

UTAH COUNTIES INDEMNITY POOL

BOARD OF DIRECTORS MEETING MINUTES

Date and Time

June 20, 2025, 9:00 a.m.

Location

Hampton Inn, 40 N Main St, Brigham City, Utah

Directors Present

William Cox, *President*, Rich County Commissioner
Bob Stevenson, *Vice President*, Davis County Commissioner
Christopher Crockett, Weber County Deputy Attorney
Victor Iverson, Washington County Commissioner
Greg Miles, Duchesne County Commissioner
Lee Perry, Box Elder County Commissioner
Kelly Sparks, Davis County Sheriff
Marla Young, Box Elder County Clerk
Sim Weston, Rich County Commissioner

Directors Absent

Craig Blake, Sevier County Human Resource Director
Gage Froerer, Weber County Commissioner
David Tebbs, Garfield County Commissioner
Michael Wilkins, *Secretary/Treasurer*, Uintah County Clerk/Auditor

Officers and Staff Present

Johnnie Miller, UCIP Chief Executive Officer
Aly Michale, UCIP Executive Administrative Specialist
Danielle Davis, UCIP Accounting Specialist

Call to Order

William Cox called the meeting of the Utah Counties Indemnity Pool's Board of Directors to order at 9:05 a.m. on June 20, 2025 and welcomed attendees. Sim Weston offered an opening prayer.

Review/Excuse Board Members Absent

Victor Iverson made a motion to excuse Craig Blake, Gage Froerer, David Tebbs and Mike Wilkins from this meeting. Lee Perry seconded the motion, which passed unanimously.

Review/Approve April 17 and May 2, 2025 Meeting Minutes

The draft minutes of the Board of Directors Meetings held on April 17 and May 2, 2025 were previously sent to the Board for review (see attachments number two and three). Lee Perry made a motion to approve the April 17 and May 2, 2025 minutes as written. Victor Iverson seconded the motion, which passed unanimously.

UTAH COUNTIES INDEMNITY POOL

5397 S Vine Street, Murray, UT 84107-6757
(801)565-8500 ucip.utah.gov

Review/Approve Rules of Order and Procedure Amendments

The Rules of Order and Procedure Policy was previously sent to the Board for review (see attachment number four). Johnnie Miller informed the board that the policy is to be reviewed annually. There are no recommended changes. Greg Miles made a motion to approve the Rules of Order and Procedure Policy, as is, with no revisions. Marla Young seconded the motion, which passed unanimously.

Ratification/Approval of Payments and Credit Card Transactions

Secretary/Treasurer Michael Wilkins, previously emailed William Cox, reporting that he had reviewed the payments made and credit card transactions of the Pool as of June 20, 2025 and did not find any discrepancies (see attachment number four). Greg Miles made a motion to approve the payments and credit card transactions as presented. Christopher Crockett seconded the motion, which passed unanimously.

Review/Approve Member Equity and Loss Ratios

Member equity calculations were previously sent to the Board to review (see attachment number five). The Pool's total net equity is \$16,133,810. Greg Miles made a motion to approve the Member Equity as presented. Bob Stevenson seconded the motion, which passed unanimously. Loss Ratio reports were previously sent to the Board for review (see attachments numbers six and seven). Lee Perry made a motion to approve the Historical Loss Ratios as presented. Kelly Sparks seconded the motion, which passed unanimously.

Review/Approve 2025 Member Appraisals and Cost Index Factor

The schedule of appraisals for 2025/2026 and the 2025 member property appraisals were previously sent to the Board for review (see attachment numbers eight and nine). Appraisals are scheduled to rotate through the members to assure appraisals are done every four years. New buildings for other counties were also appraised and added to the schedule. HCA Asset Management's Annual Trend Factor Recommendations was previously sent to the Board for review (see attachment number 10). The overall average increase in value is approximately 4%. Bob Stevenson made a motion to approve the 2025 member appraisals and cost index factor as presented. Kelly Sparks seconded the motion, which passed unanimously.

Preliminary Budget

The 2026 preliminary budget was previously sent to the Board for review (see attachment number 11). Johnnie Miller reviewed the proposed preliminary budget with the Board. The preliminary budget is to provide the actuary administrative cost estimates to utilize for the 2026 rate analysis. It is estimated that \$11.5 million will need to be collected. Total underwriting expenses are expected to be \$9.7 million and total of \$1.3 million for administrative expenses. Kelly Sparks made a motion to approve the 2026 preliminary budget. Marla Young seconded the motion, which passed unanimously.

Review/Approve Internal Controls Policy

Amendments to the Internal Controls Policy were previously sent to the Board for review (see attachment number 12). Danielle Davis reviewed the updated appendices to include the most recent Fraud Risk Assessment and list of annual charges. Members of the Board Appointed Audit Committee were updated, and the preliminary budget shall now be reviewed and adopted in June instead of August. DocuSign has also been removed from the list of annual renewal transactions. Bob Stevenson made a motion to approve the Internal Controls Policy as presented. Victor Iverson seconded the motion, which passed unanimously.

Review/Approve Board Reimbursement Policy

Amendments to the Board Reimbursement Policy were previously sent to the Board for review (see attachment number 13). Johnnie Miller informed the Board that the Board Reimbursement Policy was up for review. There are no recommended changes. Greg Miles made a motion to approve

the review of the Board Reimbursement Policy, as is, with no revisions. Lee Perry seconded the motion, which passed unanimously.

Review/Approve Bylaws Amendments

Amendments to the Bylaws were previously discussed during the Strategic Planning of the Board (see attachment number 14). Johnnie Miller reviewed the language regarding new or returning Members with the Board. Discussion ensued and guidance was given to modify the wording. Bob Stevenson made a motion to table this item until the next meeting. Lee Perry seconded the motion, which passed unanimously.

Review/Approve Coverage Addendum Amendments

Johnnie Miller explained to the Board that he had a County Reinsurance Limited (CRL) Board meeting earlier that week. CRL is finalizing the renewal of property for July 1, 2025. One of the changes are that the sub limited maximum amount available to a pool for earthquake coverage is \$100 million, instead of the previous \$125 million. Greg Miles made a motion to update the coverage addendum to reflect this change, as of July 1, 2025. Sim Weston seconded the motion, which passed unanimously.

Set Date and Time for Closed Meeting to Discuss Character, Professional Competence, Physical/Mental Health of an Individual

Bob Stevenson made a motion to strike agenda item: *Set Date and Time for a Closed Meeting to Discuss Character, Professional Competence, Physical/Mental Health of an Individual*. Victor Iverson seconded the motion, which passed unanimously.

Action on Personnel Matters

Bob Stevenson made a motion to strike agenda item: *Action on Personnel Matters*. Victor Iverson seconded the motion, which passed unanimously.

Set Date and Time for Closed Meeting to Discuss Pending or Reasonably Imminent Litigation

Christopher Crockett made a motion to strike agenda item: *Set Date and Time for Closed Meeting to Discuss Pending or Reasonably Imminent Litigation*. Kelly Sparks seconded the motion, which passed unanimously.

Action on Litigation Matters

Christopher Crockett made a motion to strike agenda item: *Action on Litigation Matters*. Kelly Sparks seconded the motion, which passed unanimously.

Chief Executive Officer's Report

Johnnie Miller reported that since the April Board meeting, staff has been busy preparing for the actuarial to develop rates. Miller has attended several CRL Board meetings, as they have been very busy with their renewals. UCIP held the Risk Coordinator Training on May 22, 2025 and attendees were very pleased with the information that they received. The training was also set up with the option to join electronically so that more coordinators were able to attend. Miller informed the Board that the day prior, the Human Resource Director of Morgan County sent notice that they are terminating their membership in the worker's compensation program, effective January 1, 2026. Miller explained that under the Interlocal Agreement, the county has 30 days to rescind that notice.

Calendar Items

Aly Michale reminded the Board that CRL's Board meeting is September 23 and 24, 2025 and will be held in Park City, Utah. Johnnie Miller and Michale have continued to assist with planning the Civil Attorney's Conference with UCDA, that will be held September 29 – October 1, 2025, in Washington County. The Annual Meeting of the Members is scheduled for November 21, 2025 and will be held at The Megaplex at Jordon Commons.

Other Reports: Draft August Agenda

No changes were made to the draft August agenda. The next regular meeting of the Board of Directors will be held Thursday, August 21, 2025, at 12:30 p.m., at the UAC/UCIP offices, 5397 S Vine Street, Murray, UT.

Bob Stevenson made a motion to adjourn the meeting. Greg Miles seconded the motion, which passed unanimously. William Cox adjourned the Utah Counties Indemnity Pool Board of Directors Meeting at 11:00 am. on June 20, 2025.

Prepared by:

Aly Michale, UCIP Executive Administrative Specialist

Submitted on this 21 day of August 2025

Michael W Wilkins, Secretary/Treasurer

Approved on this 21 day of August 2025

William Cox, President

Subject: Public Notice Updated for Board of Directors
Date: Friday, June 6, 2025 at 3:52:57 PM Mountain Daylight Time
From: support@helpdesk.utah.gov
To: Aly Michale

Utah Public Notice

Revised Notice

Board of Directors

June Board Meeting Rescheduled

Notice Date & Time: 6/5/25 4:30 PM

Description/Agenda:

The regularly scheduled meeting of the UCIP Board of Directors, that was set for June 19, 2025 at 12:30 pm has been rescheduled to occur on Friday, June 20, 2025, at 9:00 am.

Notice of Special Accommodations:

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Aly Michale at the Utah Counties Indemnity Pool, 5397 S Vine St, Murray, UT 84107-6757, or call 801-307-2122, at least three days prior to the meeting.

Notice of Electronic or telephone participation:

Electronic or telephone participation is not available

Other information:

Location:

40 N Main Street, Brigham City, 84302

Contact information:

Aly Michale , amichale@ucip.utah.gov, (801) 307-2122

To stop receiving email notifications for this public body, please click this link:

[Unsubscribe](#)

Subject: Public Notice for Board of Directors
Date: Tuesday, June 17, 2025 at 1:01:58 PM Mountain Daylight Time
From: support@helpdesk.utah.gov
To: Aly Michale

Utah Public Notice

Board of Directors

Board of Directors Meeting

Notice Date & Time: 6/20/25 9:00 AM

Description/Agenda:

Convene Meeting, Welcome, Pledge of Allegiance, Prayer
Review/Approve Meeting Rules of Order and Procedure Amendments
Review/Excuse Board Members Absent
Review/Approve April 17 and May 2, 2025 Meeting Minutes
Ratification/Approval of Payments and Credit Card Transactions
Ratify/Approve Member Equity and Loss Ratios
Ratify/Approve 2025 Member Appraisals and Cost Index Factor
Review/Approve 2026 Preliminary Budget
Review/Approve Internal Accounting Controls Policy
Review/Approve Board Reimbursement Policy
Review/Approve Coverage Addendum Amendments
Review/Approve Bylaws Amendments
Set Date and Time for Closed Meeting to Discuss Character, Professional Competence, Physical/Mental Health of an Individual
Action on Personnel Matters
Set Date and Time for Closed Meeting to Discuss Pending or Reasonably Imminent Litigation
Action on Litigation Matters
Chief Executive Officer's Report
Calendar Items
Other Reports: Draft August Agenda/October Meeting Date

Notice of Special Accommodations:

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Aly Michale at the Utah Counties Indemnity Pool, 5397 S Vine St, Murray, UT 84107-6757, or call 801-307-2122, at least three days prior to the meeting.

Notice of Electronic or telephone participation:

Electronic/Telephone participation is not available for this meeting.

Other information:

AGENDA

Utah Counties Indemnity Pool Board of Directors Meeting

Friday, June 20, 2025 9:00 a.m.

Hampton Inn 40 N Main St Brigham City UT

1:00	Convene Meeting, Welcome, Pledge of Allegiance, Prayer	William Cox
ITEM ACTION		
1.	Review/Approve Meeting Rules of Order and Procedure Amendments	Johnnie Miller
2.	Review/Excuse Board Members Absent	William Cox
3.	Review/Approve April 17 and May 2, 2025 Meeting Minutes	Michael Wilkins
4.	Ratification/Approval of Payments and Credit Card Transactions	Michael Wilkins
5.	Ratify/Approve Member Equity and Loss Ratios	Johnnie Miller
6.	Ratify/Approve 2025 Member Appraisals and Cost Index Factor	Johnnie Miller
7.	Review/Approve 2026 Preliminary Budget	Johnnie Miller
8.	Review/Approve Internal Accounting Controls Policy	Johnnie Miller
9.	Review/Approve Board Reimbursement Policy	Johnnie Miller
10.	Review/Approve Bylaws Amendments	Johnnie Miller
11.	Review/Approve Coverage Addendum Amendments	Johnnie Miller
12.	Set Date and Time for Closed Meeting to Discuss Character, Professional Competence, Physical/Mental Health of an Individual	William Cox
13.	Action on Personnel Matters	Craig Blake
14.	Set Date and Time for Closed Meeting to Discuss Pending or Reasonably Imminent Litigation	William Cox
15.	Action on Litigation Matters	Christopher Crockett
INFORMATION		
16.	Chief Executive Officer's Report	Johnnie Miller
17.	Calendar Items	Aly Michale
18.	Other Reports: Draft August Agenda/October Meeting Date	William Cox

UTAH COUNTIES INDEMNITY POOL BOARD MEETING RULES OF ORDER AND PROCEDURE POLICY

SECTION A EFFECTIVE DATE AND FREQUENCY OF REVIEW

1. The effective date of this policy is April 19, 2018.
2. This policy should be reviewed annually, but not less than every five years by the Board.
3. This policy will also be reviewed any time that changes to laws or rules governing the rules of procedure of Board Meetings of interlocal agencies are amended or recommendations are made by the UCIP Board Chair or CEO, which would require review and update to this policy.
4. Failure to review this policy in the frequency stated shall not nullify, void, limit or waive this policy or any action taken under this policy.
5. This policy is considered to be amended at the time any new federal or state law becomes effective which conflicts with this policy, but only to the extent necessary to come into compliance with new law.

SECTION B PURPOSE

1. This policy outlines the rules of order and procedure of Meetings of the Board in accordance with Utah Code Ann. §11-13-404(3)(b)(i) and the UCIP Interlocal Agreement.
2. The purpose of having formal written rules of order and procedure is to assure efficiency and compliance in all Meetings conducted by the Board.

SECTION C AUTHORITY

1. The Board has authority to implement this policy under the UCIP Interlocal Agreement and Bylaws.

SECTION D APPLICABILITY AND SCOPE

1. This policy applies to all Meetings of the Board when acting as a Public Body.
2. Meetings of the Board will include Meetings held in person and electronically.
3. All Meetings of the Board will be held in compliance with the Utah Open and Public Meetings Act (OPMA) and any procedure of this policy in conflict with OPMA shall be considered modified to the extent necessary to comply with OPMA.

SECTION E DEFINITIONS

1. Agenda: means the properly noticed list of items for discussion, deliberation or action of a Meeting of the Board.
2. Board: the UCIP Board of Directors.
3. Chair: the individual conducting a Meeting of the UCIP Board of Directors.
4. CEO: the Chief Executive Officer of the Utah Counties Indemnity Pool.
5. Clerk: the individual appointed by the Board.
6. Meeting: a Meeting as defined in OPMA.
7. Parliamentarian: the CEO shall serve as Parliamentarian of the Board. The Parliamentarian should be a person knowledgeable in parliamentary procedures and specifically these Rules of Order and Procedure.
8. Public Body: the meaning as defined in OPMA.
9. OPMA: the Utah Open and Public Meetings Act.

SECTION F POLICY STATEMENTS

1. These rules of procedure shall be made available to the public at each Meeting of the Board and on the UCIP website.
2. The individual Board member who chairs a Meeting of the Board shall assure these Rules of Order and Procedure are adhered to during the Meeting.
3. The Board considers agenda items such as Other Business, Open Forum or Public Comment not to meet the intent of OPMA's requirement for each agenda item to provide "reasonable specificity" of the item to be discussed or acted upon.
4. The Board interprets the OPMA to provide a right to the public to "observe" its Meetings and record meetings if done in a non-disruptive manner. The Board does not consider the right to "observe" a Meeting to include a right to speak at a Meeting. The right to speak, "participate", is provided during a public hearing of the Board. Such right shall be provided for with reasonable limits on time and manner of participating. The right to participate only extends to the public speaking on the issue which the public hearing is convened for. A person speaking to issues not on the agenda of a Meeting or hearing will be considered to be disrupting the Meeting or hearing.

SECTION G PROCEDURES AND RESPONSIBILITIES

1. Chair

The Chair of any Meeting of the Board shall be the individual as determined by the Bylaws.

a. Duties of the Chair

The Chair shall preside at all Meetings of the Board conducted under these Rules of Order and Procedure. As the presiding officer, the Chair shall assure proper order of the Board and public during the Meeting, which includes the following duties:

- (i) Review and approve an agenda to be published publicly for each Meeting;
- (ii) Announce the item of business before the Board in the order in which it is to be acted upon;
- (iii) Recognize persons wishing to have the floor for presentation or discussion;
- (iv) Receive and submit to the Board all motions presented by the Board;
- (v) Receive documents to be placed into the record, and assure all records available to the Board at the Meeting are also made available to the public as applicable;
- (vi) Review each motion made to determine if the motion is in order;
- (vii) After appropriate discussion and deliberation, put each motion to a vote;
- (viii) Announce the result of each vote of the Board;
- (ix) Rule on any point of order or procedure, after receiving advice from the Board's legal counsel, if requested, with such ruling being final;
- (x) Maintain order at Meetings; and
- (xi) Manage the Meeting efficiently, moving the agenda along including holding down redundancy in discussion and calling the question when appropriate.

Acting as the presiding officer of a Meeting in no way limits or precludes the Chair from participating in each Meeting as a member of the Board, including the right to participate in discussion, debate, make motions and vote.

2. Clerk

a. Duties of the Clerk

The Clerk shall attend all Meetings of the Board. The Clerk to the Board shall perform the following duties:

- (i) Oversee the process for persons to request an item be placed on the agenda;
- (ii) Draft an agenda for each Meeting of the Board and provide the draft to the Chair with adequate time for their review and approval prior to noticing the agenda;
- (iii) Provide notice of each Meeting in accordance with state statute, including providing notice of the agenda with at least 24 hours notice;
- (iv) Assemble a packet of information for each Meeting, provide such packet to the members of the Board in advance of the Meeting, and assure at least one copy of the packet is available for public inspection at the Meeting;
- (v) Assure these Rules of Order and Procedure are available for public inspection at each Meeting of the Board;
- (vi) Assure the anchor location of each Meeting is accessible for the public to reasonably observe the Meeting;
- (vii) Coordinate systems to allow members of the Board, and members of the public, if necessary, under these Rules of Order and Procedure, to attend or observe the Meeting electronically;
- (viii) Take minutes of each Meeting of the Board, assuring that draft minutes are available within a reasonable period after the Meeting, that a draft of minutes are provided to the Board at the next regular Meeting of the Board for their approval, and that approved minutes are available to the public within three days of the date approved by the Board;
- (ix) Make recordings of each Meeting which are unaltered and unedited, mark the recordings with the date and time of the Meeting and assure the recording is available to the public within a reasonable period after the Meeting; and
- (x) Provide the Chair all necessary affidavits, statements and other documents for the Chair's signature in conjunction with Meetings.

3. Convening a Meeting

A meeting of the public body is convened when the Chair calls a gathering of a quorum of the body to order to discuss, take comment from the public about or act upon a relevant matter as that term is defined in UCA 52-4-103(11).

4. Quorum

a. Calculating a Quorum

A quorum of the Board shall be required to call a Meeting to order, and to continue conducting business as the Board. A quorum of the Board is a simple majority of the number of individuals currently holding a position on the Board. A member of the Board participating in a Meeting electronically, in accordance with the Board's electronic Meeting policy, is considered in attendance for purposes of determining a quorum. Proxy voting is not allowed under these Rules of Order and Procedure, and no claim of a proxy vote shall be used in determination of a quorum.

b. Loss of a Quorum During a Meeting

If during the course of a Meeting that was properly called to order with a quorum, members of the Board leave the Meeting to the extent that a quorum is lost, the Chair should immediately announce that a quorum has been lost and the Board may not conduct business until a quorum is regained. The Chair may call a recess of the Meeting to allow time for a quorum to be regained, may move to purely administrative items on the agenda, or may rule the Meeting to be adjourned if it is clear a quorum will not be regained in a reasonable period of time. Any motion made, deliberation on an action or attempt to vote on a motion when a quorum is not present must be ruled out of order by the Chair. When a quorum is regained after being lost during a Meeting, the Chair should announce a quorum is present and should return to business at the point the quorum was lost.

4. Agenda

- a. The Clerk for the Board shall prepare a draft agenda for each Meeting. The Chair shall review the draft and approve a final agenda for the clerk to include with the required notice of each Meeting. Each agenda item shall describe the item with reasonable specificity.
- b. Items may not be added to the agenda unless such items can be added with adequate time for the revised agenda to be noticed to the public in accordance with the Open and Public Meetings Act.
- c. Items on the agenda may be taken out of the order shown on the noticed agenda at the Chair's discretion.

5. Parliamentary Process

a. Announce Agenda Item

The Chair should announce each agenda item to be considered by the Board. The Chair may clarify the scope of the item, assuring that deliberation and action on the item is within the scope of the description of the item on the noticed agenda.

b. Reports on Agenda Items

After announcing the item, the Chair should recognize staff and/or invitees to provide a report on the item, if appropriate. The Chair may also allow another member of the Board who is assigned

to the agenda item to provide a report and in turn recognize staff and/or invitees. Invitees may be consultants, vendors or others the Chair or other member of the Board has determined can assist in providing an effective report to assist the Board in making an informed decision on the item. The Chair should recognize members of the Board to ask clarifying questions of staff and others providing reports, and may do so during or after the report, at the Chair's discretion.

c. Public Comment on Agenda Item

The Chair, in the Chair's discretion, may recognize members of the public in attendance to comment on the item, unless the item is of a nature that comment is not appropriate. The Chair may limit public comment by limiting the total amount of time for comment on an item or the amount of time any individual may comment, or both, at the Chair's discretion. The Chair should consider the duty to move the Meeting along efficiently when imposing limits on public comment. If a large number of individuals indicate they wish to comment, the Chair should endeavor to identify a reasonable number of persons to comment and have an equal number of persons on each side of the issue be recognized to comment. The Chair should also endeavor to eliminate duplication of comments. The Chair may recognize members of the Board to ask clarifying questions of those commenting, but should not allow this privilege to be used to extend comment of those on one side of the issue. The Chair should not allow members of the Board to debate with the public.

d. Discussion By Members of the Board

The Chair shall recognize members of the Board who wish to make comment on the item in the order members request the floor.

e. Making of a Motion—Motion First

When all reports, comment and discussion on the item are complete, the Chair should solicit a motion from the Board. The Chair should recognize the first member of the Board that indicates they are ready to make a motion, and that individual should state their motion clearly and concisely to the Chair and Board. A motion made that takes action on the item (not a procedural motion) is considered the main motion before the Board.

f. Making of a Motion—Motion Second

Once a motion first has been made, the chair may solicit or recognize a member of the Board that wishes to second the motion. A second of a motion moves the motion forward for deliberation, and is not meant to be an indication of how the person making the second intends to vote on the motion.

g. Repeat the Motion

When a motion has been made and seconded, the Chair should have the motion repeated clearly to the Board by repeating the motion, having the maker of the motion repeat it, or having the Clerk repeat the motion. Once repeated the motion is before the Board for debate.

h. Ruling on Motions

For each motion made, the Chair should consider if the motion is in order, or out of order, and provide a ruling to the Board. The Chair may accept a second and begin debate while making the determination. If the Chair rules a motion to be out of order, the motion is dead, and the Chair should solicit an alternative motion. A motion may be out of order if it is not made timely, if it does not pertain to the agenda item currently under consideration, if it is outside the scope of the description of the agenda item properly noticed for the Meeting, if the motion raises the same question as a motion already acted upon by the Board at the Meeting, if the motion would cause the Board or the agency to act in a manner not consistent with law, or if it is a motion not allowed by these Rules of Order and Procedure. The Chair may consult with the Board's legal counsel and/or Parliamentarian in determining if a motion is in order, and may rule on the motion at any time prior to adjournment of the Meeting. If the Chair rules a motion was out of order after it has been voted on and passed, but prior to adjournment of the Meeting, the Chair may state the ruling on the motion, declare the action taken on the motion void and return to the agenda item to solicit a motion that is in order. If the Chair believes a motion was voted on that was out of order at a previous Meeting, the Chair should place the original item on the agenda of the next Meeting to declare the motion out of order and the action taken on the motion void, and solicit a motion that is in order on the item. Ruling a motion to be out of order is not meant to be used as a veto power by the Chair.

i. Debate on a Motion by Members of the Board

Once a motion has been made and seconded, the Chair should solicit debate on the motion by members of the Board. The Chair should first recognize the maker of the motion to begin debate on the motion, and then continue to recognize members of the Board in the order they indicate they wish to be recognized for debate on the motion. Each member of the Board should be recognized for debate before a member is recognized a second time during debate. The Chair should keep order during debate, and assure all debate is germane to the motion. Debate on a motion is limited to members of the Board, and is not open for comment or debate by others, however a member of the Board may ask pertinent questions of staff during debate, and the Chair may allow staff to answer questions during debate. All debate should be directed to the Chair, not directly to another member of the Board or staff. For instance, if a member who has been recognized wants to clarify a question with a staff member during debate, they should state something similar to "Mr/Madame Chair, could you ask to have staff confirm whether the cost associated with the motion is within the budget currently approved by the Board?" The Chair would then ask a staff member to answer the question, and then return the floor to the Board member for additional debate.

j. Amending Motions

During debate a main motion may be amended by a motion to amend. If the maker of the main motion decides the motion should be amended, they may withdraw their motion to allow for a new main motion to be made, or may make a motion to amend the main motion. If a member of the Board other than the maker of the main motion intends to amend the motion, they may do so by asking for a friendly amendment, or by making a motion to amend. A friendly amendment

can be made by the member of the Board identifying the simple amendment they propose. The Chair should ask the maker of the main motion and the member that seconded the motion if they agree with the amendment. If both the maker of the main motion and the second agree, the motion is amended and debate may continue on the amended motion. If the maker of the main motion or the second do not agree to an amendment, or if the member of the Board wants to make the amendment by separate motion, they may make a motion to amend. A friendly amendment or a motion to amend may only amend the main motion by adding words, striking words, or striking and adding words. Amendments should be simple in nature and must be germane to the main motion, meaning it in some way involves the same question raised by the main motion. If the motion to amend is not considered germane to the main motion, the Chair should rule it out of order. If a motion to amend is complex or is not germane to the main motion, it should be made as a motion to substitute the main motion. Once a motion to amend has been made and seconded, the maker of the motion to amend should be allowed to speak to the amendment. The Chair should then seek debate on the motion to amend. When debate on the motion to amend is complete, the Chair should put the motion to amend to a vote. If the motion to amend passes, the motion is amended, and debate may continue on the amended motion. If the motion to amend fails, the Chair should return the Board to debate on the original main motion.

k. Substitute Motions

During debate after a main motion has been made and seconded, a member of the Board may make a motion to substitute. A substitute motion may replace the main motion entirely, rather than amending the main motion, and need not be germane to the main motion, only to the item under consideration. If a motion to substitute is made and seconded, the Chair should recognize the maker of the substitute motion to speak to the substitute. The Chair should then seek debate on the substitute motion. A motion to amend a substitute motion should follow the same procedures as for an amendment on a main motion. When debate on the substitute motion is complete, the Chair should put the substitute motion to a vote. If the substitute motion passes, the main motion is considered moot and the Chair can move on to the next item on the agenda. If the substitute motion fails, the Chair should return to debate on the main motion. A motion to amend a substitute motion should follow the same procedures as for an amendment on a main motion.

l. Ending Debate on a Motion

When the Chair feels adequate debate has been provided on a motion, the Chair may announce that debate is closed and put the motion to a vote. The Chair should not end debate on a motion until each member of the Board has had an opportunity to speak at least once on the motion.

m. End Debate and Put the Motion to a Vote (Calling the Question)

A member of the Board may make a motion to end debate and put the motion to a vote if they feel the debate on the motion should end. The Chair should recognize a motion to end discussion and put the motion to a vote as a secondary motion to be dealt with prior to the main motion. The Chair may refer to the motion as “calling the question”. If the Chair agrees that adequate debate has been provided, the Chair may end debate and put the motion to a vote. If the Chair is not certain debate should end, a second to the motion should be solicited and the motion to end

debate and put the motion to a vote, which is not debatable or amendable, should be put to a vote. A vote of two-thirds of the Board is necessary for a motion to call the question to pass.

n. Putting the Motion to a Vote

After repeating the motion to be acted upon the Chair should conduct the voice vote by asking all those in favor to signify by saying “aye”, and then asking all those opposed to signify by saying “nay”. If the Chair considers the vote to be unanimous, the Chair should announce the result as motion passes or motion fails. If the vote is not unanimous, the Chair should ask the clerk to call the roll for each member’s vote. Members of the Board should vote “aye” or “nay” on the motion.

o. Announce Outcome of the Vote

After the vote has been conducted, the Chair should announce the outcome of the vote, whether the motion passes or the motion fails. If the motion fails, the Chair should solicit a new motion on the item and the process begins anew for the new motion. If the motion passes, the Chair should move forward to the next item on the agenda.

p. Motion to Reconsider

Prior to adjournment of the Board a member of the Board that voted in the majority on a motion may make a motion to reconsider the motion. A motion to reconsider may be seconded by any member of the Board and the Chair shall put the motion to a vote, which must have a two-thirds majority to pass. If a motion to reconsider passes, the Chair should restate the original motion made, and put the motion to a vote following the same procedures as if the motion was being voted on for the first time.

q. Procedural Motions

There are several acceptable motions that are procedural in nature, rather than a motion to take an action on an agenda item. Some procedural motions are non-debatable, meaning the Chair should put these motions to a vote immediately after the motion has been seconded.

(i) Motion to Adjourn

This motion is made when a member of the Board feels the Board has conducted all business for the Meeting. If seconded, the motion is non-debatable, should be put to an immediate vote, and if the motion passes with a simple majority, the Chair should rule the Meeting adjourned. If the motion fails the Chair should continue the business before the Board.

(ii) Motion to Recess

This motion is made when a member of the Board wishes to recess the Meeting for a period of time, usually set by the Chair, after which the Meeting will resume. If the recess will be for an extended period of time or if the Meeting will resume in another location, the Chair should announce those

details prior to the vote being taken. This motion is non-debatable and once seconded should be put to an immediate vote. A motion to recess passes with a simple majority vote.

(iii) Motion to Fix the Time to Adjourn

This motion is made when a member of the Board wishes to set the time at which the Meeting will be adjourned. This motion is non-debatable and once seconded should be put to an immediate vote. If the Board does not agree with the time identified in the motion, the motion must be defeated and a new motion to fix the time to adjourn made and seconded to a different time. A motion to fix the time to adjourn passes with a simple majority vote.

(iv) Motion to Table

This motion is made when a member of the Board wishes to have all discussion on the item end and the item be put on hold. The motion may include a specific time to bring the item up again, or it may not specify a time. If no time is specified, the item should be brought back up on the agenda of the next Meeting of the Board. This motion is non-debatable and once seconded should be put to an immediate vote, which passes with a simple majority.

(v) Motion to Strike an Item

This motion is made when a member of the Board wishes to preclude any discussion, debate or action being taken on an item, usually because they feel no action is necessary. Once seconded, the Chair should put the motion to a vote, which must pass with a unanimous vote.

(vi) Motion to Suspend the Rules

This motion is made when a member of the Board wishes to suspend the rules for a particular purpose, such as giving a speaker more time than normally allowed. This motion is debatable, which the Chair should allow after the motion is seconded. A motion to suspend the rules requires a unanimous vote to pass.

r. Motions Allowed as Interruptions

When a person has been recognized by the Chair, generally they should not be interrupted except by the Chair to call them into order, at which point the speaker should yield the floor back to the Chair. The following motions may be made by other members of the Board as an interruption of a person that currently has the floor.

(i) Point of Privilege

The proper interruption would be “point of privilege”. The Chair should ask the interrupter to “state your point”. Appropriate points of privilege relate to anything that would interfere with the normal comfort of the Meeting, for example, the room may be too hot or cold, or a noise might be interfering with a member’s ability to hear. The Chair should take appropriate action to deal with the point and then return the floor to the speaker who was interrupted.

(ii) Point of Order

The proper interruption would be “point of order”. The Chair should ask the interrupter to “state your point”. Appropriate points of order relate to anything that would not be considered appropriate conduct of the Meeting, for example if the Chair called for a vote on a motion that permits debate without allowing any discussion or debate. The Chair should immediately rule on the point of order issue, take action to correct the point of order, and then return the floor to the speaker who was interrupted, if appropriate.

(iii) Motion to Appeal

If the Chair makes a ruling that a member of the Board disagrees with, that member may appeal the ruling by stating “motion to appeal” immediately after the ruling, which requires a second and is debatable. If passed by a unanimous vote of members other than the Chair, the ruling of the Chair is reversed.

(iv) Call for Orders of the Day

The proper interruption would be “call for orders of the day”, but “call to return to the agenda” is also acceptable. This interruption is made when a member of the Board feels the discussion has strayed from the agenda and wishes to stop discussion and have the Chair return the Board to the proper business on the agenda. A call for orders of the day does not require a vote but should be ruled on by the Chair.

(v) Withdraw a Motion

During debate and discussion on a motion, but prior to a vote on the motion, the original maker of the motion may at any time interrupt a speaker to withdraw their motion. The motion is immediately deemed withdrawn and discussion or debate ceases. The Chair should then solicit a new motion on the item. A motion to withdraw a motion cannot be made after a vote has been taken, the appropriate motion by the original maker in that circumstance would be to make a motion to reconsider.

6. Public Hearings

If the Board conducts a public hearing as part of a regular public Meeting, the Chair should open and conduct the public hearing when it comes up on the agenda. The Chair shall allow all persons wishing to speak time to have the floor. The Chair may place reasonable limits on the amount of time each person has to speak. The Chair may also ask that members of the public wishing to speak not repeat the same comments others have made. The Chair should keep order during the public hearing and should not allow the use of profanity or obscene language, and should assure persons in the gallery keep quiet to allow the person providing comment to be heard. When all persons wishing to provide comment have been recognized, the Chair should adjourn the public hearing and call the regular Meeting back to order. If the Board allows public

to observe Meetings electronically, members of the public observing electronically may not be recognized to comment during the hearing.

7. Public Comment

As the members of the Board make themselves available to be contacted by members of the public between Meetings, and as the Board has a policy and process for persons to request an issue be placed on the agenda, the Board does not allow public comment on items not properly noticed on the agenda.

8. Closed Session

a. Motion to Close the Meeting

When an agenda item to conduct a closed session is opened, a member of the Board should make a motion to close the Meeting or enter into closed session, and state the specific reason, as stated in statute, for holding the closed session. If the motion is seconded, the Chair should put the motion to a vote, and if the motion passes by a two-thirds majority, the Chair should announce that the Meeting is closed, state the reason for the closed session as stated in the motion, ask all members of the public and others that are not invited to be part of the closed session to exit the Meeting, and indicate they will be notified when the closed session is complete and Meeting resumes in open session. The Chair should provide instruction as to where the public and others should wait to be notified the Meeting is resuming open session.

b. Beginning a Closed Session

The Chair, or other person presiding over the closed session if not the Chair, should call the session to order by repeating on the recording for the record the time, date and place the closed session is being held, and the reason, as stated in the motion to close the Meeting, for holding the closed session. The Chair should then call for reports and discussion on the item.

c. Recordings

Closed session are required to be recorded with two exceptions. The exceptions are sessions to discuss the professional competency or physical or mental health of an individual or the discussion of deployment of security equipment or personnel. If a closed session is not recorded by way of an authorized exemption, the Chair or person presiding over the closed session must sign an affidavit attesting that discussion was limited to the reason allowed to hold the closed session.

d. Limitation of Discussion

The Chair or person presiding over the closed session must assure that discussion is limited to the scope of the reason for which the closed session is being held. The Chair or person presiding over the closed session should stop any discussion beyond the scope of the reason for holding the

closed session, as well as any deliberation on action to be taken once the Board reconvenes its regular Meeting.

e. No Final Actions During Closed Session

No motions may be made, other than a motion to end the closed session, during a closed session. Discussion must be limited to information on the issue and deliberation on any potential action to be taken. Any motion for a final action to be taken must be conducted in open session, if the item is on the agenda properly noticed. If the agenda does not include an item to allow for action to be taken related to the issue the closed session was held for, action must wait for a future Meeting where the item has been properly noticed on the agenda.

f. Ending a Closed Session

The only proper motion that may take place during a closed session of a Meeting is a motion to end the closed session and to return to the open session of the Meeting. Any member may make the motion and the Chair must call for a vote after a second.

9. Elections During Meetings

a. Announce Election

The Chair should announce the election to be held and review the method for conducting the election.

b. Nominations

If a nominating committee was utilized the Chair should ask the committee to report to the Board on the nominations of the committee. If a nominating committee was not utilized, the Chair should open the floor for nominations. Members of the Board may make nomination by simply stating their nomination. As a nomination is not a motion, no second is required for a nomination. The Chair should continue to solicit nominations until there are no further nominations made by members of the Board, and then announce that nominations are closed, announce the candidates that will be considered in the election, and call for a vote.

c. Election By Acclamation

Once one nomination has been made, a member of the Board may move to cease nominations and elect the candidate by acclamation of the Board. If seconded, the Chair shall call for a vote on the motion, and if the vote is unanimous, the candidate is successfully elected to the position. If the vote is not unanimous, the Chair should return to soliciting candidates under the normal procedure.

d. Required Votes

The candidate that receives the most votes in an election shall prevail in the election. If a tie vote occurs when there were more than two candidates, only the candidates that tied with the most votes will remain candidates and another vote will be conducted. A candidate may concede an election in the case of a tie vote between two candidates. When a tie occurs with two candidates and no candidate concedes the election, the Chair shall determine the successful candidate by lot, such as a coin toss.

10. Electronic Meetings

a. Notice of Electronic Meetings

The UCIP Chief Executive Officer shall assure that not less than 24 hours' advance public notice, including the agenda, date, time, location, and a description of how the Board members will be connected to the electronic Meeting, will be given for each electronic Meeting of the Board by:

- (i) Posting a written notice at the principal office of UCIP;
- (ii) Posting written notice at the Anchor Location;
- (iii) Providing notice to all Board members;
- (iv) Providing written or electronic notice to at least one newspaper of general circulation and to a local media correspondent;
- (v) Posting notice of the electronic Meeting on the Utah Public Notice Website created under Utah Code Ann. §63A-16-601 et. seq., 1953 as amended; and
- (vi) Providing any other additional notice or posting as directed by the Chair or the Board.

b. Quorum

Members of the Board attending a Meeting electronically are considered in attendance for all purposes of the Meeting, including calculation of a quorum.

c. Anchor Location

Electronic Meetings should be held at an anchor location, usually the normal Meeting place of the Board, which should be shown on the noticed Meeting agenda. The anchor location should accommodate members of the public to observe the Meeting. When the Chair determines that a Meeting will be held electronically without an anchor location, the Chair shall follow all procedures required by statute to hold such a Meeting. If an electronic Meeting is being held without an Anchor Location the public notice for that Meeting shall include:

- (i) A statement describing the Chair's determination;
- (ii) A summary of the facts upon which the Chair's determination is based; and

- (iii) Information on how a member of the public may attend the Meeting remotely by electric means.

d. Public Access to Observe via Electronic Means

Public access to observe a Meeting via electronic means will only be provided when a Meeting is held without an anchor location for the public to attend. If a Meeting is held without an anchor location in accordance with the exceptions allowed by statute, and the Board is unable to provide the public electronic access due to technical or financial limitation allowed by statute, the Meeting may be held without such access.

e. Proxy Voting

No member of the Board may provide a proxy to another member of the Board or any other individual, and no member of the Board may vote a proxy vote for another member. A person who has not been elected or appointed to the Board and taken an oath of office for such position who attempts to act in the capacity of a member of the Board, or vote by way of proxy for a member of the Board is in violation of state law.

11. Rules of Conduct for Meetings

The Chair is charged with the duty to maintain proper decorum during all Meetings of the Board. Other than members of the Board requesting to be recognized, all persons must wait to be recognized by the Chair before speaking, and must immediately stop speaking when the Chair orders them to yield the floor, which can be done by use of the gavel. Use of obscene, vulgar, profane, or threatening language, should not be allowed.

12. Suspension or Amendment of Rules

a. Suspension of Rules

A member of the Board may ask to suspend the rules as part of a motion or request for action that would normally be out of order or otherwise a violation of the rules. Suspension of rules may be used to suspend a rule that is a self-imposed rule of the Board under these Rules of Order and Procedure, such as allowing a speaker additional time beyond that which was provided to them under the rules, but may not be used to suspend a rule required by law, such as going into closed session without stating the purpose of the closed session or conducting business without a quorum. A separate motion to suspend is not made, nor does the motion need to indicate the rule that is being suspended. The member of the Board, once recognized by the chair, would state, "I move to suspend the rules and (state the motion or action that would normally be out of order)." A motion which includes suspending the rules must be seconded, is not debatable or amendable, and requires a two-thirds vote to pass.

b. Amendment of Rules

These Rules of Order and Procedure may only be amended by action of the Board taken in open Meeting when the agenda includes an item to amend the rules.

13. Enforcement of Rules

a. Chair's Control

The Chair is responsible to enforce these Rules of Order and Procedure at each Meeting of the Board. The Chair may rule on these Rules of Order and Procedure when there is division among the members of the Board on the interpretation or enforcement of a rule. The Chair may consult with the Board's legal counsel and/or Parliamentarian on a ruling and/or may allow input or debate on the rule from members of the Board prior to making a ruling. The Chair's ruling is final unless a member of the Board immediately upon the Chair's ruling moves to appeal a ruling which was made without support of legal counsel/Parliamentarian and/or input or debate from the members of the Board. A motion to appeal must be seconded and members of the Board other than the Chair must vote unanimously to overturn the Chair's ruling, or the Chair may reverse or amend a ruling after hearing the input from counsel and debate from the Board.

b. Warning By The Chair

The Chair may rule any person (Board member, staff member or audience member) to be in violation of these rules, and warn them to be silent or otherwise cease their violation.

c. Removal of Persons Disrupting Meeting

After providing a warning, the Chair may have a person, other than a member of the Board, removed from a Meeting if the Chair believes the person is willfully disrupting the Meeting to the extent that orderly conduct is seriously compromised.

d. No Enforcement By Third Parties

These Rules of Order and Procedure are an administrative policy, not ordinance. Failure to conduct a Meeting in strict accordance with these Rules of Order and Procedure does not create a claim for civil action, nullification of actions taken or any other compliance violation available for persons to take action on, with the exception of a member of the Board making a motion to reconsider based on an action taken in violation of these Rules of Order and Procedure.

SECTION G REVISION HISTORY

1. Original Policy Adoption: June 2014
2. Revised: April 19, 2018
3. Revised: June 21, 2019
4. Revised: June 18, 2021

5. Revised: December 16, 2021

6. Revised: December 21, 2023

7. Revised: April 18, 2024

SECTION H APPENDICES

1. Rules of Order and Procedure Summary Table

UTAH COUNTIES INDEMNITY POOL

BOARD OF DIRECTORS MEETING MINUTES

Date and Time

April 17, 2025, 12:30 p.m.

Location

UAC/UCIP Offices, 5397 S St, Murray, Utah

Directors Present

William Cox, *President*, Rich County Commissioner
Bob Stevenson, *Vice President*, Davis County Commissioner
Michael Wilkins, *Secretary/Treasurer*, Uintah County Clerk/Auditor
Craig Blake, Sevier County Human Resource Director
Gage Froerer, Weber County Commissioner
Lee Perry, Box Elder County Commissioner
Kelly Sparks, Davis County Sheriff
Sim Weston, Rich County Commissioner
Marla Young, Box Elder County Clerk

Directors Absent

Christopher Crockett, Weber County Deputy Attorney
Greg Miles, Duchesne County Commissioner
Victor Iverson, Washington County Commissioner
David Tebbs, Garfield County Commissioner

Officers and Staff Present

Johnnie Miller, UCIP Chief Executive Officer
Danielle Davis, UCIP Accounting Specialist
Aly Michale, UCIP Executive Administrative Specialist

Call to Order

William Cox called the meeting of the Utah Counties Indemnity Pool's Board of Directors to order at 12:40 p.m. on April 17, 2025 and welcomed attendees. Gage Froerer led the Pledge of Allegiance.

Review/Excuse Board Members Absent

Bob Stevenson made a motion to excuse Christopher Crockett, Victor Iverson, Greg Miles and David Tebbs from this meeting. Gage Froerer seconded the motion, which passed unanimously.

Review/Approve February 20, 2025 Meeting Minutes

The draft minutes of the Board of Directors meetings held on February 20, 2025 were previously sent to the Board for review (see attachments number one). Michael Wilkins made a motion to

approve the February 20, 2025 minutes as written. Lee Perry seconded the motion, which passed unanimously.

Ratification/Approval of Payments and Credit Card Transactions

Michael Wilkins reported that he has reviewed the payments made and credit card transactions of the Pool as of April 17, 2025 (see attachment number two). Michael Wilkins made a motion to approve the payments and credit card transactions as presented. Kelly Sparks seconded the motion, which passed unanimously.

Review/Approve Fraud Risk Assessment

The Office of the State Auditor Fraud Risk Assessment was previously sent to the Board for review (see attachment number three). Michael Wilkins explained that the assessment provides a basic evaluation of the Pool's fraud risk. UCIP scored 355 out of 395 points, indicating a very low risk level. Michael Wilkins made a motion to approve the annual Fraud Risk Assessment as presented. Craig Blake seconded the motion, which passed unanimously.

Review/Approve 2024 Financial Audit

The draft 2024 financial audit, performed by independent auditors, Larson & Company, was previously sent to the Board for review (see attachment number four). Michael Wilkins reported that members of the Audit Committee met with the independent auditors and UCIP staff to review the draft 2024 financial audit. UCIP had no findings for the year ending in 2024. UCIP's net position increased by \$4,104,545 from the prior year, with a net position of \$16,133,810 at year's end. Michael Wilkins made a motion to approve the 2024 Financial Audit as presented. Lee Perry seconded the motion, which passed unanimously.

Review/Approve 2024 WCF Annual Report and Insurance Audits

Information from the Workers Compensation Fund (WCF) 2024 Premium Audit report was previously sent to the Board for review (see attachment number five). Johnnie Miller reported that the audited member payroll was \$280,824,211. The total audited premium for the year was \$2,694,593, requiring an adjustment of \$335,105 additional premium due. Miller noted that the payroll continues to rise each year, from growth of counties, COLA and merit increases, as well as a few small special districts joining the program this year. Miller noted that rates were lower in 2024 than they were in 2017, proving the workers compensation program continues to be a valuable and successful service to the members that participate. Notices of audited amounts have already been sent. With the Board's approval of the 2024 WCF Annual Report and Insurance Audit, invoices then be sent. Bob Stevenson made a motion to accept the audit report as presented and invoice members for the adjusted amounts. Gage Froerer seconded the motion, which passed unanimously.

Review/Approve First Quarter 2025 Financial Statements

The first quarter 2025 financial statements were previously sent to the Board for review (see attachment number six). Danielle Davis reported that the in-house prepared, unaudited quarterly financial statements include the Balance Sheet comprised of the total assets, total liabilities and net position of the Pool for the quarter ending on March 31, 2025. Davis included a comparison to the 2024 audited Balance Sheet. Net Position at quarter ending March 31, 2025 totaled \$17,368,552 compared to \$16,133,810 at year end 2024. The Income Statement provides the budget to actual revenues and expenses. At quarter ending March 31, 2025, operating income is at 28% of budget, totaling \$3,073,093; underwriting expenses are at 17% of budget, totaling \$1,581,896; administration expenses are at 21%, totaling \$270,795; and change in fair value of investments is \$14,340. Total change in net position at the end of the first quarter is \$1,234,742. The Cash Flow Statement is comprised of the financial activities during the first quarter. Bob Stevenson made a motion to approve the first quarter 2025 unaudited financial statements as presented. Craig Blake seconded the motion, which passed unanimously.

Review/Approve URS Contribution Rates 2025/2026

The final Utah Retirement Systems (URS) contribution rates, for the fiscal year July 1, 2025 to June 30, 2026, were previously sent to the Board for review (see attachment number seven). Danielle Davis reported that Pool employees are in the Noncontributory Retirement System 15 for Local Governments. The employer rate for the Tier 1 Program has dropped by 1%, for a rate of 15.97. The employer rate for the Tier 2 Defined Contribution plan totals 14.19%. Craig Blake made a motion to approve the URS rates, as presented, effective July 1, 2025. Michael Wilkins seconded the motion which passed unanimously.

Review/Approve Bylaws Amendments

Proposed amendments to the Bylaws were previously sent to the Board for review (see attachment number eight). Johnnie Miller explained that duplicate wording was removed. At the February 20, 2025 meeting, the Board amended the Late Contributions Policy. Language was added to reflect the changes to the Late Contribution Policy. Michael Wilkins made a motion to approve the Bylaws as presented to the Board. Bob Stevenson seconded the motion, which passed unanimously.

Review/Approve Employee Reimbursement Policy

Proposed amendments to the Employee Reimbursement Policy were previously sent to the Board for review (see attachment number nine). Johnnie Miller explained that additional wording was added regarding receipts for reimbursement and duplicate wording was struck. Further instruction was included for rental vehicle procedures. Reimbursement for RV site rentals and meals were also updated. The final update shows that registration fees for conferences and courses should be paid in advance by a designee of the CEO. Gage Froerer made a motion to approve the Employee Reimbursement Policy as presented to the Board. Lee Perry seconded the motion, which passed unanimously.

Set Date and Time for Closed Meeting to Discuss Character, Professional Competence, Physical/Mental Health of and Individual

Michael Wilkins made a motion to strike agenda item: *Set Date and Time for a Closed Meeting to Discuss Character, Professional Competence, Physical/Mental Health of an Individual*. Bob Stevenson seconded the motion, which passed unanimously.

Action on Personnel Matters

Craig Blake made a motion to strike agenda item: *Action on Personnel Matters*. Michael Wilkins seconded the motion, which passed unanimously.

Set Date and Time for Closed Meeting to Discuss Pending or Reasonably Imminent Litigation

Michael Wilkins made a motion to strike agenda item: *Set Date and Time for Closed Meeting to Discuss Pending or Reasonably Imminent Litigation*. Craig Blake seconded the motion, which passed unanimously.

Action on Litigation Matters

Lee Perry made a motion to strike agenda item: *Action on Litigation Matters*. Bob Stevenson seconded the motion, which passed unanimously.

Approve June Board Meeting Date and Time

Aly Michale reminded the Board that they had discussed holding the 2025 Strategic Planning of the Board in one of the Northern counties. After researching locations, Michale confirmed that Box Elder County would be the best location to hold it. Michale will continue planning the event and provide the Directors with more information. Bob Stevenson made a motion to hold the 2025 Strategic Planning of the Board from Wednesday, June 18th to Friday, June 20th, and move the Board Meeting from Thursday, June 19, 2025, to Friday, June 20, 2025. Craig Blake seconded the motion, which passed unanimously.

Chief Executive Officer's Report

Johnnie Miller informed the Board that changes were made to the insurance code during the legislative session. Several groups asked Miller to provide a review of the legislative session and will continue to do so for the next couple of months. Miller informed the Board that Aly Michale is assisting the Utah County and District Attorneys Association (UCDAA) with planning their annual Civil Conference this fall. Some of the UCIP Defense Panel have donated to help with the cost. Miller told the Board that this conference is a great way for the civil county attorneys to get their training on handling lawsuits. UCIP has always contributed and helped with this conference, including a four-hour "UCIP Block" for the Pool to choose topics and speakers during that time. In past years, the Attorney General's Office has put together the conference and UCIP would reimburse the expenses for the speakers from the UCIP block. This year, UCIP will make a sponsorship contribution, matching the amount UCIP provides to the Sheriff's Association, making it a simpler process. Miller conducted discrimination and harassment training in Duchesne County for all department heads and supervisors. He has also attended the Utah Association of Counties New Official Trainings, which have been going well. Miller continues to work on the Sheriff's Standards Committee to assist in updating the jail standards. Miller reminded the Board that County Reinsurance Limited (CRL) is concerned about exposures for cyber liability, and their board has voted that they will be terminating providing excess coverage in the future. Miller is unsure of the date CRL will implement this. In the meantime, Miller has been trying to identify other options and has discussions with different brokers and the current reinsurer of CRL to put a program together. Miller emphasized that the market is very difficult at this time. Miller intends to discuss the options during the Strategic Planning session in June. UCIP's annual meeting with WCF went well. WCF has six different visits a year with each county to assist with training, reviews or other needs requested by the Risk Coordinator. The UAC Management Conference will be held at the end of April. UCIP will be in attendance with ice cream and massage chairs. Miller will be speaking with both the USACC and Sheriff's Association this year. Six County AOG has been rebranded as R6. They have asked Miller to help with training at a summit they conduct. Brandy Grace will also be speaking at the summit. Miller notified that he will be traveling for the CRL Board meeting at the end of May. Their new company director recently stated that they have had a much better financial year than expected and UCIP's equity from the Property Plus program has more than doubled. Miller informed the Board that Aly Michale has been putting the Risk Coordinator Training together, which is scheduled for May 22, 2025 in UAC's training room. Board members are welcome to attend. Lastly, Brandy Grace reached out to Miller about hiring an attorney for UAC. Grace asked if UCIP would be interested in contributing towards funding the position and receive support from the hired employee. Christopher Crockett told Miller that he is comfortable with the person in mind for the UAC position and has recommended putting information together about the Pool utilizing them. Miller told the Board that there will be more discussion on the matter during June's Strategic Planning.

Calendar Items

Aly Michale informed the Board that Craig Blake will be opening the Risk Coordinator Training and invited and encouraged other directors to join. Michale spoke to the Board about the 2025 Meeting of the Members. The Board directed Michale to coordinate the meeting the same as the prior year, with a movie showing at the Megaplex Theatre at Jordan Commons on November 21, 2025. Johnnie Miller also told the Board that CRL's Annual Membership Meeting will be held in Park City from September 23 to 25, 2025 and invited the directors.

Other Reports

The next regular meeting of the Board of Directors will be held Friday, June 20, 2025, at 9:00 a.m., at the Hampton Inn Brigham City, 40 Main Street, Brigham City, UT.

Lee Perry made a motion to adjourn the meeting. Gage Froerer seconded the motion, which passed unanimously. William Cox adjourned the Utah Counties Indemnity Pool Board of Directors Meeting at 1:51 pm. on April 17, 2025.

Prepared by:

Aly Michale, UCIP Executive Administrative Specialist

Submitted on this 20 day of June 2025

Michael W Wilkins, Secretary/Treasurer

Approved on this 20 day of June 2025

William Cox, President

DRAFT

UTAH COUNTIES INDEMNITY POOL

BOARD OF DIRECTORS MEETING MINUTES

Date and Time

May 2, 2025 8:00 a.m.

Location

Meeting conducted telephonically.

Anchor Location: Dixie Convention Center 1835 S Convention Center Dr, St. George, UT

Directors Participating

William Cox, *President*, Rich County Commissioner

Bob Stevenson, *Vice President*, Davis County Commissioner

Michael Wilkins, *Secretary/Treasurer*, Uintah County Clerk/Auditor

Gage Froerer, Weber County Commissioner

Lee Perry, Box Elder County Commissioner

Greg Miles, Duchesne County Commissioner

Kelly Sparks, Davis County Sheriff

David Tebbs, Garfield County Commissioner

Directors Participating Telephonically

Craig Blake, Sevier County Human Resource Director

Christopher Crockett, Weber County Deputy Attorney

Sim Weston, Rich County Commissioner

Directors Absent

Victor Iverson, Washington County Commissioner

Staff Present

Johnnie Miller, UCIP Chief Executive Officer

Aly Michale, UCIP Executive Administrative Specialist

Call to Order

Bruce Adams called the telephonic meeting of the Utah Counties Indemnity Pool's Board of Directors to order at 8:00 a.m. on May 2, 2025.

Set Date and Time for Closed Meeting to Discuss Character, Professional Competence, Physical/Mental Health of an Individual

Kelly Sparks made a motion to set the date and time of a Closed Session to Discuss Character, Professional Competence, Physical/Mental Health of an Individual. Lee Perry seconded the motion, which passed unanimously. Board members attending the closed meeting: William Cox, Bob Stevenson, Mike Wilkins, Craig Blake, Christopher Crockett, Gage Froerer, Greg Miles, Lee Perry, Kelly Sparks, David Tebbs, Sim Weston and Marla Young. Staff members present were Johnnie Miller and Aly Michale. The meeting resumed on May 2, 2025 at 8:20 a.m.

Action on Litigation Matters

UTAH COUNTIES INDEMNITY POOL

Bob Stevenson made a motion to remove Jesse Trentadue from the UCIP Defense Panel. Lee Perry seconded the motion, which passed unanimously.

Other Reports

The next meeting of the Board of Directors will be held Friday, June 20, 2025 at 9:00 a.m. at the Hampton Inn Brigham City.

Lee Perry made a motion to adjourn the meeting. Kelly Sparks seconded the motion, which passed unanimously. William Cox adjourned the Utah Counties Indemnity Pool Board of Directors Meeting at 8:30 a.m. on May 2, 2025.

Prepared by:

Aly Michale, UCIP Executive Administrative Specialist

Submitted on this 20 day of June 2025

Michael W Wilkins, Secretary/Treasurer

Approved on this 20 day of June 2025

William Cox, President

Utah Counties Indemnity Pool

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Transaction Detail by Account

April 17 - June 20, 2025

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
500-000000-10010100 ZionsHRA					
05/09/2025	Check	BILLPAY	Alyssa Michale	Reimbursable Expenses	-200.00
Total for 500-000000-10010100 ZionsHRA					
500-000000-10010100 ZionsMLC					
04/18/2025	Bill Payment (Check)	ACH	Strong & Hanni	Invoices 385196, 385197, 385198, 385199, 385200, 385201, 385202	-25,856.50
04/18/2025	Bill Payment (Check)	ACH	Mylar Law, PC	Invoices 01703, 01704	-18,799.42
04/18/2025	Bill Payment (Check)	ACH	Frontier Adjusters, Inc.	Invoice T1151774	-185.00
04/18/2025	Check	ACH	Troy Dailey	Claim: WEB0001502022	-1,717.07
04/25/2025	Check	ACH	Emery County	Claim: EME0000012025	-602.47
04/25/2025	Bill Payment (Check)	ACH	Mylar Law, PC	Invoices 01707, 01708, 01709	-50,282.35
04/25/2025	Bill Payment (Check)	ACH	Frontier Adjusters, Inc.	Invoice T1152517	-667.70
04/25/2025	Check	ACH	San Juan County	Claim: SAJ0000032025	-3,453.11
04/25/2025	Check	ACH	Juab County	Claim: JUA0000032025	-3,531.73
04/25/2025	Check	ACH	GEMS	Claim: GEM0000012024	-2,037.50
04/25/2025	Check	ACH	Garfield County	Claim: GAR0000012025	-5,977.16
04/28/2025	Check	ACH	Kyle Dahl	Claim: WEB0000062025	-13,107.02
05/09/2025	Bill Payment (Check)	ACH	Suitter Axland	Invoices 4663, 4668, 4669, 4670, 4671	-24,638.36
05/09/2025	Check	ACH	Iron County	Claim: IRO0000032025	-591.00
05/09/2025	Check	ACH	Iron County	Claim: IRO0000012025	-663.37
05/09/2025	Check	BILLPAY	Progressive Insurance Co.	Claim: DUC0000732024	-17,728.72
05/09/2025	Check	BILLPAY	Root Insurance Company	Claim: DAV0000072025	-3,000.00
05/09/2025	Bill Payment (Check)	ACH	Kunz PC	Invoice 261	-2,193.50
05/09/2025	Bill Payment (Check)	ACH	Mylar Law, PC	Invoices 01714, 01715	-98,181.66
05/09/2025	Bill Payment (Check)	ACH	Dentons Durham Jones & Pinegar	Invoices 981446, 981453, 981456, 981457, 981461, 981462, 981464, 981465, 981466, 981467, 981468, 981469, 981471	-58,156.31
05/19/2025	Check	ACH	Washington County	Claim: WAS0000152025	-880.14
05/19/2025	Bill Payment (Check)	ACH	Mylar Law, PC	Invoices 01716, 01717, 01718	-13,861.47
05/19/2025	Bill Payment (Check)	ACH	Frontier Adjusters, Inc.	Invoice T1154989	-321.00
05/19/2025	Check	ACH	Washington County	Claim: WAS0000132025	-37,902.00
05/19/2025	Check	ACH	Washington County	Claim: WAS0000092025	-1,101.14
05/19/2025	Check	ACH	Garfield County	Claim: GAR0000012025	-1,860.41
05/27/2025	Check	ACH	Davis County	Claim: DAV0000012025	-239.80
05/27/2025	Bill Payment (Check)	ACH	Strong & Hanni	Invoices 387446, 387447, 387448, 387449, 390535, 390542	-10,466.50
05/27/2025	Bill Payment (Check)	ACH	Mylar Law, PC	Invoices 01719, 01720	-
05/27/2025	Bill Payment (Check)	ACH	Dentons Durham Jones & Pinegar	Invoices 983868, 983869, 983873, 983874, 983876, 983878, 983879, 983880, 983881, 983882, 983883, 983884, 983885, 983886, 983887, 983888, 983889, 983890, 983891, 983893, 983894, 983895	100,024.33
05/27/2025	Bill Payment (Check)	ACH	Frontier Adjusters, Inc.	Invoice T1155347	-696.50
05/27/2025	Check	BILLPAY	Enterprise Rent-A-Car Company of UT, LLC	Claim: WEB0000062025	-1,892.24
06/02/2025	Bill Payment (Check)	ACH	Strong & Hanni	Invoices 390745, 390746, 390747, 390748	-17,100.00

Utah Counties Indemnity Pool

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Transaction Detail by Account

April 17 - June 20, 2025

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
06/02/2025	Check	ACH	Weber County	Claim: WEB0000072025	-4,566.24
06/02/2025	Check	BILLPAY	Chris Caldwell	Claim: WAS0000112025	-2,472.54
06/02/2025	Check	ACH	Joshua Peeks	Claim: SEV0000022025	-5,055.23
06/06/2025	Bill Payment (Check)	ACH	Suitter Axland	Invoices 4774, 4775, 4776, 4777, 4778, 4779	-12,576.00
06/06/2025	Bill Payment (Check)	ACH	Strong & Hanni	Invoices 388317, 388318, 388319, 388320, 388321, 388322, 388323	-16,602.50
06/06/2025	Bill Payment (Check)	ACH	Mylar Law, PC	Invoices 01721, 01722, 01723, 01724	-28,978.42
06/06/2025	Bill Payment (Check)	ACH	Kunz PC	Invoices 274, 275, 276, 277, 278	-13,785.25
06/06/2025	Bill Payment (Check)	ACH	Frontier Adjusters, Inc.	Invoice T1157194	-210.50
06/16/2025	Check	ACH	Sevier County	Claim: SEV0000032025	-3,918.94
06/16/2025	Check	ACH	Washington County	Claim: WAS0000132025	-22,293.00
06/16/2025	Check	ACH	Millard County	Claim: MIL0000062024	-12,640.70
06/16/2025	Check	BILLPAY	WCSW	Claim: WSW0000012025	-2,552.55
06/16/2025	Bill Payment (Check)	ACH	Strong & Hanni	Invoices 391397, 391398, 391399, 391400, 391401, 391402	-16,669.00
06/16/2025	Check	ACH	Washington County	Claim: WAS0000162025	-20,077.00
06/16/2025	Check	ACH	Washington County	Claim: WAS0000162025	-46,849.00
06/16/2025	Check	ACH	Washington County	Claim: WAS0000152025	-2,670.87
Total for 500-000000-10010100 ZionsMLC					\$ - 798,954.96

500-000000-10010100 ZionsMLE

04/18/2025	Bill Payment (Check)	ACH	WCF Insurance	Invoice 8103047	- 335,106.00
04/18/2025	Bill Payment (Check)	ACH	Strong & Hanni	Invoice 385195	-82.00
04/25/2025	Check	ACH	TriCounty	2024 WC Audit Refund	-1,045.00
04/25/2025	Check	ACH	Public Employees Health Program	Account: AC-0000002101 (MAY)	-13,171.98
04/25/2025	Check	ACH	Bob Stevenson	BS Mileage	-35.00
04/25/2025	Check	BILLPAY	CMFPD	2024 WC Audit Refund	-8,535.00
04/25/2025	Check	ACH	Daggett County	2024 WC Audit Refund	-3,904.00
04/25/2025	Check	ACH	Gage Froerer	GF Mileage	-75.60
04/25/2025	Check	ACH	GEMS	2024 WC Audit Refund	-16,229.00
04/25/2025	Check	ACH	Public Employees Health Program	Invoice 0124152490	-300.79
04/25/2025	Check	ACH	Kane County	2024 WC Audit Refund	-3,144.00
04/25/2025	Check	ACH	Davis County	KS Mileage	-36.40
04/25/2025	Check	ACH	Lee Perry	LP Mileage	-88.20
04/25/2025	Check	BILLPAY	Mike Wilkins	MW Mileage	-254.80
04/25/2025	Check	ACH	Marla Young	MY Mileage	-91.00
04/25/2025	Check	BILLPAY	SRSSD	2024 WC Audit Refund	-951.00
04/25/2025	Check	BILLPAY	Rich County	SW Mileage	-193.20
04/25/2025	Bill Payment (Check)	ACH	Larson & Company	Invoice 22497560	-24,700.00
04/25/2025	Bill Payment (Check)	ACH	Utah Association of Counties	Invoice 7642	-1,133.70
04/29/2025	Check	ONLINE	Utah Retirement Systems	Confirmation: 042855230748	-11,516.71
04/30/2025	Bill Payment (Check)	ONLINE	US Bank	Confirmation: 474-233407-25	-6,096.83
04/30/2025	Payroll Check	DD	Danielle Davis	Pay Period: 04/16/2025-04/30/2025	-2,157.21
04/30/2025	Payroll Check	DD	Marty L. Stevens	Pay Period: 04/16/2025-04/30/2025	-2,715.48
04/30/2025	Payroll Check	DD	Lance Welch	Pay Period: 04/16/2025-04/30/2025	-3,339.67
04/30/2025	Payroll Check	DD	Alyssa Michale	Pay Period: 04/16/2025-04/30/2025	-1,570.06

Utah Counties Indemnity Pool

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Transaction Detail by Account

April 17 - June 20, 2025

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
04/30/2025	Payroll Check	DD	Johnnie R. Miller	Pay Period: 04/16/2025-04/30/2025	-4,958.59
04/30/2025	Payroll Check	DD	Johnnie R. Miller	Pay Period: 04/16/2025-04/30/2025	-2,000.00
04/30/2025	Tax Payment		IRS	Tax Payment for Period: 04/30/2025-05/02/2025 EFT ACKNOWLEDGEMENT NUMBER: 270552034418799	-6,479.69
04/30/2025	Tax Payment		UT State Tax Commission	Tax Payment for Period: 04/01/2025-04/30/2025 e-Check Payment confirmation number: 2-119-465-280	-2,092.44
04/30/2025	Check	ONLINE	Nationwide Retirement Solutions	Entity: 0036786001	-1,100.28
05/06/2025	Bill Payment (Check)	ACH	Arthur J. Gallagher & Co.	Invoice 4686146	-5,443.00
05/09/2025	Bill Payment (Check)	ACH	By The Numbers Actuarial Consulting, Inc.	Invoice 2025-073	-2,500.00
05/09/2025	Check	ACH	PEHP-LTD	Agency: 1076	-227.08
05/09/2025	Check	ACH	Alyssa Michale	AM Mileage	-552.40
05/09/2025	Check	ACH	Danielle Davis	DD Mileage	-408.80
05/09/2025	Check	ACH	Johnnie R. Miller	JM Expense Reimbursement (APR)	-224.02
05/09/2025	Check	ACH	Lance Welch	LW Mileage	-411.60
05/09/2025	Check	ACH	Marty L. Stevens	MS Mileage	-449.00
05/09/2025	Check	BILLPAY	Utah PRIMA	Annual Membership	-220.00
05/09/2025	Bill Payment (Check)	BILLPAY	MicroNiche, Inc.	Invoice B25-10340	-300.00
05/15/2025	Payroll Check	DD	Alyssa Michale	Pay Period: 05/01/2025-05/15/2025	-1,602.83
05/15/2025	Payroll Check	DD	Marty L. Stevens	Pay Period: 05/01/2025-05/15/2025	-2,715.49
05/15/2025	Payroll Check	DD	Johnnie R. Miller	Pay Period: 05/01/2025-05/15/2025	-4,958.59
05/15/2025	Payroll Check	DD	Johnnie R. Miller	Pay Period: 05/01/2025-05/15/2025	-2,000.00
05/15/2025	Payroll Check	DD	Danielle Davis	Pay Period: 05/01/2025-05/15/2025	-2,157.21
05/15/2025	Payroll Check	DD	Lance Welch	Pay Period: 05/01/2025-05/15/2025	-3,339.67
05/15/2025	Tax Payment		IRS	Tax Payment for Period: 05/14/2025-05/16/2025 EFT ACKNOWLEDGEMENT NUMBER: 270553544459719	-6,479.65
05/19/2025	Bill Payment (Check)	ACH	Utah Association of Counties	Invoice 7702	-20,000.00
05/19/2025	Check	ACH	Lance Welch	LW Mileage	-67.20
05/27/2025	Bill Payment (Check)	ACH	Specialty Apparel & Promotion	Invoice 39649	-1,714.00
05/27/2025	Bill Payment (Check)	ACH	Strong & Hanni	Invoice 387442	-2,583.00
05/27/2025	Check	ACH	Public Employees Health Program	Invoice 0124159542	-300.79
05/27/2025	Check	ACH	Public Employees Health Program	Account: AC-0000002101 (JUN)	-12,297.09
05/30/2025	Payroll Check	DD	Alyssa Michale	Pay Period: 05/16/2025-05/31/2025	-1,601.67
05/30/2025	Payroll Check	DD	Danielle Davis	Pay Period: 05/16/2025-05/31/2025	-2,157.23
05/30/2025	Payroll Check	DD	Lance Welch	Pay Period: 05/16/2025-05/31/2025	-3,339.67
05/30/2025	Tax Payment		IRS	Tax Payment for Period: 05/28/2025-05/30/2025 EFT ACKNOWLEDGEMENT NUMBER: 270555050858831	-6,479.63
05/30/2025	Tax Payment		UT State Tax Commission	Tax Payment for Period: 05/01/2025-05/31/2025 e-Check Payment confirmation number: 0-922-568-000	-2,092.44
05/30/2025	Check	ONLINE	Utah Retirement Systems	Confirmation: 052814363372	-11,516.71
05/30/2025	Check	ONLINE	Nationwide Retirement Solutions	Entity: 0036786001	-1,100.28
05/30/2025	Bill Payment (Check)	ONLINE	US Bank	448559*****7814	-6,950.95
05/30/2025	Payroll Check	DD	Johnnie R. Miller	Pay Period: 05/16/2025-05/31/2025	-4,958.59
05/30/2025	Payroll Check	DD	Johnnie R. Miller	Pay Period: 05/16/2025-05/31/2025	-2,000.00

Utah Counties Indemnity Pool

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Transaction Detail by Account

April 17 - June 20, 2025

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT
05/30/2025	Payroll Check	DD	Marty L. Stevens	Pay Period: 05/16/2025-05/31/2025	-2,715.48
06/02/2025	Check	ACH	PEHP-LTD	Agency: 1076	-227.08
06/06/2025	Check	ACH	Johnnie R. Miller	JM Expense Reimbursement (MAY)	-801.82
06/06/2025	Bill Payment (Check)	ACH	Kunz PC	Invoice 273	-2,132.00
06/06/2025	Bill Payment (Check)	BILLPAY	MicroNiche, Inc.	Invoice B25-10418	-300.00
06/06/2025	Bill Payment (Check)	ACH	Specialty Apparel & Promotion	Invoice 39812	-896.79
06/06/2025	Bill Payment (Check)	ACH	Strong & Hanni	Invoice 388316	-553.50
06/13/2025	Payroll Check	DD	Danielle Davis	Pay Period: 06/01/2025-06/15/2025	-1,970.38
06/13/2025	Payroll Check	DD	Marty L. Stevens	Pay Period: 06/01/2025-06/15/2025	-2,448.99
06/13/2025	Payroll Check	DD	Alyssa Michale	Pay Period: 06/01/2025-06/15/2025	-1,439.37
06/13/2025	Tax Payment		IRS	Tax Payment for Period: 06/11/2025-06/13/2025 EFT ACKNOWLEDGEMENT NUMBER: 270556470735670	-6,282.56
06/13/2025	Payroll Check	DD	Johnnie R. Miller	Pay Period: 06/01/2025-06/15/2025	-2,000.00
06/13/2025	Payroll Check	DD	Johnnie R. Miller	Pay Period: 06/01/2025-06/15/2025	-4,958.60
06/13/2025	Payroll Check	DD	Lance Welch	Pay Period: 06/01/2025-06/15/2025	-3,339.67
06/16/2025	Bill Payment (Check)	ACH	Arthur J. Gallagher & Co.	Invoice 4775221	-3,769.00
06/16/2025	Bill Payment (Check)	ACH	Strong & Hanni	Invoice 391396	-512.50
Total for 500-000000-10010100 ZionsMLE					\$ - 600,599.96

UTAH COUNTIES INDEMNITY POOL

Member Equity Calculation

County	2025	Contribution	Contribution	Equity	Total 1992 - 2024	WC Deficit	Dividend Rcvd	Net Equity	Percentage Net Equity to 2025 Contribution
Beaver									
Box Elder	\$ 264,370	\$ 3,449,348	\$ 487,494	\$ 50,930)	\$ 7,152	\$ 429,412		\$ 429,412	162.4%
Daggett	554,719	7,929,978	1,158,973	(133,938)	4,561	1,020,474		1,020,474	184.0%
Davis	80,016	1,297,978	157,425	(33,220)	500	123,705		123,705	154.6%
Duchesne									
Emery	1,579,027	18,530,515	2,578,959	(305,179)	10,836	2,262,944		2,262,944	143.3%
Garfield	423,179	5,329,194	764,248	(95,294)	2,616	666,338		666,338	157.5%
Iron	302,874	6,120,929	917,282	(127,706)	3,096	786,480		786,480	259.7%
Juab	225,422	3,317,691	473,162	(49,426)	7,397	416,339		416,339	184.7%
Kane	531,249	7,422,652	1,060,798	(122,339)	5,303	933,156		933,156	175.7%
Millard	236,300	3,775,332	531,559	(87,900)	7,088	436,571		436,571	184.8%
Morgan	283,291	3,805,714	533,230	(61,285)	2,534	469,411		469,411	165.7%
Piute	431,817	5,807,315	779,936	(113,026)	3,850	663,060		663,060	153.6%
Rich	129,653	1,500,132	166,291	(39,796)	500	125,995		125,995	97.2%
San Juan	47,668	780,249	104,126	(18,775)	1,392	83,959		83,959	176.1%
Sanpete	76,422	1,379,842	188,979	(35,596)	737	152,646		152,646	199.7%
Sevier	372,310	5,875,757	801,933	(121,603)	4,030	676,300		676,300	181.6%
Uintah	296,524	3,704,952	552,956	(52,586)	1,868	498,502		498,502	168.1%
Wasatch	353,162	4,567,732	641,684	(67,396)	2,892	571,396		571,396	161.8%
Washington	677,042	9,375,971	1,318,391	(152,578)	11,127	1,154,686		1,154,686	170.5%
Wayne	547,775	7,124,969	961,773	(154,015)	4,424	803,334		803,334	146.7%
Weber	1,033,825	11,630,727	1,647,877	(185,871)	6,812	1,455,194		1,455,194	140.8%
	77,159	1,535,733	216,135	(32,616)	1,613	181,906		181,906	235.8%
Total	1,754,283	20,293,993	2,594,593	(372,087)	500	2,222,006		2,222,006	126.7%
	\$ 10,278,086	\$ 134,556,702	\$ 18,637,796	(2,413,158)	\$ 90,828	\$ 16,133,810		\$ 16,133,810	157.0%

UTAH COUNTIES INDEMNITY POOL

Loss Ratio Report as of 12/31/24
(Losses Including ALAE Net of Reinsurance)

County	Gross Contribution				Estimated Ultimate Loss Ratio				Estimated Ultimate Combined Ratio			
	2020	2021	2022	2023	2020	2021	2022	2023	2020	2021	2022	2023
Beaver	185,775	196,687	204,792	225,524	1,064,456	34.0%	78.5%	186.4%	62.8%	77.3%	122.5%	230.7%
Box Elder	347,118	360,498	399,855	482,087	559,351	4.3%	37.2%	79.6%	64.3%	37.7%	47.6%	81.2%
Daggett	49,315	52,180	55,582	65,217	72,169	294,463	0.0%	1.3%	8.0%	80.6%	155.9%	45.3%
Davis	903,757	1,001,973	1,146,244	1,267,145	1,513,743	5,832,862	80.0%	14.6%	6.6%	43.1%	123.3%	52.3%
Duchesne	278,058	296,485	307,849	352,467	408,272	1,643,131	11.7%	33.6%	23.6%	98.3%	41.1%	43.8%
Emery	200,093	201,015	207,430	260,695	289,728	1,168,961	3.1%	4.2%	17.1%	70.3%	32.9%	48.2%
Garfield	143,642	151,015	161,487	188,045	215,613	859,802	184.6%	19.1%	2.7%	190.6%	5.9%	77.9%
Iron	336,142	370,892	394,895	445,956	517,891	2,065,776	24.6%	58.6%	54.4%	47.0%	14.7%	38.7%
Juab	152,605	158,189	169,619	192,938	224,638	897,989	27.0%	30.7%	85.1%	50.6%	291.7%	70.3%
Kane	180,237	195,021	204,633	227,321	276,960	1,034,172	143.2%	42.2%	35.6%	28.7%	42.9%	55.1%
Millard	272,938	291,694	306,777	350,257	389,944	1,620,612	9.9%	40.2%	21.5%	74.3%	100.9%	53.9%
Morgan	72,912	80,449	92,194	101,446	121,825	468,826	83.4%	10.4%	3.6%	43.1%	145.6%	877.4%
Platte	32,456	33,424	35,131	39,675	44,646	185,332	0.0%	467.0%	0.0%	24.1%	90.0%	43.3%
Rich	41,535	44,629	43,848	61,825	70,596	262,433	33.4%	0.0%	0.0%	26.8%	48.9%	51.1%
San Juan	225,331	235,326	254,963	293,195	346,638	1,355,453	54.0%	13.3%	81.9%	19.2%	52.8%	44.4%
Sanpete	185,679	198,539	208,574	232,567	269,546	1,039,490	7.8%	5.2%	2.1%	57.5%	5.8%	97.3%
Sevier	225,870	246,194	255,284	286,668	341,401	1,355,417	35.1%	7.6%	16.7%	72.5%	30.8%	33.5%
Uintah	415,942	412,191	469,639	537,319	614,108	2,449,199	30.4%	34.8%	17.8%	5.7%	19.3%	73.7%
Wasatch	306,474	330,106	353,459	423,374	509,821	1,923,234	100.9%	0.8%	89.2%	107.5%	14.5%	60.1%
Washington	567,045	618,230	675,815	784,701	988,094	3,643,885	105.4%	16.2%	47.9%	54.5%	26.8%	44.0%
Wayne	50,864	51,867	55,898	63,750	72,495	294,874	0.0%	0.0%	17.1%	47.3%	11.6%	43.3%
Weber	1,247,785	1,283,482	1,330,869	1,480,117	1,697,741	7,039,994	76.5%	31.1%	59.8%	31.8%	46.7%	119.8%
UCIP	2,886	3,157	3,963	3,344	3,411	16,761	2.8%	0.0%	344.2%	0.0%	81.9%	46.1%
NonEquity	486,136	516,964	589,131	695,666	722,956	3,010,853	29.5%	13.1%	14.1%	52.8%	22.4%	72.8%
Total	6,910,595	7,330,207	7,927,933	9,061,299	10,557,265	41,782,299	66.7%	27.0%	41.4%	52.2%	39.5%	44.9%
Reinsurance Expense Ratio							28.2%	29.5%	31.8%	34.2%	36.7%	32.6%
Operating Expense Ratio							15.1%	14.5%	12.5%	13.9%	11.5%	13.3%
									110.0%	71.0%	85.7%	87.7%
										90.8%		

UTAH COUNTIES INDEMNITY POOL**Loss Ratio Report as of 12/31/24**

(Losses Including ALAE Gross of Reinsurance)

County	Gross Contribution				Estimated Ultimate Loss Ratio							
	2019	2020	2021	2022	2023	Total	2019	2020	2021	2022	2023	Total
Beaver	167,036	185,775	196,687	204,792	225,524	979,814	21.3%	34.0%	78.5%	186.4%	19.6%	69.3%
Box Elder	324,196	347,118	360,498	399,855	482,087	1,913,754	10.2%	4.3%	37.2%	79.6%	64.3%	42.3%
Daggett	51,067	49,315	52,180	55,582	65,217	273,361	7.5%	0.0%	1.3%	8.0%	80.6%	22.5%
Davis	847,278	903,757	1,001,973	1,146,244	1,267,145	5,166,397	25.6%	80.4%	14.6%	6.6%	43.1%	33.1%
Duchesne	282,746	278,058	296,485	307,849	352,467	1,517,605	45.5%	11.7%	33.6%	23.6%	98.3%	44.8%
Emery	200,171	200,093	201,015	207,430	260,695	1,069,404	65.1%	3.1%	4.2%	17.1%	70.3%	34.0%
Garfield	139,404	143,642	151,015	161,487	188,045	783,593	305.1%	185.7%	19.1%	2.7%	190.6%	138.3%
Iron	328,734	336,142	370,892	394,895	445,956	1,876,619	0.8%	24.6%	58.6%	54.4%	47.0%	38.7%
Juab	147,955	152,605	158,189	169,619	192,938	821,306	100.4%	27.1%	30.7%	85.1%	50.6%	58.5%
Kane	175,900	180,237	195,021	204,633	227,321	983,112	50.1%	144.1%	42.2%	35.6%	28.7%	57.8%
Millard	257,275	272,938	291,694	306,779	350,257	1,478,943	170.6%	10.0%	40.2%	21.5%	74.3%	61.5%
Morgan	74,192	72,912	80,449	92,194	101,446	421,193	301.4%	2459.8%	10.4%	10.8%	3.6%	484.1%
Platte	33,153	32,456	33,424	35,131	39,675	173,839	17.2%	0.0%	467.0%	0.0%	0.0%	93.1%
Rich	39,832	41,535	44,629	43,848	61,825	231,669	0.0%	333.4%	0.0%	0.0%	26.8%	66.9%
San Juan	218,922	225,331	235,326	254,963	293,195	1,227,737	160.2%	54.0%	13.3%	81.9%	19.2%	62.6%
Sanpete	178,462	185,679	198,539	208,574	232,567	1,003,821	233.7%	7.8%	5.2%	2.1%	57.5%	57.8%
Sevier	217,414	225,870	246,194	255,284	286,668	1,231,430	63.6%	35.3%	7.6%	16.7%	72.5%	39.6%
Uintah	403,289	415,942	412,191	469,639	537,319	2,238,380	31.7%	30.5%	34.8%	17.8%	15.8%	25.3%
Wasatch	294,558	306,474	330,106	353,459	423,374	1,707,971	38.6%	101.5%	0.8%	89.2%	107.5%	70.1%
Washington	600,314	567,045	618,230	675,815	784,701	3,246,105	24.4%	145.7%	16.2%	47.9%	54.5%	56.2%
Wayne	47,461	50,864	51,867	55,898	63,750	269,840	37.8%	0.0%	0.0%	17.1%	47.3%	21.4%
Weber	1,233,708	1,247,785	1,283,482	1,330,869	1,480,117	6,575,961	8.7%	111.1%	31.1%	59.8%	31.8%	48.0%
UCIP	3,658	2,886	3,157	3,963	3,344	17,008	0.0%	2.8%	0.0%	344.2%	0.0%	80.7%
NonEquity	501,005	486,136	516,964	589,131	695,666	2,788,902	48.2%	29.5%	13.1%	14.1%	52.8%	32.4%
Total	6,767,730	6,910,595	7,330,207	7,927,933	9,061,299	37,997,764	52.3%	93.5%	27.0%	41.4%	52.2%	52.6%

UTAH COUNTIES INDEMNITY POOL

2025 MEMBER PROPERTY APPRAISALS

<u>MEMBER</u>	<u>BUILDINGS</u>	<u>PROPERTY IN THE OPEN (PITO)</u>	<u>HISTORICAL REPRODUCTION PROPERTIES</u>
Daggett County	5	1	0
Davis County	90	23	1
Duchesne County	1	1	0
Five County Association of Governments	2	1	0
Morgan County	47	10	0
Rich County	12	3	0
Sanpete County	1	0	0
Sevier County	2	0	0
Wasatch County	55	17	0
Wasatch Parks & Recreation SSD	10	3	0
Wasatch Solid Waste Disposal District	2	1	0
Weber County	135	22	2
Weber Human Services	11	9	0
Weber-Morgan Health Department	1	1	0
Washington County	1	1	0
TOTALS	375	93	3

2026 MEMBER PROPERTY APPRAISAL SCHEDULE

<u>MEMBER</u>	<u>ESTIMATED BUILDING APPRAISALS</u>
Beaver County	43
Beaver County MBA	1
Box Elder County	64
Cedar Mountain Service District	3
Iron County	76
Iron County Special Service District #1	7
Juab County	49
Juab Special Service Fire District	9
Millard County	98
Willard Precinct Cemetery Maintenance District	3
TOTALS	353

MEMBER	PROPERTY	CURRENT BUILDING VALUE	2025 APPRAISAL VALUE	\$ INCREASE	% INCREASE
Davis County	UTDAV0005 (JAIL)	\$44,839,455	\$9,479,145	21.13%	
Davis County	UTDAV0006	\$54,338,600	\$25,916,500	\$4,565,473	21.38%
Davis County	UTDAV0008	\$21,351,027	\$2,628,900	\$727,536	38.26%
Davis County	UTDAV0015	\$1,901,364	\$16,794,200	\$2,979,674	21.57%
Davis County	UTDAV0033	\$13,814,526	\$416,900	\$28,553	7.35%
Davis County	UTDAV0040	\$388,347	\$3,549,500	\$920,402	35.01%
Davis County	UTDAV0045	\$2,629,098	\$6,573,700	\$1,700,902	34.91%
Davis County	UTDAV0056	\$4,872,798	\$1,002,500	\$203,504	25.47%
Davis County	UTDAV0067	\$798,996	\$10,256,342	\$1,356,258	13.22%
Davis County	UTDAV0092	\$6,818,280	\$7,165,900	\$347,620	5.10%
Morgan County	UTMORG0008	\$185,092	\$197,900	\$12,808	6.92%
Morgan County	UTMORG0012	\$5,313,470	\$6,656,200	\$1,342,730	25.27%
Morgan County	UTMORG0014	\$1,090,485	\$1,428,500	\$338,015	31.00%
Morgan County	UTMORG0017	\$5,634,241	\$6,270,900	\$636,659	11.30%
Morgan County	UTMORG0026	\$154,517	\$199,900	\$45,383	29.37%
Morgan County	UTMORG0052	\$98,451	\$106,800	\$8,349	8.48%
Rich County	UTRICH0002 (JAIL)	\$3,944,802	\$4,494,600	\$549,798	13.94%
Rich County	UTRICH0006	\$178,950	\$199,500	\$20,550	11.48%
Rich County	UTRICH0009	\$1,307,109	\$1,916,300	\$609,191	46.61%
Wasatch County	UTWASA0003	\$804,112	\$898,900	\$94,788	11.79%
Wasatch County	UTWASA0004	\$7,132,856	\$8,345,400	\$1,212,544	17.00%
Wasatch County	UTWASA0013	\$4,034,754	\$5,979,400	\$1,944,646	48.20%
Wasatch County	UTWASA0021 (JAIL)	\$19,092,136	\$21,417,300	\$2,325,164	12.18%
Wasatch County	UTWASA0036	\$1,952,746	\$2,142,300	\$189,554	9.71%
Wasatch County	UTWASA0042	\$719,759	\$899,200	\$179,441	24.93%
Wasatch County Parks & Recreation	UTWCPR0005	\$202,700	\$248,600	\$45,900	22.64%
Wasatch County Parks & Recreation	UTWCPR0006	\$432,154	\$539,500	\$107,346	24.84%
Weber County	UTWEBE0021	\$4,612,005	\$5,030,400	\$418,395	9.07%
Weber County	UTWEBE0024	\$8,372,534	\$10,472,900	\$2,100,366	25.09%
Weber County	UTWEBE0039	\$35,595,621	\$36,941,600	\$1,345,979	3.78%
Weber County	UTWEBE0050	\$16,980,527	\$18,859,800	\$1,879,273	11.07%
Weber County	UTWEBE0051 (JAIL)	\$21,980,868	\$27,125,600	\$5,144,732	23.41%
Weber County	UTWEBE0059	\$11,709,098	\$13,068,000	\$1,358,902	11.61%
Weber County	UTWEBE0069	\$899,796	\$1,058,600	\$158,804	17.65%
Weber County	UTWEBE0070	\$36,933,058	\$43,813,900	\$6,880,842	18.63%
Weber County	UTWEBE0083	\$3,956,131	\$5,044,400	\$1,088,269	27.51%
Weber County	UTWEBE0092 (JAIL)	\$89,829,537	\$100,096,700	\$10,267,163	11.43%
Weber County	UTWEBE0100	\$7,114,702	\$8,788,800	\$1,674,098	23.53%
Weber County	UTWEBE0118	\$14,383,986	\$16,681,800	\$2,297,814	15.97%
Weber County	UTWEBE0138	\$3,005,963	\$3,344,000	\$338,037	11.25%
Weber Human Services	UTWBHS0002	\$1,453,298	\$1,585,700	\$132,402	9.11%
Weber Human Services	UTWBHS0010	\$19,078,778	\$25,027,400	\$5,948,622	31.18%
Weber Human Services	UTWBHS0018	\$3,376,559	\$3,792,400	\$415,841	12.32%
Weber-Morgan Health Department	UTWMHD0001	\$5,543,843	\$5,864,900	\$321,057	5.79%
	TOTAL				16.58%
				\$73,742,529	
				\$518,537,400	
				\$44,794,871	
				\$73,742,529	

MEMBER	PROPERTY	CURRENT CONTENTS VALUE	2025 APPRAISAL CONTENTS VALUE	\$ INCREASE	% INCREASE
Davis County	UTDAVI0005 (JAIL)	\$3,346,653	\$3,671,400	\$324,747	9.70%
Davis County	UTDAVI0006	\$6,340,200	\$5,170,700	-\$1,169,500	-18.45%
Davis County	UTDAVI0008	\$214,000	\$362,100	\$148,100	69.21%
Davis County	UTDAVI0015	\$1,550,000	\$1,542,900	-\$7,100	-0.46%
Davis County	UTDAVI0033	\$70,000	\$81,900	\$11,900	17.00%
Davis County	UTDAVI0040	\$2,295,300	\$2,376,600	\$80,800	3.52%
Davis County	UTDAVI0045	\$4,557,500	\$4,477,000	-\$80,600	-1.77%
Davis County	UTDAVI0056	\$312,480	\$356,000	\$43,520	13.93%
Davis County	UTDAVI0067	\$582,400	\$636,200	\$53,800	9.24%
Davis County	UTDAVI0092	\$3,000,000	\$2,686,100	-\$313,900	-10.46%
Morgan County	UTMORG0008	\$16,000	\$18,000	\$2,000	12.50%
Morgan County	UTMORG0012	\$826,000	\$882,000	\$56,000	6.78%
Morgan County	UTMORG0014	\$242,500	\$0	-\$242,500	-100.00%
Morgan County	UTMORG0017	\$1,340,000	\$1,493,600	\$153,600	11.46%
Morgan County	UTMORG0026	\$2,000	\$0	-\$2,000	-100.00%
Morgan County	UTMORG0052	\$134,100	\$154,400	\$20,300	15.14%
Rich County	UTRICH0002 (JAIL)	\$478,500	\$533,100	\$54,600	11.41%
Rich County	UTRICH0006	\$11,000	\$12,500	\$1,500	13.64%
Rich County	UTRICH0009	\$77,500	\$204,000	\$126,500	163.23%
Wasatch County	UTWASA0003	\$105,400	\$117,900	\$12,500	11.86%
Wasatch County	UTWASA0004	\$861,300	\$980,100	\$118,800	13.79%
Wasatch County	UTWASA0013	\$0	\$715,000	\$715,000	100.00%
Wasatch County	UTWASA0021 (JAIL)	\$1,713,300	\$1,276,800	-\$436,500	-25.48%
Wasatch County	UTWASA0036	\$561,750	\$183,000	-\$378,750	-67.42%
Wasatch County	UTWASA0042	\$1,800	\$2,000	\$200	11.11%
Wasatch County Parks & Recreation	UTWCPR0005	\$2,800	\$3,300	\$500	17.86%
Wasatch County Parks & Recreation	UTWCPR0006	\$19,500	\$22,500	\$3,000	15.38%
Weber County	UTWEBE0021	\$564,600	\$649,400	\$84,800	15.02%
Weber County	UTWEBE0024	\$895,600	\$1,007,100	\$111,500	12.45%
Weber County	UTWEBE0039	\$3,686,300	\$3,347,400	-\$338,900	-9.19%
Weber County	UTWEBE0050	\$631,800	\$732,600	\$100,800	15.95%
Weber County	UTWEBE0051 (JAIL)	\$2,410,000	\$2,436,000	\$26,000	1.08%
Weber County	UTWEBE0059	\$152,000	\$174,800	\$22,800	15.00%
Weber County	UTWEBE0069	\$3,000	\$0	-\$3,000	-100.00%
Weber County	UTWEBE0070	\$756,600	\$873,000	\$116,400	15.38%
Weber County	UTWEBE0083	\$282,500	\$317,100	\$34,600	12.25%
Weber County	UTWEBE0092 (JAIL)	\$6,312,000	\$7,225,000	\$913,000	14.46%
Weber County	UTWEBE0100	\$784,600	\$735,600	-\$49,000	-6.25%
Weber County	UTWEBE0118	\$0	\$0	\$0	0.00%
Weber County	UTWEBE0138	\$255,600	\$281,200	\$25,600	10.02%
Weber Human Services	UTWBHS0002	\$75,000	\$0	-\$75,000	-100.00%
Weber Human Services	UTWBHS0010	\$3,321,200	\$3,802,500	\$481,300	14.49%
Weber Human Services	UTWBHS0018	\$150,000	\$151,600	\$1,600	1.07%
Weber-Morgan Health Department	UTWMHD0001	\$481,100	\$492,000	\$10,900	2.27%
	TOTAL	\$49,424,483	\$50,184,400	\$759,917	1.54%

HCA Annual Trend Factor Recommendations - 2025

M&S	ENR BCI (DEN)	Construction	Turner 360Value	Verisk Cost Index	RLB (Vegas)	M&S SLC, UT	AVE
A	1.024	1.036	1.0653	1.0413	1.046	1.043	
B	1.024	1.036	1.0653	1.0413	1.025	1.038	
C	1.024	1.036	1.0653	1.0413	1.046	1.043	
D	1.024	1.036	1.0653	1.0413	1.015	1.036	
S	1.024	1.036	1.0653	1.0413	1.031	1.040	
1.03984 overall ave							

Say 4% or 1.040

Other

1.017	C	Contents (non-process)
1.040	PTO	Property in the Open

Reminders:

- 1) above results are shown as factors, not percentages (i.e. 1.036 = 3.6%)
- 2) trends have been prepared specifically for the UCIP program.
- 3) trends are **prepared as-of May 10, 2025**

Source: M&S Contents

Source: Above, overall average for PITO

2025 POST-APPRAISAL PROPERTY VALUE INCREASES

Building: \$2,133,878,860
 \$2,371,119,933 (4% Cost Index increase and newly appraised adjustments)
Increase: \$237,241,073

Contents: \$279,982,100
 \$293,024,984 (Newly appraised adjustments)
Increase: \$236,766,334

PITO: \$43,435,346
 \$50,522,671
Increase: \$7,087,325 (4% Cost Index increase and newly appraised adjustments)

**UTAH COUNTIES INDEMNITY POOL
BUDGET**

	Audited 2024	Approved 2025	Preliminary 2026
Revenue			
Contributions	10,552,351	\$ 11,016,742	\$ 11,556,399
Investments	1,205,703		
Other	15,992		
Total Income	11,774,045	11,016,742	11,556,399
Underwriting Expense			
Losses and Loss Adjustments	3,712,889	5,300,000	5,300,000
Reinsurance	3,875,625	3,925,000	4,400,000
Total Underwriting Expenses	7,588,513	9,225,000	9,700,000
Administration Expense			
Directors	47,480	55,000	55,000
Depreciation	827	1,000	1,000
Risk Management	30,578	80,000	80,000
Public Relations	33,963	45,000	45,000
Office	95,930	110,000	110,000
Financial/Professional	104,729	135,000	140,000
Personnel	894,255	865,000	910,000
Total Administrative Expenses	1,207,761	1,291,000	1,341,000
Total Operating Expense	8,796,275	10,516,000	11,041,000
Net Asset Management Fund	\$ 2,977,771	\$ 500,742	\$ 515,399
Other Income (Expenses)			
Change in Fair Value Investments	9,734		
Change in Fair Value Equity	1,117,041		
Total Other Expenses	1,126,775		
Change in Net Position	4,104,545		

UTAH COUNTIES INDEMNITY POOL INTERNAL ACCOUNTING CONTROLS POLICY

SECTION A EFFECTIVE DATE AND FREQUENCY OF REVIEW

1. The effective date of this Internal Accounting Controls Policy is August 17, 2017.
2. This policy should be reviewed annually, but not less than every three years by the Board of Directors.
3. This policy should also be reviewed at any time that changes to laws or rules governing the internal controls of Interlocal entities are amended or recommendations are made by the UCIP CEO, which would require review and update to this policy.
4. Failure to review this policy in the frequency stated shall not nullify, void, limit or waive this policy or any action taken under this policy.
5. This policy is considered to be amended at the time any new federal or state law becomes effective which conflicts with this policy, but only to the extent necessary to come into compliance with new law.

SECTION B PURPOSE

1. The purpose of these policies and procedures is to describe all accounting procedures currently in use at the Utah Counties Indemnity Pool (UCIP) and to ensure that the financial statements conform to generally accepted accounting principles; assets are safeguarded; and finances are managed with accuracy, efficiency, and transparency.

SECTION C AUTHORITY

1. All UCIP staff and Board of Directors, with a role in the management of fiscal and accounting operations, are expected to comply with these policies and procedures.

SECTION D APPLICABILITY AND SCOPE

1. These policies and procedures apply to all financial transactions and financial reporting conducted in the scope of business of UCIP.

SECTION E DEFINITIONS

1. ACH: Automated Clearing House, a United States electronic payment network.
2. Board: the Board of Directors of the Utah Counties Indemnity Pool.
3. CEO: the Chief Executive Officer of the Utah Counties Indemnity Pool.
4. FDIC: Federal Deposit Insurance Corporation.

5. GRAMA: the Government Records Access and Management Act.
6. I-9 Form: the U.S. Citizenship and Immigration Services Department of Homeland Security Employment Eligibility Verification.
7. UCIP: the Utah Counties Indemnity Pool.
8. Unclaimed Property: an abandoned or lost check.
9. W-4: the Internal Revenue Service Employee Withholding Allowance Certificate.
10. W-9: The Internal Revenue Service Request for Taxpayer Identification Number and Certification.

SECTION F POLICY STATEMENTS

1. UCIP will comply with the Governmental Accounting Standards Board basis of accounting.
2. UCIP will utilize appropriate separation of duties to prevent fraud.
3. UCIP operates as a joint liability reserve fund of its members and reports as a single enterprise fund.
4. UCIP will map their operational chart of accounts to the uniform chart of accounts developed by the Office of the Utah State Auditor.
5. UCIP will safeguard all assets of the Pool.
6. UCIP will comply with the Interlocal Cooperation Act—Fiscal Procedures for Interlocal Entities.

SECTION G PROCEDURES AND RESPONSIBILITIES

1. Board of Directors

- a. Elects a Treasurer in accordance with the Bylaws.
- b. Appoints members of the Board to serve as the Audit Committee.
- c. Appoints a Clerk.
- d. Ensure a method for reporting fraud.
- e. Annually approves the fraud risk assessment and separation of duties checklist.
- f. Authorize signers on the bank accounts.

- g. Authorize issuance of credit cards and limit of each card as recommended by the Treasurer.
- h. Authorizes limit decreases and increases and any limitations of each credit card as recommended by the Treasurer.
- i. Reviews and adopts a preliminary budget for underwriting purposes in ~~August~~June of each year. Reviews and adopts a tentative budget in October of each year. Identifies the resources available to arrive at a final proposed budget. Holds a public hearing on the proposed budget in December of each year. Once the public hearing is complete, formally adopts the annual budget.
- j. Reviews and approves vendor contracts including ratification of contracts approved by the CEO.
- k. Reviews and approves vendor list of authorized monthly and annual renewal transactions paid by credit card.
- l. Reviews and ratifies all expenditures and credit card transactions.
- m. Reviews and approves periodic financial statements.
- n. Reviews and approves the annual independent audit of financial statements.
- o. Assures that net asset levels are within the Net Asset Management Policy.
- p. Reviews and approves actuarial analysis of member equity, reserve adequacy and rate adequacy.
- q. Develop and maintain policies and procedures relating to internal accounting controls including but not limited to those policies required under the Interlocal Cooperation Agreement, Bylaws, Federal and State law.

2. **Treasurer**

- a. Custodian of all cash, bank accounts, credit card accounts, bonds and securities.
- b. Manages the petty cash fund
- c. Determines cash requirements.
- d. Provides for the investment of all money by following the Money Management Act.
- e. Submits Deposit and Investment Reports to the Utah Money Management Council.
- f. Receives all money payable, keeps an accurate record of all money received and deposits money received no later than once every three banking days.
- g. Reviews, approves, and digitally signs transfers of funds between accounts.

- h. Reviews, approves, and digitally authorizes payments prepared by the Clerk after verifying that a sufficient amount is on deposit in the appropriate bank account in order to honor the check.
- i. Reviews and approves a reconciliation of all accounts on a monthly basis.
- j. May appoint one or more Deputies to perform any of the above responsibilities.

3. **Audit Committee**

- a. Oversees the engagement of a qualified, independent audit firm to conduct an annual independent audit of UCIP in compliance with this policy and all applicable state and federal laws.
- b. Reviews with the independent auditor the *Audit Plan* prior to the examination of UCIP's financial statements and adhere to the responsibilities and role of the Committee during the audit.
- c. Reviews the professional standards requirements with the independent auditor upon the completion and issuance of the draft audit.
- d. Reviews the draft audit with the Board of Directors for compliance and conformity.
- e. Reviews audit findings and management's responses with the Board of Directors.
- f. Maintains and adheres to the responsibilities outlined in the UCIP Investment Policy.
- g. Designs and implements programs and controls to prevent and detect fraud.
- h. Reviews the annual fraud risk assessment and separation of duties with the Board of Directors for compliance.

4. **Clerk**

- a. Annually receives at least 40 hours of formal training related to accounting, budgeting or other financial areas.
- b. Prepares the annual tentative budget and presents it to the Board of Directors. Makes the final proposed budget available to the public and gives notice of a public hearing at least seven days prior to the adoption of the final budget. Files the final budget with the State Auditor within 30 days after the final budget adoption.
- c. Monitors budget.
- d. Manages and processes payroll including employee deductions, payroll taxes and filings, submissions for employee benefits, annual forms and filings, etc.

- e. Manages and secures personnel files according to UCIP's Records Retention Policy and ensures that all federal and state forms (I-9 and W-4) are current as required.
- f. Manage accounting system and assure integrity of accounting system data.
- g. Protect the confidentiality and integrity of all payee banking information.
- h. Reviews all incoming invoices, and requests for reimbursement by Board and staff, to ensure the expense is proper and within budget.
- i. Request Treasurer authorization of inter-account transfers necessary to pay expenditures.
- j. Processes inter-account transfers.
- k. Process payment of expenditures and ensures that form W-9 has been received by all payees to verify legitimacy.
- l. Prepare and process vendor 1099 forms annually.
- m. Receives original credit card statements and ensures that all credit card purchases are supported with receipts or other supporting documentation.
- n. Prepares all outgoing invoices.
- o. Enters accounts receivable for deposit.
- p. Reconciles bank statements and investments financials for approval by the Treasurer.
- q. Files required budget, investments and financial reports to the Office of the Utah State Auditor.
- r. Files required quarterly revenues and expenses to the Utah Transparency website using the uniform chart of accounts for local governments developed by the Office of the Utah State Auditor.
- s. Files required annual compensation data to the Utah Transparency website.
- t. Prepares all interim financial reports.
- u. Prepares year-end financial reports, management discussion and analysis and notes to financials for independent audit review.
- v. Prepares an annual fraud risk assessment and check list of separation of duties for independent audit review and Audit Committee review.
- w. Prepares Utah Sales Tax Refund Requests for lodging charges for reimbursement.

- x. Reports unclaimed property to the Utah State Treasurer Unclaimed Property Division, pursuant to the Revised Uniform Unclaimed Property Act, for unclaimed property valued at \$50 or more.
- y. Designate a separate individual as the Receivables Clerk to perform any of the above responsibilities.

5. **Receivables Clerk**

- a. Receives, opens and date stamps all incoming mail.
- b. Logs in all received checks and stamps for deposit only to the operating account.

SECTION H REVISION HISTORY

- 1. Adopted: August 17, 2017
- 2. Revised: February 15, 2018
- 3. Revised: August 22, 2018
- 4. Revised: February 21, 2019
- 5. Revised: June 18, 2020
- 6. Revised: June 18, 2021
- 7. Revised: June 9, 2023
- 8. Revised: June 20, 2024

8.9. Revised: June 20, 2025

SECTION I APPENDICES

- 1. Division of Fiscal and Accounting Responsibilities.
- 2. Office of the Utah State Auditor Fraud Risk Assessment and Basic Separation of Duties.
- 3. Vendor list of authorized monthly and annual renewal transactions paid by credit card.

DIVISION OF FISCAL AND ACCOUNTING RESPONSIBILITIES

Separation of duties is a specific internal control implemented to limit the risk of financial fraud. Each officer, appointee and designee must act independently when performing the duties and responsibilities of the Internal Accounting Controls Policy.

The governing body is responsible for electing a Treasurer and appointing a clerk who shall be two separate individuals. In order for separation of duties to properly function, additional individuals are appointed or designated.

Elected, appointed and designated individuals to ensure proper separation of duties:

Board Elected Treasurer

Mike Wilkins, Uintah County Clerk/Auditor

Board Appointed Audit Committee

Mike Wilkins, *Chair*, Uintah County Clerk/Auditor
David Tebbs, Garfield County Commissioner
William Cox, Rich County Commissioner
~~Stan Summers, Box Elder County
Commissioner~~
Greg Miles, Duchesne County
Commissioner

Treasurer Appointed Deputy Treasurer

Johnnie Miller, Chief Executive Officer
Mike Wilkins, Uintah County Clerk/Auditor

Board Appointed Clerk

Danielle Davis, Accounting Specialist

Receivables Clerk

Aly Michale, Executive Administrative Specialist

Fraud Risk Assessment

Continued

*Total Points Earned: 355 /395 *Risk Level:

Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	<u>Yes</u>	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	<u>Yes</u>	5
b. Procurement?	<u>Yes</u>	5
c. Ethical behavior?	<u>Yes</u>	5
d. Reporting fraud and abuse?	<u>Yes</u>	5
e. Travel?	<u>Yes</u>	5
f. Credit/Purchasing cards (where applicable)?	<u>Yes</u>	5
g. Personal use of entity assets?	<u>Yes</u>	5
h. IT and computer security?	<u>Yes</u>	5
i. Cash receipting and deposits?	<u>Yes</u>	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	<u>No</u>	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	<u>Yes</u>	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	<u>No</u>	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	<u>Yes</u>	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	<u>Yes</u>	20
7. Does the entity have or promote a fraud hotline?	<u>Yes</u>	20
8. Does the entity have a formal internal audit function?	<u>Yes</u>	20
9. Does the entity have a formal audit committee?	<u>Yes</u>	20

*Entity Name: Utah Counties Indemnity Pool

*Completed for Fiscal Year Ending: 2024 *Completion Date: 04/18/2024

*CAO Name: Johnnie Miller *CFO Name: Michael Wilkins, Treasurer

*CAO Signature: Johnnie Miller *CFO Signature: Michael Wilkins

*Required

Fraud Risk Assessment

Continued

*Total Points Earned: 355 /395 *Risk Level:

Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	Yes	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	Yes	5
b. Procurement?	Yes	5
c. Ethical behavior?	Yes	5
d. Reporting fraud and abuse?	Yes	5
e. Travel?	Yes	5
f. Credit/Purchasing cards (where applicable)?	Yes	5
g. Personal use of entity assets?	Yes	5
h. IT and computer security?	Yes	5
i. Cash receipting and deposits?	Yes	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	No	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	Yes	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	No	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	Yes	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	Yes	20
7. Does the entity have or promote a fraud hotline?	Yes	20
8. Does the entity have a formal internal audit function?	Yes	20
9. Does the entity have a formal audit committee?	Yes	20

*Entity Name: Utah Counties Indemnity Pool

*Completed for Fiscal Year Ending: 2025 *Completion Date: 04/17/2025

*CAO Name: Johnnie Miller *CFO Name: Michael Wilkins

*CAO Signature: Johnnie Miller *CFO Signature: Michael Wilkins

*Required

AUTHORIZED MONTHLY AND ANNUAL RENEWAL TRANSACTIONS PAID BY CREDIT CARD

The following list of vendors have requested or require subscriptions and/or renewal of their services and/or products to be paid on a reoccurring or ongoing basis using a company credit card:

Adobe. Annual subscription for document creation, design service and software.

Canva. Annual subscription for design applications.

~~DocuSign. Annual subscription digital signature software.~~

Intuit. Monthly subscription accounting and payroll service, support and software.

Metrofax. Monthly subscription for facsimile services.

Microsoft 365. Annual subscription computer operating system, support and software.

Storage Plus. Monthly fee for furniture storage.

WiX. Annual subscription website design and maintenance.

Zoom Video Communications. Annual subscription virtual meetings support and software.

AUTHORIZED MONTHLY AND ANNUAL RENEWAL TRANSACTIONS PAID BY AUTOMATIC WITHDRAWAL FROM BANK

The following list of vendors have requested or require subscriptions and/or renewal of their services and/or products to be paid on a reoccurring or ongoing basis using a bank account:

T-Mobile. Monthly fee for internet access.

Zions Bank. Monthly fees for services and transactions. Account confirmation fees for external audit.

UTAH COUNTIES INDEMNITY POOL FINANCE—BOARD REIMBURSEMENT POLICY

SECTION A EFFECTIVE DATE AND FREQUENCY OF REVIEW

1. The effective date of this policy is August 18, 2016.
2. This policy should be reviewed annually, but not less than every three years by the Board of Directors.
3. This policy should also be reviewed at any time that changes to laws or rules governing reimbursement of Directors of interlocal agencies are amended or recommendations are made by the UCIP CEO, which would require review and update to this policy.
4. Failure to review this policy in the frequency stated shall not nullify, void, limit or waive this policy or any action taken under this policy.
5. This policy is considered to be amended at the time any new federal or state law becomes effective which conflicts with this policy, but only to the extent necessary to come into compliance with new law.

SECTION B PURPOSE

1. This policy defines the reimbursement policy and procedures for UCIP Directors to assure proper oversight of public funds.

SECTION C AUTHORITY

1. The Board has authority to adopt this policy under the UCIP Interlocal Agreement and Bylaws.

SECTION D APPLICABILITY AND SCOPE

1. This policy applies to all Directors.
2. This policy is for all approved UCIP business travel.

SECTION E DEFINITIONS

1. Board: the Board of Directors of the Utah Counties Indemnity Pool.
2. CEO: Chief Executive Officer of the Utah Counties Indemnity Pool.

3. Expense: a legitimate business Expense incurred while on approved UCIP business including approved UCIP business travel.
4. Director: a member of the Board of Directors of the Utah Counties Indemnity Pool.
5. Home: either the traveler's actual home, or their office, depending on where the traveler departs from or return to.
6. Original receipt or original invoice: a hardcopy receipt or invoice received directly from the vendor at the time of purchase and includes any faxed or scanned receipt/invoice received directly from a vendor.
7. Traveler: a UCIP Director traveling on UCIP business.
8. UCIP: the Utah Counties Indemnity Pool.
9. GSA: US General Services Administration.

SECTION F POLICY STATEMENTS

1. UCIP will reimburse Directors for Expenses associated with approved UCIP business in accordance with this Board Reimbursement Policy adopted by the Board of Directors.
2. The rates identified in this policy are meant to follow, in general, the maximum rates published by the GSA. The Board may adopt rates other than the GSA rate at their discretion by amendment to this policy.
3. This policy is meant as a reimbursement policy, with reimbursement occurring after travel has been completed. To protect the Director from potential statutory fees, UCIP will only provide reimbursement in advance of travel with the approval of the CEO.
4. In general, any costs incurred due to late notice of cancellation of travel will be the responsibility of the Director and may be deducted from other reimbursement.

SECTION G PROCEDURES AND RESPONSIBILITIES

1. Travelers must provide an Original Receipt or an Original Invoice for all travel Expenses to be reimbursed.
2. The traveler is responsible for any tax consequences associated with this reimbursement policy.

SECTION H TRANSPORTATION POLICY

1. Commercial Airline Travel.

- a. UCIP staff may make airline travel reservations for Directors and will purchase refundable tickets for the Director to allow flexibility. If UCIP staff purchases tickets for a Director and the Director does not make the trip, the Director will be responsible for any fees or charges applied. UCIP staff will not make airline travel reservations for spouses or guests travelling with the Director.
- b. Travelers should consider making reservations far enough in advance to minimize cost of airline travel.
- c. Travelers may stay at their destination additional days if it reduces the total cost of the trip, i.e., the ticket savings is greater than the cost of lodging and per diem. Traveler should be as flexible as possible on flight times and travel days.
- c. Priority seating charges will not be reimbursed. Exceptions may be allowed for unusual circumstances when approved by the CEO prior to the trip.
- d. Only one change fee per trip will be reimbursed by UCIP. If changes are not allowed for a fee, the cost of purchasing a refundable ticket will be reimbursed to allow the traveler flexibility. An explanation for any additional changes or any other exception to this policy must be given and approved by the CEO.
- e. Travelers will be reimbursed for mileage to and from the airport, or mileage to and from the airport for someone to drop off and pick up the traveler (two trips).
- f. Travelers will be reimbursed for long-term parking or away-from-the-airport parking.
- g. A traveler may travel from a regional airport rather than driving to Salt Lake International if the total cost of the trip is not increased by more than 10% to do so.

2. Discounts, Credits, and Special Coupons.
 - a. Personal airline frequent flyer programs and hotel frequent lodging programs, credit card programs and any other programs which give a traveler on UCIP business credit for miles/hours flown, or nights lodged shall be considered the property of the traveler.
 - b. A traveler may utilize such credits while travelling on UCIP business; however, the traveler will not be reimbursed for the credits.
 - c. Discounts, credits, miles, special coupons or other benefits earned on a UCIP credit card or bank card as a result of Director travel shall be considered the property of UCIP and may not be used by Directors for personal use.
3. Privately Owned Vehicles.

- a. Directors using a privately owned vehicle for UCIP business travel will be reimbursed at the published GSA mileage rate.
- b. If the Director uses a Member owned vehicle for UCIP business travel, the Member will be reimbursed at the published GSA mileage rate.
- c. Only one person in a vehicle may receive the reimbursement, regardless of the number of people in the vehicle.

4. Mileage Computation/Parking.

- a. Mileage reimbursement will be computed based on the most economical (fastest or shortest) route.
- b. Vicinity and/or local travel made during a UCIP business trip should be recorded separately from mileage between points of travel. Personal travel such as to restaurants, movies, etc. is not reimbursable.
- c. If the Traveler uses a privately owned vehicle on approved UCIP business and is reimbursed for mileage, parking charges may be reimbursed at actual cost as an incidental Expense.

5. Insurance on Privately Owned Vehicles.

- a. The reimbursement rate includes an amount for the cost of insurance of a privately owned vehicle.
- b. Physical damage to a Traveler's privately owned vehicle is the responsibility of that individual or his/her insurance company. However, if the vehicle was being used on approved UCIP business travel at the time of the accident, the Traveler may be reimbursed their deductible up to \$500.
- c. An automobile liability claim arising during approved UCIP business travel against a Traveler is the responsibility of that individual or his/her insurance company. However, if the claim is in excess of the limits carried by the Traveler on their personal auto policy, a claim should be filed with UCIP.

6. Driving a Privately Owned Vehicle Instead of Using Commercial Airline.

- a. A Traveler may drive a privately owned vehicle instead of flying if pre-approved by the CEO.
- b. A Traveler may be reimbursed for meals, lodging and incidental Expenses (such as toll fees, parking fees, etc.) for a reasonable amount of travel time. However, if the total cost of the trip exceeds the equivalent cost of the airline trip the Traveler will be reimbursed the amount of the equivalent airline trip only.

- c. The Traveler may be required to submit a schedule comparing the cost of driving with the cost of flying for the CEO to make a determination on approval. The schedule should show that the total cost of the trip driving compared to the total cost of the trip flying. The comparison should show the lowest airfare within 30 days prior to the departure date (15 to 30-day advance reservation), round trip mileage from home base to the airport, airport parking at the current long-term parking rate, and the cost of a shuttle, taxi or rental car.

7. Rental Vehicle Reimbursement.

- a. Rental car use, related to commercial airline travel, will be reimbursed the lesser of the total cost of rental or the cost of shuttle, taxi or other transportation options.
- b. Rental car use, not related to commercial airline travel, will be reimbursed the lesser of the total cost of rental or the equivalent mileage reimbursement for privately owned vehicle use.

8. Rental Vehicle Procedures.

- a. When Travelers rent vehicles to be used for approved UCIP business the rental vehicle will be rented in their own name.
- b. Travelers should purchase, and will be reimbursed, all insurance offered by the rental company.
- c. The Traveler will be reimbursed the actual rate charged by the rental agency for a standard mid-sized car. Upgrades in size or model will not be reimbursed unless approved by the CEO due to unusual circumstance.

SECTION I LODGING POLICY

1. Conference Hotel Lodging.
 - a. Generally, the UCIP staff will reserve conference hotel lodging for Directors. If the Traveler reserves conference hotel lodging, Traveler will be reimbursed the actual cost plus tax.
 - b. The Traveler should coordinate with UCIP staff to make reservations but may make their own reservations for the conference hotel if special accommodations are needed.
 - c. Additional costs for special accommodations and incidental room charges are not reimbursable to the Traveler.
2. Non-Conference Hotel Lodging.

- a. For lodging at a non-conference hotel secured by the Traveler, UCIP will reimburse the actual cost per night for single occupancy plus tax and any mandatory fees charged by the hotel not to exceed the GSA per diem lodging rate.
- b. UCIP will reimburse the actual cost per night plus tax and any mandatory fees charged by the hotel for non-conference travel stays when reservations are booked by UCIP staff. If lodging is not available at the GSA allowable rate in the area the Traveler needs to stay at a hotel approved by the CEO. In this circumstance, the Traveler will be reimbursed at the actual rate booked plus tax and any mandatory fees charged by the hotel.
- c. If a Traveler chooses to stay at a non-conference hotel other than one booked by UCIP staff that costs more than the GSA rate, the Traveler will only be reimbursed the for the GSA rate plus tax and any mandatory fees charged by the hotel.
- d. Exceptions will be allowed for unusual circumstances when approved by the CEO prior to the trip.
- e. When lodging is required, Travelers should stay at the lodging facility nearest to the meeting/training/work location in order to minimize transportation costs.

3. Lodging Other Than Motel/Hotel.
 - a. Travelers that stay with friends or relatives at a private residence rather than a motel/hotel will be reimbursed at the GSA per diem lodging rate with no receipts required.
 - b. Travelers that use personal campers or trailer homes instead of staying in a motel/hotel will be reimbursed at the GSA per diem lodging rate with no receipts required.

SECTION J MEAL POLICY

1. Director will be provided a full per diem for each day of travel at the GSA meals and incidental Expense rate for the location.
2. A Traveler to a foreign country may choose to accept the GSA per diem rate for the location of travel or be reimbursed the actual meal cost, with original receipts, not to exceed the GSA meal and incidental Expense rate for their location as of the date of travel.
3. Reimbursement is for the Traveler only.
4. If more than the Traveler's meal is charged on a receipt, this must be deducted to reflect the Traveler's costs only.
5. Actual meal cost includes tax and tip.
6. Alcoholic beverages are not reimbursable.

SECTION K ADDITIONAL REIMBURSABLE EXPENSES POLICY

1. Reimbursable Incidental Expenses.
 - a. Gratuities/Tips are included as part of the GSA meals and incidental Expense rate.
 - b. Ground Transportation Expense for all official business use of taxi, bus, and other ground transportation will be reimbursed at actual cost.
 - c. Parking Expense.
 - (i) If the Traveler uses a privately owned vehicle or rental vehicle on approved UCIP business and is reimbursed for mileage, parking charges will be reimbursed at actual Expense.
 - (ii) Hotel parking will be reimbursed at actual Expense if it is not included on the hotel bill, in which case it will be reimbursed as lodging Expense.
 - d. Registration.
 - (i) Registration fees for conferences or courses should be paid in advance by UCIP staff.
 - (ii) If the Traveler must pay the registration when they arrive, the Traveler will be reimbursed the registration at actual Expense.
2. Documentation for Additional Expenses.
 - a. Original receipts should be provided whenever possible. If a receipt is not provided to the Director or the receipt is lost, the Director shall provide a signed written statement of the Expense to the CEO.
 - b. Receipts are not required for Expenses paid as a per diem.

SECTION L REVISION HISTORY

1. Adopted: August 18, 2016
2. Revised: February 16, 2017
3. Revised: August 17, 2017
4. Revised: August 22, 2018
5. Revised: October 24, 2019
6. Revised: June 18, 2021

7. Revised: July 1, 2022

8. Revised: June 20, 2024

SECTION M APPENDICES

1. [US General Services Administration](#)

BYLAWS OF THE UTAH COUNTIES INDEMNITY POOL

These Amended Bylaws are adopted by the Board of Directors of the Utah Counties Indemnity Pool (“Pool”) in accordance with the Interlocal Cooperation Agreement entered into by the Members of the Pool, each of which hereby agrees to abide by the terms and conditions of these Amended Bylaws and all actions taken pursuant hereto.

ARTICLE 1. Authority.

- 1.1 These Bylaws are amended pursuant to the provisions of the Amended Interlocal Cooperation Agreement.
- 1.2 These Bylaws may be amended and shall continue in effect until amended as provided herein.
- 1.3 The Pool shall have all powers necessary or desirable to achieve the purposes of the Pool as set forth in the Agreement and these Bylaws.

ARTICLE 2. Definitions.

As used in these Bylaws, the following terms shall have the meaning hereinafter set out:

- 2.1 **Agreement or Amended Agreement.** The Amended Interlocal Cooperation Agreement for Utah Counties Indemnity Pool.
- 2.2 **Alternate Representative.** An individual authorized by a Member to vote in place of the Member’s Representative if the Member’s Representative is unable to vote.
- 2.3 **Board of Directors or Board.** The Board of Directors of the Utah Counties Indemnity Pool.
- 2.4 **Board Meeting.** A meeting of the Board of Directors where a quorum is present and for which proper notice has been provided in accordance with Utah law.
- 2.5 **Bylaws or Amended Bylaws.** The Amended Bylaws of the Utah Counties Indemnity Pool.
- 2.6 **Code, Statute or Utah Law.** The Utah Code, including Utah Code Ann. Titles 11, 63G and 31A, as amended from time to time.
- 2.7 **County or Counties.** One or more of the twenty-nine counties of the State of Utah.
- 2.8 **County Related Entity.** A political subdivision of the State of Utah which is an eligible Member under 4.3 of these Bylaws that provides services similar to those provided by Utah counties, or which provides a service to Utah counties.
- 2.9 **Chief Executive Officer.** The person designated by the Board of Directors as Chief Executive Officer of the Utah Counties Indemnity Pool.

- 2.10 **Director.** An individual Member of the UCIP Board of Directors.
- 2.11 **Elected or Appointed Official.** An individual elected or appointed to an office and currently serving in such office of a Member. For purposes of nominations and elections to the UCIP Board of Directors, Elected Official also means an official elect who has been elected to an office but has not yet taken office, or a candidate for an office running unopposed after the date for candidates to file for election has passed but before the canvass of election results.
- 2.12 **Member or Members.** A county or county related entity that is a party to the Amended Interlocal Cooperation Agreement.
- 2.13 **Membership Meeting.** A meeting of the Members of the Utah Counties Indemnity Pool where a quorum is present and for which proper notice has been provided in accordance with the Agreement and Bylaws.
- 2.10 **Officer or Officers.** The President, Vice-President, or Secretary-Treasurer elected in accordance with these Amended Bylaws.
- 2.11 **Pool.** Utah Counties Indemnity Pool, an Interlocal entity.
- 2.12 **Representative.** The person designated pursuant to Article 4.7(b) of these Bylaws to be a Member's official representative for the purposes of representing the Member by casting the Member's vote at a Membership Meeting.
- 2.13 **Risk Coordinator.** The person designated pursuant to Article 4.7(j) of these Bylaws to be a Member's primary contact with the Pool.
- 2.14 **Sponsoring Member.** A UCIP Member which is a County that sponsors the membership of a county related entity pursuant to Article 4.3(a)iii of these Bylaws.
- 2.15 **Surplus.** The amount shown as Net Position on the audited financial statements of the Pool.

ARTICLE 3. Purpose.

- 3.1 The Pool is formed, financed, organized, and shall operate in accordance with the Agreement and the provisions of these Bylaws.

ARTICLE 4. Members.

- 4.1 Membership in the Pool is limited to Utah counties and county related entities that properly enter into the Agreement.
- 4.2 Counties and county related entities, including former Members, may be admitted to the Pool after its formation only upon approval of the Board and subject to the conditions set

out in the Agreement, these Bylaws and such additional conditions as the Board may, from time to time, require.

4.3 County related entities may participate in UCIP as a separate Member pursuant to the following:

- (a) To be eligible as a separate UCIP Member a county related entity must:
 - i. have statutory authority to enter into an Interlocal Agreement;
 - ii. be able to meet the Member obligations enumerated in the UCIP Interlocal Agreement and Bylaws;
 - iii. be sponsored by a participating Member County by resolution of the Member's governing body; and
 - iv. provide services which are beneficial to the sponsoring Member County or county government generally.
- (b) In addition to the requirements of eligibility under 4.3(a):
 - i. A county related entity that is an Interlocal Agency must be organized and operated pursuant to Title 11, Chapter 13 of the Utah Code, and the Sponsoring Member must be a Member of the Interlocal Agency;
 - ii. A county related entity that is a Special Service District must be organized and operated pursuant to Title 17D, Chapter 1 of the Utah Code;
 - iii. A county related entity that is a Local Building Authority or Municipal Building Authority must be organized and operated pursuant to Title 17D, Chapter 2 of the Utah Code;
 - iv. A county related entity that is a Conservation District must be organized and operated pursuant to Title 17D, Chapter 3 of the Utah Code;
 - v. A county related entity that is a Local or Special District must be organized and operated pursuant to Title 17B of the Utah Code, and all Members of the Board of the Local or Special District must be appointed by the governing body of the Sponsoring Member.
 - vi. A county related entity that is a Recreation Board must be organized and operated pursuant to Title 11, Chapter 2 of the Utah Code;
 - vii. A county related entity that is a Community Development or Renewal Agency must be organized and operated pursuant to Title 17C, Chapter 1 of the Utah Code; or
 - viii. A county related entity that is a County Health District or multi-county Health District must be organized pursuant to Title 26A of the Utah Code;

4.4 Members shall be classified as one of the following Member types:

- (a) Equity Member; and
- (b) Non-equity Member.

Equity Members shall be included in the calculation of equity as described in the Agreement and these Bylaws. Non-equity Members shall not be included in calculations of, nor shall they have any ownership interest in, the Member equity of the Pool. Non-equity Members do not have a right to distributions of dividends, however Non-equity Member status does not restrict those Members from being included in distribution of dividends approved by the Board of Directors, and any dividend paid to a Non-equity Member shall be at the Board's sole discretion.

4.5 Members shall also be classified as either:

- (a) Voting; or
- (b) Non-voting Members.

Members, which are counties, shall be voting Members. Members, which are not counties, shall be non-voting Members.

4.6 Members shall meet at least once annually. A Membership Meeting may be called by the Board or President pursuant to a procedure to be established by the Board, or upon written request executed by at least 30 percent of the Members.

- (a) Notice of any Membership Meeting shall be mailed to each Member at least 15 days in advance.
- (b) The President, Vice President, or Secretary-Treasurer of the Board shall preside at the Membership Meeting or the President's designee if no other Officer is present at the meeting.
- (c) A majority of the voting Members shall constitute a quorum to do business.
- (d) Proxy voting shall not be allowed.
- (e) Each Member shall be entitled to one vote on each issue before the membership at any Membership Meeting, to be cast by its Representative or Alternate Representative if the Representative is unable to vote. The Representative and Alternate Representative shall be designated by the Member in accordance with Article 4.7(b) of the Bylaws.
- (f) The location of Membership Meetings will be as determined from time to time by the Board.

4.7 Members shall have the obligation to:

- (a) Pay promptly all contributions and other payments to the Pool at such times and in such amounts as shall be established in accordance with these Bylaws. Annual contributions are

due on or before the first day of January of the applicable fund year. Members making payments for annual contributions, or portions thereof, postmarked after January 31 shall be charged interest calculated daily at two percent above the rate that the Pool would have earned if the contributions had been deposited with the Public Treasurers Investment Fund (PTIF), subject to a \$10.00 minimum late fee. All other contributions are due 30 days after the invoice date. Members making payments, or portions thereof, postmarked 30 days after the invoice date shall be charged interest calculated daily at two percent above the rate that the Pool would have earned if the contributions had been deposited with the Public Treasurers Investment Fund (PTIF), subject to a \$10.00 minimum late fee.

- (b) Designate in writing a Representative and one or more Alternate Representatives for the Membership Meetings. Each Representative and Alternate Representative must be an elected or appointed officer or employee of a Member and must be appointed by majority vote of the governing body or by the county executive or county mayor of the Member to be the Member's official Representative for the purposes of casting the Member's vote at a Membership Meeting. An Alternate Representative may exercise all the powers of a Representative during a Membership Meeting, in the absence of the Representative.
- (c) Allow the Pool, its Chief Executive Officer, agents, contractors, employees and officers reasonable access to all facilities and records of the Member as required for the administration of the Pool and implementation of the Agreement, the Bylaws and policies of the Board.
- (d) Cooperate fully with the Pool's attorneys, its Chief Executive Officer, and any other agent, contractor, employee or officer of the Pool in activities relating to the purposes and powers of the Pool.
- (e) Provide information requested by the Pool, its Chief Executive Officer, and any other agent, contractor, employee or officer of the Pool, as reasonably required for the administration of the Pool.
- (f) Allow the Pool attorneys and others designated by the Pool, to represent the Member in the investigation, settlement and litigation of any claim within the scope of loss protection furnished by or through the Pool and also to deny coverage for any claims settled by a Member or for any monies paid by a Member toward claims without the prior written approval of the Pool.
- (g) Follow the claims, loss reduction and prevention, and risk management policies and procedures established by the Board.
- (h) Report to the Pool, in the form and within the time required by the Board, all incidents or occurrences that could reasonably be expected to result in a covered claim to the Pool under the Coverage Addendum.
- (i) Report to the Pool, in the form and within the time required by the Board, the addition of new programs, facilities and exposures or the significant reduction or expansion of existing programs and facilities covered under the Coverage Addendum of these Bylaws.

- (j) Designate a Risk Coordinator who shall act as the Member's primary contact with the Pool.
- (k) Act in a manner that is consistent with the Pool's shared goals. The Pool is a cooperative endeavor based on mutual advantage. It is a failure of this obligation when a Member intentionally acts in ways detrimental to the Pool's shared goals, or jeopardized the Pool's shared assets or obligations, or otherwise harms the shared interests of the Pool and its Members.

ARTICLE 5. Board of Directors.

- 5.1 The Board shall:
 - (a) Perform all duties required by Utah law, the Agreement, and these Bylaws.
 - (b) Obtain and provide to Members at least annually an audit of the finances of the Pool performed by an independent certified public accountant. Providing Members access to the audit of finances of the Pool on the Pool's website or the Utah Office of State Auditor's website meets the Board's duty to provide the audit to Members.
 - (c) Provide for at least quarterly financial statements to account for income, expenses, assets and liabilities of the Pool.
 - (d) Provide at least annually for an actuarial review of the Pool's liabilities for losses and loss adjustment expenses.
 - (e) Adopt a budget annually and report the budget to the Members. Providing Members access to the budget on the Pool's website or the Utah Office of State Auditor website meets the Board's duty to provide the budget to Members.
 - (f) Require that fidelity bonds or appropriate crime insurance, in an amount to be determined by the Board and in compliance with rules adopted by the Money Management Council, be in effect for employees of the Pool, and every other person having access to monies of the Pool.
 - (g) Appoint an Audit Committee to review the financial statements, actuarial analysis, make reports to the Board on the financial affairs of the Pool, and make an annual report to the Members regarding the financial affairs of the Pool.
 - (h) Appoint a Nominating Committee to solicit nominations for available elected Director positions. Any elected official of a Member or any Director may nominate eligible persons to run for available elected Director positions. Nominations will be received at the Pool office no later than 30 days prior to the meeting at which the election is scheduled. The Pool will verify that each nominee is willing to serve if elected before forwarding the nominations to the Nominating Committee. The Nominating Committee shall review the nominations and select by a majority decision not more than three names to be placed on the ballot for each available elected Director position. A person may not be nominated and placed on the ballot for more than one available elected Director position. In the event that no nominations are timely received for one or more available elected Director positions, the President of the Board of Directors can solicit nominations from the floor on the

following conditions:

- i. The nominee is eligible to serve as a Director in accordance with Section 5 of the Agreement; and
- ii. The nominee, if present, expresses a willingness to serve, or, if not present, the Pool has verified that the nominee has expressed a willingness to serve.

- (i) Adopt and maintain an investment policy as an addendum to these Bylaws to state the manner in which funds of the Pool may be invested.
- (j) Adopt and maintain a Coverage Addendum as an addendum to these Bylaws to state the manner and extent to which Members will be indemnified from the assets of the Pool.
- (k) Exercise their responsibility to the Pool and Member counties in the following way:
 - i. First, to the mission of the Pool, to maintain financial and managerial integrity, and to serve all counties fairly;
 - ii. Second, to express the needs and concerns of the county(ies) that Board Members represents.

5.2 Directors will be reimbursed for reasonable and approved expenses incurred in attending Board meetings and in otherwise carrying out their responsibilities in accordance with the Reimbursement Policy adopted by the Board. UCIP will reimburse Directors for in-state travel by private vehicle at the rate allowed by the UCIP Board Reimbursement Policy at the time of travel, as well as for lodging and meals at the rates allowed by the UCIP Board Reimbursement Policy at the time of travel. For Directors attending out-of-state conferences and business meetings as approved by the Board, UCIP will directly pay the registration, airfare and lodging expenses for the dates of the conference or meeting and up to two travel days for Directors arranging travel through the UCIP office. Directors will be paid per diem for out-of-state meals and incidental expenses for each day of the training and travel day(s) pursuant to the rates allowed by the UCIP Board Reimbursement Policy. Directors will also be compensated for necessary transportation expenses between the airport and lodging. Receipts for airfare, lodging and necessary transportation, paid by the Director, are required for reimbursement. A written statement by the Director will be required in place of a lost receipt. Reimbursement is made based on the least expensive reasonable method of travel. Expenses for guests who accompany Directors to UCIP meetings or to approved out-of-state training are the responsibility of the Director. UCIP will invoice Directors for any guest expenses paid by UCIP. However, there will be no charge for guests attending business meals hosted by and at the invitation of the Chief Executive Officer. Requests for reimbursement shall be submitted within 60 days of completion of a trip.

5.3 Directors will be elected in accordance with Section 5 of the Agreement. Notwithstanding Article 4.6(e) only Members of the class of county which a Director will represent may vote for Directors nominated to serve pursuant to Section 5.1(d) through (g) of the Agreement. Election of Directors shall be conducted by written secret vote. A simple majority of those voting in the election will determine the nominee elected to the position.

In the event of a tie vote, a coin flip will be conducted to determine the outcome of the election. The Director conducting the coin flip will determine which candidate will be considered “heads” prior to flipping the coin.

ARTICLE 6. Officers, Meetings, Procedures.

- 6.1 The principal offices of the Board shall be: president, vice-president and secretary-treasurer. The principal offices shall be held by three separate natural persons. Officers shall be elected by and from among the Directors, at the first Board meeting following each annual meeting of the Members. The Board shall establish the powers and duties of each officer, consistent with these Bylaws, and the Agreement. All Members of the Board shall have full voting rights. The president shall preside over meetings of the Board and of the Members and shall perform such other duties as may be prescribed from time to time by the Board and the Members. The vice-president shall exercise the powers of the president in the absence of the president, and the secretary-treasurer shall exercise the powers of the president in the absence of the president and vice-president.
- 6.2 The Board shall fix the date, time and place of regular meetings that are scheduled in advance over the course of a year. Meetings may be called by the president, or by any five Members of the Board, by written notice mailed at least ten days in advance to all Directors or by unanimously executed waiver of notice. Emergency meetings of the Board may be held to consider matters of an emergency or urgent nature, after an attempt has been made to notify all Board Members and a majority votes in the affirmative to hold the meeting. Notice, including public notice, of all meetings and the agenda shall comply with applicable laws of the State of Utah.
- 6.3 Seven Directors shall constitute a quorum to do business. All actions of the Board shall require a quorum and a majority vote of the Directors present, except where a different vote is required by the Agreement or these Bylaws.
- 6.4 The Board shall adopt such policies and procedures as it deems necessary, required or desirable for the conduct of its business.
- 6.5 Any or all Directors may participate in any meeting of the Board by means of an electronic meeting as defined in laws of the State of Utah, and in accordance with the Board’s Electronic Meeting Policy. Participation by such means shall constitute presence at the meeting.
- 6.6 The Board shall establish its own rules of order that are not in conflict with the laws of the State of Utah, the Agreement, and other specific provisions of these Bylaws.
- 6.7 A Director’s position may be declared vacant by official action of the Board of Directors when the Director has accumulated two consecutive unexcused absences at duly called meetings for which the Director has received notification. Excused absences will be granted only with advance notice received by the UCIP offices or a Member of the Board of Directors prior to the Board meeting and approved by formal action of the Board.

ARTICLE 7. Financing.

- 7.1 All monies of the Pool, and earnings thereon, shall be held in the name of and for the use and benefit of the Pool.
- 7.2 The Board shall establish Member contributions pursuant to guidelines established by the Board from time to time.
- 7.3 Surplus of the Pool shall be attributable to the Members as equity. Equity in the Pool shall be used to satisfy the surplus requirements established by the Board and any applicable regulation, and next to repay any outstanding debentures after which refund of surplus in the form of dividends to Members may be considered. Any refund of surplus monies shall be consistent with policies adopted by the Board.
- 7.4 Investments of monies of the Pool shall be limited to those investments permitted by the State Money Management Act, Utah Code Ann. §51-7-1 et seq. (2002), as amended.
- 7.5 Member's equity in UCIP shall be calculated as follows:
 - (a) The ratio of each Member's contributions to the total contributions shall be computed for each fund year.
 - (b) The Member's contribution ratio shall be multiplied by the total surplus, (less any borrowed surplus), attributable to a fund year as stated in the most recent monthly financial statement. A Member's total equity will be the sum of the yearly amounts for each fund year for which that Member was a participating Member in UCIP.
 - (c) In the event that the surplus amount is a negative number, a member's equity will be decreased using the same method of calculation as above.
 - (d) In the event of a termination of membership, the terminated Member shall lose and have no claim to any equity in UCIP. The equity formerly attributed to that Member for each fund year shall be allocated to the remaining counties who were Members during that fund year.
 - (d)(e) A new or returning Member may be charged contributed equity in addition to contributions and fees in an amount not to exceed 100% of the Member's annual contribution, as determined by the Board. Contributed equity charged a new or returning Member shall be attributable to the new or returning Member. The Board may authorize payment of contributed equity by installment payments over a period not to exceed three years. A new or returning Member may not withdraw from membership until such time as the contributed equity determined by the Board has been paid in full.
 - (e)(f) The Board of Directors in its sole discretion shall determine if and when equity is distributed.
- 7.6 The fiscal year shall be the calendar year.

ARTICLE 8. Withdrawal and Termination.

- 8.1 Any Member may withdraw from a joint purchase program, or terminate its membership in the Pool in accordance with the Agreement.
- 8.2 Withdrawal or termination from the Property and Liability program shall be considered termination of membership.

ARTICLE 9. Involuntary Termination of Membership.

- 9.1 The Board may terminate a Member that fails to pay a contribution due the Pool within sixty days of the due date unless time for payment is extended by the Board and payment is made within the extended period. A notice of failure to pay a contribution due the Pool shall be mailed to the Member at least 30 days prior to the date of termination. Coverage and payment of claims shall terminate effective the first date for which the unpaid contribution was calculated. If the unpaid contribution is additional contribution resulting from an audit, coverage and payment of claims shall terminate effective on a date calculated on a pro-rata basis of the unpaid contribution to the contribution paid for the audit period. Any membership in the Pool may be terminated under this paragraph by majority vote of the Board.
- 9.2 Any membership in the Pool may be terminated by a three-fourths vote of the Board for failure of a Member to carry out any other obligation of the Member.
- 9.3 Any termination under 9.2 will be subject to the following:
 - (a) The Member shall receive written notice from the Board of the alleged failure and shall be given not less than 30 days in which to correct the alleged failure, along with notice that termination of membership could result if the failure is not corrected.
 - (b) The Member may request a hearing before the Board prior to the termination. The request shall be made in writing to the Board at least ten business days before the end of the period given by the Board to correct the alleged failure. The Board shall present the case for termination of membership at the hearing and the affected Member may present its case. A Board Member of the affected Member shall not be counted in determining a quorum or the number of votes required, nor shall the Board Member representative of such Member be entitled to vote on the termination.
 - (c) If a request for hearing is not received pursuant to Article 9.3(b) of the Bylaws and if the failure is not corrected within the time required by the Board's notice, or any extension of such time as the Board may grant, the Board may terminate the membership.
 - (d) The Board shall provide the Member at least ten days prior written notice of the time and place of any requested hearing, and the proposed termination of membership may not take effect until such time after the conclusion of any hearing as the Board may set.
- 9.4 Termination of membership shall be in addition to any other remedy that may exist.
- 9.5 A Member shall lose all voting rights and any claim of title or interest to any asset of the Pool upon involuntary termination of its membership to the same extent as if the termination were voluntary. The coverage and payment of claims after the effective date

of a Member's termination shall be consistent with the Agreement and these Bylaws.

9.6 Notwithstanding Article 9.6 an involuntarily terminated Member may have its equity interest restored by majority vote of the Board if the Member is approved for membership within 12 months of the termination.

ARTICLE 10. Dissolution and Disposition of Property.

10.1 The Pool may be dissolved by the Members as provided in the Agreement. In the event of voluntary dissolution of the Pool, the assets of the Pool not used or needed for the purposes of the Pool, including its contractual obligations, shall be distributed, as determined by the Board, only to Utah counties which are Members of the Pool at the time of dissolution. The Members of the Pool at the time the vote is held to dissolve the Pool shall continue to be considered Members of the Pool until the final disposition of property and dissolution of the Pool is complete.

10.2 Upon partial or complete dissolution of the Pool by the Members in accordance with the Agreement, the Board shall determine, consistent with these Bylaws, all other matters relating to the disposition of property and dissolution of the Pool by a two-thirds vote of all Directors.

10.3 The Board shall serve as Directors for the disposition of property or funds, payment of obligations, dissolution and winding up of the affairs of the Pool. Any vacancy in the position of an elected Director after disposition of the Pool has begun may be filled by majority vote of the remaining Directors until the next annual meeting of the Members, at which time the Members shall elect a person to fill the vacancy for the unexpired term.

ARTICLE 11. Liability of Board, Officers and Employees.

11.1 It is the intent of the Pool to provide the broadest possible immunity from personal liability to each Director, officer, and employee of the Pool allowed by applicable laws of the State of Utah including, but not limited to, the Governmental Immunity Act, the Corporations Code and the Insurance Code, as amended from time to time. The Pool shall defend and indemnify the Directors, officers and employees of the Pool against any and all expense, including attorney fees and liability expenses, sustained by them or any of them in connection with any suit or suits which may be brought against them involving or pertaining to any of their acts or duties to the fullest extent allowed by the laws of the State of Utah. The Pool shall purchase liability or other appropriate insurance or coverage as a Member of UCIP providing coverage for the Directors, officers and employees of the Pool. Nothing herein shall be deemed to prevent compromises of any litigation where the compromise is deemed advisable in order to prevent greater expense or cost in the defense or prosecution of such litigation.

ARTICLE 12. Mandatory Pre-Litigation Mediation.

12.1 To the extent permitted by any applicable reinsurance or excess insurance, if the Board or its authorized representative and a Member disagree on whether a loss is covered through the Pool or on the amount of a covered loss, the Board or its authorized representative or

the Member may not file litigation until they have submitted to mediation as follows:

- (a) Any claim brought against the Pool by a Member must fully comply with the Utah Governmental Immunity Act.
- (b) The Board or its authorized representative and the Member shall agree on the selection of the mediator. If the parties cannot agree within 30 days, the Board shall select the mediator.
- (c) If mediation does not result in an agreement between the parties, the Board or its authorized representative and the Member can move forward to litigate the issue in accordance with Utah law and rules of procedure.
- (d) Each party will pay the attorney's fees and expenses they incur and share the expenses of the mediator equally.

ARTICLE 13. General Provisions.

- 13.1 The laws of Utah shall govern the interpretation and performance of these Bylaws.
- 13.2 In the event that any portion of these Bylaws is held invalid or unenforceable, such invalidity or unenforceability shall not affect other portions, and these Bylaws are expressly declared to be severable.
- 13.3 These Bylaws do not relieve any Member of any obligation or responsibility imposed upon it by law except to the extent that actual and timely performance thereof by the Pool satisfies such obligation or responsibility.
- 13.4 All moneys received by the Pool are public funds, including earned interest, derived from its Members, which are counties and county related entities within the State of Utah.
- 13.5 It is the intention of the Members that the Pool and any income of the Pool not be subject to taxation. The Board and the Members shall cooperate in such respects, including amending these Bylaws, as reasonably necessary to establish and maintain the non-taxable status of the Pool.
- 13.6 Except as permitted in these Bylaws, the Agreement and amendments thereto, neither the Board nor any other person or entity is authorized to incur liabilities or obligations or enter into contracts on behalf of the Members.
- 13.7 In the event of the payment of any loss by the Pool under the Agreement, the Pool shall be subrogated to the extent of such payments to all the rights of the Member against any other person or other entity legally responsible for damages for such loss, and in such event the Member agrees to render all reasonable assistance to effect recovery.

ARTICLE 14. Conflict of Interest and Disclosure.

- 14.1 Directors and the Chief Executive Officer shall not request, receive, or accept a gift or loan for themselves or another if:

- (a) It tends to influence the Director or the Chief Executive Officer in the discharge of his or her official acts as a Director or Chief Executive Officer; or
- (b) She/he within two years has been involved in any official act directly affecting the donor or lender or knows that he/she will be involved in any official act directly affecting the donor or lender in connection with his or her membership on the Board or as the Chief Executive Officer.

14.2 The prohibition set forth in Section 14.1 above shall not apply to:

- (a) An occasional nonpecuniary gift, insignificant in value; or
- (b) An award publicly presented in recognition of public service; or
- (c) A commercially reasonable loan made in the ordinary course of business by an institution authorized by the laws of the state to engage in the business of making loans; or
- (d) A political campaign contribution, provided that such gift or loan is actually used in a political campaign and is subject to Utah law regarding such gift or loans.

14.3 Directors shall disqualify themselves from participating in any official action of the Board that affects a business in which that Director has a financial interest as defined in Sections 67-16-8 and 67-16-9 Utah Code Annotated 1953 as amended.

14.4 Directors shall not acquire a financial interest at a time when they believe or have reason to believe that it will be directly affected by their official action on the Board.

14.5 Directors and the Chief Executive Officer shall not use or divulge to any person confidential information acquired by virtue of their membership on, or participation with, the Board for their or another's private gain. Confidential information for the purpose of this paragraph shall be defined as all information disclosed or discussed in any meeting of the Board which is confidential under law, statute or practice and which is otherwise not available to the public.

14.6 The Chief Executive Officer of the Pool and each Director shall complete a disclosure form provided by the Pool during January of each fund year, at such time a new conflict arises or at the first meeting attended by a new CEO or Director. That completed form shall affirm the person's awareness of this bylaw requirement and make all required disclosures.

14.7 The information on the disclosures, except for the valuations attributed to the reported interests, shall be made available by the Secretary-Treasurer of the Board for inspection by any UCIP Member county representative. The valuation shall be confidential for all purposes except for proceedings for violation of the disclosure requirement of these Bylaws.

ARTICLE 15. Conflict of Interest of Defense Counsel.

15.1 Defense Assistance provided to Members by the Pool under the Bylaws Coverage Addendum shall be provided by attorneys listed on the UCIP Defense Attorney list

recommended by the Litigation Management Committee and approved by the Board of Directors.

- 15.2 As the UCIP defense counsel is provided to assist the County Attorney in fulfilling their statutory obligation to defend officers and employees of the county under U.C.A. 63G-7-902 and 17-18a-5-501, UCIP defense counsel must be approved by the Member County Attorney. If the Member County Attorney waives the use of UCIP defense counsel by not approving defense counsel selected by UCIP from the UCIP Defense Attorney list, UCIP will owe no obligation to provide defense counsel to the Member or any of its officers or employees.
- 15.3 Attorneys listed on the UCIP Defense Attorney list shall not represent or consult with any plaintiff in any civil action in which any defendant is a UCIP Member.
- 15.4 Attorneys employed by, or associated with, law firms listed on the UCIP Defense Attorney List shall not represent or consult with any party in a civil action adverse to any person or entity covered by UCIP.
- 15.5 Attorneys employed by, or associated with, law firms listed on the UCIP Defense Attorney List shall not represent or consult with any defendant in a criminal action prosecuted by the County Attorney's Office of any Member County.
- 15.6 Attorneys listed on the UCIP Defense Attorney List shall not represent or consult with any elected official or employee of any Member county in their official or individual capacity without the express consent of UCIP. Attorneys listed on the UCIP Defense Attorney List shall agree that such consent may place them in a conflict of interest position which would exclude them from consideration of being assigned as defense counsel on actions filed against the elected official or the Member with which they serve.
- 15.7 Conflicts as described above may be waived only after full disclosure to, and written agreement of, the involved Member and UCIP.

ARTICLE 16. Effective Date and Term.

- 16.1 The effective date of these Bylaws is June 20, 2025 ~~9, 2023~~ and shall remain in effect until amended by the UCIP Board of Directors in accordance with the Interlocal Agreement.

Dated this 20 day of June, 2025

By: _____

Print Name: William Cox

Title: President

ATTEST:

By: _____

Print Name: Michael Wilkins

AGENDA

Utah Counties Indemnity Pool Board of Directors Meeting

Thursday, August 21, 2025 12:30 p.m.

UAC/UCIP Offices, 5397 S Vine St, Murray, UT

12:30	Open Meeting, Welcome, Pledge of Allegiance, Prayer	William Cox
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ITEM	ACTION	
1.	Review/Excuse Board Members Absent	William Cox
2.	Review/Approve June 20, 2025 Meeting Minutes	Mike Wilkins
3.	Ratification/Approval of Payments and Credit Card Transactions	Mike Wilkins
4.	Review/Approve Second Quarter Financial Statements	Danielle Davis
5.	Review/Approve Rate Setting Policy	Johnnie Miller
6.	Review/Approve 2026 Actuarial Rate Analysis	By The Numbers
7.	Review/Approve Member Affirmed Exposures	Johnnie Miller
8.	Review/Approve 2026 Rates	Johnnie Miller
9.	Review/Approve 2026 Estimated Member Contributions	Johnnie Miller
10.	Review/Approve Coverage Addendum Amendments	Johnnie Miller
11.	Review/Approve Agenda Item Request Policy	Johnnie Miller
12.	Set Date and Time for Closed Meeting to Discuss Character, Professional Competence, Physical/Mental Health of an Individual	William Cox
13.	Action on Personnel Matters	Craig Blake
14.	Set Date and Time for Closed Meeting to Discuss Pending or Reasonably Imminent Litigation	William Cox
15.	Action on Litigation Matters	Christopher Crockett
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INFORMATION		
16.	Chief Executive Officer's Report	Johnnie Miller
17.	Calendar Items	Aly Michale
18.	October Board Meeting Agenda	William Cox
19.	Other Reports	William Cox