proceeding in bankruptcy with respect to the Employer, or
- (d) entitlement of the employee to any part of Medicare.

**IMPORTANT:**

**For the other Qualifying Events (divorce or legal separation of the employee and spouse or a dependent child's losing eligibility for coverage as a dependent child), you or someone on your behalf must notify the Plan Administrator or its designee in writing within 60 days after the Qualifying Event occurs, using the procedures specified below. If these procedures are not followed or if the notice is not provided in writing to the Plan Administrator or its designee during the 60-day notice period, any spouse or dependent child who loses coverage will not be offered the option to elect continuation coverage. You must send this notice to the Plan Administrator or its designee.**

**NOTICE PROCEDURES:**

Any notice that you provide must be ***in writing***. Oral notice, including notice by telephone, is not acceptable. You must mail, fax or hand-deliver your notice to the person, department or firm listed below, at the following address:

San Juan County  
117 South Main Street  
Monticello, Utah 84535



If mailed, your notice must be postmarked no later than the last day of the required notice period. Any notice you provide must state:

- the name of the plan or plans under which you lost or are losing coverage,
- the name and address of the employee covered under the plan,
- the name(s) and address(es) of the Qualified Beneficiary(ies), and
- the Qualifying Event and the date it happened.

If the Qualifying Event is a divorce or legal separation, your notice must include a copy of the divorce decree or the legal separation agreement.

Be aware that there are other notice requirements in other contexts, for example, in order to qualify for a disability extension.

Once the Plan Administrator or its designee receives timely notice that a Qualifying Event has occurred, COBRA continuation coverage will be offered to each of the qualified beneficiaries. Each Qualified Beneficiary will have an independent right to elect COBRA continuation coverage. Covered employees may elect COBRA continuation coverage for their spouses, and parents may elect COBRA continuation coverage on behalf of their children. For each Qualified Beneficiary who elects COBRA continuation coverage, COBRA continuation coverage will begin on the date that plan coverage would otherwise have been lost. If you or your spouse or dependent children do not elect continuation coverage within the 60-day election period described above, the right to elect continuation coverage will be lost.

#### 8. Is a waiver before the end of the election period effective to end a Qualified Beneficiary's election rights?

If, during the election period, a Qualified Beneficiary waives COBRA continuation coverage, the waiver can be revoked at any time before the end of the election period. Revocation of the waiver is an election of COBRA continuation coverage. However, if a waiver is later revoked, coverage need not be provided retroactively (that is, from the date of the loss of coverage until the waiver is revoked). Waivers and revocations of waivers are considered made on the date they are sent to the Plan Administrator or its designee, as applicable.

#### 9. Is COBRA coverage available if a Qualified Beneficiary has other group health plan coverage or Medicare?

Qualified Beneficiaries who are entitled to elect COBRA continuation coverage may do so even if they are covered under another group health plan or are entitled to Medicare benefits on or before the date on which COBRA is elected. However, a Qualified Beneficiary's COBRA coverage will terminate automatically if, after electing COBRA, he or she becomes entitled to Medicare or becomes covered under other group health plan coverage.

#### 10. When may a Qualified Beneficiary's COBRA continuation coverage be terminated?

During the election period, a Qualified Beneficiary may waive COBRA continuation coverage. Except for an interruption of coverage in connection with a waiver, COBRA continuation coverage that has been elected for a Qualified Beneficiary must extend for at least the period beginning on the date of the Qualifying Event and ending not before the earliest of the following dates:

- (a) The last day of the applicable maximum coverage period.
- (b) The first day for which Timely Payment is not made to the Plan with respect to the Qualified Beneficiary.
- (c) The date upon which the Employer ceases to provide any group health plan (including a successor plan) to any employee.
- (d) The date, after the date of the election, that the Qualified Beneficiary first becomes entitled to Medicare (either part A or part B, whichever occurs earlier).
- (e) In the case of a Qualified Beneficiary entitled to a disability extension, the later of:
  - (1) (i) 29 months after the date of the Qualifying Event, or (ii) the first day of the month that is more than 30 days after the date of a final determination under Title II or XVI of the Social Security Act that the disabled Qualified Beneficiary whose disability resulted in the Qualified Beneficiary's entitlement to the disability extension is no longer disabled, whichever is earlier; or
  - (2) the end of the maximum coverage period that applies to the Qualified Beneficiary without regard to the disability extension.

The Plan can terminate for cause the coverage of a Qualified Beneficiary on the same basis that the Plan terminates for cause the coverage of similarly situated non-COBRA beneficiaries, for example, for the submission of a fraudulent claim.

In the case of an individual who is not a Qualified Beneficiary and who is receiving coverage under the Plan solely because of the individual's relationship to a Qualified Beneficiary, if the Plan's obligation to make COBRA continuation coverage available to the Qualified Beneficiary ceases, the Plan is not obligated to make coverage available to the individual who is not a Qualified Beneficiary.

**11. What are the maximum coverage periods for COBRA continuation coverage?**

The maximum coverage periods are based on the type of the Qualifying Event and the status of the Qualified Beneficiary, as shown below.

- (a) In the case of a Qualifying Event that is a termination of employment or reduction of hours of employment, the maximum coverage period ends 18 months after the Qualifying Event if there is not a disability extension and 29 months after the Qualifying Event if there is a disability extension.
- (b) In the case of a covered Employee's enrollment in the Medicare program before experiencing a Qualifying Event that is a termination of employment or reduction of hours of employment, the maximum coverage period for Qualified Beneficiaries ends on the later of:
  - (1) 36 months after the date the covered Employee becomes enrolled in the Medicare program. This extension does not apply to the covered Employee; or
  - (2) 18 months (or 29 months, if there is a disability extension) after the date of the covered Employee's termination of employment or reduction of hours of employment.
- (c) In the case of a Qualified Beneficiary who is a child born to or placed for adoption with a covered Employee during a period of COBRA continuation coverage, the maximum coverage period is the maximum coverage period applicable to the Qualifying Event giving rise to the period of COBRA continuation coverage during which the child was born or placed for adoption.
- (d) In the case of any other Qualifying Event than that described above, the maximum coverage period ends 36 months after the Qualifying Event.

**12. Under what circumstances can the maximum coverage period be expanded?**

If a Qualifying Event that gives rise to an 18-month or 29-month maximum coverage period is followed, within that 18- or 29-month period, by a second Qualifying Event that gives rise to a 36-month maximum coverage period, the original period is expanded to 36 months, but only for individuals who are Qualified Beneficiaries at the time of and with respect to both Qualifying Events. In no circumstance can the COBRA maximum coverage period be expanded to more than 36 months after the date of the first Qualifying Event. The Plan Administrator must be notified of the second qualifying event within 60 days of the second qualifying event. This notice must be sent to the Plan Administrator or its designee in accordance with the procedures above.

**13. How does a Qualified Beneficiary become entitled to a disability extension?**

A disability extension will be granted if an individual (whether or not the covered Employee) who is a Qualified Beneficiary in connection with the Qualifying Event that is a termination or reduction of hours of a covered Employee's employment, is determined under Title II or XVI of the Social Security Act to have been disabled at any time during the first 60 days of COBRA continuation coverage. To qualify for the disability extension, the Qualified Beneficiary must also provide the Plan Administrator with notice of the disability determination on a date that is both within 60 days after the date of the determination and before the end of the original 18-month maximum coverage. This notice must be sent to the Plan Administrator or its designee in accordance with the procedures above.

**14. Does the Plan require payment for COBRA continuation coverage?**

For any period of COBRA continuation coverage under the Plan, Qualified Beneficiaries who elect COBRA continuation coverage may be required to pay up to 102% of the applicable premium and up to 150% of the applicable premium for any expanded period of COBRA continuation coverage covering a disabled Qualified Beneficiary due to a disability extension. Your Plan Administrator will inform you of the cost. The Plan will terminate a Qualified Beneficiary's COBRA continuation coverage as of the first day of any period for which timely payment is not made.

**15. Must the Plan allow payment for COBRA continuation coverage to be made in monthly installments?**

Yes. The Plan is also permitted to allow for payment at other intervals.

**16. What is Timely Payment for COBRA continuation coverage?**

Timely Payment means a payment made no later than 30 days after the first day of the coverage period. Payment that is made to the Plan by a later date is also considered Timely Payment if either under the terms of the Plan, covered Employees or Qualified Beneficiaries are allowed until that later date to pay for their coverage for the period or under the terms of an arrangement between the Employer and the entity that provides Plan benefits on the Employer's behalf, the Employer is allowed until that later date to pay for coverage of similarly situated non-COBRA beneficiaries for the period.

Notwithstanding the above paragraph, the Plan does not require payment for any period of COBRA continuation coverage for a Qualified Beneficiary earlier than 45 days after the date on which the election of COBRA continuation coverage is made for that Qualified Beneficiary. Payment is considered made on the date on which it is postmarked to the Plan.

If Timely Payment is made to the Plan in an amount that is not significantly less than the amount the Plan requires to be paid for a period of coverage, then the amount paid will be deemed to satisfy the Plan's requirement for the amount to be paid, unless the Plan notifies the Qualified Beneficiary of the amount of the deficiency and grants a reasonable period of time for payment of the deficiency to be made. A "reasonable period of time" is 30 days after the notice is provided. A shortfall in a Timely Payment is not significant if it is no greater than the lesser of \$50 or 10% of the required amount.

**17. Must a Qualified Beneficiary be given the right to enroll in a conversion health plan at the end of the maximum coverage period for COBRA continuation coverage?**

If a Qualified Beneficiary's COBRA continuation coverage under a group health plan ends as a result of the expiration of the applicable maximum coverage period, the Plan will, during the 180-day period that ends on that expiration date, provide the Qualified Beneficiary with the option of enrolling under a conversion health plan if such an option is otherwise generally available to similarly situated non-COBRA beneficiaries under the Plan. If such a conversion option is not otherwise generally available, it need not be made available to Qualified Beneficiaries.

**18. How is my participation in the Health Flexible Spending Account affected?**

You can elect to continue your participation in the Health Flexible Spending Account for the remainder of the Plan Year, subject to the following conditions. You may only continue to participate in the Health Flexible Spending Account if you have elected to contribute more money than you have taken out in claims. For example, if you elected to contribute an annual amount of \$500 and, at the time you terminate employment, you have contributed \$300 but only claimed \$150, you may elect to continue coverage under the Health Flexible Spending Account. If you elect to continue coverage, then you would be able to continue to receive your health reimbursements up to the \$500. However, you must continue to pay for the coverage, just as the money has been taken out of your paycheck, but on an after-tax basis. The Plan can also charge you an extra amount (as explained above for other health benefits) to provide this benefit.

**IF YOU HAVE QUESTIONS**

If you have questions about your COBRA continuation coverage, you should contact the Plan Administrator or its designee. For more information about your rights under ERISA, including COBRA, the Health Insurance Portability and Accountability Act (HIPAA), and other laws affecting group health plans, contact the nearest Regional or District Office of the U.S. Department of Labor's Employee Benefits Security Administration (EBSA). Addresses and phone numbers of Regional and District EBSA Offices are available through EBSA's website at [www.dol.gov/ebsa](http://www.dol.gov/ebsa).

**KEEP YOUR PLAN ADMINISTRATOR INFORMED OF ADDRESS CHANGES**

In order to protect your family's rights, you should keep the Plan Administrator informed of any changes in the addresses of family members. You should also keep a copy, for your records, of any notices you send to the Plan Administrator or its designee.

**XI  
SUMMARY**

The money you earn is important to you and your family. You need it to pay your bills, enjoy recreational activities and save for the future. Our flexible benefits plan will help you keep more of the money you earn by lowering the amount of taxes you pay. The Plan is the result of our continuing efforts to find ways to help you get the most for your earnings.

If you have any questions, please contact the Administrator.

# FLEXIBLE BENEFITS PLAN

San Juan County  
Employer ID NBS407338

## PLAN HIGHLIGHTS

Login at: [my.nbsbenefits.com](http://my.nbsbenefits.com)



Congratulations! San Juan County has established a "Flexible Benefits Plan" to help you pay for your out-of-pocket medical expenses. The benefits you elect are paid for with a portion of your pay before Federal income or Social Security taxes are withheld. This means that you will save money by paying less taxes and have more money to spend. However, if you receive a reimbursement for an expense under the Plan, you cannot claim a Federal income tax credit or deduction on your return.

### GENERAL PLAN INFORMATION

Plan Year:.....January 1<sup>st</sup> through December 31<sup>st</sup>

Maximum Health FSA Limit.....Current IRS limit \$3,200  
.....See Code Section 125(i)(2) or current enrollment information

Maximum Dependent Care Limit:.....\$5,000

#### Deadlines to Incur Expenses on Elected Funds

Health FSA.....December 31 Plan Year End  
DCAP.....December 31 Plan Year End

#### Deadlines to File for Reimbursement

Run-out Period:.....90 days

Health FSA and DCAP.....March 31 following plan year end

#### Mid-Year Terminations

FSA .....90 days following plan year end  
DCAP.....90 days following plan year end

Orthodontic Reimbursement .....as paid per service contract  
Upfront payment.....not allowed

### AM I ELIGIBLE TO PARTICIPATE

If you work for the company, you will be eligible to join the Plan following 1 year of employment.

You will enter the Plan on the first day of the Plan Year following the day in which you meet the above eligibility requirements.

#### Highly Compensated & Key Employees

Under the Internal Revenue Code, "highly compensated employees" and "key employees" generally are Participants who are officers, shareholders or highly paid. If you fall within these categories, you may be limited in the benefits or election amounts that are available to you. Please refer to your Summary Plan Description or your HR Department for more information.

### WHAT TYPE OF BENEFITS ARE AVAILABLE

Under our Plan, you can choose the following benefits. Each benefit allows you to save taxes at the same time because the amount you elect is set aside on a pre-tax basis.

#### Health Flexible Spending Account:

The Health Flexible Spending Account (FSA) enables you to pay for expenses allowed under Section 105 and 213(d) of the Internal Revenue Code which are not covered by our insured medical plan. Your Plan Maximum can be found in the General Plan Information section.

#### Dependent Care Flexible Spending Account:

The Dependent Care Flexible Spending Account (DCAP) enables you to pay for out-of-pocket, work-related dependent day-care cost. Please see the Summary Plan Description for the definition of eligible dependent. The law places limits on the amount of money that can be paid to you in a calendar year. Generally, your reimbursement may not exceed the lesser of: (a) \$5,000 (if you are married filing a joint return or you are head of a household) or \$2,500 (if you are married filing separate returns); (b) your taxable compensation; (c) your spouse's actual or deemed earned income.

#### Premium Expense Plan:

A Premium Expense portion of the Plan allows you to use pre-tax dollars to pay for specific premiums under various insurance programs that we offer you.

Please note: Policies other than company sponsored policies (i.e. spouse's or dependents' individual policies etc.) may not be paid through the Flexible Benefits Plan. Furthermore, qualified long-term care insurance plans may not be paid through the Flexible Benefits Plan.

### DETERMINING CONTRIBUTIONS

Before each Plan Year begins, you will select the benefits you want and how much of the contributions should go toward each benefit. It is very important that you make these choices carefully based on what you expect to spend on each covered benefit or expense during the Plan Year.

#### NBS Welfare Benefit Service Center

(801) 532-4000 or 800-274-0503  
Fax: 800-478-1528  
[service@nbsbenefits.com](mailto:service@nbsbenefits.com)

#### San Juan County Cafeteria Plan

**Plan Contact Person:**  
Mack McDonald  
P.O. Box 9  
Monticello, Utah 84535  
(435) 587-3225



# Flexible Benefits Plan Highlights Continued

Item 11.

Generally, you cannot change the elections you have made after the beginning of the Plan Year. However, there are certain limited situations when you can change your elections if you have a "change in status". Please refer to your Summary Plan Description for a change in status listing.

## HOW DO I RECEIVE REIMBURSEMENTS

### Participant Portal or Mobile App

During the course of the Plan Year, you may submit requests for reimbursement of expenses you have incurred. Expenses are considered "incurred" when the service is performed, not necessarily when it is paid for. Claims may be submitted through your online account or the NBS Mobile App.

In order to have the reimbursements made to you for qualifying Dependent Care expenses, you must provide a statement from the service provider including the name, address, date of service, the amount of expense and proof that the expense has been incurred. In most cases, the taxpayer identification number of the service provider will also be necessary.

Claims for reimbursement must be submitted in accordance with the timelines provided in the General Plan Information section.

### NBS Smart Debit Card – FSA Pre-paid MasterCard

Your employer may sponsor the use of the NBS Smart Debit Card to access your Health FSA dollars. You may use the card to pay merchants or service providers that accept credit cards, so there is no need to pay cash up front then wait for reimbursement.

Updated: 7/18/2024

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#### NBS Welfare Benefit Service Center

(801) 532-4000 or 800-274-0503  
Fax: 800-478-1528  
service@nbsbenefits.com



#### San Juan County Cafeteria Plan

**Plan Contact Person:**  
Mack McDonald  
P.O. Box 9  
Monticello, Utah 84535  
(435) 587-3225



## COMMISSION STAFF REPORT

**MEETING DATE:** August 6, 2024

**ITEM TITLE, PRESENTER:** Approval of the San Juan Children’s Justice Center Advisory Board By-Laws.

**RECOMMENDATION:** Approve the Draft SJCJC By-Laws.

### SUMMARY

As of July 1, 2024, San Juan County has full contractual responsibility for the Children’s Justice Center (SJCJC). Currently, as progress moves forward in developing efficient systems, the SJCJC has prepared the SJCJC Advisory Board By-Laws for approval and ratification. This is one of several steps the SJCJC is taking in preparation for accreditation with the National Children’s Alliance (NCA). The Advisory board is set to meet on August 8, 2024, where a Chair and Vice Chair will be elected to support the goals of the Board. Approving the SJCJC By-Laws will help guide the Advisory Board in advising the SJCJC to define community needs and make recommendations to support the SJCJC scope of work in the community. The advisory board members are supportive leaders in the community for whom the SJCJC coordinates to address child abuse. Currently there are five (5) advisory board positions needing to be filled. Below I have included a tentative list of the Advisory Board members who have committed to participating, and listed, the positions that are currently vacant.

#### Filled Positions

- SJCJC – Robert Nieman
- County Attorney – To be announced.
- Sheriff’s Office – Lehi Lacy
- Blanding City Police – JJ Bradford
- DCFS – Mackinzie Mashburn
- School District – Christine Fitzgerald
- County admin – Mack McDonald
- Mental Health – Aaron Duke
- AG’s Office – Tonya Whipple
- Guardian Ad Litem – Brittney Ivins
- UNHS – Tonya Grass
- Community Member – Marti Brewers
- Three representatives from Navajo Nation

#### Position needing filled.

- County Defense Attorney
- SART/DV Representative

## BY-LAWS OF THE SAN JUAN CHILDREN'S JUSTICE CENTER ADVISORY BOARD

### ARTICLE 1 - NAME

The name of this organization is the San Juan Children's Justice Center Advisory Board.

### ARTICLE II – PURPOSE AND AUTHORITY

#### Section 1. Purpose

The San Juan Children's Justice Center Advisory Board (the "Board") is established and organized for the purpose of advising and assisting the Children's Justice Center in the implementation of a comprehensive, multidisciplinary, non-profit, intergovernmental response to the abuse of children, including sexual abuse, physical abuse, and children who are witnesses to serious crime. The Board shall support the mission of the Children's Justice Center as set forth by the Utah Attorney General and statute.

### ARTICLE III - MEMBERSHIP

#### Section 1. – Composition of the Board

The Board shall be composed of not less than thirteen (13) members from the county or area who are concerned about child abuse and are able to work in the interest of child abuse victims. It shall include, but not limited to, representatives of the following service providing agencies and organizations:

Per State Contract Requirement:

Maintain a local advisory board, with appointees and designees serving a term or terms as designated in the Boards by-laws; It is recommended that it be composed of the following people from the county or area:

1. Children's Justice Center Director.
2. San Juan County Attorney.
3. Representative or designee of the attorney general office.
4. San Juan County Sheriff or designee.
5. Blanding City Police Chief or designee.
6. San Juan County executive or designee.
7. Licensed nurse practitioner or physician.
8. Licensed mental health professional.
9. Criminal defense attorney.
10. At least four (4) members of the community at large, however, the state advisory board may authorize fewer members, although not less than two, if the local advisory board so requests.
  - a. The Chair of the Friend of San Juan County Children's Justice Center non-profit, or designee from the non-profit

- b. Local Health care professionals who can share insights about maltreatment observed in their medical practice.
  - c. School Resource Officer.
  - d. Parent Representative
11. Guardian ad litem or representative of the Office of Guardian Ad Litem, designated by the director.
12. Representative of the Division of Child and Family Services within the Department of Health and Human Services, designated by the employee of the division who has supervisory responsibility for the county served by the center.
13. Members of the Board may also include:
- a. Superintendent of the San Juan County School District or designee.
  - b. Therapist/Health Care of the Utah Navajo Health systems
  - c. Sexual Assault Response Team/Domestic Violence Coordinator or designee.
  - d. Community Member
  - e. City(ies) Manager(s) or assigned designee
  - f. Commissioner

The Board members who serve due to public office who are listed in sections 1 through 6 above shall nominate the remaining members who are listed in Sections 10 and 13

The local advisory board does not supersede the authority of the contracting county

### Section 2 – Appointment and Terms

The members on the Board who serve ex officio due to public office as provided in Article III Section 1(2) through (6), shall nominate the remaining members, and at the acceptance of the County Commission. Board members and/or designees shall serve a term, or terms as designated in the by-laws of the local advisory board.

The members on the Board shall select a chair and vice chair of the Board.

Elected or Appointed Terms: A term shall be two years with a reappointment of one additional term if agreed upon by the Board. Those serving in a slot representing government agencies may serve unlimited terms.

### Section 3 – Resignation/Termination

If the services of a representative of a public or private agency/organization are terminated or a representative is unable to serve, the Nominating Committee (members 1-6) shall recommend a replacement as stated in Article III (2).



## ARTICLE IV - OFFICERS

### *Section 1 – Composition*

The Officers of the Board shall be the Chairperson and Vice-Chairperson.

### *Section 2 – Election and Duties*

The Chairperson shall be elected at the bi-annual meeting of the Board and may serve in the position for not more than three consecutive two-year terms. A term shall be defined as more than one-half of the elected term. Duties of the Chairperson shall be: Call and preside at all meetings of the Board, provide leadership for the Board and work closely with the Director of the Children's Justice Center.

The Vice Chairperson shall be elected at the bi-annual Board meeting and may serve in this position for not more than three two -year terms. A term is defined as more than one-half of the elected term. The Vice-Chairperson shall act as Chairperson in the absence of the Chairperson and, when so acting, have all the powers and authority of the Chairperson.

### *Section 3 – Staff to the Children's Justice Center Advisory Board*

The County Attorney Office staff shall prepare or cause to be prepared a record of all meetings of the Board, shall maintain a roster of attendance by Board members, shall prepare notices of meeting and prepare correspondent when necessary.

The Director of the Children's Justice Center shall be responsible for:

- All records belonging to/or associated with the Board.
- Meeting with the Executive Committee when called.
- When necessary, perform fact-finding, analysis and reporting tasks as requested:
- Act as liaison with professional child abuse service providers: and
- Perform such other duties as usually pertain to this position.

### *Section 4 - Vacancies*

Any vacancies in an elective office of the Board shall be filled through appointment by the Nominating Committee until the next regular election.

## ARTICLE V – MEETINGS

### Section 1 – Quorum

A quorum shall consist of those in attendance at regularly scheduled meetings providing there are at least eight voting members present.

## Section 2 – Voting

All members of the Board, except ex-officio members, are entitled to vote.

## Section 3 – Time and Place

Unless changed by resolution, the Board shall meet quarterly on the first Thursday of January, April, July and October.

## Section 4 – Special Meetings

Any Board Officer, with the support of any three members of the Board may call for special meetings as may be necessary to carry out the purpose and functions of the Board.

## Section 5 – Rules of Order

All meetings of the Board shall be conducted according to Robert's Rules of Order.

## Section 6 – Attendance

After any member of the Board having three unexcused absences, or consecutive absences from a regularly scheduled Board meeting, the Board will have the privilege of reviewing the excused and unexcused absences, and after notification of the member, will have the power to drop the member from the Board.

# ARTICLE VI - COMMITTEES

## Section 1 – Executive Committee

There shall be an Executive Committee consisting of the Chairperson, Vice Chairperson and two additional members at large nominated and elected by the Board and shall serve for a period of two years, which can be renewed for two additional terms. The Director of the Children's Justice Center shall serve as staff to the Executive Committee. The duties of the Executive Committee shall be to provide leadership and to act for Board between meetings when necessary. The secretary will record the minutes of the meeting.

## *Section 2 – Standing Committees*

### Nominating Committee

Members are those who serve in public office as provided in Article 3 Section 1, (2), (3), (4), (5), (6) of the Board By-Laws. Those members shall nominate the remaining members of the Board who shall be approved by the County Commission

Slate

When said slate is presented in a duly called meeting, additional nomination(s) for each office will be accepted from members in attendance.

The Chairperson, with approval of the Board, or the Board on its own motion, may appoint such other committees as may be necessary to carry out the purpose and functions of the Board.

*Section 3 – Ad Hoc*

Ad Hoc Committees

May be appointed as necessary by the Chairperson or the Executive Committee. The Chairperson of the Ad Hoc Committee shall be a member of the Children’s Justice Center Advisory Board. Membership. The Ad Hoc Committee is not restricted to Board members.

**ARTICLE VII – CHANGE OF BY-LAWS**

The By-Laws of the Board may be amended at any meeting of the Board by a quorum vote of the Board providing that an announcement is documented or contacted in the previous meeting’s minutes to the effect that the By-Laws are going to be considered, and a copy of the proposed change(s) is/are sent out with the agenda.

We, the undersigned San Juan County Children's Justice Center Advisory Board Chair and Vice Chair hereby accept these by laws on behalf of the members of the Board following an affirmative vote by the Board at a regularly scheduled meeting of said Board. These by-laws shall govern the operations and actions of the Board until lawfully revised or revoked.

Dated this day, \_\_\_\_\_, 2024

Vote of Board to accept By-Laws

\_\_\_ YAY      \_\_\_ NAY

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Board Chair -

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Board Vice Chair -



## STAFF REPORT

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**MEETING DATE:** August 6, 2024

**ITEM TITLE, PRESENTER:** Consideration and Approval to Update the Interlocal Agreement Between San Juan County and Grand County for Trail System in the Region. Elaine Gizler, Economic Development and Visitor Services Director

**RECOMMENDATION:** Action

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### SUMMARY

Amendment 1 to the Inter-Local Agreement between San Juan County and Grand County was initially signed on June 19, 2019. This Amendment updates the parties to be notified along with the Attest of the Grand County Clerk/Auditor.

### HISTORY/PAST ACTION

The original Inter-Local Agreement was signed in 2019 and approved by the San Juan County and Grand County Commissions agrees to partner with one another in establishing trails within the Spanish Valley Area where both of us can benefit in an active trail network.

### FISCAL IMPACT

None

**AMENDMENT NO. 1 TO THE INTER-LOCAL AGREEMENT BETWEEN SAN JUAN COUNTY, UTAH, AND GRAND COUNTY, UTAH**

This Amendment No. 1 to the Interlocal Agreement, Inc (“Amendment No. 1”) is made and entered into by and between San Juan County (“County”) and Grand County, identified in this Amendment individually as a “Party” and collectively as “Parties.”

**RECITALS**

This Amendment No. 1 is made and entered into by and between the Parties based, in part, upon the following recitals:

- A. The Parties previously entered into an Inter Local Agreement, dated June 18, 2019, (the “Agreement”); and
- B. The Parties, through Amendment No. 1, desire to modify specific terms and/or provisions of the Agreement.

Now, based upon the foregoing, and in consideration of the terms set forth in this Amendment No. 1, the Parties do hereby agree as follows:

1. **SECTION SEVEN: NOTICES.** This Contract will become effective when all parties have signed it. The date of this agreement will be the date this agreement is signed by the last party to sign it (as indicated by the date associated with that party’s signature). This contract will terminate on June 18, 2029, at 11:50 p.m. Renewal of the contract is allowed for an additional 6 months if needed to complete projects or if additional work is needed, which in both cases requires an appropriate amendment authorizing a continuation of services.
2. **NOTICES:** Notices required hereunder shall be provided in writing by prepaid, first-class U.S. Mail, with at copy by email as follows:

GRAND COUNTY:  
 Grand County Administrator  
 125 East Center Street  
 Moab, Utah 84532  
[qhall@grandcountyutah.net](mailto:qhall@grandcountyutah.net)

with a copy to:  
 Grand County Attorney  
[sstocks@grandcountyutah.net](mailto:sstocks@grandcountyutah.net)

SAN JUAN COUNTY  
 Chief Administrator  
 Mack McDonald  
 117 South Main #221  
 PO Box 9  
 Monticello, Utah 84535

IN WITNESS WHEREOF, the Parties hereto have caused this Amendment No. 1 to be signed by their duly authorized representatives on the dates indicated below.

<p><b>SAN JUAN COUNTY</b></p> <p>By: _____ Jamie Harvey, Chair Board of San Juan County Commissioners</p> <p>Date: _____</p> <p><b>ATTEST:</b></p> <p>_____</p> <p>Lyman Duncan, San Juan County Clerk/Auditor</p> <p>Date: _____</p>	<p><b>GRAND COUNTY.</b></p> <p>By: _____</p> <p>Printed Name: _____</p> <p>Title: _____</p> <p>Date: _____</p>
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## ASSIGNMENT AGREEMENT

This assignment agreement ("Assignment Agreement") is entered into as of the date of the last signature, by and between San Juan County, a political subdivision of the State of Utah (the "Assignor"), and Grand County, United States governmental entity (the "Assignee").

WHEREAS, the Assignor wishes to transfer and assign to the Assignee all of the Assignor's rights and interests in and to, and obligations under, the grant agreement attached hereto as Exhibit A ("Grant Agreement"), and the Assignee wishes to be the assignee and transferee of such rights, interests, and obligations;

NOW, THEREFORE, the parties hereto, intending to be legally bound, do hereby agree as follows:

1. Assignment and Assumption. The Assignor hereby transfers and assigns to the Assignee, and the Assignee hereby acquires from the Assignor, all of the Assignor's rights, and interests in and to, the Grant Agreement of whatever kind or nature, and the Assignee hereby assumes and agrees to perform all obligations, duties, liabilities, and commitments of the Assignor under the Grant Agreement.
2. Effectiveness. This Assignment Agreement shall be effective as of the date set first set forth above.
3. Governing Law; Binding Effect. This Assignment Agreement shall be governed by and construed in accordance with the laws of the State of Utah.
4. Counterparts. This Assignment Agreement may be executed in one or more counterparts, including facsimile counterparts, each of which shall be deemed to be an original copy of this Assignment Agreement, and all of which, when taken together, shall be deemed to constitute one and the same agreement. Delivery of such counterparts by facsimile or electronic mail in PDF format shall be deemed effective as manual delivery.

IN WITNESS WHEREOF, the Assignee and Assignor have executed this Assignment Agreement as of the date first set forth above.

**ASSIGNEE:**  
GRAND COUNTY

Signature:  \_\_\_\_\_  
Jacques Hadler (Jul 20, 2024 03:18 EDT)

Name: (print): Jacques hadler \_\_\_\_\_

Title: Grand County Commission Chair \_\_\_\_\_

Date: 07/20/2024 \_\_\_\_\_

**ASSIGNOR:**  
SAN JUAN COUNTY

Signature: \_\_\_\_\_

Name: (print): \_\_\_\_\_

Title: \_\_\_\_\_

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

**APPROVAL OF UTAH DIVISION OF OUTDOOR RECREATION:**

Pursuant to Paragraph 15 of Attachment A to the Grant Agreement, the Division of Outdoor Recreation hereby approves this Assignment Agreement.

\_\_\_\_\_  
Tara McKee  
Deputy Director, Grants





## COMMISSION STAFF REPORT

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**MEETING DATE:** June 6, 2023

**ITEM TITLE, PRESENTER:** Approval of the State of Utah Contract from the Division of Outdoor Recreation and San Juan County for the Spanish Hills Trail by Elaine Gizler, Economic Development, and Visitor Services Director.

**RECOMMENDATION:** Approve

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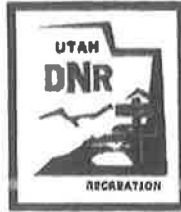
**SUMMARY:** State of Utah Contract Division of Outdoor Recreation and San Juan County. The purpose of the contract is to award funding for the Spanish Hills Trail Network- Phase 1 Construction project. The State awarded San Juan County \$200,000 to create the Spanish Hills Trail. The cost for Phase One to San Juan County is \$40,000. This trail system greatly benefits San Juan County, Spanish Valley Residents. It will also help put an emphasis on Mountain Biking in San Juan County. San Juan County is partnering with Grand County, the BLM, Sitla, Grand County Active Trails, and Transportation. There will be three phases to this project.

**HISTORY/PAST ACTION.**

**FISCAL IMPACT:** San Juan County match share 20% or \$40,000 over a two-year period; we will be budgeting \$20,000 out of the Economic Development and Visitor Services budget for 2024 and 2025.

232317

Contract No.  
Vendor No. VC0000114664



**STATE OF UTAH CONTRACT  
Division of Outdoor Recreation  
Utah Outdoor Recreation Grant (UORG)**

1. **CONTRACTING PARTIES:** This contract is between the State of Utah, Division of Outdoor Recreation, referred to as the State,

Department of Natural Resources  
Division of Outdoor Recreation  
1594 West North Temple #100  
Salt Lake City, UT 84116

**Contact Person:** Patrick Morrison  
**Phone:** 385-268-2504  
**Email:** patrickmorrison@utah.gov

**and the following Grantee:**  
**San Juan County**  
117 South Main St. PO Box 490  
Monticello, Ut 84535

**Federal Tax ID:** 876000305

**Contact Person:** Elaine Gizler  
**Phone No.:** 435-587-3235  
**Email:** egizler@sanjuancounty.org

2. **GENERAL PURPOSE OF CONTRACT:** The general purpose of this contract is to award funding for the Spanish Hills Trail Network - Phase I Construction Project. This contract provides terms and conditions under which the Grantee may obtain and maintain eligibility for Utah Outdoor Recreation Grant (UORG) funding.
3. **AUTHORITY:** This contract is entered pursuant to the State's authority to administer funds under Utah Code § 63N-9-2 and Utah Administrative Code R357-16.
4. **CONTRACT PERIOD:** This contract is executed as of the date of the last signature and is effective through September 30, 2025, unless terminated early or extended in accordance with the terms and conditions of this contract.
5. **CONTRACT AMOUNT:** The State awards and the Grantee accepts a potential grant award of up to \$200,000.

**Fund:** 2306  
**Unit:** 8272

**Appropriation:** 2306  
**Commodity Code:** 99999

**6. ATTACHMENTS INCLUDED AND MADE PART OF THIS CONTRACT:**

- Attachment A – Standard Terms and Conditions for Grants
- Attachment B – Utah Outdoor Recreation Grant (UORG) Terms and Conditions
- Attachment C – Scope of Work

**7. DOCUMENTS INCORPORATED BY REFERENCE BUT NOT ATTACHED:**

All governmental laws, regulations, or actions applicable to the grant authorized by this contract, including but not limited to Utah Code § 63N-9-2 and Utah Administrative Rule R357-16, and the 2023 funding application, APP-002437, documents submitted into Salesforce for this project.

**8. CONTRACT EXECUTION:**

Each person signing this contract represents and warrants that he/she is duly authorized and has the legal capacity to execute and deliver this contract and bind the parties hereto. Each signatory represents and warrants to the other that the execution and delivery of the contract and the performance of each party's obligations hereunder have been duly authorized and that the contract is a valid and legal contract binding on the parties and enforceable in accordance with its terms. This contract is not fully executed until all parties, including but not limited to the Utah Division of Finance, have signed this contract.

**BY SIGNING THIS CONTRACT, THE GRANTEE HEREBY ACKNOWLEDGES THAT THE GRANTEE HAS READ, UNDERSTOOD, AND AGREES TO THE TERMS AND CONDITIONS OF THIS CONTRACT.**

San Juan County

Signature: Bruce Adams

Name: Bruce Adams

Title: County Commission Chair

Date: 6-6-23

**State of Utah - Division of Outdoor Recreation**

Signature: Tara McKee  
Tara McKee (Jun 8, 2023 08:53 MDT)

Name: Tara McKee

Title: Associate Dir., Grants & Planning

Date: 06/08/2023

**Reviewed and Processed - Division of Finance**

Date: 06/08/2023

State of Utah Division of Finance  
Contract Number:

## Attachment A: Standard Terms and Conditions for Grants

1. **DEFINITIONS:** The following terms shall have the meanings set forth below:
1. **"Contract"** means these terms and conditions, the cover pages, and all other attachments and documents incorporated by reference.
  2. **"Grant Money"** means money derived from State fees or tax revenues that are owned, held, or administered by the State.
  3. **"Grantee"** means the individual or entity which is the recipient of Grant Money from the State. The term "Grantee" includes Grantee's agents, officers, employees, and partners.
  4. **"Non-Public Information"** means information that is deemed private, protected, controlled, or exempt from disclosure under the Government Records Access and Management Act (GRAMA) or as non-public under other applicable State and federal laws. Non-Public Information includes those records the State determines are protected after having properly received a written claim of business confidentiality as described in Utah Code § 63G-2-309. The State reserves the right to identify additional information that must be kept non-public under federal and State laws.
  5. **"State"** means the State of Utah Department, Division, Office, Bureau, Agency, or other State entity identified on the Contract providing the Grant Money.
  6. **"SubGrantees"** means persons or entities under the direct or indirect control or responsibility of Grantee, including, but not limited to, Grantee's agents, consultants, employees, authorized resellers, or anyone else for whom Grantee may be liable at any tier, including a person or entity providing or performing this Contract, including Grantee's manufacturers, distributors, and suppliers.
2. **GOVERNING LAW AND VENUE:** This Contract shall be governed by the laws, rules, and regulations of the State of Utah. Any action or proceeding arising from this Contract shall be brought in a court of competent jurisdiction in the State of Utah. The venue shall be in Salt Lake City, in the Third Judicial District Court for Salt Lake County.
3. **LAWS AND REGULATIONS:** At all times during this Contract, Grantee and all acts performed under this Contract will comply with all applicable federal and State constitutions, laws, rules, codes, orders, and regulations, including applicable licensure and certification requirements.
4. **RECORDS ADMINISTRATION:** The grantee shall maintain or supervise the maintenance of all records, receipts, and any other documentation necessary to properly account for payments made by the State to the Grantee under this Contract. This includes documentation related to the Grantee's performance of the Contract terms, the scope of work, project-specific requirements, and outcomes reported to the State by the Grantee. These records shall be retained by Grantee for at least six (6) years after final payment, or until all audits initiated within the six (6) years have been completed, whichever is later. Grantee agrees to allow, at no additional cost, the State of Utah and federal auditors, State staff, and/or a party hired by the State, access to all records necessary to account for all Grant Money received by Grantee as a result of this Contract and to verify that Grantee's use of the Grant Money is appropriate and has been properly reported.
5. **CONFLICT OF INTEREST:** Grantee represents that none of its officers or employees are officers or employees of the State of Utah unless full and complete disclosure has been made to the State.
6. **INDEPENDENT CAPACITY:** Grantee and SubGrantees, in the performance of this Contract, shall act in an independent capacity and not as officers or employees or agents of the state of Utah agency effectuating this Contract.
7. **INDEMNITY:** Grantee shall be fully liable for the actions of its agents, employees, officers, partners, and SubGrantees, and shall fully indemnify, defend, and save harmless the State from all claims, losses, suits, actions, damages, and costs of every name and description arising out of Grantee's performance of this Contract caused by any intentional act or negligence of Grantee, its agents, employees, officers, partners, or SubGrantees, without limitation; provided, however, that Grantee shall not indemnify for that portion of any claim, loss, or damage arising hereunder due to the sole fault of the State. The parties agree that if there are any limitations of Grantee's liability, including a limitation of liability clause for anyone for whom Grantee is responsible, such limitations of liability will not apply to injuries to persons, including death, or damages to property.
8. **EMPLOYMENT PRACTICES:** Grantee agrees to abide by federal and State employment laws, including (i) Title VI and VII of the Civil Rights Act of 1964 (42 U.S.C. 2000a) which prohibits discrimination against any employee or applicant for employment or any applicant or recipient of services, on the basis of race, religion, color, or national origin; (ii) Executive Order No. 11246, as amended, which prohibits discrimination on the basis of sex; (iii) 45 CFR 90 which prohibits discrimination on the basis of age; (iv) Section 504 of the Rehabilitation Act of 1973, or the Americans with Disabilities Act of 1990 which prohibits discrimination on the basis of disabilities; and (v) Utah's Executive Order, dated December 13, 2006, which prohibits unlawful harassment in the workplace. Grantee further agrees to abide by any other laws, regulations, or orders that prohibit

discrimination of any kind by any of Grantee's employees.

9. **AMENDMENTS:** This Contract may only be amended by the mutual written agreement of the parties, which amendment will be attached to this Contract. Automatic renewals will not apply to this Contract even if listed elsewhere in this Contract.
10. **TERMINATION:** Unless otherwise stated in this Contract, this Contract may be terminated, with cause by either party, in advance of the specified termination date, upon written notice being given by the other party. Any material violation of the terms of the program or contract may give rise to for-cause termination.
11. **NONAPPROPRIATION OF FUNDS, REDUCTION OF FUNDS, OR CHANGES IN LAW:** Upon thirty (30) days written notice delivered to Grantee, this Contract may be terminated in whole or in part at the sole discretion of the State, if the State reasonably determines that: (i) a change in Federal or State legislation or applicable laws materially affects the ability of either party to perform under the terms of this Contract, or (ii) that a change in available funds affects the State's ability to pay under this Contract. A change of available funds as used in this paragraph includes but is not limited to, a change in Federal or State funding, whether as a result of a legislative act or by order of the President or the Governor.
12. **INSURANCE:** Grantee shall at all times during the term of this Contract, without interruption, carry and maintain commercial general liability insurance from an insurance company authorized to do business in the State of Utah. The limits of this insurance will be no less than three million dollars (\$3,000,000.00) per occurrence and five million dollars (\$5,000,000.00) aggregate. Grantee shall provide proof of the general liability insurance policy and other required insurance policies to the State within thirty (30) days of contract award. Grantee must add the State of Utah as an additional insured with notice of cancellation. Failure to provide proof of insurance, as required, will be deemed a material breach of this Contract. Grantee's failure to maintain this insurance requirement for the term of this Contract will be grounds for immediate termination of this Contract.
13. **WORKERS COMPENSATION INSURANCE:** Grantee shall maintain, during the term of this Contract, workers' compensation insurance for all its employees, as well as any SubGrantees as required by law.
14. **PUBLIC INFORMATION:** Grantee agrees that this Contract and invoices will be public records in accordance with the State of Utah's Government Records Access and Management Act (GRAMA). Grantee gives the State express permission to make copies of this Contract, related documents, and invoices in accordance with GRAMA. Except for sections identified in writing by Grantee and expressly approved by the State of Utah Division of Purchasing and General Services, all of which must be in accordance with GRAMA, Grantee also agrees that Grantee's Application will be a public document, and copies may be given to the public as permitted under GRAMA. The State is not obligated to inform Grantee of any GRAMA requests for disclosure of this Contract, related documents, or invoices.
1. **Grantee** may designate certain business information as protected under GRAMA pursuant to Utah Code Section 63G-2-305 and 63G-2-309. It is Grantee's sole responsibility to comply with the requirements of GRAMA as it relates to information regarding trade secrets and information that should be protected under business confidentiality.
15. **PAYMENT:** The acceptance by the Grantee of the final Grant Money payment, without a written protest filed with the State within ten (10) business days of receipt of final payment, shall release the State from all claims and all liability to Grantee. No State payment is to be construed to prejudice any claims that the State may have against Grantee. The State may withhold, adjust payment amount, or require repayment of any Grant Money under this Contract that is: provided in reliance on an inaccurate or incomplete representation, unsupported by sufficient invoices or other documentation, not used by Grantee for the project identified, used for any purpose in violation of the terms of this Contract or in violation of the law, or paid in excess of what is actually owed.
16. **REVIEWS:** The State reserves the right to perform reviews, and/or comment upon the Grantee's use of the Grant Money set forth in this Contract. Such reviews do not waive the requirement of Grantee to meet all of the terms and conditions of this Contract.
17. **ASSIGNMENT:** Grantee may not assign, sell, transfer, sub-contract, or sublet rights, or delegate any right or obligation under this Contract, in whole or in part, without the prior written approval of the State.
18. **NON-PUBLIC INFORMATION:** If Non-Public Information is disclosed to Grantee, Grantee shall: (i) advise its agents, officers, employees, partners, and SubGrantees of the obligations set forth in this Contract; (ii) keep all Non-Public Information strictly confidential; and (iii) not disclose any Non-Public Information received by it to any third parties. Grantee will promptly notify the State of any potential or actual misuse or misappropriation of Non-Public Information. Grantee shall be responsible for any breach of this duty of confidentiality, including any required remedies and/or notifications under applicable law. Grantee shall indemnify, hold harmless, and defend the State, including anyone for whom the State is liable, from claims related to a breach of this duty of confidentiality, including any notification requirements, by Grantee or anyone for whom Grantee is liable. Upon termination or expiration of this Contract and upon request by the State, Grantee will return all copies of Non-Public Information to the State or certify, in writing, that the Non-Public Information has been destroyed. This duty of confidentiality shall be ongoing and survive the termination or expiration of this Contract.
19. **PUBLICITY:** Grantee shall submit to the State for written approval all advertising and publicity matters relating to this Contract. It is within the State's sole discretion whether to provide approval, which must be done in writing.

20. **INDEMNIFICATION RELATING TO INTELLECTUAL PROPERTY:** Grantee will indemnify and hold the State harmless from and against any and all damages, expenses (including reasonable attorneys' fees), claims, judgments, liabilities, and costs in any action or claim brought against the State for infringement of a third party's copyright, trademark, trade secret, or other proprietary right. The parties agree that if there are any limitations of Grantee's liability, such limitations of liability will not apply to this section.
21. **OWNERSHIP IN INTELLECTUAL PROPERTY:** The State and Grantee each recognize that they have no right, title, interest, proprietary or otherwise in the intellectual property owned or licensed by the other unless otherwise agreed upon by the parties in writing.
22. **WAIVER:** A waiver of any right, power, or privilege shall not be construed as a waiver of any subsequent right, power, or privilege.
23. **ATTORNEYS' FEES:** In the event of any judicial action to enforce rights under this Contract, the prevailing party shall be entitled its costs and expenses, including reasonable attorneys' fees, incurred in connection with such action.
24. **ORDER OF PRECEDENCE:** In the event of any conflict in the terms and conditions in this Contract, the order of precedence shall be: (i) this Attachment A; (ii) Contract signature page(s); (iii) the State's additional terms and conditions, if any; (iv) any other document listed or referenced in Contract; and (v) Grantee's terms and conditions that are attached to this Contract, if any. Any provision attempting to limit the liability of Grantee or limit the rights of the State must be in writing and attached to this Contract or it is rendered null and void.
25. **SURVIVAL OF TERMS:** Termination or expiration of this Contract shall not extinguish or prejudice the State's right to enforce this Contract with respect to any default or defect in the Services that has not been cured.
26. **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.
27. **ENTIRE AGREEMENT:** This Contract constitutes the entire agreement between the parties and supersedes any and all other prior and contemporaneous agreements and understandings between the parties, whether oral or written.

(Revision date: 21 March 2019)

**Attachment B: Utah Outdoor Recreation Grant (UORG) Program  
Terms and Conditions**

**1. PROJECT DESIGN, SCOPE OF WORK, AND USE OF FUNDS:**

- a. The scope of work for this grant contract is outlined in Attachment C. The Grantee hereby agrees to complete that scope of work and shall use the grant funding provided to achieve the goals and benchmarks set forth therein.
- b. Successful completion of the scope of work will be determined by the State, based on documentation of the completion of goals and benchmarks outlined in Attachment C.
- c. The Grantee shall comply with all applicable Federal and State statutes and regulations and will be responsible for obtaining and maintaining any necessary permits and approvals prior to commencement of the project.
- d. All requirements listed in the application and program guide for eligibility and required attachments are incorporated here by reference though not attached hereto.
- e. The scope of work is hereby termed the Grantee's project, which shall commence within one-hundred eighty (180) calendar days from the contract effective date and be completed on or before the contract termination date.
- f. The Grantee agrees that the project area acquired, developed, or improved pursuant to this contract shall not be converted to other than public recreational use without written notice and approval from the Director of the Utah Office of Outdoor Recreation. Furthermore, if the infrastructure developed with the Utah Outdoor Recreation Grant program funds is converted to another use, the other use must be of comparable value and may not be converted until both parties agree in writing to the converted use. The converted use must be in the same general location and will be provided by the Grantee.
- g. The Grantee shall maintain or ensure appropriate maintenance as determined by the State of all facilities and property covered by this contract in a safe, usable, and attractive condition. The project area shall be kept reasonably open, accessible, and safe for public use. Structures, trails, and trail infrastructure should be kept maintained throughout their estimated lifetime to prevent undue deterioration and to encourage public use. The State makes no claims to ownership or management interests of facilities constructed pursuant to this contract on lands legally owned by the Grantee.
- h. The Grantee shall provide evidence that the infrastructure project has county, city, or tribal approval and endorsement. A contract must be signed with the party who will maintain the recreational infrastructure for at least the next ten (10) years. Evidence supplied in the Grantee's application may fulfill this requirement. The State reserves the right to request updated documentation and proof of continued support and maintenance contracts at any time. The Grantee shall give the State reasonable notice of any change in the contract or endorsement status. Loss of endorsement or maintenance contract may constitute an event of default and result in a recapture of the grant funds.
- i. If the project is on Federal lands, the Grantee must receive approval from the lead agency responsible for compliance with the National Environmental Policy Act (NEPA). Loss of approval from or any violation of Federal regulations shall constitute an event of default and result in the recapture of the grant funds. The Grantee shall give the State reasonable notice in the event that approval for the appropriate public entity has been rescinded or denied. Proof of approval shall be provided and updated as requested by the State.
- j. All property on which Utah Outdoor Recreation Grant infrastructure-funded projects are located must be owned by or under the control of the Grantee (e.g. local government or conservancy) or public agency that has partnered with the Grantee. If the project crosses private property, as in the case of a trail, a contract must be reached with the property owners to allow the general public right-of-way. This should be documented with a Grant of Easement and Right-of-Way. Proof of ownership and all relevant contracts shall be provided to the State before the completion of the project. Lack of proof shall constitute an event of default and may result in the recapture of the grant funds.
- k. The infrastructure project must have an endorsement from the local economic development office or designated local tourism office stating that the project will have the ability to attract growth and retention in the community/area and/or have the potential for increased visitation to the area. The project shall meet the qualifications of Utah Section 63N-3-109. This requirement can be fulfilled by the endorsement provided in the Grantee's Application. If the status of the endorsement changes the Grantee may provide reasonable notice in writing of such change to the State. The State reserves the right to recapture all grant funds if the endorsement is rescinded and it is determined by the State that the project has no or little economic impact.
- l. The Grantee must check with the Utah Department of Wildlife Resources (DWR) to ensure the project is

not in a special management area for endangered species such as the Sage Grouse. If the project is in or close to a special management area it must first secure written approval from the DWR. DWR may continually add or remove species from the list of species requiring a special management area. The Grantee is responsible for maintaining the project in a way that is current with all DWR regulations and requirements. If the project is found to be in violation of any regulation regarding the management of species within the project, it shall constitute an event of default and may result in the recapture of the grant funds.

- m. The Grantee agrees to make the project accessible to the general public, including compliance with the Americans with Disabilities Act (ADA). No fees or other restrictions shall be prohibitive to the extent that portions of the public at large will not be able to access the project. All fees charged by the Grantee or others in granting access to the project shall be disclosed to the State in writing. The State reserves the right to determine if such fees are considered prohibitive and thus a violation of this paragraph. If a fee is found to be prohibitive to public access the Grantee shall have thirty (30) days to change the fee to be reasonable or this will constitute an event of default and the State may recapture the grant funds.
- n. The Grantee shall notify the State of the public opening date, and upon the public opening of the project, the Grantee shall make every effort to make the public aware of the project's existence with appropriate publicity and marketing. Such publicity can include but is not limited to, a grand opening ceremony, a press release to the local media or social media outlets to appropriately promote the public use of the project.

**2. NATURE OF ENTITY:**

- a. The Grantee is a municipality, county, tribal government, or non-profit corporation classified under U.S. Code § 501(c) and is physically located within the State.
- b. The Grantee is not a for-profit entity; for-profit entities may not receive a Utah Outdoor Recreation Grant.

**3. REPORTING:**

- a. Reports shall be provided by the Grantee to the State at least every six (6) months, and no later than sixty (60) days after the contract termination date. Each report shall include the following:
  - i. Assurances that all monies paid to the Grantee were used towards completion of the project outlined in Attachment C: Scope of Work;
  - ii. A brief synopsis of the work completed in the previous six months; and
  - iii. An outline of the work anticipated to be completed in the next six months.
- b. If Grantee fails to provide the first two scheduled reports to the State, as described herein, Grantee shall waive any consideration by the State for potential contract extension should such extension be necessary to complete Grantee's project.

**4. FUNDING:**

- a. The Grantee shall not receive any grant funds until this contract is fully signed and executed.
- b. Up to 75% of the Contract Amount may be reimbursed prior to full completion of the Grantee's project. The remaining 25% of funds are contingent on the completion of the Grantee's project, a final on-site inspection, and submission of the Final Report as outlined in the Office of Outdoor Recreation Grant Programs Guide, which is available to the Grantee from the State and incorporated by reference to this contract.
- c. In no event shall payments from the State to the Grantee exceed in sum the Contract Amount.
- d. All funds are to be distributed in a post-performance manner, as reimbursement for dollars spent by the Grantee within the scope of the Grantee's project.
- e. The State will not fund more than 50% of the eligible costs of the project eligible costs. For grant awards exceeding the mini-grant category, the grant recipient shall provide matching funds based on an algorithm that takes into account the total population of the county as well as per capita income; 20%-50% of the project's eligible costs.
- f. At least 50% of the Grantee's required matching funds must be paid in cash.
- g. Up to 50% of the Grantee's required matching funds may be provided through an in-kind contribution if
  - i. Approved in advance by the State;
  - ii. The Grantee is a non-profit corporation or governmental entity; and
  - iii. The in-kind donation is for services or materials that are directly related to the construction of the Grantee's project, defined in Attachment C: Scope of Work.



5. **REIMBURSEMENT REQUESTS:**
- a. Reimbursement requests received by the State after the contract termination date WILL NOT BE ELIGIBLE FOR REIMBURSEMENT.
  - b. The following documentation shall, at minimum, be provided upon reimbursement request, and additional documentation may be required by the State:
    - i. Copies of invoices and evidence of payment (checks, bank statements, etc.) for work done on the project;
    - ii. Records of volunteer labor or other in-kind donations for work done on the project;
    - iii. Several photos to show the project is complete;
    - iv. A final report with the description of the project and other data requested by the State;
    - v. A description and an itemized report detailing the expenditure of the grant or the intended expenditure of any grant funds that have not been spent;
    - vi. The grant program provided reimbursement request document or a letter of request on letterhead of the Grantee specifying the grant amount requested.
  - c. Requests shall be submitted to the State electronically, to the Program Manager in the Office of Outdoor Recreation and/or the Compliance Department of the Governor's Office of Economic Opportunity. A link to the online portal will be sent to the Grantee upon the completion of the processing of this contract. The Grantee shall document that all of the grant money received by the Grantee for this project was spent on efforts towards the project.
6. **SITE VISITS:** The Grantee shall cooperate with reasonable requests for site visits during the process of completion and after completion of the project.
7. **AUDIT:**
- a. The Grantee shall allow State auditors to make audits and inspections of all records relating to this Grant.
  - b. The Grantee shall make available for audit and inspection the records of expenditures relating to this contract until all State audits are completed or for a period of up to five (5) years from the date of this contract.
  - c. The Grantee shall refund to the State any grant funds spent that did not meet the requirements of this contract and determined by audit to be ineligible under the terms hereof or in accordance with State and Federal law.
8. **EVALUATION:** The State reserves the right to conduct an independent evaluation of the use of the grant funding and the activities covered by this contract, including achievement of goals and benchmarks, location of the Grantee, and achievement of outcomes and economic development. Such evaluation may employ qualitative as well as concrete measures of outcomes. The State reserves the right to engage consultants or others to carry out this evaluation. The Grantee agrees to allow the State or its representative access to, and will make its personnel, facilities, records, and sponsors available to State evaluators, subject to reasonable notice.
9. **BREACH OF CONTRACT:** The State reserves the right to demand a refund of the full amount of the grant or a portion thereof, or to terminate this contract and pay no further funds, in the event that the Grantee breaches any of the terms of this contract or those in documents incorporated by reference but not attached.
10. **ATTRIBUTION:** The Grantee shall make appropriate and reasonable efforts to ensure that the Utah Outdoor Recreation Grant is recognized as a partner in the project. Such efforts may include recognition of the State in fundraising materials, use of the Utah Outdoor Recreation Grant name and official logo, and other appropriate attribution for the funding made possible by the office.
11. **ACCESS TO DATA:** At the State's request, the Grantee shall allow the State access to data and information about the project to assess progress and ensure that grant funding is being spent on the project specified within the Grantee's project proposal.
12. **STATE CONTACT PERSON:** The State designates the Director of the Office of Outdoor Recreation at the State, or their designee, as the contact person at the Utah Governor's Office of Economic Opportunity or Division of Natural Resources to consult with the Grantee on an ongoing basis. The contact person will provide the Grantee

with any additional guidelines, standards, procedures, and reporting requirements on which the State will review progress and evaluate performance hereunder.

- 13. **LICENSE TO PROMOTE:** The Grantee gives to State a perpetual, irrevocable, worldwide, transferable, royalty-free, and non-exclusive license to publicly display the Grantee and its project for any reasonable purpose, including display on State websites, without any attribution or compensation to the Grantee. The Grantee agrees to acknowledge State funding in publications or presentations.

*[The remainder of this page intentionally left blank]*

### ATTACHMENT C: SCOPE OF WORK

San Juan Hills Trail System (SPHTS) is a multi-phase, 25-mile stacked loop mountain bike trail project located in San Juan County, Utah. This trail system is expected to draw approximately 50,000 visits annually, benefiting San Juan County's economy and residents' quality of life. The trails will provide recreation opportunities that are unique to the area and are designed to accommodate adaptive cycles, National Interscholastic Cycling Association (NICA) races, and other youth cycling programs. The SPHTS will also be analyzed to allow for class 1 e-bikes. The initial construction phase consists of 9.75 miles of trail and a multiple use trailhead. Subsequent stages will expand the trail network and improve its connectivity to residential and other recreation areas.

**Signature:**

Email: [tmckee@utah.gov](mailto:tmckee@utah.gov)

**Signature:** RECEIVED AND PROCESSED  
BY DIVISION OF FINANCE

**Email:** switucki@utah.gov

Item 14.

## ASSIGNMENT AGREEMENT

This assignment agreement (“Assignment Agreement”) is entered into as of the date of the last signature, by and between San Juan County, a political subdivision of the State of Utah (the “Assignor”), and Grand County, United States governmental entity (the “Assignee”).

WHEREAS, the Assignor wishes to transfer and assign to the Assignee all of the Assignor’s rights and interests in and to, and obligations under, the grant agreement attached hereto as Exhibit A (“Grant Agreement”), and the Assignee wishes to be the assignee and transferee of such rights, interests, and obligations;

NOW, THEREFORE, the parties hereto, intending to be legally bound, do hereby agree as follows:

1. Assignment and Assumption. The Assignor hereby transfers and assigns to the Assignee, and the Assignee hereby acquires from the Assignor, all of the Assignor’s rights, and interests in and to, the Grant Agreement of whatever kind or nature, and the Assignee hereby assumes and agrees to perform all obligations, duties, liabilities, and commitments of the Assignor under the Grant Agreement.
2. Effectiveness. This Assignment Agreement shall be effective as of the date set first set forth above.
3. Governing Law; Binding Effect. This Assignment Agreement shall be governed by and construed in accordance with the laws of the State of Utah.
4. Counterparts. This Assignment Agreement may be executed in one or more counterparts, including facsimile counterparts, each of which shall be deemed to be an original copy of this Assignment Agreement, and all of which, when taken together, shall be deemed to constitute one and the same agreement. Delivery of such counterparts by facsimile or electronic mail in PDF format shall be deemed effective as manual delivery.

IN WITNESS WHEREOF, the Assignee and Assignor have executed this Assignment Agreement as of the date first set forth above.

**ASSIGNEE:**  
GRAND COUNTY

Signature:   
Jacques Hadler (Jul 20, 2024 03:18 EDT)

Name: (print): Jacques hadler

Title: Grand County Commission Chair

Date: 07/20/2024

**ASSIGNOR:**  
SAN JUAN COUNTY

Signature: \_\_\_\_\_

Name: (print): \_\_\_\_\_

Title: \_\_\_\_\_

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

**APPROVAL OF UTAH DIVISION OF OUTDOOR RECREATION:**

Pursuant to Paragraph 15 of Attachment A to the Grant Agreement, the Division of Outdoor Recreation hereby approves this Assignment Agreement.

\_\_\_\_\_  
Tara McKee  
Deputy Director, Grants

State Contract #: 241434  
Vendor #: VC0000114664

**UTAH DIVISION OF OUTDOOR RECREATION  
RECREATIONAL TRAILS MATCHING FUND PROGRAM  
FISCAL ASSISTANCE AGREEMENT**

THIS AGREEMENT, executed as of the date of the last signature, between the UTAH DIVISION OF OUTDOOR RECREATION, hereinafter referred to as the DIVISION, and the **San Juan County**, qualifying under this agreement as a federal agency, state agency, political subdivision of the State of Utah, or a nonprofit group and hereinafter referred to as the PARTICIPANT.

WHEREAS, the DIVISION and the PARTICIPANT desire to provide for the planning, acquisition, construction, or improvement of motorized trails and associated facilities in Utah; and,

WHEREAS, the Federal Highway Administration’s Recreational Trails Program (RTP) funds for this purpose are to be matched (20% match) by the PARTICIPANT for said project of planning, acquisition, construction, or improvement of non-motorized trails and associated facilities herein after described: and,

WHEREAS, federal agencies are authorized to enter into this agreement under provisions of the Granger-Thye Act of April 24, 1950, (16 U.S.C. 490, 504-504a, 555, 557, 571c, 572, 579a, 580c-5801, 581 i-l), specifically Sec. 5; the Cooperative Funds Act of June 30, 1914 (CH. 131, 38 Stat. 415, as amended: 16 U.S.C. 498); and the Federal Land Policy and Management Act of 1976 (FLPMA), Public Law 94-579.

NOW, THEREFORE, the DIVISION and PARTICIPANT hereby agree as follows:

**PROJECT EXECUTION FOR: Spanish Hills Trail Network - Phase 1 Construction**

**Organization Name:** San Juan County

**Contact Name:** Elaine Gizler

**Address:** 117 South Main Street  
Monitcello, UT 84535

**Email:** egizler@sanjuancounty.org

**Phone:** 435-587-3235

1. The DIVISION shall reimburse the PARTICIPANT up to a total of **\$150,000** from funds made available from the Federal Highway Administration’s RTP upon receipt of satisfactory documentation of total trail project expenditures and certification that the project has been completed as proposed in the project application, APP-002740, which application, by reference, has been made part of this agreement. Said project shall be started within one hundred eighty (180) calendar days and be completed on or before **September 30, 2025**.

Fund: 1000  
Department: 560  
Unit: 8656  
Commodity Code: 99999

Appropriation: RSR  
Object: 7501  
Program: CNRTP

2. The PARTICIPANT shall comply with all applicable Federal and State Statutes and will be responsible for *obtaining any necessary permits and approvals prior to the commencement of the project*, such as the RTP Environmental Clearances and Check List.

3. Each contract the PARTICIPANT signs with a contractor (and each subcontractor the prime contractor signs with a subcontractor) must include the following assurance:

The contractor, sub-recipient, or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The contractor shall carry out applicable requirements of 49 CFR part 26 in the award and administration of DOT-assisted contracts. Failure by the contractor to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy, as the Division deems appropriate.

4. The PARTICIPANT, excluding federal agencies, shall indemnify the State of Utah and its officers, agents, and employees against and hold the same free and harmless from any and all claims, demands, losses, costs, and/or expenses of liability due to, or arising from, either in whole or in part, whether directly or indirectly, and relative to, the execution of this project, subject to and in accordance with the provisions and limitations contained within the Utah Governmental Immunity Act and the Utah Public Employees Indemnification Act.

5. The PARTICIPANT agrees that the project area acquired, developed, or improved pursuant to this agreement shall not be converted to other than public motorized recreational trail use without written notice to the Director of the Utah Division of Outdoor Recreation. Furthermore, if a trail developed with the Federal Recreational Trail Program funds is converted to other use, another trail of comparable value, as mutually agreed by both parties, in the same general location, will be provided by the PARTICIPANT.

6. The PARTICIPANT shall maintain all facilities and property covered by this agreement in a safe, usable, and attractive condition. The DIVISION makes no claims to ownership nor management interests of facilities constructed pursuant to this agreement on lands legally owned by the PARTICIPANT.

7. The PARTICIPANT shall provide suitable permanent public acknowledgment of State participation at the project site. Such acknowledgment shall at least be the display of a sign, the design of which to be made by mutual agreement.

8. *Buy America* - The PARTICIPANT agrees to comply with 49 U.S.C. 5323(j) and 49 C.F.R. Part 661, which provide that Federal funds may not be obligated unless steel, iron, and manufactured products used in federally funded projects are produced in the United States unless a waiver has been granted by the DIVISION or the product is subject to a general waiver.

The PARTICIPANT must submit to the DIVISION the appropriate Buy America certification (**Attachment C**) with all bids or offers on federally funded contracts, except those subject to a general waiver. Bids or offers that are not accompanied by a completed Buy America certification must be rejected as nonresponsive. This requirement does not apply to lower-tier subcontractors.

9. Any PARTICIPANT that is a nonprofit corporation must disclose whether it meets or exceeds the requirements listed in Subsection 51-2a-102 (6)(f) in the previous fiscal year of the nonprofit corporation; and 51-2a-102 (6)(f): (f) the governing board of any nonprofit corporation that receives:

- (i) at least 50% of its funds from federal, state, and local government entities through contracts; or
- (ii) an amount from the DIVISION that is equal to or exceeds the amount specified in Subsection 51-2a-201(1) that would require an audit to be made by a competent certified public accountant; and anticipates meeting or exceeding the requirements listed in Subsection 51-2a-102 (6)(f) in the fiscal year the grant is issued.



In addition, the PARTICIPANT (a nonprofit corporation) shall provide the following to the DIVISION as a supplement to this contract:

- (a) bylaws that provide for:
  - (i) the financial oversight of the state money; and
  - (ii) compliance with state laws related to the state money;
- (b) procedures for the governing board of the nonprofit entity to designate an administrator who manages the state money; and
- (c) procedures for the governing board to dismiss the administrator

Further, the PARTICIPANT (a nonprofit corporation) shall provide the DIVISION an itemized report at least annually detailing the expenditure of state money. The nonprofit may be required to return to the state entity any amount of money that is expended in violation of 63J-9-201 if the nonprofit fails to comply with the agreement.

## **B. TERMINATION**

1. The PARTICIPANT, upon written notice to the DIVISION and by refunding all monies received pursuant to this agreement, may unilaterally rescind this agreement prior to the commencement of the project. After project commencement, this agreement may be rescinded, modified, or amended only by mutual agreement. The project shall be deemed commenced when the PARTICIPANT makes any expenditure of funds provided in this agreement or incurs any financial obligation with respect to the project.

2. The PARTICIPANT shall, at no cost to the DIVISION, execute, complete, operate and maintain the approved Project in accordance with the approved Project Proposal and applicable plans and specifications, which documents are by this reference made part hereof. Failure to render satisfactory progress or to complete the Project may be cause for the suspension of all obligations of the DIVISION under this agreement. In the event, this agreement is terminated under the provisions of this paragraph and in the event, the Project has not been brought up to a useful stage at the time of such termination, the PARTICIPANT shall reimburse to the DIVISION all payments, that have been received by the PARTICIPANT under this agreement.

3. Failure by the PARTICIPANT to comply with the terms of this agreement, if not corrected within thirty (30) days after written notice from the DIVISION, shall be cause for suspension of all obligations of the DIVISION hereunder and may result in a declaration by the DIVISION that the PARTICIPANT is ineligible for participation in DIVISION sponsored grant programs.

## **C. FINANCIAL RECORDS**

1. The PARTICIPANT shall conform to generally accepted accounting principles and shall maintain its fiscal accounts in a manner that provides an audit trail of payments adequate to establish that such funds have been used in accordance with this agreement.

2. The PARTICIPANT shall provide to the DIVISION a fiscal report within sixty (60) days after completion of the project, or within sixty (60) days of the contract expiration date on forms to be provided by the DIVISION. Said report shall include an accounting of project expenditures and assurances that all monies paid to the PARTICIPANT by the DIVISION under this agreement were used for the planning, acquisition, construction, or improvement as herein described. Said report shall also include a summary

list of all personnel, supplies, materials, and construction costs associated with this project in a manner prescribed by the DIVISION.

3. The DIVISION, upon reasonable notice, shall have access to and the right to examine such books, documents, papers, or records as the DIVISION may reasonably require.

4. The PARTICIPANT agrees to make immediate monetary restitution for any disallowances of costs or expenditures determined through audit or inspection by the DIVISION.


FURTHER, the PARTICIPANT shall prosecute all phases and aspects of the project in a timely manner and shall in all respects comply with the terms, conditions, covenants, and other obligations of this agreement. It is understood and agreed that the PARTICIPANT shall have the basic responsibility for all phases and aspects of the project and that all phases of the project are subject to review and acceptance by the DIVISION.

**ATTACHMENTS INCLUDED AND MADE PART OF THIS CONTRACT:**

- Attachment A – Standard Terms and Conditions for Grants
- Attachment B – Recreational Trails Program Grant Terms and Conditions
- Attachment C – Buy America Certification (if applicable)
- Attachment D – Scope of Work

IN WITNESS WHEREOF, the parties hereto have executed this agreement the year and day first above written:

**THE STATE OF UTAH**  
**Division of Outdoor Recreation**

  
 Tara Mckee (Jan 10, 2024 13:56 MST)  
 Name: Tara McKee  
 Title: Deputy Director, Grants & Planning  
 Date: 01/10/2024

**San Juan County**

  
 Jamie H- SJC Commissioner (Jan 10, 2024 12:40 MST)  
 Name: Jamie H- SJC Commissioner  
 Title: SJC Commissioner  
 Date: 01/10/2024

**THE STATE OF UTAH**  
**Division of Finance**

**RECEIVED AND PROCESSED**  
**BY DIVISION OF FINANCE**  
 Date: 01/10/2024  
 Contract Number:

## Attachment A: Standard Terms and Conditions for Grants between Government Entities

1. **DEFINITIONS:** The following terms shall have the meanings set forth below:
  1. "**Contract**" means these terms and conditions, the cover pages, and all other attachments and documents incorporated by reference.
  2. "**Grant Money**" means money derived from State gas tax that are owned, held, or administered by the State.
  3. "**Grantee**" means the individual or entity which is the recipient of Grant Money from the State. The term "Grantee" includes Grantee's agents, officers, employees, and partners.
  4. "**Non-Public Information**" means information that is deemed private, protected, controlled, or exempt from disclosure under the Government Records Access and Management Act (GRAMA) or as non-public under other applicable State and federal laws. Non-public information includes those records the State determines are protected after having properly received a written claim of business confidentiality as described in Utah Code § 63G-2-309. The State reserves the right to identify additional information that must be kept non-public under federal and State laws.
  5. "**State**" means the State of Utah Department, Division, Office, Bureau, Agency, or other State entity identified on the Contract providing the Grant Money.
  6. "**SubGrantees**" means persons or entities under the direct or indirect control or responsibility of Grantee, including, but not limited to, Grantee's agents, consultants, employees, authorized resellers, or anyone else for whom Grantee may be liable at any tier, including a person or entity providing or performing this Contract, including Grantee's manufacturers, distributors, and suppliers.
2. **GOVERNING LAW AND VENUE:** This Contract shall be governed by the laws, rules, and regulations of the State of Utah. Any action or proceeding arising from this Contract shall be brought in a court of competent jurisdiction in the State of Utah. Venue shall be in Salt Lake City, in the Third Judicial District Court for Salt Lake County.
3. **LAWS AND REGULATIONS:** At all times during this Contract, Grantee and all acts performed under this Contract will comply with all applicable federal and State constitutions, laws, rules, codes, orders, and regulations, including applicable licensure and certification requirements.
4. **RECORDS ADMINISTRATION:** Grantee shall maintain or supervise the maintenance of all records, receipts and any other documentation necessary to properly account for payments made by the State to Grantee under this Contract. This includes documentation related to Grantee's performance of the Contract terms, scope of work, project-specific requirements, and outcomes reported to the State by Grantee. These records shall be retained by Grantee for at least five (5) years after final payment, or until all audits initiated within the five (5) years have been completed, whichever is later. Grantee agrees to allow, at no additional cost, State of Utah and federal auditors, State staff, and/or a party hired by the State, access to all records necessary to account for all Grant Money received by Grantee as a result of this Contract and to verify that Grantee's use of the Grant Money is appropriate and has been properly reported.
5. **INDEPENDENT CAPACITY:** Grantee and SubGrantees, in the performance of this Contract, shall act in an independent capacity and not as officers or employees or agents of the State of Utah effectuating this Contract.
6. **INDEMNITY:** Both parties to this Contract are governmental entities as defined in the Utah Governmental Immunity Act (Utah Code Ann. 63G-7-101 et. seq.). Nothing in this Contract shall be construed as a waiver by either or both parties of any rights, limits, protections or defenses provided by the Act. Nor shall this Contract be construed, with respect to third parties, as a waiver of any governmental immunity to which a party to this Contract is otherwise entitled. Subject to and consistent with the Act, each party will be responsible for its own actions or negligence and will defend against any claims or lawsuit brought against it. There are no indemnity obligations between these parties.
7. **EMPLOYMENT PRACTICES:** Grantee agrees to abide by federal and State employment laws, including: (i) Title VI and VII of the Civil Rights Act of 1964 (42 U.S.C. 2000e) which prohibits discrimination against any employee or applicant for employment or any applicant or recipient of services, on the basis of race, religion, color, or national origin; (ii) Executive Order No. 11246, as amended, which prohibits discrimination on the basis of sex; (iii) 45 CFR 90 which prohibits discrimination on the basis of age; (iv) Section 504 of the Rehabilitation Act of 1973, or the Americans with Disabilities Act of 1990 which prohibits discrimination on the basis of disabilities; and (v) Utah's Executive Order, dated December 13, 2006, which prohibits unlawful harassment in the workplace. Grantee further agrees to abide by any other laws, regulations, or orders that prohibit the discrimination of any kind by any of Grantee's employees.
8. **AMENDMENTS:** This Contract may only be amended by the mutual written agreement of the parties; which amendment will be attached to this Contract. Automatic renewals will not apply to this Contract even if listed elsewhere in this Contract.
9. **TERMINATION:** Unless otherwise stated in this Contract, this Contract may be terminated, with cause by either party, in advance of the specified termination date, upon written notice being given by the other party. Any material violation of the

terms of the program or Contract may give rise to for-cause termination.

10. **NON-APPROPRIATION OF FUNDS, REDUCTION OF FUNDS, OR CHANGES IN LAW:** Upon thirty (30) days written notice delivered to Grantee, this Contract may be terminated in whole or in part at the sole discretion of the State, if the State reasonably determines that: (i) a change in Federal or State legislation or applicable laws materially affects the ability of either party to perform under the terms of this Contract; or (ii) that a change in available funds affects the State's ability to pay under this Contract. A change of available funds as used in this paragraph, includes, but is not limited to, a change in Federal or State funding, whether as a result of a legislative act or by order of the President or the Governor.
11. **WORKERS COMPENSATION INSURANCE:** Grantee shall maintain during the term of this Contract, workers' compensation insurance for all its employees, as well as any SubGrantees as required by law.
12. **PUBLIC INFORMATION:** Grantee agrees that this Contract and invoices will be public records in accordance with the State of Utah's Government Records Access and Management Act (GRAMA). Grantee gives the State express permission to make copies of this Contract, related documents, and invoices in accordance with GRAMA. Except for sections identified in writing by Grantee and expressly approved by the State of Utah Division of Purchasing and General Services, all of which must be in accordance with GRAMA, Grantee also agrees that non-protected portions of Grantee's Application will be a public document, and copies may be given to the public as permitted under GRAMA. The State is not obligated to inform Grantee of any GRAMA requests for disclosure of this Contract, related documents, or invoices.
13. **PAYMENT:** The acceptance by Grantee of final Grant Money payment, without a written protest filed with the State within ten (10) business days of receipt of final payment, shall release the State from all claims and all liability to Grantee. No State payment is to be construed to prejudice any claims that the State may have against Grantee. State may withhold, adjust payment amount, or require repayment of any Grant Money under this Contract that is: provided in reliance on an inaccurate or incomplete representation, unsupported by sufficient invoices or other documentation, not used by Grantee for the project identified, used for any purpose in violation of the terms of this Contract or in violation of the law, or paid in excess of what is actually owed.
14. **REVIEWS:** The State reserves the right to perform reviews, and/or comment upon Grantee's use of the Grant Money. Such reviews do not waive the requirement of Grantee to meet all of the terms and conditions of this Contract.
15. **ASSIGNMENT:** Grantee may not assign, sell, transfer, subcontract or sublet rights, or delegate any right or obligation under this Contract, in whole or in part, without the prior written approval of the State.
16. **NON-PUBLIC INFORMATION:** If Non-Public Information is disclosed to Grantee, Grantee shall: (i) advise its agents, officers, employees, partners, and SubGrantees of the obligations set forth in this Contract; (ii) keep all Non-Public Information strictly confidential; and (iii) not disclose any Non-Public Information received by it to any third parties. Grantee will promptly notify the State of any potential or actual misuse or misappropriation of Non-Public Information. Grantee shall be responsible for any breach of this duty of confidentiality, including any required remedies and/or notifications under applicable law. Upon termination or expiration of this Contract and upon request by the State, Grantee will return all copies of Non-Public Information to the State or certify, in writing, that the Non-Public Information has been destroyed. This duty of confidentiality shall be ongoing and survive the termination or expiration of this Contract.
17. **PUBLICITY:** Grantee shall submit to the State for written approval all advertising and publicity matters relating to this Contract. It is within the State's sole discretion whether to provide approval, which must be done in writing.
18. **INDEMNIFICATION RELATING TO INTELLECTUAL PROPERTY:** Grantee will indemnify and hold the State harmless from and against any and all damages, expenses (including reasonable attorneys' fees), claims, judgments, liabilities, and costs in any action or claim brought against the State for infringement of a third party's copyright, trademark, trade secret, or other proprietary right. The parties agree that if there are any limitations of Grantee's liability, such limitations of liability will not apply to this section.
19. **OWNERSHIP IN INTELLECTUAL PROPERTY:** The State and Grantee each recognize that they have no right, title, interest, proprietary or otherwise in the intellectual property owned or licensed by the other, unless otherwise agreed upon by the parties in writing.
20. **WAIVER:** A waiver of any right, power, or privilege shall not be construed as a waiver of any subsequent right, power, or privilege.
21. **ORDER OF PRECEDENCE:** In the event of any conflict in the terms and conditions in this Contract, the order of precedence shall be: (i) this Attachment A; (ii) Contract signature page(s); (iii) the State's additional terms and conditions, if any; (iv) any other document listed or referenced in Contract; and (v) Grantee's terms and conditions that are attached to this Contract, if any. Any provision attempting to limit the liability of Grantee or limits the rights of the State must be in writing and attached to this Contract or it is rendered null and void.
22. **SURVIVAL OF TERMS:** Termination or expiration of this Contract shall not extinguish or prejudice the State Entity's right to enforce this Contract with respect to any default or defect in the Services that has not been cured.
23. **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.

24. **ENTIRE AGREEMENT:** This Contract constitutes the entire agreement between the parties and supersedes any and all other prior and contemporaneous agreements and understandings between the parties, whether oral or written.

(Revision date: July 2023)

## Attachment B: Recreational Trails Program Grant Terms and Conditions

### 1. PROJECT DESIGN, SCOPE OF WORK, AND USE OF FUNDS:

- a. The scope of work for this Grant Contract is outlined in Attachment D and their referenced application submitted in Salesforce. The Grantee hereby agrees to complete that scope of work and shall use the Grant funding provided to achieve the goals and benchmarks set forth therein.
- b. Successful completion of the scope of work will be determined by the State, based on documentation of the completion of goals and benchmarks outlined in Attachment D.
- c. The Grantee shall comply with all applicable Federal and State statutes and regulations and will be responsible for obtaining and maintaining any necessary permits and approvals prior to commencement of the project.
- d. Grantee's completed grant application, including the grant requirements listed in the application and Grantee's representations to the Division made in the application, are hereby incorporated into this Contract by reference.
- e. The scope of work is hereby termed the Grantee's project, which shall commence within one-hundred eighty (180) calendar days from the Contract effective date and be completed on or before the Contract termination date.
- f. The Grantee agrees that the planning, acquisition, and development of trails pursuant to this Contract shall not be converted to other than public recreational use without written notice and approval from the Director of the Utah Division of Outdoor Recreation. Furthermore, if the trail developed with the Recreational Trails Program Grant funds is converted to other use, the other use must be of comparable value and may not be converted until both parties agree in writing to the converted use. The converted use must be in the same general location and will be provided by the Grantee.
- g. The Grantee shall maintain or ensure appropriate maintenance as determined by the State of all facilities and property covered by this Contract in a safe, usable, and attractive condition. The project area shall be kept reasonably open, accessible and safe for public use. Structures, trail and trail infrastructure should be kept maintained throughout their estimated lifetime to prevent undue deterioration and to encourage public use. The State makes no claims to ownership or management interests of facilities constructed pursuant to this Contract on lands legally owned by the Grantee.
- h. The Grantee shall provide evidence that the trail project has county, city, state, federal or tribal approval and endorsement. A Contract must be signed with the party who will maintain the recreational trail for at least the next ten (10) years. Evidence supplied in the Grantee's application may fulfill this requirement. The State reserves the right to request updated documentation and proof on continued support and maintenance contracts at any time. The Grantee shall give the State reasonable notice of any change in the Contract or endorsement status. Loss of endorsement or maintenance Contract may constitute an event of default and result in a recapture of the Grant funds.
- i. **The Grantee agrees to comply with 49 U.S.C. 5323(j) and 49 C.F.R. Part 661, which provide that Federal funds may not be obligated unless steel, iron, and manufactured products used in federally funded projects are produced in the United States, unless a waiver has been granted by the State or the product is subject to a general waiver. The Grantee must submit to the State the appropriate Buy America certification (Attachment C) with all bids or offers on federally funded Contracts, except those subject to a general waiver. Bids or offers that are not accompanied by a completed Buy America certification must be rejected as nonresponsive. This requirement does not apply to lower tier subcontractors.**
- j. The Grantee must receive approval from the lead agency responsible for compliance with the National Environmental Policy Act (NEPA) if the project is breaking ground in any capacity. Loss of approval from or any violation of Federal regulations shall constitute an event of default and result in the recapture of the Grant funds. The Grantee shall give the State reasonable notice in the event that approval for the appropriate public entity has been rescinded or denied. Proof of approval shall be provided and updated as requested by the State.
- k. All property on which Recreational Trails Program Grant funded projects are located must be owned by or under the control of the Grantee (e.g. local government or conservancy) or public agency that has partnered with the Grantee. If the project crosses private property, as in the case of a trail, a Contract must be reached with the property owners to allow the general public right-of-way. This should be documented with a Grant of Easement and Right-of-Way. Proof of ownership and all relevant Contracts shall be provided to the State before completion of the project. Lack of proof shall constitute an event of default and may result in the recapture of the Grant funds.
- l. The trail project must have endorsement from the local, federal, or state entities stating that the project

will provide for outdoor recreation needs and facilities access to, travel within, and enjoyment and admiration of the outdoors. This requirement can be fulfilled by the endorsement provided in the Grantee's Application. If the status of the endorsement changes the Grantee may provide reasonable notice in writing of such change to the State. The State reserves the right to recapture all Grant funds if the endorsement is rescinded and it is determined by the State that the project has no or little economic impact.

- m. The Grantee must check with the Utah Department of Wildlife Resources (DWR) to ensure the project is not in a special management area for endangered species such as the Sage Grouse. If the project is in or close to a special management area it must first secure written approval from the DWR. DWR may continually add or remove species from the list of species requiring a special management area. The Grantee is responsible for maintaining the project in a way that is current with all DWR regulations and requirements. If the project is found to be in violation of any regulation regarding the management of species within the project, it shall constitute an event of default and may result in the recapture of the Grant funds.
- n. No fees or other restrictions shall be prohibitive to the extent that portions of the public at large will not be able to access the project. All fees charged by the Grantee or others in granting access to the project shall be disclosed to the State in writing. The State reserves the right to determine if such fees are considered prohibitive and thus a violation of this paragraph. If a fee is found to be prohibitive to public access the Grantee shall have thirty (30) days to change the fee to be reasonable or this will constitute an event of default and the State may recapture the Grant funds.
- o. The Grantee shall notify the State of the public opening date, and upon the public opening of the project, the Grantee shall make every effort to make the public aware of the project's existence with appropriate publicity and marketing. Such publicity can include but is not limited to, a grand opening ceremony, press release to the local media or social media outlets to appropriately promote the public use of the project.

## **2. NATURE OF ENTITY:**

- a. The Grantee is a municipality, county, tribal government, federal government, state government, or nonprofit corporation classified under U.S. Code § 501(c) and is physically located within the State.
- b. The Grantee is not a for-profit entity; for-profit entities may not receive a Utah Recreational Trails Program Grant.

## **3. REPORTING:**

- a. Reports shall be provided by the Grantee to the State at least every six (6) months, and no later than sixty (60) days after the Contract termination date. Each report shall include the following:
  - i. Assurances that all monies paid to the Grantee were used towards completion of the project outlined in Attachment D: Scope of Work;
  - ii. A brief synopsis of the work completed in the previous six months; and
  - iii. An outline of the work anticipated to be completed in the next six months.

## **4. FUNDING:**

- a. The Grantee shall not receive any Grant funds until this Contract is fully signed and executed.
- b. Up to 75% of the Contract Amount may be awarded upfront prior to full completion of the Grantee's project.
  - i. Project timeline showing expenditures of funds in six- or twelve-month increments must be submitted with an upfront funding request.
  - ii. Project budget showing the expenditure of upfront funds must be submitted with an upfront funding request. Ex, bid or quotes showing the need for the upfront funding.
  - iii. Within six months of receipt of 75% of Contract funding, backup documentation of expenditures associated with those funds must be submitted to the State.
  - iv. The remaining 25% of funds are contingent on the completion of the Grantee's project, a final on-site inspection (if applicable), and submission of the Final Report.
- c. In no event shall payments from the State to the Grantee exceed in sum the Contract Amount.
- d. All funds must be spent by the Grantee within the scope of the Grantee's project.
- e. The Grantee must provide matching funds in an amount of at least 20% of the project's eligible costs.
- f. A portion of the Grantee's required matching funds must be paid in cash.
- g. A portion of the Grantee's required matching funds may be provided through an in-kind contribution if:

- i. Approved in advance by the State;
- ii. The in-kind donation is for services or materials that are directly related to the construction of the Grantee's project, defined in Attachment D: Scope of Work.

**5. REIMBURSEMENT REQUESTS:**

- a. Reimbursement requests must be received within 60 days after the Contract termination date.
- b. The following documentation shall, at minimum, be provided upon reimbursement request, and additional documentation may be required by the State:
  - i. Copies of invoices and evidence of payment (checks, bank statements, etc.) for work done on the project;
  - ii. Records of volunteer labor or other in-kind donations for work done on the project;
  - iii. Several photos to show the project is complete;
  - iv. A final report with the description of the project and other data requested by the State;
  - v. A description and an itemized report detailing the expenditure of the Grant or the intended expenditure of any Grant funds that have not been spent;
  - vi. The Grant program reimbursement request document.
- c. Requests shall be submitted to the State electronically, to the RTP Grant Administrator at the Division of Outdoor Recreation. A link to the online portal will be sent to the Grantee upon the completion of the processing of this Contract. The Grantee shall document that all of the Grant money received by the Grantee for this project was spent on efforts towards the project.

**6. SITE VISITS:** The Grantee shall cooperate with reasonable requests for site visits during the process of completion and after completion of the project.

**7. AUDIT:**

- a. The Grantee shall allow State auditors to make audits and inspections of all records relating to this Grant.
- b. The Grantee shall make available for audit and inspection the records of expenditures relating to this Contract until all State audits are completed or for a period of up to five (5) years from the date of this Contract.
- c. The Grantee shall refund to the State any Grant funds spent that did not meet the requirements of this Contract and determined by audit to be ineligible under the terms hereof or in accordance with State and Federal law.

**8. EVALUATION:** The State reserves the right to conduct an independent evaluation of the use of the Grant funding and of the activities covered by this Contract, including achievement of goals and benchmarks, location of the Grantee, and achievement of outcomes and economic development. Such evaluation may employ qualitative as well as concrete measures of outcomes. The State reserves the right to engage consultants or others to carry out this evaluation. The Grantee agrees to allow the State or its representatives access to, and will make its personnel, facilities, records, and sponsors available to State evaluators, subject to reasonable notice.

**9. BREACH OF CONTRACT:** The State reserves the right to demand a refund of the full amount of the Grant or a portion thereof, or to terminate this Contract and pay no further funds, in the event that the Grantee breaches any of the terms of this Contract or those in documents incorporated by reference but not attached.

**10. ATTRIBUTION:** The Grantee shall make appropriate and reasonable efforts to ensure that the Utah Division of Outdoor Recreation is recognized as a partner in the project. Such efforts may include recognition of the State in fundraising materials, use of the Utah Division of Outdoor Recreation name and official logo, and other appropriate attribution for the funding made possible by the division.

**11. ACCESS TO DATA:** At the State's request, the Grantee shall allow the State access to data and information about the project to assess progress and ensure that Grant funding is being spent on the project specified within the Grantee's project proposal.

**12. STATE CONTACT PERSON:** The State designates the RTP Grant Administrator of the Division of Outdoor Recreation at the State, or their designee, as the contact person to consult with the Grantee on an ongoing basis.



The contact person will provide the Grantee with any additional guidelines, standards, procedures, and reporting requirements on which the State will review progress and evaluate performance hereunder.

13. **LICENSE TO PROMOTE:** The Grantee gives to State a perpetual, irrevocable, worldwide, transferable, royalty free, and non-exclusive license to publicly display the Grantee and its project for any reasonable purpose, including display on State websites, without any attribution or compensation to the Grantee. The Grantee agrees to acknowledge State funding in publications or presentations.

**Attachment C: Buy America Certification (if applicable)**

**A. Certification requirement for procurement of steel, iron, or manufactured products.**

*Certificate of Compliance with 49 U.S.C. 5323(j)(1)*

The bidder or offeror hereby certifies that it will meet the requirements of 49 U.S.C. 5323(j)(1) and the applicable regulations in 49 CFR Part 661.5.

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

Signature: \_\_\_\_\_

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

Title: \_\_\_\_\_

*Certificate of Non-Compliance with 49 U.S.C. 5323(j)(1)*

The bidder or offeror hereby certifies that it cannot comply with the requirements of 49 U.S.C. 5323(j)(1) and 49 C.F.R. 661.5, but it may qualify for an exception pursuant to 49 U.S.C. 5323(j)(2)(A), 5323(j)(2)(B), or 5323(j)(2)(D), and 49 C.F.R. 661.7.

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

Signature: \_\_\_\_\_

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

Title: \_\_\_\_\_

**B. Certification requirement for procurement of buses, other rolling stock and associated equipment.**

*Certificate of Compliance with 49 U.S.C. 5323(j)(2)(C)*

The bidder or offeror hereby certifies that it will comply with the requirements of 49 U.S.C. 5323(j)(2)(C) and the regulations at 49 C.F.R. Part 661.11.

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

Signature: \_\_\_\_\_

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

Title: \_\_\_\_\_

*Certificate of Non-Compliance with 49 U.S.C. 5323(j)(2)(C)*

The bidder or offeror hereby certifies that it cannot comply with the requirements of 49 U.S.C. 5323(j)(2)(C) and 49 C.F.R. 661.11, but may qualify for an exception pursuant to 49 U.S.C. 5323(j)(2)(A), 5323(j)(2)(B), or 5323(j)(2)(D), and 49 C.F.R. 661.7.

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

Signature: \_\_\_\_\_

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

Title: \_\_\_\_\_

### **Attachment D: Scope of Work**

The Spanish Hills Trail System (SPHTS) is a multi-phase, 25-mile stacked loop mountain bike trail project located in San Juan County, Utah. This trail system is expected to draw approximately 50,000 visits annually, benefiting San Juan County's economy and residents quality of life. The trails will provide recreation opportunities that are unique to the area and are designed to accommodate adaptive cycles, National Interscholastic Cycling Association (NICA) races, and other youth cycling programs. The SPHTS will also be analyzed to allow class 1 E-bikes. The initial construction phase consists of 9.75 miles of trail and a multiple use trailhead. Subsequent stages will expand the trail network and improve its connectivity to residential and other recreation areas.



## COMMISSION STAFF REPORT

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**MEETING DATE:** August 6, 2024

**ITEM TITLE, PRESENTER:** Consideration and Approval of the contract with Tri-Hurst Construction for repair and replacement of the roof and exterior trim on the County Administration Building.

**RECOMMENDATION:** Approve the contract

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### SUMMARY

The roof and exterior trim on the County Administration Building is in poor condition and is in need of replacement and refinishing.

### HISTORY/PAST ACTION

None

### FISCAL IMPACT

\$229,106.00 from the Capital Projects budget.

**STANDARD SERVICE PROVIDER CONTRACT**

This standard service provider contract is between San Juan County, a political subdivision of the State of Utah, and the following person or entity (the "Service Provider"):

Service Provider:	Tri-Hurst Construction	Contact Phone Number:	435-678-2766
Contact Person:	Braden Meyer	Contact Email Address:	braden@tri-hurstconstruction.com
Address:	377 West 300 South Blanding, UT 84511	Type of Service:	General Contractor

San Juan County desires to obtain the services of a professional and competent service provider to provide the contractual services under this contract.

The Service Provider, who has represented to San Juan County that it is a competent and experienced service provider, desires to provide the contractual services under this contract.

The parties therefore agree as follows:

**1. Scope of Services.** The Service Provider agrees as follows:

Service Provider shall provide full services required for

Reroof building per attached drawings and as specified herein

- Install new 60-mil TPO system as described below
- Tear-off and disposal of the existing roofing materials, 16' wide path around drains on middle roof section as well as 4' around parapet wall for proper adhesion of TPO system.
- Leveling of lower spray foam roof, by removing the high spots
- Single layer Polyisocyanurate Insulation 2"
- Single layer EPS tapered insulation around drains
- MS 24-gauge PVDF coated Edge Metal; White
- Fascia board replacement on lower roof, wrapped in MS 24-gauge PVDF; White
- Proper warrantable attachment to all walls, curbs, & penetrations
- All applicable membrane detail accessories, adhesives, caulks & sealants
- All appropriate labor and cleanup
- All lifting equipment and tools necessary to complete our scope of work
- NDL 20 Year Manufacturer's Warranty
- Seven (7) Year Top Line Workmanship Warranty

Remove all items no longer needed as directed by the county

Furnish and install new access hatch and ladders as shown on drawings

Build new curb for siren

Repair as needed and repaint all existing wood trim and window frames

Repoint mortar joints on chimney

Repair stone window sills on original building and recoat with acrylic stucco finish

Electrical

- Remove abandoned electrical on roof
- New conduit to horn
- Remove conduit for roofer as needed
- Relocate conduit back after roofer is done
- Clean up wiring for satellites

## 2. Compensation.

- A. Upon the Service Provider's completion of its duties under section 1 of this contract, San Juan County will pay the Service Provider \$229,106.00
- B. San Juan County shall mail its payment to the Service Provider within 30 days after the Service Provider completes its duties under section 1 of this contract, unless the parties agree, in writing, to alternative payment arrangements.
- C. Service Provider shall disclose its tax identification or Social Security number to San Juan County before a check or payment will be made by San Juan County to Service Provider.
- D. If this contract is terminated early, San Juan County will pay the Service Provider for the duties completed under section 1 of this contract through the date of early termination.
- E. The Service Provider is responsible for any taxes, contributions, assessments, or fees, which arise from payments made by San Juan County to the Service Provider.
- F. The Service Provider is responsible for paying all subcontractors, material providers, jobbers, or any other person who or entity that provides materials, services, equipment, utilities or otherwise at the request of Service Provider and in connection with or relating to this contract.

**3. Effectiveness, Date, and Termination.** This contract will become effective when all parties have signed it. The date of this agreement will be the date this agreement is signed by the last party to sign it (as indicated by the date associated with that party's signature). This contract will terminate on December 30, 2024 at 11:59 p.m.

## 4. Early Termination.

- A. San Juan County may terminate this contract if annual appropriations, as part of San Juan County's annual public budgeting process, are not made or are insufficient to pay the Service Provider. This termination will be effective at the time that San Juan County's notice is effective under section 8.
- B. San Juan County may terminate this contract due to its dissatisfaction with the Service Provider's services, which termination will be effective at midnight on the fifth day after San Juan County's notice is effective under section 8.
- C. San Juan County may terminate this contract for any reason, which termination will be effective at midnight on the 30<sup>th</sup> day after San Juan County's notice is effective under section 8.
- D. San Juan County may terminate this contract, which termination will be effective at the time San Juan County's notice is effective under section 8, if:
  - (1) The Service Provider engages in or permits any unlawful or disruptive conduct or any activity not permitted by law, regulation, ordinance, this contract, and/or the policies of San Juan County; and
  - (2) The Service Provider fails to immediately cease such conduct or activity after notification by law enforcement, San Juan County, or otherwise.
- E. Either party may terminate this contract after a material breach of this contract by the other party, which termination will be effective after the notice is effective under section 8.

## 5. Warranties.

- A. The Service Provider warrants to San Juan County that:
  - (1) All materials and equipment furnished under this contract shall be:
    - (a) New;
    - (b) Under manufacturer's warranty;
    - (c) Of reasonable quality; and
    - (d) Free from faults and defects; and
  - (2) All services performed under this contract shall:
    - (a) Be of reasonable quality;
    - (b) Conform with reasonable professional standards; and
    - (c) Conform to codes, regulations, and laws.
    - (d) Materials, Plans, Artwork, Drawings, Brochures, Maps, and Documents produced under this contract will be owned by San Juan County upon completion. San Juan County may use these items in future projects or opportunities as the County needs arise without written consent or authorization from any other party.
- B. Service Provider shall correct or replace any materials or equipment that do not satisfy subsections 5.A.(1)(a)-(d) within 30 days after San Juan County's notice is effective under section 8.
- C. Service Provider shall correct any services performed that do not satisfy subsections 5.A.(2)(a)-(c) within 30 days after San Juan County's notice is effective under section 8.
- D. The parties acknowledge that the warranties set forth in Title 70A, Chapter 2, Part 3, Utah Code Annotated, apply to this contract.

E. The Service Provider shall assign and deliver to San Juan County all manufacturers’ warranties relating to the r and equipment furnished under this contract as soon as reasonably possible, but in no event later than 10 days after this contract terminates.

**6. Insurance.** The Service Provider shall maintain for the duration of this contract and for six years after the termination of this contract, the following types of insurance:

- A. A valid occurrence form commercial general liability insurance policy, which covers contractual liability and contractual agreements, with minimum limits as follows:
  - (1) Each occurrence - \$1,000,000.00;
  - (2) Damage to Rented Premises - \$300,000.00;
  - (3) Medical Exp. (Any one person) - \$5,000.00;
  - (4) Personal and Adv. Injury - \$2,000,000.00;
  - (5) General aggregate - \$2,000,000.00; and
  - (6) Products – Comp/Op aggregate - \$2,000,000.00;
  - (7) Builders Risk Insurance - \$6,000,000.00
- B. A valid automobile liability insurance policy that satisfies the minimum amounts required by Utah law; and
- C. A valid Workers Compensation and Employers’ Liability insurance policy with minimum limits as required by Utah law. If any proprietor, partner, executive, officer, member, or other person is excluded from the Workers Compensation and Employers’ Liability insurance policy, the Service Provider shall provide San Juan County with the applicable state issued waiver.

For the duration of this contract and for six years after the termination of this contract, San Juan County may request the Service Provider to provide San Juan County with certificates or other records that demonstrate that the Service Provider is in compliance with the insurance requirements set forth in this section (the “Certificates/Records”). If the Service Provider fails to provide San Juan County with the requested Certificates/Records within three business days of San Juan County’s request, San Juan County may immediately terminate this contract. If the Service Provider fails to have the insurances required by this contract, San Juan County may immediately terminate this contract.

**7. Indemnification.** With respect to any judicial, administrative, or arbitration action, suit, claim, investigation, or proceeding (“Proceeding”) against San Juan County, San Juan County’s officers, employees, agents, consultants, advisors, and other representatives, and each of their heirs, executors, successors, and assignees (“San Juan County Indemnitees”) that arises out of this contract or the acts or omissions of Service Provider (each, a “Claim”), Service Provider shall, for the duration of this contract and for a period of six years after the termination of this contract, indemnify those San Juan County Indemnitees against any amount awarded in, or paid in settlement of any Proceeding, including interest (“Loss”) and any out-of-pocket expense incurred in defending a Proceeding or in any related investigation or negotiation, including court filing fees, court costs, arbitration fees, witness fees, and attorneys’ and other professionals’ fees and disbursements (“Litigation Expense”) (Loss and Litigation Expense means “Indemnifiable Losses”) arising out of that Proceeding, except to the extent that San Juan County negligently or intentionally caused those Indemnifiable Losses.

**8. Notices.** All notices must be in writing and must be delivered personally, by a nationally recognized overnight courier, or by United States mail, postage prepaid and addressed to the parties at their respective addresses set forth below, and the same shall be effective upon receipt if delivered personally, on the next business day if sent by overnight courier, or three business days after deposit in the United States mail, if mailed. The initial addresses of the parties shall be:

<u>San Juan County</u>	<u>Service Provider</u>
San Juan County Attn: PO Box 9 Monticello, UT 84535	Tri-Hurst Construction 377 West 300 South Blanding, UT 84511
<u>With a copy to:</u> San Juan County Attn: Attorney’s Office PO Box 9 Monticello, UT 84535	

**9. Independent Contractor.** The Service Provider shall perform this contract as an independent contractor. The Service Provider acknowledges that it and its representatives are not employees of San Juan County, and, thus, have no right to and shall not be provided with any San Juan County benefits.

**10. Conflict of Terms.** In the event of any conflict between the terms of this contract and any documents referenced in this contract or incorporated into this contract by reference, including exhibits or attachments to this contract, this contract shall control.

**11. Assignment Restricted.** Except with the prior written consent of the other party, each party shall not transfer, including merger (whether that party is the surviving or disappearing entity), consolidation, dissolution, or operation of law:

- A. Any discretion granted under this contract;
- B. Any right to satisfy a condition under this contract;
- C. Any remedy under this contract; or
- D. Any obligation imposed under this contract.

Any purported transfer in violation of this section will be void.

**12. Waiver.** No waiver of satisfaction of a condition or nonperformance of an obligation under this contract will be effective unless it is in writing and signed by the party granting the waiver.

**13. Entire Contract; Amendment.** This contract, including all attachments, if any, constitutes the entire understanding between the parties with respect to the subject matter in this contract. Unless otherwise set forth in this contract, this contract supersedes all other agreements, whether written or oral, between the parties with respect to the subject matter in this contract. No amendment to this contract will be effective unless it is in writing and signed by both parties.

**14. Governing Law; Exclusive Jurisdiction.** Utah law governs any Proceeding brought by one party against the other party arising out of this contract. If either party brings any Proceedings against the other party arising out of this contract, that party may bring that Proceeding only in a state court located in San Juan County, Utah (for claims that may only be resolved through the federal courts, only in a federal court located in Salt Lake City, Utah), and each party hereby submits to the exclusive jurisdiction of such courts for purposes of any such proceeding.

**15. Severability.** The parties acknowledge that if a dispute between the parties arises out of this contract or the subject matter of this contract, the parties desire the court to interpret this contract as follows:

- A. With respect to any provision that it holds to be unenforceable, by modifying that provision to the minimum extent necessary to make it enforceable or, if that modification is not permitted by law, by disregarding that provision; and
- B. If an unenforceable provision is modified or disregarded in accordance with this section, by holding that the rest of the contract will remain in effect as written.

**16. Counterparts, Digital Signatures, and Electronically Transmitted Signatures.** If the parties sign this contract in counterparts, each will be deemed an original but all counterparts together will constitute one contract. If the parties digitally sign this contract or electronically transmit signatures by email, such signatures will have the same force and effect as original signatures.

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

<p>SAN JUAN COUNTY</p>  <p>By: _____          Jamie Harvey, Chair          San Juan County Board of County Commissioners</p> <p>Date: _____</p> <p>ATTEST:</p>  <p>_____          Lyman W. Duncan          San Juan County Clerk/Auditor          Date: _____</p>	<p>TRI-HURST CONSTRUCTION</p> <p>By: _____</p> <p>Print Name: _____</p> <p>Title: _____</p> <p>Date: _____</p>
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Tri-Hurst Construction

# PROPOSAL

377 West 300 South  
Blanding, Utah 84511  
435-678-2766

Item 15.



PROPOSAL SUBMITTED TO San Juan County		PHONE 435-587-3225	DATE 3 July 2024
STREET		EMAIL <a href="mailto:mmcdonald@sanjuancounty.org">mmcdonald@sanjuancounty.org</a> <a href="mailto:samlong@sanjuancounty.org">samlong@sanjuancounty.org</a>	
CITY, STATE and ZIP CODE		JOB NAME Courthouse Roofing and exterior repairs	
ARCHITECT	DATE OF PLANS	JOB LOCATION Old Courthouse- Monticello	

We hereby submit specifications and estimates for:

Reroof building per attached drawings and as specified herein

- Install new 60-mil TPO system as described below
- Tear-off and disposal of the existing roofing materials, 16' wide path around drains on middle roof section as well as 4' around parapet wall for proper adhesion of TPO system.
- Leveling of lower spray foam roof, by removing the high spots
- Single layer Polyisocyanurate Insulation 2"
- Single layer EPS tapered insulation around drains
- MS 24-gauge PVDF coated Edge Metal; White
- Fascia board replacement on lower roof, wrapped in MS 24-gauge PVDF; White
- Proper warrantable attachment to all walls, curbs, & penetrations
- All applicable membrane detail accessories, adhesives, caulks & sealants
- All appropriate labor and cleanup
- All lifting equipment and tools necessary to complete our scope of work
- NDL 20 Year Manufacturer's Warranty
- Seven (7) Year Top Line Workmanship Warranty

Remove all items no longer needed as directed by the county

Furnish and install new access hatch and ladders as shown on drawings

Build new curb for siren

Repair as needed and repaint all existing wood trim and window frames

Repoint mortar joints on chimney

Repair stone window sills on original building and recoat with acrylic stucco finish

Electrical

- Remove abandoned electrical on roof
- New conduit to horn
- Remove conduit for roofer as needed
- Relocate conduit back after roofer is done
- Clean up wiring for satellites

**We Propose** hereby to furnish material and labor--complete in accordance with above specifications, for sum  
Two Hundred Twenty Nine Thousand One Hundred and Six Dollars (\$229,106.00)

Item 15.

Payment terms are net 30 days of invoicing. Contractor shall be entitled to 18% annual interest after payment deadline and is entitled to attorney fees and collection expenses to collect any unpaid balances.

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado, flood and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.

Authorized  
Signature

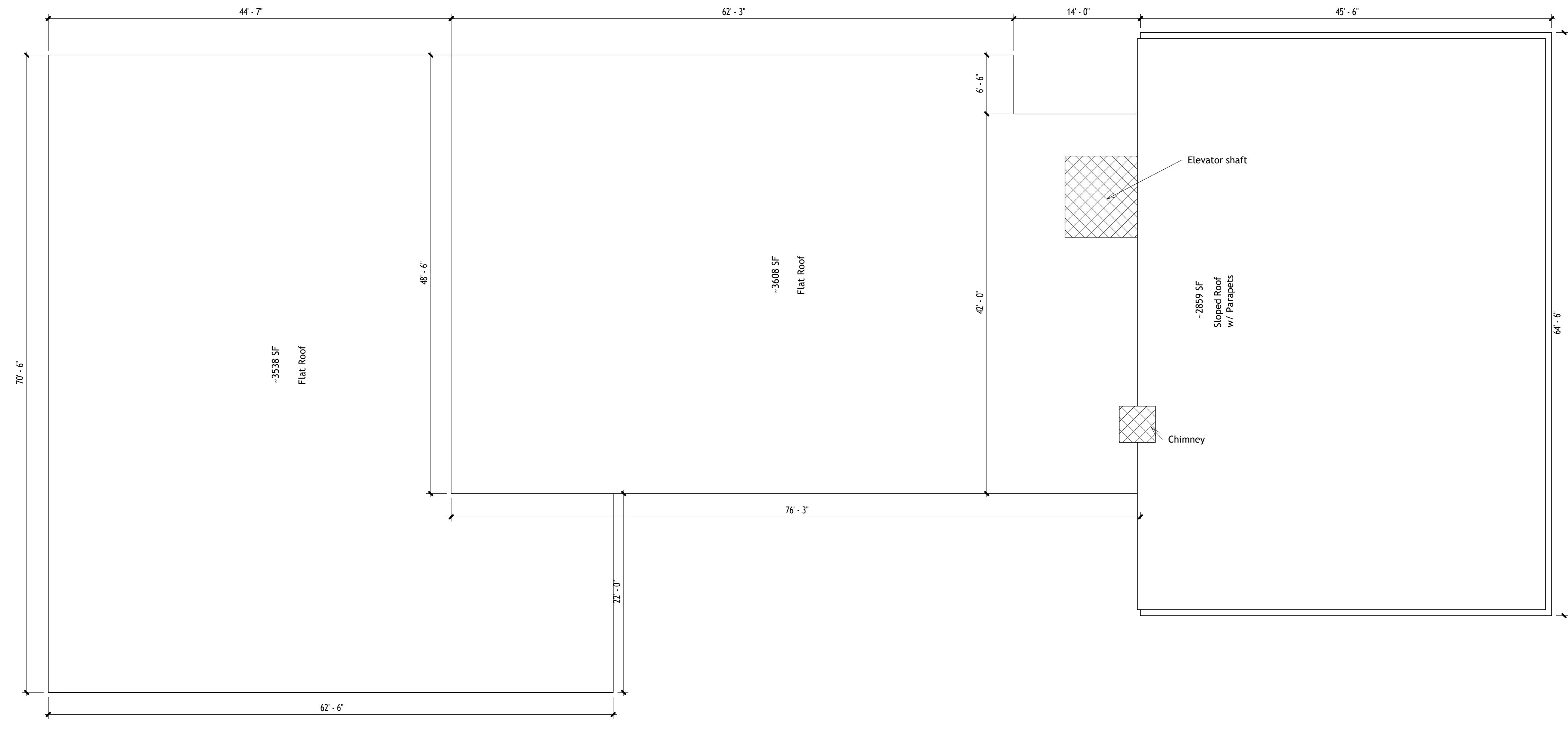


Note: This proposal may be withdrawn by us  
If not accepted within 30 days

**Acceptance of Proposal**-This bid may be accepted in any of the following manners: (1) Signature on the Proposal; (2) client requests and/or allows contractor to perform work; (3) client pays contractor deposit for the work.

Signature: \_\_\_\_\_

Date of Acceptance: \_\_\_\_\_



① First Floor Architectural Plan  
1/8" = 1'-0"



**Tri-Hurst Construction**  
 Blanding, Utah 84511  
 435-678-2766  
 www.tri-hurstconstruction.com

Consultant  
 Address  
 Address  
 Phone  
 Fax  
 e-mail

Consultant  
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No.	Description	Date

**San Juan County  
 Roof Repairs  
 Approx. Roof  
 Dimensions**

Project number	Project Number
Date	Issue Date
Drawn by	Author
Checked by	Checker

**A101**

Scale 1/8" = 1'-0"



**Tri-Hurst Construction**  
Blanding, Utah 84511  
435-678-2766  
www.tri-hurstconstruction.com

Consultant  
Address  
Phone  
Fax  
e-mail

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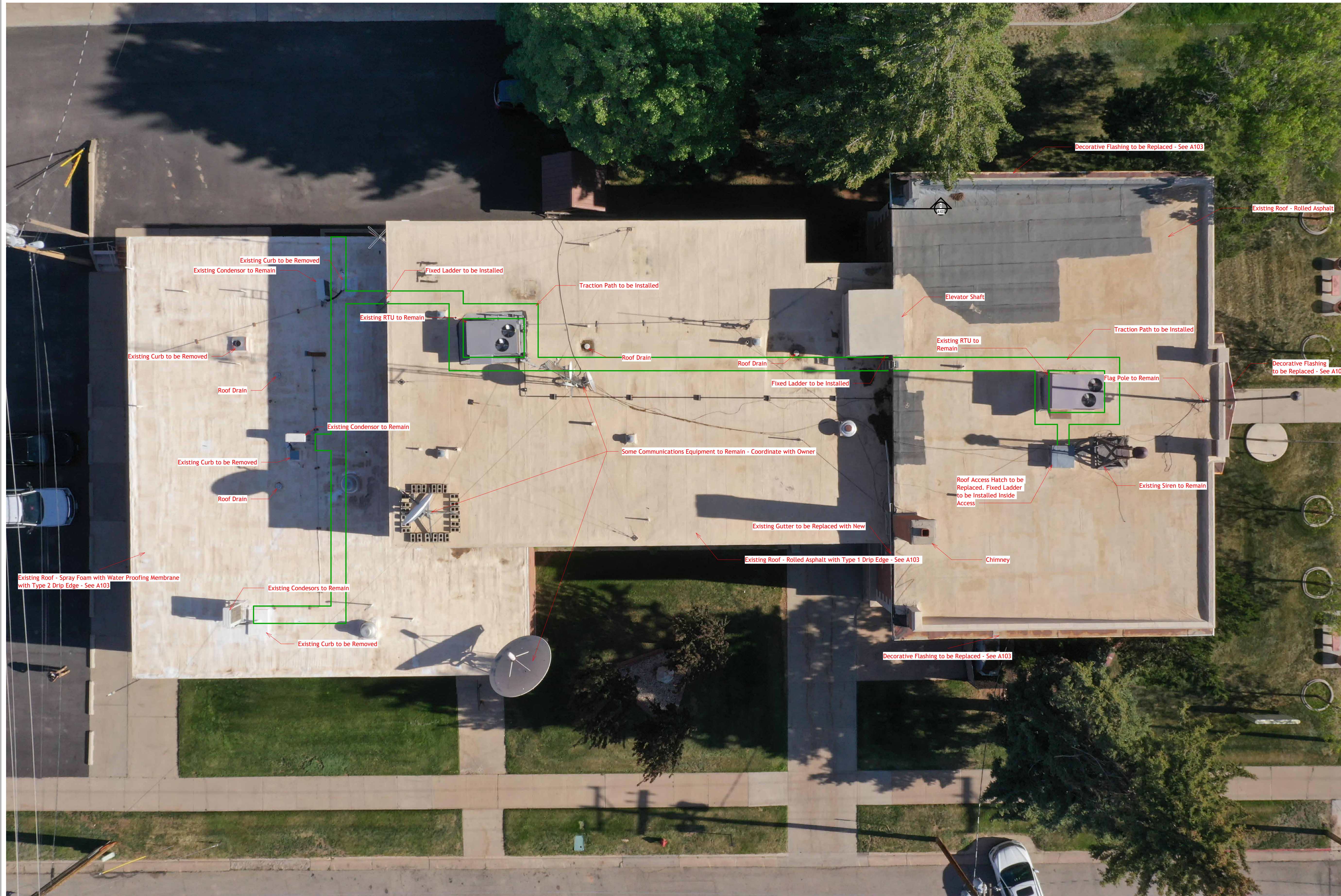
No.	Description	Date

### San Juan County Roof Repairs Aerial View

Project number	Project Number
Date	Issue Date
Drawn by	Author
Checked by	Checker

A102

Scale



\*STRIP ALL EXISTING ROOFING DOWN TO DECK. REPLACE ROOFING UNDERLAYMENT AND INSULATION WHERE APPLICABLE  
 \*A NUMBER OF PIPE PENETRATIONS ARE NO LONGER NEEDED, COORDINATE WITH OWNER AS TO WHICH PENETRATIONS REMAIN.





**Tri-Hurst Construction**  
 Blanding, Utah 84511  
 435-678-2766  
 www.tri-hurstconstruction.com

Consultant  
 Address  
 Phone  
 Fax  
 e-mail

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No.	Description	Date

**San Juan County  
 Roof Repairs  
 Aerial View Copy 1**

Project number	Project Number
Date	Issue Date
Drawn by	Author
Checked by	Checker
<b>A105</b>	
Scale	

6/19/2024 11:12:17 AM



- Center Portion of Building likely structurally tapered.
- Due to the age of the building there is the potential for asbestos however Core samples of the roof were removed during the walkthrough and, visually, no signs of asbestos were found.
- For potential cost savings, the county wouldn't be opposed to installing new 2" poly iso board and membrane over existing membrane. applies to all 3 sections of building
- Roofing needs to be intalled during this years fiscal budgeting period.



## COMMISSION STAFF REPORT

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**MEETING DATE:** August 6, 2024

**ITEM TITLE, PRESENTER:** Consideration and Approval of the contract with Tri-Hurst Construction for concrete replacement at the County Administration Building. Sam Long, Facilities Maintenance Director

**RECOMMENDATION:** Approve the Contract

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### SUMMARY

The concrete at the West, East, and Northeast entrances to the County Administration Building is badly deteriorated and in need of replacement.

### HISTORY/PAST ACTION

None

### FISCAL IMPACT

\$26,915.00 from the Capital Projects budget.



Tri-Hurst Construction

377 West 300 South  
Blanding, Utah 84511  
435-678-2766

Item 16.

# PROPOSAL



PROPOSAL SUBMITTED TO San Juan County		PHONE 435-587-3225	DATE 29 July 2024
STREET		EMAIL <a href="mailto:mmcdonald@sanjuancounty.org">mmcdonald@sanjuancounty.org</a> <a href="mailto:samlong@sanjuancounty.org">samlong@sanjuancounty.org</a>	
CITY, STATE and ZIP CODE		JOB NAME Courthouse Concrete	
ARCHITECT	DATE OF PLANS	JOB LOCATION Old Courthouse- Monticello	

We hereby submit specifications and estimates for:

Reconstruct entrances as per the attached plans and as clarified herein:

- Demolish existing concrete steps, and railings as shown on plans
- Install new concrete wall, steps, sidewalks and railings.
- Concrete will be 4000 PSI with air entraining.
- New railings will be 1-1/2" OD steel pipe. Painted.
- West entry will require some minor landscape irrigation modifications. To be done by others.

East Entrance

- Remove existing stairs and railing. Replace with new stairs full width of opening. Add railings on both ends of steps. Plans will be revised to show this concept.

**\$7,653.00**

North Entrance

- Pricing revised and lowered.

**\$8,133.00**

West Entrance

**\$11,129.00**

**We Propose** hereby to furnish material and labor--complete in accordance with above specifications, for sum of:  
Dollars (\$)

Payment terms are net 30 days of invoicing. Contractor shall be entitled to 18% annual interest after payment deadline and is entitled to attorney fees and collection expenses to collect any unpaid balances.

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado, flood and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.

Authorized  
Signature

Note: This proposal may be withdrawn by us  
If not accepted within **30** days

**Acceptance of Proposal**-This bid may be accepted in any of the following manners: (1) Signature on the Proposal; (2) client requests and/or allows contractor to perform work; (3) client pays contractor deposit for the work.

Signature: \_\_\_\_\_

Date of Acceptance: \_\_\_\_\_



**STANDARD SERVICE PROVIDER CONTRACT**

This standard service provider contract is between San Juan County, a political subdivision of the State of Utah, and the following person or entity (the “Service Provider”):

Service Provider:	Tri-Hurst Construction	Contact Phone Number:	435-678-2766
Contact Person:	Joe Hurst	Contact Email Address:	jhurst@tri-hurstconstruction.com
Address:	377 West 300 South Blanding, UT 84511	Type of Service:	General Contractor

San Juan County desires to obtain the services of a professional and competent service provider to provide the contractual services under this contract.

The Service Provider, who has represented to San Juan County that it is a competent and experienced service provider, desires to provide the contractual services under this contract.

The parties therefore agree as follows:

**1. Scope of Services.** The Service Provider agrees as follows:

Service Provider shall provide full services required for

- Reconstruct entrances as per the attached plans and as clarified herein:
- Demolish existing concrete steps, and railings as shown on plans
  - Install new concrete wall, steps, sidewalks and railings.
  - Concrete will be 4000 PSI with air entraining.
  - New railings will be 1-1/2” OD steel pipe. Painted.
  - West entry will require some minor landscape irrigation modifications. To be done by others.

East Entrance  
**\$7,653.00**

North Entrance  
**\$8,133.00**

West Entrance  
**\$11,129.00**

**2. Compensation.**

- A. Upon the Service Provider’s completion of its duties under section 1 of this contract, San Juan County will pay the Service Provider \$26,915.00
- B. San Juan County shall mail its payment to the Service Provider within 30 days after the Service Provider completes its duties under section 1 of this contract, unless the parties agree, in writing, to alternative payment arrangements.
- C. Service Provider shall disclose its tax identification or Social Security number to San Juan County before a check or payment will be made by San Juan County to Service Provider.
- D. If this contract is terminated early, San Juan County will pay the Service Provider for the duties completed under section 1 of this contract through the date of early termination.
- E. The Service Provider is responsible for any taxes, contributions, assessments, or fees, which arise from payments made by San Juan County to the Service Provider.
- F. The Service Provider is responsible for paying all subcontractors, material providers, jobbers, or any other person who or entity that provides materials, services, equipment, utilities or otherwise at the request of Service Provider and in connection with or relating to this contract.

- 3. Effectiveness, Date, and Termination.** This contract will become effective when all parties have signed it. The date the agreement will be the date this agreement is signed by the last party to sign it (as indicated by the date associated with that party's signature). This contract will terminate on Dec 3, 2025 at 11:59 p.m.
- 4. Early Termination.**
- A. San Juan County may terminate this contract if annual appropriations, as part of San Juan County's annual public budgeting process, are not made or are insufficient to pay the Service Provider. This termination will be effective at the time that San Juan County's notice is effective under section 8.
  - B. San Juan County may terminate this contract due to its dissatisfaction with the Service Provider's services, which termination will be effective at midnight on the fifth day after San Juan County's notice is effective under section 8.
  - C. San Juan County may terminate this contract for any reason, which termination will be effective at midnight on the 30<sup>th</sup> day after San Juan County's notice is effective under section 8.
  - D. San Juan County may terminate this contract, which termination will be effective at the time San Juan County's notice is effective under section 8, if:
    - (1) The Service Provider engages in or permits any unlawful or disruptive conduct or any activity not permitted by law, regulation, ordinance, this contract, and/or the policies of San Juan County; and
    - (2) The Service Provider fails to immediately cease such conduct or activity after notification by law enforcement, San Juan County, or otherwise.
  - E. Either party may terminate this contract after a material breach of this contract by the other party, which termination will be effective after the notice is effective under section 8.
- 5. Warranties.**
- A. The Service Provider warrants to San Juan County that:
    - (1) All materials and equipment furnished under this contract shall be:
      - (a) New;
      - (b) Under manufacturer's warranty;
      - (c) Of reasonable quality; and
      - (d) Free from faults and defects; and
    - (2) All services performed under this contract shall:
      - (a) Be of reasonable quality;
      - (b) Conform with reasonable professional standards; and
      - (c) Conform to codes, regulations, and laws.
      - (d) Materials, Plans, Artwork, Drawings, Brochures, Maps, and Documents produced under this contract will be owned by San Juan County upon completion. San Juan County may use these items in future projects or opportunities as the County needs arise without written consent or authorization from any other party.
  - B. Service Provider shall correct or replace any materials or equipment that do not satisfy subsections 5.A.(1)(a)-(d) within 30 days after San Juan County's notice is effective under section 8.
  - C. Service Provider shall correct any services performed that do not satisfy subsections 5.A.(2)(a)-(c) within 30 days after San Juan County's notice is effective under section 8.
  - D. The parties acknowledge that the warranties set forth in Title 70A, Chapter 2, Part 3, Utah Code Annotated, apply to this contract.
  - E. The Service Provider shall assign and deliver to San Juan County all manufacturers' warranties relating to the materials and equipment furnished under this contract as soon as reasonably possible, but in no event later than 10 days after this contract terminates.
- 6. Insurance.** The Service Provider shall maintain for the duration of this contract and for six years after the termination of this contract, the following types of insurance:
- A. A valid occurrence form commercial general liability insurance policy, which covers contractual liability and contractual agreements, with minimum limits as follows:
    - (1) Each occurrence - \$1,000,000.00;
    - (2) Damage to Rented Premises - \$300,000.00;
    - (3) Medical Exp. (Any one person) - \$5,000.00;
    - (4) Personal and Adv. Injury - \$2,000,000.00;
    - (5) General aggregate - \$2,000,000.00; and
    - (6) Products – Comp/Op aggregate - \$2,000,000.00;
  - B. A valid automobile liability insurance policy that satisfies the minimum amounts required by Utah law; and

C. A valid Workers Compensation and Employers’ Liability insurance policy with minimum limits as required law. If any proprietor, partner, executive, officer, member, or other person is excluded from the Workers Compensation and Employers’ Liability insurance policy, the Service Provider shall provide San Juan County with the applicable state issued waiver.

For the duration of this contract and for six years after the termination of this contract, San Juan County may request the Service Provider to provide San Juan County with certificates or other records that demonstrate that the Service Provider is in compliance with the insurance requirements set forth in this section (the “Certificates/Records”). If the Service Provider fails to provide San Juan County with the requested Certificates/Records within three business days of San Juan County’s request, San Juan County may immediately terminate this contract. If the Service Provider fails to have the insurances required by this contract, San Juan County may immediately terminate this contract.

- 7. **Indemnification.** With respect to any judicial, administrative, or arbitration action, suit, claim, investigation, or proceeding (“Proceeding”) against San Juan County, San Juan County’s officers, employees, agents, consultants, advisors, and other representatives, and each of their heirs, executors, successors, and assignees (“San Juan County Indemnitees”) that arises out of this contract or the acts or omissions of Service Provider (each, a “Claim”), Service Provider shall, for the duration of this contract and for a period of six years after the termination of this contract, indemnify those San Juan County Indemnitees against any amount awarded in, or paid in settlement of any Proceeding, including interest (“Loss”) and any out-of-pocket expense incurred in defending a Proceeding or in any related investigation or negotiation, including court filing fees, court costs, arbitration fees, witness fees, and attorneys’ and other professionals’ fees and disbursements (“Litigation Expense”) (Loss and Litigation Expense means “Indemnifiable Losses”) arising out of that Proceeding, except to the extent that San Juan County negligently or intentionally caused those Indemnifiable Losses.
- 8. **Notices.** All notices must be in writing and must be delivered personally, by a nationally recognized overnight courier, or by United States mail, postage prepaid and addressed to the parties at their respective addresses set forth below, and the same shall be effective upon receipt if delivered personally, on the next business day if sent by overnight courier, or three business days after deposit in the United States mail, if mailed. The initial addresses of the parties shall be:

<u>San Juan County</u>	<u>Service Provider</u>
San Juan County Attn: PO Box 9 Monticello, UT 84535	Tri-Hurst Construction 377 West 300 South Blanding, UT 84511
With a copy to: San Juan County Attn: Attorney’s Office PO Box 9 Monticello, UT 84535	

- 9. **Independent Contractor.** The Service Provider shall perform this contract as an independent contractor. The Service Provider acknowledges that it and its representatives are not employees of San Juan County, and, thus, have no right to and shall not be provided with any San Juan County benefits.
- 10. **Conflict of Terms.** In the event of any conflict between the terms of this contract and any documents referenced in this contract or incorporated into this contract by reference, including exhibits or attachments to this contract, this contract shall control.
- 11. **Assignment Restricted.** Except with the prior written consent of the other party, each party shall not transfer, including by merger (whether that party is the surviving or disappearing entity), consolidation, dissolution, or operation of law:
  - A. Any discretion granted under this contract;
  - B. Any right to satisfy a condition under this contract;
  - C. Any remedy under this contract; or
  - D. Any obligation imposed under this contract.

Any purported transfer in violation of this section will be void.

- 12. **Waiver.** No waiver of satisfaction of a condition or nonperformance of an obligation under this contract will be effective unless it is in writing and signed by the party granting the waiver.
- 13. **Entire Contract; Amendment.** This contract, including all attachments, if any, constitutes the entire understanding between the parties with respect to the subject matter in this contract. Unless otherwise set forth in this contract, this contract supersedes all other agreements, whether written or oral, between the parties with respect to the subject matter in this contract. No amendment to this contract will be effective unless it is in writing and signed by both parties.

**14. Governing Law; Exclusive Jurisdiction.** Utah law governs any Proceeding brought by one party against the other arising out of this contract. If either party brings any Proceedings against the other party arising out of this contract, that party may bring that Proceeding only in a state court located in San Juan County, Utah (for claims that may only be resolved through the federal courts, only in a federal court located in Salt Lake City, Utah), and each party hereby submits to the exclusive jurisdiction of such courts for purposes of any such proceeding.

**15. Severability.** The parties acknowledge that if a dispute between the parties arises out of this contract or the subject matter of this contract, the parties desire the court to interpret this contract as follows:

- A. With respect to any provision that it holds to be unenforceable, by modifying that provision to the minimum extent necessary to make it enforceable or, if that modification is not permitted by law, by disregarding that provision; and
- B. If an unenforceable provision is modified or disregarded in accordance with this section, by holding that the rest of the contract will remain in effect as written.

**16. Counterparts, Digital Signatures, and Electronically Transmitted Signatures.** If the parties sign this contract in counterparts, each will be deemed an original but all counterparts together will constitute one contract. If the parties digitally sign this contract or electronically transmit signatures by email, such signatures will have the same force and effect as original signatures.

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

<p>SAN JUAN COUNTY</p> <p>By: _____        Jamie Harvey, Chair        San Juan County Board of County Commissioners</p> <p>Date: _____</p> <p>ATTEST:</p> <p>_____        Lyman W. Duncan        San Juan County Clerk/Auditor</p> <p>Date: _____</p>	<p>TRI-HURST CONSTRUCTION</p> <p>By: _____</p> <p>Print Name: _____</p> <p>Title: _____</p> <p>Date: _____</p>
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## COMMISSION STAFF REPORT

**MEETING DATE:** August 6, 2024

**ITEM TITLE, PRESENTER:** Consideration and Approval of the contract with Redd Mechanical for replacement of the boiler, HVAC piping, and domestic water piping in the County Administration Building. Sam Long, Facilities Maintenance Director.

**RECOMMENDATION:** Approve the contract

### SUMMARY

The boiler and heating system serving the County Administration Building is long past its expected lifespan and is unreliable and inefficient. The domestic water piping is original to the building and is badly corroded, creating rusty water which damages plumbing fixtures in the building. It is also at high risk for failure, which would cause significant damage to the building. This is a contract with Redd Mechanical to replace the boiler, heating system piping, and domestic water piping in the building.

### HISTORY/PAST ACTION

The commission accepted the proposal from Redd Mechanical on June 6 2024.

### FISCAL IMPACT

\$710,720.00, of which \$142,622.00 is funded by a grant from the Utah Department of Cultural & Community Engagement (CCE).



May 16, 2024

Mack McDonald  
Purchasing Agent  
San Juan County  
117 South Main Street  
Monticello, UT 84535

Dear Mr. McDonald:

Thank you for the opportunity to submit a proposal for the San Juan County Administration Building Heating System Improvements.

At Redd Mechanical, our goal is to provide outstanding service to our customers and we pride ourselves on the integrity of our company and our employees. We specialize in commercial and large residential mechanical projects. Our experienced staff is eager to partner with you and contribute our skills and expertise to ensure the successful completion of this project.

We have successfully completed projects including schools, hospitals, jails, churches, industrial plants and many other unique projects. These and other projects have included geo thermal, medical gas, various type of HVAC, boiler and hydronic heat, and many types of plumbing. We have the necessary skills to effectively address the challenges presented by this project.

Enclosed is my proposal. Redd Mechanical is committed to delivering high-quality work within the specified timeline and budget.

Thank you for considering my proposal. I look forward to the opportunity to work with you.

Sincerely,

A handwritten signature in black ink, appearing to read 'Javan Shumway', with a large, stylized flourish at the end.

Javan Shumway  
President

**Attachment A**

**San Juan County RFP Form**

**Respondent Information:** Provide the following information about yourself and your company.

Respondent Name: Redd Mechanical, Inc.  
(Note: give exact legal name as it will appear on the contract, if awarded)

Address: 1012 South 300 West

City: Blanding State: Utah Zip: 84511

**Business Structure:**

- Individual or Sole Proprietorship
- Partnership
- Corporation
- Limited Liability Company
- Other, list business structure \_\_\_\_\_

**Insurance Certificate:**  Copy of insurance certificate, or  You are willing to get the proper insurance requirements if awarded the contract during contract negotiation.

**Contact Information:** List the one person who San Juan County or their representative may contact concerning your proposal.

Name: Javan Shumway  
Telephone Number: 435-678-2500  
E-Mail: javan@reddmechanical.com

**Final Bid/Pricing Structure:**

<u>Scope of Work</u>	<u>-</u>	<u>\$571,860.00</u>
<u>Alternative 1</u>	<u>-</u>	<u>\$138,860.00</u>

By submitting this proposal, Redd Mechanical, Inc. hereby certifies our willingness to enter into a contract with San Juan County, if selected.

Signature Javan S Date 5.16.24



1012 South 300 West, Blanding, Utah 84511

## Scope Of Work Outline

Tele: 435-678--2500

Fax: 435-678-2505

**Date:** 05/16/2024**To:** San Juan County**Ref:** Boiler Replacement for Administration Building

**Bid:** This bid will include mechanical work as detailed in this scope letter. Work as outlined in this scope letter is based on the associated plans and specifications dated (none at this time). Based upon bid package on U3P and site walk.

### Included in our Scope of Work:

- Asbestos testing and abatement of existing boiler. Demolition and removal of existing boiler. Fill in void left by boiler with concrete. Add sump pump in pit for piping of condensate
- Provide and install four new unit heaters in the West basement.
- Provide and install 2 new heaters in the second floor as shown on drawing.
- Provide and install two new circulating pumps with VFDs for hydronic heat lines.
- Provide and install two new high efficiency boilers
- Install new control valves and thermostats for each of the existing wall heaters
- Install UCXP Controller and router to monitor sewer pumps
- Repair finishes as needed
- Electrical – Power for unit heaters, VFDs, Boilers. Misc conduit for control wiring. All work performed by licensed electrical contractor(Northern Electric)
- Startup and testing of equipment

<b>• Bid Total</b>	<b>\$571,860.00*</b>
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### \*Alternate #1

Scope- Demolish and Replace existing domestic hot and cold water lines in facility with PEXPress compatible pipe and fittings. Repair finishes as needed. **Add \$138,860.00 to Bid Total**

### Not Included in our Scope of Work:

- This does not include any obligation or performance bonding
- Further, any other equipment or devices that are existing or that are to be reused as allowed by specification or agreement shall not be our responsibility, nor shall we be required to repair, replace, warranty, or guarantee its suitability for use.

Thank you for allowing Redd Mechanical to present this quotation to you. If you should have any questions please give me a call at (435) 678-2500.

Sincerely,  
Redd Mechanical Inc.



Javan Shumway

President



**III. COSTS/FEES**

The maximum fee for the services sought through this RFP will be the selected Firm's/Vendor's<sup>1</sup> proposal price. Vendors shall submit a fee proposal similar to the Form Fee Proposal below. Vendors shall also submit a rate schedule (similar to the Form Rate Schedule below) for all individuals that the Vendor anticipates will provide services in connection with this RFP.

<u>Form Fee Proposal</u>	
	<u>Total Cost</u>
Cost for total services described in the scope of work	\$571,860.00
Costs for Alternative 1 alone described in the scope of work	\$138,860.00
<b>Grand Totals:</b> \$710,720.00	

<u>Form Rate Schedule</u>		
		<u>Hourly Rate</u>
Name of Employee #1	Aaron Shumway	\$85.00
Name of Employee #2	Devin Nez	\$65.00
Name of Employee #3	Marvin Charley	\$65.00
Continue naming all employees that Vendor anticipates will provide services regarding this RFP	<u>Jonathan Cornfield</u>	\$55.00
	<u>Shayne Becenti</u>	\$55.00

<sup>1</sup> The term "Vendor," as used in this RFP, means an individual or entity who is seeking to enter into a contract with San Juan County to provide San Juan County with services, including but not limited to, an individual or entity who submits a proposal in response to this RFP.



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## EXECUTIVE SUMMARY

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San Juan County Administration Building is in need of a heating system upgrade. As a project that encompasses different facets of replacing the current heating system, you require a team that can complete this project on-time and within budget.

With over 30 years of experience in the plumbing and HVAC space, Redd Mechanical brings experience to ensure the success of this project. Redd Mechanical lends an expertise and focus on innovation and quality, providing state-of-the-art training and technology now and in the future.

### Why Redd Mechanical

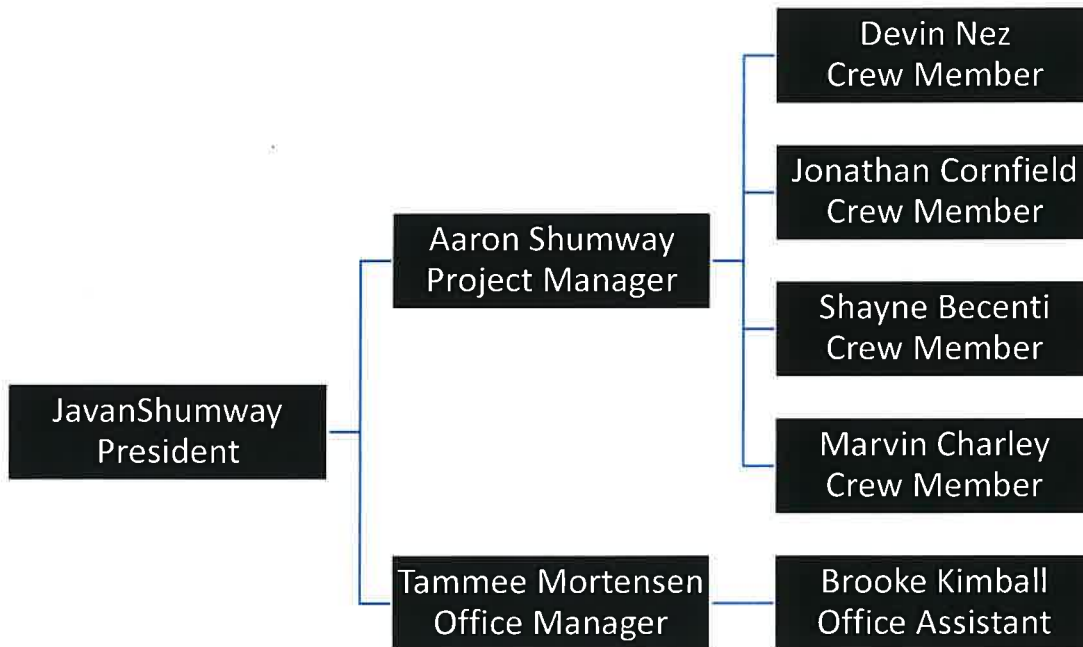
Redd Mechanical began as a small company working out of the back of a Toyota pickup. The company now operates out of a 12,000 square foot facility, maintains a fleet of trucks and equipment capable of fulfilling the needs of our customers. In addition to our extensive history and expertise, there are a few key reasons why San Juan County will benefit from working with Redd Mechanical.

- **Local Experts.** We are a locally owned and operated plumbing and HVAC company. Our office is located 21 miles from San Juan County offices, making for easy collaboration and quick implementation.
- **Skilled Workforce.** We have a skilled team of licensed and insured technicians with many years of experience who are committed to providing excellent service.
- **Satisfaction Guarantee.** We stand by our quality, and we guarantee your satisfaction with our services.

In working with Redd Mechanical, San Juan County can rest assured that you are receiving top-quality products and installation by experts. Our history of completing similar projects speaks to our expertise and attention to quality. We look forward to supporting San Juan County in this phase and beyond.



## ORGANIZATIONAL CHART



1012 South 300 West · Blanding, UT 84511 · 435-678-2500

The logo for REDD MECHANICAL features a stylized 'R' composed of a red upper curve and a black lower curve, positioned above a black mountain-like shape. To the right of this graphic, the words 'REDD' and 'MECHANICAL' are stacked in a bold, black, sans-serif font.

# REDD MECHANICAL

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Redd Mechanical is a plumbing / HVAC company with experience in the commercial and large residential field since 1989. What was once a local plumbing company based in Blanding UT, has now completed projects all over the Four-Corners area. Redd Mechanical employs a skilled local workforce that ranges between 20-50 employees depending on demands. We have an extensive background in creating solutions for energy conservation and tackling problems in multiple environments, which gives the customer a better and more efficient product.

### Key Members

Javan Shumway  
President

30 years experience in the HVAC and plumbing industry. Experienced in management, project management, controls, estimating, installation, scheduling, marketing and sales.

Aaron Shumway  
Project Manager

24 years experience in the HVAC and plumbing industry. Experienced in project management, estimating, installation, job foreman responsibilities.

Tammee Mortensen  
Office Manager

18 years experience in the industry. Experienced in finances, office management, administrative tasks, project support.

### References

Tri-Hurst Construction, Inc. , Joe Hurst, 377 W. 300 S., Blanding, UT 84511, 435-678-2766

Northern Electric, Jeff Johnson, 61 W. 300 N., Blanding, UT 84511, 435-678-2415

San Juan Hospital, Clayton Holt, 380 W. 100 N., Monticello, UT 84535, 435-678-2116



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**Projects**

San Juan School District  
Albert R. Lyman Elementary School  
HVAC and boiler upgrades and retrofit

City of Blanding  
San Juan Wellness Center  
Pool boiler upgrades and retrofit

San Juan School District  
Monticello High School  
HVAC upgrades and retrofit

San Juan School District  
Blanding Elementary School  
HVAC upgrades and retrofit



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## PROPOSED PROJECT APPROACH

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If awarded, depending upon Notice to Proceed, we would proceed according to proposed schedule.

### Procurement

We will start procurement of the boilers, pumps and VFD's, unit heaters and controls on May 24, 2024.

### Controls

We will then begin pulling comm line wire and sensor wire on June 25, 2024.

### Misc

Unit heaters will be installed on June 25, 2024 as well as replacing valves on existing heaters.

### Boiler

We will start working on the boiler on June 28, 2024. We will start with abatement on July 15, 2024 followed by the pour for the floor and sump on July 29, 2024. On August 21, 2024, we will install boiler and piping.

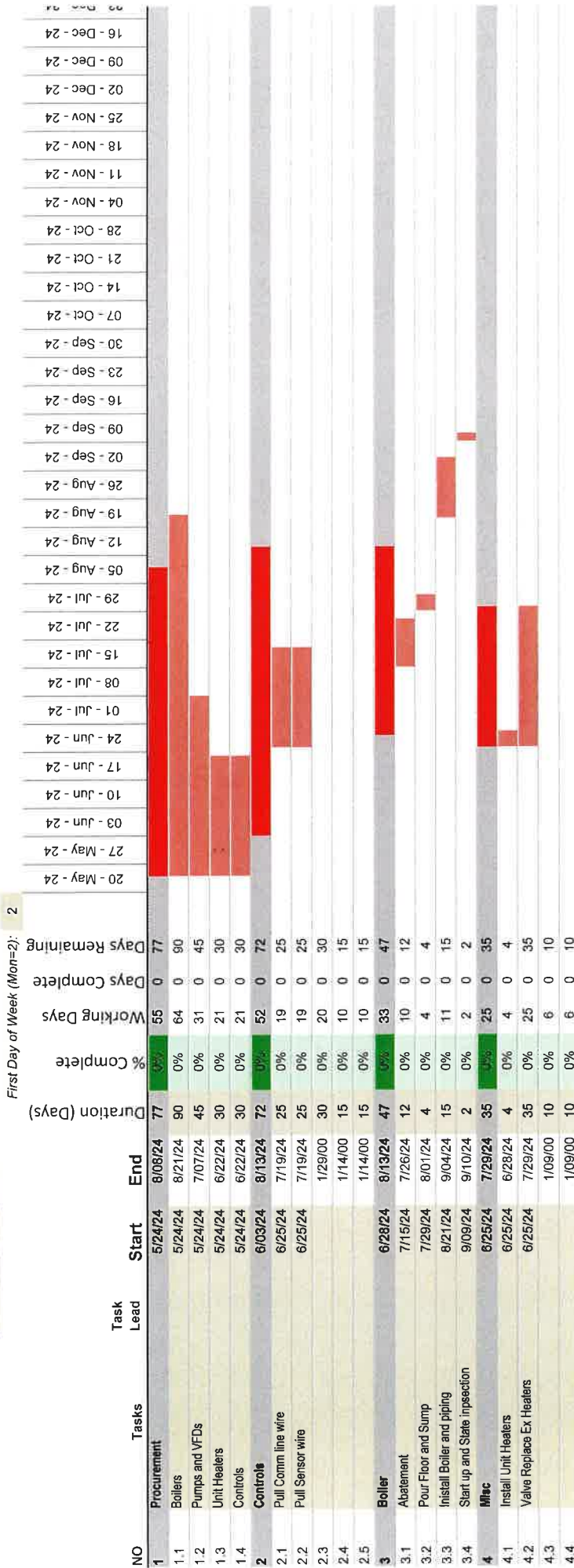
We anticipate start up and State inspection to be completed by September 9, 2024.

# SJ COUNTY ADMIN BOILER REPLACEMENT



Today's Date: **5/16/2024** Thursday  
(vertical red line)

Project Start date: **5/24/2024** Friday



**STANDARD SERVICE PROVIDER CONTRACT**

This standard service provider contract is between San Juan County, a political subdivision of the State of Utah, and the following person or entity (the “Service Provider”):

Service Provider:	Redd Mechanical LLC	Contact Phone Number:	435-678-2500
Contact Person:	Javan Shumway	Contact Email Address:	Javan@ReddMechanical.com
Address:	1012 South 300 West Blanding, UT 84511	Type of Service:	Plumbing, HVAC Contractor

San Juan County desires to obtain the services of a professional and competent service provider to provide the contractual services under this contract.

The Service Provider, who has represented to San Juan County that it is a competent and experienced service provider, desires to provide the contractual services under this contract.

The parties therefore agree as follows:

**1. Scope of Services.** The Service Provider agrees as follows:

Service Provider shall provide full services required for

- Asbestos testing and abatement of existing boiler. Demolition and removal of existing boiler. Fill in void left by boiler with concrete. Add sump pump in pit for pumping of condensate.
- Provide and install four new unit heaters in the West basement.
- Provide and install two new heaters on the second floor as shown on drawing.
- Provide and install two new circulating pumps with VFD’s for hydronic heat lines.
- Provide and install two new high efficiency boilers.
- Install new control valves and thermostats for each of the existing wall heaters.
- Install UCXP Controller and router to monitor sewer pumps
- Demolish and replace existing domestic hot and cold water lines in facility with PEXPress compatible pipe and fittings.
- Repair finishes as needed.
- Electrical – Power for unit heaters, VFD’s, Boilers. Misc conduit for control wiring. All work performed by licensed electrical contractor (Northern Electric).
- Startup and testing of equipment.

**2. Compensation.**

- A. Upon the Service Provider’s completion of its duties under section 1 of this contract, San Juan County will pay the Service Provider \$710,720
- B. San Juan County shall mail its payment to the Service Provider within 30 days after the Service Provider completes its duties under section 1 of this contract, unless the parties agree, in writing, to alternative payment arrangements.
- C. Service Provider shall disclose its tax identification or Social Security number to San Juan County before a check or payment will be made by San Juan County to Service Provider.
- D. If this contract is terminated early, San Juan County will pay the Service Provider for the duties completed under section 1 of this contract through the date of early termination.
- E. The Service Provider is responsible for any taxes, contributions, assessments, or fees, which arise from payments made by San Juan County to the Service Provider.
- F. The Service Provider is responsible for paying all subcontractors, material providers, jobbers, or any other person who or entity that provides materials, services, equipment, utilities or otherwise at the request of Service Provider and in connection with or relating to this contract.

**3. Effectiveness, Date, and Termination.** This contract will become effective when all parties have signed it. The date of this agreement will be the date this agreement is signed by the last party to sign it (as indicated by the date associated with that party’s signature). This contract will terminate on June 30, 2026 at 11:59 p.m.

**4. Early Termination.**



- A. San Juan County may terminate this contract if annual appropriations, as part of San Juan County's annual budgeting process, are not made or are insufficient to pay the Service Provider. This termination will be effective at the time that San Juan County's notice is effective under section 8.
- B. San Juan County may terminate this contract due to its dissatisfaction with the Service Provider's services, which termination will be effective at midnight on the fifth day after San Juan County's notice is effective under section 8.
- C. San Juan County may terminate this contract for any reason, which termination will be effective at midnight on the 30<sup>th</sup> day after San Juan County's notice is effective under section 8.
- D. San Juan County may terminate this contract, which termination will be effective at the time San Juan County's notice is effective under section 8, if:
  - (1) The Service Provider engages in or permits any unlawful or disruptive conduct or any activity not permitted by law, regulation, ordinance, this contract, and/or the policies of San Juan County; and
  - (2) The Service Provider fails to immediately cease such conduct or activity after notification by law enforcement, San Juan County, or otherwise.
- E. Either party may terminate this contract after a material breach of this contract by the other party, which termination will be effective after the notice is effective under section 8.

## 5. Warranties.

- A. The Service Provider warrants to San Juan County that:
  - (1) All materials and equipment furnished under this contract shall be:
    - (a) New;
    - (b) Under manufacturer's warranty;
    - (c) Of reasonable quality; and
    - (d) Free from faults and defects; and
  - (2) All services performed under this contract shall:
    - (a) Be of reasonable quality;
    - (b) Conform with reasonable professional standards; and
    - (c) Conform to codes, regulations, and laws.
    - (d) Materials, Plans, Artwork, Drawings, Brochures, Maps, and Documents produced under this contract will be owned by San Juan County upon completion. San Juan County may use these items in future projects or opportunities as the County needs arise without written consent or authorization from any other party.
- B. Service Provider shall correct or replace any materials or equipment that do not satisfy subsections 5.A.(1)(a)-(d) within 30 days after San Juan County's notice is effective under section 8.
- C. Service Provider shall correct any services performed that do not satisfy subsections 5.A.(2)(a)-(c) within 30 days after San Juan County's notice is effective under section 8.
- D. The parties acknowledge that the warranties set forth in Title 70A, Chapter 2, Part 3, Utah Code Annotated, apply to this contract.
- E. The Service Provider shall assign and deliver to San Juan County all manufacturers' warranties relating to the materials and equipment furnished under this contract as soon as reasonably possible, but in no event later than 10 days after this contract terminates.

## 6. Insurance. The Service Provider shall maintain for the duration of this contract and for six years after the termination of this contract, the following types of insurance:

- A. A valid occurrence form commercial general liability insurance policy, which covers contractual liability and contractual agreements, with minimum limits as follows:
  - (1) Each occurrence - \$1,000,000.00;
  - (2) Damage to Rented Premises - \$300,000.00;
  - (3) Medical Exp. (Any one person) - \$5,000.00;
  - (4) Personal and Adv. Injury - \$2,000,000.00;
  - (5) General aggregate - \$2,000,000.00; and
  - (6) Products – Comp/Op aggregate - \$2,000,000.00;
  - (7) Builders Risk Insurance - \$6,000,000.00
- B. A valid automobile liability insurance policy that satisfies the minimum amounts required by Utah law; and
- C. A valid Workers Compensation and Employers' Liability insurance policy with minimum limits as required by Utah law. If any proprietor, partner, executive, officer, member, or other person is excluded from the Workers Compensation and Employers' Liability insurance policy, the Service Provider shall provide San Juan County with the applicable state issued waiver.

For the duration of this contract and for six years after the termination of this contract, San Juan County may require the Service Provider to provide San Juan County with certificates or other records that demonstrate that the Service Provider is in compliance with the insurance requirements set forth in this section (the "Certificates/Records"). If the Service Provider fails to provide San Juan County with the requested Certificates/Records within three business days of San Juan County's request, San Juan County may immediately terminate this contract. If the Service Provider fails to have the insurances required by this contract, San Juan County may immediately terminate this contract.

- 7. **Indemnification.** With respect to any judicial, administrative, or arbitration action, suit, claim, investigation, or proceeding ("Proceeding") against San Juan County, San Juan County's officers, employees, agents, consultants, advisors, and other representatives, and each of their heirs, executors, successors, and assignees ("San Juan County Indemnitees") that arises out of this contract or the acts or omissions of Service Provider (each, a "Claim"), Service Provider shall, for the duration of this contract and for a period of six years after the termination of this contract, indemnify those San Juan County Indemnitees against any amount awarded in, or paid in settlement of any Proceeding, including interest ("Loss") and any out-of-pocket expense incurred in defending a Proceeding or in any related investigation or negotiation, including court filing fees, court costs, arbitration fees, witness fees, and attorneys' and other professionals' fees and disbursements ("Litigation Expense") (Loss and Litigation Expense means "Indemnifiable Losses") arising out of that Proceeding, except to the extent that San Juan County negligently or intentionally caused those Indemnifiable Losses.
- 8. **Notices.** All notices must be in writing and must be delivered personally, by a nationally recognized overnight courier, or by United States mail, postage prepaid and addressed to the parties at their respective addresses set forth below, and the same shall be effective upon receipt if delivered personally, on the next business day if sent by overnight courier, or three business days after deposit in the United States mail, if mailed. The initial addresses of the parties shall be:

<u>San Juan County</u>	<u>Service Provider</u>
San Juan County Attn: PO Box 9 Monticello, UT 84535	Redd Mechanical 1012 South 300 West Blanding, UT 84511
<u>With a copy to:</u> San Juan County Attn: Attorney's Office PO Box 9 Monticello, UT 84535	

- 9. **Independent Contractor.** The Service Provider shall perform this contract as an independent contractor. The Service Provider acknowledges that it and its representatives are not employees of San Juan County, and, thus, have no right to and shall not be provided with any San Juan County benefits.
- 10. **Conflict of Terms.** In the event of any conflict between the terms of this contract and any documents referenced in this contract or incorporated into this contract by reference, including exhibits or attachments to this contract, this contract shall control.
- 11. **Assignment Restricted.** Except with the prior written consent of the other party, each party shall not transfer, including by merger (whether that party is the surviving or disappearing entity), consolidation, dissolution, or operation of law:
  - A. Any discretion granted under this contract;
  - B. Any right to satisfy a condition under this contract;
  - C. Any remedy under this contract; or
  - D. Any obligation imposed under this contract.

Any purported transfer in violation of this section will be void.
- 12. **Waiver.** No waiver of satisfaction of a condition or nonperformance of an obligation under this contract will be effective unless it is in writing and signed by the party granting the waiver.
- 13. **Entire Contract; Amendment.** This contract, including all attachments, if any, constitutes the entire understanding between the parties with respect to the subject matter in this contract. Unless otherwise set forth in this contract, this contract supersedes all other agreements, whether written or oral, between the parties with respect to the subject matter in this contract. No amendment to this contract will be effective unless it is in writing and signed by both parties.
- 14. **Governing Law; Exclusive Jurisdiction.** Utah law governs any Proceeding brought by one party against the other party arising out of this contract. If either party brings any Proceedings against the other party arising out of this contract, that party may bring that Proceeding only in a state court located in San Juan County, Utah (for claims that may only be resolved through the federal courts, only in a federal court located in Salt Lake City, Utah), and each party hereby submits to the exclusive jurisdiction of such courts for purposes of any such proceeding.

15. **Severability.** The parties acknowledge that if a dispute between the parties arises out of this contract or the subject of this contract, the parties desire the court to interpret this contract as follows:

- A. With respect to any provision that it holds to be unenforceable, by modifying that provision to the minimum extent necessary to make it enforceable or, if that modification is not permitted by law, by disregarding that provision; and
- B. If an unenforceable provision is modified or disregarded in accordance with this section, by holding that the rest of the contract will remain in effect as written.

16. **Counterparts, Digital Signatures, and Electronically Transmitted Signatures.** If the parties sign this contract in counterparts, each will be deemed an original but all counterparts together will constitute one contract. If the parties digitally sign this contract or electronically transmit signatures by email, such signatures will have the same force and effect as original signatures.

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

<p>SAN JUAN COUNTY</p> <p>By: _____          Jamie Harvey, Chair          San Juan County Board of County Commissioners</p> <p>Date: _____</p> <p>ATTEST:</p> <p>_____          Lyman W. Duncan          San Juan County Clerk/Auditor          Date: _____</p>	<p>REDD MECHANICAL INC</p> <p>By: _____</p> <p>Print Name: _____</p> <p>Title: _____</p> <p>Date: _____</p>
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**STANDARD SERVICE PROVIDER CONTRACT**

This standard service provider contract is between San Juan County, a political subdivision of the State of Utah, and the following person or entity (the “Service Provider”):

Service Provider:	Lyle Northern Electric Inc.	Contact Phone Number:	435-678-2415
Contact Person:	Mike Northern	Contact Email Address:	davey@lnelectric.net
Address:	61 W 300 North. Blanding, Utah 84511	Type of Service:	Concrete pad, generator install, and transfer switch install

San Juan County desires to obtain the services of a professional and competent service provider to provide the contractual services under this contract for Concrete pad, generator install, and transfer switch install.

The Sole Service Provider, who has represented to San Juan County that it is a competent and experienced service provider, desires to provide the contractual services under this contract.

The parties therefore agree as follows:

- 1. Scope of Services.** The Service Provider agrees as follows:
  - A. Service Provider shall provide full services required for the installation of a concrete pad for a generator, install of the generator and install of the auto transfer switch at the Emergency Operations Center located at 881 E Center Street in Monticello, Utah as represented in Exhibit A of this Agreement.
  
- 2. Compensation.**
  - A. Upon the Service Provider’s completion of its duties under section 1 of this contract, San Juan County will pay the Service Provider \$67,726.00 using Homeland Security Grant Funding to provide redundant electrical service at the Emergency Operations Center for San Juan County.
  - B. San Juan County shall mail its payment upfront to the Service Provider in which the Service Provider will honor the bids in total to complete its duties under section 1 of this contract, unless the parties agree, in writing, to alternative payment arrangements.
  - C. Service Provider shall disclose its tax identification or Social Security number to San Juan County before a check or payment will be made by San Juan County to Service Provider.
  - D. If this contract is terminated early, San Juan County will pay the Service Provider for the duties completed under section 1 of this contract through the date of early termination.
  - E. The Service Provider is responsible for any taxes, contributions, assessments, or fees, which arise from payments made by San Juan County to the Service Provider.
  - F. The Service Provider is responsible for paying all subcontractors, material providers, jobbers, or any other person who or entity that provides materials, services, equipment, utilities or otherwise at the request of Service Provider and in connection with or relating to this contract.
  
- 3. Effectiveness, Date, and Termination.** This contract will become effective when all parties have signed it. The date of this agreement will be the date this agreement is signed by the last party to sign it (as indicated by the date associated with that party’s signature). This contract will terminate on December 31, 2024 at 11:59 p.m or upon completion of the project.
  
- 4. Early Termination.**
  - A. San Juan County may terminate this contract if annual appropriations, as part of San Juan County’s annual public budgeting process, are not made or are insufficient to pay the Service Provider. This termination will be effective at the time that San Juan County’s notice is effective under section 8.
  - B. San Juan County may terminate this contract due to its dissatisfaction with the Service Provider’s services, which termination will be effective at midnight on the fifth day after San Juan County’s notice is effective under section 8.
  - C. San Juan County may terminate this contract for any reason, which termination will be effective at midnight on the 30<sup>th</sup> day after San Juan County’s notice is effective under section 8.
  - D. San Juan County may terminate this contact, which termination will be effective at the time San Juan County’s notice is effective under section 8, if:

- (1) The Service Provider engages in or permits any unlawful or disruptive conduct or any activity not permitted by regulation, ordinance, this contract, and/or the policies of San Juan County; and
  - (2) The Service Provider fails to immediately cease such conduct or activity after notification by law enforcement, San Juan County, or otherwise.
- E. Either party may terminate this contract after a material breach of this contract by the other party, which termination will be effective after the notice is effective under section 8.

## 5. Warranties.

- A. The Service Provider warrants to San Juan County that:
- (1) All materials and equipment furnished under this contract shall be:
    - (a) New;
    - (b) Under manufacturer's warranty;
    - (c) Of reasonable quality; and
    - (d) Free from faults and defects; and
  - (2) All services performed under this contract shall:
    - (a) Be of reasonable quality;
    - (b) Conform with reasonable professional standards; and
    - (c) Conform to codes, regulations, and laws.
    - (d) Materials, Plans, Artwork, Drawings, Brochures, Maps, and Documents produced under this contract will be owned by San Juan County upon completion. San Juan County may use these items in future projects or opportunities as the County needs arise without written consent or authorization from any other party.
- B. Service Provider shall correct or replace any materials or equipment that do not satisfy subsections 5.A.(1)(a)-(d) within 30 days after San Juan County's notice is effective under section 8.
- C. Service Provider shall correct any services performed that do not satisfy subsections 5.A.(2)(a)-(c) within 30 days after San Juan County's notice is effective under section 8.
- D. The parties acknowledge that the warranties set forth in Title 70A, Chapter 2, Part 3, Utah Code Annotated, apply to this contract.
- E. The Service Provider shall assign and deliver to San Juan County all manufacturers' warranties relating to the materials and equipment furnished under this contract as soon as reasonably possible, but in no event later than 10 days after this contract terminates.

## 6. Insurance. The Service Provider shall maintain for the duration of this contract and for six years after the termination of this contract, the following types of insurance:

- A. A valid occurrence form commercial general liability insurance policy, which covers contractual liability and contractual agreements, with minimum limits as follows:
- (1) Each occurrence - \$1,000,000.00;
  - (2) Damage to Rented Premises - \$300,000.00;
  - (3) Medical Exp. (Any one person) - \$5,000.00;
  - (4) Personal and Adv. Injury - \$2,000,000.00;
  - (5) General aggregate - \$2,000,000.00; and
  - (6) Products – Comp/Op aggregate - \$2,000,000.00;
  - (7) Builders Risk Insurance - \$600,000.
- B. A valid automobile liability insurance policy that satisfies the minimum amounts required by Utah law; and
- C. A valid Workers Compensation and Employers' Liability insurance policy with minimum limits as required by Utah law. If any proprietor, partner, executive, officer, member, or other person is excluded from the Workers Compensation and Employers' Liability insurance policy, the Service Provider shall provide San Juan County with the applicable state issued waiver; and
- D. A valid Builders Risk Insurance policy that satisfies the minimum amounts required by Utah law

For the duration of this contract and for six years after the termination of this contract, San Juan County may request the Service Provider to provide San Juan County with certificates or other records that demonstrate that the Service Provider is in compliance with the insurance requirements set forth in this section (the "Certificates/Records"). If the Service Provider fails to provide San Juan County with the requested Certificates/Records within three business days of San Juan County's request, San Juan County may immediately terminate this contract. If the Service Provider fails to have the insurances required by this contract, San Juan County may immediately terminate this contract.

## 7. Indemnification. With respect to any judicial, administrative, or arbitration action, suit, claim, investigation, or proceeding ("Proceeding") against San Juan County, San Juan County's officers, employees, agents, consultants, advisors, and other

representatives, and each of their heirs, executors, successors, and assignees (“San Juan County Indemnitees”) that a of this contract or the acts or omissions of Service Provider (each, a “Claim”), Service Provider shall, for the duration of this contract and for a period of six years after the termination of this contract, indemnify those San Juan County Indemnitees against any amount awarded in, or paid in settlement of any Proceeding, including interest (“Loss”) and any out-of-pocket expense incurred in defending a Proceeding or in any related investigation or negotiation, including court filing fees, court costs, arbitration fees, witness fees, and attorneys’ and other professionals’ fees and disbursements (“Litigation Expense”) (Loss and Litigation Expense means “Indemnifiable Losses”) arising out of that Proceeding, except to the extent that San Juan County negligently or intentionally caused those Indemnifiable Losses.

8. **Notices.** All notices must be in writing and must be delivered personally, by a nationally recognized overnight courier, or by United States mail, postage prepaid and addressed to the parties at their respective addresses set forth below, and the same shall be effective upon receipt if delivered personally, on the next business day if sent by overnight courier, or three business days after deposit in the United States mail, if mailed. The initial addresses of the parties shall be:

<u>San Juan County</u>		<u>Service Provider</u>
San Juan County Attn: PO Box 9 Monticello, UT 84535	<u>With a copy to:</u> San Juan County Attn: Attorney’s Office PO Box 9 Monticello, UT 84535	Lyle Northern Electric, Inc. 61 W 300 N Blanding, Utah 84511

9. **Independent Contractor.** The Service Provider shall perform this contract as an independent contractor. The Service Provider acknowledges that it and its representatives are not employees of San Juan County, and, thus, have no right to and shall not be provided with any San Juan County benefits.

10. **Conflict of Terms.** In the event of any conflict between the terms of this contract and any documents referenced in this contract or incorporated into this contract by reference, including exhibits or attachments to this contract, this contract shall control.

11. **Assignment Restricted.** Except with the prior written consent of the other party, each party shall not transfer, including by merger (whether that party is the surviving or disappearing entity), consolidation, dissolution, or operation of law:

- A. Any discretion granted under this contract;
- B. Any right to satisfy a condition under this contract;
- C. Any remedy under this contract; or
- D. Any obligation imposed under this contract.

Any purported transfer in violation of this section will be void.

12. **Waiver.** No waiver of satisfaction of a condition or nonperformance of an obligation under this contract will be effective unless it is in writing and signed by the party granting the waiver.

13. **Entire Contract; Amendment.** This contract, including all attachments, if any, constitutes the entire understanding between the parties with respect to the subject matter in this contract. Unless otherwise set forth in this contract, this contract supersedes all other agreements, whether written or oral, between the parties with respect to the subject matter in this contract. No amendment to this contract will be effective unless it is in writing and signed by both parties.

14. **Governing Law; Exclusive Jurisdiction.** Utah law governs any Proceeding brought by one party against the other party arising out of this contract. If either party brings any Proceedings against the other party arising out of this contract, that party may bring that Proceeding only in a state court located in San Juan County, Utah (for claims that may only be resolved through the federal courts, only in a federal court located in Salt Lake City, Utah), and each party hereby submits to the exclusive jurisdiction of such courts for purposes of any such proceeding.

15. **Severability.** The parties acknowledge that if a dispute between the parties arises out of this contract or the subject matter of this contract, the parties desire the court to interpret this contract as follows:

- A. With respect to any provision that it holds to be unenforceable, by modifying that provision to the minimum extent necessary to make it enforceable or, if that modification is not permitted by law, by disregarding that provision; and
- B. If an unenforceable provision is modified or disregarded in accordance with this section, by holding that the rest of the contract will remain in effect as written.

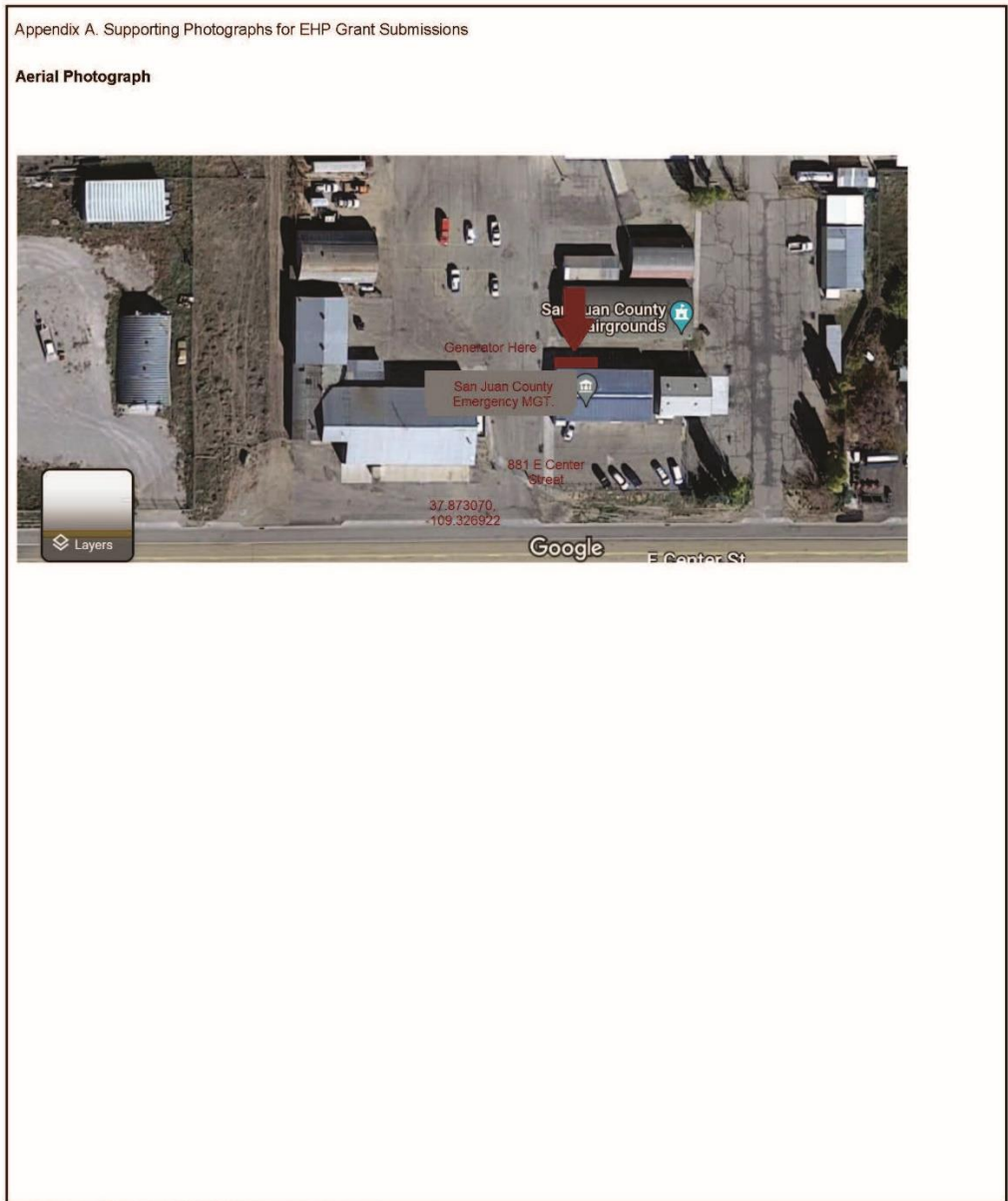
**16. Counterparts, Digital Signatures, and Electronically Transmitted Signatures.** If the parties sign this contract, each will be deemed an original but all counterparts together will constitute one contract. If the parties sign this contract or electronically transmit signatures by email, such signatures will have the same force and effect as original signatures.

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

<p>SAN JUAN COUNTY</p> <p>By: _____</p> <p>San Juan County Board of County Commissioners</p> <p>Date: _____</p> <p>ATTEST:</p> <p>_____</p> <p>Lyman Duncan San Juan County Clerk/Auditor</p> <p>Date: _____</p>	<p>LYLE NORTHERN ELECTRIC, INC</p> <p>By: _____</p>
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EXHIBIT A

Quote for Emergency Operations Center







## COMMISSION STAFF REPORT

**MEETING DATE:** July 22, 2024

**ITEM TITLE, PRESENTER:** Consideration and Approval of the Public Health Emergency and Healthcare Preparedness Programs FY 24-28 contract between the Utah Department of Health and San Juan County, Presented by Grant Sunada, Public Health Director

**RECOMMENDATION:** Approval

### SUMMARY

The general purpose of this contract is to provide for the continuation of activities designed to develop, sustain, and demonstrate progress toward achieving fifteen public health preparedness capabilities as they pertain to the local public health department's purview. These capabilities are Community Preparedness, Community Recovery, Emergency Operations Coordination, Emergency Public Information and Warning, Fatality Management, Information Sharing, Mass Care, Medical Countermeasure Dispensing and Administration, Medical Material Management and Distribution, Medical Surge, Nonpharmaceutical Interventions, Public Health Laboratory Testing, Public Health Surveillance and Epidemiological Investigation, Responder Safety and Health, and Volunteer Management.

### HISTORY/PAST ACTION

Approval

### FISCAL IMPACT

The service period of this contract is 07/01/2024 through 06/30/2025. The Department of Health and Human Services agrees to reimburse \$125,610.00 with federal funds, in accordance with the provisions of this contract.

Budgeting requires a local match of 10% of the grant amount. This amount will be \$12,561.00. Subrecipient's matching funds may be provided directly (through Subrecipient staff time) or through donations from public or private entities, which may be cash or in kind, fairly evaluated, including plant, equipment, or services. Per an email from the Department of Health of Human Services, this match may also count toward the Public Health Minimum Performance Standards (26A-1-114) county contribution.

Note: the Public Health Minimum Performance Standards contract requires that the County "ensure that the state contribution does not exceed the county contribution."

# 2024 Jurisdictional risk assessment



## San Juan Health Department






### Method and purpose

Public health preparedness planners and partners assessed 52 hazards to determine jurisdictional public health priority hazards. The following formula was used to calculate risk:




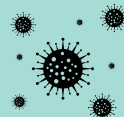

Risk score = probability X health severity X community/infrastructure impacts X mitigation.

Results identify existing preparedness gaps and determine priority hazard-specific planning, training, and exercise activities to conduct with partners.

### San Juan's top 5 hazards

-  1. Supply shortage
-  2. Cyber attack
-  3. Wildfire
-  4. Flood
-  5. Electrical failure

### Statewide top 5 hazards

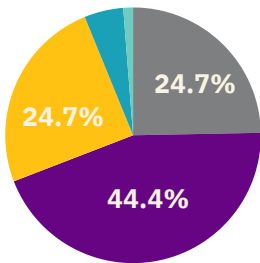
-  1. Wildfire
-  2. Earthquake
-  3. Emergent disease
-  4. Pandemic influenza
-  5. Mass casualty hazmat incident

# Community disaster resiliency survey

## Utah statewide

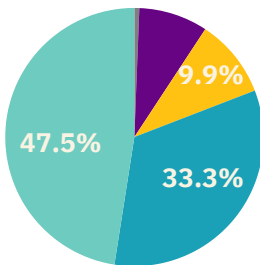
How will our community fare if a disaster hits? Researchers have determined key factors found in communities prior to a disaster that correlate with how well that community recovers after a disaster. These resiliency factors include: opportunity, safety, connectedness, and community involvement. Community members in Utah were asked questions about these factors in an anonymous survey. The aggregated results for one question for each resiliency factor are shown below. As we gain a better understanding of what resiliency factors are present and need improvement, we can share these results with policy and decision makers to help shape the outcome of future disasters in our state.

**Strongly disagree**
 **Disagree**
 **Neutral**
 **Agree**
 **Strongly agree**



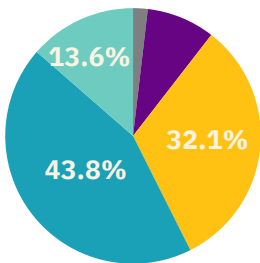
### Opportunity

In a community with high scores for opportunity, all community members have access to equitable opportunities, choices, and resources. Is there high-quality, safe, and affordable housing accessible for residents with mixed income levels?



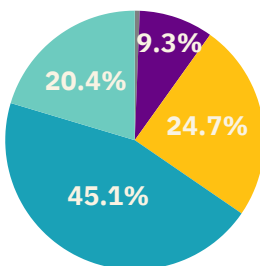
### Safety

In a community with high safety ratings, community members have low exposure to risk, and are prepared for and have options to respond to emergencies. There are first responders who are readily available and in close proximity to respond to emergencies within the community?



### Connectedness

Community members feel high levels of connectedness when they have many social networks through which they can offer or receive help. The community values and strengthens existing relationships, and fosters the formation of new connections?



### Community involvement

A community with high levels of community involvement has a vibrant life outside of work and home. Do community members have the capacity, desire, and ability to participate, communicate, and work to improve the community? This is evident in volunteerism, involvement in community, religious and/or social organizations, and participation in the political process.



## UTAH DEPARTMENT OF HEALTH & HUMAN SERVICES CONTRACT

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

2416416  
DHHS Log Number

242701411  
State Contract Number

1. **CONTRACT NAME:** The name of this contract is Public Health Emergency and Healthcare Preparedness Programs FY 24-28 - San Juan County Health Department

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

**PAYMENT ADDRESS**

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

**MAILING ADDRESS**

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

**Vendor ID:** 06866HL

**Commodity Code:** 99999

3. **GENERAL PURPOSE OF CONTRACT:** The general purpose of this grant is to develop, sustain, and demonstrate progress toward achieving fifteen public health and the healthcare preparedness capabilities as they pertain to the local public health department’s purview.

4. **CONTRACT PERIOD:** The service period of this contract is 07/01/2024 through 06/30/2025, unless terminated or extended by agreement in accordance with the terms and conditions of this contract.

5. **CONTRACT AMOUNT:** The DHHS agrees to pay \$125,610.00 in accordance with the provisions of this contract. This contract is funded with 100% federal funds, 0% state funds, and 0% other funds.

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

**CONTRACTOR CONTACT:**

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

**DHHS CONTACT:**

Michelle R. Hale  
(801) 419-8892  
mhale@utah.gov

7. SUB – RECIPIENT INFORMATION:

UEI: WCVABP2FEVA2

Indirect Cost Rate: 0%

Federal Program Name:	Public Health Emergency Preparedness (PHEP) Cooperative Agreement	Award Number:	1 NU90TU000051-01-00
Name of Federal Awarding Agency:	CDC Office of Financial Resources	Federal Award Identification Number:	NU90TU000051
Assistance Listing:	Public Health Emergency Preparedness	Federal Award Date:	6/12/2024
Assistance Listing Number:	93.069	Funding Amount:	\$117610

Federal Program Name:	Hospital Preparedness Program (HPP) Cooperative Agreement	Award Number:	5-U3REP190560 -01
Name of Federal Awarding Agency:	ASPR Acquisition Management Contracts and Grants	Federal Award Identification Number:	U3REP190560
Assistance Listing:	National Bioterrorism Hospital Preparedness Program	Federal Award Date:	6/30/2024
Assistance Listing Number:	93.889	Funding Amount:	\$8000

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

- Attachment A: Attachment A - PHEP-HPP
- Attachment B: Attachment B - PHEP Base
- Attachment C: Attachment C - MRC

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

- A. All other governmental laws, regulations, or actions applicable to services provided herein.
- B. All Assurances and all responses to bids as provided by the CONTRACTOR.
- C. Utah Department of Health & Human Services General Provisions and Business Associates Agreement currently in effect until 6/30/2028.

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

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Intentionally Left Blank

**Contract with Utah Department of Health & Human Services and San Juan County, Log # 2416416**

IN WITNESS WHEREOF, the parties enter into this agreement.

**CONTRACTOR**

**STATE**

By: \_\_\_\_\_  
Date  
Jamie Harvey  
County Commission Chair

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

Attachment A: Scope of Work for Local Health Departments  
Public Health Emergency Preparedness (PHEP) and  
Hospital Preparedness Program (HPP) Cooperative Agreements  
Public Health Emergency and Healthcare Preparedness Programs FY 2024-2028

Article 1

GENERAL PURPOSE

- 1.1 General Purpose. The general purpose of this grant is to develop, sustain, and demonstrate progress toward achieving fifteen public health and the healthcare preparedness capabilities as they pertain to the local public health department's purview.

Article 2

DEFINITIONS

Definitions. In this grant the following definitions apply:

**"ASPR"** means the federal Administration for Strategic Preparedness and Response.

**"Budget Period"** refers to the 12-month period beginning July 1 through June 30.

**"Budget Period 1"** refers to the first Budget Period, July 1, 2024, through June 30, 2025 of the 2024-2028 Project Period.

**"Carryover"** means unspent or unobligated balance of funds from prior Budget Periods that the Grantee may request to use in the current Budget Period.

**"CDC"** means Centers for Disease Control and Prevention.



**“Clinical Care”** means to directly managing the medical care and treatment of patients.

**“Cooperative Agreement”** means the federal Hospital Preparedness Program (EP-U3R-24-001) and Public Health Emergency Preparedness Program Cooperative Agreement (CDC-RFA-TU-24-0137).

**“HPP”** means Hospital Preparedness Program.

**“Local Health Department Preparedness Deliverable Tracker”** means the living report that encompasses all required LHD program deliverables for each program.

**“MCM”** means Medical Countermeasures which are FDA-regulated products (biologics, drugs, devices) that may be used in the event of a potential public health emergency.

**“No-Cost Extension”** means unspent or unobligated balance of funds from a prior Project Period that the Grantee may request to use in the current Project Period.

**“NOFO”** means notice of funding opportunity.

**“PHEP”** means Public Health Emergency Preparedness.

**“Project Period”** means the 5-year period of the 2024-2029 Cooperative Agreement, July 1, 2024, through June 30, 2029.

### Article 3

#### CONTACT INFORMATION

3.1 For general programmatic questions, contact:

The Preparedness Grants General Email Box

prepgrants@utah.gov

3.2 For financial or budget assistance, contact:

Jerry Edwards, Financial Manager

Office of Fiscal Operations, Utah Department of Health and Human Services

(801) 538-6647

jedwards@utah.gov

#### Article 4

#### SERVICE REQUIREMENTS

4.1 The Grantee shall:

- (1) follow programmatic and reporting requirements for each program as outlined in attachments B-C;
- (2) submit all programmatic and reporting requirements to DHHS via email at [prepgrants@utah.gov](mailto:prepgrants@utah.gov); and
- (3) comply with current SAFECOM guidance. Additional information may be found at <https://www.cisa.gov/safecom>.

#### Article 5

#### DELIVERABLE TRACKING

- 5.1 DHHS acknowledges and documents the completion of the Grantee's programmatic and reporting requirements within the Local Health Department Preparedness Deliverable Tracker.

5.2 Changes to programmatic and reporting requirements that occur within the contract duration will be documented within the Local Health Department Preparedness Deliverable Tracker, and will supersede the programmatic and reporting requirements as listed in the succeeding attachments. The Grantee will be notified electronically of any changes to programmatic and reporting requirements and will utilize the Local Health Department Preparedness Deliverable Tracker to reference these changes.

Article 6

FUNDING

6.1 Funding.

(1) Budget Period 1: \$125,610.00.

6.2 Budget Description:

(1) Attachment B - Public Health Emergency Preparedness (PHEP-Base) \$117,610.00

(2) Attachment C - Medical Reserve Corps (HPP-MRC) \$8,000.00

Article 7

INVOICING

7.1 **Invoicing.** The Grantee shall:

- (1) identify each funding source in the monthly expenditure report.
- (2) submit a final monthly expenditure report for the June funding transfer by a date in July provided by DHHS each fiscal year (typically the 6<sup>th</sup> business day in July).

## Article 8

### EXTENSIONS AND CARRYOVER

- 8.1 In the event that federal guidance provides a No-Cost Extension or Carryover of funds to DHHS, the Grantee may request a No-Cost Extension or Carryover of unobligated funds from the current Budget Period to the next Budget Period.
- 8.2 Requests are due by the Grantee to DHHS within 30 days as requested by DHHS. This date fluctuates annually and is at the discretion of ASPR and the CDC.
- 8.3 There is no guarantee new funds will be available to continue activities in the succeeding Budget Period(s).
- 8.4 Carryover limits shall be in accordance with the annual limits set by the CDC and ASPR. For the term of this grant, the Carryover limit is set at 100%.
- 8.5 DHHS will provide notification of approved No-Cost Extension or Carryover funding requests to the Grantee via email.
- 8.6 The Grantee shall use any approved No-Cost Extension or Carryover funds for DHHS-approved work plan activities which are consistent with the purpose or terms and conditions of the federal award to the recipient.

- 8.7 Approved No-Cost Extension or Carryover funds must be fully expended by June 30 of the following Budget Period. For example, Budget Period 1 ends on June 30, 2025, and approved Budget Period 1 Carryover funds must be fully expended by June 30, 2026.
- 8.8 The Grantee shall submit an end-of-year progress report encompassing all Carryover funded activities completed during the current Budget Period. This report is due to DHHS by August 15, annually.

## Article 9

### BUDGET REDIRECTIONS

- 9.1 The Grantee shall submit budget redirection requests to DHHS no later than March 15 annually.
- 9.2 All redirection requests must include:
- (1) revised budget;
  - (2) revised work plan (if any activities are changed due to the funds adjustment); and
  - (3) justification statement for the request, including an explanation of budget and workplan items that were changed to accommodate the adjustment.

## Article 10

### USE OF FUNDS FOR RESPONSE

- 10.1 These funds are intended primarily to support preparedness activities that help ensure state and local public health departments are prepared to prevent, detect, respond to, mitigate, and recover from a variety of public health and healthcare threats.
- 10.2 **PHEP Funds for Response:**

- (1) PHEP funds may, on a limited, case-by-case basis, be used to support response activities to the extent they are used for their primary purposes: to strengthen public health preparedness and enhance the capabilities of state, local, and tribal governments to respond to public health threats.
- (2) Some PHEP planning activities may have immediate benefits when conducted or performed simultaneously with an actual public health emergency. It is acceptable to spend PHEP funds on PHEP planning activities that benefit the response effort, as long as the activities demonstrably support progress toward achieving CDC's 15 public health preparedness and response capabilities and demonstrate related operational readiness.
- (3) The Grantee and DHHS must receive approval from CDC to use PHEP funds during response for new activities not previously approved as part of their annual funding applications or subsequent budget change requests.
  - (A) The approval process may include a budget redirection or a change in the scope of activities. Prior approval by the CDC grants management officer (GMO) is required for a change in scope under any award, regardless of whether there is an associated budget revision.
  - (B) Any change in scope must also be consistent with the Cooperative Agreement's underlying statutory authority, Section 319C-1 of the PHS Act, applicable cost principles, the notice of funding opportunity, and DHHS and Grantee applications, including the jurisdictional all-hazards plans.
- (4) **HPP Funds for Response**
  - (A) The Pandemic and All-Hazards Preparedness and Advancing Innovation Act amended section 319C-2 of the Public Health Service Act ("**PHS**") to allow HPP funds to be used for response activities. The Grantee, on a limited, case-by-case basis requiring prior approval from DHHS, shall use HPP funds to support response activities to the extent they are used for HPP's primary purpose: to prepare the health care delivery system for disasters and emergencies and to improve surge capacity.
  - (B) The Grantee may request to use funds for response if the response activities:

- (i) are consistent with approved project goals, and/or;
- (ii) can be used to fulfill training or exercise requirements, as described within the NOFO exercise and improve section; and
- (iii) ASPR may issue guidance during specific events that may provide additional flexibility.

## Article 11

### FUNDING RESTRICTIONS

11.1 Expenses incurred during the grant period must support activities conducted during the same period.

11.2 The funding restrictions are as follows:

- (1) Recipients may not use funds for research;
- (2) Recipients may not use funds for Clinical Care except as allowed by law;
- (3) Generally, recipients may not use funds to purchase furniture. Any such proposed spending must be clearly identified and justified in the budget;
- (4) Reimbursement of pre-award costs is not allowed;
- (5) Other than for normal and recognized executive-legislative relationships, no funds may be used for:

- (A) Publicity or propaganda purposes, for the preparation, distribution, or use of any material designed to support or defeat the enactment of legislation before any legislative body; or
  - (B) The salary or expenses of any grant or contract recipient, or agent acting for such recipient, related to any activity designed to influence the enactment of legislation, appropriations, regulation, administrative action, or executive order proposed or pending before any legislative body;
- (6) The Grantee shall perform a substantial role in carrying out project outcomes and not merely serve as a conduit for an award to another party or provider who is ineligible;
  - (7) Grantees may supplement but not supplant existing state or federal funds for activities described in the budget;
  - (8) Payment or reimbursement of backfilling costs for staff is not allowed;
  - (9) None of the funds awarded to these programs may be used to pay the salary of an individual at a rate in excess of Executive Level II or \$199,300 per year;
  - (10) Funds may not be used to purchase or support (feed) animals for labs, including mice;
  - (11) Funds may not be used to purchase a house or other living quarters for those under quarantine. Rental may be allowed with approval from the CDC OGS via DHHS;
  - (12) Grantees may, with prior approval, use funds for overtime for personnel directly associated and budgeted with the project;
  - (13) Grantees may not use funds for construction or major renovations;
  - (14) Funds may not be used to purchase over-the road passenger vehicles. Grantee may, with prior approval;



- (A) use funds to lease vehicles to be used as a means of transportation for carrying people or goods, e.g., passenger cars or trucks and electrical or gas-driven motorized carts during times of need;
  - (B) use funds to enter into formal transportation agreements with commercial carriers for moving medical materials, supplies, and equipment; and
  - (C) use funds to purchase material-handling equipment (MHE) such as industrial or warehouse-use trucks to move materials, such as forklifts, lift trucks, turret trucks, etc. Vehicles must be of a type not licensed to travel on public roads;
  - (D) Grantees may, with prior approval, purchase basic (non-motorized) trailers.
- (15) The Grantee may not use funds to purchase promotional clothing. The Grantee may purchase clothing used for personal protective equipment (PPE) or response purposes, if it can be re-issued;

11.3 **Vaccines:** With prior CDC approval, Grantees may use funds to purchase caches of antibiotics for use by public health responders and their households to ensure the health and safety of the public health workforce during an emergency response, or an exercise to test response plans. Funds may not be used to supplant other funding intended to achieve this objective.

- (1) With prior CDC approval via DHHS, Grantees may use funds to purchase caches of vaccines for public health responders and their households to ensure the health and safety of the public health workforce;
- (2) With prior CDC approval via DHHS, Grantees may use funds to purchase caches of vaccines for select critical workforce groups to ensure their health and safety during an exercise testing response plans:

- (A) Grantees must document in their submitted exercise plans the use of vaccines for select critical workforce personnel before CDC will approve the vaccine purchase;
- (3) Grantees may not use PHEP funds to supplant other funding intended to achieve these objectives;
- (4) Recipients of PHEP-funded vaccines (within the context of the exercise) may include:
  - (A) Persons who meet the criteria in the CDC-Advisory Committee on Immunization Practices (**ACIP**) recommendations [www.cdc.gov/vaccines/acip/index.html](http://www.cdc.gov/vaccines/acip/index.html) for who should receive vaccine; and
  - (B) Persons who are not eligible to receive the vaccine through other entitlement programs such as Medicare, Medicaid, or the Vaccines for Children (VFC) program:
    - (i) VFC-eligible children or Medicare beneficiaries may participate in the exercise; however, they should be vaccinated with vaccines purchased from the appropriate funding source;
- (5) Funds may not be used to purchase vaccines for seasonal influenza mass vaccination clinics or other routine vaccinations covered by ACIP schedules;
- (6) Funds may not be used to purchase influenza vaccines for the general public;
- (7) On a case-by-case basis and only with CDC prior approval via DHHS, PHEP funds may be used to purchase limited supplies of vaccines for emergency response activities that help jurisdictions strengthen their public health preparedness and response capabilities. This purchase should only be used when necessary for the rapid distribution and administration of medical countermeasures such as during a supply disruption (section 2802 of the PHS Act);
- (8) Recipients may not use funds for Clinical Care except as allowed by law. PHEP-funded staff may administer MCMs such as antibiotics or vaccines as a public health intervention in the context of an emergency response or an exercise to test response plans. CDC does not consider this Clinical Care since it is not specific to one.

## Article 12

## PHEP FUNDED PUBLICATIONS

- 12.1 CDC Copyright Interests Provisions and Public Access Policy requires that all final, peer-reviewed manuscripts developed under the PHEP award upon acceptance for publication follow policy as provided on page 67, section 16 entitled, "Copyright Interests Provisions" of the Public Health Emergency Preparedness (PHEP) Cooperative Agreement award CDC-RFA-TU-24-0137.

## Article 13

## ASPR FUNDED PUBLICATIONS

- 13.1 All Grantee publications, including research publications, press releases, other publications or documents about research that is funded by ASPR must include the following two statements:
- (1) A specific acknowledgment of grant support, such as:
    - (A) "Research reported in this [publication/press release] was supported by the Hospital Preparedness Program, administered by the Utah Office of Preparedness and Response and the Department of Health and Human Services Office of the Administration for Strategic Preparedness and Response under award number (NU90TU000051 [PHEP] or TBD [HPP])."; and
    - (B) A disclaimer that says: "The content is solely the responsibility of the authors and does not necessarily represent the official views of the Department of Health and Human Services Office of the Administration for Strategic Preparedness and Response."

Attachment B: Public Health Emergency Preparedness (PHEP) Base  
Public Health Emergency and Healthcare Preparedness Programs FY 2024-2028

Article 1

GENERAL PURPOSE

- 1.1 The Grantee shall use Public Health Emergency Preparedness (PHEP) funding to strengthen the capacity and capability of the local public health system to prepare for, respond to, and recover from public health threats and emergencies through a continuous cycle of planning, organizing, training, equipping, exercising, evaluating, and implementing corrective actions.

Article 2

DEFINITIONS

- 2.2 Definitions. In this grant the following definitions apply:

**"ASPR"** means the federal Administration for Strategic Preparedness and Response.

**"Budget Period"** refers to the 12-month period beginning July 1 through June 30.

**"Budget Period 1"** refers to the first budget period, July 1, 2024, through June 30, 2025 of the 2024-2028 Project Period.

**"Budget Period 2"** refers to the second budget period, July 1, 2025, through June 30, 2026 of the 2024-2028 Project Period.

**"Budget Period 3"** refers to the third budget period, July 1, 2026, through June 30, 2027 of the 2024-2028 Project Period.

**"Budget Period 4"** refers to the fourth budget period, July 1, 2027, through June 30, 2028 of the 2024-2028 Project Period.

**"Budget Period 5"** refers to the fifth budget period, July 1, 2028, through June 30, 2029 of the 2024-2028 Project Period.

**"CDC"** means Centers for Disease Control and Prevention.

**"CFR"** means the Code of Federal Regulations.

**"CHEMPACK"** containers of nerve agent antidotes and supplies that can be quickly accessed by first responders and medical professionals in a chemical incident.

**"IPP"** means Integrated Preparedness Plan.

**"MCM"** means Medical Countermeasures.

**"PHEP"** means Public Health Emergency Preparedness.

**"Project Period"** means the 5-year period of the 2024-2029 Cooperative Agreement, July 1, 2024, through June 30, 2029.

**"Public Health Preparedness Capabilities"** means the fifteen capabilities specific to public health as identified by the CDC and referenced in the Cooperative Agreement, titled Public Health Preparedness Capabilities: National Standards for State and Local Planning, found at

[https://www.cdc.gov/readiness/media/pdfs/CDC\\_PreparednesResponseCapabilities\\_October2018\\_Final\\_508.pdf](https://www.cdc.gov/readiness/media/pdfs/CDC_PreparednesResponseCapabilities_October2018_Final_508.pdf).

Article 3

APPROACH

3.1 The Grantee will use the Public Health Emergency Preparedness and Response Capabilities, which

describe the 15 capability standards designed to support jurisdictions, and the Response Readiness

Framework, which identifies 10 cross-cutting program priorities, to design, develop, and implement

the outlined strategies and activities to improve their readiness to execute plans, respond to public

health threats and emergencies, and recover from them. The outlined strategies include:

- (1) prioritize a risk-based approach to all-hazards planning and improve readiness, response, and recovery capacity for existing and emerging public health threats;
- (2) improve whole community readiness, response, and recovery through enhanced partnerships and improved communication systems for timely situational awareness and risk communication; and
- (3) improve capacity to meet jurisdictional administrative, budget, and public health surge management needs and to improve public health response workforce.

#### Article 4

#### SERVICE REQUIREMENTS

4.1 The Grantee's PHEP work plan and budget shall meet all requirements defined in this section and shall be evaluated by DHHS against the following criteria:

- (1) whether the work plan narrative adequately describes planned activities for the project and/or budget period;
- (2) whether the budget and work plan have a reasonable relationship, correlation, and continuity, where applicable, with data from past performance;

- (3) whether the work plan includes adequate planned activities to prioritize, build and sustain public health capabilities and address the program priorities of the Response Readiness Framework (RRF);
- (4) whether the work plan includes adequate planned activities which reflect progress to coordinate public health preparedness program activities and leverage program funding;
- (5) whether the budget line-items contain sufficiently detailed justifications and cost calculations; and
- (6) the completeness of the work plan and budget:
  - (A) DHHS agrees to review the PHEP work plan and budget.
  - (B) Following the initial review, DHHS staff may contact the Grantee to collect additional information if needed.
  - (C) Any programmatic questions regarding the submission requirements should be directed to the contact listed in Attachment A.

4.2 The Grantee shall submit a PHEP work plan to DHHS:

- (1) The work plan is due to the DHHS by July 31, annually.
- (2) The work plan shall include the program requirements listed in this Program Requirements.
- (3) DHHS agrees to provide the PHEP work plan template via email thirty (30) days before the due date.
- (4) The work plan must describe planned activities for each budget period within the five-year project period, and include:

- (A) Continuing efforts to build and sustain the 15 Public Health Preparedness Capabilities found at <https://www.cdc.gov/cpr/readiness/capabilities.htm>;
- (B) Activities to support the RRF program priority areas outlined in the Programmatic Requirements; and
- (C) The goal of measurable progress toward achieving improved public health readiness, response, and recovery capability that follows standardized emergency management practices.

4.3 The Grantee shall submit progress reports to DHHS twice a year on activities performed.

- (1) The mid-year progress report is due annually for each budget period by January 15, and:
  - (A) includes the performance period of July 1 through December 31 within the budget period;
  - (B) be fully completed by updating all mid-year progress report sections of the work plan; and
  - (C) include a progress report on PHEP work plan activities or changes and performance measurement activities.
- (2) The end-of-year progress report is due annually for each budget period by August 15, and:
  - (A) Encompasses the performance period of July 1 through June 30 within the budget period;
  - (B) Be fully completed by updating the end-of-year progress report sections of the work plan; and
  - (C) Include an outcome report on PHEP work plan activities and performance measurement activities.

4.4 **Grantee Budget Requirements.** The Grantee shall:



- (1) provide a detailed line-item budget and line-item justification of the funding amount to support program activities and reflect the 12-month budget period;
- (2) use DHHS' provided budget template and submit to [prepgrants@utah.gov](mailto:prepgrants@utah.gov) by July 31, annually; and
- (3) perform a substantial role in carrying out the project objectives.

#### 4.5 **Grantee shall use funds to:**

- (1) participate in the National Association of County and City Health Officials (NACCHO) Project Public Health Ready recognition program, if desired;
- (2) matching of Federal Funds. The Grantee shall:
  - (A) provide non-federal contributions as a match, in the amount of 10% of the grant reimbursed amount:
    - i. Grantee shall include the 10% match on the submitted budget and include narrative about the match.
  - (B) send signed documentation certifying non-federal contributions to [prepgrants@utah.gov](mailto:prepgrants@utah.gov), using a form provided by DHHS, no later than July 31, annually;
  - (C) refer to 45 CFR § 75.306 for match requirements, including descriptions of acceptable match resources. Grantee's documentation of match shall follow procedures for generally accepted accounting practices and meet audit requirements.

- (D) Grantee's matching funds may be provided directly (through Grantee staff time) or through donations from public or private entities, which may be cash or in kind, fairly evaluated, including plant, equipment, or services; and
- (E) Amounts provided by the federal government or services assisted or subsidized to any significant extent by the federal government may not be included in determining such non-federal contributions.

## Article 5

### EVIDENCE-BASED BENCHMARK

- 5.1 CDC PHEP has defined program benchmarks as a method of accountability. Failure by DHHS or the Grantee to substantially meet a benchmark will subject the state to withholding of up to 30% of future funding.
- 5.2 **Benchmarks.** The Grantee shall:
- (1) submit your pandemic influenza plan or integrated respiratory pathogen pandemic plan;
  - (2) submit a multiyear integrated preparedness plan (IPP);
  - (3) update the jurisdictional risk assessment to identify and prioritize populations that are potentially disproportionately impacted because of access and functional needs given the identified risks;
  - (4) include partners that represent prioritized populations in planning and exercises; and
  - (5) include communication objectives when exercising to identify and address misinformation and disinformation.

## Article 6

## PROGRAMMATIC REQUIREMENTS

- 6.1 **Risk assessment.** The Grantee shall complete and submit a risk assessment and data elements.
- (1) The Grantee will utilize the Jurisdictional Risk Assessment (JRA) completed in budget period 5 of the previous project period and submit CDC-identified risk assessment data elements; and
  - (2) If needed, review and update the risk assessment to include people who are disproportionately impacted by public health emergencies.
- 6.2 **Planning.** The Grantee will develop, maintain, and update the following plans (which may be included as annexes or components in larger plans) at least once every 3 years. To the extent possible, the Grantee shall identify key data systems and data sources necessary to meet jurisdictional needs during an emergency response and include this information in emergency response plans:
- (1) All-hazards preparedness and response plan;
  - (2) Infectious disease response plan;
  - (3) Pandemic influenza plan or integrated respiratory pathogen pandemic plan;
  - (4) Medical countermeasures (MCM) distribution and dispensing plan;
  - (5) Continuity of operations (COOP) plan;
  - (6) Chemical, biological, radiological, and nuclear (CBRN) response plan;
  - (7) Volunteer management plan;
  - (8) Crisis and Emergency Risk Communications (CERC) and information dissemination plans; and

(9) Administrative and budget preparedness plan.

6.3 Integrated Preparedness Plan. The Grantee will complete and submit a multiyear integrated preparedness plan (IPP) and data elements. The Grantee shall:

- (1) conduct an integrated preparedness planning workshop (IPPW) for your organization and produce a 5-year IPP;
- (2) include planning, training, and exercising priorities and integrate the exercise requirements into the IPP;
  - (A) the IPP must address the pandemic influenza plan (benchmark).
- (3) participate in DHHS's annual integrated preparedness planning workshop (IPPW), as scheduled; and
- (4) incorporate recovery operations into public health multiyear IPP.

6.4 **Exercises.** The Grantee shall:

- (1) schedule, develop and conduct required exercises.
- (2) use the CDC Exercise Framework Supplemental Guidance to develop exercise objectives and  
adhere to the criteria outlined within the guidance document:
- (3) determine the 5-year exercise schedule and document the dates in the IPP:
  - (A) the following exercises must be completed by June 30, 2029:
    - (i) administrative preparedness discussion-based exercise;
    - (ii) biological incident track:

- (a) Biological incident (100); and
  - (b) Biological 200 functional exercise;
- (iii) Capstone track:
- (a) Capstone (100) Capstone 200 drill
  - (b) Capstone 300 functional exercise
  - (c) Capstone 400 full-scale exercise
- (iv) Optional participation in DHHS facilitated discussion-based exercises for:
- (a) Chemical incident
  - (b) Radiological/Nuclear incident
  - (c) Natural disasters
  - (d) This is not optional for Cities Readiness Initiative (CRI) awarded grantees.

6.5 **Medical countermeasures.** The Grantee shall maintain capacity and capability to distribute, dispense, administer medical countermeasures (MCMs) and manage medical materiel according to Public Health Emergency Preparedness and Response Capabilities: National Standards for State, Local, Tribal, and Territorial Public Health and ASPR Strategic National Stockpile (SNS) guidelines.

- (1) If applicable, participate in review and updates of the DHHS CHEMPACK plan if there is a CHEMPACK in the Grantee's jurisdiction.

6.6 **Partnerships.** The Grantee shall include critical response and recovery partners in required plans and exercises.

6.7 **Risk communications.** The Grantee shall:

- (1) develop or update crisis and emergency risk communication (CERC) and information dissemination plans, or risk communications plan;

- (2) identify and implement communication surveillance, media relations, and digital communication strategies in exercises; and
- (3) identify and implement specific CERC activities that meet the diverse needs of communities of focus.

6.8 Administrative preparedness. The Grantee shall:

- (1) update administrative preparedness plans using lessons learned from emergency responses; and
- (2) integrate administrative preparedness recommendations into training and exercises.

6.9 **Workforce.** The Grantee shall:

- (1) complete training to ensure baseline competency and integration with preparedness requirements;
- (2) develop plans, processes, and procedures to hire, recruit, train, and retain a highly qualified and diverse workforce; and
- (3) provide guidance, direction, and training to maintain a ready responder workforce across the entire health department.

Article 7

OUTCOMES

- 7.1 **Outcomes.** The desired outcome of this grant as outlined in the CDC PHEP logic model is to prevent or reduce morbidity and mortality for all impacted populations from incidents with public health consequences whose scale, rapid onset, or unpredictability stresses the public health system. Short- and medium-term outcomes include:

- (1) improved public health readiness, response, and recovery capability that follows standardized emergency management practices;
- (2) implemented timely public health recommendations and control measures for all hazards;
- (3) earliest identification and investigation of incidents with public health impact;
- (4) timely communication of situational awareness and risk information;
- (5) timely coordination and support of response and recovery activities with health care systems and partners;
- (6) integrated equity into public health response and recovery;
- (7) increased hiring and retention of surge staff resources; and
- (8) prepared public health workforce ready to sustain public health investigations, response, and recovery.

7.2 **Performance Measure.** The Grantee shall:

- (1) submit all performance measure data required by CDC PHEP:
  - (A) DHHS agrees to provide the required performance measure data elements as soon as they are released by CDC PHEP, and no later than 30 days prior to the due date.

7.3 **Reporting.** The Grantee shall submit progress reports and program data, including descriptions of:

- (1) progress in meeting the evidence-based benchmark;

- (2) accomplishments that demonstrate the impact and value of the PHEP program in Grantee's jurisdiction;
- (3) incidents requiring activation of the emergency operations center;
- (4) activities on which PHEP funds were spent and the recipients of the funds;
- (5) the extent to which stated goals and objectives as outlined in the PHEP work plan have been met;
- (6) the extent to which funds were expended consistently with the funding applications;  
and
- (7) situational awareness data during emergency response operations and other times as requested.



Attachment C: Medical Reserve Corps (MRC)

Public Health Emergency and Healthcare Preparedness Programs FY 2024-2028

Article 1

GENERAL PURPOSE

- 1.1 The Grantee shall use project funding to build and sustain the Medical Reserve Corps (MRC) in support of the healthcare system and Utah's Healthcare Coalitions (HCC).

Article 2

DEFINITIONS

- 2.3 Definitions. In this grant the following definitions apply:

**"Budget Period"** refers to the 12-month period beginning July 1 through June 30.

**"HCC"** means regional health care coalition.

**"MRC"** means Medical Reserve Corps.

**"Project Period"** means the 5-year period of the 2024-2029 Cooperative Agreement, July 1, 2024, through June 30, 2029.

**"Utah Responds"** means the Utah ESAR-VHP system.

Article 3

SERVICE REQUIREMENTS

3.1 **Service Requirements.** The Grantee shall:

- (1) submit a work plan annually for each budget period within the five-year project period:
  - (A) the work plan shall be completed using a DHHS-provided template and address  
the items listed in Program Requirements;
  - (B) DHHS agrees to provide the work plan template via email no later than thirty (30) days before the due date; and
  - (C) the work plan is due annually on July 31.

3.2 **Progress Report.** The Grantee shall:

- (1) submit an annual end-of-year progress report for each budget period:
  - (A) the end-of-year progress report is due to the DHHS annually by August 15 and encompasses the performance period of July 1 through June 30 using the end-of-year fields within the work plan; and
  - (B) the end-of-year report will include a progress update on work plan activities and program requirements.

3.3 Work plan and budget submission requirements.

- (1) The Grantee's work plan and budget shall meet all requirements defined in this Special Provisions attachment and will be evaluated by DHHS using the following criteria:

- (A) whether the work plan narrative adequately describes planned activities;
  - (B) whether the work plan includes adequate planned activities to monitor and demonstrate Hospital Preparedness Program (HPP) performance measures;
  - (C) whether the work plan includes adequate planned activities that reflect progress to coordinate public health and healthcare preparedness program activities and leverage program funding streams;
  - (D) whether the budget line items contain sufficiently detailed justifications and cost calculations; and
  - (E) the completeness of the work plan and budget.
- (2) DHHS agrees to review the submitted work plan.
- (A) Following the initial review, DHHS staff may call or email Grantee's MRC Coordinator to collect additional information if needed.
  - (B) Any programmatic questions regarding the submission requirements should be directed to the contact listed in Attachment A.

#### 3.4 Detailed line-item budget and justification.

- (1) Grantee's budget is due to DHHS annually by July 31 or within 30 days of agreement execution, whichever is later, and shall:
- (A) include a detailed line-item budget and line-item justification of the funding amount requested to support program activities for the upcoming budget period;

- (B) provide a budget reflective of a 12-month budget period; and
  - (C) use the DHHS-provided budget template.
- (2) DHHS agrees to provide a budget template via email no later than thirty (30) days before the due date.

#### Article 4

#### PROGRAM REQUIREMENTS

##### 4.1 The Grantee shall:

- (1) review their MRC unit profile annually and report at least quarterly for activities on the Administration for Strategic Preparedness and Response (ASPR) MRC Profile and Activity Reporting System at <https://mrc.hhs.gov/login>;
- (2) provide additional information to support performance measure reporting, as requested;
- (3) use Utah Responds, or a DHHS-approved alternate volunteer management system, for:
  - (A) enrollment;
  - (B) credentialing;
  - (C) tracking; and
  - (D) deployment of its MRC Unit.
- (4) maintain a regular schedule to review and update MRC member profiles in the volunteer management system;
- (5) develop, sustain, and revise volunteer management plans, to include at a minimum:

- (A) volunteer recruitment and retention; and
- (B) member roles and responsibilities for healthcare response such as:
  - (i) triage support staff;
  - (ii) emergency department staff;
  - (iii) medical shelter clinical staff;
  - (iv) search and rescue medical staff;
  - (v) field hospital clinical staff;
  - (vi) other items as determined by the HCC need and gap assessment; and
  - (vii) MRC Unit deployment and demobilization guidelines.
- (6) participate as a member of its jurisdiction's HCC to address medical and facility response issues, including:
  - (A) identifying situations that would necessitate the need for volunteers in health care organizations;
  - (B) identifying processes to assist with volunteer coordination;
  - (C) estimating the anticipated number of volunteers and health professional roles based on identified situations and resource needs of the facility;
  - (D) identifying and addressing volunteer liability issues, the scope of practice issues, and third-party reimbursement issues that may deter volunteer use; and

- (E) development of rapid credential verification processes to facilitate emergency response.
- (7) provide opportunities for member training, education, and participation in exercises. These opportunities may include, but are not limited to:
- (A) new member orientation and initial training;
  - (B) participation in call-down or deployment drill or exercises; and
  - (C) participation in the HCC and other community medical response exercise events.

4.2 The Grantee's MRC Unit Coordinator shall participate in state-level MRC leadership meetings and workshops.

4.3 With prior approval from the DHHS, the Grantee may use allocated funds to support MRC unit and member Core Competency implementation.

## Article 5

### OUTCOMES

5.1 Outcomes. The desired outcome of this grant is to strengthen the readiness of MRC volunteers across the state to provide surge capability and workforce capacity for public health and healthcare emergency response to support the community, HCC, and the LHD.

5.2 Performance Measures.

- (1) Number of new volunteers recruited and retained volunteers annually; and

- (2) Number of annual training sessions held for MRC volunteers; and
- (3) Number of community events held annually; and
- (4) Number of exercises leveraging MRC units.

5.3 Reporting. The Grantee shall provide annual progress reporting to DHHS.

**FIRST SUPPLEMENTAL MEMORANDUM OF  
UNDERSTANDING AND AGREEMENT FOR  
PROSECUTORIAL SERVICES  
(Sage Daves and Charles Yoo Matters)**

**PREAMBLE**

This is an agreement by and between the Utah Attorney General's Office, hereinafter referred to as UAGO, and the San Juan County Attorney's Office, hereinafter referred to as SJCAO, each of which is a public agency, and witnesses as follows:

WHEREAS, Utah Code Ann. §§ 11-13 et. seq. (Interlocal Cooperation Act), authorize public agencies to enter into agreements for joint or cooperative action; and

WHEREAS, SJCAO needs additional prosecutorial assistance in a criminal matter;

WHEREAS, the parties desire to contract for the services of assistant attorney general provided from the UAGO's Justice Division, to provide prosecutorial assistance to SJCAO;

NOW, THEREFORE the parties mutually agree as follows:

**1. PURPOSE**

The purpose of this amended Agreement is to provide SJCAO the services of an assistant attorney general, from the UAGO's Justice Division, capable of providing prosecutorial assistance on a murder prosecution in an ongoing criminal matter in the Seventh District Court in San Juan County, Utah, to wit: State v. Sage Jennings Daves, Case No. 231700105, and State v. Charles Younkuom Yoo, Case No. 24170043.

**2. CONTRACT**

2.1 **TERM:** The term of the Agreement shall be effective as of November 6, 2023 for the Sage Daves matter and June 7, 2024 for the Charles Yoo matter and shall continue until the resolution of the preliminary and justification hearings in those matters. Continuation beyond that point will be done by supplemental memorandum of understanding and agreement.

2.2 **MODIFICATIONS:** Any and all changes or modifications to this amended Agreement must be in writing and signed by an acting representative of each of the parties hereto.

2.3 **TERMINATION:** This Agreement may be terminated at any time upon written notice by one party to the other, termination to be effective upon delivery of the written notice of intent to terminate.

**3. UTAH ATTORNEY GENERAL'S OFFICE:**



3.1 PROSECUTOR: The assistant attorney general will provide prosecutorial assistance to SJCAO in the criminal matter now pending in San Juan County through the criminal trial stage to jury verdict or other disposition, and as agreed below.

3.2 APPOINTMENT: UAGO shall assume responsibility for determining which assistant attorney general has the experience and qualifications to provide the prosecutorial assistance required in the pending criminal matter in San Juan County.

3.3 BILLING: Time spent by the assistant attorney general on the criminal matter in San Juan County shall be recorded at a flat fee rate of \$10,000 for all time spent up to and including the preliminary and justification hearings. SJCAO shall pay UAGO in accordance with proper state billing procedure. Travel, per diem and lodging will be paid for by the UAGO Justice Division budget and will be reimbursed by SJCAO.

3.4 SUPPLEMENTAL BILLING: Time spent by the assistant attorney general on the criminal matter for any time spent post preliminary and justification hearings, up to and including trial, shall be at a rate determined and agreed upon in a supplemental memorandum of understanding and agreement.

3.5 PAYMENT: UAGO will process reimbursement from SJCAO in a manner consistent with the financial procedures and protocols required by the Utah State Division of Finance.

#### 4. SAN JUAN COUNTY ATTORNEY

4.1 RESOURCES: SJCAO will arrange for and provide assistant attorney general with access to SJCAO, and the materials related to the criminal matter so the assistant attorney general may fully participate in the prosecution of the criminal matter.

4.2 REIMBURSEMENT: SJCAO will reimburse UAGO as specified in ¶ 3.3 for all time spent by the assistant attorney general on the San Juan County criminal matter. All other costs and expenses incurred by assistant attorney general in the performance of the duties for SJCAO will be included in the flat fee rate. Reimbursement shall be forwarded to UAGO in a reasonable time after UAGO has notified SJCAO of any amount owing.

#### 5. COOPERATION GUIDELINES AND OTHER MATTERS

5.1 ARBITRATION OF DISPUTES: If any conflict should arise between UAGO and SJCAO regarding action or inaction by either party or the interpretation of their respective rights, duties and responsibilities under this amended Agreement, appeal may be made to the Chief Criminal Deputy of the UAGO and the San Juan County Attorney who will jointly arbitrate and decide any such dispute.

5.2 ADMINISTRATION OF AGREEMENT: This amended Agreement does not establish a separate legal entity, and the cooperative undertaking contemplated by this amended Agreement shall be administered by the San Juan County Attorney, or his designee, and the Chief Criminal Deputy of the UAGO, or his designee Division Director, Justice Division.

5.3 COMPLIANCE WITH LAW: The joint action contemplated by this amended Agreement is authorized under the applicable law of the State of Utah and in compliance therewith.

SEAN D. REYES  
Utah Attorney General

\_\_\_\_\_  
CRAIG L. BARLOW  
Justice Division Director

Dated: \_\_\_\_\_

\_\_\_\_\_  
SPENCER E. AUSTIN  
Chief Criminal Deputy

Dated: \_\_\_\_\_

SAN JUAN COUNTY

\_\_\_\_\_  
BRITTNEY IVINS  
San Juan County Attorney

Dated: \_\_\_\_\_

\_\_\_\_\_  
JAMIE HARVEY  
San Juan Commission Chair

Dated: \_\_\_\_\_



## COMMISSION STAFF REPORT

**MEETING DATE:** August 6, 2024

**ITEM TITLE, PRESENTER:** Consideration and Approval of the Certified Local Government Grant Contract for year 2024-2024 with the State of Utah Department of Culture and Community Engagement and San Juan County for a Structural Assessment and Possible Repairs to the St. Christopher's Mission's Historic Clinic Program. Mack McDonald, Chief Administrative Officer

**RECOMMENDATION:** Make a Motion Approving the Contract Award

### SUMMARY

Christopher's Mission holds significance for the town of Bluff, the local Navajo chapter, and the Episcopal diocese. Their works centers on bridging Navajo-land and the nearby towns through worship, as well as creating a broader sense of community by providing needed services and safe spaces. The former clinic has been inactive for the past several years and will be rehabilitated and reopened as the Catherine Pickett Community Center. The rehabilitated building will facilitate public, educational, and behavioral health programs and services, as well as after school programming. There is a bus stop at the Mission and an after-school program will provide those students with an opportunity for structured activities and socialization in a safe environment. The building will be available and actively used for the town of Bluff, the local Navajo chapter, and the nearby communities.

Much of the original material of the clinic remains and can be repaired or replaced in-kind. The space is greatly needed by the community and one of the best ways to protect it is through continual use and regular maintenance. The building has undergone some alterations in the past, some of which can easily be reversed and others that will be much more expensive and not practical at this point (but hopefully in the long-term).

### HISTORY/PAST ACTION

N/A

### FISCAL IMPACT

\$5,000 in Grant Award and \$5,000 matching funds. Matching funds can be in-kind. Work and in-kind has already taken place by Restoration Works International (RWI), a non-profit working with St. Christopher's Mission. RWI received a privately-funded grant for \$5,000 last August from the National Trust for Historic Preservation. The work for both grants has been completed. The same engineer was used for both the structural assessment (private grant) and the recommended structural drawings (CLG grant).



Contract # \_\_\_\_\_

Item 21.

# STATE OF UTAH CONTRACT

1. CONTRACTING PARTIES: This contract is between the following agency of the State of Utah:  
Department Name: Department of Cultural and Community Engagement Agency Code: 710  
Division Name: Utah State Historic Preservation Office referred to as (STATE), and the following  
CONTRACTOR:

San Juan County  
(Contractor)

PO Box 338  
(Address)

Monticello UT 84535  
(City) (State) (Zip)

Contact Person Nancy Kimmerle Phone # \_\_\_\_\_ Email nancykimmerle@gmail.com  
Vendor # 74744D Commodity Code # 99999

Legal Status of Contractor  
 Sole Proprietor  
 Non-Profit Corporation  
 For-Profit Corporation  
 Partnership  
 Governmental Agency

2. GENERAL PURPOSE OF CONTRACT: The general purpose of this contract is to provide:  
grant funds to undertake local historic preservation projects under the Certified Local Government program.

3. PROCUREMENT: This contract is entered into as a result of the procurement process on RX#, n/a, FY n/a  
Bid# n/a or a pre-approved sole source authorization (from the Division of Purchasing) # SS n/a.

4. CONTRACT PERIOD: Effective Date: 4/1/2024 Termination Date: 8/31/2025, unless terminated  
early or extended in accordance with the terms and conditions of this contract. Renewal options (if any) n/a.  
All payments under this contract will be completed within 90 days after the Termination Date.

5. CONTRACT COSTS: CONTRACTOR will be paid a maximum of \$ 5,000 for costs authorized by this  
contract. Additional information regarding costs: See Attachment C. Paragraph 5 for details.

6. ATTACHMENTS INCLUDED AS PART OF THIS CONTRACT:  
Attachment A - Division of Purchasing's Standard Terms and Conditions (for Utah Government Entities)  
Attachment B - Scope of Work  
Attachment C - Special Provisions  
**Any conflicts between Attachment A and 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 # n/a dated n/a.

IN WITNESS WHEREOF, the parties sign and cause this contract to be executed.

**STATE:**

**CONTRACTOR:**

\_\_\_\_\_  
Contractor's signature Date

\_\_\_\_\_  
Type or Print Name and Title

\_\_\_\_\_  
Agency's signature Date

N/A GRANT  
\_\_\_\_\_  
Director, Division of Purchasing Date

\_\_\_\_\_  
Agency's signature, Division of Finance Date

Alena Franco 801-245-7233 \_\_\_\_\_ afranco@utah.gov  
Agency Contact Person Telephone Number Fax Number Email

(Revision 3/1709)

This is for a contract between Government Entities within the State of Utah for services (including professional services) meaning the furnishing of labor, time, or effort by a contractor. 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, including personal information. The State Entity reserves the right to identify, during and after this Purchase Order, 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" may include any purchase orders that result from the parties entering into this Contract.
  - c) "Contract Signature Page(s)" means the State of Utah cover page(s) that the State Entity and Contractor sign.
  - d) "Contractor" means the individual or entity delivering the Services identified in this Contract. The term "Contractor" shall include Contractor's agents, officers, employees, and partners.
  - e) "Services" means the furnishing of labor, time, or effort by Contractor pursuant to this Contract. Services shall include, but not limited to, all of the deliverable(s) that result from Contractor performing the Services pursuant to this Contract. Services include those professional services identified in Section 63G-6a-103 of the Utah Procurement Code.
  - f) "Proposal" means Contractor's response to the State Entity's Solicitation.
  - g) "Solicitation" means the documents used by the State Entity to obtain Contractor's Proposal.
  - h) "State Entity" means the department, division, office, bureau, agency, or other organization identified on the Contract Signature Page(s).
  - i) "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.
  - j) "Subcontractors" means subcontractors or subconsultants at any tier that are under the direct or indirect control or responsibility of the Contractor, and includes all independent contractors, agents, employees, authorized resellers, or anyone else for whom the Contractor may be liable at any tier, including a person or entity that is, or will be, providing or performing an essential aspect of this Contract, including Contractor's manufacturers, distributors, and suppliers.
2. **GOVERNING LAW AND VENUE:** This Contract shall be governed by the laws, rules, and regulations of the State of Utah. Any action or proceeding arising from this Contract shall be brought in a court of competent jurisdiction in the State of Utah. Venue shall be in Salt Lake City, in the Third Judicial District Court for Salt Lake County.
3. **LAWS AND REGULATIONS:** At all times during this Contract, Contractor and all Services performed under this Contract will comply with all applicable federal and state constitutions, laws, rules, codes, orders, and regulations, including applicable licensure and certification requirements.
4. **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, State of Utah and federal auditors, and State Entity staff, access to all such records.
5. **CERTIFY REGISTRATION AND USE OF EMPLOYMENT "STATUS VERIFICATION SYSTEM":** INTENTIONALLY DELETED
6. **CONFLICT OF INTEREST:** INTENTIONALLY DELETED
7. **INDEPENDENT CONTRACTOR:** Contractor's legal status is that of an independent contractor, and in no manner shall Contractor be deemed an employee or agent of the State Entity or the State of Utah, and therefore is not entitled to any of the benefits associated with such employment. Contractor, as an independent contractor, shall have no authorization, express or implied, to bind the State Entity or the State of Utah to any agreements, settlements, liabilities, or understandings whatsoever, and agrees not to perform any acts as an agent for the State Entity or the State of Utah. Contractor shall remain responsible for all applicable federal, state, and local taxes, and all FICA contributions.
8. **INDEMNITY:** Both parties to this agreement are governmental entities as defined in the Utah Governmental Immunity Act (Utah Code Ann. 63G-7-101 et. seq.). Nothing in this Contract shall be construed as a waiver by either or both parties of any rights, limits, protections or defenses provided by the Act. Nor shall this Contract be construed, with respect to third parties, as a waiver of any governmental immunity to which a party to this Contract is otherwise entitled. Subject to and consistent

with the Act, each party will be responsible for its own actions or negligence and will defend against any claims or lawsuits brought against it. There are no indemnity obligations between these parties.

Item 21.

9. **EMPLOYMENT PRACTICES:** Contractor agrees to abide by the following employment laws: (i) Title VI and VII of the Civil Rights Act of 1964 (42 U.S.C. 2000e) which prohibits discrimination against any employee or applicant for employment or any applicant or recipient of services, on the basis of race, religion, color, or national origin; (ii) Executive Order No. 11246, as amended, which prohibits discrimination on the basis of sex; (iii) 45 CFR 90 which prohibits discrimination on the basis of age; (iv) Section 504 of the Rehabilitation Act of 1973, or the Americans with Disabilities Act of 1990 which prohibits discrimination on the basis of disabilities; and (v) Utah's Executive Order, dated December 13, 2006, which prohibits unlawful harassment in the work place. 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.
10. **AMENDMENTS:** This Contract may only be amended by the mutual written agreement of the parties, which amendment will be attached to this Contract. Automatic renewals will not apply to this Contract.
11. **DEBARMENT:** Contractor certifies that it is not presently nor has ever been debarred, suspended, or proposed for debarment 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.
12. **TERMINATION:** Unless otherwise stated in this Contract, 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 is subject to the remedies listed below. This Contract may also be terminated without cause (for convenience), in advance of the specified expiration date, by either party, upon sixty (60) days written termination notice being given to the other party. 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 Services ordered prior to date of termination.

Contractor shall be compensated for the Services properly performed under this Contract up to the effective date of the notice of termination. Contractor agrees that in the event of such termination for cause or without cause, Contractor's sole remedy and monetary recovery from the State Entity or the State of Utah is limited to full payment for all Services properly performed as authorized under this Contract up to the date of termination as well as any reasonable monies owed as a result of Contractor having to terminate other contracts necessarily and appropriately entered into by Contractor pursuant to this Contract.

13. **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 Services properly ordered 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.

14. **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 written notice. Contractor's responsibilities may be reinstated upon advance formal written notice from the State Entity.
15. **SALES TAX EXEMPTION:** The Services 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.
16. **INSURANCE:** INTENTIONALLY DELETED
17. **WORKERS COMPENSATION INSURANCE:** Contractor shall maintain during the term of this Contract, workers' compensation insurance for all its employees as well as any Subcontractor employees related to this Contract. Worker's compensation insurance shall cover full liability under the worker's compensation laws of the jurisdiction in which the service is performed at the statutory limits required by said jurisdiction. Contractor acknowledges that within thirty (30) days of contract award, Contractor must submit proof of certificate of insurance that meets the above requirements.
18. **ADDITIONAL INSURANCE REQUIREMENTS:** INTENTIONALLY DELETED
19. **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, all of which must be in accordance with GRAMA, Contractor also agrees that the Contractor's Proposal to the Solicitation 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.

Item 21.

20. **DELIVERY:** All deliveries under this Contract will be F.O.B. destination 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.
21. **ACCEPTANCE AND REJECTION:** The State Entity shall have thirty (30) days after delivery of the Services to perform an inspection of the Services to determine whether the Services conform to the standards specified in the Solicitation and this Contract prior to acceptance of the Services by the State Entity.  

If Contractor delivers nonconforming Services, the State Entity may, at its option and at Contractor's expense: (i) return the Services for a full refund; (ii) require Contractor to promptly correct or reperform the nonconforming Services subject to the terms of this Contract; or (iii) obtain replacement Services from another source, subject to Contractor being responsible for any cover costs.
22. **INVOICING:** Contractor will submit invoices within thirty (30) days of Contractor's performance of the Services 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 Proposal or on its invoice. The State Entity has the right to adjust or return any invoice reflecting incorrect pricing.
23. **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 Services shall not be deemed an acceptance of the Services and is without prejudice to any and all claims that the State Entity or the State of Utah may have against Contractor.
24. **TIME IS OF THE ESSENCE:** The Services shall be completed by any applicable deadline stated in this Contract. For all Services, time is of the essence. Contractor shall be liable for all reasonable damages to the State Entity and 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 Services required under this Contract.
25. **CHANGES IN SCOPE:** Any changes in the scope of the Services 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 Services.
26. **PERFORMANCE EVALUATION:** The State Entity may conduct a performance evaluation of Contractor's Services, including Contractor's Subcontractors, if any. Results of any evaluation may be made available to the Contractor upon Contractor's request.
27. **STANDARD OF CARE:** The Services of Contractor and its Subcontractors shall be performed in accordance with the standard of care exercised by licensed members of their respective professions having substantial experience providing similar services which similarities include the type, magnitude, and complexity of the Services 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 (i.e. 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.
28. **REVIEWS:** The State Entity reserves the right to perform plan checks, plan reviews, other reviews, and/or comment upon the Services of Contractor. Such reviews do not waive the requirement of Contractor to meet all of the terms and conditions of this Contract.
29. **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.
30. **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 Services that do not conform to this Contract.
31. **FORCE MAJEURE:** Neither party to this Contract will be held responsible for delay or default caused by fire, riot, acts 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.
32. **CONFIDENTIALITY:** If Confidential Information is disclosed to Contractor, 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) not disclose any Confidential Information received by it to any third parties. Contractor will promptly notify the State Entity of any potential or actual misuse or misappropriation of Confidential Information.

Item 21.

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.

33. **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 must be done in writing.
34. **CONTRACT INFORMATION:** INTENTIONALLY DELETED.
35. **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.
36. **OWNERSHIP IN INTELLECTUAL PROPERTY:** The State Entity and Contractor each recognizes that each has no right, title, interest, proprietary or otherwise in the intellectual property owned or licensed by the other, unless otherwise agreed upon by the parties in writing. All deliverables, documents, records, programs, data, articles, memoranda, and other materials not developed or licensed by Contractor prior to the execution of this Contract, but specifically created or manufactured under this Contract shall be considered work made for hire, and Contractor shall transfer any ownership claim to the State Entity.
37. **WAIVER:** A waiver of any right, power, or privilege shall not be construed as a waiver of any subsequent right, power, or privilege.
38. **ATTORNEY'S FEES:** INTENTIONALLY DELETED
39. **PROCUREMENT ETHICS:** Contractor understands that a person who is interested in any way in the sale of any supplies, services, 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 participates in the procurement of such supplies, services, construction, or insurance, whether it is given for their own use or for the use or benefit of any other person or organization.
40. **DISPUTE RESOLUTION:** INTENTIONALLY DELETED.
41. **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 limits 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.
42. **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 Services that has not been cured.
43. **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.
44. **ENTIRE AGREEMENT:** This Contract constitutes the entire agreement between the parties and supersedes any and all other prior and contemporaneous agreements and understandings between the parties, whether oral or written.

(Revision date: 12 February 2015)



Federal Award Identification Number: P24AP00648  
Sub-Recipient Name: San Juan County  
Sub-Recipient UEI #: WCYABP2FEVA2  
Federal Awarding Agency: National Park Service  
Pass-through Entity: UT SHPO  
CFDA #: 15.904  
CFDA Title: Historic Preservation Fund

**Attachment B**  
**Scope of Work**

CLG Grant Project  
Contract with San Juan County  
2024-2025

The grant funds and matching local contributions will be used to accomplish the work items detailed in the Budget and Work Description sections that follow. Utah State Historic Preservation Office must approve any changes to this Scope of Work.

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**PROPOSED BUDGET**

1	Pre-Development Clinic at St Christopher's Mission	\$10,000	
	Total		<u>\$10,000</u>
	<b>Total Project Budget*</b>		<b>\$10,000</b>

*\* Includes grant amount and local match.*

**WORK DESCRIPTION**

- 1 Pre-Development (\$10,000.00): The CLG will hire a licensed architect with previous experience in historic preservation to produce structural drawings for future rehabilitation on the National Register-listed Clinic at St Christopher's Mission.

Project Standards: All expenditures must follow OMB regulations in 2 CFR 200 and the Historic Preservation Fund Grants Manual. Approved procedures for selecting a contractor/item must be followed, including obtaining at least two bids for expenditures exceeding \$1,000 and three bids for expenditures exceeding \$5,000. These grant activities may be subject to an audit [see 2 CFR 200.331, (5)].

The CLG must submit to the UTAH STATE HISTORIC PRESERVATION OFFICE final stamped/signed copies of all reports, drawings, etc. completed for the project by August 31, 2025. All Working Drawings, Historic Structure Reports, Engineering Reports, Landscape Studies, Archeological Documentation Reports, and other required documentation must present an assessment of potential impacts on the proposed work on the resources and must clearly illustrate how the work will be carried out in conformance with Secretary of the Interior's "Standards for the Treatment of Historic Properties" with the "Archeological Documentation Standards" if applicable, and with other accepted professional standards or technical guidance for resource preservation, when relevant.

These reports must define the project so that all aspects of the proposed grant-assisted work can be understood by objective reviewers familiar with the applicable Secretary of the Interior's "Standards for the Treatment of Historic Properties." The scale and complexity of the proposed work will determine the amount of research required to carry out work in a manner consistent with the Secretary's "Standards."

ATTACHMENT C  
SPECIAL PROVISIONS

1. SCOPE OF WORK: See Attachment B.
2. ROLE OF STATE: STATE’s role under this Contract will be to provide funding to accomplish the work described in Attachment B.
3. ROLE OF CONTRACTOR: CONTRACTOR shall have responsibility and authority to make expenditures and provide matching funds in accordance with Attachment B, Budget.
4. PROGRESS REPORTS: CONTRACTOR shall provide STATE with a mid-year and final report detailing progress in accomplishing the Project. Such reports shall be subject to approval of STATE and shall accompany any reimbursement requests submitted to STATE for payment.
5. PROJECT COSTS & REIMBURSEMENT: CONTRACTOR agrees to provide 100% of the Total Project Budget (See Attachment B) in cash and in-kind match. At least 50% of the match must be cash expenditures. STATE agrees to reimburse up to 50% of CONTRACTOR’S eligible costs, up to the grant amount, incurred in completing the work items set forth in the Scope of Work, Attachment B. Payment by the STATE is subject to the availability of Federal funds, legislative appropriation, and compliance with all project provisions.
6. NOTICE: CONTRACTOR agrees to immediately notify the STATE if during the course of this Contract a change occurs which affects the purposes of, or the ability of the parties to perform under, the terms and conditions of this Contract.
7. RELATED PARTIES: (Applies to Cost Reimbursement Contracts ONLY) The CONTRACTOR shall not make payments for goods, services, facilities, salary/wages, professional fees, leases, etc., to related parties for contract expenses without the prior written consent of the STATE. Disbursement by the CONTRACTOR to related parties made without such prior approval may be disallowed on audit, and may result in an overpayment assessment. “Related Parties,” for the purpose of this contract, shall mean organizations/persons related to the CONTRACTOR by any of the following: blood; marriage; one or more partners in common with the CONTRACTOR; one or more directors or officers in common with the CONTRACTOR; more than 10% common ownership, direct or indirect, with the CONTRACTOR.

a) RELATED PARTY TRANSACTIONS: Are any declared by CONTRACTOR? Yes [ ] No [ ]

b) List “Related Parties” to whom payments are being made:

<u>NAME</u>	<u>RELATIONSHIP</u>	<u>PURPOSE OF PAYMENT</u>
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8. PRESERVATION AGREEMENT: The owner of the historic property, completing a Development Project agrees to enter into a Preservation Agreement to ensure that after the grant-assisted work is completed the property will be maintained a minimum of five (5) years so as to preserve the historical significance and integrity of the features, materials, appearance, workmanship and environment which made the property eligible for listing in the National Register of Historic Places. STATE agrees to provide Preservation Agreement forms that stipulate specific requirements for preserving the historic property. If the Preservation Agreement has not been signed by the appropriate legal property owner by the end of the state fiscal year, June 30 then this grant contract will be automatically canceled.
9. PROJECT SIGN: CONTRACTOR completing a Development Project agrees to a display a Project Sign in a prominent location at each project site while project work is in progress. The Project Sign must identify the project and Department of Interior/National Park Service and Utah State History grant support. STATE agrees to provide a Project Sign that meet minimum requirements.

CFDA NUMBER: 15-904



This checklist outlines how to manage a Certified Local Government grant and prepares you for grant reimbursement. The CLG Coordinator, Alena Franco, [afranco@utah.gov](mailto:afranco@utah.gov) will check in on your progress periodically throughout the grant cycle and can answer any issues/questions.

## 1. BEFORE STARTING THE PROJECT

- a. Review the Attachment B: Scope of Work section of the grant contract for project standards. Reach out if you have questions about Request for Proposals (RFP) for projects that are going out to bid or other grant concerns.
- b. For Rehab projects: The architect will set up a site visit with you before the work begins to create a scope of work for the project.

## 2. DURING THE PROJECT

- a. When you purchase a service/item over \$1,000; bids are required from several (3) vendors. You are not required to go with the lowest bid, but you are required to provide a brief explanation of why you went with a higher bid (experience of the contractor, workable time frame, etc.).  
**Situations where this requirement can be waived:**
  1. If you have one vendor for the item/service in your area.
  2. You followed your local government's procurement policies.**\*Talk to the CLG Coordinator if you have having issues getting bids for your project\***
- b. Keep invoices/receipts for any grant purchase or payment of service (debit/credit card receipts are not sufficient).
- c. All invoices/receipts must be supported with proof of payment. Proof of payment can be any of the following: copies of cancelled checks (front & back), official payment ledgers, cleared check sheet from the bank with the processed date, or bank statement showing the check clearing the bank account.
- d. For Education & Outreach projects: all grant funded publications, literature, or audio-visual materials are required include two paragraphs of specific language from the National Park Service. These paragraphs are located in your Scope of Work or contact Alena Franco.
- e. For Rehab Projects: Take 'after' photos of the work areas when the project is done.
- f. For all Professional Contractors, Consultants, Paid Employees, Volunteers, and Travel: Keep a log of the rate of pay, hours worked, and supporting documentation. There are specific compensation rates for Consultants, Volunteers, and Travel mileage.
  - Consultants/Contractors: not to exceed \$76.73 per hour
  - Paid Employees: regular pay with verification letter from HR
  - Volunteers: \$16.20 per hour (unless they volunteer their professional service)
  - Travel Mileage: 67 cents per mile

## 3. AFTER THE PROJECT IS COMPLETE AND READY FOR REIMBURSEMENT

All work must be completed by **August 31, 2025**. Contact the CLG Coordinator, Alena Franco, for reimbursement questions/submission. Your reimbursement package must include: EZ Reimbursement form, bids, photos, invoices, proof of payment, and final deliverables.



## COMMISSION STAFF REPORT

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**MEETING DATE:** August 6, 2024

**ITEM TITLE, PRESENTER:** Consideration and Approval for the Competitive Grant Award Between San Juan County and the State of Utah, Department of Public Safety, Bureau of Emergency Medical Services for \$84,105 for the County EMS Program. Mack McDonald, Chief Administrative Officer

**RECOMMENDATION:** Make a Motion Approving the Contract Award

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### SUMMARY

Each year, the County applies for grant funding for our EMS program. This year the County applied and were awarded \$84,105 which will go towards career path training, personnel costs as well as equipment.

### HISTORY/PAST ACTION

Last year the County was awarded \$64,000

### FISCAL IMPACT

\$84,105 with no match requirement.

## MEMORANDUM OF AGREEMENT Competitive Grant

This Memorandum of Agreement (“MOA”) is entered by and between San Juan County Ambulance (“Recipient Entity”) and the State of Utah, Department of Public Safety, Bureau of Emergency Medical Services (“BEMS”), stating the obligations that govern the award of state grant funds pursuant to Utah Code Ann. § 53-2d-207.

### PURPOSE

The purpose of this MOA is to assist Recipient Entity in providing emergency medical services in accordance with Utah Code Ann. § 53-2d-207 and Utah Admin. Code R911-6.

### AGREEMENT

Therefore, the Parties agree to this MOA as follows:

BEMS shall provide the Recipient Entity a grant fund up to the amount of **\$84,105** to be used in accordance with the provisions of the MOA.

#### USE OF GRANT FUNDS

1. Recipient Entity shall use the awarded grant funding in accordance with the EMS Grant Guidelines for fiscal year 2025 for Competitive Grants, available on BEMS’s website at:  
<https://ems.utah.gov/operations-and-response/grants/>
2. Grant funds may only be used for:
  - Personnel - \$ 80,000
  - Personnel or Equipment – \$ 4,105
3. The Recipient Entity may only use the awarded grant funding for expenditures after July 1, 2024, and before June 15, 2025.

#### REPORTING

1. Recipient Entity shall submit reports in the form and by the dates required by BEMS, including:
  - a. The Annual Fiscal Reporting Guide, which is due by required deadline; and
  - b. All pre-hospital Data Reports, which are due as required per Utah Admin. Code R911-7.
2. A report of personnel expenditures (if applicable) shall be submitted prior to the end of the grant period.

## FUNDING

1. BEMS agrees to fund Recipient Entity up to the maximum amount awarded under this MOA for allowable expenditures made by the Recipient Entity directly related to Recipient Entity's application.
2. BEMS agrees to fund equipment purchases that occur after the effective date of the MOA, as expended by Recipient Entity.
3. BEMS agrees to fund personnel expenditures made by Recipient Entity that occur after the effective date of the MOA.
4. Recipient Entity shall contact BEMS with any questions regarding acceptable grant expenditures.

## BILLING AND PAYMENTS

1. Recipient Entity must submit legible copies of equipment receipts to BEMS for purchases made within the grant year. Illegible copies of receipts may result in loss of grant funding.
2. Recipient Entity shall submit details of grant funds used for personnel expenditures.
3. **If proof of expenditure** of funds is not provided or if funds are not expended by June 15, 2025, those funds must be returned to the BEMS by June 30, 2025.

All governmental laws, regulations, or actions applicable to services provided herein are incorporated into this MOA.

This MOA shall be construed in accordance with the laws of the State of Utah. Each signatory below represents that he or she has the authority to agree to all the terms of this MOA and bind their respective entity.

(Intentionally Left Blank)

This MOA is effective as of the last date both signatories have signed this document. This MOA remains in effect until all receipts are received by BEMS.

**IN WITNESS WHEREOF.**

**UTAH DPS, BUREAU OF  
MEDICAL SERVICES**

**RECIPIENT ENTITY**

BY: \_\_\_\_\_

Jess L. Anderson  
Commissioner

BY: \_\_\_\_\_

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

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

BY: \_\_\_\_\_

Darin Bushman  
Director  
Bureau of Emergency Medical Services

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



## COMMISSION STAFF REPORT

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**MEETING DATE:** August 6, 2024

**ITEM TITLE, PRESENTER:** Consideration and Approval for the Merchant Account Agreement between Select Bankcard, Mission Valley Bank, FFB Bank and San Juan County. Mack McDonald, Chief Administrative Officer

**RECOMMENDATION:** Make a Motion Approving the Contract Award

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### SUMMARY

Working with our contracted vendor JCI who performs the Billing Services for our EMS billing, they have worked with vendors who will partner with them for online credit card payments for medical billing for patients who are transported by ambulance. They have been trying to get San Juan County to participate in this program to help speed up the process with individuals paying their invoices instead of requiring them to mail in a money order or a check. Once the individual makes a payment to the bank, JCI will capture the funds and send the payment to San Juan County. JCI will have the sole access to what is being deposited on our behalf and will be able to credit individuals billing prior to sending the funds to San Juan County to ensure payment prior to collection.

### HISTORY/PAST ACTION

N/A

### FISCAL IMPACT

\$10 a month with a \$5 maintenance fee, all other fees will be borne by the individual owing the County for services.





# Merchant Account Application

Version 11/17/2023

Item 23.

### OFFICE USE

Agent ID: State Bank of Southern Utah  
Has Agent visited Merchant's location?  Yes  No

MERCHANT INFORMATION		
Legal Business Name San Juan County	Business Tax ID <input checked="" type="checkbox"/> FEIN <input type="checkbox"/> SSN 87-6000305	
Doing Business As (if different) (displayed on the cardholder statement) San Juan County EMS	Time in Business 20 + years	
Legal Business Address 117 South Main		
City Monticello	State UT	ZIP 84535
Mailing Address <input type="checkbox"/> Same as Legal Address P.O.Box 9		
City Monticello	State UT	ZIP 84535
Physical Address <input checked="" type="checkbox"/> Same as Legal Address <input type="checkbox"/> Same as Mailing Address		
City	State	ZIP
Website URL (each website domain used to accept transactions must be disclosed) www.jcibilling.com		
Customer Service Phone Number (435) 679-8710	Customer Service Email Address jcibillingservice@jcibilling.com	
Type of Ownership: <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> Private <input type="checkbox"/> Corporation <input type="checkbox"/> Non-Profit <input checked="" type="checkbox"/> Government <input type="checkbox"/> Public		

CONTACT INFORMATION	
Contact Given Name (First Name) Holly	Contact Surname (Last Name) Baugh
Contact Phone Number (435) 679-8710	Contact Email Address jcibillingservice@jcibilling.com

OWNER INFORMATION		
Please list each individual who directly or indirectly (through any contract arrangement, understanding, relationship, or otherwise) owns 25% or more of the equity interests of the specified legal entity. <input type="checkbox"/> Check here if no individual meets this definition.		
OWNER 1		
Legal Given Names (First and Middle)		Surname (Last Name)
Date of Birth	Social Security Number	Ownership Percentage %
Home Address		
City	State	ZIP
OWNER 2		
Legal Given Names (First and Middle)		Surname (Last Name)
Date of Birth	Social Security Number	Ownership Percentage %
Home Address		
City	State	ZIP
Does any other individual meet the 25% ownership definition specified above? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, please also submit the Additional Owner(s) Form.		

PROCESSING INFORMATION		
Has Merchant accepted credit cards previously? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Check each payment type Merchant would like to accept. <input checked="" type="checkbox"/> Visa/MC/Discover/Diners/JCB/Amex <input type="checkbox"/> PIN Debit <input type="checkbox"/> EBT	EBT Number	
<input type="checkbox"/> Check to limit acceptance to certain card brands or card types. Please provide details separately.		
Anticipated Monthly Volume \$ 5,000	Highest Transaction Amount \$ 5,000	Average Transaction Amount \$ 50

OFFICER INFORMATION		
Please list an individual with significant responsibility for managing or directing the specified legal entity, such as an executive officer or senior manager (e.g., CEO, CFO, COO, President). <input type="checkbox"/> Same as Owner 1 <input type="checkbox"/> Same as Owner 2		
Legal Given Names (First and Middle) Mack		Surname (Last Name) McDonald
Date of Birth	Social Security Number	
Home Address		
City Monticello	State UT	ZIP 84535

PRODUCT INFORMATION				
Description of Product and/or Service Ambulance Service				
Estimate the percentage of sales initiated via the following methods. Total must add to 100%.				
Face-to-Face 10.0 %	Online 80.0 %	By Mail %	By Telephone 10.0 %	Stored Credentials %
Estimate the percentage of sales from the following groups. Total must add to 100%.				
Individual Consumers 70.0 %	Businesses 30.0 %	Government %		
How long after charging the customer is the product fulfilled or does the service begin? Within: <input checked="" type="checkbox"/> 24 hours <input type="checkbox"/> 2 days <input type="checkbox"/> 3-10 days <input type="checkbox"/> 11-30 days <input type="checkbox"/> 31-90 days <input type="checkbox"/> 90+ days				
After the product has been fulfilled (or the service begins), are there obligations that must be provided to satisfy the customer (subscription fulfillment, membership services, service obligations, scheduled vacation, warranties, etc.)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If Yes, please describe below.				
Description of Extended Obligations (please include the duration)				
Description of Refund Policy (attach if more space is needed)				
Is a fulfillment house or drop shipper used for more than 75% of Merchant's sales? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Does Merchant use affiliate marketing? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

BANK DISCLOSURE	
ISO places accounts with the following Banks:	
MISSION VALLEY BANK 9116 Sunland Blvd Sun Valley, CA 91352 (p) 818.394.2300	FFB Bank 7690 N Palm Ave Fresno, CA 93711 (p) 559.439.0200
The Bank that accepts Merchant's account will be confirmed in the welcome packet.	
<u>Bank Responsibilities:</u> A Visa member (1) is the only entity approved to extend acceptance of Visa products directly to a merchant; (2) must be a principal party to the merchant agreement; and (3) is responsible for (i) settlement funds and providing them to the merchant (ii); all funds held in reserve from settlement; and (iii) educating merchants on pertinent Rules with which merchants must comply.	
<u>Merchant Responsibilities:</u> Merchant is responsible to (1) ensure compliance with cardholder data security and storage requirements; (2) maintain fraud and disputes below thresholds; (3) review and understand the terms of the merchant agreement; and (4) comply with Visa Rules.	
These responsibilities do not supersede terms of the Merchant Agreement and are to ensure Merchant understands important obligations of each party.	

REQUIRED ADDENDUMS		
Does Merchant offer any of the below products/services or billing models? Check all that apply.		
<input type="checkbox"/> Tobacco/vape	<input type="checkbox"/> Debt repayment	<input type="checkbox"/> Events where either (1) tickets are sold in advance or (2) sales at the event cause a spike in Merchant's processing
<input type="checkbox"/> Hemp products	<input type="checkbox"/> Recurring billing	
For each box selected please obtain and complete the appropriate addendum.		

TRANSACTION PRICING			
<b>TIERED PRICING</b>			
Under Tiered Pricing each Transaction is categorized into a tier and assessed the rates shown for that tier.	Tier	Percentage	Per Item
	Qualified	%	\$
	Mid-Qualified	%	\$
	Non-Qualified	%	\$
Tier Settings (for office use): <input type="checkbox"/> High tiers (default structure is low) <input type="checkbox"/> Limit the Sub-Qualified tier to regulated debit			
<b>OTHER PRICING MODELS</b>			
Payment Type	Pricing Model	Percentage	Per Item
Credit	<input type="checkbox"/> Cost-Plus <input type="checkbox"/> Flat-Rate <input checked="" type="checkbox"/> Surcharge (credit rates blank)	2.93 %	\$
Signature Debit	Same as Credit. If Surcharge selected, then Flat-Rate.	%	\$
PIN Debit	<input type="checkbox"/> Cost-Plus <input checked="" type="checkbox"/> Flat-Rate	1.70 %	\$
Under Cost-Plus Pricing the above rates are assessed on each Transaction in addition to Interchange Fees, which are passed through at the rates defined by the Card Brands. Under Flat-Rate Pricing all Transactions are assessed at the above rates.			

CARDHOLDER SURCHARGE (CREDIT ONLY)	
Cardholder Surcharge Rate	<b>Item 23.</b>
The Cardholder Surcharge Rate is offset by billing to Merchant according to the following equation: Cardholder Surcharge Rate/(1+Cardholder Surcharge Rate). 3% is the maximum cardholder surcharge allowed by Visa. Surcharge Addendum is Required.	

CARD BRAND FEES	
By default, all miscellaneous Card Brand fees – such as assessments, FANF, access fees (APF, NABU, and Network Usage), international fees, etc. – are passed through at the rates established by the Card Brands. An additional 0.100% acquiring assessment will apply to all American Express transactions. An additional 0.023% acquirer license assessment will apply to Mastercard transactions. <input type="checkbox"/> Check here if Card Brand fees should not be passed through.	

PCI DSS	
PCI DSS compliance is mandated by the Card Brands to protect cardholder information. Merchant is required to validate compliance with the PCI DSS within 30 days of the effective date. Instructions to validate compliance are included in the Welcome Packet. If Merchant does not validate compliance within 90 days of the effective date, a \$20.00/month PCI Non-Validation Fee applies until compliance is validated. • Any Service Provider or payment application engaged by Merchant to store, process, or transmit cardholder information must be compliant with the PCI standards and disclosed to ISO.	

OTHER FEES			
Electronic Authorization Fee	\$ 0.15	Application Fee	\$ 0.00
Electronic AVS Fee	\$ 0.00	Annual Fee	\$ 0.00
Batch Fee	\$ 0.00	Account Maintenance Monthly Fee	\$ 10.00
Chargeback/Dispute Fee*	\$ 25.00	Monthly Minimum	\$ 0.00
Remedied Pre-Dispute Fee	\$ 0.00	Monthly Hub Access Fee <input type="checkbox"/> Prem <input type="checkbox"/> Std	\$ 0.00
Pre-Dispute Alert Fee	\$ 0.00	PCI Maintenance Fee <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Monthly	\$ 5.00
Fraud Item Fee	\$ 0.00	Termination Fee	\$
Other:	\$	Other:	\$
Other:	\$	Other:	\$
The following fees apply to all accounts: ACH items that are returned or satisfied by reserve (ACH Return Fee*): \$35.00; Bank Account Change Fee: \$25.00; Voice/ARU Authorization Fee: \$1.00. *Penalties apply for excessive items (see the Merchant Agreement).			

OTHER PRICING NOTES	

BILLING INFORMATION	
Name on Account San Juan County	Type: <input type="checkbox"/> Personal Checking <input type="checkbox"/> Personal Savings <input checked="" type="checkbox"/> Business Checking <input type="checkbox"/> Business Savings
Bank Routing Number 124000054	Bank Account Number 566-101143

EQUIPMENT AND SERVICE PROVIDERS			
Would Merchant like to purchase or rent new card-processing software/hardware from ISO? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, please complete the Equipment Order Form.			
Please list below all other card-processing software/hardware that Merchant will use. Throughout the term, Merchant must notify ISO if any other equipment is used (see the Merchant Agreement).			
Terminal		Gateway	accept .blue
Pin Pad		Other:	
Point of Sale (POS) System		Other:	

AGREEMENT TERM & VOLUME COMMITMENT	
Agreement Term 0 Months	Volume Commitment 0.0 %
If not specified, the defaults are 24 months and 100%.	

OTHER ACCOUNT/SETUP NOTES	
Accept blue Gateway Email for Mack McDonald ** Mmcdonald@sanjuancounty.org **	

MERCHANT AGREEMENT SIGNATURES					
<i>Merchant Agreement Version 10/31/2019</i>					
The undersigned, individually and on behalf of Merchant, hereby acknowledges they have received, read, understand, and agree to be bound by the Agreement (7 pages) provided to Merchant. Merchant warrants that the information provided herein is complete and accurate. As needed for the services, Merchant authorizes ISO and Bank to disclose information herein to third parties. The undersigned, individually and on behalf of Merchant authorize ISO and Bank to make business and personal credit inquiries from time to time. In witness hereof, the undersigned, individually and on behalf of Merchant as its duly authorized representatives, have caused this agreement, including all addenda and provisions incorporated by reference, to be executed on the dates indicated with the Agreement having the Effective Date set forth therein. Capitalized terms not otherwise defined in this Merchant Account Application have the meanings set forth in the Merchant Agreement.					
Owner 1 Signature	Name	Date	Owner 2 Signature	Name	Date
Officer Signature	Mack Mcdonald		Officer		

PERSONAL GUARANTY SIGNATURES					
I/We (the "Guarantor(s)") as principal obligors and not merely as sureties, hereby jointly and severally, unconditionally and irrevocably, guarantee to Bank and ISO the continuing full and faithful performance and payment of each of Merchant's duties and obligations to Servicer pursuant to this Agreement, as it now exists or is amended from time to time, with or without notice, including but not limited to all monetary obligations arising out of Merchant's performance or non-performance under the Agreement, whether arising before or after termination of the Agreement. We agree that whenever Merchant does not pay any of the obligations as and when they fall due, Guarantor shall promptly pay such obligations to Company upon written demand made upon Guarantor by Servicer. We acknowledge and agree that our guarantee obligations are more fully set forth in the Merchant Agreement. We have received, read, understand, and agree to be bound by the Merchant Agreement (7 pages).					
Owner 1 Signature	Name	Date	Owner 2/Officer Signature	Name	Date
	Mack Mcdonald				

FEE AND REGULATORY DISCLOSURE

Version

Item 23.

This disclosure schedule sets forth a summary of certain information in the attached Agreement. This disclosure is for Merchant's information only and does not provide all of the information to the Agreement. ISO recommends that the Merchant thoroughly review the Agreement and contact ISO with any questions. In the event of any conflict between the terms of the Agreement and the terms of this Fee and Regulatory Disclosure cover page, the terms of the Agreement shall control. Capitalized terms not otherwise defined in this Fee and Regulatory Disclosure have the meanings set forth in the attached Agreement.

<p>ISO</p>	<p>Please contact ISO with any questions regarding Merchant's account (processing, funding, hardware/software, billing/fees, Chargebacks/disputes, the Agreement, etc.).</p>  <p>3451 N Triumph Blvd Ste 300 Lehi, UT 84043 Customer Service Phone Number: 855-943-5763</p>
<p>Bank</p>	<p>ISO places accounts with the following acquiring banks. The acquiring bank that has accepted the account will be identified in the welcome packet.</p> <div style="display: flex; justify-content: space-around;"> <div data-bbox="386 430 722 598">  <p>MISSION VALLEY BANK Mission Valley Bank 9116 Sunland Blvd Sun Valley, CA 91352 Customer Service Phone Number: 818-394-2300</p> </div> <div data-bbox="1193 430 1421 598">  <p>FFB Bank 7690 N Palm Ave Fresno, CA 93711 Customer Service Phone Number: 559-439-0200</p> </div> </div>
<p>Funds Settlement</p>	<p>Merchant will be provisionally paid for Transactions after the expiration of any applicable hold period, less (i) the amount allocated to a Reserve Account (if any), (ii) any offsets (for chargeback amounts, outstanding fees owed, etc.), (iii) daily billing (if any), and (iv) any other amounts due under the Agreement. Deposits for amounts due to Merchant, and withdrawals of amounts due from Merchant, will generally be posted to the Bank Account by ACH, but may be collected by Bank through other means as necessary. Bank may revoke any provisional payment subsequently charged back or found to be invalid.</p>
<p>Statements</p>	<p>Statements may be accessed on the Merchant Hub; they also may be mailed. If statements are not being received, please contact ISO.</p>
<p>Overview of Fees/Rates</p>	<p>A list of the main fees charged under this Agreement (at the rates specified on the Merchant Application) include for example:</p> <ul style="list-style-type: none"> <li>• Percentage fees and per item fees assessed on Transactions (presented on the Merchant Application as Qualified rates, Mid-Qualified rates, Non-Qualified rates, Sub-Qualified rates, Cost-Plus rates, and/or Flat-Rate rates)</li> <li>• Electronic Authorization Fee</li> <li>• Electronic AVS Fee</li> <li>• Chargeback/Dispute Fee</li> <li>• Termination Fee</li> <li>• Annual Fee</li> <li>• Monthly Account Maintenance Fee</li> <li>• Monthly Minimum Fees</li> <li>• PCI Maintenance Fee</li> <li>• PCI Non-Validation Fee</li> </ul> <p>A list of all fees/rates can be found in the Merchant Application. ISO charges fees on sale and refund transactions. If Merchant is unsure as to the calculation or applicability of any fee, please contact ISO and it will explain in greater detail.</p> <p>The way the most common fees are calculated is as follows:</p> <ul style="list-style-type: none"> <li>• Under Tiered Pricing, Transactions are categorized into tiers (e.g. qualified, mid-qualified, non-qualified, and sub-qualified) and assessed the percentage fee and per item fee that are specified for that tier on the Merchant Application.</li> <li>• Under Cost-Plus Pricing, Transactions are assessed the percentage fee and per item fee specified on the Merchant Application in addition to the Interchange Fees applicable to the Transactions.</li> </ul> <p>The tier into which a Transaction falls or the Interchange Fee applicable to a Transaction is determined by Servicer in its sole discretion and depends on a number of factors, including the card type, transaction type, payment method, authorization, and timeliness of submitting the Transaction. Upon Merchant's request, ISO can provide information about the tier or Interchange Fee applicable to a particular Transaction.</p> <p>Each Card Brand may assess miscellaneous surcharges to Transactions based on the type of transaction, method of transaction, transaction classification, and other metrics set forth in the Rules. Merchant is responsible for reviewing the applicable Rules (available on each Card Brand website or upon request from ISO) regarding applicable surcharges. Any miscellaneous Card Brand surcharges that have been assessed will be shown on the Merchant's monthly statement. If Merchant is unsure about the nature of any fee displayed on Merchant's monthly statement, please contact ISO and it will explain in greater detail.</p> <p>Merchant may be subject to additional fees from third parties, such as Service Providers, in connection with services from such third parties.</p>
<p>Information Security (PCI DSS)</p>	<p>Merchant is responsible for the security of the Cardholder information that Merchant accesses, stores, processes, or transmits. Merchant is required to validate its compliance to the PCI DSS and present evidence of Merchant's PCI DSS compliance validation to ISO at intervals defined by the Card Brands and this Agreement. ISO provides tools and support to assist Merchant in this process in exchange for the PCI Maintenance Fee. If Merchant has not presented ISO with evidence of Merchant's compliance validation to the PCI DSS within 90 days of the Effective Date, Merchant will be charged the PCI DSS Non-Validation Fee monthly until Merchant presents its compliance validation.</p>
<p>Effective Date</p>	<p>This Agreement shall become binding upon Merchant, ISO and Bank as of the Effective Date as identified in the welcome packet.</p>
<p>Contract Term</p>	<p>The initial term of this Agreement shall be for the period of time specified in the Agreement Term section of the Merchant Application, beginning on the Effective Date. Merchant must advise Bank and ISO 90 days before the expiration of the Initial Term if it does not wish to renew the Agreement or the Agreement will automatically renew for the period of time specified in the Agreement Term section of the Merchant Application. Merchant must advise Bank and ISO 90 days before the expiration of any Renewal Term if it does not wish to renew the Agreement or the Agreement will automatically renew for successive Renewal Terms.</p>
<p>Termination</p>	<p>The Agreement can be cancelled by Merchant without penalty within 30 days of a fee increase or a new fee only if the fee increase or new fee is not passed through from the Card Brands. There is a fee for Merchant to cancel the contract for any other reason unless otherwise indicated in the Merchant Agreement. Upon termination of the Agreement, Merchant will be liable for any fees that would have accrued for the remaining term, the Termination Fee as specified in the Merchant Application, and any fees related to the Volume Commitment for each month remaining in the term of the Agreement. More information can be found in Article IV of the Merchant Agreement, under the headings Term and Termination and Effect of Termination.</p>
<p>Legal Procedure</p>	<p>If Merchant has a legal complaint, instructions can be found in Section 6.15 of the Merchant Agreement under the heading Dispute Resolution.</p>

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This Merchant Agreement (“Agreement”) is entered into by and between Bank, ISO, and the Merchant as of the Effective Date. Incorporated into this Agreement by reference are the Merchant Application and all associated exhibits and attachments.

**ARTICLE I - DEFINITIONS**

“ACH” means the Federal Reserve’s Automated Clearing House paperless entry system.  
 “Authorization” means an approval by, or on behalf of, the Card Issuer to validate a Transaction. An Authorization indicates that the Card Issuer has confirmed there is sufficient availability of funds on the Cardholder’s account at the time the Authorization is requested.  
 “AVS” (Address Verification System) means the system that allows verification of the Cardholder’s ZIP code and billing address while requesting authorizations for Transactions or during a request for address verification only.  
 “Bank” means the financial institution identified in the Merchant’s welcome packet or any other financial institution to which this Agreement is assigned.  
 “Bank Account” means the bank account set forth in the Agreement and maintained by Merchant as set forth in Section 5.9 for the crediting of collected funds and the debiting of fees and charges pursuant to this Agreement. The Bank Account information may be modified from time to time by Merchant’s written request.  
 “Card” means (i) a valid credit or debit card in the form issued under license from any Card Brand or (ii) any other valid credit or debit card accepted by Merchant and facilitated by Servicer.  
 “Card Brand” means Visa U.S.A. Inc. (“Visa”), Mastercard International Incorporated (“Mastercard”), DFS Services LLC (“Discover Network”) American Express Company (“American Express”), Diners Club International, or any other network through which Transactions may be routed or processed, and each of their subsidiaries, successors, and assigns.  
 “Cardholder” means the person authorized to use a Card or accounts connected with a Card.  
 “Card Issuer” means the financial institution or company, which has provided a Card to the Cardholder that is accepted by Merchant pursuant to this Agreement.  
 “Chargeback” means the procedure where a Transaction (or disputed portion thereof) is returned to Bank by a Card Issuer. Merchant is responsible for payment of all Chargebacks to Servicer.  
 “Credit Voucher” means a document executed by a Merchant evidencing any refund or price adjustment relating to Cards to be credited to a Cardholder account.  
 “Data Breach” means any alleged or actual compromise, unauthorized access, disclosure, theft, or unauthorized use of Merchant credentials, a Card, or Cardholder information, regardless of cause, including, without limitation, a breach of or intrusion into any system, or failure, malfunction, inadequacy, or error affecting any server, wherever located, or hardware or software of any system, through which data resides, passes through, or could have been compromised.  
 “Effective Date” means the date effective date identified in the welcome packet.  
 “Installment Transaction” means a Transaction in a series of Transactions that use a Stored Credential and that represent Cardholder agreement for Merchant to initiate one or more future Transactions over a period of time for a single purchase of goods or services.  
 “Interchange Fee” means the percentage of the gross Transaction amount and the per Transaction fees that are established and assessed by the applicable Card Brand. Interchange Fees are typically transferred between Bank and the Card Issuer.  
 “ISO” means Select Bankcard, Inc.  
 “Limited Accepted Merchant” means Merchant’s option to accept one or more, but not all, categories of Cards as specified by Merchant in the Merchant Application.  
 “MATCH” means the Mastercard Alert to Control High-risk (Merchants) system which includes information about certain Merchants (and their owners) that an Acquirer has terminated.  
 “Merchant” means the business identified in the Merchant Information section of the Merchant Application.  
 “Merchant Application” shall mean the referenced Merchant Account Application, which is incorporated into this Agreement by reference, in the form approved by Servicer that is submitted by Merchant to ISO and which sets forth, among other material terms, Merchant’s name, address, and pricing.  
 “Program Marks” means the brands, emblems, trademarks, and logos that identify Cards or Card Brands.  
 “Recurring Transaction” means a Transaction in a series of Transactions that use a Stored Credential and that are processed at fixed, regular intervals (not to exceed one year between Transactions), representing Cardholder agreement for Merchant to initiate future Transaction for the purchase of goods or services provided at regular intervals.  
 “Reserve Account” has the meaning set forth in Section 5.3.  
 “Rules” means all by-laws, operating regulations and/or all other rules, guidelines, policies and procedures of, regulations, and laws as respectfully amended from time to time of (i) the Card Brands; (ii) any applicable national, federal, state, or local jurisdiction; or (iii) Servicer. Rules specifically include the terms contained in the American Express Merchant Operating Guide, which sets forth the policies and procedures governing acceptance of the American Express Card in the United States, is available at <http://www.americanexpress.com/merchantopguide>, and is incorporated herein by this reference. If the Rules are amended, this Agreement will automatically be deemed revised to conform to the amended Rules.  
 “Service Providers” means Merchant’s service providers, subcontractors, and agents that have been approved by Servicer to perform any of Merchant’s obligations under this Agreement and which store, process, or transmit Cardholder data on behalf of Merchant.  
 “Servicer” means Bank and/or ISO.  
 “Services” means any and all services described in, and provided by Servicer to Merchant pursuant to this Agreement, including Authorization, settlement, and capture services for Merchant’s acceptance of Cards for the sale of its goods or services identified in the Merchant Application, and any other services which Servicer agrees to provide in writing to Merchant.  
 “Stored Credential” means information including but not limited to a Card number that is stored by Merchant to process future Transactions.  
 “Transaction” means the exchange of goods or services, or credit for such goods or services, from Merchant to customer, where customer makes payment through the use of Card.  
 “Transaction Receipt” means an electronic or paper record of a Transaction (or a copy), generated at the point-of-Transaction.

**ARTICLE II - MERCHANT REPRESENTATIONS, WARRANTIES, COVENANTS, AND AGREEMENTS**

**2.1 Honoring Cards.**

(a) Honoring all Valid Cards. Merchant will accept, without discrimination, all valid Cards properly presented for payment for bona fide, legitimate business transactions arising out of Merchant’s usual

trade or business.

(b) Transaction Restrictions. Merchant may impose a minimum Transaction amount to all Cards that are credit cards (not debit cards) to the extent permitted by applicable Rules which amount shall not exceed \$10.00 unless any higher amount is established by law or the Rules. Merchant may not impose a maximum Transaction amount unless it is in compliance with applicable Rules and Merchant is a federal agency or institution of higher education. Any minimum or maximum Transaction amount shall not differentiate between Card Issuers or Card Brands. Merchant shall not require any Cardholder to pay any part of any fee imposed upon Merchant by this Agreement or ask or require Cardholders to waive dispute rights. Merchant may only assess a surcharge, convenience fee, or service fee to Cardholders to the extent permitted by the Rules and upon 30 days written notice to Bank and ISO. Merchant must also provide 30 days written notice to Card Brands as so required by the Rules before assessing any surcharge permitted by the Rules. This Section 2.1(b) does not prohibit Merchant from offering a discount to induce a customer to pay by cash, check, or similar means rather than using a Card.

(c) Limited Acceptance. Rather than accepting all categories of Cards, Merchant may acknowledge and agree that it wishes to be a Limited Acceptance Merchant and elect to limit its Card acceptance to any or all of the following Card types: Visa credit, Visa signature debit, Mastercard credit, Mastercard signature debit, Discover Network credit, Discover Network signature debit, and American Express. Merchant may opt out of accepting a Card Brand at any time without directly or indirectly affecting its rights to accept other Card Brands. Merchant’s account will initially be set up to accept all Card types. If Merchant wishes to be a Limited Accepted Merchant, then it must so indicate on the Merchant Application. As a Limited Acceptance Merchant, Merchant will be solely responsible for the implementation of its decision for Limited Acceptance. Merchant will be solely responsible for policing, at the point of sale, the Card type(s) of Transactions it submits for processing by Servicer. Should Merchant submit a Transaction for processing for a Card type it has indicated it does not wish to accept, Servicer may process that Transaction and Merchant will pay the applicable fees, charges, and assessments associated with that Transaction.

**2.2 Card Acceptance.**

(a) General. Merchant acknowledges its participation in Card acceptance is subject to the approval of the Card Brands. Granting Card acceptance to Merchant is the role of the Bank. Merchant authorizes Servicer and its affiliates to submit Card sales to, and receive settlement on, such sales from the Card Brands on behalf of Merchant. Merchant acknowledges that it may be converted from American Express Card acceptance to a direct relationship with American Express if and when its sales volumes exceed the American Express’s eligibility thresholds. If this occurs, upon such conversion, (i) Merchant will be bound by American Express’s then-current Card Acceptance Agreement; and (ii) American Express will set pricing and other fees payable by Merchant.

(b) Cardholder Verification. When accepting any Card and when completing any Card Transaction, Merchant shall follow all Rules. Merchant shall not accept a Card as payment (other than a mail, internet, telephone order, or preauthorized sale to the extent permitted under this Agreement and the Rules), if the person seeking to use the Card does not present the Card to permit Cardholder verification. When accepting a Card, Merchant will follow the steps provided by Servicer and will: (i) determine using commercially reasonable methods that the Card is valid on its face; (ii) check the effective date (if any) and the expiration date of the Card and examine any Card security features (such as a hologram) included on the Card; (iii) obtain Authorization before completing any Transaction; (iv) where Authorization is obtained, warrant the true identity of the customer as the Cardholder; (v) enter a description of the goods or services sold and the price thereof (including any applicable taxes); (vi) obtain the Cardholder’s signature on the Transaction Receipt, when required according to the Rules, and compare that signature to the signature on the Card; and (vii) offer to Servicer the Transaction Receipt or other Transaction record for purchase according to their procedures and the terms of this Agreement. Merchant shall not require a Cardholder to sign a Transaction Receipt that does not include the final Transaction amount.

(c) Transaction Receipt. Merchant shall provide Cardholder a true and complete copy of the Transaction Receipt if required by the Rules at the time of the Transaction, unless another such time is permitted by the Rules. Merchant may provide Cardholder with an electronic Transaction Receipt if: (i) the Transaction is completed online; (ii) the Transaction occurs at a contactless-only acceptance device; or (iii) the Cardholder agrees to an electronic Transaction Receipt. The Transaction Receipt shall contain: (i) the disguised or suppressed Card number displaying only the last 4 digits of the Card number; (ii) the authorization code and reference numbers for Transactions that were authorized by Card Issuer; (iii) the Card Brand name for the Card that was used for the Transaction; (iv) customer signature for those Transactions that require a signature under the Rules; (v) a description of the goods or services; (vi) date and time of the Transaction; (vii) the amount of the Transaction, including tax and the symbol denoting the currency used; (viii) Merchant’s return, refund, and cancellation policies (i.e., “No Refund,” “No Exchange,” “All Sales Final,” “Exchange Only,” etc.); (ix) the name that Merchant uses to identify itself to customers and the city and state/province of the Merchant outlet; and (x) the Transaction type (i.e., Credit, Purchase, Prepaid Load, etc.). Copies of Transaction Receipts must be kept for 3 years by Merchant.

(d) Responsibility for Transactions. Merchant will ensure that the Cardholder is easily able to understand that Merchant is responsible for the Transaction, including delivery of the goods or provision of the services that are the subject of the Transaction, and for customer service and dispute resolution, all in accordance with the terms applicable to the Transaction. Merchant will not deposit a Transaction until the Transaction is completed or the merchandise or services are shipped or provided, unless the Cardholder has agreed to pay a partial or full prepayment. Merchant must prominently and unequivocally inform the Cardholder of the identity of Merchant at all points of the interaction, such that Cardholder understands that Merchant is responsible for the Transaction, the delivery of products, and related customer support, and can easily distinguish Merchant from any other party, such as a supplier, ISO, and Bank. The Merchant name and location, as disclosed to the Cardholder, must be the same as provided in authorization and clearing Transaction messages.

**2.3 Authorization.** Merchant will obtain a prior Authorization for all Card sales. If Merchant cannot, for any reason, obtain an electronic Authorization, Merchant will call the designated voice authorization number to request an Authorization from the designated authorization center (“Voice Authorization”), and, if Authorization is granted, will legibly print the Authorization number on the Transaction Receipt. If Authorization is denied, Merchant shall not complete the Transaction. Merchant will not obtain or attempt to obtain Authorization for any amount not authorized by Cardholder. Merchant acknowledges that an Authorization provides only that the Cardholder account has sufficient credit available to cover the amount of the current sale, that an Authorization is not a guarantee of payment, and that an Authorization will not waive any provision of this Agreement otherwise validate a fraudulent Transaction or a Transaction involving the use of an expired

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Receiving an Authorization shall not relieve the Merchant of liability for Chargebacks. Merchant will not attempt to obtain Authorization on an expired Card. Merchant must not store any of the following information subsequent to Authorization: (a) full contents of any data taken from the magnetic stripe (on a Card, in a chip, or elsewhere); (b) Card Verification Value 2 (CVV2); (c) the PIN or the encrypted PIN block; or (d) "Visa Secure" verification data or similar Card Brand verification data. Merchant shall not communicate with the Cardholder regarding the reason for a declined or negative authorization response. If the Cardholder requests information about the reasons for a declined or negative authorization responses, then Merchant should advise the Cardholder to contact the Card issuer.

**2.4 Retention and Retrieval of Cards.** Merchant shall use its best efforts, by reasonable and peaceful means, to retain or recover a Card if: (a) the Card number appears on a "Card Recovery Bulletin" issued by a Card Brand; (b) Servicer requests the retention of the Card; (c) the 4 digits printed below the embossed or printed Card number (if present) do not match the first 4 digits of the embossed or printed Card number; (d) Merchant has reasonable grounds to believe that the Card is counterfeit, fraudulent, or stolen. Merchant shall immediately notify Bank and ISO if it recovers or retains a Card. This obligation does not authorize a breach of the peace or any injury to persons or property and Merchant will hold Bank and ISO harmless from any claim, damage, loss, or assessment in connection with the retention or recovery of a Card.

**2.5 Compliance with Law, Visa Cardholder Information Security Program, Non-Disclosure and Storage of Cardholder and Transaction Information Requirements.** During the term of this Agreement Merchant confirms that it is, and shall be, in full compliance with and be subject to the Rules, including those pertaining to providing specific and adequate disclosures to Cardholders of collection, use, and processing of personal data. Merchant acknowledges that it has the sole responsibility to obtain the Rules and updates thereto and comply with them. Merchant shall be solely responsible for conforming its policies and procedures to the Rules. Merchant agrees to consult legal counsel regarding such compliance. Any violations of the Rules by Merchant shall constitute a material breach of this Agreement. If there are any inconsistencies between the Rules and this Agreement, the Rules will govern. If any government entity, including the Federal Trade Commission, involves Servicer in any investigation of Merchant or files a complaint against Merchant, Merchant shall immediately notify Bank and ISO. ISO shall charge Merchant a \$15,000.00 fine along with any internal or external costs and legal fees Servicer incurs in relation to the investigation or complaint. Merchant will not, under any circumstances, sell, transfer, or disclose any Transaction or Cardholder data including but not limited to a Cardholder's account number or any information relating to any Cardholder's account number or Cardholder's personal information ("Sensitive Data") to any person other than Servicer unless Servicer has agreed to such disclosure in writing or Merchant is required to make such disclosure under the Rules. In the event of bankruptcy, insolvency, or other suspension of business operations, Merchant will either: (a) return all Sensitive Data and Confidential Information to Servicer; or (b) provide proof acceptable to Servicer of Merchant's destruction of all Sensitive Information and Confidential Information. Merchant will be solely responsible for the security, quality, accuracy, and adequacy of all Transactions and information supplied hereunder, and will establish and maintain adequate audit controls to monitor the security, quality, maintenance, and delivery of such data. Without limiting the generality of the foregoing, Merchant warrants to Bank and ISO that it has implemented and will maintain secure systems for storing and processing information and for transmitting information to and from Servicer. Merchant hereby represents, warrants, and covenants that it will process customer information promptly, accurately, and completely, and that Merchant is and will remain throughout the term of this Agreement in compliance with the Payment Card Industry ("PCI") Data Security Standard ("DSS"), the Account Information Security Program ("AISP") instituted by Visa, the Discover Information Security Compliance ("DISC"), the Site Data Protection Program ("SDP") instituted by Mastercard, the American Express Data Security Requirements and the American Express Technical Specifications, and the Europay, Mastercard and Visa global standard for inter-operation of integrated circuit cards ("EMV"), in effect and as they may be amended, supplemented, or replaced. Merchant will report any non-compliance immediately to Servicer. Merchant shall, at Merchant's sole expense, within 30 days of the first day of the Initial Term and on an annual basis thereafter (or more frequently if required by Servicer), validate its compliance with the PCI DSS and submit the appropriate PCI DSS attestation of compliance, according to the Rules, to Servicer. Servicer's acceptance of Merchant's PCI DSS attestation of compliance does not constitute a representation or warranty that Merchant is PCI compliant, nor does it relieve Merchant of any of its obligations or liabilities related to PCI DSS compliance or data security under this Agreement, applicable law, or otherwise. Neither Bank nor ISO shall have any liability whatsoever for the security or availability of any communications connection used in connection with the Services provided hereunder. Merchant acknowledges that Servicer is responsible only for the security of its own proprietary systems, and not for the systems of any third party, including, without limitation, any Service Provider. Merchant shall notify Bank and ISO immediately if Merchant becomes aware of or suspects a Data Breach. Merchant agrees to fully cooperate with Bank, ISO, and any Card Brand with respect to any investigation or additional requirements related to a suspected Data Breach. Merchant hereby agrees to pay any fines and assessments that may be assessed by the Card Brands as a result of Merchant's noncompliance with the requirements of PCI DSS, AISP, DISC, SDP, and EMV, any Data Breach, or by its failure to accurately validate its compliance with those requirements. If Merchant experiences a Data Breach, ISO shall charge Merchant a \$5,000.00 fine along with any internal and external costs and legal fees required for Servicer to complete its responsibilities relative to the breach. Merchant acknowledges and understands that Merchant may be prohibited from participating in Card Brand programs if it is determined that Merchant is non-compliant. The parties do not intend for EU General Data Protection Regulation 2016/679 of the European Parliament and of the Council, as amended from time to time ("GDPR") to apply to the Services provided pursuant to this Agreement. In accordance with the foregoing, Merchant warrants, represents, and covenants that: (a) it conducts business solely in the United States; (b) it is not subject to the GDPR; (c) it does not market or solicit sales of its goods or services to individuals or businesses subject to the GDPR or located in an European Union member state; and (d) it does not market or solicit sales of its goods or services in a language of an European Union member state with the intent of conducting business with a resident of such member state.

**2.6 Returns and Adjustments.** Merchant's policy for the exchange or return of goods sold and the adjustment for services rendered shall be established and posted in accordance with the Rules. Merchant's refund policies for any Card Brand sale must be at least as favorable as its refund policy for purchase on any other Card Brand. Merchant agrees to disclose its refund policy to the Cardholder before a Transaction is made along with any special conditions or circumstances that apply to the Transaction (e.g., late delivery, charges, or other noncredit terms), and in conformity with all Rules. If Merchant does not make the proper disclosures according to the Rules, a full refund in the form of a

credit to the Cardholder's Card account must be given. Merchant shall not refund cash who paid for the item by Card. Credits must be made to the same Card account number on which the original sale Transaction was processed. Credits may only be issued when a balance in the Merchant's Bank Account exists equal to or greater than the credit. Any change in Merchant's return or cancellation policy must be submitted in writing to Bank and ISO not less than 14 days before the change being implemented.

**2.7 Merchant's Business.** Merchant shall provide Bank and ISO with immediate notice of its intent to (a) transfer or sell any substantial part of its total assets, or liquidate; (b) change the basic nature of its business, including selling any goods or services not related to its current business; (c) change ownership or transfer control of its business; (d) enter into any joint venture, partnership, or similar business arrangement whereby any person or entity not a party to this Agreement assumes 25% or more of the equity interests of Merchant's business; (e) process Transactions through any URL not already disclosed to ISO as required under Section 2.17; or (f) alter in any way Merchant's monthly volume and average ticket. (Merchant's monthly volume commitment under this Agreement shall be as stated in the Agreement Term & Commitment section of the Merchant Application. If no volume commitment is specified, then the volume commitment shall be 100 percent.) Merchant may not make such intended change without the prior approval of Bank and ISO. Failure to provide notice as required above may be deemed a material breach of this Agreement, or, at Servicer's option, Servicer may take actions deemed necessary to protect against financial loss including holding funds and altering the Merchant funding schedule. Merchant must notify Bank and ISO in writing of any changes to the information in the Merchant Application or any additional location or business. Merchant must also notify Bank and ISO in writing if Merchant sells or closes its business. Bank and ISO must receive all such notices seven days before the change takes effect. Merchant is liable to Servicer for all losses and expenses incurred by Servicer arising out of Merchant's failure to report changes. Servicer may immediately terminate this Agreement upon a change to the information in the Merchant Application.

**2.8 Use of Marks.** Merchant is prohibited from using the Program Marks other than as expressly authorized in the Rules or in writing by Bank. Merchant recognizes and agrees that each Card Brand is the sole owner of its respective Program Marks and Merchant agrees not to contest the ownership of any Program Marks or act in a way which would injure or create a risk of injury to any Card Brand or its intellectual property rights. Merchant shall not use the Program Marks in a way that customers could believe that the products or services offered by Merchant are sponsored or guaranteed by the owners of the Program Marks. Merchant shall immediately remove all Program Marks from Merchant's website and wherever else they are displayed, cease all use of all Program Marks, and return any inventory to Servicer upon any termination of the Agreement or upon the request of Servicer or the Card Brands. Merchant shall be fully liable to Servicer for any and all losses, costs, and expenses suffered or incurred by Servicer arising out of Merchant's failure to comply with this Section. Servicer may require changes to Merchant's website or systems that it deems necessary or appropriate to require Merchant to remain compliant with the Rules but Merchant is responsible for ensuring its compliance with the Rules.

**2.9 Prohibited Activity.** Merchant agrees that its engagement in any prohibited conduct shall be a material breach of this Agreement.

- (a) Personal Information. Except as permitted by the Rules, Merchant may not impose a requirement on Cardholders to provide any personal information as a condition for honoring Cards unless such information is required to provide delivery of goods or services. Merchant must not contact Cardholders except as required and permitted by the Rules.
- (b) Cash Payments. Merchant shall not receive any payment from a Cardholder to prepare and present a Transaction for the purpose of affecting a deposit to the Cardholder's Card account.
- (c) Cash Advances. Merchant shall not submit any Transaction for the purpose of obtaining or disbursing funds in the form of cash unless Merchant is (i) a financial institution duly licensed under the Rules to provide cash advances; (ii) dispensing funds in the form of travelers cheques, Visa TravelMoney Cards, or Foreign Currency (in which case the Transaction amount is limited to the value of the travelers cheques, Visa TravelMoney Card, or Foreign Currency plus any commission or fee charged by Merchant); or (iii) is participating in the Visa Cash Back Service. Outside of test Transactions not to exceed \$25.00 in aggregate, Merchant shall not obtain, under any circumstance, Authorization for a Transaction on any Card that Merchant is authorized to use as Cardholder.
- (d) Duplicate Transactions. Merchant shall not submit duplicate Transactions. Merchant shall be debited for any duplicate Transactions and shall be liable for any resulting Chargebacks. Merchant shall not submit a transaction that was previously disputed and then returned to the Merchant (however, Merchant may pursue payment from the customer outside the Card Brand systems).
- (e) Fraudulent, Illegal, and Unauthorized Transactions. Merchant shall not accept or submit any Transaction which Merchant knows or should have known to be fraudulent or not authorized by the Cardholder, or that Merchant knows or should have known to be authorized by a Cardholder colluding with the Merchant for a fraudulent purpose. Merchant shall not accept or submit, directly or indirectly, any Transaction that originated with any source other than Merchants' legitimate customers or any Transaction that is illegal or that Merchant should have known was illegal; Merchant shall not engage in transaction laundering (factoring). Merchant shall not submit any sales Transaction solicited by a telemarketer absent prior written approval from Servicer. Merchant shall not submit Transactions on behalf of another person or entity. Merchant shall not submit Transaction for its locations other than those locations in the United States. Transactions must be legal in both the Cardholder's and the Merchant's jurisdictions. Where permitted by law, Merchant shall include in its privacy policy a disclosure that Cardholder's billing and shipping addresses and other Cardholder information is collected by Servicer and shared with the Card Brands for Card transactions that are confirmed by Merchant as, or suspected to be, fraudulent.
- (f) Collection of Pre-Existing Debt. Merchant shall not present any Transaction representing the refinancing or transfer of an existing obligation or debt of a Cardholder including but not limited to obligations: (i) deemed to be uncollectible; (ii) arising from the dishonor of a Cardholder's personal check; or (iii) representing the collection of delinquent accounts on behalf of third parties. For Merchants that have a principle business of collecting debts and that have advised ISO of such business on the Merchant Application ("Debt Repayment Merchants"), the repayment of debt is subject to the following limitations. Debt Repayment Merchants must only submit debt repayment Transactions for loans that adhere to the Rules. Any interest, finance charges, and fees assessed on such loans must also adhere to the Rules. Debt Repayment Merchants are prohibited from using a credit Card or charge Card for debt repayment Transactions. Debt Repayment Merchants are prohibited from collecting debt that exceeds the statute of limitations and is no longer collectible in a lawsuit, unless the Debt Repayment Merchant obtains written Cardholder agreement of the and the amount. A Debt Repayment Merchant may only collect debts that have been charged

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transferred from the original owner to a third party if the Debt Repayment Merchant is a regulated financial institution. Debt Repayment Merchants must not accept payments for debt that represents a loan that the consumer is required to repay within 60 days and the total amount paid by the consumer to extinguish the debt substantially exceeds the original amount borrowed, including payday loans. Debt Repayment Merchants must include the debt repayment indicator in the Authorization request and clearing record. A Debt Repayment Merchant that receives a decline response for a debt repayment Transaction may not resubmit for Authorization if the Transaction has already been submitted 3 times with each retry resulting in a decline response after more than 14 calendar days from the date of the original decline response or if otherwise prohibited by the Rules.

(g) Multiple Transaction Records: Partial Consideration. All goods and services purchased in a single Transaction must be included in one total amount on a Transaction Receipt or other Transaction record with these exceptions: (i) if the Transaction record and receipt reflects only the portion of the purchase to be paid by means of a Card; or (ii) if Merchant individually bills the goods or services in separate Transactions to the same Card in accordance with the acceptance procedures.

(h) Revocation of Authority. Merchant shall cease the initiation of Card activity immediately upon receipt of actual or constructive notice of a Cardholder's termination or revocation of Merchant's authorization to do so.

(i) Cardholder and Transaction Data. Merchant shall not use any Cardholder data or other Transaction data for any purpose not authorized by this Agreement. Any use, storage, or disclosure by the Merchant of Cardholder or Card Brand confidential information or Card Transaction information other than as necessary to complete a Card Transaction is prohibited.

(j) Unfair Practices. Merchant shall not engage in any service or activity that is deceptive, unfair, predatory, or prohibited by one or more Card Brand, or that represents a violation of the Rules.

(k) Harm. Merchant shall not engage in any activity that may result in undue economic hardship or damage to the goodwill or reputation of ISO, Bank, or any Card Brand.

(l) Chargebacks. Merchant shall not have excessive chargebacks as defined by the Rules. Merchant shall not submit any Transaction to Servicer that was previously charged back and subsequently returned to the Merchant, irrespective of Cardholder approval.

(m) Claims Against Cardholder. Merchant shall not have any claim against, or right to receive payment from, a Cardholder unless Servicer refuses to accept the Transaction Receipt. Merchant will not accept any payments from a Cardholder relating to previous charges for goods or services included in a Transaction Receipt.

(n) Prepayment. Merchant shall not present any Transaction to Servicer until after the goods are shipped or provided to Cardholder, or the services are performed, or the Merchant has completed the Transaction, unless the Merchant has obtained Cardholder consent in accordance with the Rules.

(o) Goods/Services. Merchant shall not present any Transaction to Servicer for the sale of goods or services that have not been disclosed on the Merchant Application unless otherwise agreed to in writing by Servicer. Merchant shall not accept or present any Transaction to Servicer that involves counterfeit goods or any goods or services that infringe on any patent, trademark, copyright, or any other intellectual property right of any person.

**2.10 Representations and Warranties of Merchant.** Merchant represents and warrants to Bank and ISO at the time of execution and at all times during the term of this Agreement that: (a) all information contained in the Merchant Application or any other documents delivered to Servicer is true and complete; (b) Merchant has the power to execute, deliver, and perform this Agreement, and this Agreement is duly authorized, and does not and will not violate any provisions of federal or state law or regulation, or conflict with any other agreement to which Merchant is subject; (c) Merchant has all licenses, if any, required to conduct its business and is qualified to do business in every jurisdiction where it is required to do so; (d) there is no circumstance threatened by or against or affecting Merchant which would substantially impair its right to carry on its business as now conducted or adversely affect its financial condition or operations; (e) each Transaction presented to Servicer for collection is genuine and is not the result of any fraudulent or prohibited Transaction and is not being deposited on behalf of any business other than Merchant; (f) each Transaction is the result of a bona fide Card Transaction for the direct purchase of goods or services by the Cardholder in the total amount stated on any Transaction Receipt, and will be free of liens, claims, and encumbrances other than ordinary sales taxes; (g) Merchant has performed or will perform all of its obligations to the Cardholder in connection with the Card Transaction evidenced thereby; (h) Merchant has complied with Servicer's procedures for accepting Cards, and the Card Transaction does not involve any element of credit or debit for any purpose other than as set forth in this Agreement and shall not be subject to any defense, dispute, offset, or counter claim which may be raised by any Cardholder under the Rules, the Consumer Credit Protection Act (15 USC §1601) or other relevant state or federal statutes or regulations; (i) any Credit Voucher which it issues represents a bona fide refund or adjustment on a Card sale by Merchant with respect to which a Transaction has been accepted; (j) neither Merchant, its principals, nor any entity controlled by Merchant's principals have ever had credit card processing services terminated for any reason set forth in the Rules or been reported to MATCH or any other terminated merchant file of any Card Brand; (k) for all Transactions that Merchant requests Servicer to originate, Merchant continuously represents and warrants to Bank and ISO that: (1) Each Cardholder has authorized the debiting and crediting of its account; (2) each Transaction is for an amount the customer has agreed to; (3) the Transaction amount does not contain tax amounts unless they are required by applicable law, in which case the tax amount must be included in the Transaction amount and not collected separately; and (4) each Transaction is in all other respects properly authorized.

**2.11 Merchant Covenants.**

(a) Error in Information. Merchant agrees that it has the sole responsibility and full liability related to providing Servicer accurate Cardholder information. Merchant shall immediately notify Bank and ISO if it becomes aware of any error in such information.

(b) Change in Status. Merchant shall immediately notify Bank and ISO of any event that has or could cause material changes in the Merchant's ability to fulfill its obligations under this Agreement, including but not limited to adverse changes in Merchant's financial health or business conditions, or actions against Merchant by any governmental or non-governmental agencies.

(c) Notice of Erroneous/Unauthorized Transfers and Fees. Merchant shall regularly and promptly review all statements of account related to its processing account. Merchant agrees to immediately notify Bank and ISO of any discrepancy between Merchant's records and those provided by Servicer, the Merchant's bank, or with respect to any transfer that Merchant believes was not authorized by Merchant or Cardholder or any fee that was charged to the Merchant by Servicer. If Merchant fails to notify Bank and ISO of such error or discrepancy in writing within 30 calendar days from the date that Servicer mails or provides a statement of account or other report to Merchant, Merchant will be solely responsible for all losses or other costs associated with any erroneous or unauthorized transfer

or disputed fees and waives any and all claims against Bank and ISO.

**2.12 Guarantors.** As a primary inducement for Bank and ISO to enter into this Agreement, the Guarantors, by signing this Agreement, as principal obligors and not merely as sureties, hereby jointly and severally, unconditionally and irrevocably, guarantee to Bank and ISO the continuing full and faithful performance and payment of each of Merchant's duties and obligations to Servicer pursuant to this Agreement, as it now exists or is amended from time to time, with or without notice, including but not limited to all monetary obligations arising out of Merchant's performance or non-performance under this Agreement, whether arising before or after termination of this Agreement. Guarantors agree that whenever Merchant does not pay any of the obligations as and when they fall due, Guarantors shall promptly pay such obligations to Servicer upon written demand made upon Guarantors by Servicer. Guarantors understand that Servicer may proceed directly against one or more Guarantors without first exhausting its remedies against any other responsible person or entity or any security held by Servicer or Merchant. This guaranty shall not be discharged or otherwise affected by any waiver, indulgence, compromise, settlement, extension of credit, or variation of terms of the merchant Agreement made by or agreed to by any of the parties. This guaranty is an absolute, unconditional, and continuing guaranty of the full and punctual payment and performance of the obligations and not of their collectability only. This guaranty will not be discharged or affected by the death of the undersigned, will bind all heirs, administrators, representatives, and assigns and may be enforced by or for the benefit of any successor of Bank or ISO. Guarantors understand that the inducement to Bank and ISO to enter into this Agreement is consideration for the guaranty, and that this guaranty remains in full force and effect even if the Guarantors receive no additional benefit from the guaranty. This guaranty is freely and voluntarily given, and Guarantors recognize that Servicer would not enter into this Agreement without such guaranty. Neither ISO nor Bank shall be required to, and Guarantors hereby waive, to the fullest extent permitted by law, any right to require ISO or Bank to first proceed against Merchant, resort to any other security, or enforce any other remedy before proceeding against the undersigned Guarantors. The liability of each Guarantor hereunder shall in no way be affected or impaired by any acceptance by Bank or ISO of any direct or indirect security, any failure, delay, neglect, omission, approval consent, waiver or other action taken, or omitted to be taken by ISO or Bank. Guarantors waive, to the fullest extent possible under law, any notice of acceptance of this guaranty, notice of nonpayment, or nonperformance of any provision of the Agreement by Merchant by all other notices or demands regarding the Merchant Agreement, and the defense of forum non conveniens. Guarantors agree to promptly provide to ISO and Bank any information requested by any of them from time to time concerning Guarantors' financial conditions, business history, and employment information. Guarantors agree that notice may be provided to each Guarantor by personal delivery or sending such by nationally recognized overnight carrier, registered or certified mail, postage prepaid, to Merchant's address; provided that such address may be modified by Guarantor upon sending written notice to Bank and ISO of such modified address by certified mail. If any portion of this guaranty is determined to be invalid, illegal, or unenforceable, such provision shall remain enforceable to the fullest extent permitted by law and the validity, legality, and enforceability of the remaining provisions will not in any way be affected or impaired.

**2.13 Monthly Volume, Average Ticket, and High Ticket.** Merchant represents that the Estimated monthly volume of Sales Transactions ("Monthly Volume") and the estimated average Sales Transaction dollar amount ("Average Ticket Amount") appearing on the Merchant Application are each good faith estimates and that there is a reasonable basis for each such estimate. Merchant acknowledges that any actual Monthly Volume or any actual Average Ticket Amount in excess of such estimates will cause Servicer to review Merchant's file and may result in the delay of transmission of funds and interruption of service. Bank may withhold the payment of any amounts otherwise payable hereunder and may terminate this Agreement if the actual Monthly Volume or Average Ticket Amount materially exceed such estimates. Servicer may impose a cap on the dollar amount of Transactions that it will process for Merchant. This limit may be changed by Servicer from time to time upon notice to Merchant. Such notice may be given orally or in writing. If Merchant exceeds the established cap, then Servicer may suspend processing, hold the funds over the cap, and return all Transactions evidencing funds over the cap to Merchant.

**2.14 Volume Commitment.** Merchant agrees to submit the greater of the following to Servicer on a monthly basis: (a) the Volume Percentage of Merchant's total Transaction dollar volume acquired in the United States, as stated in the Merchant Application, or (b) the Volume Percentage of any processing limit imposed by Servicer that is below the Merchant's total Transaction dollar volume acquired in the United States (the "Volume Commitment"), unless an exception is approved in writing by Servicer. If Merchant does not meet the Volume Commitment for any month, Merchant shall be immediately liable to Bank and ISO for the processing fees, less Interchange Fees, that would have otherwise been assessed on the shortfall to the Volume Commitment.

**2.15 Confidential Information.** Merchant acknowledges that Servicer will be providing Merchant with certain confidential and proprietary information, including but not limited to, this Agreement, Cardholders, and information relating to the finances, systems, methods, techniques, programs, devices, and operations of Servicer or the Card Brands ("Confidential Information.") Merchant shall not disclose any Confidential Information to any person or entity (other than to those employees of Merchant who participate directly in the performance of this Agreement and need access to such information). Without limiting the foregoing, Merchant agrees that it will fully comply with any and all confidentiality and security requirements of the USA Patriot Act (or similar law, rule, or regulation), and the Card Brands. Merchant acknowledges that the injury that would be sustained by Servicer as a result of Merchant's violation of this Section cannot be compensated solely by money damages, and agrees that Servicer shall be entitled to injunctive relief and any other remedies as may be available at law or in equity in the event of Merchant's violation of the provisions contained in this Section. The restrictions contained in this Section shall not apply to any information which becomes a matter of public knowledge, other than through a violation of this Agreement or other agreements between the parties.

**2.16 Access.** If Merchant receives access codes or user IDs with passwords ("Access Codes") from ISO to access one or more of ISO's systems, Merchant will utilize the same degree of care in protecting the secrecy of the Access Codes that Merchant uses to protect its own confidential or proprietary information, but in no event less than a commercially reasonable degree of care. Merchant will not allow any other entity or person to use the Access Codes or gain access to ISO's systems. Merchant will implement and maintain systems to ensure that Access Codes are distributed only to those officers, directors, or employees of Merchant that have a need to access ISO's systems in connection with this Agreement. Merchant is liable for all action taken by any user of the Access Codes. Merchant will only use Access Codes and ISO's systems for their intended purposes and will promptly notify ISO if Merchant believes the confidentiality of the system's data or any sensitive information has been compromised. The Access Codes are the property of ISO. Merchant shall

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maintain reasonable safeguards and security systems sufficient to protect Access Codes and all Confidential Information contained in or accessed by Merchant via any Access Code, and shall ensure that all such data and information is protected by Merchant behind firewalls or on servers inaccessible to third parties. Merchant shall immediately notify ISO in writing upon the occurrence of a breach of its obligations set forth in this Section. Upon termination of access to the ISO systems, the respective Access Codes shall be rescinded, Merchant shall not be permitted to use the respective service, and all rights, licenses, and sublicenses granted with respect to such service, whether real or implied, shall be terminated. Merchant acknowledges that its access to ISO's systems does not convey to ISO any right, title, interest, or copyright therein or any license to use, sell, exploit, copy, or develop them further. Notwithstanding anything in this Agreement to the contrary, ISO may automatically terminate Merchant's access to the ISO systems without penalty upon the earlier of: (a) the termination or expiration of this Agreement; or (b) the occurrence of any event causing ISO to cease providing Merchant access to ISO's systems. ISO DOES NOT MAKE AND HEREBY EXPRESSLY DISCLAIMS ANY REPRESENTATION OR WARRANTY THAT ACCESS TO ISO SYSTEMS WILL BE UNINTERRUPTED OR ERROR FREE, THAT SECURITY BREACHES WILL NOT OCCUR WITH RESPECT TO INFORMATION COMMUNICATED THROUGH ANY ISO SYSTEM, THE INTERNET, OR COMMON CARRIER COMMUNICATIONS FACILITY, AND AS TO THE RESULTS THAT MAY BE OBTAINED IN CONNECTION WITH USE OF THE ISO SYSTEMS. ISO SHALL NOT HAVE ANY LIABILITY OF ANY KIND TO MERCHANT WITH RESPECT TO USE OF ISO SYSTEMS OR ANY INFORMATION OBTAINED THEREFROM. IF ANY OF THE TRANSACTIONS ON ISO'S SYSTEM BELONGING TO MERCHANT ARE SUBPOENAED BY LEGAL PROCESS OR OTHERWISE, ISO SHALL USE REASONABLE EFFORTS TO NOTIFY MERCHANT. IF MERCHANT DOES NOT RESPOND IN A TIMELY MANNER ISO MAY PRODUCE RECORDS IN ACCORDANCE WITH THE SUBPOENA.

**2.17 Web Processing.** Merchant shall disclose to Bank and ISO all URLs for which Merchant processes Transactions or otherwise accepts payments at the time of executing this Agreement, upon request, and before processing through any URL not previously disclosed.

**2.18 Audits.** Merchant shall allow auditors, including the auditors or representatives of any Card Brand, Servicer, or any third party designated by Card Brands or Servicer to review, inspect, audit, and make copies of Merchant's books, accounts, records and files pertaining to any Card Transaction and the procedures followed by Merchant at any or all of Merchant's establishments, offices, or places of business at Merchant's expense. ISO agrees that if it conducts an audit which is not required by the Rules or that is not requested by Bank, Card Brands, or a regulatory agency, such audit will be at ISO's sole expense; provided that if ISO's audit reveals any violations of this Agreement or the Rules, Merchant shall be responsible for the expense of the audit. Merchant will assist such auditors as may be necessary for them to complete their audit. In the event that a third-party audit is requested by a Card Brand, Bank, or regulatory agency, or required by the Rules, ISO may, at its option, and at Merchant's sole expense, either retain a third party to perform the audit or require that Merchant directly retain a specific third-party auditor. If ISO requires that Merchant directly retain the auditor, Merchant shall arrange immediately for such audit to be performed, and will provide ISO, Bank and the Card Brands with a copy of any final audit report.

**2.19 Tax ID Numbers.** Merchant agrees, represents, and warrants that its tax identification number ("TIN") provided on the Merchant Application, is true and correct and is the same TIN Merchant uses to file its tax returns. In the event that Merchant changes its TIN, it agrees to immediately update Bank and ISO regarding any new TIN it uses to file its tax returns. Merchant acknowledges that Servicer may be obligated to provide certain information about Merchant to government entities, including without limitation Merchant's name, DBAs, TIN, processing volume, and principals' social security number(s). Merchant agrees to release and indemnify Bank and ISO from any claims, liability, damages, and losses, including penalties and fines and attorneys' fees, that result from the information Merchant provided in the Merchant Application (including without limitation its TIN) being incorrect or not complying with its representations in this Section. In accordance with the Internal Revenue Code, Servicer may be required to perform backup withholding of amounts due to Merchant by deducting and withholding income tax from its reportable Transactions if: (a) Merchant fails to provide its TIN; or (b) if the IRS notifies Servicer that the TIN is incorrect.

**ARTICLE III - PRESENTMENT, PAYMENT, CHARGEBACK; TYPES OF TRANSACTIONS**

**3.1 Acceptance.** Servicer shall accept from Merchant all valid Transactions submitted by Merchant in accordance with this Agreement and present the same to the appropriate Card Issuers for collection against Cardholder accounts. All presentment and assignment of Transactions, collection therefore, and re-assignment or rejection of Transactions are subject to the terms of this Agreement and the Rules. Servicer shall only provisionally credit the value of collected Transactions to the Bank Account and reserves the right to adjust amounts collected to reflect the value of Chargebacks, fees, assessments, late submission charges, reserve deposits, and items for which Bank did not receive final payment. Settlement of funds will be in United States Dollars. Servicer may refuse to accept any Transaction or revoke its prior acceptance in the following circumstances: (a) the Transaction was not made in compliance with any terms of this Agreement or the Rules; (b) the Cardholder disputes his liability to Bank or Issuing Bank for any reason; or (c) the Transaction was not directly between Merchant and the Cardholder. Merchant will pay Servicer, as appropriate, any amount previously credited to Merchant for a Transaction not accepted or later revoked by Servicer. Merchant agrees that Servicer may disclose detailed information about Transactions, individually and in the aggregate, and other information relating to Merchant to third parties that, in Servicer's discretion, require the information to facilitate the Services described in this Agreement, or as requested by regulatory authorities. Without limiting the foregoing, Merchant agrees that Servicer may disclose to the Card Brands information regarding Merchant, Merchant's sales, and Servicer's experience with Merchant in connection with Card acceptance Merchant further agrees that the Card Brands may use such information to perform their responsibilities in connection with Card acceptance, promote the Card Brands, perform analytics and create reports, and for any other lawful business purposes, including commercial marketing communications purposes within the parameters of Card acceptance, and transactional or relationship communications from the Card Brands. The Card Brands may use the information about Merchant obtained in this Agreement at the time of setup to screen and monitor Merchant in connection with Card Brand marketing and administrative purposes. Merchant agrees it may receive messages from Card Brands, including information about Card Brand products, services, and resources available to its business. These messages may be sent to the mailing address, phone numbers, email addresses or fax numbers of Merchant. Merchant may be contacted at its wireless telephone number and the communications sent may include autodialed short message service (SMS or "text") messages or automated or prerecorded calls. Merchant agrees that it may be sent fax

communications. Merchant may opt-out of receiving commercial marketing communications from the Card Brands by contacting Servicer. Merchant may continue to receive marketing communications while the Card Brands updates their records to reflect this choice. Opting out of commercial marketing communications will not preclude Merchant from receiving transactional or relationship messages from the Card Brands.

**3.2 Endorsement.** The processing of Transactions from customers is Merchant's agreement to sell and assign its right, title, and interest in each Transaction completed in conformity with Bank and ISO's acceptance procedures and shall constitute an endorsement by Merchant to Bank and ISO of such Transactions. Merchant hereby authorizes Servicer to supply such endorsement on Merchant's behalf. Merchant agrees that this Agreement is a contract of financial accommodation within the meaning of the Bankruptcy Code, 11 U.S.C. Sec. 365, as amended from time to time. Merchant acknowledges that its obligation to Servicer for all amounts owed under this Agreement arise out of the same transaction as Bank's obligation to deposit funds to the Bank Account.

**3.3 Transmission Method.** Information regarding a sale or credit Transaction transmitted with a computer or magnetic stripe/EMV reading terminal will be transmitted by Merchant as designated by Servicer in the form specified by Servicer. The means of transmission indicated in the Merchant Application shall be the exclusive means used by Merchant until Merchant has provided ISO with at least 30 days prior written notice, with a copy to Bank, of Merchant's intention to change the means of such delivery or otherwise alter in any material respect Merchant's medium of transmission of data. Servicer shall have the right to refuse and cancel the Agreement upon such notice.

**3.4 Prohibited Payments.** Servicer shall have the sole right to receive payment of any Transaction presented by Merchant and paid by Bank unless and until there is a Chargeback. Unless specifically authorized in writing by Bank, Merchant shall not make or attempt to make any collections from Cardholders on any Transaction, including Chargebacks, yet shall promptly deliver to Bank any payment Merchant receives, in whole or in part of the amount of any accepted Transaction, together with the Cardholder's name and account number, and any documents accompanying the payment.

**3.5 Chargebacks.** Contemporaneously with each Cardholder Transaction, a contingent and unmaturred claim for Chargeback accrues against Merchant in favor of Servicer to the extent Servicer is required, or exercises its right, to pay to the Card Brands with respect to any fees, discounts, customer credits, adjustments, charges, fines, assessments, or other items, which may in turn be charged back to Merchant by Servicer. Merchant agrees that it is fully liable to Servicer for all Chargebacks, and that Servicer is authorized to offset from incoming transactions and to debit via ACH the Bank Account, the Reserve Account, or any other account held by Merchant at any other financial institution in the amount of any Chargeback. Merchant may not bill or attempt to collect from any Cardholder for any Card sale unless a Chargeback has been exercised, Merchant has fully paid for such Chargeback, and Merchant otherwise has the right to do so. If Merchant is identified in a Card Brand Chargeback program, ISO shall charge Merchant a \$2,500.00 fine and any costs for Servicer to complete its responsibilities relative to the identification. If Merchant's Chargeback Ratio (the number of Chargebacks divided by the total number of sales) is higher than four percent in any three-month period, then Servicer shall charge Merchant a \$50.00 Excessive Chargeback per item surcharge in addition to standard Chargeback fees. Merchant may challenge a Chargeback, however, Merchant will remain liable for any such Chargeback if Merchant's challenge is not successful. Notwithstanding the foregoing, Merchant agrees to accept any Chargeback where the Cardholder disputes the validity of the sale Transaction according to the Rules. Merchant also agrees to accept liability for any Transaction if Servicer determines that Merchant has in any way failed to comply with the Rules, Servicer's procedures, this Agreement, or Servicer determines that the Transaction record is fraudulent or that the Transaction is not bona fide or is subject to any claim of illegality, cancellation, rescission, avoidance, or offset for any reason whatsoever, including without limitation negligence, fraud, or dishonesty on the part of Merchant or Merchant's agents or employees. Guarantors are personally liable for all Chargebacks. In the event Merchant sells its business and the new owner incurs Chargebacks, the original Merchant and all guarantors will continue to be held liable for such Chargebacks and any other liabilities of the new owner.

**3.6 Third-Party Assessments.** Notwithstanding any other provision of this Agreement, Merchant shall be responsible for all amounts imposed or assessed to Merchant, Bank, and ISO in connection with this Agreement by third parties including but not limited to any Card Brand or Service Provider (including telecommunication companies). Such amounts include but are not limited to fees, fines, assessments, loss allocations, etc. Any changes or increases in such amounts shall automatically become effective upon notice to Merchant and shall be immediately payable by Merchant when assessed by Servicer. Guarantors are personally liable for all third-party assessments.

**3.7 Types of Transactions.**

- (a) General. Merchant shall not (i) request or use an account number for any purpose that is not related to payment of goods and services; (ii) store or reproduce the signature of a Cardholder other than for the transaction for which it was obtained; or (iii) request a CVV2 from the Cardholder for a card-present transaction. Merchant shall display on the payment screen and all screens that show account information both the last four digit of the account number and the Program Mark or Card Brand name in text immediately next to a Card Brand payment option.
- (b) Telephone, Mail, and Internet Transactions. Merchant must display on its website: (i) its name, as it will appear on the Cardholder statement, as prominently as any other information depicted on the website, other than images of the goods or services being offered; (ii) a consumer data privacy policy; (iii) a policy for transmission of Card details; and (iv) the address of its permanent establishment. For approved mail, telephone, and internet orders, Merchant shall ensure the creation of a Transaction record that contains Cardholder data, the expiration number of the Card, an Authorization number, the sale amount and a record of the origination method, as appropriate; AVS, CVV2, "Visa Secure" or similar Card Brand verification tools required under the Rules. Such verification efforts are not guarantees of payment, and the use of those techniques will not waive any provision of this Agreement or otherwise validate a fraudulent Transaction. If Merchant does not receive a positive match through AVS where required, then the Transaction cannot be processed through the Discover Network Card or other similar Card Brand Card Not Present Transaction. Merchant should contact ISO immediately if it does not have AVS capability. For internet Transactions using Visa or Mastercard cards, settlement or Transaction records must have special codes (an "Electronic Commerce Indicator"). If Merchant uses a third party encryption vendor, such vendor must be approved by Bank and ISO. Merchant is solely responsible for managing the Internet telecommunications link. Merchant may not require a Cardholder to complete a postcard or similar device that includes the Cardholder's account number, Card expiration date, signature, or any other Card account data in plain view when mailed. Merchant may not request the Card Verification Value 2 (CVV2) data on any paper order form (either written or electronic).
- (c) Transactions Using a Stored Credential Recurring Transactions; Preauthorized, Installment

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Orders. When capturing a Stored Credential for the first time, the Merchant must establish an agreement with the Cardholder that includes: A truncated version of the Stored Credential (i.e., the last 4 digits of the Card number), as it may be updated from time to time; how the Cardholder will be notified of any changes to the agreement; how the Stored Credential will be used; and the expiration date of the agreement, if applicable. Before processing an Installment Transaction, a Recurring Transaction, or an unscheduled Stored Credential Transaction, Merchant must obtain the Cardholder's express informed consent to an agreement that includes: the Transaction amount (including taxes and charges); the Transaction currency; an acknowledgement of any surcharge assessed and the associated disclosures where surcharging is permitted; Merchant's cancellation and refund policies; and Merchant's location. For Installment Transactions, the agreement must include the total purchase price and the terms of future payments including dates, amounts, and currency. Merchant must legibly print "Installment Transaction" on the Transaction Receipt. For Recurring Transactions, the agreement must include the fixed dates or intervals on which the Transactions will be processed. Merchant must legibly print "Recurring Transaction" on the Transaction Receipt. For unscheduled Stored Credential Transactions, the agreement must disclose to the Cardholder the event or occurrence that will prompt the charge of the Cardholder's Card (i.e., if Cardholder's balance falls below a certain amount). Merchant must maintain its agreement with the Cardholder for the duration of the agreement and provide it to Servicer upon request. Merchant will not complete any Installment Transaction, Recurring Transaction, or Stored Credential Transaction after: (i) receiving a cancellation notice from the Cardholder; (ii) receiving notice from Servicer that authority to accept recurring Transactions has been revoked; or (iii) receiving a response that the Card is not to be honored. Merchant must comply with all Rules governing Installment Transactions, Recurring Transactions, or unscheduled Stored Credential Transactions.

(d) Lodging and Vehicle Rental Transactions. Merchants engaged in lodging and vehicle rental Transactions may submit an authorized Transaction at the time of check-in. Additional Authorization must be obtained and recorded for charges actually incurred in excess of the estimated amount. Regardless of the terms and conditions of any written preauthorization form, the Transaction amount for any lodging or vehicle rental Transaction shall include only that portion of the sale, including any applicable taxes, evidencing a bona fide rental of real or personal property by Merchant to the Cardholder and shall not include any consequential charges. Hotels, motels, and car rental merchants are allowed up to a 15% variance (20% for some pre-authorization establishments) above the amount authorized. If the final amount charged to Cardholder exceeds the original estimate by more than 15% above the preauthorization, Merchant must authorize any additional amounts and all incremental authorization codes must be written in the authorization area along with the amount. Nothing contained herein is intended to restrict Merchant from enforcing the terms and conditions of its preauthorization form through means other than a Card Transaction. When submitting the first authorization request, the Merchant must inform the Cardholder that the authorization request is not final and that there may be subsequent authorization requests and the amount of the estimated authorization request. Merchants engaged in lodging and vehicle rental Transactions shall not include an amount to cover potential damage or an insurance deductible.

(e) Multiple Transactions. Merchant will include a description and total amount of goods and services purchased in a single sales Transaction on a single Transaction Receipt or Transaction record unless: (i) partial payment is entered on the Transaction Receipt or Transaction record and the balance of the Transaction is paid in cash or by check at the time of Transaction; or (ii) a Transaction represents an advance deposit or partial prepayment in a Card Transaction completed in accordance with this Agreement and the Rules.

**ARTICLE IV - TERMINATION AND EFFECT OF TERMINATION**

**4.1 Term and Termination.**

(a) Term. This Agreement shall become binding upon acceptance by Bank as of Effective Date. The initial term of this Agreement shall be for the period of time specified in the Agreement Term section of the Merchant Application, beginning on the Effective Date ("Initial Term"). If no Agreement Term is specified in the Agreement Term section of the Merchant Application, then the Agreement Terms shall be 24 months. The Initial Term will automatically renew for successive renewal terms for the same time period as the Initial Term ("Renewal Term") unless any party provides written notice to the other parties of its decision not to renew at least 90 days before the expiration of the then-current term (the Initial Term or the current Renewal Term).

(b) Automatic Termination. This Agreement may be terminated by Servicer or any of the Card Brands at any time without notice to Merchant if they reasonably believe that Merchant has or is about to create harm or loss of goodwill to Servicer or a Card Brand. Additionally, the Card Brands, or Servicer at the request of the Card Brands, may terminate this Agreement, or instruct Servicer to terminate this Agreement, at any time, without notice, for no reason.

(c) Termination for Cause. Merchant may terminate this Agreement in the event of a material breach of the terms of this Agreement by Bank or ISO, provided that Merchant provides the breaching party with written notice of the alleged breach and the breach remains uncured for a period of 120 days following receipt of written notice by the breaching party. Merchant may terminate this agreement without penalty within 30 days of a fee increase or a new fee only if the fee increase or new fee is not passed through from the Card Brands. Bank or ISO may immediately terminate this Agreement upon written notice (i) in the event of a material breach of the terms of this Agreement by Merchant; (ii) if Merchant breaches any Card Brand Rule, including the American Express Merchant Operating Guide; or (iii) as a response to any fraud or suspected fraud. Merchant agrees to notify Bank and ISO immediately of any bankruptcy, receivership, insolvency, or similar action initiated by or against Merchant or any of its principals. Merchant will include Bank and ISO on the list of creditors filed with the Bankruptcy Court, whether or not a claim exists at the time of filing. Any party may immediately terminate this Agreement upon written notice if another party: (i) has knowingly made any untrue material representations herein or in documents provided under this Agreement; or (ii) becomes insolvent, is placed in receivership, makes an assignment for the benefit of creditors, admits in writing its inability to pay its debts, or seeks relief or has a petition filed against it under any provision of the Federal Bankruptcy Code. Servicer's rights of termination provided throughout this Agreement are cumulative. A specific right of termination enumerated in this Agreement shall not limit any other right of Servicer to terminate this Agreement expressed elsewhere in this Agreement.

**4.2 Effect of Termination.**

(a) In the event of termination for any reason, Merchant expressly authorizes Servicer to withhold and discontinue the disbursement of funds for all Cards and other payment Transactions of Merchant in the process of being collected and deposited.

(b) Any collected funds that are not funded to Merchant immediately will be placed in the Reserve Account until all fees, charges, losses, assessments, Chargebacks, or other amounts for which Merchant is liable under this Agreement have been paid and all contingent liabilities associated with

Merchant have expired or been resolved. Further, Servicer reserves the right to require deposit additional amounts into the Reserve Account based upon Merchant's processing history or anticipated risk of loss to Servicer. The provisions of this Agreement relating to the debiting and crediting of the Bank Account shall be applied to the Reserve Account and shall survive termination of this Agreement. Any balance remaining after Chargeback rights have expired and all other expenses, losses, fees, assessments, and damages have been paid will be disbursed to Merchant.

(c) Merchant acknowledges and agrees that Servicer is required to report the business name of Merchant and the names and identification of its principals to MATCH and any other terminated merchant files of any other Card Brand in the event the Services are terminated for any reason set forth in the Rules. Merchant consents to such reporting to the Card Brands by Servicer. Merchant agrees that it will hold Bank and ISO harmless for all such reporting.

(d) Upon termination for any reason, Merchant will immediately cease requesting Authorizations and will cease transmitting Transactions to Servicer. In the event Merchant obtains any Authorization after termination, Merchant expressly acknowledges and agrees that the fact that any Authorization was requested or obtained shall not operate to reinstate this Agreement. Merchant will immediately cease use of all Program Marks.

(e) Following termination, Merchant shall, upon request, provide Servicer with all Transaction Receipts and Credit Vouchers to be retained as of the date of termination.

(f) Upon termination any amounts due to Servicer will accelerate and be immediately due and payable, including without limit any fees that would have accrued for the remaining term, the Termination Fee as specified in the Merchant Application, and any fees related to the Volume Commitment for the greater of the Anticipated Monthly Volume in the Merchant Application or the actual volume processed by the Merchant for each month remaining in the term of the Agreement without any notice, declaration, or other act whatsoever by Servicer.

(g) Merchant will return all of Servicer's property, materials, supplies, forms, equipment, Confidential Information, and Access Codes.

**ARTICLE V - ACCOUNTS; SECURITY INTERESTS; INDEMNIFICATION**

**5.1 Account Monitoring.** Merchant acknowledges that ISO will monitor Merchant's daily Transaction activity. Merchant agrees that Servicer may suspend, within its sole discretion, the disbursement of Merchant's funds for any reasonable period of time required to investigate suspicious or unusual activity. Servicer will make commercially reasonable efforts to notify Merchant promptly following suspension. Neither Bank nor ISO shall have any liability for any losses or claims, either direct or indirect, which Merchant may attribute to any suspension of funds.

**5.2 Requests for Information.** Within three days of receipt of any request by Servicer, Merchant shall provide a copy of all Transaction Records and any other documentary evidence available to Merchant. Servicer may require additional information about Merchant or Merchant's procedures for accepting Cards. Merchant's failure to provide Servicer with this information shall be deemed a material breach of this Agreement.

**5.3 Reserve Account.** Security Interests, Recoupment, and Set-Off. Merchant hereby authorizes Servicer to establish and maintain a non-interest bearing account ("Reserve Account") in Bank's name at any Federally-insured financial institution with sums provided by Merchant that are sufficient to satisfy Merchant's current or future obligations as determined by Servicer related to the Transactions processed under this Agreement, or otherwise incurred or anticipated to be incurred by Servicer on Merchant's behalf under this Agreement, applicable law or private regulation, including amounts owed to cover any Chargebacks, refunds, assessments, fees, fines, actual or potential losses, or risks, (collectively the "Liabilities"). All funds held in the Reserve Account shall be the sole and exclusive property of Bank, and Bank shall have sole control of the Reserve Account. Bank, but not ISO, shall have the right to initiate a debit to the Bank Account or any other account at any institution held by Bank or any of its Affiliates, at any financial institution maintained in Merchant's name, any of its principals, or any of its guarantors, or if any of same are authorized signers on such account to establish or maintain funds in the Reserve Account. Servicer may deposit into the Reserve Account funds it would otherwise be obligated to pay Merchant, if Servicer determines such action is reasonably necessary to protect its interests. Bank, on its own behalf or at ISO's request, may, without notice to Merchant, apply deposits in the Reserve Account against any outstanding amounts Merchant owes under this Agreement or any other agreement between Merchant and Bank or ISO. Funds in the Reserve Account will remain in the Reserve Account for the greater of 18 months or as is consistent with Servicer's liability for Transactions and Chargebacks in accordance with the Rules. Bank shall then direct payment of all surplus funds remaining in the Reserve Account, if any should exist, to Merchant. If, after ISO's reasonable efforts to locate Merchant, ISO is unable to locate Merchant to distribute any such surplus funds in the Reserve Account following termination, ISO shall charge Merchant a \$100.00 per month reserve maintenance fee which will be deducted from the surplus funds. Merchant acknowledges and agrees that Merchant's interest in the Reserve Account is strictly limited to surplus funds in the Reserve Account, if any should exist, after satisfaction of all Liabilities. In the event that a court for any reason determines at any time that Bank is not the sole and exclusive owner of the funds in the Reserve Account, then Merchant also grants to Bank and ISO a security interest in and lien to all funds held in the Reserve Account, regardless of source, as part of a security agreement within the meaning of the Uniform Commercial Code. Merchant also grants to Bank and ISO a security interest in and lien upon: (a) the Bank Account (as set forth in Section 5.9) and all funds at any time in the Bank Account, whatever the source of such funds; (b) future Transactions; and (c) all Merchant's rights relating to this Agreement including, without limitation, all rights to receive any payments or credits under this Agreement (collectively, the "Secured Assets"). Upon request of Servicer, Merchant will execute one or more financing statements or other documents to evidence this security interest. Merchant authorizes and appoints Servicer as its attorney in fact to sign its name to any financing statement used for the perfection of any security interest or lien granted in this Agreement. Merchant represents and warrants that no other party has a security interest in the Secured Assets. These security interests and liens will secure all of Merchant's obligations under this Agreement and any other agreements between Merchant and Servicer. With respect to such security interests and liens, Bank and ISO will have all rights afforded under the Uniform Commercial Code, any other applicable law and in equity. Merchant will obtain from Bank and ISO written consent prior to granting a security interest of any kind in the Secured Assets to a third party. In the event of a bankruptcy proceeding, Bank may exercise the rights under this Agreement to debit the Reserve Account for amounts due to Servicer regardless of the pre-petition or post-petition nature of the amount due Servicer, and Merchant promises not to contest any Motion for Relief from Automatic Stay that Servicer may decide to file to debit the Reserve Account. Further, neither Bank nor ISO consents to the assumption of this Agreement in the event of a bankruptcy proceeding. Nevertheless, if this Agreement is assumed Merchant agrees that, in order to establish adequate assurance of performance within the meaning of 11 U.S.C. Sec. 365, as amended from time to time, Merc



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must establish or maintain a Reserve Account in an amount satisfactory to Bank and ISO. Bank and ISO have the right of recoupment and set-off. This means that they may offset any outstanding/ uncollected amounts owed to them from any amounts they would otherwise be obligated to deposit into the Account, and any other amounts Servicer may owe Merchant under this Agreement or any other agreement. The rights conferred upon Bank and ISO in this Section are not intended to be exclusive of each other or of any other rights and remedies of Servicer under this Agreement, at law or in equity. Rather, each and every right of Servicer at law or in equity will be cumulative and concurrent and in addition to every other right.

**5.4 Service Providers.** Merchant warrants that it has disclosed all Service Providers (other than ISO) on the Merchant Application that are in use as of the Effective Date. Merchant will cause all of its Service Providers to comply with the PCI DSS, AISP, DISC, SDP, and EMV requirements at all times and will report any non-compliance to ISO. Merchant is responsible for ensuring Service Provider's compliance with the Rules. Merchant will notify ISO immediately if Merchant decides to use a terminal or Service Provider that is not disclosed on the Merchant Application. Merchant agrees that its Service Providers will be Merchant's agent in the delivery of Transactions to Bank via an approved processing system or network and will assume full responsibility and liability for any failure of that Service Provider to comply with the Rules or this Agreement. Merchant assumes all liability and responsibility for its Service Providers.

**5.5 Modifications to Agreement.** This Agreement will automatically be deemed to be amended to conform to the Rules as the Rules may be amended from time to time. Merchant may not amend this Agreement without the written agreement of Bank and ISO. Servicer may amend any provision of this Agreement, including without limitation those relating to the discount rate or to other fees and charges payable by Merchant by providing written notice to Merchant of the amendment at least 30 days before the effective date of the amendment. Merchant may terminate this Agreement without penalty upon receiving notice but otherwise shall be deemed to have consented to such amendments upon its submission of a Transaction to Servicer at any time after the effective date of the amendment. Amendments made by Servicer due to changes in either Card Brand's fees, Interchange Fees, assessments, Rules, or any law or judicial decision may become effective on such shorter period of time as Servicer may specify if necessary to comply with the applicable Rule, law or decision. If Servicer's amendment to the Agreement is to pass through the Card Brand's fees, Interchange Fees, or assessments, Servicer will provide Merchant 30 days' notice before the effective date of the amendment; however, Merchant shall not be permitted to terminate this Agreement without penalty.

**5.6 Limitation of Liability; Indemnity.**

(a) **Limitation of Liability.** THE LIABILITY, IF ANY, OF SERVICER UNDER THIS AGREEMENT WHETHER TO MERCHANT OR TO ANY OTHER PARTY, SHALL NOT EXCEED, IN THE AGGREGATE THE DIFFERENCE BETWEEN (I) THE AMOUNT OF FEES PAID BY MERCHANT TO SERVICER DURING THE MONTH IN WHICH THE TRANSACTION OUT OF WHICH THE LIABILITY AROSE OCCURRED; AND (II) ASSESSMENTS, CHARGEBACKS, AND ANY OFFSETS AUTHORIZED UNDER THIS AGREEMENT AGAINST SUCH FEES WHICH AROSE DURING SUCH MONTH. IN THE EVENT MORE THAN ONE MONTH IS INVOLVED, THE AGGREGATE AMOUNT OF SERVICER'S LIABILITY SHALL NOT EXCEED THE LOWEST AMOUNT DETERMINED IN ACCORD WITH THE FOREGOING CALCULATION FOR ANY ONE MONTH INVOLVED. IN NO EVENT WILL BANK, ISO, NOR THEIR OFFICERS, AGENTS, DIRECTORS, OR EMPLOYEES BE LIABLE FOR ANY INDIRECT, SPECIAL, OR CONSEQUENTIAL DAMAGES.

(b) **Indemnity.** MERCHANT HEREBY AGREES TO INDEMNIFY AND HOLD BANK, ISO, AND THEIR EMPLOYEES AND AGENTS HARMLESS FROM ANY CLAIM RELATING TO A DISPUTE BETWEEN MERCHANT AND A CARDHOLDER, AND/OR ANY TRANSACTION PAID FOR AS MAY BE MADE BY ANYONE BY WAY OF DEFENSE, DISPUTE, OFFSET, COUNTERCLAIM OR AFFIRMATIVE ACTION. MERCHANT AGREES TO INDEMNIFY BANK AND ISO FOR LOSSES THAT EITHER MAY INCUR AS A RESULT OF (I) MERCHANT'S BREACH OF ANY REPRESENTATION, WARRANTY, OR TERM OF THIS AGREEMENT; (II) A BREACH OF THE SECURITY OF THE SYSTEM SAFEGUARDING CARDHOLDER INFORMATION OR MERCHANT'S FAILURE TO COMPLY WITH PCI, AISP, EMV, AND/OR SDP; (III) MERCHANT'S NEGLIGENCE OR WILLFUL MISCONDUCT IN THE PERFORMANCE OF ITS OBLIGATIONS UNDER THIS AGREEMENT; (IV) ANY VIOLATION OF THE RULES; AND (V) ALL THIRD-PARTY CLAIMS ARISING FROM THE FOREGOING.

**5.7 Warranty Disclaimer.** BANK AND ISO MAKE NO WARRANTIES REGARDING THE USE, OPERATION, OR PERFORMANCE OF SOFTWARE AND SYSTEMS UTILIZED FOR THIS AGREEMENT, WHETHER EXPRESS OR IMPLIED, AND BANK AND ISO EXPRESSLY DISCLAIM ALL IMPLIED WARRANTIES, INCLUDING ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. Servicer will perform all Services in accordance with this Agreement. Bank and ISO make no other warranty, express or implied, regarding the Services, and nothing contained in the Agreement will constitute such a warranty. Bank and ISO disclaim all implied warranties, including those of merchantability and fitness for a particular purpose.

**5.8 Force Majeure.** No party will be liable to the other parties for any failure or delay in its performance of this Agreement where such failure occurs by reason of any act beyond such party's reasonable control and without the fault or negligence of such party. The party suffering a force majeure event shall give notice within 30 days of the force majeure event to the other party, stating the period of time the occurrence is expected to continue and shall use diligent efforts to end the failure or delay and ensure the effects of such force majeure event are minimized. The impacted party shall resume the performance of its obligations as soon as reasonably practicable after the removal of the cause. In the event that the impacted party's failure or delay remains uncured for a period of 30 days following written notice given by it under this Section the other party may thereafter terminate this Agreement upon written notice.

**5.9 Bank Account.** Merchant will establish and maintain the Bank Account set forth in the Merchant Application that is approved by Bank. Merchant will maintain sufficient funds in the Bank Account to satisfy all obligations contemplated by this Agreement. Merchant must obtain prior written consent from Bank and ISO to change the Bank Account and will be subject to the Bank Account Change Fee identified in the Merchant Application. Merchant irrevocably authorizes Servicer to initiate debit/credit entries to the Bank Account as authorized under this Agreement. Bank will deposit all Transactions to the Bank Account subject to Section 3.1 of this Agreement. Bank, in its sole discretion, may grant Merchant provisional credit for Transaction amounts in the process of collection, subject to receipt of final payment by Servicer and subject to all Chargebacks and other

amounts owed to Servicer under this Agreement. Merchant shall promptly examine all relating to the Bank Account, and immediately notify Bank and ISO in writing of any errors. Merchant's written notice must include: (a) Merchant's name and account number; (b) the dollar amount of the asserted error; (c) a description of the asserted error; and (d) an explanation of why Merchant believes an error exists and the cause of it, if known. That written notice must be received by Bank and ISO within 30 days after Merchant received the periodic statement containing the asserted error, or Merchant shall have waived the right to contest any error. Merchant may not make any claim against Servicer for any loss or expense relating to any asserted error for 60 days immediately following receipt of Merchant's written notice. During that 60-day period, Servicer will be entitled to investigate the asserted error, and Merchant will not incur any cost or expense in connection with the asserted error. If Merchant is subject to more than five ACH returned items or reserve releases per calendar year, Servicer shall charge Merchant a \$50.00 per item surcharge in addition to Merchant's standard ACH Return fee. Merchant will indemnify and hold Bank and ISO harmless for any action they take against the Bank Account under this Section.

**5.10 Fees and Other Amounts Owed.** Merchant shall pay the fees and charges as set forth in the Merchant Application the provisions of which are incorporated herein by reference. Unless otherwise noted, Merchant shall pay all fees monthly or daily as set forth on the Merchant Application or at ISO's sole discretion. The Account will be debited through ACH for such amounts and for any other fees, charges or adjustments incurred by Merchant and associated with processing services. Merchant is also obligated to pay all taxes and other charges imposed by any governmental authority on the Services provided under this Agreement. Merchant will immediately pay Servicer any amount incurred by ISO attributable to this Agreement or any other agreement between Merchant and ISO or any subsidiary or affiliate of ISO, including but not limited to equipment fees, Chargebacks, fines imposed by a third party, non-sufficient fund fees, and ACH debits that overdraw the Bank Account, Reserve Account, or are otherwise dishonored. Merchant authorizes Servicer to debit via ACH the Bank Account, Reserve Account, any other account Merchant has with ISO, an affiliate or subsidiary of ISO, Bank or at any other financial institution for any amount Merchant owes under this Agreement or under any other contract, note, guaranty, or dealing of any kind now existing or later entered into between Merchant and ISO or any subsidiary or affiliate, whether Merchant's obligation is direct, indirect, primary, secondary, fixed, contingent, joint, or several. In the event such ACH does not fully reimburse Servicer for the amount owed, Merchant will immediately pay Servicer such amount.

**ARTICLE VI - MISCELLANEOUS**

**6.1 Waiver.** Failure by Bank or ISO to enforce one or more of terms of this Agreement, to exercise any option which is provided, or to require at any time performance by either party, shall in no way be construed to be a waiver of the right to enforce the same or other provisions in the future. The waiving party must sign all waivers. All rights and remedies of the parties are cumulative, not alternative.

**6.2 Notices.** All notices and other communications required or permitted under this Agreement shall be deemed delivered when mailed by Merchant via overnight carrier or certified mail, and when mailed by ISO/Bank, by first class mail, postage prepaid, addressed to the attention of Merchant Services (legal notices or issues involving disputes addressed to the attention of General Counsel) and to the address listed on the Fee and Regulatory Disclosure cover page or the mailing address listed on the Merchant Application. Alternatively, ISO and Bank may provide notice and other communications required or permitted under this Agreement to Merchant electronically by sending such notice to the Contact Email Address identified in the Merchant Application or by posting such notice on the Merchant Hub system.

**6.3 Choice of Law; Jurisdiction.** This Agreement shall be governed and construed under the laws of the State of Utah. All claims or controversies between the parties related to this Agreement, which are not otherwise settled by agreement of parties, will be submitted to and decided by binding arbitration as set forth in Section 6.15 below.

**6.4 Entire Agreement.** This Agreement, including the Merchant Application and all associated exhibits, addenda, and attachments sets forth the entire fully-integrated agreement and understanding of the parties regarding its subject matter, and supersedes all prior agreements, promises, arrangements, representations or warranties, and communications, whether oral or written, by any officer, partner, employee or representative of any party hereto relating to the subject matter hereof and, except as provided herein, may be modified only in a writing executed by all parties and constitutes a fully integrated document.

**6.5 Assignability.** Merchant shall not assign payments due to it under this Agreement to a third party. Merchant may only assign future transaction receivables under this Agreement to Servicer, its affiliated entities, or any other cash advance funding source that partners with Servicer or its affiliated entities. This Agreement may be assigned by Servicer at any time in its sole discretion, but may not be assigned by Merchant, directly or by operation of law, without the prior written consent of Bank and ISO. Merchant shall cooperate in all respects with ISO in connection with the assignment of this Agreement and shall execute and deliver any such documents as may be reasonably requested by ISO or its assignee in connection with the Assignment of this Agreement. Merchant acknowledges and agrees that ISO may distribute information including but not limited to the Merchant Application, this Agreement, Confidential Information, Cardholder information, and Transaction Data to any potential assignee. Upon assignment of this Agreement, Merchant shall send all notices or other communications required or permitted under this Agreement to the party to whom this Agreement was assigned. Should Merchant assign this Agreement improperly, Merchant shall indemnify and hold harmless Bank and ISO for such improper assignment including without limitation any claims to the Reserve Account.

**6.6 Credit and Financial Inquiries; Additional Locations; Inspections.** Merchant authorizes Servicer to make, at any time, any credit inquiries which either considers necessary to either review acceptance of this Agreement or investigate Merchant's deposit or Card acceptance practices subsequent to acceptance of this Agreement. Such inquiries shall include but are not limited to a credit check of the business including its proprietor, partners, principal owners, or officers. If requested to do so by Bank or ISO, Merchant shall provide the written consent of any person for which an inquiry has been or is to be made if such person has not executed this Agreement, and will provide any financial statements, income tax and business tax returns, and other financial information as Bank or ISO may consider necessary to perform initial or periodic reviews of Merchant's financial stability and business practices, and Merchant shall receive a copy of all such reports upon reasonable request and if required under state's laws. Any financial statements provided must be prepared in accordance with generally accepted accounting principles. Merchant may honor Cards only at locations approved by Servicer. Additional locations may be added subject to Servicer's approval. Either Merchant or ISO may delete any location by providing notice as provided in this Agreement.

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Merchant agrees to permit Bank or ISO to inspect locations at any time to confirm that Merchant has or is adhering to the terms of this Agreement.

**6.7 Attorneys' Fees.** Merchant will be liable for and will indemnify and reimburse Servicer for all attorneys' fees and other costs and expenses paid or incurred by Servicer in the enforcement of this Agreement, a violation of the Rules, or in collecting any amounts due from Merchant to Servicer or resulting from any breach by Merchant of this Agreement. All reasonable documented, actual expenses (including, without limitation, reasonable attorneys' fees) that a party incurs in responding to legal process from third parties related to a claim against or investigation of the other party (of which the responding party is not a party to or subject to the applicable legal process) shall be reimbursed to the responding party by such other party.

**6.8 Signature.** Merchant's acceptance of this Agreement will be evidenced by its signature on this Agreement or its submission of Transactions. This Agreement shall be binding upon and inure to the benefit of the parties' respective heirs, personal representatives, successors, and assigns. Merchant represents and warrants that the person(s) executing this Agreement is duly authorized to bind Merchant to all provisions of this Agreement, and that such person(s) is authorized to execute any documents and to take any action on behalf of Merchant, which may be required by Servicer now or in the future. Merchant acknowledges that if Merchant has not signed above, Merchant agrees that Merchant's first transmission of Transactions constitutes Merchant's acceptance of this Agreement. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same instrument. A facsimile or electronic signature will be binding and legal in all respects as if it were an original signature.

**6.9 Severability.** In the event any one or more of the provisions of this Agreement shall for any reason be held to be invalid, illegal or unenforceable, the remaining provisions of this Agreement shall be unimpaired, and the invalid, illegal or unenforceable provisions shall be replaced by a mutually acceptable provision, which, being valid, legal and enforceable, comes closest to the intentions of the parties underlying the invalid, illegal, or unenforceable provisions.

**6.10 Responsibility.** Merchant is responsible for its employees' actions while in its employ.

**6.11 Third-Party Beneficiaries.** Notwithstanding anything in this Agreement to the contrary, The Card Brands shall have third-party beneficiary rights, but not obligations, to the terms of this Agreement applicable to the Card acceptance of the respective Card Brands to enforce such terms against Merchant. Except for the Third-Party Beneficiary status of the Card Brands as set forth in the preceding sentence, this Agreement does not and is not intended to confer any rights or benefits on any person that is not a party hereto, and none of the provisions of this Agreement will be enforceable by any person other than the parties hereto, their successors, and permitted assigns.

**6.12 Survival.** Sections, 2.5, 2.12, 2.15, 2.16, 2.18, 2.19, 3.2, 3.5, 3.6, 4.2, and the entirety of Article 5 and Article 6 will survive termination of this Agreement.

**6.13 Interpretation and Construction.** In construing this Agreement, unless the context requires otherwise: (a) the singular includes the plural and vice versa; (b) the term "including" means "including, but not limited to;" (c) the term "day" means calendar day; (d) any reference to any agreement (including this Agreement), instrument, contract, policy, procedure, or other document refers to it as amended, supplemented, modified, suspended, replaced, restated, or novated from time to time; and (e) all captions, headings, and similar terms are for reference only and will not affect the interpretation of any provision. All Sections mentioned in this Agreement reference Section numbers of this Agreement. The language used will be deemed to be the language chosen by the parties to express their mutual intent, and no rule of strict construction or construction against the drafter will be applied against any Party.

**6.14 Dispute Resolution.** Prior to initiating legal action against Bank or ISO arising out of or related to this Agreement, Merchant shall provide Bank and ISO written notice of its intent to pursue legal action. In the event the parties are unable to resolve the dispute arising out of or related to this Agreement within 60 days of Merchant's delivery of written notice to Bank and ISO, Merchant may initiate Arbitration proceedings in accordance with Section 6.15. Merchant must provide Servicer with any documents (including but not limited to Transaction Receipts and bank statements) requested in connection to such notice, except that any dispute related to the validity of Bank, ISO or Merchant's intellectual property rights may not be submitted for arbitration. Merchant must adhere to all the dispute resolution guidelines and procedures set forth in the Rules for any claims or disputes it asserts against any Card Brand.

**6.15 Arbitration Agreement for Claims Including Without Limit Those Involving American Express.** In the event that Merchant, Bank, ISO, or American Express are not able to resolve a Claim (defined below), this Section 6.15 explains how Claims may be resolved through arbitration. Merchant, Bank, ISO, or American Express may elect to resolve any Claim by binding individual arbitration. Claims will be decided by a neutral arbitrator. If arbitration is elected by any party to resolve a Claim, the parties understand and agree that neither Merchant, Bank, ISO, nor American Express will have the right to litigate or have a jury trial on that Claim in court. Further, Merchant, Bank, ISO, and American Express understand and agree that the parties will not have the right to participate in a class action or in a representative capacity or in a group of persons alleged to be similarly situated pertaining to any Claim subject to arbitration. Arbitrator's decisions are final and binding, with very limited review by a court, and once confirmed by a court of competent jurisdiction, an arbitrator's final decision on a Claim is generally enforceable as a court order. Other rights Merchant, Bank, ISO, or American Express would have in court may also not be available in arbitration.

(a) Initiation of Arbitration. Claims may be referred to either Judicial Arbitration and Mediation Services ("JAMS") or American Arbitration Association ("AAA"), as selected by the party electing arbitration. Claims will be resolved pursuant to this Section 6.15 and the selected arbitration organization's rules in effect when the Claim is filed. Contact JAMS or AAA to begin an arbitration or for other information. Claims may be referred to another arbitration organization if all parties agree in writing, if Bank, ISO, or American Express, on one hand, selects the organization and Merchant, on the other hand, selects the other within 30 days thereafter or if an arbitrator is appointed pursuant to section 5 of the Federal Arbitration Act, 9 U.S.C. §§ 1-16 ("FAA"). Any arbitration hearing will take place in Utah County, Utah except with respect to Claims involving American Express where arbitration hearing will take place in New York, NY.

(b) Limitations on Arbitration. If any party elects to resolve a Claim by arbitration, that Claim will be arbitrated on an individual basis. No Claim is to be arbitrated on a class or purported representative basis or on behalf of the general public or other persons allegedly similarly situated. The arbitrator's authority is limited to Claims between Merchant, Bank, ISO, and American Express. An arbitration award and any judgment confirming it will apply only to the specific case brought by Merchant, Bank, ISO, or American Express and cannot be used in any other case except to enforce the award as between Merchant, Bank, ISO, and American Express. This prohibition is intended to, and does, preclude Merchant from participating in any action by any trade association or other organization

against Bank, ISO and American Express. Notwithstanding any other provision in this if any portion of these Limitations on Arbitration set forth in this Section 6.15(b) is found invalid or unenforceable, then the entire Section 6.15 (other than this sentence) will not apply, except that Merchant, Bank, ISO, and American Express do not waive the right to appeal that decision.

(c) Previously Filed Claims/No Waiver. Merchant, Bank, ISO, or American Express may elect to arbitrate any Claim that has been filed in court at any time before trial has begun or final judgment has been entered on the Claim. Merchant, Bank, ISO, or American Express may choose to delay enforcing or to not exercise rights under this Section 6.15, including the right to elect to arbitrate a claim, without waiving the right to exercise or enforce those rights on any other occasion. For the avoidance of any confusion, and not to limit its scope, this Section 6.15 applies to any class-action lawsuit relating to the "Honor All Cards," "non-discrimination," or "no steering" provisions of the American Express Merchant Regulations, or any similar provisions of any prior American Express Card acceptance agreement, that was filed against American Express prior to the effective date of this Agreement to the extent that such claims are not already subject to arbitration pursuant to a prior agreement between Merchant and American Express.

(d) Arbitrator's Authority. The arbitrator will have the power and authority to award any relief that would have been available in court. The arbitrator has no power or authority to alter the Agreement or any of its separate provisions, including this Section 6.15.

(e) Split Proceedings for Equitable Relief. Merchant, Bank, ISO, and American Express may seek equitable relief in aid of arbitration prior to arbitration on the merits if necessary to preserve the status quo pending completion of the arbitration. This Section 6.15 shall be enforced by any court of competent jurisdiction.

(f) Small Claims. Merchant, Bank, ISO, and American Express will not elect arbitration for any Claim Merchant properly files in a small claims court so long as the Claim seeks individual relief only and is pending only in that court.

(g) Governing Law/Arbitration Procedures/Entry of Judgment. This Section 6.15 is made pursuant to a transaction involving interstate commerce and is governed by the FAA. The arbitrator shall apply Utah law except with respect to Claims involving American Express, where it shall apply New York law and applicable statutes of limitations and honor claims of privilege recognized by law. The arbitrator shall apply the rules of the arbitration organization selected, as applicable to matters relating to evidence and discovery, not federal or any state rules of procedure or evidence, provided that any party may ask the arbitrator to expand discovery by making a written request, to which the other parties will have 15 days to respond before the arbitrator rules on the request. If Merchant's Claim is for \$10,000.00 or less, Merchant may choose whether the arbitration will be conducted solely based on documents submitted to the arbitrator, through a telephonic hearing, or by an in-person hearing under the rules of the selected arbitration organization. At the timely request of a party, the arbitrator will provide a written opinion explaining his/her award. The arbitrator's decision will be final and binding, except for any rights of appeal provided by the FAA. If a Claim is for \$100,000 or more, or includes a request for injunctive relief, (i) any party to this Agreement shall be entitled to reasonable document and deposition discovery, including reasonable discovery of electronically stored information, as approved by the arbitrator, who shall consider, inter alia, whether the discovery sought from one party is proportional to the discovery received by another party, and no less than five depositions per party; and (ii) within 60 days of the initial award, either party can file a notice of appeal to a three-arbitrator panel administered by the selected arbitration organization, which shall reconsider de novo any aspect requested of that award and whose decision shall be final and binding. If more than 60 days after the written arbitration decision is issued the losing party fails to satisfy or comply with an award or file a notice of appeal, if applicable, the prevailing party shall have the right to seek judicial confirmation of the award in any state or federal court where Merchant's headquarters or Merchant's assets are located.

(h) Confidentiality. The arbitration proceeding and all information submitted, relating to or presented in connection with or during the proceeding, shall be deemed confidential information not to be disclosed to any person not a party to the arbitration. All communications, whether written or oral, made in the course of or in connection with the Claim and its resolution, by or on behalf of any party or by the arbitrator or a mediator, including any arbitration award or judgment related thereto, are confidential and inadmissible for any purpose, including impeachment or estoppel, in any other litigation or proceeding; provided, however, that evidence shall not be rendered inadmissible or non-discoverable solely as a result of its use in the arbitration.

(i) Costs of Arbitration Proceedings. Merchant will be responsible for paying Merchant's share of any arbitration fees (including filing, administrative, hearing or other fees), but only up to the amount of the filing fees Merchant would have incurred if Merchant had brought a claim in court. Bank, ISO, or American Express will be responsible for any additional arbitration fees. At Merchant's written request, Bank, ISO, or American Express will consider in good faith making a temporary advance of Merchant's share of any arbitration fees, or paying for the reasonable fees of an expert appointed by the arbitrator for good cause.

(j) Additional Arbitration Awards. If the arbitrator rules in Merchant's favor against Bank, ISO, or American Express for an amount greater than any final settlement offer Bank, ISO, or American Express made before arbitration, the arbitrator's award will include any money to which Merchant is entitled as determined by the arbitrator, but in no case less than \$5,000.00, and any reasonable attorneys' fees, costs and expert and other witness fees incurred by Merchant.

(k) Definitions. For purposes of this Section 6.15 only, "American Express" includes its Affiliates, licensees, predecessors, successors, or assigns, any purchasers of any receivables, and all agents, directors, and representatives of any of the foregoing; "Merchant" includes Merchant's Affiliates, licensees, predecessors, successors, or assigns, any purchasers of any receivables and all agents, directors, and representatives of any of the foregoing; and "Claim" means any allegation of an entitlement to relief, whether damages, injunctive or any other form of relief, against Bank, ISO, or American Express or any other entity (including Merchant, Bank, ISO, or American Express) that Bank, ISO, or American Express has the right to join, including any allegation involving a transaction using an American Express or other Card Brand product or network or regarding an American Express policy or procedure or the Rules.

**6.16 Bank.** Bank and ISO may jointly or individually assert or exercise any rights or remedies provided to the other or to Servicer hereunder. Bank and ISO reserve the right to allocate the duties and obligations assigned hereunder to Servicer, ISO, or Bank between themselves, as they deem appropriate in their sole discretion. Bank has certain obligations to Merchant pursuant to the Rules. In the event of any conflict between this Agreement and the Rules on the subject of Bank's obligations, the Rules shall control. The Bank may delegate certain or all of its rights and duties to an affiliate of the Bank at any time, without notice to Merchant. The Bank's rights and obligations under this Agreement may be assigned by Bank or ISO to another party at any time without prior notice to Merchant. Merchant hereby agrees to such assignment.



(p) 855.9HELPME (855.943.5763)  
(f) 801.331.8275

# Equipment Order Form

Version 12/3/2019

Item 23.

**OFFICE USE**

Agent ID  Expense (default)  
State Bank of Southern Utah  Invoice

MERCHANT INFORMATION	
MID (if existing)	Business Tax ID <input checked="" type="checkbox"/> FEIN <input type="checkbox"/> SSN 87-6000305

BILLING INFORMATION	
Monthly Payment Term (if Monthly box is selected below) Months	Merchant fees to waive (if any): <input type="checkbox"/> Sales Tax <input type="checkbox"/> Shipping

SHIPPING INFORMATION	
Shipping Speed: <input checked="" type="checkbox"/> Ground <input type="checkbox"/> 2-Day <input type="checkbox"/> Next Day	Ship To: <input checked="" type="checkbox"/> Merchant <input type="checkbox"/> Agent
This form must be submitted before 1:00 PM MT to be processed the same day. Equipment will not be shipped until the day after the account is boarded.	

Sales tax and shipping costs will be disclosed in an invoice that will be supplied to Agent after the order has processed. The amount billed to Merchant on its next statement will equal the amounts shown below, with applicable sales tax and shipping costs added, unless "Monthly" is selected. In the cases where "Monthly" is selected, each month over the Monthly Payment Term, Merchant will be billed the respective amounts shown below.

HARDWARE			
EQUIPMENT TYPE	MANUFACTURER/MODEL	QUANTITY	PRICE/UNIT
Terminal			\$ <input type="checkbox"/> Monthly
	TERMINAL DOWNLOAD INFORMATION (if additional parameters are needed, please specify in the Setup Notes section) Communication Method: <input type="checkbox"/> IP <input checked="" type="checkbox"/> Wireless <input type="checkbox"/> Dial (if needed include dial prefix in Setup Notes) Auto Batch Time (if needed): 08:00 <input type="checkbox"/> AM <input checked="" type="checkbox"/> PM Batch Balance Options (if needed): <input type="checkbox"/> Confirm Balance <input type="checkbox"/> Enter Balance Fraud Detection: <input type="checkbox"/> AVS (Street) <input type="checkbox"/> AVS (ZIP) <input checked="" type="checkbox"/> Card Value (CVV) <input checked="" type="checkbox"/> Last 4 Digits Business to Business Prompts to Disable (if any): <input type="checkbox"/> Tax Exempt <input type="checkbox"/> Tax Amount <input type="checkbox"/> Invoice Number Customer Copy Receipt (if needed): <input type="checkbox"/> Prompt <input type="checkbox"/> Auto Tip Options (if needed): <input type="checkbox"/> Tip on Adjustment <input type="checkbox"/> Tip on Purchase Pre-calculated Tip: <input type="checkbox"/> 10%, 15%, 20% <input type="checkbox"/> Custom (please specify in Setup Notes) Additional Parameter: <input type="checkbox"/> Detailed Batch Report <input type="checkbox"/> Clerk/Server ID Prompt <input type="checkbox"/> Phone Order Prompts <input type="checkbox"/> Cash Back PASSWORD PARAMETERS Supervisor Password Protection: <input type="checkbox"/> Reports <input type="checkbox"/> Forced Sale <input type="checkbox"/> Voids <input type="checkbox"/> Refunds <input type="checkbox"/> Batch Closing Password Manager Password Protection: <input type="checkbox"/> Reports <input type="checkbox"/> Forced Sale <input type="checkbox"/> Voids <input type="checkbox"/> Refunds <input type="checkbox"/> Batch Closing Password		
Pin Pad			\$ <input type="checkbox"/> Monthly
Gateway Swiper			\$ <input type="checkbox"/> Monthly
Other			\$ <input type="checkbox"/> Monthly

SOFTWARE					
EQUIPMENT TYPE	MANUFACTURER/MODEL	VERSION	SETUP FEE	MONTHLY FEE	PER TRANS FEE
Point of Sale (POS) System			\$	\$	\$
<input checked="" type="checkbox"/> Gateway <input type="checkbox"/> QB Plugin <input type="checkbox"/> Other	accept.blue		\$ 0.00	\$ 13.00	\$
<input type="checkbox"/> Gateway <input type="checkbox"/> QB Plugin <input type="checkbox"/> Other			\$	\$	\$

SETUP NOTES
Gateway accept.blue

EQUIPMENT AGREEMENT SIGNATURES			
Merchant through its undersigned authorized representative, effective as of the date below indicated, hereby agrees to purchase the equipment set forth above ("Equipment"). If no Monthly Payment Term is indicated above, then the Monthly Payment Term shall be the remaining term of the Merchant Agreement and any Renewal Term. All capitalized terms not defined in this Equipment Order Form shall have the meanings ascribed in the Merchant Agreement. Merchant authorizes ISO to debit any amount due under this Equipment Order Form from the account provided by Merchant in its Merchant Account Application or any other account authorized by Merchant or withhold such funds from any funds due to Merchant from ISO under the Merchant Agreement or otherwise. Merchant specifically agrees that such authorization survives any termination or expiration of the Merchant Agreement and that such authorization will only be withdrawn upon payment in full of all outstanding amounts. If Merchant terminates or does not renew the Merchant Agreement or breaches the Merchant Agreement, then Merchant agrees that any unpaid amounts under this Equipment Order Form are immediately due and payable and ISO is specifically authorized to charge such amounts to Merchant and to debit such amounts. Merchant also agrees to pay all collection costs, including attorneys' fees, associated with any amount due to ISO or its assigns. This Equipment Order Form in no way adds to, modifies, amends, or supplements the Merchant Agreement. The purchaser may return damaged, defective, or malfunctioning Equipment within 14 days of receipt, after which time the sale is final. The Equipment is provided "as is" without any warranty whatsoever. ISO disclaims all warranties, express, implied, or statutory, to any purchaser as to any matter whatsoever, including all implied warranties of merchantability, fitness for a particular purpose, and non-infringement of third-party rights. No written or oral information or advice by ISO or its employees shall create a warranty or in any way increase the scope of ISO's obligations. ISO shall not be liable to any purchaser, or any third party, for any consequential, indirect, special, incidental, or exemplary damages arising out of or relating to the Equipment Order Form or the Equipment. Under no circumstances shall ISO's total liability to any purchaser, or any third party, arising out of or relating to the Equipment Order Form or the Equipment, exceed \$1,000. The Merchant agrees to indemnify ISO for any and all such liabilities in excess of \$1,000.			
Authorized Individual Signature	Name Mack McDonald	Title Officer	Date 363



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(f) 801.331.8275

# Surcharge Addendum

Version 2/7/2023

### MERCHANT INFORMATION

Legal Business Name	Business Tax ID
San Juan County	87-6000305

### SURCHARGE REGISTRATION

Merchant authorizes Servicer to register Merchant for surcharging as necessary or advisable under the Rules and agrees to provide all information required for such registration.

### CUSTOMER NOTIFICATION REQUIREMENTS

Merchant agrees that it will provide proper signage informing the customer of its surcharge policy at its entrance and at the point of sale. (Sample disclosures are provided herewith). Merchant agrees that it will disclose the surcharge fee on every receipt, in store and online. Merchant agrees that it will provide photographic images to demonstrate its compliance with posting the required notifications to Servicer within 24 hours of any request for such images by Servicer.

### RESTRICTION ON SURCHARGING AND STATE REQUIREMENTS

Merchant agrees that it will not surcharge:

- Any debit transaction
- More than 3%
- Any transaction that also includes a convenience fee
- Any transaction outside of the US or to a non US card cardholder
- Any transactions where the customer is located in Colorado, Connecticut, Maine, Massachusetts, or New York
- Any transaction for the sale of fuel in the state of Delaware

For in-person sales in the state of Minnesota, in addition to all other notice requirements, Merchant agrees to notify the customer of the surcharge verbally at the point of sale.

### ADDITIONAL AGREEMENTS ON SURCHARGING

Merchant agrees that it will include any surcharge on the transaction to which it applies, and not run any surcharges as a separate transaction. Merchant agrees that when processing a refund or store credit transaction, Merchant will also refund the surcharge applicable to the refunded amount. Merchant agrees not to alter any terminal builds or surcharge settings from those programmed by Servicer.

### SURCHARGE ADDENDUM ACKNOWLEDGEMENT

This Surcharge Addendum is incorporated into and made part of the Merchant Application and Merchant Agreement entered into by and between Bank, ISO, and Merchant ("Agreement"). By executing this Surcharge Addendum, the undersigned, individually and on behalf of Merchant, hereby (a) acknowledge they have received, read, and understand the Agreement and this Surcharge Addendum, (b) agree to be bound by its terms, (c) certify and warrant that this Surcharge Addendum is completed correctly and all information contained herein is complete and accurate, (d) agree that providing any inaccurate or incomplete information on this Surcharge Addendum or failure to abide by any provision or agreement of this Surcharge Addendum is a material violation of the Agreement, and each such instance will subject Merchant to a \$50,000 non-compliance fee which shall be in addition to, and not in lieu of, all other remedies and fees provided in the Merchant Agreement, and (e) agree to allow representatives of Bank, ISO, or any Card Brand to conduct, at Merchant's expense, site inspections to ensure or verify compliance with the Agreement.

Owner Signature	Name	Date
Officer/Owner Signature	Name Mack McDonald	Date

**Certificate Of Completion**

Envelope Id: 6FEB6BB2DC624B339A4517633073316D	Status: Delivered
Subject: Complete with DocuSign: MerchantApplicationSan Juan County Ambulance.pdf, Equipment Form_San Ja...	
Source Envelope:	
Document Pages: 12	Signatures: 0
Certificate Pages: 4	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	Business Docs
Time Zone: (UTC-07:00) Mountain Time (US & Canada)	377 N Main St
	Cedar City, UT 84721
	businessdocs@sbsu.com
	IP Address: 72.12.252.1

**Record Tracking**

Status: Original	Holder: Business Docs	Location: DocuSign
8/2/2024 11:07:17 AM	businessdocs@sbsu.com	

**Signer Events**

Signature	Timestamp
Mack Mcdonald	Sent: 8/2/2024 11:10:39 AM
Mmcdonald@sanjuancounty.org	Viewed: 8/2/2024 11:18:20 AM
Chief Administrative Officer	
Security Level: Email, Account Authentication (None)	
<b>Electronic Record and Signature Disclosure:</b>	
Accepted: 8/2/2024 11:18:20 AM	
ID: 1145d7a1-98d0-4177-88ef-83253783db3a	
Company Name: State Bank of Southern Utah	

**In Person Signer Events**

**Editor Delivery Events**

**Agent Delivery Events**

**Intermediary Delivery Events**

**Certified Delivery Events**

**Carbon Copy Events**

Signature	Timestamp
Luke Harrison	Sent: 8/2/2024 11:10:39 AM
lharrison@sbsu.com	
Security Level: Email, Account Authentication (None)	
<b>Electronic Record and Signature Disclosure:</b>	
Not Offered via DocuSign	

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**Witness Events**

**Notary Events**

**Envelope Summary Events**

Status	Timestamps
Envelope Sent	8/2/2024 11:10:39 AM
Certified Delivered	8/2/2024 11:18:20 AM

**Payment Events**

**Electronic Record and Signature Disclosure**

## **ELECTRONIC RECORD AND SIGNATURE DISCLOSURE**

From time to time, State Bank of Southern Utah (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

### **Getting paper copies**

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

### **Withdrawing your consent**

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

### **Consequences of changing your mind**

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

### **All notices and disclosures will be sent to you electronically**

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

### **How to contact State Bank of Southern Utah:**

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: [gvogel@sbsu.com](mailto:gvogel@sbsu.com)

### **To advise State Bank of Southern Utah of your new email address**

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at [gvogel@sbsu.com](mailto:gvogel@sbsu.com) and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

### **To request paper copies from State Bank of Southern Utah**

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to [gvogel@sbsu.com](mailto:gvogel@sbsu.com) and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will not bill you for any fees.

### **To withdraw your consent with State Bank of Southern Utah**

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to [gvogel@sbsu.com](mailto:gvogel@sbsu.com) and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

### **Required hardware and software**

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

### **Acknowledging your access and consent to receive and sign documents electronically**

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify State Bank of Southern Utah as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by State Bank of Southern Utah during the course of your relationship with State Bank of Southern Utah.