



BOARD OF COMMISSIONERS MEETING

In-Person and Electronic Meeting
August 16, 2022 at 11:00 AM

AGENDA

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

CALL TO ORDER

ROLL CALL

INVOCATION

APPROVE AGENDA

PUBLIC COMMENT

Public comments will be accepted through the following Zoom

Meeting <https://us02web.zoom.us/j/3125521102> Meeting ID: 312 552 1102 One tap mobile

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

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

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

- [1.](#) Approval of the August 2, 2022 Commission Meeting Minutes
- [2.](#) Approval of the August 2, 2022 Commission Work Meeting Minutes
- [3.](#) Approval of the Check Registers for July 29th through August 11th, 2022
- [4.](#) Approval of the Annual LSTA (Library of Science and Technology Act) Borrower's Support Grant Contract
- [5.](#) Approval of \$44,475.57 in Small Purchases: \$2,603.57 for a Copy Machine, Sheriff's office, \$19,020.00 for Motorola Solution, Sheriff's office, \$11,852.00 for Tire Changer, Road Department, \$1,000.00 Custom Outdoor Summit Sponsorship, Visitor Services, \$10,000.00 San Juan County Responsibility for B Roll Collect, Visitor Services.

RECOGNITIONS, PRESENTATIONS, AND INFORMATIONAL ITEMS

6. Presentation and Approval of the 2021 Fiscal Year Audit Report by Larson and Company, PC.
Jon Haderlie, CPA, Partner

BUSINESS/ACTION

7. Approval and Acceptance of the Land Transfer to San Juan County from the Department of Transportation, Federal Highway Administration Returning Right of Way Back to San Juan County, TJ Adair, Road Superintendent
8. CONSIDERATION AND APPROVAL OF A RESOLUTION TO AMEND THE 2017 COUNTY RESOURCE MANAGEMENT PLAN IN ACCORDANCE WITH UTAH CODE 17-27A-404 FOR THE MANAGEMENT OF THE PUBLIC LANDS IN SAN JUAN COUNTY, UTAH., Nick Sandberg, Public Lands Coordinator
9. Consideration and Approval of a San Juan County Letter of Support for the Rural Grant Application from the Governor's Office of Economic Opportunity by Elaine Gizler, Economic Development, and Visitor Services Director.
10. Consideration and Approval of Spanish Trail Estates, Phase 1, Tract A, Amended, Scott Burton, Planning and Zoning Director
11. Approval of Intergovernmental Agreement Between San Juan County Utah and the Town of Bluff for the Building Resilient Inclusive Communities Grant by Grant Sunada, Public Health Director
12. Consideration and Direction/Approval of Insurance Consultant of Record, Ann Marie Burgess, HR Generalist
13. Consideration and Approval of the Lease Agreement with David Churchill for the Lease of the County Hangar Located at the Monticello Airport, Mack McDonald, Chief Administrative Officer
14. CONSIDERATION AND ADOPTION OF AN ORDINANCE THAT ADOPTS THE BOARD OF EQUALIZATION STANDARDS OF PRACTICE CREATED AND ROUTINELY AMENDED BY THE STATE OF UTAH PROPERTY TAX DIVISION FOR THE ADMINISTRATION OF U.C.A 59-2-10, ET SEQ. Mack McDonald, Chief Administrative Officer.

BOARD OF EQUALIZATION

15. Consideration of the Property Dimension & Value Corrections - August 16, 2022
16. Consideration of the Low Income Abatement, Homeowner's Tax Credit & Veterans applications - 8/16/2022

COMMISSION REPORTS

ADJOURNMENT

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

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



BOARD OF COMMISSIONERS MEETING

In-Person and Electronic Meeting
August 02, 2022 at 11:00 AM

MINUTES

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

Audio: <https://www.utah.gov/pmn/files/876477.MP3>

Video: <https://www.youtube.com/watch?v=UNCW4IMTbro&t=1339s>

CALL TO ORDER at 11:06 a.m. by Chair Grayeyes

Time Stamp 0:00:20 (audio & video)

ROLL CALL

Time Stamp 0:00:20 (audio & video)

PRESENT

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

INVOCATION

Time Stamp 0:00:37 (audio & video)

Commissioner Adams offered the Invocation

APPROVE AGENDA

Time Stamp 0:03:00 (audio & video)

Mack presented the Agenda for the Commissioners to review and approve.

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

PUBLIC COMMENT

Public comments will be accepted Zoom Meeting <https://us02web.zoom.us/j/3125521102> Meeting ID: 312 552 1102 One tap mobile +16699006833,,3125521102# US (San Jose)

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

Time Stamp 0:07:28 (audio & video)

No one in person or online offered any Public Comment.

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

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Motion made by Commission Vice-Chair Adams, Seconded by Commissioner Maryboy.

Voting Yea: Commission Chairman Grayeyes, Commission Vice-Chair Adams, Commissioner Maryboy

1. Approval of July 19, 2022 Board of Commissioners Meeting Minutes
2. Approval of the July 15 to July 28, 2022 Check Registers
3. Ratification of a Letter of Support to apply for the EDA Equity Investment grant, requested by Rural Community Assistance Corporation (RCAC), Elaine Gizler, Economic Development and Visitor Services Director.
4. Appointment of Karen Whipple to the County Economic Development Board
5. Approval of the Department of Environmental Quality, San Juan County Health Department Letter, Work plan & Contract FY2023 by Grant Sunada, Public Health Director
6. Approval of the 2022 Social Services Block Grant Renewal Grant Contract for \$58,127
7. Approval of Memorandum of Agreement for 2023 Beehive Library Consortium, Nicole Perkins, Library Directory
8. Ratification of Fiscal Year 2022 Beer Tax Funds Annual Report Allocation
9. Approval of the Renewal Contract with Kubl Group for Public Safety Building Control System for \$14,900 a year until February of 2023

PUBLIC HEARING

10. Consideration and Approval of Management Plan Amendment Public Hearing, Nick Sandberg, Public Lands Coordinator

Time Stamp 0:08:42 (audio & video)**To enter into Public Hearing:**

Motion made by Commission Vice-Chair Adams, Seconded by Commissioner Maryboy.

Voting Yea: Commission Chairman Grayeyes, Commission Vice-Chair Adams, Commissioner Maryboy

Consideration and Approval of Management Plan Amendment Public Hearing, Nick Sandberg, Public Lands Coordinator.

Nick spoke of the various changes to the Resource plan. Several minerals in San Juan County were identified as critical to the operation of the national economy.

No one offered any comments during the Public Hearing.

To close Public Hearing

Motion made by Commission Vice-Chair Adams, Seconded by Commissioner Maryboy.

Voting Yea: Commission Chairman Grayeyes, Commission Vice-Chair Adams, Commissioner Maryboy

PUBLIC HEARING**Time Stamp 0:19:07 (audio & video)****To enter into Public Hearing**

Motion made by Commission Vice-Chair Adams, Seconded by Commissioner Maryboy.

Voting Yea: Commission Chairman Grayeyes, Commission Vice-Chair Adams, Commissioner Maryboy

Mack and Lyman presented the Mid-Year Budget Adjustments for the Commissioners to review and approve.

11. A RESOLUTION PURSUANT TO SECTION 17-36-26 U.C.A. 1953 AS AMENDED APPROVING THE ADDITIONAL BUDGET APPROPRIATION REQUESTS AND/OR MID-YEAR ADJUSTMENTS FUNDED BY NEW REVENUES, GRANT FUNDING AND/OR MONIES UNSPENT IN THE PRIOR YEAR (FUND BALANCE). Lyman Duncan, Clerk/Auditor

Mack and Lyman presented the 2022 mid-year budget adjustments. Property tax revenue declined for 2022. Other revenues increased, expenses increased in several areas. The difference between revenue and expenses was (\$481,244). ARPA funds were used to balance out the budget. Collections may increase for the remaining portion of 2022.

Elaine Gizler, Monticello resident - has concerns that as the elected officials, are blocking potential new growth opportunities in Spanish Valley, and we as a county, lose out on the property & sales tax.

Doug Allen - Monticello resident - agreed with Elaine that the commissioners are anti-business, anti-infrastructure, and anti-development of natural resources. He is concerned that out- of-county environmental groups are funding and influencing San Juan county elections.

Rick Meyer - resident of Blanding - asked about the 2022 property tax rates and why, "if valuations went up, why did property taxes decline."

To exit Public Hearing

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

Motion to adopt the Resolution for the 2022 Mid-Year budget adjustments.

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

BUSINESS/ACTION

12. Consideration and Approval of San Juan County Mud Springs Trail by Elaine Gizler, Economic Development and Visitor Services Director.

Time Stamp 0:55:46 (audio & video)

Consideration and Approval of San Juan County Mud Springs Trail by Elaine Gizler, Economic Development and Visitor Services Director.

Elaine presented the concept for a multi-county cycling trail. The plan is supported by Grand County, the local Monticello BLM office, and the Utah High School Cycling League. She asked the commissioners to give a MOU letter of support for the plan.

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

13. Consideration and Approval of Principal Forgiveness Agreement for the La Sal Feasibility Study for \$60,000 from the Drinking Water Board State Revolving Fund State of Utah Department of Environmental Quality, Mack McDonald, Chief Executive Officer.

Time Stamp 1:01:21 (audio & video)

Consideration and Approval of Principal Forgiveness Agreement for the La Sal Feasibility Study for \$60,000 from the Drinking Water Board State Revolving Fund State of Utah Department of Environmental Quality, Mack McDonald, Chief Executive Officer.

Mack presented the agreement for the Commissioners to review and approve.

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

14. Consideration and Approval of the Contract Agreement with Blomquist Hale Solutions for High Engagement Mental Health Solutions, Mack McDonald, Chief Administrative Officer

Time Stamp 01:02:33 (audio & video)

Consideration and Approval of the Contract Agreement with Blomquist Hale Solutions for High Engagement Mental Health Solutions, Mack McDonald, Chief Administrative Officer

Mack presented the program for the Commissioners to review approve. The program helps 1st Responders (law enforcement, fire fighters, public health, and paramedics) to receive mental health counseling due to the challenging nature of their job responsibilities.

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

BOARD OF EQUALIZATION

15. Consideration and Approval of Corrected Property Value Adjustments - August 2, 2022

Time Stamp 1:06:45 (audio & video)

To enter into the Board of Equalization

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

Rick Meyer, County Assessor, presented the 2022 property value adjustments. Most changes occurred because of assessor corrections, software errors, and flood damaged properties.

To approve the budget changes and to exit the Board of Equalization.

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

RECOGNITIONS, PRESENTATIONS, AND INFORMATIONAL ITEMS

16. Recognition of Gary Suttlemeyer for 35 years of service on the San Juan County Public Health Board

Time Stamp 1:17:13 (audio & video)

Recognition of Gary Suttlemeyer for 35 years of service on the San Juan County Public Health Board

Grant Sunada, Public Health Director, Bailey Hedglin, Monticello Mayor, and Bruce Adams, Commissioner, congratulated Gary for serving the public health department for many, many years. Several plaques were given to Gary commemorating his service.

17. A RESOLUTION OF THE SAN JUAN COUNTY BOARD OF COMMISSIONERS EXPRESSING OUR CONTINUED RECOGNITION AND APPRECIATION FOR OUR PUBLIC HEALTH EMPLOYEES AND THEIR EFFORTS THROUGHOUT THIS PANDEMIC

Time Stamp 1:25:41 (audio & video)

A RESOLUTION OF THE SAN JUAN COUNTY BOARD OF COMMISSIONERS EXPRESSING OUR CONTINUED RECOGNITION AND APPRECIATION FOR OUR PUBLIC HEALTH EMPLOYEES AND THEIR EFFORTS THROUGHOUT THIS PANDEMIC.

Mack read a statement thanking the Public Health department for a job well done.

Motion made by Commission Vice-Chair Adams, Seconded by Commission Chairman Grayeyes.

Voting Yea: Commission Chairman Grayeyes, Commission Vice-Chair Adams, Commissioner Maryboy

COMMISSION REPORTS

Time Stamp 1:29:55 (audio & video)

No reports were offered.

ADJOURNMENT

Time Stamp 1:30:18 (audio & video)

Motion made by Commission Vice-Chair Adams, Seconded by Commissioner Maryboy.

Voting Yea: Commission Chairman Grayeyes, Commission Vice-Chair Adams, Commissioner Maryboy

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APPROVED: _____
San Juan County Board of County Commissioners

DATE: _____

ATTEST: _____
San Juan County Clerk/Auditor

DATE: _____



BOARD OF COMMISSIONERS WORK SESSION MEETING

In-Person and Electronic Meeting
August 02, 2022 at 9:00 AM

MINUTES

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

Join Zoom Meeting <https://us02web.zoom.us/j/82171709527> Meeting ID: 821 7170 9527

*One tap mobile+16699006833,,82171709527# US (San Jose)
+12532158782,,82171709527# US (Tacoma)*

Audio file #1: <https://www.utah.gov/pmn/files/877067.MP3>

Audio file #2: <https://www.utah.gov/pmn/files/877067.MP3>

Video: https://www.youtube.com/watch?v=6b3T7MK_qWE

This is an Administrative Work Meeting, Public Comments are not allowed in the County Work Session Meeting.

CALL TO ORDER

Time Stamp 0:0:31 (audio & video)

Commission Chair Grayeyes called the meeting to order at 9:15 a.m.

ROLL CALL

Time Stamp 0:01:05 (audio & video)

Commission Chair Grayeyes called for those in attendance.

Present

Commission Chair Grayeyes

Commissioner Adams

Absent

Commissioner Maryboy

AGENDA ITEMS

1. Attorney Office Reorganization Discussion

Time Stamp 0:01:24 (audio & video) 1 of 2 audio files for Work meeting

Mack introduced the county attorney office reorganization discussion and their related case workflow. Interim County Attorney Brittany Ivins presented additional points regarding the staffing of her department. Several questions were brought up by Commissioners concerning the staffing levels and the related increase of salary and benefit expense if additional employees were hired in the legal department.

Break for 20 minutes, resumed work meeting at 10:35 am

2. Opioid Settlement Funding Discussion

Time Stamp 0:00:04 (audio & video) 2 of 2 Work meeting audio file

Mack presented the Opioid Settlement Funding Plan for the commission. Tammy Squires, Executive Director for San Juan Counseling, recommended for the County to use their funding for Medical Assisted Treatment (MATs) in jails. Several questions were asked about the prevalence of Opioid, Fentanyl, and Meth use in the county. The general feel among the group was that fentanyl usage was increasing quickly in the county.

3. Discussion of San Juan County's Health Insurance Consultant

Time Stamp 0:14:39 (audio & video)

Ann Marie Burgess introduced the prospective health insurance consultants from NFP, a public sector employee health benefit company. Clint Wadsworth presented the services offered by NFP. He felt that their services would reduce medical and pharmaceutical expense within the employee health insurance benefit plan.

ADJOURNMENT**Time Stamp 0:26:48 (audio & video) 2 of 2 Work meeting audio file**

Motion made by Adams, Seconded by Grayeyes.

Voting Yea: Grayeyes, Adams

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APPROVED: _____
San Juan County Board of County Commissioners

DATE: _____

ATTEST: _____
San Juan County Clerk/Auditor

DATE: _____

San Juan County
Check Register
General Fund Checking - Zions 566101143 - 07/29/2022 to 08/11/2022

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
Action Air Inc	122309	1465	08/01/2022	08/02/2022	480.00	SJC Aging	104672260 - Buildings and Grounds
					\$480.00		
Acumen Fiscal Agent LLC	122310	33478	08/01/2022	08/02/2022	2,002.49	SJC Aging	104685615 - Contracts
					\$2,002.49		
Adams, Fielding	122391	2022080516470	08/08/2022	08/09/2022	225.00	Fire Fighting	104220121 - Temporary Wages
					\$225.00		
Amazon Capital Services	122311	1RR6-XFMG-1X	08/01/2022	08/02/2022	36.99	SJC Public Health	255220.480 - CSHCN Special depar
Amazon Capital Services	122311	1RR6-XFMG-1X	08/01/2022	08/02/2022	68.48	SJC Public Health	255071.240 - MCH Injury Prevention
					\$105.47		
Amazon Capital Services	122392	1CYP-93PR-VT	08/05/2022	08/09/2022	36.99	SJC Road Dept	214412250 - Equipment Operation
Amazon Capital Services	122392	1N6V-9CF7-GD	08/05/2022	08/09/2022	51.28	SJC Road Dept	214412250 - Equipment Operation
Amazon Capital Services	122392	1TR6-JHR7-KVD	08/05/2022	08/09/2022	15.80	SJC Road Dept	214414240 - Office Expense
					\$104.07		
					\$209.54		
Badback, Cindy	122393	2022080808532	08/08/2022	08/09/2022	361.20	LIAISON	104173620 - Miscellaneous Service
					\$361.20		
Battenfield, Lynda	122312	2022080108180	08/01/2022	08/02/2022	100.00	Fair Judge	104620240 - Office Expense
					\$100.00		
BCM One	122394	949190	08/08/2022	08/09/2022	1,716.48	639024028	104151280 - Telephone
					\$1,716.48		
Best Deal Spring Inc.	122395	20013819-00	08/05/2022	08/09/2022	-24.00	SJC Road Dept	214412250 - Equipment Operation
Best Deal Spring Inc.	122395	20013917-00	08/05/2022	08/09/2022	-24.00	SJC Road Dept	214412250 - Equipment Operation
Best Deal Spring Inc.	122395	20015707-00	08/05/2022	08/09/2022	170.00	SJC Road Dept	214412250 - Equipment Operation
Best Deal Spring Inc.	122395	20015714-00	08/05/2022	08/09/2022	490.29	SJC Road Dept	214412250 - Equipment Operation
Best Deal Spring Inc.	122395	20015966-00	08/05/2022	08/09/2022	51.79	SJC Road Dept	214412250 - Equipment Operation
					\$664.08		
					\$664.08		
Black, Ellai	122313	2022080108180	08/01/2022	08/02/2022	1,000.00	Queen Prize	104625240 - Office Expense
					\$1,000.00		
Blackstone Publishing	122396	2024458	08/08/2022	08/09/2022	386.42	SJC Library	724581920 - Grant Expenses
					\$386.42		
Blanding City	122314	2022072816160	08/01/2022	08/02/2022	659.72	501683003 Blanding Senior Center	104672270 - Utilities
Blanding City	122314	BC20220728113	08/01/2022	08/02/2022	677.72	553343140 - San Juan Public Health	255007.270 - Indirect Admin Utilities
					\$1,337.44		
Blanding City	122397	2022080408285	08/05/2022	08/09/2022	145.22	501820007	104163270 - Utilities
Blanding City	122397	2022080408285	08/05/2022	08/09/2022	674.52	501640001 Blanding Library	724168270 - Utilities

**San Juan County
Check Register
General Fund Checking - Zions 566101143 - 07/29/2022 to 08/11/2022**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
Blanding City	122397	2022080417174	08/05/2022	08/09/2022	80.04	551751001 - 1091 S Main	214414270 - Utilities
Blanding City	122397	2022080417174	08/05/2022	08/09/2022	611.20	551751001 - 1091 S Main	214414270 - Utilities
					<u>\$1,510.98</u>		
					\$2,848.42		
Blue Mountain Foods	122315	117025	08/01/2022	08/02/2022	26.49	SJC Sheriff Dept	104210480 - Special Department Su
Blue Mountain Foods	122315	117053	08/01/2022	08/02/2022	4.99	SJC Sheriff Dept	104230480 - Kitchen Food
Blue Mountain Foods	122315	117075	08/01/2022	08/02/2022	18.18	SJC Sheriff Dept	104210610 - Miscellaneous Supplie
					<u>\$49.66</u>		
Blue Mountain Foods	122398	117107	08/04/2022	08/09/2022	33.94	SJC Sheriff Dept	104230480 - Kitchen Food
Blue Mountain Foods	122398	117130	08/04/2022	08/09/2022	29.95	SJC Sheriff Dept	104230610 - Miscellaneous Supplie
					<u>\$63.89</u>		
					\$113.55		
Blue Mountain Meats Inc.	122316	421243	08/01/2022	08/02/2022	63.58	SJC Sheriff	104230480 - Kitchen Food
Blue Mountain Meats Inc.	122316	421244	08/01/2022	08/02/2022	84.00	SJC Sheriff	104230480 - Kitchen Food
					<u>\$147.58</u>		
					\$147.58		
Bluff Library Petty Cash	122399	2022080808524	08/08/2022	08/09/2022	66.52	Miscellaneous	724581920 - Grant Expenses
					<u>\$66.52</u>		
Bolton, Marley	122317	2022080207570	08/02/2022	08/02/2022	295.94	Fair Judge	104625240 - Office Expense
					<u>\$295.94</u>		
Bradford Tire	122318	70558	08/01/2022	08/02/2022	87.64	SJC SHERIFF	104210251 - Gas, Oil and Grease
					<u>\$87.64</u>		
Bradford, David P.	122319	DB20220727155	08/01/2022	08/02/2022	102.48	Pants	264350141 - Uniform Allowance
					<u>\$102.48</u>		
Brantley Distributing LLC.	122400	22169800	08/05/2022	08/09/2022	176.00	SJC Road	214412250 - Equipment Operation
					<u>\$176.00</u>		
Bushore III, Bruce	122401	2022080516463	08/08/2022	08/09/2022	462.50	Fire Fighting	104220121 - Temporary Wages
					<u>\$462.50</u>		
Canyon Country Discovery Center	122402	20220308	08/05/2022	08/09/2022	147.20	Cleff Grant	724581920 - Grant Expenses
					<u>\$147.20</u>		
Carlson, Haygen	122320	2022080108180	08/01/2022	08/02/2022	50.00	Queen Prize	104625240 - Office Expense
					<u>\$50.00</u>		
Chamberlain, Ramona	122321	2022080108180	08/01/2022	08/02/2022	50.00	Library Board Meeting	724580620 - Miscellaneous Service
					<u>\$50.00</u>		

**San Juan County
Check Register
General Fund Checking - Zions 566101143 - 07/29/2022 to 08/11/2022**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
Cintas Corporation #108	122403	4126157155	08/05/2022	08/09/2022	39.40	SJC Road Dept	214414260 - Buildings and Grounds
Cintas Corporation #108	122403	4126157155	08/05/2022	08/09/2022	52.73	SJC Road Dept	102229000 - Other Deductions Paya
Cintas Corporation #108	122403	4126838416	08/05/2022	08/09/2022	39.40	SJC Road Dept	214414260 - Buildings and Grounds
Cintas Corporation #108	122403	4126838416	08/05/2022	08/09/2022	52.73	SJC Road Dept	102229000 - Other Deductions Paya
					\$184.26		
					\$184.26		
Clark, Sharmayne	122404	2022080516484	08/08/2022	08/09/2022	560.00	Alternatives	104679615 - Contracts
					\$560.00		
Codale Electric Supply Inc.	122405	S7822046.001	08/05/2022	08/09/2022	222.35	SJC Public Safety	104166260 - Buildings and Grounds
					\$222.35		
Cody, Lucille	122322	2022080108180	08/01/2022	08/02/2022	50.00	Library Board Meeting	724580620 - Miscellaneous Service
					\$50.00		
Collins, Catherine	122406	2022080516485	08/08/2022	08/09/2022	560.00	Alternatives	104679615 - Contracts
					\$560.00		
Cressler, Makena	122323	2022080108180	08/01/2022	08/02/2022	50.00	Queen Prize	104625240 - Office Expense
					\$50.00		
Curtis, Kedric	122324	2022080108183	08/01/2022	08/02/2022	282.50	Search and Rescue	104215620 - Miscellaneous Service
					\$282.50		
Dailey, Carolyn	122325	2022080108180	08/01/2022	08/02/2022	50.00	Library Board Meeting	724580620 - Miscellaneous Service
					\$50.00		
Dee, Elsie	122407	2022080808534	08/08/2022	08/09/2022	1,400.00	Election Liaison	104173620 - Miscellaneous Service
					\$1,400.00		
Delta Rigging & Tools Inc.	122408	GRA_PSI000977	08/05/2022	08/09/2022	950.00	SJC Road	214412250 - Equipment Operation
					\$950.00		
DEQ Division of Water Quality	122326	DEQ0005	08/01/2022	08/02/2022	725.00	SJC Public Health	255620.980 - DEQ Water Quality Int
					\$725.00		
Dominion Energy	122409	2022080408285	08/04/2022	08/09/2022	7.16	0922180000 835 E Central Fair	104620270 - Utilities
Dominion Energy	122409	2022080408285	08/04/2022	08/09/2022	9.30	2922180000 835 E Central Book	104161270 - Utilities
Dominion Energy	122409	2022080408285	08/04/2022	08/09/2022	691.40	6353860000 297 S Main	104166270 - Utilities
Dominion Energy	122409	2022080408285	08/04/2022	08/09/2022	10.48	3153860000 264 S 100 E	104161270 - Utilities
Dominion Energy	122409	2022080408285	08/05/2022	08/09/2022	19.35	6843860000	104161270 - Utilities
Dominion Energy	122409	2022080417194	08/05/2022	08/09/2022	42.35	3617789388 885 E Center	214414270 - Utilities
Dominion Energy	122409	2022080516474	08/08/2022	08/09/2022	21.25	6063860000 Central Rd	104225270 - Utilities
Dominion Energy	122409	2022080516480	08/08/2022	08/09/2022	7.16	4922180000 835 E Central Office	104225270 - Utilities
Dominion Energy	122409	2022080516500	08/08/2022	08/09/2022	7.62	7624767442 881 E Center	104225270 - Utilities
					\$816.07		
					\$816.07		

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DP Catering	122327	20220801164250	08/01/2022	08/02/2022	1,125.00	Catering	254310620 - Miscellaneous Service
					\$1,125.00		
DTS - State of Utah	122328	2212R18700000	08/01/2022	08/02/2022	694.25	6544 Wide Area Network (SBA)	104232310 - Professional and Tech
					\$694.25		
Earthgrains Baking Company	122410	8527229000042	08/04/2022	08/09/2022	56.24	SJC Sheriff	104230480 - Kitchen Food
Earthgrains Baking Company	122410	8527229000046	08/04/2022	08/09/2022	56.24	SJC Sheriff	104230480 - Kitchen Food
					\$112.48		
					\$112.48		
EFTPS - IRS	EFT	PR072422-575	07/29/2022	07/29/2022	8,471.44	Medicare Tax	102221000 - FICA Payable
EFTPS - IRS	EFT	PR072422-575	07/29/2022	07/29/2022	19,252.47	Federal Income Tax	102222000 - Federal Tax W/H Paya
EFTPS - IRS	EFT	PR072422-575	07/29/2022	07/29/2022	36,222.26	Social Security Tax	102221000 - FICA Payable
					\$63,946.17		
					\$63,946.17		
Emery Telcom	122411	2278SZ10001.03	08/08/2022	08/09/2022	4,082.16	2278.S.100	104574615 - Contracts
					\$4,082.16		
Empire Electric Assoc. Inc.	122412	2022080408285	08/04/2022	08/09/2022	35.30	6135 - Airport Hangar Hwy 191	104213270 - Utilities
Empire Electric Assoc. Inc.	122412	2022080408285	08/04/2022	08/09/2022	43.64	9579032 - 81 E Pinion St	104161270 - Utilities
Empire Electric Assoc. Inc.	122412	2022080408285	08/04/2022	08/09/2022	197.14	9579029 - 264 S 100 E	104161270 - Utilities
Empire Electric Assoc. Inc.	122412	2022080408285	08/04/2022	08/09/2022	1,085.66	9579028 Abajo Peak	104574270 - Utilities
Empire Electric Assoc. Inc.	122412	2022080408285	08/04/2022	08/09/2022	112.27	9579027 - 96 W 100 S	264350270 - Utilities
Empire Electric Assoc. Inc.	122412	2022080408285	08/04/2022	08/09/2022	254.32	9579020 - 917 E Center Fairgrounds	104620270 - Utilities
Empire Electric Assoc. Inc.	122412	2022080408285	08/04/2022	08/09/2022	116.97	9579019 - Fairgrounds Conces	104620270 - Utilities
Empire Electric Assoc. Inc.	122412	2022080408285	08/04/2022	08/09/2022	34.19	9579010 - Fire DP - Cedar Point	104225270 - Utilities
Empire Electric Assoc. Inc.	122412	2022080408285	08/04/2022	08/09/2022	41.10	9579007 - Fire C	104225270 - Utilities
Empire Electric Assoc. Inc.	122412	2022080408285	08/04/2022	08/09/2022	194.01	9579005 - Hwy 491 Shop	104225270 - Utilities
Empire Electric Assoc. Inc.	122412	2022080408285	08/04/2022	08/09/2022	253.46	9579006 - PO Box 338	104225270 - Utilities
Empire Electric Assoc. Inc.	122412	2022080408285	08/04/2022	08/09/2022	1,438.15	9579004 - 117 S Main	104161270 - Utilities
Empire Electric Assoc. Inc.	122412	2022080408285	08/04/2022	08/09/2022	690.26	9579003 - 80 N Main St	724167270 - Utilities
Empire Electric Assoc. Inc.	122412	2022080417212	08/05/2022	08/09/2022	60.03	9579025 - 881 E Center St	214414270 - Utilities
					\$4,556.50		
					\$4,556.50		
English, Olive	122329	2022080108180	08/01/2022	08/02/2022	500.00	Queen Prize	104625240 - Office Expense
					\$500.00		
Fastenal Company	122413	COBAY71773	08/05/2022	08/09/2022	15.83	SJC Road	214414260 - Buildings and Grounds
Fastenal Company	122413	COBAY71773	08/05/2022	08/09/2022	49.43	SJC Road	214412250 - Equipment Operation
Fastenal Company	122413	COBAY71774	08/05/2022	08/09/2022	591.22	SJC Road	214412250 - Equipment Operation
					\$656.48		
					\$656.48		
Five Stone Entertainment Inc	8631301	20220801170203	08/01/2022	08/01/2022	10,000.00	SJC Fair Concert Eric Paslay	104620620 - Miscellaneous Service
					\$10,000.00		

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Ford, Genevieve	122330	2022080108180	08/01/2022	08/02/2022	50.00	Library Board Meeting	724580620 - Miscellaneous Service
					\$50.00		
Four Corners Welding & Gas	122414	GR00168987	08/05/2022	08/09/2022	273.00	SJC Ambulance Services	264350610 - Miscellaneous Supplie
Four Corners Welding & Gas	122414	GR00168988	08/05/2022	08/09/2022	37.00	SJC Landfill	574424610 - Miscellaneous Supplie
Four Corners Welding & Gas	122414	GR00168989	08/05/2022	08/09/2022	135.00	SJC Road Dept	214412250 - Equipment Operation
					\$445.00		
					\$445.00		
Four States Tire & Service	122415	361997	08/05/2022	08/09/2022	-105.00	SJC Road	214412250 - Equipment Operation
Four States Tire & Service	122415	362439	08/05/2022	08/09/2022	156.00	SJC Road	214412250 - Equipment Operation
Four States Tire & Service	122415	362531	08/05/2022	08/09/2022	81.90	SJC Road	214412250 - Equipment Operation
Four States Tire & Service	122415	362533	08/05/2022	08/09/2022	81.90	SJC Road	214412250 - Equipment Operation
					\$214.80		
					\$214.80		
Frontier	122331	2022072816141	08/01/2022	08/02/2022	170.80	435-587-2797-030304-8	104225280 - Telephone
Frontier	122331	2022072816142	08/01/2022	08/02/2022	214.20	435-651-3351-082400-8	104225280 - Telephone
					\$385.00		
					\$385.00		
Fuel Network	122416	F2301E00930	08/08/2022	08/09/2022	-6,767.60	SJC Fuel Bill	214412251 - Gas, Oil and Grease
Fuel Network	122416	F2301E00930	08/08/2022	08/09/2022	-2,255.86	SJC Fuel Bill	104210251 - Gas, Oil and Grease
Fuel Network	122416	F2301E00930	08/08/2022	08/09/2022	37.49	SJC Fuel Bill	104112251 - Gas, Oil and Grease
Fuel Network	122416	F2301E00930	08/08/2022	08/09/2022	106.42	SJC Fuel Bill	724581251 - Gas, Oil and Grease
Fuel Network	122416	F2301E00930	08/08/2022	08/09/2022	116.04	SJC Fuel Bill	104134251 - Gas, Oil and Grease
Fuel Network	122416	F2301E00930	08/08/2022	08/09/2022	153.75	SJC Fuel Bill	104151251 - Gas, Oil and Grease
Fuel Network	122416	F2301E00930	08/08/2022	08/09/2022	220.60	SJC Fuel Bill	574424251 - Gas, Oil and Grease
Fuel Network	122416	F2301E00930	08/08/2022	08/09/2022	230.53	SJC Fuel Bill	104147251 - Gas, Oil and Grease
Fuel Network	122416	F2301E00930	08/08/2022	08/09/2022	245.93	SJC Fuel Bill	104193251 - Gas, Oil and Grease
Fuel Network	122416	F2301E00930	08/08/2022	08/09/2022	385.06	SJC Fuel Bill	104166251 - Gas, Oil and Grease
Fuel Network	122416	F2301E00930	08/08/2022	08/09/2022	387.76	SJC Fuel Bill	104242251 - Gas, Oil and Grease
Fuel Network	122416	F2301E00930	08/08/2022	08/09/2022	444.17	SJC Fuel Bill	104111251 - Gas, Oil and Grease
Fuel Network	122416	F2301E00930	08/08/2022	08/09/2022	513.20	SJC Fuel Bill	255012.251 - Local General Health
Fuel Network	122416	F2301E00930	08/08/2022	08/09/2022	792.29	SJC Fuel Bill	214412251 - Gas, Oil and Grease
Fuel Network	122416	F2301E00930	08/08/2022	08/09/2022	814.74	SJC Fuel Bill	104256251 - Gas, Oil and Grease
Fuel Network	122416	F2301E00930	08/08/2022	08/09/2022	1,280.21	SJC Fuel Bill	264350251 - Gas, Oil and Grease
Fuel Network	122416	F2301E00930	08/08/2022	08/09/2022	1,391.65	SJC Fuel Bill	104225251 - Gas, Oil and Grease
Fuel Network	122416	F2301E00930	08/08/2022	08/09/2022	1,640.73	SJC Fuel Bill	104672251 - Gas, Oil and Grease
Fuel Network	122416	F2301E00930	08/08/2022	08/09/2022	13,036.81	SJC Fuel Bill	104210251 - Gas, Oil and Grease
Fuel Network	122416	F2301E00930	08/08/2022	08/09/2022	38,132.32	SJC Fuel Bill	214412251 - Gas, Oil and Grease
					\$50,906.24		
					\$50,906.24		
GBS Benefits Inc	122417	376896	08/05/2022	08/09/2022	3,000.00	Consulting	104965620 - Miscellaneous Service
					\$3,000.00		

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George, Eric	122332	2022080108180	08/01/2022	08/02/2022	90.00	Search and Rescue	104215620 - Miscellaneous Service
					\$90.00		
Goebel Anderson PC	122418	5257	08/04/2022	08/09/2022	382.50	SJC Attorney	104156310 - Professional and Tech
Goebel Anderson PC	122418	5258	08/04/2022	08/09/2022	247.50	SJC Attorney	104156310 - Professional and Tech
					\$630.00		
					\$630.00		
Goslin, Lou	122333	2022080108180	08/01/2022	08/02/2022	168.75	Fair Judge	104620240 - Office Expense
					\$168.75		
Grand Junction Peterbilt	122419	214572	08/05/2022	08/09/2022	1,294.24	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	122419	214593	08/05/2022	08/09/2022	184.02	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	122419	215173X1	08/05/2022	08/09/2022	119.72	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	122419	215442	08/05/2022	08/09/2022	196.55	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	122419	215585	08/05/2022	08/09/2022	178.69	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	122419	215751	08/05/2022	08/09/2022	50.94	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	122419	215842	08/05/2022	08/09/2022	18,556.00	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	122419	215897	08/05/2022	08/09/2022	1,244.06	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	122419	216077	08/05/2022	08/09/2022	153.38	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	122419	216186	08/05/2022	08/09/2022	86.36	SJC Road Dept	214412250 - Equipment Operation
Grand Junction Peterbilt	122419	CM214593	08/05/2022	08/09/2022	-184.02	SJC Road Dept	214412250 - Equipment Operation
					\$21,879.94		
					\$21,879.94		
Grayeyes, Willie	122420	2022080816494	08/08/2022	08/09/2022	766.80	Travel Reimbursement	104111230 - Travel Expense
					\$766.80		
Grayson Storage	122334	GS71422	08/01/2022	08/02/2022	120.00	San Juan Public Health	255310.260 - PHEP Preparedness
					\$120.00		
Groesbeck, Danette	122335	2022080108180	08/01/2022	08/02/2022	100.00	Fair Judge	104620240 - Office Expense
					\$100.00		
Halls, Craig C.	122336	8956	08/01/2022	08/02/2022	252.00	SJC Attorney	104126615 - Contracts
Halls, Craig C.	122336	8977	08/01/2022	08/02/2022	180.00	SJC Attorney	104126615 - Contracts
					\$432.00		
					\$432.00		
Hansen, Catherine	122337	2022080108180	08/01/2022	08/02/2022	168.75	FAIR JUDGE	104620240 - Office Expense
					\$168.75		
Harty, Peggy	122338	2022080108180	08/01/2022	08/02/2022	100.00	Fair Building Judge	104620240 - Office Expense
					\$100.00		
Hillhouse, Jared	122339	2022080108180	08/01/2022	08/02/2022	90.00	Search and Rescue	104215620 - Miscellaneous Service
					\$90.00		

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Hoggard, Ashley	122340	AH20220727sca	08/01/2022	08/02/2022	110.25	Recertification	264350330 - Employee Education
					\$110.25		
Hoggard, Dennis	122421	2022080408285	08/04/2022	08/09/2022	28.00	Transport	104230230 - Travel Expense
					\$28.00		
Hoggard, Jeremy	122341	JH20220727160	08/01/2022	08/02/2022	100.00	Recertification	264350330 - Employee Education
Hoggard, Jeremy	122422	20220804154113	08/05/2022	08/09/2022	592.45	Recertification	264350330 - Employee Education
					\$692.45		
Holiday, Carl	122423	2022080808540	08/08/2022	08/09/2022	1,700.00	Election Liasion	104173620 - Miscellaneous Service
					\$1,700.00		
Honnen Equipment Co.	122424	1372809	08/05/2022	08/09/2022	-450.00	SJC Road Dept	214412250 - Equipment Operation
Honnen Equipment Co.	122424	1388481	08/05/2022	08/09/2022	108.31	SJC Road Dept	214412250 - Equipment Operation
Honnen Equipment Co.	122424	1392898	08/05/2022	08/09/2022	130.54	SJC Road Dept	214412250 - Equipment Operation
Honnen Equipment Co.	122424	1393413	08/05/2022	08/09/2022	149.65	SJC Road Dept	214412250 - Equipment Operation
Honnen Equipment Co.	122424	1393416	08/05/2022	08/09/2022	716.38	SJC Road Dept	214412250 - Equipment Operation
					\$654.88		
					\$654.88		
ImageNet Consulting LLC	122425	CM18248	08/04/2022	08/09/2022	-62.25	SJC Sheriff	104230310 - Professional and Tech
ImageNet Consulting LLC	122425	INV271167	08/04/2022	08/09/2022	35.24	Non Departmental	104150240 - Office Expense
ImageNet Consulting LLC	122425	INV272793	08/04/2022	08/09/2022	577.54	Non Departmental	104150240 - Office Expense
					\$550.53		
					\$550.53		
Ivins, Adison	122342	2022080108180	08/01/2022	08/02/2022	50.00	Queen Prize	104625240 - Office Expense
					\$50.00		
Jacco Distributing Company	122426	12447	08/05/2022	08/09/2022	206.75	SJC Road Dept	214412250 - Equipment Operation
					\$206.75		
Kelley, Raylee	122343	2022080108180	08/01/2022	08/02/2022	1,000.00	Queen Prize	104625240 - Office Expense
					\$1,000.00		
Kenworth Sales Company	122427	PRIIN5271415	08/05/2022	08/09/2022	16.31	SJC Road	214412250 - Equipment Operation
Kenworth Sales Company	122427	PRIIN5279782	08/05/2022	08/09/2022	107.04	SJC Road	214412250 - Equipment Operation
					\$123.35		
					\$123.35		
Kilgore Companies LLC	122428	1048997	08/05/2022	08/09/2022	1,873.76	SJC ROAD	214414410 - Road Supplies
					\$1,873.76		
Knight, Brinkley	122344	2022080108180	08/01/2022	08/02/2022	750.00	Queen Prize	104625240 - Office Expense
					\$750.00		

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KTNN Radio	122429	IN-1220625367	08/05/2022	08/09/2022	3,180.00	SJC Elections	104173310 - Professional and Tech
					\$3,180.00		
L.N. Curtis & Sons	122430	INV616147	08/05/2022	08/09/2022	1,364.00	SJC Sheriff Dept	104210610 - Miscellaneous Supplie
					\$1,364.00		
Landmark Design	122431	4	08/08/2022	08/09/2022	1,514.00	SJC EC DEV	104193310 - Professional and Tech
					\$1,514.00		
Life-Assist Inc.	122432	1231555	08/05/2022	08/09/2022	137.58	SJC Emergency Svc.	264350610 - Miscellaneous Supplie
					\$137.58		
Long, Roxy	122433	2022080408285	08/04/2022	08/09/2022	855.00	Nursing Services	104230350 - State Prisoner Expens
					\$855.00		
Love Communications	122345	061029	08/01/2022	08/02/2022	13,000.00	SJC Ec Dev	104192310 - Professional and Tech
Love Communications	122345	061029	08/01/2022	08/02/2022	13,000.00	SJC Ec Dev	104193310 - Professional and Tech
Love Communications	122345	061749	08/01/2022	08/02/2022	500.00	SJC Ec Dev	104192310 - Professional and Tech
Love Communications	122345	061749	08/01/2022	08/02/2022	500.00	SJC Ec Dev	104193310 - Professional and Tech
					\$27,000.00		
					\$27,000.00		
Lumen	122346	5107XQC1S3-20	08/01/2022	08/02/2022	1,160.95	5107XQC1S3	104232310 - Professional and Tech
					\$1,160.95		
Main Street Drug and Boutique	122347	183988	08/01/2022	08/02/2022	51.04	SJC Sheriff	104230312 - Medical Expenses
Main Street Drug and Boutique	122347	184362	08/01/2022	08/02/2022	33.49	SJC Sheriff	104230312 - Medical Expenses
Main Street Drug and Boutique	122347	184521	08/01/2022	08/02/2022	32.03	SJC Sheriff	104230312 - Medical Expenses
Main Street Drug and Boutique	122347	184599	08/01/2022	08/02/2022	18.85	SJC Sheriff	104230312 - Medical Expenses
					\$135.41		
Main Street Drug and Boutique	122434	184812	08/04/2022	08/09/2022	28.69	SJC Sheriff	104230312 - Medical Expenses
					\$164.10		
McDonald, Trey	122435	23F08-T-008	08/08/2022	08/09/2022	1,642.77	Travel Reimbursement	104211230 - Travel Expense
					\$1,642.77		
McNeely, Jerry	122348	RI0801221	08/01/2022	08/02/2022	1,200.00		104112310 - Professional and Techn
					\$1,200.00		
Metro Productions	122349	220804	08/01/2022	08/02/2022	5,250.00	SJC Fair	104620620 - Miscellaneous Service
					\$5,250.00		
Mexican Hat Special Serv Dist.	122350	RI0801222	08/01/2022	08/02/2022	500.00	Monthly USDA Loan Payment	104850915 - Transfers to Other Unit
					\$500.00		
Moab Regional Hospital	122436	2952156-0011-0	08/04/2022	08/09/2022	106.75	Karlis Kamenske	104230312 - Medical Expenses
					\$106.75		

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Monticello City	122351	2022072913093	08/01/2022	08/02/2022	100.00	195461 Hideout Billing	104672270 - Utilities
Monticello City	122437	2022080408333	08/05/2022	08/09/2022	56.92	SJC All Accounts	104225270 - Utilities
Monticello City	122437	2022080408333	08/05/2022	08/09/2022	60.00	SJC All Accounts	104225270 - Utilities
Monticello City	122437	2022080408333	08/05/2022	08/09/2022	70.00	SJC All Accounts	104620270 - Utilities
Monticello City	122437	2022080408333	08/05/2022	08/09/2022	83.08	SJC All Accounts	104165270 - Utilities
Monticello City	122437	2022080408333	08/05/2022	08/09/2022	185.08	SJC All Accounts	724167270 - Utilities
Monticello City	122437	2022080408333	08/05/2022	08/09/2022	292.16	SJC All Accounts	104161270 - Utilities
Monticello City	122437	2022080408333	08/05/2022	08/09/2022	484.22	SJC All Accounts	214414270 - Utilities
Monticello City	122437	2022080408333	08/05/2022	08/09/2022	2,274.07	SJC All Accounts	104166270 - Utilities
					\$3,505.53		
					\$3,605.53		
Monticello Mercantile	122352	C253419	08/01/2022	08/02/2022	10.49	Monticello Library	724581620 - Special Programs
Monticello Mercantile	122352	C254291	08/01/2022	08/02/2022	34.06	SJC Library	724167260 - Buildings and Grounds
Monticello Mercantile	122352	C254427	08/01/2022	08/02/2022	2.98	SJC Sheriff	104166260 - Buildings and Grounds
Monticello Mercantile	122352	C254885	08/01/2022	08/02/2022	30.96	SJC Fair	104620260 - Buildings and Grounds
Monticello Mercantile	122352	C254921	08/01/2022	08/02/2022	8.29	SJC Library	724167260 - Buildings and Grounds
Monticello Mercantile	122352	C254982	08/01/2022	08/02/2022	111.96	SJC Admin Building	104161260 - Buildings and Grounds
					\$198.74		
Monticello Mercantile	122438	C242069	08/04/2022	08/09/2022	11.99	SJC Admin Building	104161260 - Buildings and Grounds
Monticello Mercantile	122438	C249496	08/04/2022	08/09/2022	79.70	SJC Fair	104620260 - Buildings and Grounds
Monticello Mercantile	122438	C249978	08/04/2022	08/09/2022	19.99	SJC Admin Building	104161260 - Buildings and Grounds
Monticello Mercantile	122438	C250175	08/04/2022	08/09/2022	11.96	SJC Public Safety	104166260 - Buildings and Grounds
Monticello Mercantile	122438	C250266	08/04/2022	08/09/2022	1.49	SJC Fair	104620260 - Buildings and Grounds
Monticello Mercantile	122438	C250376	08/04/2022	08/09/2022	49.43	SJC Admin Building	104161260 - Buildings and Grounds
Monticello Mercantile	122438	C251016	08/04/2022	08/09/2022	31.47	SJC Public Safety	104166260 - Buildings and Grounds
Monticello Mercantile	122438	C251211	08/04/2022	08/09/2022	17.99	SJC Admin Building	104161260 - Buildings and Grounds
Monticello Mercantile	122438	C251697	08/04/2022	08/09/2022	66.46	SJC Public Safety	104166260 - Buildings and Grounds
Monticello Mercantile	122438	C254155	08/08/2022	08/09/2022	54.46	SJC Fire	104220615 - Contracts
Monticello Mercantile	122438	C254680	08/05/2022	08/09/2022	19.92	SJC Ambulance	264350610 - Miscellaneous Supplie
Monticello Mercantile	122438	C255019	08/04/2022	08/09/2022	38.97	SJC Public Safety	104166260 - Buildings and Grounds
Monticello Mercantile	122438	C255043	08/04/2022	08/09/2022	60.68	SJC Fair	104620260 - Buildings and Grounds
Monticello Mercantile	122438	C255060	08/04/2022	08/09/2022	72.46	SJC Fair	104620260 - Buildings and Grounds
Monticello Mercantile	122438	C255250	08/04/2022	08/09/2022	51.86	SJC Fair	104620260 - Buildings and Grounds
Monticello Mercantile	122438	C255266	08/04/2022	08/09/2022	10.20	SJC Fair	104620260 - Buildings and Grounds
Monticello Mercantile	122438	C255294	08/04/2022	08/09/2022	10.78	SJC Fair	104620260 - Buildings and Grounds
Monticello Mercantile	122438	C255334	08/04/2022	08/09/2022	11.49	SJC Fair	104620260 - Buildings and Grounds
Monticello Mercantile	122438	C255336	08/04/2022	08/09/2022	5.00	SJC Fair	104620260 - Buildings and Grounds
Monticello Mercantile	122438	C255516	08/04/2022	08/09/2022	11.08	SJC Fair	104620240 - Office Expense
Monticello Mercantile	122438	C255559	08/04/2022	08/09/2022	26.77	SJC Fair	104620260 - Buildings and Grounds
Monticello Mercantile	122438	C255566	08/04/2022	08/09/2022	2.77	SJC Fair	104620260 - Buildings and Grounds
Monticello Mercantile	122438	C255580	08/04/2022	08/09/2022	62.92	SJC Fair	104620260 - Buildings and Grounds
Monticello Mercantile	122438	C255616	08/04/2022	08/09/2022	99.48	SJC Fair	104620260 - Buildings and Grounds
Monticello Mercantile	122438	C255633	08/04/2022	08/09/2022	16.86	SJC Public Safety	104166260 - Buildings and Grounds
Monticello Mercantile	122438	C255762	08/04/2022	08/09/2022	29.54	SJC Fair	104620260 - Buildings and Grounds
Monticello Mercantile	122438	E25252	08/04/2022	08/09/2022	4.99	SJC Public Safety	104166260 - Buildings and Grounds
					\$880.71		

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Morgan, Happy	122353	RI0801223	08/01/2022	08/02/2022	10,500.00		104126310 - Professional and Tech
					\$10,500.00		
Morris, Rose	122439	2022080516490	08/08/2022	08/09/2022	560.00	Alternatives	104679615 - Contracts
					\$560.00		
Motor Parts of Monticello	122440	533942	08/05/2022	08/09/2022	70.99	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	122440	534329	08/05/2022	08/09/2022	7.06	SJC Road	214412250 - Equipment Operation
Motor Parts of Monticello	122440	537296	08/04/2022	08/09/2022	65.37	SJC Landfill	574424260 - Buildings and Grounds
Motor Parts of Monticello	122440	537747	08/04/2022	08/09/2022	16.64	SJC Fair	104620260 - Buildings and Grounds
Motor Parts of Monticello	122440	537759	08/04/2022	08/09/2022	130.77	SJC Fair	104620260 - Buildings and Grounds
Motor Parts of Monticello	122440	537874	08/04/2022	08/09/2022	10.38	SJC Sheriff	104210610 - Miscellaneous Supplie
					\$301.21		
					\$301.21		
MSFS of Utah	122354	2022072816161	08/01/2022	08/02/2022	450.00	SJC Aging	104682615 - Contracts
MSFS of Utah	122354	2022072909574	08/01/2022	08/02/2022	435.00	SJC Aging	104682615 - Contracts
					\$885.00		
					\$885.00		
Musselman, Kaitlyn	122355	2022080108180	08/01/2022	08/02/2022	750.00	Queen Prize	104625240 - Office Expense
					\$750.00		
National Benefit Services LLC	122441	864909	08/04/2022	08/09/2022	79.30	FSA Plan Admin Fees	104965140 - Other Employee Benefi
National Benefit Services LLC	122441	CP323597	08/04/2022	08/09/2022	1,718.32	Claims Paid Invoice	102227000 - Health Care Reimburs
					\$1,797.62		
					\$1,797.62		
Nationwide Title Clearing	122442	2022080808522	08/08/2022	08/09/2022	40.00	Recorder Overpayment	103412000 - Recording of Legal Do
					\$40.00		
Navajo Nation Water Code Admini	122356	214-0325	08/01/2022	08/02/2022	1.31	SJC Fire	104225270 - Utilities
Navajo Nation Water Code Admini	122356	221-1023	08/01/2022	08/02/2022	2.35	SJC Fire	104225270 - Utilities
					\$3.66		
					\$3.66		
New Technology Solutions	122443	4589	08/08/2022	08/09/2022	40.00	SJC Public Health	255007.260 - Indirect Admin Buildin
					\$40.00		
Nicholas & Company	122357	7879145-	08/01/2022	08/02/2022	-114.24	Blanding Senior Center	104677323 - Meals - Monticello
Nicholas & Company	122357	7887151	08/01/2022	08/02/2022	551.44	Monticello Senior Center	104678323 - Meals - Monticello
Nicholas & Company	122357	7887151	08/01/2022	08/02/2022	551.45	Monticello Senior Center	104677323 - Meals - Monticello
Nicholas & Company	122357	7903099-	08/01/2022	08/02/2022	-328.07	Monticello Senior Center	104230480 - Kitchen Food
Nicholas & Company	122357	7903099-	08/01/2022	08/02/2022	881.06	Monticello Senior Center	104677323 - Meals - Monticello
Nicholas & Company	122357	7903099-	08/01/2022	08/02/2022	881.06	Monticello Senior Center	104678323 - Meals - Monticello
Nicholas & Company	122357	7984491	08/01/2022	08/02/2022	144.58	Blanding Senior Center	104678325 - Meals - Blanding
Nicholas & Company	122357	7984491	08/01/2022	08/02/2022	144.59	Blanding Senior Center	104677325 - Meals - Blanding

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Nicholas & Company	122357	7984492	08/01/2022	08/02/2022	25.51	Blanding Senior Center	104677325 - Meals - Blanding
Nicholas & Company	122357	7996568	08/01/2022	08/02/2022	1,027.64	Blanding Senior Center	104678325 - Meals - Blanding
Nicholas & Company	122357	7996568	08/01/2022	08/02/2022	1,027.65	Blanding Senior Center	104677325 - Meals - Blanding
Nicholas & Company	122357	8026617	08/01/2022	08/02/2022	674.03	SJC Sheriff	104230480 - Kitchen Food
Nicholas & Company	122357	8030188	08/01/2022	08/02/2022	1,526.58	SJC Sheriff	104230480 - Kitchen Food
					\$6,993.28		
Nicholas & Company	122444	7903095	08/04/2022	08/09/2022	2,589.15	SJC Sheriff	104230480 - Kitchen Food
Nicholas & Company	122444	8034317	08/04/2022	08/09/2022	514.10	SJC Sheriff	104230480 - Kitchen Food
Nicholas & Company	122444	8037679	08/04/2022	08/09/2022	2,285.12	SJC Sheriff	104230480 - Kitchen Food
Nicholas & Company	122444	8037685	08/08/2022	08/09/2022	356.27	Monticello Senior Center	104677323 - Meals - Monticello
Nicholas & Company	122444	8037685	08/08/2022	08/09/2022	356.27	Monticello Senior Center	104678323 - Meals - Monticello
Nicholas & Company	122444	8037687	08/08/2022	08/09/2022	548.69	Blanding Senior Center	104678325 - Meals - Blanding
Nicholas & Company	122444	8037687	08/08/2022	08/09/2022	548.70	Blanding Senior Center	104677325 - Meals - Blanding
Nicholas & Company	122444	8037688	08/08/2022	08/09/2022	512.18	Blanding Senior Center	104677329 - Meals - Bluff
Nicholas & Company	122444	8037688	08/08/2022	08/09/2022	512.18	Blanding Senior Center	104678329 - Meals - Bluff
Nicholas & Company	122444	8041857	08/08/2022	08/09/2022	225.43	Blanding Senior Center	104678325 - Meals - Blanding
Nicholas & Company	122444	8041857	08/08/2022	08/09/2022	225.44	Blanding Senior Center	104677325 - Meals - Blanding
					\$8,673.53		
					\$15,666.81		
Noyes, Kinley	122358	2022080108180	08/01/2022	08/02/2022	750.00	Queen Prize	104625240 - Office Expense
					\$750.00		
ODP Business Solutions LLC	122359	254527743001	08/01/2022	08/02/2022	35.76	290885 SJC Sheriff	104230240 - Office Expense
ODP Business Solutions LLC	122359	254527743001	08/01/2022	08/02/2022	323.10	290885 SJC Sheriff	104150240 - Office Expense
					\$358.86		
ODP Business Solutions LLC	122445	250835340001	08/08/2022	08/09/2022	103.31	SJC Public Health	255040.240 - Preventative Block Gr
ODP Business Solutions LLC	122445	253782532001	08/08/2022	08/09/2022	271.94	SJC Public Health	255040.240 - Preventative Block Gr
ODP Business Solutions LLC	122445	255897831001	08/08/2022	08/09/2022	75.08	SJC Public Health	255071.240 - MCH Injury Prevention
					\$450.33		
					\$809.19		
Oliver & Sitterud	122446	OS20220801	08/05/2022	08/09/2022	3,300.00	Public Defender	104126615 - Contracts
					\$3,300.00		
Packard Wholesale Co.	122360	INV189979	08/01/2022	08/02/2022	221.24	SJC Sheriff's Office	104230350 - State Prisoner Expens
Packard Wholesale Co.	122360	INV190795	08/01/2022	08/02/2022	280.44	SJC Senior Center	104677323 - Meals - Monticello
Packard Wholesale Co.	122360	INV190795	08/01/2022	08/02/2022	280.44	SJC Senior Center	104678323 - Meals - Monticello
Packard Wholesale Co.	122360	INV190833	08/01/2022	08/02/2022	206.70	SJC Senior Center	104678325 - Meals - Blanding
Packard Wholesale Co.	122360	INV190833	08/01/2022	08/02/2022	206.71	SJC Senior Center	104677325 - Meals - Blanding
					\$1,195.53		
Packard Wholesale Co.	122447	INV190742	08/04/2022	08/09/2022	35.53	SJC Sheriff's Office	104230350 - State Prisoner Expens
Packard Wholesale Co.	122447	INV190743	08/04/2022	08/09/2022	743.42	SJC Sheriff's Office	104230350 - State Prisoner Expens
Packard Wholesale Co.	122447	INV190793	08/04/2022	08/09/2022	275.87	SJC Sheriff's Office	104230350 - State Prisoner Expens
Packard Wholesale Co.	122447	INV190806	08/04/2022	08/09/2022	52.99	SJC Sheriff's Office	104230350 - State Prisoner Expens

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Packard Wholesale Co.	122447	INV190807	08/04/2022	08/09/2022	128.39	SJC Sheriff's Office	104230350 - State Prisoner Expens
					\$1,236.20		
					\$2,431.73		
Peak JCB	122448	PSI-110692	08/05/2022	08/09/2022	326.02	SJC Road	214412250 - Equipment Operation
					\$326.02		
Pelorus Methods Inc	122449	220901	08/08/2022	08/09/2022	750.00	Software and Support	104143242 - Software Maintenance
Pelorus Methods Inc	122449	220901	08/08/2022	08/09/2022	750.00	Software and Support	255007.242 - Indirect Admin Softwar
Pelorus Methods Inc	122449	220901	08/08/2022	08/09/2022	800.00	Software and Support	104142242 - Software Maintenance
					\$2,300.00		
					\$2,300.00		
Penguin Management Inc	122450	70727	08/05/2022	08/09/2022	2,640.00	SJC EMS	264350310 - Professional and Tech
					\$2,640.00		
Pepsi-Cola	122451	44485969	08/04/2022	08/09/2022	193.70	SJC Sheriff Dept	104230480 - Kitchen Food
					\$193.70		
Peterson, Jared	122361	2022080108180	08/01/2022	08/02/2022	90.00	Search and Rescue	104215620 - Miscellaneous Service
					\$90.00		
Petty Cash	122362	2022080108323	08/01/2022	08/02/2022	20.00	Blanding Library	724581920 - Grant Expenses
Petty Cash	122389	EVPH072122	08/01/2022	08/02/2022	58.36	Petty Cash - Public Health	253510000 - Other Reimbursements
Petty Cash	122452	2022080808523	08/08/2022	08/09/2022	8.11	La Sal Library	724581920 - Grant Expenses
					\$86.47		
Petty Cash - Monticello Library	122363	2022080108354	08/01/2022	08/02/2022	16.32	Monticello Library	724581920 - Grant Expenses
					\$16.32		
Podmore, Zak	122364	2022080108180	08/01/2022	08/02/2022	50.00	Library Board Meeting	724580620 - Miscellaneous Service
					\$50.00		
Poll Sound	122365	112354	08/01/2022	08/02/2022	12,189.40	SJC Fair sound for concerts	104620620 - Miscellaneous Service
Poll Sound	122365	112355	08/01/2022	08/02/2022	650.00	SJC Fair sound for concerts	104620620 - Miscellaneous Service
					\$12,839.40		
					\$12,839.40		
Premier Truck Group	122453	777119467	08/05/2022	08/09/2022	168.34	SJC Road	214412250 - Equipment Operation
					\$168.34		
Purchase Power	122366	2022080108180	08/01/2022	08/02/2022	91.65	SJC Sheriff Dept - 8000-9000-0182-4113	104230241 - Postage
					\$91.65		
Rarick, Randy	122454	2022080408295	08/05/2022	08/09/2022	1,197.00	Travel Reimbursement	104146230 - Travel Expense
					\$1,197.00		

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Redd's Ace Hardware	122367	860588	08/01/2022	08/02/2022	41.99	SJC Admin Building	104161260 - Buildings and Grounds
Redd's Ace Hardware	122367	860589	08/01/2022	08/02/2022	70.98	SJC Library	724167260 - Buildings and Grounds
Redd's Ace Hardware	122367	860829	08/01/2022	08/02/2022	78.69	SJC Public Safety	104166260 - Buildings and Grounds
					<u>\$191.66</u>		
Redd's Ace Hardware	122455	2022080408285	08/04/2022	08/09/2022	-58.50	Unapplied Payment credits	724581240 - Office Expense
Redd's Ace Hardware	122455	2022080408285	08/04/2022	08/09/2022	-57.96	Unapplied Payment credits	104676260 - Buildings and Grounds
Redd's Ace Hardware	122455	859330	08/08/2022	08/09/2022	20.32	SJC Road	214414260 - Buildings and Grounds
Redd's Ace Hardware	122455	860401	08/08/2022	08/09/2022	15.55	SJC Public Health	255620.241 - DEQ Water Quality Po
Redd's Ace Hardware	122455	860503	08/08/2022	08/09/2022	9.18	SJC Public Health	255007.260 - Indirect Admin Buildin
Redd's Ace Hardware	122455	860771	08/08/2022	08/09/2022	66.92	SJC Landfill	574424240 - Office Expense
Redd's Ace Hardware	122455	861121	08/04/2022	08/09/2022	135.97	SJC Public Safety	104166260 - Buildings and Grounds
					<u>\$131.48</u>		
					\$323.14		
RelaDyne West LLC	122368	0863357	08/01/2022	08/02/2022	50.55	SJC Fair	104620240 - Office Expense
					<u>\$50.55</u>		
Richardson, Walt	122456	2022080516465	08/08/2022	08/09/2022	175.00	Fire Fighting	104220121 - Temporary Wages
					<u>\$175.00</u>		
Rock, Christine	122457	2022080516483	08/08/2022	08/09/2022	560.00	Alternatives	104679615 - Contracts
					<u>\$560.00</u>		
Rocky Mountain Power	122458	2022080417290	08/05/2022	08/09/2022	18.38	59405396-0029 SJC Road	214414270 - Utilities
Rocky Mountain Power	122458	2022080417290	08/05/2022	08/09/2022	15.76	59271696-0048 SJC Road	104225270 - Utilities
Rocky Mountain Power	122458	2022080516481	08/08/2022	08/09/2022	272.16	59271696-0055	104672270 - Utilities
					<u>\$306.30</u>		
					\$306.30		
Roughrock Aviation LLC	122369	RI0801224	08/01/2022	08/02/2022	6,500.00		105430615 - Contracts
					<u>\$6,500.00</u>		
Salt Lake Community College	122370	2022.11.6	08/01/2022	08/02/2022	606.60	SJC Cadet meals	104230230 - Travel Expense
Salt Lake Community College	122370	2022.11.6	08/01/2022	08/02/2022	622.43	SJC Cadet meals	104210230 - Travel Expense
					<u>\$1,229.03</u>		
					\$1,229.03		
San Juan Building Supply Inc.	122371	2207-202065	08/01/2022	08/02/2022	61.40	SJC Admin Building	104161260 - Buildings and Grounds
					<u>\$61.40</u>		
San Juan Clinic	122459	8777407	08/05/2022	08/09/2022	72.00	John Richardson	214414620 - Miscellaneous Service
					<u>\$72.00</u>		
San Juan Health Services	122460	7072022	08/08/2022	08/09/2022	255.00	1/3 Sprinkler System Test & Inspection	255007.260 - Indirect Admin Buildin
					<u>\$255.00</u>		

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San Juan Hospital	122372	8760655	08/01/2022	08/02/2022	75.84	James Romero 123608	104230312 - Medical Expenses
					\$75.84		
San Juan Record	122373	161381	08/01/2022	08/02/2022	30.00	SJC Library	724581210 - Subscriptions and Me
San Juan Record	122373	161539	08/01/2022	08/02/2022	56.00	SJC Planning	104112240 - Office Expense
					\$86.00		
San Juan Record	122461	161490	08/05/2022	08/09/2022	156.80	SJC Planning	104114220 - Public Notices
San Juan Record	122461	SJCLRK0822	08/05/2022	08/09/2022	914.25	SJC Clerk	104142220 - Public Notices
					\$1,071.05		
					\$1,157.05		
Schulte, Tim	122374	2022080108180	08/01/2022	08/02/2022	50.00	Library Board Meeting	724580620 - Miscellaneous Service
					\$50.00		
Silas, Marilyn	122462	2022080516483	08/08/2022	08/09/2022	560.00	Alternatives	104679615 - Contracts
					\$560.00		
SJC Inmate Account	122463	1726_001	08/04/2022	08/09/2022	2,099.88	Trustee Payroll	104230352 - Inmate Humanitarian E
					\$2,099.88		
Snead, Sandy	122375	2022080108180	08/01/2022	08/02/2022	151.25	Fair Judge	104620240 - Office Expense
					\$151.25		
Sorenson Advertising, dba Relic A	122464	207384	08/05/2022	08/09/2022	14,608.32	SJC Tourism	104193490 - Advertising and Promot
					\$14,608.32		
Southwest Colorado TV	122465	07-28	08/04/2022	08/09/2022	2,000.00	SJC COMMUNICATIONS	104574615 - Contracts
					\$2,000.00		
Spillman, Corey	122466	2022080516470	08/08/2022	08/09/2022	100.00	Fire Fighting	104220121 - Temporary Wages
					\$100.00		
Spillman, Koleman	122376	2022080108180	08/01/2022	08/02/2022	80.00	TRAVEL REIMBURSEMENT	104230230 - Travel Expense
Spillman, Koleman	122376	2022080108180	08/01/2022	08/02/2022	80.00	TRAVEL REIMBURSEMENT	104230230 - Travel Expense
					\$160.00		
Spillman, Koleman	122467	2022080408285	08/04/2022	08/09/2022	80.00	TRAVEL REIMBURSEMENT	104230230 - Travel Expense
					\$240.00		
Stotz Equipment	122468	P78223	08/05/2022	08/09/2022	354.70	SJC Road	214412250 - Equipment Operation
					\$354.70		
Sysco Intermountain Food Svc.	122377	485374130	08/01/2022	08/02/2022	263.57	SJC SHERIFF	104230480 - Kitchen Food
Sysco Intermountain Food Svc.	122469	485389307	08/04/2022	08/09/2022	684.38	SJC SHERIFF	104230480 - Kitchen Food
					\$947.95		

**San Juan County
Check Register**

General Fund Checking - Zions 566101143 - 07/29/2022 to 08/11/2022

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
Tiefenbach North America LLC	122470	437981	08/05/2022	08/09/2022	8.34	SJC Road Dept	214412250 - Equipment Operation
Tiefenbach North America LLC	122470	437982	08/05/2022	08/09/2022	3.83	SJC Road Dept	214412250 - Equipment Operation
					\$12.17		
					\$12.17		
Tomco, Ben	122471	2022080816480	08/08/2022	08/09/2022	17.02	PURCHASE REIMBURSMENT	104242330 - Employee Education
Tomco, Ben	122471	2022080816481	08/08/2022	08/09/2022	197.00	Education	104242330 - Employee Education
					\$214.02		
					\$214.02		
Tracy, Karley	122378	2022080108180	08/01/2022	08/02/2022	50.00	Queen Prize	104625240 - Office Expense
					\$50.00		
Tsosie, Terry	122472	2022080516482	08/08/2022	08/09/2022	560.00	Alternatives	104679615 - Contracts
					\$560.00		
Turk, Colby	122379	2022080108333	08/01/2022	08/02/2022	129.00	Travel Reimbursement	104210230 - Travel Expense
					\$129.00		
Turk, Palmer	122380	2022080108180	08/01/2022	08/02/2022	80.00	TRAVEL REIMBURSEMENT	104230230 - Travel Expense
Turk, Palmer	122380	2022080108180	08/01/2022	08/02/2022	80.00	TRAVEL REIMBURSEMENT	104230230 - Travel Expense
					\$160.00		
Turk, Palmer	122473	2022080408285	08/04/2022	08/09/2022	80.00	TRAVEL REIMBURSEMENT	104230230 - Travel Expense
					\$240.00		
U.S. Bank Corporate Payment	122390	20220711-	08/02/2022	08/02/2022	3.69	Late Payment Charge	104150620 - Miscellaneous Service
U.S. Bank Corporate Payment	122390	2022072609261	08/02/2022	08/02/2022	117.36	4246-0470-0106-9233 Tammy Gallegos	104684220 - Public Notices
U.S. Bank Corporate Payment	122390	2022072609261	08/02/2022	08/02/2022	145.69	4246-0470-0106-9233 Tammy Gallegos	104671230 - Travel Expense
U.S. Bank Corporate Payment	122390	2022072609261	08/02/2022	08/02/2022	243.75	4246-0470-0106-9233 Tammy Gallegos	104671220 - Public Notices
U.S. Bank Corporate Payment	122390	2022072609261	08/02/2022	08/02/2022	365.48	4246-0470-0106-9233 Tammy Gallegos	104678328 - Meals - La Sal
U.S. Bank Corporate Payment	122390	2022072609261	08/02/2022	08/02/2022	371.49	4246-0470-0106-9233 Tammy Gallegos	104686610 - Miscellaneous Supplie
U.S. Bank Corporate Payment	122390	2022072610201	08/02/2022	08/02/2022	1,970.51	4246-0470-0118-9890 - Jay Begay	104211610 - Miscellaneous Supplies
U.S. Bank Corporate Payment	122390	2022072610210	08/02/2022	08/02/2022	298.55	4246-0446-5595-5692 Lyman W Duncan	104142230 - Travel Expense
U.S. Bank Corporate Payment	122390	2022072610213	08/02/2022	08/02/2022	145.69	4246-0470-0108-2897 Jason Torgerson	104210230 - Travel Expense
U.S. Bank Corporate Payment	122390	2022072610221	08/02/2022	08/02/2022	43.76	4246-0400-1740-8495 Marsha Shumway	104210480 - Special Department Su
U.S. Bank Corporate Payment	122390	2022072610221	08/02/2022	08/02/2022	288.64	4246-0470-0071-7485 Alan Freestone	104668620 - Miscellaneous Service
U.S. Bank Corporate Payment	122390	2022072610224	08/02/2022	08/02/2022	110.00	4246-0400-1740-8495 Marsha Shumway	104210210 - Subscriptions and Me
U.S. Bank Corporate Payment	122390	2022072610224	08/02/2022	08/02/2022	149.47	4246-0400-1740-8495 Marsha Shumway	104230480 - Kitchen Food
U.S. Bank Corporate Payment	122390	2022072610224	08/02/2022	08/02/2022	161.76	4246-0400-1740-8495 Marsha Shumway	104210620 - Miscellaneous Service
U.S. Bank Corporate Payment	122390	2022072610224	08/02/2022	08/02/2022	238.00	4246-0400-1740-8495 Marsha Shumway	104210330 - Employee Education
U.S. Bank Corporate Payment	122390	2022072610240	08/02/2022	08/02/2022	9.49	4246-0446-5807-5266 BEN NIELSON	104192240 - Office Expense
U.S. Bank Corporate Payment	122390	2022072610240	08/02/2022	08/02/2022	35.00	4246-0446-5807-5266 BEN NIELSON	104192210 - Subscriptions and Me
U.S. Bank Corporate Payment	122390	2022072610251	08/02/2022	08/02/2022	-52.51	4246-0470-0139-5331 Elaine Gizler	104192210 - Subscriptions and Me
U.S. Bank Corporate Payment	122390	2022072610251	08/02/2022	08/02/2022	6.93	4246-0470-0139-5331 Elaine Gizler	104193210 - Subscriptions and Me
U.S. Bank Corporate Payment	122390	2022072610251	08/02/2022	08/02/2022	6.94	4246-0470-0139-5331 Elaine Gizler	104192210 - Subscriptions and Me
U.S. Bank Corporate Payment	122390	2022072610251	08/02/2022	08/02/2022	27.32	4246-0470-0139-5331 Elaine Gizler	104192490 - Advertising and Promot
U.S. Bank Corporate Payment	122390	2022072610251	08/02/2022	08/02/2022	153.52	4246-0470-0139-5331 Elaine Gizler	104193490 - Advertising and Promot

**San Juan County
Check Register**

General Fund Checking - Zions 566101143 - 07/29/2022 to 08/11/2022

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
U.S. Bank Corporate Payment	122390	2022072610251	08/02/2022	08/02/2022	689.40	4246-0470-0139-5331 Elaine Gizler	104193480 - Special Department Su
U.S. Bank Corporate Payment	122390	2022072610252	08/02/2022	08/02/2022	258.83	4246-0470-0107-1528 Allison Yamamoto-Spar	104193480 - Special Department Su
U.S. Bank Corporate Payment	122390	2022072610252	08/02/2022	08/02/2022	1,181.25	4246-0470-0107-1528 Allison Yamamoto-Spar	104192230 - Travel Expense
U.S. Bank Corporate Payment	122390	2022072610260	08/02/2022	08/02/2022	360.00	4246-0446-5323-3506 Cindi Holyoak	104144242 - Software Maintenance
U.S. Bank Corporate Payment	122390	2022072610260	08/02/2022	08/02/2022	360.00	4246-0446-5323-3506 Cindi Holyoak	104144242 - Software Maintenance
U.S. Bank Corporate Payment	122390	2022072610260	08/02/2022	08/02/2022	645.97	4246-0446-5323-3506 Cindi Holyoak	104144230 - Travel Expense
U.S. Bank Corporate Payment	122390	2022072610572	08/02/2022	08/02/2022	96.55	4246-0446-5807-5241 Nathan Pitts	104192240 - Office Expense
U.S. Bank Corporate Payment	122390	2022072610572	08/02/2022	08/02/2022	96.55	4246-0446-5807-5241 Nathan Pitts	104193240 - Office Expense
U.S. Bank Corporate Payment	122390	2022072709062	08/02/2022	08/02/2022	2,407.65	4246-0441-0129-6816 David Gallegos	104220615 - Contracts
U.S. Bank Corporate Payment	122390	2022072713255	08/02/2022	08/02/2022	78.98	4246-0446-5312-8805 Scott Burgess	264350250 - Equipment Operation
U.S. Bank Corporate Payment	122390	2022072713255	08/02/2022	08/02/2022	263.74	4246-0446-5312-8805 Scott Burgess	264350610 - Miscellaneous Supplie
U.S. Bank Corporate Payment	122390	2022072713255	08/02/2022	08/02/2022	1,218.91	4246-0446-5312-8805 Scott Burgess	264350330 - Employee Education
U.S. Bank Corporate Payment	122390	2022072713264	08/02/2022	08/02/2022	9.96	4246-0446-5118-0295 Mack McDonald	574424240 - Office Expense
U.S. Bank Corporate Payment	122390	2022072713264	08/02/2022	08/02/2022	51.28	4246-0446-5118-0295 Mack McDonald	104145240 - Office Expense
U.S. Bank Corporate Payment	122390	2022072713264	08/02/2022	08/02/2022	52.12	4246-0446-5118-0295 Mack McDonald	254310240 - Office Expense
U.S. Bank Corporate Payment	122390	2022072713264	08/02/2022	08/02/2022	167.66	4246-0446-5118-0295 Mack McDonald	104134230 - Travel Expense
U.S. Bank Corporate Payment	122390	2022072713264	08/02/2022	08/02/2022	232.61	4246-0446-5118-0295 Mack McDonald	104134240 - Office Expense
U.S. Bank Corporate Payment	122390	2022072713264	08/02/2022	08/02/2022	470.94	4246-0446-5118-0295 Mack McDonald	104113230 - Travel Expense
U.S. Bank Corporate Payment	122390	2022072713264	08/02/2022	08/02/2022	1,295.63	4246-0446-5118-0295 Mack McDonald	104111230 - Travel Expense
U.S. Bank Corporate Payment	122390	2022072713264	08/02/2022	08/02/2022	2,562.00	4246-0446-5118-0295 Mack McDonald	104150620 - Miscellaneous Service
U.S. Bank Corporate Payment	122390	2022080108372	08/02/2022	08/02/2022	84.00	4246-0470-0056-1370 Kent Cantrell	104147241 - Postage
U.S. Bank Corporate Payment	122390	CC20220711094	08/02/2022	08/02/2022	-60.00	4246-0446-5595-5692 LYMAN DUNCAN	104173240 - Office Expense
U.S. Bank Corporate Payment	122390	CC20220721164	08/02/2022	08/02/2022	21.28	4246-0470-0080-1867 Monica Alvarado	214414241 - Postage
U.S. Bank Corporate Payment	122390	CC20220721164	08/02/2022	08/02/2022	30.41	4246-0470-0080-1867 Monica Alvarado	214412250 - Equipment Operation
U.S. Bank Corporate Payment	122390	CC20220721164	08/02/2022	08/02/2022	30.42	4246-0470-0080-1867 Monica Alvarado	214412250 - Equipment Operation
U.S. Bank Corporate Payment	122390	CC20220721164	08/02/2022	08/02/2022	381.25	4246-0470-0080-1867 Monica Alvarado	214412250 - Equipment Operation
U.S. Bank Corporate Payment	122390	CC20220721164	08/02/2022	08/02/2022	485.70	4246-0470-0080-1867 Monica Alvarado	214414240 - Office Expense
U.S. Bank Corporate Payment	122390	CC20220726	08/02/2022	08/02/2022	15.49	4246-0470-0113-7634 Mikaela Ramsay	724581240 - Office Expense
U.S. Bank Corporate Payment	122390	CC20220726	08/02/2022	08/02/2022	18.49	4246-0470-0113-7634 Mikaela Ramsay	724581620 - Special Programs
U.S. Bank Corporate Payment	122390	CC20220726	08/02/2022	08/02/2022	484.98	4246-0470-0113-7634 Mikaela Ramsay	724581250 - Computer Maintenananc
U.S. Bank Corporate Payment	122390	CC20220726	08/02/2022	08/02/2022	486.18	4246-0470-0113-7634 Mikaela Ramsay	724581480 - Collection Developmen
U.S. Bank Corporate Payment	122390	CC20220726	08/02/2022	08/02/2022	2,643.08	4246-0470-0113-7634 Mikaela Ramsay	724581920 - Grant Expenses
U.S. Bank Corporate Payment	122390	CC20220728	08/02/2022	08/02/2022	16.00	4246-0470-0150-2555 NICOLE PERKINS	724581620 - Special Programs
U.S. Bank Corporate Payment	122390	CC20220728	08/02/2022	08/02/2022	135.01	4246-0470-0150-2555 NICOLE PERKINS	724581240 - Office Expense
U.S. Bank Corporate Payment	122390	CC20220728	08/02/2022	08/02/2022	152.13	4246-0470-0150-2555 NICOLE PERKINS	724581230 - Travel Expense
U.S. Bank Corporate Payment	122390	CC20220728	08/02/2022	08/02/2022	865.26	4246-0470-0150-2555 NICOLE PERKINS	724581242 - Software Maintenance
U.S. Bank Corporate Payment	122390	CC20220728	08/02/2022	08/02/2022	956.57	4246-0470-0150-2555 NICOLE PERKINS	724581920 - Grant Expenses
U.S. Bank Corporate Payment	122390	CC20220728113	08/02/2022	08/02/2022	14.04	4246-0446-5808-5489 TYLER KETRON	255281.280 - EED - Epidemiology T
U.S. Bank Corporate Payment	122390	CC20220728113	08/02/2022	08/02/2022	56.57	4246-0446-5808-5489 TYLER KETRON	255007.242 - Indirect Admin Softwar
U.S. Bank Corporate Payment	122390	CC20220728113	08/02/2022	08/02/2022	66.03	4246-0446-5808-5489 TYLER KETRON	255013.241 - Vital Statistics Postag
U.S. Bank Corporate Payment	122390	CC20220728113	08/02/2022	08/02/2022	71.00	4246-0446-5808-5489 TYLER KETRON	255040.610 - Preventative Block Gr
U.S. Bank Corporate Payment	122390	CC20220728113	08/02/2022	08/02/2022	183.76	4246-0446-5808-5489 TYLER KETRON	255335.620 - Crisis Response Work
U.S. Bank Corporate Payment	122390	CC20220728113	08/02/2022	08/02/2022	805.15	4246-0446-5808-5489 TYLER KETRON	255061.230 - Tobacco Prevention Tr
U.S. Bank Corporate Payment	122390	CC20220801	08/02/2022	08/02/2022	5.99	4246-0470-0087-8873 Bruce Bushore	104151280 - Telephone
U.S. Bank Corporate Payment	122390	CC20220801	08/02/2022	08/02/2022	106.21	4246-0470-0087-8873 Bruce Bushore	104151310 - Professional and Tech
U.S. Bank Corporate Payment	122390	CC20220801	08/02/2022	08/02/2022	110.00	4246-0470-0087-8873 Bruce Bushore	105430280 - Telephone
U.S. Bank Corporate Payment	122390	CC20220801	08/02/2022	08/02/2022	219.99	4246-0470-0087-8873 Bruce Bushore	104682240 - Office Expense
U.S. Bank Corporate Payment	122390	CC20220801	08/02/2022	08/02/2022	377.56	4246-0470-0087-8873 Bruce Bushore	104151740 - Equipment Purchases

\$26,103.11

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8/11/2022

**San Juan County
Check Register
General Fund Checking - Zions 566101143 - 07/29/2022 to 08/11/2022**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
UDOH - Unified State Laboratories	122381	22L0001344	08/01/2022	08/02/2022	57.80	SJC Public Health	255740.310 - State LHD Eviron Prof
					\$57.80		
Unified Fleet Services	122382	SANJUAN31822	08/01/2022	08/02/2022	5,500.00	Task Force Lease	104211610 - Miscellaneous Supplies
					\$5,500.00		
Unique Creations	122383	372583	08/01/2022	08/02/2022	332.95	SJC Fair	104625240 - Office Expense
Unique Creations	122474	372586	08/05/2022	08/09/2022	24.00	SJC EMS	264350330 - Employee Education
					\$356.95		
Utah Association of Local Health D	122384	224	08/01/2022	08/02/2022	640.00	SJPH	255009.210 - Indirect Health Edu Su
					\$640.00		
Utah Dept. of Health	122385	22H5001457	08/01/2022	08/02/2022	191.84	San Juan Public Health	255192.980 - TCM Intergovernment
					\$191.84		
Utah Highway Patrol Association	122475	23F08-T-009	08/08/2022	08/09/2022	595.00	Basic Tactical Operations Course	104211230 - Travel Expense
					\$595.00		
Utah Navajo Health System	122476	26990C16098	08/05/2022	08/09/2022	70.00	CDL Physicals	214414620 - Miscellaneous Service
					\$70.00		
Utah Navajo Trust Fund	122386	RI0801225	08/01/2022	08/02/2022	165.00		724581915 - Transfers to Other Unit
					\$165.00		
Utah Retirement Systems	EFT	20220731CR	08/10/2022	08/10/2022	-4,410.28	Retirement Credit	102224000 - Retirement Payable
Utah Retirement Systems	EFT	PR072422-3952	07/29/2022	08/10/2022	217.71	401k Retirement - Post Retired	102224000 - Retirement Payable
Utah Retirement Systems	EFT	PR072422-3952	07/29/2022	08/10/2022	1,255.06	Retirement Loan Repayment	102224000 - Retirement Payable
Utah Retirement Systems	EFT	PR072422-3952	07/29/2022	08/10/2022	2,246.73	401k Retirement	102224000 - Retirement Payable
Utah Retirement Systems	EFT	PR072422-3952	07/29/2022	08/10/2022	50,924.19	State Retirement	102224000 - Retirement Payable
					\$50,233.41		
					\$50,233.41		
Utah State Treasurer	122477	2022080410510	08/05/2022	08/09/2022	30.00	Surcharge,Fines,Wildlife Resou	103222000 - Marriage Licenses
Utah State Treasurer	122477	2022080410510	08/05/2022	08/09/2022	19,051.96	Surcharge,Fines,Wildlife Resou	103511000 - Justice Court Fines
					\$19,081.96		
					\$19,081.96		
Utah Telehealth Network	122478	36317	08/08/2022	08/09/2022	481.00	San Juan Public Health	255007.280 - Indirect Admin Teleph
					\$481.00		
VelocityNet LLC	122479	83852	08/05/2022	08/09/2022	49.00	SJC Communications	104574270 - Utilities
					\$49.00		
Verizon Wireless	122387	9910125547	08/01/2022	08/02/2022	49.24	742063425-00001 - Public Health	255008.280 - Indirect Nursing Telep
Verizon Wireless	122387	9910125547	08/01/2022	08/02/2022	49.24	742063425-00001 - Public Health	255010.280 - Indirect Health Insp Te

**San Juan County
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General Fund Checking - Zions 566101143 - 07/29/2022 to 08/11/2022

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account
Verizon Wireless	122387	9910125547	08/01/2022	08/02/2022	49.24	742063425-00001 - Public Health	255193.280 - Home Visiting - PAT T
Verizon Wireless	122387	9910125547	08/01/2022	08/02/2022	49.24	742063425-00001 - Public Health	255281.280 - EED - Epidemiology T
Verizon Wireless	122387	9910125547	08/01/2022	08/02/2022	53.43	742063425-00001 - Public Health	255310.280 - PHEP Preparedness T
Verizon Wireless	122387	9911073559	08/01/2022	08/02/2022	53.05	265507612-00002	104113280 - Telephone
Verizon Wireless	122387	9911073568	08/01/2022	08/02/2022	77.60	265508079-00001	104255280 - Telephone
Verizon Wireless	122387	9911073572	08/01/2022	08/02/2022	146.11	265508664-00001	214414280 - Telephone
Verizon Wireless	122387	9911083630	08/01/2022	08/02/2022	100.33	365506834-00001	104225280 - Telephone
Verizon Wireless	122387	9911093638	08/01/2022	08/02/2022	8.30	465505932-00001	104225280 - Telephone
Verizon Wireless	122387	9911103685	08/01/2022	08/02/2022	77.11	565508016-00001	104161280 - Telephone
Verizon Wireless	122387	9911113703	08/01/2022	08/02/2022	8.30	665505466-00001	104225280 - Telephone
Verizon Wireless	122387	9911113756	08/01/2022	08/02/2022	964.95	665507629-00001	104230280 - Telephone
Verizon Wireless	122387	9911113758	08/01/2022	08/02/2022	226.13	665507629-00004	104230240 - Office Expense
Verizon Wireless	122387	9911123574	08/01/2022	08/02/2022	40.25	765507047-00003	104147280 - Telephone
					\$1,952.52		
Verizon Wireless	122480	9911113759	08/05/2022	08/09/2022	47.52	665507629-00005	104146280 - Telephone
Verizon Wireless	122480	9911113759	08/05/2022	08/09/2022	62.33	665507629-00005	104242280 - Telephone
Verizon Wireless	122480	9911113783	08/05/2022	08/09/2022	156.88	665509557-00003	104610280 - Telephone
					\$266.73		
					\$2,219.25		
Walker, LaMar	122481	2022080516464	08/08/2022	08/09/2022	175.00	Fire Fighting	104220121 - Temporary Wages
					\$175.00		
Walker, Tel	122482	2022080516464	08/08/2022	08/09/2022	175.00	Fire Fighting	104220121 - Temporary Wages
					\$175.00		
Waste Management of Colorado	122388	0397461-4889-7	08/01/2022	08/02/2022	153.35	16-82922-73004 Blanding Library	104166270 - Utilities
Waste Management of Colorado	122483	0398502-4889-7	08/05/2022	08/09/2022	49.49	16-83942-53002 Blanding Library	724168270 - Utilities
Waste Management of Colorado	122483	0398630-4889-6	08/08/2022	08/09/2022	144.43	16-83977-33005 SJC Senior Center	104672270 - Utilities
Waste Management of Colorado	122483	0398632-4889-2	08/05/2022	08/09/2022	85.84	16-83977-53000 SJC Road Dept	214414270 - Utilities
					\$279.76		
					\$433.11		
Wheeler Machinery Company	122484	RS0000215518	08/05/2022	08/09/2022	22,500.00	SJC Road Dept	214414255 - Equipment Rental
Wheeler Machinery Company	122484	RS0000215520	08/05/2022	08/09/2022	22,500.00	SJC Road Dept	214414255 - Equipment Rental
Wheeler Machinery Company	122484	RS0000215521	08/05/2022	08/09/2022	22,500.00	SJC Road Dept	214414255 - Equipment Rental
					\$67,500.00		
					\$67,500.00		
Yazzie, Tisheena	122485	TY61422	08/08/2022	08/09/2022	387.18	Travel Reimbursement	255062.230 - Tobacco Compliance
Yazzie, Tisheena	122485	TY80422	08/08/2022	08/09/2022	387.18	Travel Reimbursement	255281.230 - EED - Epidemiology T
					\$774.36		
					\$774.36		
					\$504,982.15		



COMMISSION STAFF REPORT

MEETING DATE: August 16, 2022

ITEM TITLE, PRESENTER: LSTA (Library of Science and Technology Act) Borrower's Support Grant Contract

RECOMMENDATION: Approve

SUMMARY

This is a contract from the State Library that would continue funding the expenses related to the borrowing of items from other libraries (Inter-library loan program) such as postage.

HISTORY/PAST ACTION

Approved

FISCAL IMPACT

Up to \$5,906.00 of ILL (Interlibrary Loan) eligible expenses such as postage will be reimbursed to the San Juan County Library System by the State through federal funding.



STATE OF UTAH

CONTRACT

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

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

LEGAL STATUS OF GRANTEE

- () Sole Proprietor
 () Non-Profit Corporation
 () For-Profit Corporation
 (X) Government Agency

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

2. GENERAL PURPOSE OF CONTRACT: To fund LSTA Borrower Support Grant and provide support for Utah public libraries with a service population of under 22,000 who wish to expand their interlibrary loan services, in accordance with the provisions of Utah Code Annotated, 1953, as amended, Section 9-7-201 (3), Section 9-7-205 (1) (f) and 9-7-205 (2). Project will be completed by GRANTEE as outlined in Grant Application and in accordance with Scope of Work as outlined.
3. PROCUREMENT: This contract is entered into as the result of the procurement process on RX# N/A, FY N/A, Bid #N/A, a pre-approved sole source authorization (from the Division of Purchasing) SS# N/A, or other method: USL Library Borrower Support Project.
4. CONTRACT PERIOD: Effective Date: 07/01/2022 Termination Date: 06/30/2023, unless terminated early or extended in accordance with the terms and conditions of this contract. Renewal options (if any): N/A. This Agreement must be returned to USL with all required GRANTEE initials and/or signatures by 08/31/2022.
5. CONTRACT COSTS: GRANTEE will be paid a maximum of \$ 5906 for eligible interlibrary loan costs authorized by this contract. An "interlibrary loan request" is defined as a request made outside of an established consortium or county system through the OCLC WorldShare platform, in addition to requests for Book Buzz sets made directly to the State Library. This amount is calculated based on the amount of money that was requested/spent last year.
6. ATTACHMENTS INCLUDED AS PART OF THIS CONTRACT:
 Attachment A – Standard Terms & Conditions for Grants
 Attachment B – Scope of Work and Special Provisions
 Attachment C – Federal Assurances and Certifications

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

- Final Report

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

7. Each person signing this Agreement represents and warrants that he/she is duly authorized and has legal capacity to execute and deliver this Agreement and bind the parties hereto. Each signatory represents and warrants to the other that the execution and delivery of the Agreement and the performance of each

party's obligations hereunder have been duly authorized and that the Agreement is a valid and leg
agreement binding on the parties and enforceable in accordance with its terms.

Page 2
Contract between USL and San Juan County Library System

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

GRANTEE

STATE

Director, Manager or Authorized Signatory

Director, State Library Division

N/A Grant
Division of Purchasing

Date

Division of Finance

Agency Contact for questions during the contract process.

Rachel Cook
Agency Contact

801-715-6722
Phone Number

801-715-6767
Fax Number

rcook@utah.gov
Email

Contract between USL and San Juan County Library System

ATTACHMENT A

STATE OF UTAH STANDARD TERMS AND CONDITIONS FOR GRANTS

1. **DEFINITIONS:** The following terms shall have the meanings set forth below:
 - a. **"Contract"** means these terms and conditions, the Contract Signature Page(s), and all other attachments and documents incorporated by reference.
 - b. **"Contract Signature Page(s)"** means the cover page(s) that the State and Grantee sign.
 - c. **"Grantee"** means the individual or entity which is the recipient of grant money from the State. The term "Grantee" includes Grantee's agents, officers, employees, and partners.
 - d. **"Non-Public Information"** means information that is deemed private, protected, controlled, or exempt from disclosure under the Government Records Access and Management Act (GRAMA) or as non-public under other applicable state and federal laws. Non-public information includes those records the State determines are protected after having properly received a written claim of business confidentiality as described in Utah Code § 63G-2-309. The State reserves the right to identify additional information that must be kept non-public under federal and state laws.
 - e. **"State"** means the State of Utah Department, Division, Office, Bureau, Agency, or other state entity identified on the Contract Signature Page(s).
 - f. **"Grant Money"** means money derived from state fees or tax revenues that is owned, held, or administered by the State.
 - g. **"SubGrantees"** means persons or entities under the direct or indirect control or responsibility of the Grantee, including, but not limited to, Grantee's agents, consultants, employees, authorized resellers, or anyone else for whom the Grantee may be liable at any tier, including a person or entity providing or performing this Contract, including the Grantee's manufacturers, distributors, and suppliers.
2. **GOVERNING LAW AND VENUE:** This Contract shall be governed by the laws, rules, and regulations of the State of Utah. Any action or proceeding arising from this Contract shall be brought in a court of competent jurisdiction in the State of Utah. Venue shall be in Salt Lake City, in the Third Judicial District Court for Salt Lake County.
3. **LAWS AND REGULATIONS:** At all times during this Contract, Grantee and all acts performed under this Contract will comply with all applicable federal and state constitutions, laws, rules, codes, orders, and regulations, including applicable licensure and certification requirements.
4. **REQUIRED ACCOUNTING:** Grantee agrees that it shall provide to State the following accounting for all Grant Money received by the Grantee, at least annually, and no later than 60 days after all of the Grant Money is spent:
 - a. a written description and an itemized report detailing the expenditure of the Grant Money or the intended expenditure of any Grant Money that has not been spent; and
 - b. a final written itemized report when all the Grant Money is spent.
 - c. **NOTE: If the Grantee is a non-profit corporation,** Grantee shall make annual disclosures pursuant to the requirements of Utah Code § 51-2a-201.5.
5. **RECORDS ADMINISTRATION:** Grantee shall maintain or supervise the maintenance of all records, receipts and any other documentation necessary to properly account for payments made by the State to Grantee under this Contract, Grantee's performance of the Contract terms and milestones, and outcomes reported to the State by the Grantee. These records shall be retained by Grantee for at least six (6) years after final payment, or until all audits initiated within the six (6) years have been completed, whichever is later. Grantee agrees to allow, at no additional cost, State of Utah and federal auditors, State Entity staff, and/or a party hired by the State access to all records necessary to account for all Grant Money received by Grantee as a result of this contract and to verify that the Grantee's use of the Grant Money is appropriate and has been properly reported.
6. **CONFLICT OF INTEREST:** Grantee represents that none of its officers or employees are officers or employees of the State of Utah, unless disclosure has been made to the State.
7. **INDEPENDENT GRANTEE:** Grantee and SubGrantees, in the performance of this Contract, shall act in an independent capacity and not as officers or employees or agents of the State.

8. **INDEMNITY:** Both parties to this agreement are governmental entities as defined in the Utah Governmental Immunity Act (Utah Code Ann. 63G-7-101 et. seq.). Nothing in this Contract shall be construed as a waiver by either or both parties of any rights, limits, protections or defenses provided by the Act. Nor shall this Contract be construed, with respect to third parties, as a waiver of any governmental immunity to which a party to this Contract is otherwise entitled. Subject to and consistent with the Act, each party will be responsible for its own actions or negligence and will defend against any claims or lawsuit brought against it. There are no indemnity obligations between these parties.
9. **EMPLOYMENT PRACTICES:** Grantee agrees to abide by federal and state employment laws, including: (i) Title VI and VII of the Civil Rights Act of 1964 (42 U.S.C. 2000e) which prohibits discrimination against any employee or applicant for employment or any applicant or recipient of services, on the basis of race, religion, color, or national origin; (ii) Executive Order No. 11246, as amended, which prohibits discrimination on the basis of sex; (iii) 45 CFR 90 which prohibits discrimination on the basis of age; (iv) Section 504 of the Rehabilitation Act of 1973, or the Americans with Disabilities Act of 1990 which prohibits discrimination on the basis of disabilities; and (v) Utah's Executive Order, dated December 13, 2006, which prohibits unlawful harassment in the work place. Grantee further agrees to abide by any other laws, regulations, or orders that prohibit the discrimination of any kind by any of Grantee's employees.
10. **AMENDMENTS:** This Contract may only be amended by the mutual written agreement of the parties, which amendment will be attached to this Contract. Automatic renewals will not apply to this Contract even if listed elsewhere in this Contract.
11. **NONAPPROPRIATION OF FUNDS, REDUCTION OF FUNDS, OR CHANGES IN LAW:** Upon thirty (30) days written notice delivered to the Grantee, this Contract may be terminated in whole or in part at the sole discretion of the State, if the State reasonably determines that: (i) a change in Federal or State legislation or applicable laws materially affects the ability of either party to perform under the terms of this Contract; or (ii) that a change in available funds affects the State's ability to pay under this Contract. A change of available funds as used in this paragraph, includes, but is not limited to, a change in Federal or State funding, whether as a result of a legislative act or by order of the President or the Governor.
12. **WORKERS COMPENSATION INSURANCE:** Grantee shall maintain during the term of this Contract, workers' compensation insurance for all its employees as well as any SubGrantees. Worker's compensation insurance shall cover full liability under the worker's compensation laws of the jurisdiction in which the service is performed at the statutory limits required by said jurisdiction. Grantee acknowledges that within thirty (30) days of contract award, Grantee must submit proof of certificate of insurance that meets the above requirements.
13. **PUBLIC INFORMATION:** Grantee agrees that this Contract and invoices will be public documents, and may be available for distribution in accordance with the State of Utah's Government Records Access and Management Act (GRAMA). Grantee gives the State express permission to make copies of this Contract, related documents, and invoices in accordance with GRAMA. Except for sections identified in writing by Grantee and expressly approved by the State of Utah Division of Purchasing and General Services, all of which must be in accordance with GRAMA, Grantee also agrees that the Grantee's Proposal to the Solicitation will be a public document, and copies may be given to the public as permitted under GRAMA. The State is not obligated to inform Grantee of any GRAMA requests for disclosure of this Contract, related documents, or invoices.
 - a. **Grantee** may designate certain business information as protected under GRAMA pursuant to Utah Code Section 63G-2-305 and 63G-2-309. It is Grantee's sole responsibility to comply with the requirements of GRAMA as it relates to information regarding trade secrets and information that should be protected under business confidentiality.
14. **PAYMENT:** The acceptance by Grantee of final payment, without a written protest filed with the State within ten (10) business days of receipt of final payment, shall release the State from all claims and all liability to the Grantee. The State's payment shall not be deemed an acceptance of the Services and is without prejudice to any and all claims that the State may have against Grantee.
15. **RECAPTURE:** State shall recapture and Grantee shall repay any Grant Money disbursed to Grantee that is not used by Grantee for the project identified or if the money is used for any illegal purpose.

16. **REVIEWS:** The State reserves the right to perform reviews, and/or comment upon the Grantee's use of the funds set forth in this Contract. Such reviews do not waive the requirement of Grantee to meet all of the terms and conditions of this Contract.
17. **ASSIGNMENT:** Grantee may not assign, sell, transfer, subcontract or sublet rights, or delegate any right or obligation under this Contract, in whole or in part, without the prior written approval of the State.
18. **NON-PUBLIC INFORMATION:** If non-public Information is disclosed to Grantee, Grantee shall: (i) advise its agents, officers, employees, partners, and SubGrantees of the obligations set forth in this Contract; (ii) keep all Non-public Information strictly confidential; and (iii) not disclose any Non-public Information received by it to any third parties. Grantee will promptly notify the State of any potential or actual misuse or misappropriation of Non-public Information.

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

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

19. **PUBLICITY:** Grantee shall submit to the State for written approval all advertising and publicity matters relating to this Contract. It is within the State's sole discretion whether to provide approval, which must be done in writing.
20. **INDEMNIFICATION RELATING TO INTELLECTUAL PROPERTY:** If intellectual property is exchanged in return for the funding set forth in this contract, Grantee will indemnify and hold the State harmless from and against any and all damages, expenses (including reasonable attorneys' fees), claims, judgments, liabilities, and costs in any action or claim brought against the State for infringement of a third party's copyright, trademark, trade secret, or other proprietary right. The parties agree that if there are any limitations of Grantee's liability such limitations of liability will not apply to this section.
21. **OWNERSHIP IN INTELLECTUAL PROPERTY:** The State and Grantee each recognizes that each has no right, title, interest, proprietary or otherwise in the intellectual property owned or licensed by the other, unless otherwise agreed upon by the parties in writing.
22. **WAIVER:** A waiver of any right, power, or privilege shall not be construed as a waiver of any subsequent right, power, or privilege.
23. **ATTORNEY'S FEES:** In the event of any judicial action to enforce rights under this Contract, the prevailing party shall be entitled its costs and expenses, including reasonable attorney's fees, incurred in connection with such action.
24. **DISPUTE RESOLUTION:** Prior to either party filing a judicial proceeding, the parties agree to participate in the mediation of any dispute. The State, after consultation with the Grantee, may appoint an expert or panel of experts to assist in the resolution of a dispute. If the State appoints such an expert or panel, State and Grantee agree to cooperate in good faith in providing information and documents to the expert or panel in an effort to resolve the dispute.
25. **ORDER OF PRECEDENCE:** In the event of any conflict in the terms and conditions in this Contract, the order of precedence shall be: (i) this Attachment A; (ii) Contract Signature Page(s); (iii) the State's additional terms and conditions, if any; (iv) any other attachment listed on the Contract Signature Page(s); and (v) Grantee's terms and conditions that are attached to this Contract, if any. Any provision attempting to limit the liability of Grantee or limits the rights of the State must be in writing and attached to this Contract or it is rendered null and void.
26. **SURVIVAL OF TERMS:** Termination or expiration of this Contract shall not extinguish or prejudice the State Entity's right to enforce this Contract with respect to any default or defect in the Services that has not been cured.

27. **SEVERABILITY:** The invalidity or unenforceability of any provision, term, or condition of this Contract shall not affect the validity or enforceability of any other provision, term, or condition of this Contract, which shall remain in full force and effect.
28. **ENTIRE AGREEMENT:** This Contract constitutes the entire agreement between the parties and supersedes any and all other prior and contemporaneous agreements and understandings between the parties, whether oral or written.

(Revision date: 30 March 2016)

Contract between USL and San Juan County Library System**Contract #****ATTACHMENT B**
SCOPE OF WORK AND SPECIAL PROVISIONS

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

THEREFORE, the parties agree as follows:

1. **This Agreement must be returned to USL with all required GRANTEE initials and/or signatures by 08/31/2022.** Any exceptions must be arranged in writing via email to Faye Fischer, at ffischer@utah.gov.
2. The effective dates of Contract shall be from 07/01/2022 through 06/30/2023, unless terminated sooner in accordance with the terms and conditions herein.
3. The amount payable to GRANTEE by USL for the performance of activities outlined in this Agreement shall not exceed \$5906. This amount is calculated based on the amount of money that was requested/spent last year.
4. This Agreement may be terminated with or without cause by either party with 60 days prior written notice. Upon termination of this Agreement, all accounts and payments for services rendered prior to the termination date will be processed according to established financial procedures. Advanced funds that are not used upon termination must be returned to USL within 30 days of termination date.
5. Communication between Agreement agencies shall be directed to those individuals appointed by each agency. Any information or other correspondence regarding this Agreement shall be forwarded through the designated contact person. These individuals are as follows:

USL Contact: Rachel Cook, rcook@utah.gov, 801-715-6722

GRANTEE Contact: Nicole Perkins, nperkins@sanjuancounty.org, (435) 678-2335

6. The Catalog of Federal Domestic Assistance lists the LSTA grant program number as CFDA #45.310.

SCOPE OF WORK

1. Library Services and Technology Act (LSTA) funds will be used to finance approved projects. Approved projects will be required to follow State and Federal guidelines in regards to procurement, expenditure of funds, and reporting standards.
2. The Project Director must create a separate cost center for sub-award (LSTA) funds. LSTA funds may not be placed in an interest-bearing account.
3. The Project Director must set up an accounting system to track expenditures of LSTA, matching, and in-kind funds or services.
4. The GRANTEE must retain electronic copies of all invoices during the grant period. Copies must be complete and legible and be available for submission upon request.
5. The Project Director must read the Grant Administrative Guidelines within one (1) month of the start of the grant period.
6. The Project Director must retain all documentation (either in paper or electronic format) related to the grant project for three (3) years after the completion of the grant.
7. If the Project Director or Financial Officer cannot fulfill their duties through the completion of the grant, the USL Contact must be informed within seven (7) working days.
8. *All spending must be complete by 06/30/2023, as outlined in Grant Application and final Grant Funding, reimbursement requests must be submitted by 7/5/2023.*
9. Final Report (including final budget information) is due to USL on or before 07/10/2023.

Contract between USL and San Juan County Library System

10. Funds may be requested for reimbursement by submitting a LSTA Request for Reimbursement of Expenditures form found at <https://utahdcc.secure.force.com/usl/> with the associated documentation as needed throughout the Grant period.

SPECIAL PROVISIONS

USL agrees to the following:

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

GRANTEE agrees to the following:

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

OTHER INFORMATION:

The links for the Final Report will be emailed to project directors. Grant Administrative Guidelines can be found at <https://docs.google.com/document/d/1imoSyLYtLDSBctiqmwCk514NEXixPNtjRPnFtkCCo7k/edit>.

Allowable Expenses

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

Contract between USL and San Juan County Library System

ATTACHMENT C

FEDERAL ASSURANCES AND CERTIFICATIONS

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

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

Certification Regarding the Non-discrimination Statutes and Implementing Regulations

(Applies to Recipients Other than Individuals)

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

Certification Regarding Debarment and Suspension

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

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

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

C.F.R. Part 180 subpart C (Responsibilities of Participants Regarding Transactions Doing Business with Other Persons) to persons at the next lower tier with whom the applicant enters into covered transactions.

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

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

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

1. The prospective lower tier participant certified, by submission of the proposal, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from participation in this transaction by any federal department or agency.

2. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

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

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

Certification Regarding Lobbying Activities

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

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

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

This certification is a material representation of fact upon which reliance is placed when the transaction is made or entered into. Submission of this certification is a prerequisite for making or entering into the transaction imposed by 31 U.S.C. § 1352. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure, or as otherwise required by law. In addition, in accordance with Federal appropriations law, no IMLS funds may be used for publicity or propaganda purposes for the preparation, distribution, or use of any kit, pamphlet, booklet, publication, electronic communication, radio, television, or video presentation designed to support or defeat the enactment of legislation before the Congress or any State or local legislature or legislative body or designed to support or defeat any proposed or pending regulation, administrative action, or order issued by the executive branch of any State or local government. No IMLS funds may be used to pay the salary or expenses of any grant or contract recipient, or agent acting for such recipient, related to any activity designed to influence the enactment of legislation, appropriations, regulation, administrative action or Executive order proposed or pending before the Congress or any State government, State legislature or local legislature or legislative body.

Certification Regarding Trafficking in Persons

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

- a. Provisions applicable to a recipient that is a private entity.
 1. You as the recipient, your employees, subrecipients under this award, and subrecipients' employees may not –
 - i. Engage in severe forms of trafficking in persons during the period of time that the award is in effect;
 - ii. Procure a commercial sex act during the period of time that the award is in effect; or
 - iii. Use forced labor in the performance of the award or subawards under the award.

2. We as the Federal awarding agency may unilaterally terminate this award, without penalty, if you or a subrecipient that is a private entity –

- i. Is determined to have violated a prohibition in paragraph a.1 of this award term; or Prepared B
- ii. Has an employee who is determined by the agency official authorized to terminate the award to have violated a prohibition in paragraph a.1 of this award term through conduct that is either –
 - A. Associated with performance under this award; or
 - B. Imputed to you or the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 C.F.R. part 180, “OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement),” as implemented by our agency at 2 C.F.R. part 3185.

Item 4.

- b. Provision applicable to a recipient other than a private entity. We as the Federal awarding agency may unilaterally terminate this award, without penalty, if a subrecipient that is a private entity –
 1. Is determined to have violated an applicable prohibition in paragraph a.1 of this award term; or
 2. Has an employee who is determined by the agency official authorized to terminate the award to have violated an applicable prohibition in paragraph a.1 of this award term through conduct that is either –
 - i. Associated with performance under this award; or
 - ii. Imputed to the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 C.F.R. part 180, “OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement),” as implemented by our agency at 2 C.F.R. part 3185.
- c. Provisions applicable to any recipient.
 1. You must inform us immediately of any information you receive from any source alleging a violation of a prohibition in paragraph a.1 of this award term.
 2. Our right to terminate unilaterally that is described in paragraph a.2 or b of this section:
 - i. Implements section 106(g) of the Trafficking Victims Protection Act of 2000 (TVPA), as amended (22 U.S.C. § 7104(g)), and
 - ii. Is in addition to all other remedies for noncompliance that are available to us under this award.
 3. You must include the requirements of paragraph a.1 of this award term in any subaward you make to a private entity.
- d. Definitions. For purposes of this award term:
 1. “Employee” means either:
 - i. An individual employed by you or a subrecipient who is engaged in the performance of the project or program under this award; or
 - ii. Another person engaged in the performance of the project or program under this award and not compensated by you including, but not limited to, a volunteer or individual whose services are contributed by a third party as an in-kind contribution toward cost sharing or matching requirements.
 2. “Forced labor” means labor obtained by any of the following methods: the recruitment, harboring, transportation, provision, or obtaining of a person for labor or services, through the use of force, fraud, or coercion for the purpose of subjection to involuntary servitude, peonage, debt bondage, or slavery.
 3. “Private entity”:
 - i. Means any entity other than a State, local government, Indian tribe, or foreign public entity, as those terms are defined in 2 C.F.R. part 175.25.
 - ii. Includes:
 - A. A nonprofit organization, including any nonprofit institution of higher education, hospital, or tribal organization other than one included in the definition of Indian tribe at 2 C.F.R part 175.25(b).
 - B. A for-profit organization.
 4. “Severe forms of trafficking in persons,” “commercial sex act,” and “coercion” have the meanings given at section 103 of the TVPA, as amended (22 U.S.C. § 7102).

Internet Safety Certification

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

Acknowledging IMLS

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

DEFINITIONS OF FEDERAL ASSURANCE TERMS

Covered Transaction

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

Debarment

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

Debarment and Suspension

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

Ineligible

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

Lobbying Activities

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

Lower Tier Covered Transaction

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

Participants

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

Person

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

Primary Covered Transaction

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

Principal

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

Suspension

An action taken by a suspending official in accordance with these regulations that immediately excludes a person from participating in covered transactions for a temporary period, pending completion of an investigation and such legal, debarment, or Program Fraud Civil Remedies Act proceedings as may ensue.

Voluntarily Excluded

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

Children's Internet Protection Act Certification (CIPA)

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

San Juan County

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

**Purchase From**

Image Net Consulting
194 - B Bodo Dr,
Durango, CO 81303
Phone:
Attention To :

☐ State Contracted
Deliver To

John Young
297 S Main St
Monticello, UT 84535
Phone: 435-587-2237
Attention To :

Purchase Order

P. O. No# INC-0822-001
Date 8/11/2022
Your Ref#
Our Ref#
Credit Terms Cash

Product ID	Description	Quantity	Unit Price	Amount
	Image Runner Copy Machine	1	\$2,603.57	\$2,603.57
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00

Approved:

Department Head:

County Admin:

Sub Total \$2,603.57

Tax Exempt

Freight

Invoice Total \$2,603.57

Amount Paid

Balance Due \$2,603.57

Terms and Conditions:

PURCHASE ORDER

San Juan County

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



Purchase From
Motorola Solutions Inc.

469-525-9928
Tim Culberson

Deliver To Avery Olsen
Avery Olsen
297 S Main St
Monticello, UT, 84535
(435)587-2237
Avery Olsen

Purchase Order
P. O. No#
Date 8/9/2022
Your Ref# QUOTE-1841260
Our Ref#
Credit Terms

Product ID	Description	Quantity	Unit Price	Amount
IV-BND-V3-PX-10	4RE/V300 BUNDLE,	3	\$4,755.00	\$14,265.00
IV-ACK-WF-C--DM	MIKROTIK CONF WIFI KIT,	3	\$200.00	\$600.00
BRK-ICV-BWC-T21	BRKT KIT DISP/BWC/CAM	3	\$0.00	\$0.00
BW-V30-10--	V300 BODY WORN	3	\$995.00	\$2,985.00
SFW-BWC-DEV-FEE	EVIDENCE LIBRARY, V300	3	\$195.00	\$585.00
SFW-4RE-DEV-FEE	EVIDENCE LIBRARY, DRE	3	\$195.00	\$585.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
Sub Total				\$19,020.00
Tax				Exempt
Freight				
Invoice Total				\$19,020.00
Amount Paid				
Balance Due				\$19,020.00

Approved:

Department Head:

County Admin:

Terms and Conditions:

San Juan County

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

**Purchase From**

SNAP-ON Tools ☒ State Contracted
 23060 Road G.2
 Cortez, CO 81321
 Phone: (970-570-9536
 Attention To : *Frank Martinez*

Deliver To

San Juan County Road Dept.
 885 E Center Street
 Monticello, UT 84535
 Phone: (435)587-3230
 Attention To : *Ked Musselman*

Purchase Order

P. O. No#
 Date 8/11/2022
 Your Ref#
 Our Ref#
 Credit Terms Cash

Product ID	Description	Quantity	Unit Price	Amount
EEWH337A	2-SPEED HD TIRE CHANGER	1	\$15,090.00	\$15,090.00
	TRADE IN	1	-\$3,238.00	-\$3,238.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
Sub Total				\$11,852.00
Tax				Exempt
Freight				
Invoice Total				\$11,852.00
Amount Paid				
Balance Due				\$11,852.00

Approved:

Department Head:

County Admin:

Terms and Conditions:

**Snap-on Tools Quote**

Quote Date - 8/2/2022 14:05:50

Item 5.

Snap on Tools
Sold By: FRANK MARTINEZ
Address: 23060 Road G.2
 CORTEZ, CO 81321-

Sold To: SAN JUAN COUNTY
Address: 881 E CENTER ST
 MONTICELLO, UT 84535-

Account Type: RA
Invoice #: 08022243617Q

Phone: 970-570-9536**Phone:** 435-587-3230**Tax Exempt #:** 12008361-002stc**PO #:**

Part #	Qty	Description	Line Type	Price	Discount	Total	Tax
EEWH337A	1	2-SPEED HD TIRE CHANGER	Sale	20,090.00	5,000.00	15,090.00	0.00
USED TOOL	-1	DIAGNOSTIC	Trade In	3,238.00	0.00	-3,238.00	0.00

- Wear safety goggles
- Use the right tool
- Use the tool properly
- Maintain the tool regularly

SubTotal 11,852.00
0.00 % Tax 0.00
Freight 0.00
Grand Total 11,852.00

Am I Your 1st Call? If not Let Me Know How to Change That<https://www.facebook.com/SnaponMobileCortez99>*** THANK YOU I APPRECIATE YOU ****

AccountType	Previous Balance	Purchases	Total	Payment	New Balance
RA	0.00	11,852.00	11,852.00	0.00	11,852.00
EC 119756419	0.00		0.00		Pending
SUB 125501189	0.00		0.00		Pending

Your Next RA Payment Will Include: 0.00
 Your Agreed Upon Weekly Payment Is: 2,370.41
 Your Next RA Payment Will Be: 2,370.41

For value received, the Purchaser, as continuing security for the repayment of all obligations now or hereafter owing to the Seller, including, without limitation, the prompt payment, as and when due, of the purchase price of the PMSI Collateral (as hereinafter defined), and the performance of all of the obligations, covenants and warranties of the Purchaser to the Seller hereunder, hereby grants to the Seller a continuing specific and fixed purchase money security interest in all products supplied, sold or provided to the Purchaser by the Seller, including the tools listed above, and including all accretions, substitutions, replacements, additions and accessions thereto and all Proceeds thereof (the "PMSI Collateral"). I agree that the Seller named above or its assigns shall retain a Purchase Money Security Interest in the PMSI Collateral until I have made all the promised payments, at which time Seller's security interest shall be released. If I fail to make any of the payments specified, I agree to return the PMSI Collateral to the Seller or its assigns on demand. Until all payments are made, I agree to retain the PMSI Collateral in my possession in good condition and to notify the Seller of any changes in employment or home address. In the event that I fail to make the promised payments and the Seller must resort to civil litigation to obtain return of or payment for the PMSI Collateral, I shall be held responsible for the costs of such litigation including reasonable attorneys' fees.

X

X

EEWH337A This Item is not available to order**EEWH337A Heavy-Duty Two Speed Tilt-Back Tire Changer****Product Description****Features:**

- Tilt-back design speeds set up and allows for a 16" rim clearance
- Capable of clamping 26" dia. wheels on the inside and outside of the rim
- For high-volume shops looking to service OEM cars, SUVs and trucks
- Works on a variety of tire and wheel assemblies, including low-profile and custom applications
- Two speed turntable offers a maximum speed of 14 RPM to along with 7 RPM standard speed
- Truck tire accessories as standard equipment assist in the mount/dismount process, including 19.5" wheel and tire applications
- Pneumatic bead assist provides additional capability when servicing low-profile tires with stiff sidewalls
- Pneumatic cylinder raises and lowers each of the specialized tools into place
- Easier mounting: The bead depressor pushes the tire sidewall into the drop center and follows the tire as the turntable rotates
- The top roller also helps keep the bead in drop center and assists with lubricating top bead prior to dismounting tire
- The wheel depressor applies downward pressure on the wheel center to aid in the clamping process
- Power lifting disc lifts the tire off of the lower bead of the rim, assisting the user during the dismount process
- Multi-position bead breaker covers multiple applications, such as SUVs and light trucks that have taller sidewalls
- Bead seating jets are integrated into clamping jaws, forcing additional air into the tire during inflation
- Surge tank delivers additional air during the bead seating process

Heavy-Duty Two Speed Tilt-Back Tire Changer



Item

Price

EEWH337A

\$20,090.00

1

SHARE

PURCHASE ORDER

San Juan County

117 So Main Street
Monticello, UT 84535
4355873235



Item 5.

Purchase From

Utah Business Magazine
PO Box 271693
Salt Lake City, UT 84127-1693
ar@deseretnews.com
801-204-6950

Deliver To



San Juan County VS
117 S, Main P O Box 490
Monticello, UT 84535
435 587 3235
Visitor Services

Purchase Order

P. O. No# 80922
Date 8/10/2022
Your Ref#
Our Ref#
Credit Terms Net 30

Product ID	Description	Quantity	Unit Price	Amount
	Custom Outdoor Summit Sponsorship Includes Lip Bal in welcome bags, SJC logo inclusion on all marketing and SJC video to play at the Summit	1	\$1,000.00	\$1,000.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
	Visitor Services 4193490			\$0.00
				\$0.00
				\$0.00
				\$0.00

Approved:

Department Head:	<u>Elaine Gizler</u> 
County Admin:	<u>Mark McDonald</u> 

Sub Total	\$1,000.00
Tax	Exempt
Freight	
Invoice Total	\$1,000.00
Amount Paid	
Balance Due	\$1,000.00

Terms and Conditions:

Utah Business

Item 5.

Utah Business Magazine
PO Box 271693
Salt Lake City, UT 84127-1693
ar@deseretnews.com
801-204-6950

Invoice

Bill To:

Elaine Gizler
San Juan County, Economic Development and Tourism - UB
117 South Main
PO Box 490
Monticello, UT 84535

Advertiser: San Juan County, Economic Development and Tourism - UB

DATE	INVOICE #	DUE DATE	SALES REP
8/4/2022	2022-159891	Due within 30 days	Sarah Kyle

Order #	Pub.	Issue	Year	Ad Size	Ad Notes	Net
159891	Outdoor Summit	September	2022	Custom	Custom Outdoor Summit sponsorship, includes product in welcome bags, logo inclusion on all marketing and video to play at the summit.	\$1,000.00
						\$1,000.00

Total:	\$1,000.00
---------------	-------------------

Payment is due within 30 days

4193490

Thank you for your business!

PURCHASE ORDER

Item 5.

San Juan County

117 So Main Street
Monticello, UT 84535
4355873235



Purchase From

Capture Adventure Media
750 S. 100 E.
Ephraim, UT 84627
gilbertrowley@gmail.com
801 602-0947

Deliver To

San Juan County VS
117 S, Main P O Box 490
Monticello, UT 84535
435 587 3235
Visitor Services

Purchase Order

P. O. No# 801022
Date 8/10/2022
Your Ref#
Our Ref#
Credit Terms Net 30

Product ID	Description	Quantity	Unit Price	Amount
	San Juan County Responsibly B Roll Collection for 2022	1	\$10,000.00	\$10,000.00
	Hiking, Camping, UTV Content for the Website and Social Media sites.			\$0.00
	Invoice #1112			\$0.00
				\$0.00
				\$0.00
				\$0.00
	Visitor Services 4193490			\$0.00
	2022 VS Budget			\$0.00
				\$0.00
				\$0.00

Sub Total \$10,000.00

Tax Exempt

Freight

Invoice Total \$10,000.00

Amount Paid

Balance Due \$10,000.00

Approved:

Department Head: Elaine Gizler

County Admin:

Terms and Conditions:

INVOICE

Capture Adventure Media
750 S 100 E
Ephraim, UT 84627

gilbertrowley@gmail.com
(801) 602-0947
captureadventuremedia.com



San Juan County

Bill to

San Juan County

Ship to

Allison Yamamoto

Invoice details

Invoice no. : 1112
Invoice date : 8/9/22
Terms : Due on receipt
Due date : 8/9/22

Product or service

Amount

1. Video Production	1 unit x \$10,000.00	\$10,000.00
SJC Recreate Responsibly B Roll Collection 2022		

Ways to pay

BANK

Total

\$10,000.00

Overdue

8/9/22

Note to customer

Invoice 1 of 2.

SAN JUAN COUNTY
Basic Financial Statements
with
Independent Auditor's Report
Year Ended December 31, 2021



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INDEPENDENT AUDITOR'S REPORT

County Commissioners
San Juan County
Monticello, Utah

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of San Juan County, Utah as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of San Juan County, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about San Juan County's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Supplementary Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2022, on our consideration of San Juan County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of San Juan County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering San Juan County's internal control over financial reporting and compliance.

Larson & Company, PC

Larson & Company, PC

Spanish Fork, Utah

June 29, 2022

MANAGEMENT'S DISCUSSION & ANALYSIS

This discussion of San Juan County's financial performance provides an overview of the County's financial activities for the year ending December 31, 2021. This report is in conjunction with the County's financial statements.

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

Financial Highlights

- The assets of San Juan County exceeded its liabilities as of December 31, 2021 by \$107,636,787 (net position). Of this amount \$4,976,450 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net assets increased by \$2,108,833.
- At the close of the current year San Juan County governmental funds reported combined ending fund balances of \$36,012,960, an increase of \$1,770,010 in comparison with the prior year. Approximately 14 percent of this total amount, \$5,067,771, is available for spending at the government's discretion (assigned and unassigned fund balance).
- At the end of the current year, unassigned fund balance for the general fund was \$5,067,771, or approximately 42 percent of total general fund expenditures.
- San Juan County's total long-term debt as of December 31, 2021 was \$4,677,757, a decrease of \$217,122 from 2020.

Overview of the Financial Statements

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

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

Government-wide financial statements

The *government-wide financial statements* are designed to provide readers with a broad overview of San Juan County's finances, in a manner similar to a private-sector business. The *statement of net position* presents information on all San Juan County's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases, or decreases in net position may serve as a useful indicator of whether the financial position of San Juan County is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flow. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of San Juan County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of San Juan County include general government, public safety, public health, highways and public improvements, parks and recreation, and conservation and economic development.

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

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

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

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

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

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

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

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

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes are part of the basic financial statements.

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

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

Government-Wide Financial Analysis

As was previously noted, increases or decreases in net position, when viewed over a period of time, may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. The County's total net position, assets in excess of liabilities, totaled \$107,636,787.

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

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

An additional portion of San Juan County's net position (29 percent) represent resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* \$4,976,450 may be used to meet the government's ongoing obligations to citizens and creditors.

San Juan County's Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 40,631,709	\$ 37,849,174	\$ 1,841,061	\$ 1,847,661	\$ 42,472,770	\$ 39,696,835
Capital assets	74,808,001	75,442,247	1,158,988	1,141,035	75,966,989	76,583,282
Total assets	115,439,710	113,291,421	3,000,049	2,988,696	118,439,759	116,280,117
Other liabilities	1,560,364	1,266,503	8,021	9,570	1,568,385	1,276,073
Long-term liabilities outstanding	8,642,679	7,953,739	591,907	797,479	9,234,586	8,751,218
Total liabilities	10,203,043	9,220,242	599,928	807,049	10,802,971	10,027,291
Net position:						
Net investment in capital assets	70,158,001	70,674,247	1,030,987	964,130	71,188,988	71,638,377
Restricted	30,669,370	31,298,229	801,979	798,922	31,471,349	32,097,151
Unrestricted	4,409,296	1,373,831	567,154	418,595	4,976,450	1,792,426
Total net position	\$ 105,236,667	\$ 103,346,307	\$ 2,400,120	\$ 2,181,647	\$ 107,636,787	\$ 105,527,954

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

Total net position of San Juan County increased by \$2,108,833 during 2021. Net position reported in connection with business-type activities increased \$218,473 and net position related to governmental activities increased by \$1,890,360.

Total revenues for San Juan County's governmental activities increased \$341,802 from 2020 to 2021 (\$22,647,532 to 22,989,334). Total expenses for governmental activities decreased \$4,229,963 from 2020 to 2021 (\$25,328,937 to 21,098,974). The following schedule of changes in net position presents these changes.

San Juan County's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	\$ 3,921,584	\$ 3,285,507	\$ 1,223,835	\$ 1,724,435	\$ 5,145,419	\$ 5,009,942
Operating grants and contributions	8,364,371	8,424,443	213,244	-	8,577,615	8,424,443
Capital grants and contributions	263,370	90,820	-	-	263,370	90,820
General revenues:						
Taxes	7,506,430	6,231,001	-	-	7,506,430	6,231,001
Earnings on investments	114,073	473,169	5,460	15,277	119,533	488,446
Miscellaneous	729,123	533,330	-	-	729,123	533,330
Intergovernmental support	1,677,388	3,329,313	-	-	1,677,388	3,329,313
Gain (loss) on sale of assets	123,224	-	1,650	-	124,874	-
Other shared taxes	289,771	279,949	-	-	289,771	279,949
Total revenues	<u>22,989,334</u>	<u>22,647,532</u>	<u>1,444,189</u>	<u>1,739,712</u>	<u>24,433,523</u>	<u>24,387,244</u>
Expenses:						
General government	5,560,837	7,735,338	1,221,766	1,424,013	6,782,603	9,159,351
Public safety	4,348,783	4,573,856	-	-	4,348,783	4,573,856
Public health	2,220,387	3,844,798	-	-	2,220,387	3,844,798
Highways and public improvements	7,091,756	6,982,559	-	-	7,091,756	6,982,559
Parks, recreation, and public property	956,359	1,192,550	-	-	956,359	1,192,550
Community and economic development	920,852	999,836	-	-	920,852	999,836
Interest	-	-	3,950	4,675	3,950	4,675
Total expenses	<u>21,098,974</u>	<u>25,328,937</u>	<u>1,225,716</u>	<u>1,428,688</u>	<u>22,324,690</u>	<u>26,757,625</u>
Increase in net assets before transfers	1,890,360	(2,681,405)	218,473	311,024	2,108,833	(2,370,381)
Transfers	-	-	-	-	-	-
Increase (decrease) in net position	1,890,360	(2,681,405)	218,473	311,024	2,108,833	(2,370,381)
Net position - beginning	103,346,307	105,883,463	2,181,647	1,870,623	105,527,954	107,754,086
Prior period adjustment	-	144,249	-	-	-	144,249
Net position - ending	<u>\$ 105,236,667</u>	<u>\$ 103,346,307</u>	<u>\$ 2,400,120</u>	<u>\$ 2,181,647</u>	<u>\$ 107,636,787</u>	<u>\$ 105,527,954</u>

Governmental Funds Financial Analysis

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

As of December 31, 2021, the County's governmental funds, which include the general fund, all special revenue funds, debt service funds and capital projects funds, report a combined fund balance of \$34,242,950. This combined balance represents an increase of \$1,770,010 from last year's ending fund balances.

The general fund is the main operating fund of the County. All governmental-type activities not accounted for in a special revenue fund, debt service fund, enterprise fund or capital project fund are accounted for in the general fund. Accounting for activities in funds other than the general fund may be required by state regulations or local ordinances; or, the County may simply desire to isolate the revenues and expenditures associated with a particular activity for matching purposes. The general fund balance increased \$2,158,699 to \$5,079,250 during the fiscal year ending December 31, 2021.

As was previously noted, the County maintains two enterprise funds (Emergency Medical Services and Landfill Operations) to account for its business-type activities. The separate enterprise fund statements provide the same information, with more detail, as the information provided for business-type activities in the government-wide financial statements. During the current year, the EMS fund realized a net loss of \$157,642 and the Landfill fund realized a net gain of \$376,115. Most revenues in these two funds result from charges for services.

General Fund Budgetary Highlights

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

Capital Assets and Debt Administration

San Juan County's investment in capital assets for its governmental and business type activities as of December 31, 2021 amounts to \$75,966,989 (net of accumulated depreciation). This investment in capital assets includes land, rights of way, buildings, improvements other than buildings, equipment and infrastructure, which includes roads and bridges. The total decrease in San Juan County's capital assets (net of depreciation) for the current year was \$616,293.

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

	Government Activities		Business-type Activities		Total	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Land	\$ 1,632,316	\$ 1,632,316	\$ 25,000	\$ 25,000	\$ 1,657,316	\$ 1,657,316
Buildings and improvements	11,808,174	12,385,489	133,747	148,570	11,941,921	12,534,059
Machinery and equipment	1,067,901	1,021,956	1,000,241	967,465	2,068,142	1,989,421
Equipment	3,677,899	3,785,331	-	-	3,677,899	3,785,331
Infrastructure	55,881,009	55,881,009	-	-	55,881,009	55,881,009
Construction in Progress	740,702	736,146	-	-	740,702	736,146
Total	<u>\$ 74,808,001</u>	<u>\$ 75,442,247</u>	<u>\$ 1,158,988</u>	<u>\$ 1,141,035</u>	<u>\$ 75,966,989</u>	<u>\$ 76,583,282</u>

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

- Building and improvements of \$19,583.
- Auto and truck acquisitions of \$277,971.
- Equipment acquisitions of \$1,199,161.
- Construction in progress increase of \$4,556.

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

San Juan County's Long-Term Debt

As presented in the following schedule, the total long-term debt of San Juan County on December 31, 2021 was \$4,677,757. This amount includes revenue bonds, capital leases, compensated absences, and the closure & post closure liability. This represents a decrease of \$217,122 over the previous year. The amount due on revenue bonds and capital leases decreased by \$166,905 during the year. This decrease is due to regular payments. The liability for accrued compensated absences increased by \$72,097. The liability for closure and post closure costs decreased by \$122,314.

San Juan County's Outstanding Debt

	Government Activities		Business-Type Activities		Total	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Revenue Bonds	\$ 3,000,000	\$ 3,118,000	\$ 128,000	\$ 176,905	\$ 3,128,000	\$ 3,294,905
Closure & Post-Closure	-	-	194,658	316,972	194,658	316,972
Compensated Absences	<u>1,270,057</u>	<u>1,208,706</u>	<u>85,042</u>	<u>74,296</u>	<u>1,355,099</u>	<u>1,283,002</u>
Total	<u>\$ 4,270,057</u>	<u>\$ 4,326,706</u>	<u>\$ 407,700</u>	<u>\$ 568,173</u>	<u>\$ 4,677,757</u>	<u>\$ 4,894,879</u>

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

Economic Factors and Next Year's Budgets and Rates

The taxable value of property, on which the tax rate is applied, in San Juan County, changed from a total of \$802,872,986 in 2020 to a total of \$943,157,284 in 2021, an increase of \$140,284,298.

San Juan County's property tax rate decreased from a rate of 0.003547 in 2020 to 0.003443 in 2021.

All of these factors were considered in preparing San Juan County's budget for the 2021 year.

Requests for Information

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

BASIC FINANCIAL STATEMENTS

San Juan County
Statement of Net Position
December 31, 2021

Item 6.

	Primary Government			
	Governmental Activities	Business-type Activities	Totals	Component Units
ASSETS AND DEFERRED OUTFLOWS				
OF RESOURCES:				
ASSETS:				
Cash and investments	\$ 4,959,463	\$ 1,660,897	\$ 6,620,360	\$ 16,136,911
Restricted cash and investments	28,923,494	801,979	29,725,473	759,541
Receivables (net of allowance for doubtful accounts)				
Trade accounts	351,801	98,878	450,679	3,142,430
Other governmental units	2,258,377	-	2,258,377	422,474
Internal balances	821,013	(821,013)	-	-
Prepaid expenses	18,229	-	18,229	171,749
Inventory	1,727,647	-	1,727,647	588,833
Notes receivable	-	-	-	236,458
Capital Assets Not Being Depreciated:				
Land	1,632,316	25,000	1,657,316	670,950
Infrastructure	55,881,009	-	55,881,009	-
Construction in progress	740,702	-	740,702	-
Capital Assets (Net of Accumulated Deprecation):				
Buildings and improvements	11,808,174	133,747	11,941,921	25,924,528
Machinery and equipment	4,745,800	1,000,241	5,746,041	3,827,495
Total Assets	<u>113,868,025</u>	<u>2,899,729</u>	<u>116,767,754</u>	<u>51,881,369</u>
Deferred outflows of resources - pensions	1,571,685	100,320	1,672,005	229,651
Total assets and deferred outflows of resources	<u>\$ 115,439,710</u>	<u>\$ 3,000,049</u>	<u>\$ 118,439,759</u>	<u>\$ 52,111,020</u>
LIABILITIES AND DEFERRED INFLOWS				
OF RESOURCES:				
LIABILITIES:				
Accounts payable	\$ 950,262	\$ 8,021	\$ 958,283	\$ 1,164,090
Accrued liabilities	610,102	-	610,102	1,965,057
Accrued interest	-	-	-	56,903
Noncurrent Liabilities:				
Compensated absences	1,270,057	85,042	1,355,099	603,728
Closure and post closure costs payable	-	194,658	194,658	-
Due within one year	121,000	30,000	151,000	599,193
Due in more than one year	2,879,000	98,000	2,977,000	12,702,170
Net pension liability	724,205	46,226	770,431	38,123
Total Liabilities	<u>6,554,626</u>	<u>461,947</u>	<u>7,016,573</u>	<u>17,129,264</u>
DEFERRED INFLOWS				
Deferred inflows of resources - grants	1,486,700	-	1,486,700	
Deferred inflows of resources - pensions	2,161,717	137,981	2,299,698	286,935
Total Deferred Inflows	<u>3,648,417</u>	<u>137,981</u>	<u>3,786,398</u>	<u>286,935</u>
Total liabilities and deferred inflows of resources	<u>10,203,043</u>	<u>599,928</u>	<u>10,802,971</u>	<u>17,416,199</u>
NET POSITION				
Net investment in capital assets	70,158,001	1,030,987	71,188,988	18,310,485
Restricted for:				
Inventory	1,745,876	-	1,745,876	-
Roads	21,357,239	-	21,357,239	-
Capital outlay and debt services	71,202	-	71,202	1,816,417
Landfill closure costs	-	796,356	796,356	-
Emergency	7,495,053	5,623	7,500,676	-
Medicaid	-	-	-	728,261
Unrestricted	4,409,296	567,154	4,976,450	13,839,658
Total net position	<u>\$ 105,236,667</u>	<u>\$ 2,400,120</u>	<u>\$ 107,636,787</u>	<u>\$ 34,694,821</u>

San Juan County
Statement of Activities

For the Year Ended December 31, 2021

Function/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position				Component Units
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government				
					Governmental Activities	Business-type Activities	Total		
Primary Government:									
Governmental activities:									
General government	\$ 5,560,837	\$ 584,629	\$ -	\$ -	\$ (4,976,208)	\$ -	\$ (4,976,208)	\$ -	-
Public safety	4,348,783	649,747	299,478	-	(3,399,558)	-	(3,399,558)	-	-
Public health	2,220,387	-	1,404,003	-	(816,384)	-	(816,384)	-	-
Highways and public improvements	7,091,756	44,668	6,045,283	263,370	(738,435)	-	(738,435)	-	-
Parks, recreation, and public property	956,359	2,634,971	-	-	1,678,612	-	1,678,612	-	-
Community and economic development	920,852	7,569	615,607	-	(297,676)	-	(297,676)	-	-
Total Governmental Activities	21,098,974	3,921,584	8,364,371	263,370	(8,549,649)	-	(8,549,649)	-	-
Business-type activities:									
Emergency medical services	928,038	557,115	213,244	-	-	(157,679)	(157,679)	-	-
Landfill	297,678	666,720	-	-	-	369,042	369,042	-	-
Total Business-type Activities	1,225,716	1,223,835	213,244	-	-	211,363	211,363	-	-
Total Primary Government	\$ 22,324,690	\$ 5,145,419	\$ 8,577,615	\$ 263,370	(8,549,649)	211,363	(8,338,286)	-	-
Component Units:									
Transportation Special Service District	\$ 533,576	\$ -	\$ 755,914	\$ -				222,338	
San Juan Health Care Service District	19,540,399	18,384,851	2,485,869	-				1,330,321	
San Juan Mental Health/Substance Abuse Special Service District	3,178,672	1,854,455	1,755,496	-				431,279	
San Juan Spanish Valley Special Service District	915,216	367,425	-	110,859				(436,932)	
Total Component Units	\$ 24,167,863	\$ 20,606,731	\$ 4,997,279	\$ 110,859				1,547,006	
General Revenues:									
Taxes					7,506,430	-	7,506,430	-	
Earnings on investments					114,073	5,460	119,533	79,411	
Miscellaneous					729,123	-	729,123	515,208	
Payment in lieu of tax					1,677,388	-	1,677,388	-	
Gain (loss) on sale of assets					123,224	1,650	124,874	4,560	
Other shared taxes					289,771	-	289,771	-	
Total General Revenues					10,440,009	7,110	10,447,119	599,179	
Change in Net Position					1,890,360	218,473	2,108,833	2,146,185	
Net Position - Beginning					103,346,307	2,181,647	105,527,954	32,548,636	
Net Position - Ending					\$ 105,236,667	\$ 2,400,120	\$ 107,636,787	\$ 34,694,821	

San Juan County
Balance Sheet – Governmental Funds
December 31, 2021

	Special Revenue Funds			Capital Projects Funds				
	General Fund	Class "B" Roads Fund	General Tax Stability Trust Fund	Buildings Grounds & Equipment Capital Improvement	Road Capital Improvement Fund	Local Building Authority Fund	Other Governmental Funds	Total Governmental Funds
ASSETS								
Cash and investments	\$ 5,612,370	\$ 16,037,724	\$ 7,495,053	\$ 31,620	\$ 4,178,611	\$ 39,549	\$ 488,030	\$ 33,882,957
Accounts receivable	13,514	-	-	-	-	-	338,287	351,801
Other governmental unit receivables	1,412,377	845,965	-	35	-	-	-	2,258,377
Due from other funds	947,008	411,967	-	-	-	-	-	1,358,975
Prepays	11,479	-	-	-	-	-	6,750	18,229
Inventory	-	1,727,647	-	-	-	-	-	1,727,647
Total Assets	\$ 7,996,748	\$ 19,023,303	\$ 7,495,053	\$ 31,655	\$ 4,178,611	\$ 39,549	\$ 833,067	\$ 39,597,986
LIABILITIES DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE								
Liabilities:								
Accounts payable	\$ 820,696	\$ 117,028	\$ -	\$ -	\$ -	\$ 2	\$ 12,536	\$ 950,262
Accrued liabilities	610,102	-	-	-	-	-	-	610,102
Due to other funds	-	-	-	-	-	-	537,962	537,962
Total Liabilities	1,430,798	117,028	-	-	-	2	550,498	2,098,326
Deferred inflows of resources:								
Deferred inflows - Grants	1,486,700	-	-	-	-	-	-	1,486,700
Total Liabilities	1,486,700	-	-	-	-	-	-	1,486,700
Fund balances:								
Nonspendable:								
Inventory and prepaids	11,479	1,727,647	-	-	-	-	6,750	1,745,876
Restricted For:								
Road	-	17,178,628	-	-	4,178,611	-	-	21,357,239
Capital outlay	-	-	-	31,655	-	39,547	-	71,202
Emergency	-	-	7,495,053	-	-	-	-	7,495,053
Assigned	-	-	-	-	-	-	275,819	275,819
Unassigned	5,067,771	-	-	-	-	-	-	5,067,771
Total fund balance	5,079,250	18,906,275	7,495,053	31,655	4,178,611	39,547	282,569	36,012,960
Total liabilities, deferred inflows and fund balance	\$ 7,996,748	\$ 19,023,303	\$ 7,495,053	\$ 31,655	\$ 4,178,611	\$ 39,549	\$ 833,067	\$ 39,597,986

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

San Juan County
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2021

Item 6.

Total fund balances - governmental fund types:	<u>\$ 36,012,960</u>
Amount reported in the governmental activities on the statement of net position are different because:	
Capital Assets used in the governmental activities are not financial resources and, therefore, are not reported in the funds.	74,808,001
Net pension assets and liabilities are not financial resources and, therefore, are not reported in the funds.	(724,205)
Deferred outflows and inflows of resources, are an addition or consumption of net position that applies to future periods, is not shown in the fund statements.	(590,032)
Long-term liabilities, including bonds payable and compensated absences are not due and payable in the current period and therefore are not reported in the funds.	<u>(4,270,057)</u>
Net position of governmental activities	<u><u>\$ 105,236,667</u></u>

San Juan County
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2021

	Special Revenue Funds			Capital Projects Funds				Total Governmental Funds
	General Fund	Class "B" Roads Fund	General Tax Stability Trust Fund	Buildings Grounds Equipment Capital Improvement	Road Capital Improvement Fund	Local Building Authority Fund	Other Governmental Funds	
REVENUES								
Taxes	\$ 6,368,112	\$ 411,217	\$ -	\$ -	\$ -	\$ -	\$ 727,101	\$ 7,506,430
Licenses and permits	125,824	-	-	-	-	-	-	125,824
Intergovernmental revenues	4,191,638	4,699,558	-	-	-	-	1,458,601	10,349,797
Charges for services	2,634,971	513,104	-	-	-	-	73,412	3,221,487
Fines and forfeitures	529,604	-	-	-	-	-	-	529,604
Investment income	21,112	60,305	19,819	105	11,142	-	1,590	114,073
Fair value change in investments	-	(149)	12,427	-	-	-	-	12,278
Miscellaneous	289,772	283,729	-	-	430,000	-	3,116	1,006,617
Total Revenues	14,161,033	5,967,764	32,246	105	441,142	-	2,263,820	22,866,110
EXPENDITURES								
Current:								
General government	5,273,694	-	-	-	-	-	241,354	5,515,048
Public safety	4,403,816	-	-	-	-	-	-	4,403,816
Public health	943,871	-	-	-	-	110,387	1,232,508	2,286,766
Highways and public improvements	(65)	5,775,339	-	-	12,218	-	-	5,787,492
Parks, recreation, and public property	462,666	-	-	-	-	-	460,795	923,461
Community and economic development	920,852	-	-	-	-	-	-	920,852
Capital outlay	-	1,955,129	-	-	-	-	-	1,955,129
Total Expenditures	12,004,834	7,730,468	-	-	12,218	110,387	1,934,657	21,792,564
Excess Revenues Over (Under) Expenditures	2,156,199	(1,762,704)	32,246	105	428,924	(110,387)	329,163	1,073,546
Other financing sources (uses)								
Contributions other government entities from (to)	2,500	-	-	-	-	47,003	(55,039)	(5,536)
Sale of assets	-	-	-	-	702,000	-	-	702,000
Transfers in	-	-	-	-	-	15,725	-	15,725
Transfers out	-	-	-	-	-	-	(15,725)	(15,725)
Total Other Financing Sources and Uses	2,500	-	-	-	702,000	62,728	(70,764)	696,464
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	2,158,699	(1,762,704)	32,246	105	1,130,924	(47,659)	258,399	1,770,010
Fund Balances - Beginning	2,920,551	20,668,979	7,462,807	31,550	3,047,687	87,206	24,170	34,242,950
Fund Balances - Ending	\$ 5,079,250	\$ 18,906,275	\$ 7,495,053	\$ 31,655	\$ 4,178,611	\$ 39,547	\$ 282,569	\$ 36,012,960

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

San Juan County**Item 6.****Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities**
For the Year Ended December 31, 2021

Net changes in fund balances - total governmental funds	<u>\$ 1,770,010</u>
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.	(55,470)
Governmental funds do not record the gain or loss on sale of governmental fixed assets. However, in the statement of activities these are shown under general revenues	(578,776)
In the statement of activities, certain operating expenses, such as compensated absences, are measured by the amounts earned during the year. In the governmental fund, however, expenditures for these items are measured by the amount of financial resources used. This amount represents the difference between the amount earned versus the amount used.	(61,351)
The Statement of Activities shows pension benefits and pension expenses from the change in post employment benefits plans that are not shown in the fund statements.	697,947
Repayment of bond principal is reported as an expenditure in governmental funds and, thus has the effect of reducing fund balance because current financial resources have been used. In the government-wide statements bond payment reduce the long-term debt on the statement of net position and does not effect the statement of activities.	<u>118,000</u>
Change in net position of governmental activities	<u>\$ 1,890,360</u>

San Juan County
Statement of Net Position – Proprietary Funds
December 31, 2021

Item 6.

	Business-Type Activities - Enterprise Funds		
	EMS	Landfill	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:			
Current Assets:			
Cash and cash equivalents	\$ -	\$ 1,660,897	\$ 1,660,897
Accounts receivable	504,282	-	504,282
Allowance for doubtful accounts	(405,404)	-	(405,404)
Due from other funds	-	289,821	289,821
Restricted cash and cash equivalents	5,623	796,356	801,979
Total Current Assets	104,501	2,747,074	2,851,575
Non-Current Assets			
Land	25,000	-	25,000
Buildings, net	117,027	16,720	133,747
Machinery & equipment, net	775,131	225,109	1,000,240
Total Noncurrent Assets	917,158	241,829	1,158,987
Total Assets	1,021,659	2,988,903	4,010,562
Deferred outflows or resources - pensions	66,880	33,440	100,320
Total assets and deferred outflows of resources:	\$ 1,088,539	\$ 3,022,343	\$ 4,110,882
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:			
Current Liabilities:			
Accounts payable	\$ 4,048	\$ 3,973	\$ 8,021
Due to other funds	1,110,834	-	1,110,834
Accrued compensated absences	56,794	28,248	85,042
Current portion of long-term debt	-	30,000	30,000
Total Current Liabilities	1,171,676	62,221	1,233,897
Noncurrent Liabilities:			
Closure and post closure costs	-	194,658	194,658
Bonds payable	-	98,000	98,000
Net pension liability	30,817	15,409	46,226
Total Noncurrent Liabilities	30,817	308,067	338,884
Total Liabilities	1,202,493	370,288	1,572,781
Deferred inflows or resources - pensions	91,987	45,994	137,981
Total liabilities and deferred inflows of resources:	1,294,480	416,282	1,710,762
NET POSITION			
Net Investment in Capital Assets	917,158	113,829	1,030,987
Retained Earnings:			
Restricted for:			
Landfill closure costs	-	796,356	796,356
Emergency medical service	5,623	-	5,623
Unreserved	(1,128,722)	1,695,876	567,154
Total Net Position	\$ (205,941)	\$ 2,606,061	\$ 2,400,120

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

For the Year Ended December 31, 2021

Item 6.

	Business-Type Activities - Enterprise Funds		
	EMS	Landfill	Total
Operating Revenues:			
Charges for sales and services	\$ 557,115	\$ 666,720	\$ 1,223,835
Intergovernmental revenue	213,244	-	213,244
Total Operating Revenues	770,359	666,720	1,437,079
Operating Expenses:			
Salaries and benefits	662,932	245,629	908,561
Purchased services	65,288	14,981	80,269
General and administrative	39,038	(112,085)	(73,047)
Materials and supplies	55,684	89,228	144,912
Depreciation	105,096	55,975	161,071
Total operating expenses	928,038	293,728	1,221,766
Operating Income	(157,679)	372,992	215,313
Nonoperating Revenues (Expenses):			
Interest revenue	37	5,423	5,460
Interest expense	-	(3,950)	(3,950)
Gain (Loss) on sale of assets	-	1,650	1,650
Total Nonoperating Revenues (Expenses)	37	3,123	3,160
Net Income (Loss)	(157,642)	376,115	218,473
Change in net position	(157,642)	376,115	218,473
Total net position - beginning	(48,299)	2,229,946	2,181,647
Total net position - ending	\$ (205,941)	\$ 2,606,061	\$ 2,400,120

San Juan County
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2021

Item 6.

	Business-Type Activities - Enterprise Funds		
	EMS	Landfill	Total
Cash Flows From Operating Activities			
Receipts from customers and users	\$ 705,910	\$ 666,720	\$ 1,372,630
Payments to suppliers	(162,897)	(113,100)	(275,997)
Payments to employees	(687,198)	(255,168)	(942,366)
Net cash provided (used) by operating activities	(144,185)	298,452	154,267
Cash Flows From Capital and Related Financing Activities			
Change in due to/due from other funds	337,955	116,640	454,595
Purchase of capital assets	(179,023)	-	(179,023)
Sale of capital assets	-	1,650	1,650
Principal paid on capital debt	(18,905)	(30,000)	(48,905)
Interest paid on capital debt	-	(3,950)	(3,950)
Net cash provided (used) by capital and related financing activities	140,027	84,340	224,367
Cash Flows From Investing Activities			
Interest and dividends received	37	5,423	5,460
Net cash provided (used) by investing activities	37	5,423	5,460
Net increase (decrease) in cash and cash equivalents	(4,121)	388,215	384,094
Cash and cash equivalents, July 1	9,744	2,069,038	2,078,782
Cash and cash equivalents, June 30	\$ 5,623	\$ 2,457,253	\$ 2,462,876
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income	\$ (157,679)	\$ 372,992	\$ 215,313
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	105,096	55,975	161,071
Change in pension obligations	(29,701)	(14,850)	(44,551)
(Increase) decrease in accounts receivable	(64,449)	-	(64,449)
Increase (decrease) in accrued liabilities	2,548	(115,665)	(113,117)
Total adjustments	13,494	(74,540)	(61,046)
Net cash provided (used) by operating activities	\$ (144,185)	\$ 298,452	\$ 154,267

San Juan County
Combining Statement of Net Position
Discretely Presented Component Units
December 31, 2021

	San Juan County Transportation Special Service District (unaudited)	San Juan Health Services District	San Juan Mental Health/ Substance Abuse Special Service Dist.	San Juan Spanish Valley Special Service District	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS:					
Cash and investments					
Unrestricted	\$ 2,917,324	\$ 11,437,956	\$ 1,128,900	\$ 651,156	\$ 16,135,336
Restricted	-	728,261	31,280	-	759,541
Investment, at cost	-	-	1,575	-	1,575
Accounts receivable (net after allowance)	-	3,083,348	10,242	48,840	3,142,430
Due from other governments	-	39,735	382,739	-	422,474
Inventory	-	588,833	-	-	588,833
Prepaid expenses	-	140,794	30,955	-	171,749
Note receivable	-	236,458	-	-	236,458
Capital assets					
Land	-	544,950	126,000	-	670,950
Construction in progress	-	-	-	-	-
Buildings, net	-	10,725,343	2,457,889	-	13,183,232
Improvements, net	-	49,528	18,976	12,672,792	12,741,296
Equipment, net	-	3,729,339	98,156	-	3,827,495
Total Assets	<u>2,917,324</u>	<u>31,304,545</u>	<u>4,286,712</u>	<u>13,372,788</u>	<u>51,881,369</u>
Deferred outflows of resources - pensions	-	-	229,651	-	229,651
Total Assets and Deferred Outflows of Resources	<u>\$ 2,917,324</u>	<u>\$ 31,304,545</u>	<u>\$ 4,516,363</u>	<u>\$ 13,372,788</u>	<u>\$ 52,111,020</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES					
LIABILITIES:					
Accounts payable	\$ -	\$ 847,900	\$ 37,167	\$ 279,023	\$ 1,164,090
Accrued liabilities	-	1,833,931	131,126	-	1,965,057
Accrued interest payable	-	50,543	6,360	-	56,903
Compensated absences	-	501,831	101,897	-	603,728
Noncurrent liabilities					
Due within one year					
Bonds payable	171,000	251,733	24,960	151,500	599,193
Due in more than one year					
Bonds payable	1,274,000	6,058,037	807,720	4,562,413	12,702,170
Net Pension Liability	-	-	38,123	-	38,123
Total Liabilities	<u>1,445,000</u>	<u>9,543,975</u>	<u>1,147,353</u>	<u>4,992,936</u>	<u>17,129,264</u>
Deferred inflows of resources - pensions	-	-	286,935	-	286,935
Total Liabilities and Deferred Inflows of Resources	<u>1,445,000</u>	<u>9,543,975</u>	<u>1,434,288</u>	<u>4,992,936</u>	<u>17,416,199</u>
NET POSITION					
Net investment in capital assets	-	8,762,288	1,868,341	7,679,856	18,310,485
Restricted for debt service and capital outlay	1,018,339	-	798,078	-	1,816,417
Reserved for medicaid	-	728,261	-	-	728,261
Unrestricted/Unassigned	453,985	12,270,021	415,656	699,996	13,839,658
Total Net Position	<u>\$ 1,472,324</u>	<u>\$ 21,760,570</u>	<u>\$ 3,082,075</u>	<u>\$ 8,379,852</u>	<u>\$ 34,694,821</u>

San Juan County
Combining Statement of Activities
Discretely Presented Component Units
For the Year Ended December 31, 2021

Function/Programs Component Units:	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Transportation Special Service District (unaudited)	\$ 533,576	\$ -	\$ 755,914	\$ -
San Juan Health Care Service District	19,540,399	18,384,851	2,485,869	-
San Juan Mental Health/Substance Abuse Special Service District	3,178,672	1,854,455	1,755,496	-
San Juan Spanish Valley Special Service District	915,216	367,425	-	110,859
Total Component Units	\$ 24,167,863	\$ 20,606,731	\$ 4,997,279	\$ 110,859
				1,547,006
General Revenues:				
			Earnings on investments	79,411
			Net gain on disposal of assets	4,560
			Impact fees	29,978
			Miscellaneous	485,230
			Total General Revenues	599,179
			Change in Net Position	2,146,185
			Net Position - Beginning	32,548,636
			Net Position - Ending	\$ 34,694,821

San Juan County
Statement of Fiduciary Net Position
Fiduciary Funds
 December 31, 2021

Item 6.

	<u>Custodial Fund</u> <u>Treasurer's Tax</u> <u>Collection Agency</u> <u>Trust Fund</u>
ASSETS	
Cash and investments	\$ 592,095
Total Assets	<u>\$ 592,095</u>
LIABILITIES	
Due to taxing units	\$ 592,095
Total Liabilities	<u>\$ 592,095</u>

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1.A. FINANCIAL REPORTING ENTITY

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

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

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

The County's financial reporting entity comprises the following:

Primary Government: San Juan County

Discretely Presented Component Units:

- San Juan County Transportation District – This District's governing body consists of a five member board, appointed by the San Juan County Board of commissioners. The purpose of the District is to construct, repair and maintain certain roads within its boundaries. The District's financial statements were not audited, however, we have performed limited procedures on balances reported by the District. Following the requirements of the Utah State Auditor the District submitted a financial survey to the Utah State Auditor's Office. A copy of the report can be obtained at the San Juan County Auditor's office in Monticello, Utah, or on the Utah State Auditors website.
- San Juan Health Services District – This District's governing body consists of a six member board appointed by the San Juan County Board of Commissioners. The District operates a hospital and a birthing center in various San Juan County communities. The District was audited by other independent auditors and their report dated June 24, 2022 has been previously issued under separate cover. A copy of the report can be

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

- *San Juan Mental Health/Substance Abuse Special District (Proprietary Fund Type)* – This District's governing body consists of a five member board appointed by the San Juan County Board of Commissioners. The District was audited by other independent auditors, and their report, dated June 24, 2022 has been previously issued under separate cover. A copy of the report can be obtained at the San Juan County Auditor's office in Monticello Utah, or on the Utah State Auditors website.
- *San Juan Spanish Valley Special Service District* – This District's governing body consists of a five member board appointed by the San Juan County Board of Commissioners. The District's financial statements were audited and the report dated June 13, 2022 has been previously issued under a separate cover. A copy of the report can be obtained at the San Juan County Auditor's office in Monticello Utah, or on the Utah State Auditors website.

Discretely Presented Component Units

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

1.B. BASIS OF PRESENTATION

Government-wide Financial Statements:

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

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

Fund Financial Statements:

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

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

The funds of the financial reporting entity are described below:

Governmental Funds

General Fund

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

Special Revenue Fund

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

Capital Project Fund

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

Proprietary Funds

Enterprise Fund

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

Fiduciary Funds (Not included in government-wide statements)

Agency Fund

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

Major and Non-major Funds

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

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

1.C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Measurement Focus

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

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

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

Basis of Accounting

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

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

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

1.D. ASSETS, LIABILITIES, AND EQUITY

Cash and Investments

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

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

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

Receivables

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

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

Inventories and prepaid items

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

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

Capital Assets

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

Government-wide Statements

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

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

San Juan County

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

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

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

Fund Financial Statements

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

Restricted Assets

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

Long-term Debt

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

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

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

Compensated Absences

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

Deferred Outflows/Inflows of Resources

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

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

Equity Classifications

Government-wide Statements

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

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

Fund Statements

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

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

1.E. REVENUES, EXPENDITURES, AND EXPENSES

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

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

Property Tax Calendar:

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

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

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

Operating Revenues and Expenses

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

Expenditures/Expenses

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

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

Governmental Funds—By Character: Current (further classified by function)

Proprietary Fund—By Operating and Non-operating

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

Interfund Transfers

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

1.F. PENSIONS

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

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

2.A. FUND ACCOUNTING REQUIREMENTS

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

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

2.B. DEPOSITS AND INVESTMENTS LAWS AND REGULATIONS

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

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

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

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

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

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

2.C. REVENUE RESTRICTIONS

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

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

For the year ended December 31, 2021, the County complied, in all material respects, with these revenue restrictions.

2.D. DEBT RESTRICTIONS AND COVENANTS

General Obligation Debt

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

Notes Payable

The county has one general obligation note payable which is a CIB loan for the Landfill and Solid Waste Collection System. This note was entered into in 1995, bears interest at a rate 2.5% and is payable over 30 years. The balance of this note as of December 31, 2021 was \$128,000.

2.E. FUND EQUITY RESTRICTIONS

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

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

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

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

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

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

2.F. BUDGETARY BASIS OF ACCOUNTING

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

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

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

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

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

NOTE 3. DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS

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

3.A. CASH AND INVESTMENTS

Deposits – Custodial Credit Risk:

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a policy for custodial credit risk. As of December 31, 2021, The County's custodial credit risks for deposits were as follows:

		Bank Balance December 31, 2021	
		Primary Government	Component Unit
Depository Accounts	Custodial Credit Risk		
	Insured	\$ 500,000	\$ 605,707
	Uninsured and uncollateralized	11,381,094	119,300
Total Depository Accounts		<u>\$ 11,881,094</u>	<u>\$ 725,007</u>

Investments

As of December 31, 2021 the government had the following investments and maturities:

		Investment Maturity in Years			
		Less Than 1	1-5	6-10	More Than 10
Primary Government:	Fair Value				
Investments in Public					
Treasurers' Investment	\$ 16,327,699	\$ 16,327,699	\$ -	\$ -	\$ -
Zion's Wealth	13,835,930	7,888,696	5,947,234	-	-
Total Fair Value -					
Primary Government	<u>\$ 30,163,629</u>	<u>\$ 24,216,395</u>	<u>\$ 5,947,234</u>	<u>\$ -</u>	<u>\$ -</u>
Component Unit:					
Investments in Public					
Treasurers' Investment	\$ 15,931,429	\$ 15,931,429	\$ -	\$ -	\$ -
Other	724,051	722,476	-	-	1,575
Total Fair Value -					
Component Unit	<u>\$ 16,655,480</u>	<u>\$ 16,653,905</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,575</u>

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

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

San Juan County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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protection of its investments. The County has no investment policy that would further limit its investment choices. The UPTIF is unrated.

Investments are measured at fair value on a recurring basis. *Recurring* fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments' fair value measurements are as follows at December 31, 2021:

Investments	Fair Value	Level 1 Inputs	Level 2 Inputs
Primary Government			
Debt Securities			
U.S. Treasuries	\$ 239,669	\$ 239,669	\$ -
Corporate bonds	5,776,399	5,776,399	-
Utah Public Treasurer's Fund	24,147,561	-	24,147,561
Mortgage-backed securities			
Residential:	-	-	-
Total Debt Securities:	<u>\$ 30,163,629</u>	<u>\$ 6,016,068</u>	<u>\$ 24,147,561</u>
Component Units			
Debt Securities			
Utah Public Treasurer's Fund	\$ 15,931,429	\$ -	\$ 15,931,429
Other	724,051	724,051	-
Total Debt Securities:	<u>16,655,480</u>	<u>724,051</u>	<u>15,931,429</u>

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

Reconciliation to Government-wide Statement of Net Assets:		
Deposits		\$ 6,773,532
Investments		30,163,629
Cash on hand		767
Total		<u>\$ 36,937,928</u>
Government - Wide		
Cash and Cash Equivalents		\$ 6,620,360
Restricted Cash and Cash Equivalents		29,725,473
Fiduciary Restricted Cash		592,095
Total		<u>\$ 36,937,928</u>

3.B. RESTRICTED ASSETS

The amounts reported as restricted assets are for roads and capital outlay in governmental funds and closure and post closure costs of the landfill, and emergency medical services in proprietary funds. The restricted assets as of December 31, 2021, are as follows:

Cash-Including Time Deposits			
Type of Restricted Asset	December 31, 2021	December 31, 2020	
Governmental			
Roads and Capital Outlay	\$ 21,428,441	\$ 22,339,595	
Emergency	7,495,053	7,462,807	
Proprietary			
Landfill Closure Costs	796,356	793,320	
Emergency Medical Services	5,623	5,602	
Total	<u>\$ 29,725,473</u>	<u>\$ 30,601,324</u>	

3.C. TAXES RECEIVABLE – GENERAL FUND

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

3.D. NOTES RECEIVABLE

San Juan School District – Long-term Receivables:

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

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San Juan County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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3.E. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021, was as follows:

	Beginning Balance	Additions	Disposals/ Transfers	Ending Balance
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Construction in progress	\$ 736,146	\$ 4,556	\$ -	\$ 740,702
Land	1,632,316	-	-	1,632,316
Infrastrure	55,881,009	-	-	55,881,009
Total Assets Not Being Depreciated	<u>58,249,471</u>	<u>4,556</u>	<u>-</u>	<u>58,254,027</u>
Capital Assets Being Depreciated				
Buildings and improvements	19,251,076	19,583	-	19,270,659
Autos and trucks	4,193,834	277,971	(68,785)	4,403,020
Heavy equipment	11,852,495	895,602	(785,599)	11,962,498
Light equipment	2,526,308	124,536	-	2,650,844
Total Assets Being Depreciated	<u>37,823,713</u>	<u>1,317,692</u>	<u>(854,384)</u>	<u>38,287,021</u>
Less Accumulated Depreciation				
Buildings and improvements	6,865,587	596,898	-	7,462,485
Autos and trucks	3,171,878	217,081	(53,840)	3,335,119
Heavy equipment	8,537,280	479,463	(221,768)	8,794,975
Light equipment	2,056,192	84,276	-	2,140,468
Total Accumulated Depreciation	<u>20,630,937</u>	<u>1,377,718</u>	<u>(275,608)</u>	<u>21,733,047</u>
Total Capital Assets				
Being Depreciated, Net	<u>17,192,776</u>	<u>(60,026)</u>	<u>(578,776)</u>	<u>16,553,974</u>
Governmental Activities				
Capital Assets, Net	<u>\$ 75,442,247</u>	<u>\$ (55,470)</u>	<u>\$ (578,776)</u>	<u>\$ 74,808,001</u>
Business-Type Activities:				
Capital Assets Not Being Depreciated				
Land	\$ 25,000	\$ -	\$ -	\$ 25,000
Total Assets Not Being Depreciated	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>25,000</u>
Capital Assets Being Depreciated				
Buildings and improvements	560,333	-	-	560,333
Machinery and equipment	2,847,498	179,023	-	3,026,521
Total Capital Assets Being Depreciated	<u>3,407,831</u>	<u>179,023</u>	<u>-</u>	<u>3,586,854</u>
Less Accumulated Depreciation				
Buildings	411,763	14,823	-	426,586
Machinery and equipment	1,880,033	146,247	-	2,026,280
Total Accumulated Depreciation	<u>2,291,796</u>	<u>161,070</u>	<u>-</u>	<u>2,452,866</u>
Total Capital Assets				
Being Depreciated, Net	<u>1,116,035</u>	<u>17,953</u>	<u>-</u>	<u>1,133,988</u>
Business-Type Activities				
Capital Assets, Net	<u>\$ 1,141,035</u>	<u>\$ 17,953</u>	<u>\$ -</u>	<u>\$ 1,158,988</u>

Depreciation expense was charged to governmental activities as follows:

	Depreciation
General government	341,244
Public Safety	161,254
Health	205,821
Highways and Improvements	636,501
Parks & Recreation	32,898
Total	<u>1,377,718</u>

3.F. ACCOUNTS PAYABLE

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

3.G. LONG-TERM DEBT

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

Governmental Activities:

As of December 31, 2021, the governmental long-term debt of the financial reporting entity consisted of the following:

Lease Rev Bond Series 2016	1,336,000
Lease Rev Bond Series 2018	538,000
Lease Rev Bond Series 2019, Road Dept Shop	801,000
Lease Rev Bond Series 2019	325,000
Accrued Compensated Absences	<u>1,270,057</u>
Total Governmental Long-Term Debt	4,270,057

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

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

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

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

San Juan County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Business-type Activities:

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

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

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

In 1987 San Juan County defeased revenue bonds by placing certain monies in an irrevocable trust to provide for all future debt service payments on bonds. The County has removed the bonds and the respective trust assets from the books. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At December 31, 2021, \$1,800,000 of bonds outstanding is considered defeased.

Changes in Long-term Debt

The following is a summary of changes in long-term debt for the year ended December 31, 2021:

Type of Debt	Balance Jan 1, 2021	Additions	Reductions	Balance Dec 31, 2021
Governmental Activities				
Bonds				
Utah Lease Revenue Bonds 2014	-	-	-	-
Lease Rev Bond Series 2016	1,378,000	-	42,000	1,336,000
Lease Rev Bond Series 2018	555,000	-	17,000	538,000
Lease Rev Bond Series 2019, Road Dept Shop	853,000	-	52,000	801,000
Lease Rev Bond Series 2019	333,000	-	8,000	325,000
Other long-term debt				
Accrued Compensated Absences	1,208,706	61,351	-	1,270,057
Total Governmental Long-Term Debt	<u>4,327,706</u>	<u>61,351</u>	<u>119,000</u>	<u>4,270,057</u>
Business-type				
Bonds				
Solid waste water revenue bonds	128,000	-	30,000	98,000
Direct borrowings				
Ambulance Defibrillator loan	18,906	-	18,906	-
Other long-term debt				
Accrued Compensated Absences	74,297	10,745	-	85,042
Total Business-type Long-Term Debt	<u>221,203</u>	<u>10,745</u>	<u>48,906</u>	<u>183,042</u>

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

Annual Debt Service Requirements – Revenue Bonds

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of December 31, 2021, are as follows:

Year Ending December 31,	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2022	\$ 121,000	\$ 53,570	\$ 174,570	\$ 31,000	\$ 3,200	\$ 34,200
2023	123,000	51,220	174,220	32,000	2,425	34,425
2024	126,000	48,830	174,830	32,000	1,625	33,625
2025	127,000	46,015	173,015	33,000	825	33,825
2026	130,000	43,895	173,895	-	-	-
2027-2031	692,000	180,065	872,065	-	-	-
2032-2036	611,000	111,130	722,130	-	-	-
2037-2041	436,000	68,880	504,880	-	-	-
2042-2046	474,000	34,150	508,150	-	-	-
2047-2051	160,000	3,440	163,440	-	-	-
	<u>\$ 3,000,000</u>	<u>\$ 641,195</u>	<u>\$ 3,641,195</u>	<u>\$ 128,000</u>	<u>\$ 8,075</u>	<u>\$ 136,075</u>

Governmental and Business-type Activities – Compensated Absences Payable:

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

3.H. INTERFUND TRANSACTIONS AND BALANCES

Operating Transfers

	Transfers in	Transfers out
Health Fund	-	15,725
Local Building Authority	15,725	-
Grand Total	<u>\$ 15,725</u>	<u>\$ 15,725</u>

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

Due to due from other funds:

	<u>Due To</u>	<u>Due From</u>
General Fund	\$ -	\$ 947,008
B Road Fund	-	411,967
Health Fund	125,329	-
EMS Fund	1,110,834	-
Landfill Fund	-	289,821
Tort Liability Fund	412,633	-
Total	<u>\$ 1,648,796</u>	<u>\$ 1,648,796</u>

3.I. FUND EQUITY

Restricted Fund Equity

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

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

Restricted Fund Equity

	<u>Governmental Activities</u>	<u>Business-Type Activites</u>	<u>Totals</u>
Capital Projects Funds:			
Capital Outlay	\$ 31,655	\$ -	\$ 31,655
Capital Outlay - Roads	4,178,611	-	4,178,611
Local Building Authority	39,547	-	39,547
Special Revenue Fund:			
Class "B" Road Funds	16,997,342	-	16,997,342
Permanent Fund:			
Tax Stability Trust	7,495,053	-	7,495,053
Enterprise Fund:			
Closure & Post Closure Liabilities	-	796,356	796,356
Emergency Medical Service	-	5,623	5,623
Total Restricted Net Position	<u>\$ 28,742,208</u>	<u>\$ 801,979</u>	<u>\$ 29,544,187</u>

NOTE 4. OTHER NOTES

4A. EMPLOYEE PENSION AND OTHER BENEFIT PLANS

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

General Information about the Pension Plan

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

San Juan County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

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

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

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

Summary of Benefits by System

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

* with actuarial reductions

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

Contributions: As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with and additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of December 31, 2021, are as follows:

San Juan County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Utah Retirement Systems

	Employee	Employer	Employer 401(k)
Contributory System:			
11-Local Governmental Division Tier 1	6.00	14.46	N/A
111-Local Governmental Division Tier 2	N/A	16.07	0.62
Noncontributory System			
15-Local Government Division Tier 1	N/A	18.47	N/A
Public Safety Retirement System			
Contributory			
23 Other Div A with 2.5% COLA	12.29	22.79	N/A
122 Tier 2 DB Hybrid Public Safety	2.27	25.83	N/A
Noncontributory			
43- Other Division A Noncontributory Tier 1	N/A	34.04	N/A
Tier 2 DC Only			
211- Local Government	N/A	6.69	10.00
222- Public Safety	N/A	11.83	14.00

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

For fiscal year ended December 31, 2021, the employer contributions to the systems were as follows;

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 499,640	N/A
Public Safety System	279,048	15,442
Tier 2 Public Employees System	226,642	-
Tier 2 Public Safety and Firefighter	187,758	16,501
Tier 2 DC Only System	22,802	N/A
Tier 2 DC Public Safety and Firefighter System	14,010	N/A
Total	\$ 1,229,900	\$31,943

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

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

At December 31, 2021, we reported a net pension asset of \$0 and a net pension liability of \$770,431.

	(Measurement Date): December 31, 2020				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2019	Change (Decrease)
Noncontributory System	\$ -	\$ 189,692	0.3698105%	0.3846283%	(0.0148178)%
Contributory System	-	-	- %	- %	- %
Public Safety System	-	537,440	0.6473296%	0.6513316%	(0.0040020)%
Firefighter System	-	-	- %	- %	- %
Judges Retirement System	-	-	- %	- %	- %
Governors & Legislators Plan	-	-	- %	- %	- %
Tier 2 Public Employees System	-	11,725	0.0815217%	0.0752935%	0.0062282%
Tier 2 Public Safety and Fire Fighter System	-	31,574	0.3520208%	0.3065475%	0.0454733%
Total Net Pension Asset / Liability	\$ -	\$ 770,431			

The net pension asset and liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2020 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended December 31, 2021. We recognized pension expense of \$484,473

At December 31, 2021, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 380,525	\$ 5,899
Changes in assumptions	22,169	43,909
Net difference between projected and actual earnings on pension plan investments	-	2,134,077
Changes in proportion and differences between contributions and proportionate share of contributions	39,411	115,813
Contributions subsequent to the measurement date	1,229,900	-
Total	<u>\$ 1,672,005</u>	<u>\$ 2,299,698</u>

There were \$1,229,900 reported as deferred outflows of resources related to pension results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2020.

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

Year Ended December 31,	Deferred Outflows (inflows) of Resources
2021	\$ (539,043)
2022	(264,558)
2023	(749,685)
2024	(348,688)
2025	5,935
Thereafter	38,447

Actuarial assumptions: The total pension liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all period included in the measurement:

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

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

San Juan County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Item 6.

The actuarial assumptions used in the January 1, 2020, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2019.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term expected portfolio real rate of return
Equity securities	37%	6.30%	2.33%
Debt securities	20%	0.00%	0.00%
Real assets	15%	6.19%	0.93%
Private equity	12%	9.50%	1.14%
Absolute return	16%	2.75%	0.44%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	100%		4.84%
	Inflation		2.50%
	Expected arithmetic nominal return		7.34%

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

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

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.95 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.95 percent) or 1-percentage-point higher (7.95 percent) than the current rate:

System	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Noncontributory System	\$ 3,288,690	\$ 189,692	\$ 2,393,789
Public Safety System	2,268,990	537,440	868,576
Tier 2 Public Employees System	197,298	11,725	130,233
Tier 2 Public Safety and Firefighter	148,863	31,574	61,971
Total	\$ 5,903,841	\$ 770,431	\$ 3,454,569

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

Defined Contribution Savings Plans

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

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

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

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

401(k) Plan	2021	2020	2019
Employer Contributions	\$ 69,141	\$ 71,281	\$ 63,609
Employee Contributions	\$ 68,519	\$ 83,743	\$ 117,102
457 Plan			
Employer Contributions	\$ -	\$ -	\$ -
Employee Contributions	\$ 5,585	\$ 5,213	\$ 5,847
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 16,035	\$ 17,960	\$ 20,599
Traditional IRA			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 50	\$ 50	\$ -

4.B. RISK MANAGEMENT

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

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

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

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

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

4.C. COMMITMENTS AND CONTINGENCIES

Solid Waste Landfill Closure and Post-closure Care Costs

Class I Landfill

State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closures and post closure care costs as an expense in the Landfill Enterprise Fund each period based on landfill capacity used as of each balance sheet date. The \$185,406 reported as landfill closure and post closure care liability at December 31, 2021 represents the cumulative amount reported to date based on the percentage used of the estimated capacity of the landfill. The capacity full is currently estimated at 24%. The County will recognize the remaining estimated cost of the closure and post closure care of \$574,442 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2021. The County expects to close the landfill in the year 2055. The estimated closure date was changed in 2005 from 2046. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The county is required by State and Federal laws and regulations to make annual contributions to a trust to finance closure and post closure care. The County is in compliance with these requirements, and at December 31, 2021 investments of \$756,085 are held for these purposes. These are reported as restricted assets on the balance sheet. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional post closure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future landfill users or from future tax revenue.

Class IV Landfill

State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste. The final closure of this Class IV Landfill shall consist of leveling waste to the extent practicable, covering with a minimum of two feet of earthen material, and seeding with grass according to the closure plan contained in the permit applications. San Juan County shall also meet the requirements of UAC R315-309 by recording with the San Juan County Recorder, as part of the record of title, that the property was used as landfill. Although closure & post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post closure care costs as expenditure in the General Fund each period based on landfill capacity used as of each balance sheet date. The \$9,253 reported as landfill closure and post closure care liability for the Class IV Landfill at December 31, 2021, represents the cumulative amount reported to date based on the use of less than 23% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$30,957 as the remaining estimated

capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2021. The County expects to close the landfill in the year 2055. Actual costs may be higher due to inflation or changes in regulations.

The County is required by State and Federal laws and regulations to make annual contributions to a trust to finance closure and post closure care. The County is in compliance with these requirements, and, at December 31, 2021, investments of \$39,794 are held for these purposes. These are reported as restricted assets on the balance sheet. The County expects that inflation costs will be paid from interest earnings on these annual contributions. However, if interest is inadequate or additional post closure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future Landfill users or from future tax revenue.

4.E. ECONOMIC DEPENDENCY

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

4.F. SUBSEQUENT EVENTS

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

4.G. EFFECT OF COVID-19

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

4.H. ROUNDING CONVENTION

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

REQUIRED SUPPLEMENTARY INFORMATION
(unaudited)

San Juan County
Information About Infrastructure Assets Reported
Using the Modified Approach
(Condition Rating of County's Road System)
 For the Year Ended December 31, 2021

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

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

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

ROADS

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

Condition Assessments

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

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

San Juan County

Information About Infrastructure Assets Reported Using the Modified Approach (Condition Rating of County's Road System) For the Year Ended December 31, 2021

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

Condition Rating of the County's Road System

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Paved	66	64	62
Gravel	92	71	65
Overall System	79	68	64

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Paved	34	36	38
Gravel	8	29	35
Overall System	21	33	37

Comparison of Needed-to Actual Maintenance/Preservation:

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Estimated	744,000	750,000	2,039,523	669,311	2,600,000
Actual	983,749	1,113,414	1,498,786	1,783,460	2,029,205

BRIDGES

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

San Juan County**Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual****General Fund**

For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual Amounts	Over(Under)
REVENUES				
Taxes	\$ 5,341,500	\$ 5,481,650	\$ 6,368,112	\$ 886,462
Licenses and permits	73,200	108,500	125,824	17,324
Intergovernmental revenues	3,289,629	5,305,714	4,191,638	(1,114,076)
Charges for services	2,161,572	2,320,429	2,634,971	314,542
Fines and forfeitures	455,529	480,529	529,604	49,075
Investment income	45,000	45,000	21,112	(23,888)
Miscellaneous	780,000	780,468	289,772	(490,696)
Total Revenues	\$ 12,146,430	\$ 14,522,290	\$ 14,161,033	\$ (361,257)
EXPENDITURES				
General government				
Commissioners	\$ 194,716	\$ 199,716	\$ 189,242	\$ (10,474)
Planning - personnel	173,295	177,095	105,309	(71,786)
J.P. Court	146,914	146,914	146,194	(720)
Sanity Hearings	500	500	615	115
Public Defender	196,000	196,000	195,144	(856)
Clerk-auditor	171,963	197,163	166,149	(31,014)
Attorney	335,061	346,061	331,762	(14,299)
Recorder	219,101	246,701	200,396	(46,305)
Treasurer	134,235	134,236	133,624	(612)
Assessor	216,932	246,233	246,084	(149)
Data Processing	120,948	135,948	114,291	(21,657)
Surveyor	187,330	187,330	172,637	(14,693)
Historical Preservation	6,050	21,050	5,225	(15,825)
Legal Defense	301,574	301,574	272,503	(29,071)
Courthouse and Grounds	216,225	244,226	128,069	(116,157)
Elections	49,880	150,500	98,512	(51,988)
Non-departmental	196,556	1,910,871	662,066	(1,248,805)
Employee Benefits	1,669,921	1,902,500	1,607,356	(295,144)
Other	2,000	52,000	6,103	(45,897)
Blanding Annex Building	5,801	5,800	6,940	1,140
Administration	171,354	490,354	485,473	(4,881)
Total General Government	\$ 4,716,356	\$ 7,292,772	\$ 5,273,694	\$ (2,019,078)
Public safety				
Sheriff	\$ 1,488,256	\$ 1,699,436	\$ 1,699,240	\$ (196)
Sheriff Airplane	19,800	500	283	(217)
County Jail	2,212,772	2,029,092	2,022,253	(6,839)
Fire Rescue	141,241	141,241	142,319	1,078
Fire Control	215,248	215,247	206,857	(8,390)
Building Inspection	75,114	48,114	40,943	(7,171)
Search and Rescue	8,000	8,000	10,901	2,901
Drug Expenditures	70,000	70,000	56,609	(13,391)
Weed and Rodent Control	76,747	102,747	118,287	15,540
Emergency Services	222,452	222,452	106,124	(116,328)
Total Public Safety	\$ 4,529,630	\$ 4,536,829	\$ 4,403,816	\$ (133,013)

continued on next page

San Juan County**Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual****General Fund**

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over(Under)
	Original	Final		
Public Health				
Public welfare	\$ 1,101,856	\$ 1,168,456	\$ 943,871	\$ (224,585)
Highway and public improvements				
County roads	-	-	-	-
Snow removal	-	-	(65)	(65)
Total Highways and Public Improvements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (65)</u>	<u>\$ (65)</u>
Parks, recreation and public property				
Interagency recreation	\$ -	\$ -	\$ -	\$ -
Television/communication	184,185	219,185	94,444	(124,741)
Airports	273,400	523,400	368,222	(155,178)
Total Parks, Recreation and Public Property	<u>\$ 457,585</u>	<u>\$ 742,585</u>	<u>\$ 462,666</u>	<u>\$ (279,919)</u>
Community and economic development				
Agriculture and extension service	\$ 57,000	\$ 57,000	\$ 40,167	\$ (16,833)
Southern San Juan County fair	48,200	48,200	45,956	(2,244)
Economic development	300,796	300,795	208,464	(92,331)
Visitor services	910,365	760,364	586,416	(173,948)
Special projects	45,000	47,000	39,849	(7,151)
Total Conservation and Economic Dev.	<u>\$ 1,361,361</u>	<u>\$ 1,213,359</u>	<u>\$ 920,852</u>	<u>\$ (292,507)</u>
Total Expenditures	<u>\$ 12,166,788</u>	<u>\$ 14,954,001</u>	<u>\$ 12,004,834</u>	<u>\$ (2,949,167)</u>
Excess Revenues Over (Under)				
Expenditures	<u>\$ (20,358)</u>	<u>\$ (431,711)</u>	<u>\$ 2,156,199</u>	<u>\$ 2,587,910</u>
Other financing sources (uses)				
Transfers in	\$ 45,000	\$ 45,000	\$ -	\$ (45,000)
Transfers out	(166,000)	(172,000)	-	172,000
Contributions to other government entities	130,000	626,812	2,500	(624,312)
Total Other Financing Sources and Uses	<u>\$ 9,000</u>	<u>\$ 499,812</u>	<u>\$ 2,500</u>	<u>\$ (497,312)</u>
Excess of Revenues and Other Sources				
Over (under) expenditures and other uses	\$ (11,358)	\$ 68,101	\$ 2,158,699	\$ 2,090,598
Fund Balances - Beginning			2,920,551	
Fund Balances - Ending			<u>\$ 5,079,250</u>	

San Juan County

Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
 Special Revenue Fund (Class B Road Fund)
 For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Over(Under)
	Original	Final	Actual	
Revenues				
Intergovernmental revenue	\$ 4,522,152	\$ 4,522,152	\$ 4,699,558	\$ 177,406
Charges for services	619,634	619,634	924,321	304,687
Interest income	257,482	257,482	60,305	(197,177)
Miscellaneous	140,000	140,000	283,580	143,580
Total Revenues	5,539,268	5,539,268	5,967,764	428,496
Expenditures				
Current:				
Highways and public improvements	7,315,102	6,115,102	5,775,339	(339,763)
Capital outlay	755,300	1,955,300	1,955,129	(171)
Transfers out	78,000	78,000	-	(78,000)
Total Expenditures	8,148,402	8,148,402	7,730,468	(417,934)
Excess of Revenues Over (Under) Expenditures	(2,609,134)	(2,609,134)	(1,762,704)	846,430
Net Change in Fund Balance	(2,609,134)	(2,609,134)	(1,762,704)	846,430
Fund Balance Beginning of Year			20,668,979	
Fund Balance End of Year			\$ 18,906,275	

San Juan County
Schedule of the Proportionate Share of the Net Pension Liability
Utah Retirement Systems
December 31, 2021
Last 10 Fiscal Years*

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

San Juan County
Schedule of Contributions
Utah Retirement Systems
December 31, 2021
Last 10 Fiscal Years*

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

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

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

Changes in Assumptions Related to Pensions

There were a number of demographic assumptions (e.g. rates of termination, disability, retirement, as well as an updated mortality and salary increase assumption) updated for use in the January 1, 2020 actuarial valuation. These assumption updates were adopted by the Utah State Retirement Board as a result of an Actuarial Experience Study performed for the Utah Retirement Systems. In aggregate, those assumption changes resulted in a \$201 million increase in the Total Pension Liability, which is about 0.50% of the Total Pension Liability of as December 31, 2019 for all systems combined. The actuarial Experience Study report as of December 31, 2019 for all systems combined. The actuarial Experience Study report as of December 31, 2019 provides detailed information regarding those assumption changes, which may be accessed online at newsroom.urs.org under the "Retirement Office" column using the "Reports and Stats" tab.

Budgetary Comparison Schedules

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

Budgeting and Budgetary Control

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

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

Current Year Excess of Expenditures over Appropriations

For the year ended December 31, 2021, all departments and funds were within budgeted appropriations.

SUPPLEMENTARY INFORMATION

San Juan County**Combining Balance Sheet for Non-major Governmental Funds**

December 31, 2021

Item 6.

	Library	Health	Tort Liability	Total Non-major Governmental Funds
ASSETS				
Cash and investments	\$ 488,030	\$ -	\$ -	\$ 488,030
Accounts receivable	-	338,287	-	338,287
Prepaid expenses	-	6,750	-	6,750
Total Assets	<u>\$ 488,030</u>	<u>\$ 345,037</u>	<u>\$ -</u>	<u>\$ 833,067</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 9,151	\$ 3,385	\$ -	\$ 12,536
Due to other funds	-	125,329	412,633	537,962
Total Liabilities	<u>9,151</u>	<u>128,714</u>	<u>412,633</u>	<u>550,498</u>
Fund balances:				
Assigned	478,879	216,323	(412,633)	282,569
Total Fund Balances	<u>478,879</u>	<u>216,323</u>	<u>(412,633)</u>	<u>282,569</u>
Total Liabilities and Fund Balance	<u>\$ 488,030</u>	<u>\$ 345,037</u>	<u>\$ -</u>	<u>\$ 833,067</u>

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

For the Year Ended December 31, 2021

Item 6.

				Total Non-major Governmental Funds
REVENUES	Library	Health	Tort Liability	
Taxes	\$ 483,068	\$ 164,111	\$ 79,922	\$ 727,101
Intergovernmental revenues	112,876	1,345,725	-	1,458,601
Charges for services	7,569	65,843	-	73,412
Other	1,670	1,446	-	3,116
Interest	1,468	97	25	1,590
Total Revenues	606,651	1,577,222	79,947	2,263,820
EXPENDITURES				
Current:				
General government	-	-	241,354	241,354
Public health	-	1,232,508	-	1,232,508
Parks, recreation, and public property	460,795	-	-	460,795
Total Expenditures	460,795	1,232,508	241,354	1,934,657
Excess Revenues Over (Under) Expenditures	145,856	344,714	(161,407)	329,163
Other financing sources (uses)				
Contributions to Other Government Entities	6,370	(61,409)	-	(55,039)
Transfers in (out)	-	(15,725)	-	(15,725)
Total Other Financing Sources and Uses	6,370	(77,134)	-	(70,764)
Excess of Revenues and Other Sources Over (under) expenditures and other uses	152,226	267,580	(161,407)	258,399
Fund Balances - Beginning	326,653	(51,257)	(251,226)	24,170
Fund Balances - Ending	\$ 478,879	\$ 216,323	\$ (412,633)	\$ 282,569

San Juan County
Statement of Current Taxes Levied, Collected, and Treasurer's Relief
For the Year Ended December 31, 2021

1	2	3	4	5	6	7	8	9	10	11	12
ENTITY	YEAR-END REAL PROPERTY VALUE	YEAR-END CENTRALLY ASSESSED PROPERTY VALUE	TOTAL ADJUSTED REAL & CENTRALLY ASSESSED RDA VALUE	TOTAL ADJUSTED REAL & CENTRALLY ASSESSED VALUE (2+3-4)	YEAR-END PERSONAL PROPERTY VALUE	PERSONAL PROPERTY RDA VALUE	TOTAL ADJUSTED PERSONAL PROPERTY VALUE (6-7)	TOTAL ADJUSTED VALUE (5+8)	CURRENT YEAR REAL & CENTRALLY ASSESSED TAX RATE	PRIOR YEAR PERSONAL PROPERTY TAX RATE	REAL AND CENTRALLY ASSESSED PROPERTY TAXES CHARGED (5 x 10)
Entity											
San Juan County	\$ 536,839,753	\$ 323,221,235	\$ -	\$ 860,060,988	\$ 83,096,296	\$ -	\$ 83,096,296	\$ 943,157,284	0.003443	0.003547	\$ 2,961,190
San Juan School District	456,681,696	320,776,294	-	777,457,990	83,064,166	-	83,064,166	860,522,156	0.007597	0.007657	5,906,348
Grand County School District in San Juan	80,158,057	2,444,941	-	82,602,998	32,130	-	32,130	82,635,128	0.007285	0.007346	601,763
Water Conservancy District	536,839,753	323,221,235	-	860,060,988	83,096,296	-	83,096,296	943,157,284	0.000791	0.000580	680,308
Health Service	536,839,753	323,221,235	-	860,060,988	83,096,296	-	83,096,296	943,157,284	0.000930	0.000981	799,857
Cities and Towns:											
Blanding City	125,236,447	5,093,339	-	130,329,786	6,213,311	-	6,213,311	136,543,097	0.001887	0.002192	245,932
Bluff	28,469,222	1,744,625	-	30,213,847	1,520,980	-	1,520,980	31,734,827	0.001091	0.001130	32,963
Monticello City	86,562,330	36,023,929	-	122,586,259	3,414,895	-	3,414,895	126,001,154	0.002352	0.002551	288,323
Total Cities and Towns											567,218
Other Special Districts:											
Blanding Cemetery	177,653,531	33,291,935	-	210,945,466	6,460,856	-	6,460,856	217,406,322	0.000304	0.000341	64,127
Monticello Cemetery	117,866,202	42,846,278	-	160,712,480	65,853,250	-	65,853,250	226,565,730	0.000217	0.000232	34,875
Total Other Special Districts											99,002
GRAND TOTALS											\$ 11,615,687

(Continued on next page)

San Juan County
Statement of Current Taxes Levied, Collected, and Treasurer's Relief (continued)
For the Year Ended December 31, 2021

Continued from previous page

Entity	13	14	15	16	17	18	19	20	21	22	23	24	25
	PERSONAL PROPERTY TAXES CHARGED (8 x 11)	TAXES CHARGED (12 + 13)	UNPAID TAXES	ABATEMENTS	OTHER	TOTAL RELIEF	TAXES COLLECTED (14 - 18)	ANNUAL COLLECTION RATE	FEE-IN-LIEU REVENUE/ AGE BASED REVENUE	MISC. COLLECTIONS	DELINQUENT TAXES	DELINQUENT INTEREST & PENALTIES	Refunds (Subtract)
San Juan County	\$ 294,743	\$ 3,255,933	\$ 193,879	\$ 38,117	\$ (38,617)	\$ 193,379	\$ 3,062,554	94.06%	\$ 149,318	\$ 34,357	\$ 290,154	\$ 3,192	\$ 41,296
San Juan School District	636,022	6,542,371	377,112	74,703	(32,766)	419,049	6,123,322	93.59%	322,108	75,808	615,552	6,816	94,367
Grand County School District in San Juan	236	601,999	48,601	9,014	(15,853)	41,762	560,237	93.06%	219	-	23,660	218	-
Water Conservancy District	48,196	728,504	44,542	8,754	41,795	95,091	633,413	86.95%	24,416	7,893	66,660	733	9,742
Health Service	81,517	881,374	52,369	10,296	(15,477)	47,188	834,186	94.65%	41,297	9,280	78,374	862	11,129
Cities and Towns:													
Blanding City	13,620	259,552	10,069	5,763	(3,800)	12,032	247,520	95.36%	32,366	1	13,869	19,732	-
Bluff	1,719	34,682	1,310	457	(359)	1,408	33,274	95.94%	1	21	1,810	36	-
Monticello City	8,711	297,034	6,969	4,961	(19,369)	(7,439)	304,473	102.50%	20,468	580	7,022	132	-
Total Cities and Towns	24,050	591,268	18,348	11,181	(23,528)	6,001	585,267	98.99%	52,835	602	22,701	19,900	-
Other Special Districts:													
Blanding Cemetery	2,203	66,331	2,704	1,494	(2,983)	1,215	65,116	98.17%	5,396	145	2,975	92	4,576
Monticello Cemetery	15,278	50,153	971	572	(3,000)	(1,457)	51,610	102.91%	2,224	215	955	18	-
Total Other Special Districts	17,481	116,483	3,675	2,066	(5,983)	(242)	116,725	100.21%	7,620	360	3,930	110	4,576
Total	\$ 1,102,245	\$ 12,717,932	\$ 738,526	\$ 154,131	\$ (90,429)	\$ 802,228	\$ 11,915,704		\$ 597,813	\$ 128,300	\$ 1,101,031	\$ 31,831	\$ 161,110

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

County Commissioners
San Juan County
Monticello, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of San Juan County, Utah, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise San Juan County's basic financial statements and have issued our report thereon dated June 29, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered San Juan County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of San Juan County's internal control. Accordingly, we do not express an opinion on the effectiveness of San Juan County's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Larson & Company, PC

Larson & Company, PC

Spanish Fork, Utah

June 29, 2022

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

County Commissioners
San Juan County
Monticello, Utah

Report on Compliance with General State Compliance Requirements

We have audited San Juan County's compliance with the applicable general state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor that could have a direct and material effect on San Juan County for the year ended December 31, 2021.

State compliance requirements were tested for the year ended December 31, 2021 in the following areas:

Budgetary Compliance
Fund Balance
Justice Courts

Restricted Taxes and Related Revenues
Fraud Risk Assessment

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Compliance

In our opinion, San Juan County complied, in all material respects, with the compliance requirements referred to above for the year ended December 31, 2021.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide* and which are described in our management letter dated June 29, 2022. Our opinion on compliance is not modified with respect to these matters.

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

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

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

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

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

Larson & Company, PC

Larson & Company, PC

Spanish Fork, Utah
June 29, 2022

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

County Commissioners
San Juan County
Monticello, Utah

Report on Compliance for Each Major Federal Program

Opinion on Compliance for Each Major Federal Program

We have audited San Juan County, Utah's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021. San Juan County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, San Juan County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding San Juan County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of San Juan County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of San Juan County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

Larson & Company, PC

Larson & Company, PC

Spanish Fork, Utah

June 29, 2022

SUMMARY OF AUDIT RESULTS

1. The independent auditor's report expresses an unqualified opinion on the basic financial statements of the San Juan County.
2. No reportable conditions related to the audit of the financial statements are reported in the Auditor's Report on Internal Controls and Compliance with Laws and Regulations.
3. No instances of noncompliance material to the financial statements of the San Juan County were disclosed during the audit.
4. No material weaknesses relating to the audit of the major federal award program is reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with Uniform Guidance.
5. The independent auditor's report on compliance for the major federal award programs for the San Juan County, expresses an unqualified opinion.
6. The audit disclosed no audit findings that are required to be reported under 2 CFR section 200.516(a).
7. The programs tested as a major programs include:

 Coronavirus, Aid, Relief, and Economic Security Act or the CARES Act
 21.019
8. The threshold for distinguishing Types A and B programs is \$750,000 of federal awards expended.
9. San Juan County was determined to be a low-risk auditee.

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FINANCIAL STATEMENT FINDINGS

No findings noted during current audit

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No findings noted during current audit

SUMMARY OF PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FINANCIAL STATEMENT FINDINGS

No findings noted during prior audit.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No findings noted during prior audit

San Juan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Item 6.

Federal Grantor/Pass-Thru/ Grantor/Program Title	Federal CFDA Number	Pass-Through Grantors Contract	Amount of Expenditures
United States Department of Agriculture (USDA)			
<i>Passed Through the State Department of Human Services</i>			
WIC Client Services	10.557	203000000	64,419
WIC Admin	10.557	203000000	26,523
WIC Nutrition	10.557	203000000	8,985
WIC Breastfeeding	10.557	203000000	6,419
Summer Food	10.559	183000000	112
Direct Assistance			
Forest Service Contract	10.699		62,825
Total United States Department of Agriculture (USDA)			<u>169,284</u>
Department of Interior (DOI)			
<i>Passed Through the State of Utah</i>			
BIA Maintenance Contract	15.033	AGN00040013	170,000
Total Department of Interior (DOI)			<u>170,000</u>
Department of Justice (DOJ)			
<i>Passed through the State Department of Public Safety</i>			
Opioid: Public Safety & Health	16.754	213000000	3,447
Total Department of Justice (DOJ)			<u>3,447</u>
Department of Transportation (DOT)			
<i>Direct Assistance</i>			
Airport Improvement Program	20.106		154,371
Total Department of Transportation (DOT)			<u>154,371</u>
Department of Treasury (TREAS)			
<i>Direct Assistance</i>			
* Cares Act - CARES	21.019		724,872
Total Department of Treasury (TREAS)			<u>724,872</u>
National Foundation on the Arts and the Humanities			
<i>Direct Assistance</i>			
ARPA - Grants for Libraries	45.310		48,636
Continued Covid-19 Response for Public Libraries	45.312		5,000
Total National Foundation on the Arts and the Humanities			<u>53,636</u>
Environmental Protection Agency (EPA)			
<i>Passed Through the Utah Department of Environmental Quality</i>			
DEQ Air Quality Grant	97.042		346
DEQ Solid Waste Grant	97.067		5,934
DEQ Drinking Water Grant	97.067		2,740
DEQ Water Quality Grant	#REF!		67,946
Total Environmental Protection Agency (EPA)			<u>76,966</u>
Department of Health and Human Services (HHS)			
<i>Passed the State Department of Human Services</i>			
Special Programs for the Aging -- Long Term Care Ombudsman Services	93.042	06866H	8,091
Special Programs for the Aging -- Disease Prevention and Health Promotion	93.043	06866H	1,134
PHEP Preparedness	93.069	223000000	86,634
Early Childhood PBC	93.110	173000000	5,000
Early Childhood Planning	93.110	173000000	27,988
Home Visiting - EC Grant	93.110	213000000	27,988
Overdose Data to Action Grant	93.136	213000000	15,397
Core SVIPP Grant Funds	93.136	213000000	2,172
Federal Immunization	93.268	193000000	6,917
COVID-19 Immunization	93.268	203000000	3,989
COVID Vaccine Vulnerable	93.268	213000000	122,080
COVID Vaccine Non-Vulnerable	93.268	213000000	4,109
Cross-Cutting EPI Outbreak	93.323	203000000	2,720
PPHFA Trace, Prevent, & Test	93.323	213000000	90,091
DREAM & DCP COVID-19 Response	93.323	203000000	27,219
EED - Epidemiology	93.323	213000000	1,447
EED - Vulnerable Pop	93.323	213000000	3,731
EED - CHW	93.323	213000000	35,102
K-12 Testing	93.323	2230000000	7,480
K-12 Contact Tracing	93.323	2230000000	9,695
COVID-19 Health Disparities	93.391	223000000	15,725
EPICC 1815 Diabetes	93.426	193000000	3,658
EPICC 1815 CVD	93.426	193000000	4,327
EPICC 1817 Diabetes	93.435	193000000	7,205
EPICC 1817 CVD	93.435	193000000	6,337
Mobile Vaccine Clinic	93.461	223000000	176,500
EPICC 1807	93.493	193000000	4,555
STD Prevention	93.977	193000000	550
EPICC PBG	93.991	193000000	6,961
PBG Injury	93.991	213000000	6,668
MCH Injury	93.994	213000000	15,159
MCH Block ASQs	93.994	213000000	3,415
MCH Block - Prenatal Depression	93.994	213000000	3,962
MCH Block - Breastfeeding	93.994	213000000	2,696
CSHCN	93.994	183000000	62,309
AGING CLUSTER			
Special Programs for the Aging - Supportive Services and Senior Centers (PDS)	93.044	06866H	85,534
Special Programs for the Aging - Nutrition Services (ADMIN)	93.045	092306	17,518
Special Programs for the Aging - Nutrition Services (Congregate)	93.045	092306	75,544
Special Programs for the Aging - Nutrition Services (HDM)	93.045	092306	114,093
Special Programs for the Aging - Nutrition Services Incentive Program(CIC)	93.053	092306	12,200
Special Programs for the Aging - Nutrition Services Incentive Program (CIH)	93.053	092306	12,200
Total Aging Cluster			<u>317,089</u>
<i>Direct Assistance</i>			
Special Programs for the Aging - Discretionary Projects - SMP	93.048		2,225
Special Programs for the Aging - Discretionary Projects - ADRC	93.048		11,275
Special Programs for the Aging - Discretionary Projects - VDHCBs	93.048		3,385
National Family Caregiver Support - Caregiver	93.052		48,774
National Family Caregiver Support - Fed Med Waiver	93.052		10,791
National Family Caregiver Support - Fed Med waiver Morning Sun	93.052		16,475
Epidemiology Grant	93.323		2,720
Social Services Block Grant - CSBG	93.667		26,782
Social Services Block Grant - State Waiver	93.667		65,446
Social Services Block Grant - Alternatives	93.667		121,983
Centers for Medicare and Medicaid Services Research	93.779		21,975
Total Department of Health and Human Services (HHS)			<u>1,457,928</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 2,810,504</u>
* Major Program			
** Non-cash assistance			

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

1. Reporting Entity

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

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). All awards are identified on the schedule as direct or indirect. Because the schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net asset or cash flows of the County.

3. Summary of Significant Accounting Policies

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

4. Loans Outstanding

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

5. Non-Cash Assistance

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

To the County Commissioners
San Juan County
Monticello, Utah

We have audited the financial statements of San Juan County as of and for the year ended December 31, 2021, and have issued our report thereon dated June 29, 2022. Professional Standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated April 12, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

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

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

Significant Risks Identified

We have identified the following significant risks:

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

Qualitative Aspects of the Entity's Significant Accounting Practices

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by San Juan County are included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2021. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

Financial Statement Disclosures

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

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

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

Disagreements with Management

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

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

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

Management Representations

We have requested certain representations from management, which are included in the management representation letter dated June 29, 2022.

Management Consultations with Other Independent Accountants

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

Other Significant Matters, Findings, or Issues

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

Other Matters

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

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

Restriction on Use

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

Very truly yours,

Larson & Company, PC

Larson & Company, PC

Spanish Fork, Utah
June 29, 2022

Schedule of Findings – Current Year

Internal Control Findings – Current Year

There were no internal control findings noted in the current period

State Compliance Findings – Current Year

SC-2021.1 Deficit fund balance

Criteria:

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

Condition:

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

Cause of condition:

This was an oversight by management. They were unaware that the funds in question would result in a deficit net position when the budget was adopted.

Recommendation:

We recommend that the County amend the current year budget to include a line item for the reduction of the deficit position of each of those funds equal to the ensuing years budgeted revenue.

Status of Findings – Prior Year

Internal Control Findings – Prior Year

There were no internal control findings noted in prior year

State Compliance Findings – Prior Year

SC 2020.1 Budgetary compliance

Criteria:

State Code dictates that all departments in the general fund, special revenue funds by revenue source, and all other funds in total be within adopted budgeted limits.

Condition

During our review of budgeted expenditures, it was noted that one department in the General Fund (parks and recreation), the Municipal Building Fund, Health Fund, and EMS Fund all exceeded budgeted expenditures for the year.

Status of finding:

Finding appears to be addressed and corrected.

SC 2020.2 Deficit fund balance

Criteria:

If a deficit is created in any fund, the County is required to budget for a reduction of the deficit by five percent of the budgeted revenue of that fund in the following period.

Condition:

It was noted that fund Tort Liability was in a deficit net position at the end of the year. The Tort liability was also in a deficit net position at the end of the previous year. The county did not budget for a reduction of the deficit in the ensuing budget adopted for 2020, nor was the deficit reduced by 5% at year end.

Status of finding:

Finding was substantially repeated in current period. See current year finding 2021.1



COMMISSION STAFF REPORT

MEETING DATE: August 16, 2022

ITEM TITLE, PRESENTER: Approval of Land Transfer to San Juan County from the Department of Transportation, Federal Highway Administration Returning Right of Way Back to San Juan County

RECOMMENDATION: Approval the Acceptance of the Deed.

SUMMARY

San Juan County had deeded land right-of-way to the Department of Transportation in order to secure funds for the FLAP project on the La Sal Loop Road. Since the project is done, the land will be deeded back to San Juan County so San Juan can receive FLAP funds for CR127 – La Sal Loop project.

HISTORY/PAST ACTION

N/A

FISCAL IMPACT

Funding for resurface of CR127 – La Sal Loop from FLAP

RECORDING REQUESTED BY)
 AND RETURN TO:)
)
)
)
)
)
)
)
)

HIGHWAY EASEMENT DEED

THIS DEED, made this 20 day of July, 2022 by and between the United States of America, acting by and through the Department of Transportation, Federal Highway Administration, hereinafter referred to as the Department, and the County of San Juan, State of Utah, hereinafter referred to as the Grantee, and as the Highway Agent after its acceptance of the highway:

WITNESSETH:

WHEREAS, the GRANTEE has filed application under the provisions of the Act of Congress of August 27, 1958, as amended (23 U.S.C. Section 317), for the right of way of a highway over certain land owned by the United States of America in the State of Utah, which is under the jurisdiction of the Department of Agriculture, Forest Service; and

WHEREAS, the Administrator of the Federal Highway Administration, pursuant to delegation of authority from the Secretary of Transportation, has determined that an easement over the land covered by the application is reasonably necessary for a right of way for La Sal Mountain Loop Road, herein after referred to as the Highway;

WHEREAS, the United States Department of Agriculture, acting by and through the Forest Service, has agreed to the transfer of a right of way easement by the Department, over the land to the Grantee;

NOW THEREFORE, the Department as authorized by law, does hereby grant to the Grantee, a non-exclusive right of way easement for the reconstruction, operation and maintenance of the said highway and use of the space above and below the established grade line of said highway for highway transportation purposes, across, and upon the following described land owned by the United States of America within the Manti-La Sal National Forest, San Juan County, State of Utah, and being situated upon portions of land within the following Townships and Ranges of the Salt Lake Base and Meridian:

Township 26 South, Range 24 East, Section 31

Township 27 South, Range 23 East, Sections 1, 11, 12 & 14

Township 27 South, Range 24 East, Section 6

The easement for La Sal Mountain Loop Road is more particularly described and depicted in the attached Exhibit 2A and Exhibit 2B.

If any subsequent survey of said highway shows that any portion crosses Forest Service land, not described herein, this Highway Easement Deed shall be amended to include the additional lands traversed.

Subject to the following terms, conditions, and covenants:

1. This right of way easement is subject to existing rights as of the date of this grant and the Grantee shall obtain additional rights as may be necessary relating to any such outstanding valid claims.
2. The Grantee shall maintain the right of way and highway facilities to acceptable standards of repair, orderliness, neatness, sanitation and safety.
3. Consistent with AASHTO highway safety standards, the Grantee shall:
 - a. Comply with all Federal, State and local laws and regulations existing, or hereafter enacted or promulgated, concerning any hazardous material that will be used, produced, transported or stored within the right of way. Promptly and properly clean up, mitigate, and remedy, if necessary, all spills of petroleum products, hazardous materials, or other chemical or biological products;
 - b. Grantee shall not use the right of way for disposal of toxic or hazardous material, including asphalt.
4. The Grantee does hereby covenant and agree that it shall not transfer or assign any interest granted hereby without the prior written consent of the Department, to be granted or withheld in its sole discretion.
5. The Grantee will provide an opportunity for the Forest Supervisor to review plans for any significant realignment or reconstruction of the highway within the easement.

6. The Grantee, in consideration of the grant of this easement, does hereby covenant and agree as a covenant running with the land for itself, its successors and assigns that the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat. 242) shall be complied with in that:
 - a. No person shall, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination with regard to any facility located wholly or in part on, over, or under such lands hereby conveyed;
 - b. The Grantee shall use said easement and right of way so conveyed, in compliance with all requirements imposed by or pursuant to Title 49, Code of Federal Regulations, Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Nondiscrimination in Federally-Assisted Programs of the Department of Transportation, effectuation of Title VI of the Civil Rights Act of 1964, and said regulations as may be amended.
7. The discovery of a use by the Grantee incompatible with that described in this deed may terminate the easement and vest title in the United States. Upon notification of such termination, the Grantee shall reasonably restore the land subject to the easement to the condition which existed prior to the transfer and be responsible for its protection and maintenance until such time as the Grantee executes and records a quitclaim deed documenting the termination of the easement and the vesting of title in the United States.
8. The Grantee shall reestablish or restore public land monuments, other land monuments identifying property corners or witness markers disturbed or destroyed by construction, reconstruction, or maintenance according to instructions of the Bureau of Land Management, Department of the Interior or in accordance with standards established by applicable federal and state law.

AND further subject to the following terms, conditions, and covenants attached herewith and made a part thereof as stated in Exhibit 01.

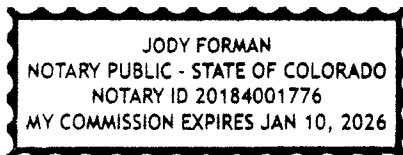
IN WITNESS WHEREOF, I, Marcus D. Wilner, Division Director, pursuant to delegations of authority from the Secretary of Transportation and the Administrator of the Federal Highway Administration, by virtue of authority in me vested by law, have hereunto subscribed my name as of the day and year first above written.

M D W

Federal Highway Administration
Division Director
Central Federal Lands

County of Jefferson State of Colorado,
Before me personally appeared said Easement Deed and
acknowledged the foregoing instrument to be his free act and deed this 20 day of
July, 2022.

(Seal)



Jody Forman
Notary Public
My commission expires 10 Jan 26

Commissioners Certificate of Acceptance

In compliance with the conditions set forth in the foregoing Deed, County of San Juan, State of Utah, certifies, and by the acceptance of this Deed, accepts the right of way over certain land herein described and agrees for itself, its successors and assigns forever to abide by the conditions set forth in said deed. This is to certify that the interest in real property conveyed by the within deed or grant dated _____, from the United States of America, acting by and through the Department of Transportation, Federal Highway Administration to the County of San Juan, a political subdivision is hereby accepted by order of the Board of Commissioners on _____, and the grantee consents to recordation thereof by its duly authorized officer.

Chair
San Juan County Board of Commissioners

Date

ATTEST:

San Juan County Clerk

Date



COMMISSION STAFF REPORT

MEETING DATE: August 16, 2022

ITEM TITLE, PRESENTER: CONSIDERATION AND APPROVAL OF A RESOLUTION TO AMEND THE 2017 COUNTY RESOURCE MANAGEMENT PLAN IN ACCORDANCE WITH UTAH CODE 17-27A-404 FOR THE MANAGEMENT OF THE PUBLIC LANDS IN SAN JUAN COUNTY, UTAH., Nick Sandberg, Public Lands Coordinator

RECOMMENDATION: Pass Resolution

SUMMARY

The subject resolution would formalize the Board of Commissioners previous approval of the 2022 County Resource Management Plan Amendments.

HISTORY/PAST ACTION

On August 2, 2022, the Board of Commissioners approved the 2022 County Resource Management Plan Amendments after holding a public hearing. The amendments were mandated by the 2021 Utah Legislature to include updates/amendments on the topics of Public Lands Access, Renewable Energy and Critical Minerals and Rare Earth Elements and to add two new topics: Utility Corridors and Pipelines and Infrastructure.

FISCAL IMPACT

None.

RESOLUTION NO. 2022-____**A RESOLUTION TO AMEND THE 2017 COUNTY RESOURCE MANAGEMENT PLAN IN ACCORDANCE WITH UTAH CODE 17-27a-404 FOR THE MANAGEMENT OF THE PUBLIC LANDS IN SAN JUAN COUNTY, UTAH.**

WHEREAS, San Juan County has a General Plan including a Resource Management Plan for public lands adopted in 2017 pursuant to Utah Code 17-27a-401 containing policies for the appropriate use of private and public land within the county; and

WHEREAS, in 2021, the Utah Legislature mandated certain amendments to county Resource Management Plans; and

WHEREAS, these amendments are to include updates to the Land Access, Energy Resources, Mining and Mineral Resources sections of the plans and add new sections on Utility Corridors and Pipelines and Infrastructure; and

WHEREAS, San Juan County desires to comply with the Utah Legislature's mandate for county resource management plans; and

WHEREAS, the County Resource Management Plan outlines the County's objectives and policies for the use and management of natural and cultural resources on public lands and is the basic document for communicating County objectives and policies for public land resources to federal land management agencies in coordinating public land planning and resource management with the county plan; and

WHEREAS, San Juan County desires that land management plans of federal land management agencies be consistent with county plans to the maximum extent consistent with law; and

WHEREAS, the San Juan County Planning Commission has reviewed and concurs with the Resource Management Plan Amendments; and

WHEREAS, the San Juan County Board of County Commissioners, after holding a duly noticed public hearing on August 2, 2022, approved the Resource Management Plan Amendments;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY LEGISLATIVE BODY OF SAN JUAN COUNTY, UTAH THAT: THE SAN JUAN COUNTY RESOURCE MANAGEMENT PLAN BE AMENDED BY INCLUDING THE APPROVED AMENDMENTS.

PASSED, ADOPTED, AND APPROVED by the Board of San Juan County Commissioners this 16th day of August, 2022, by the following vote:

Those voting Aye:
Those voting Nay:
Absent:

Board of San Juan County Commissioners

Willie Grayeyes, Chairman

Attest:

Lyman W. Duncan, County Clerk/Auditor



COMMISSION STAFF REPORT

MEETING DATE: Aug 16, 2022

ITEM TITLE, PRESENTER: San Juan County Letter of Support for the Rural Grant Application from the Governor's Office of Economic Opportunity by Elaine Gizler, Economic Development, and Visitor Services Director.

RECOMMENDATION: Business Action/ Approve

SUMMARY: San Juan County Economic Development and Visitor Services Director requests Approval of the Letter of Support to apply for the \$200,000 Rural Grant from the Governor's Office of Economic Opportunity. This Grant will provide San Juan County businesses with an opportunity to apply for grant funding, also support participation at the Grand County Business Summit, the San Juan County Business Conference & Expo, provide two \$1500 Scholarship awards to San Juan County Seniors, hiring a Vista Volunteer, support the Economic Development Dashboard for the County Economic Development Board and the Tourism Tax Advisory Board, also providing funding to support writing grants for San Juan county.

HISTORY/PAST ACTION. 2022 San Juan County Economic Development provided over \$173,000 of grant funding to local businesses in San Juan County. Provided two scholarships to Seniors, created the San Juan County Economic Development Statistical Dashboard, hired a grant writer, hosted the San Juan County Business Conference & Expo, and hired a Vista Volunteer for 2022-2023.

FISCAL IMPACT \$47,000 from the Economic Development Budget/TRT



SAN JUAN COUNTY COMMISSION

Item 9.

Willie Grayeyes	Chairman
Bruce Adams	Vice-Chair
Kenneth Maryboy	Commissioner
Mack McDonald	Administrator

August 16, 2022

Governors Office Of Economic Opportunity

This San Juan County Commission letter supports the San Juan County Economic Development application for the \$200,000, 2023 Rural Grand Funding. In addition, San Juan County agrees to the required funding match from the county of 47,000.

The Rural County Grant has a positive impact on San Juan County. The recent grant in 2022 allowed the county to provide over \$173,000 of grant funding to local businesses that maintained, added, or increased their staff. It allowed them to add necessary improvements to their companies providing more tax revenue back to San Juan County when increasing their income.

The funding also allowed San Juan County to provide two local high school students with scholarships encouraging them to stay and work locally. It allowed San Juan County to partner with Grand County for their Canyon Country Business Summit, as well as San Juan County to host its own Business Conference & Expo. San Juan County will also benefit from being able to hire a Vista Volunteer to work on Community Development, provide San Juan County with the resources for Grant Writing, and create a statistical Dashboard for the County Development Board and Tourism Tax Advisory Board to utilize in making necessary decisions for the county.

This grant benefits San Juan County, and we appreciate the program and support from The Governor's Office of Economic Opportunity.

Sincerely,

Willie Grayeyes
Chair,
San Juan County, Utah Commission

2023 Proposed Rural Grant Fund SJC 8/9/2022	
San Juan County Economic Development	
	Proposed
Grant Funding Business Retention and Expansion	\$175,000.00
Grand and San Juan County Business Summit	\$4,000.00
San Juan County Educational Grants	\$3,000.00
San Juan County Business Summit	\$17,000.00
Economic Development Vista Volunteer	\$4,000.00
San Juan County Dashboard creation and updates	\$25,000.00
Grant Writing Contractor	\$19,000.00
San Juan to Contribute 47,000 from TRT	\$247,000.00

--	--

Grants to local businesses, 2022 Grant we gave away 173,000 to applicants we had 1 million of requests

This is for the Grand County February Business Summit Partnership

Providing two \$1500 scholarships to two high school students toward further education. We gave two scholarships one to a person in Monument Valley and one in White Mesa

This will be for the annual San Juan County Business Conference & EXPO in Blanding To cover a full year of the Vista Volunteer for 2023

Continuation of the Dashboard with Love Communications , it could be less, getting the estimate, This dashboard will be sent to Board members every month with updates

Covering the fee for the San Juan County Grant Writer

This amount includes the match by San Juan County



STAFF REPORT

MEETING DATE: August 16, 2022

ITEM TITLE, PRESENTER: Consideration and Approval of Spanish Trail Estates, Phase 1, Tract A, Amended, Scott Burton, Planning and Zoning Director

RECOMMENDATION: Consideration and Approval

SUMMARY

Spanish Trail Estates Subdivision was approved in 1994. This amendment would split Tract A into two lots. Lot A-1 is .41 acres and lot A-2 is .44 acres. These lots have access to water and sewer utilities through the San Juan Spanish Valley Special Service District, and will be required to connect for the smaller lot sizes.

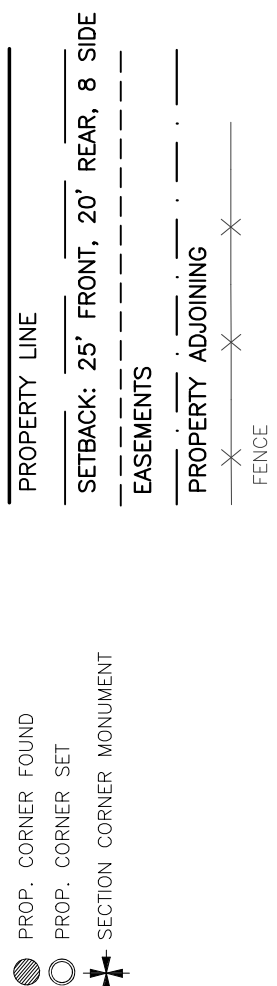
The preliminary plat was reviewed at the July 14, 2022 PC Meeting, and is now ready for approval and recommendation to the Board of County Commissioners.

The final plat was recommended for approval by the Planning Commission at the August 11, 2022 PC Meeting.



88 East Center Street
Moab, UT 84532
435.259.8171

STANDARD LEGEND



PROJECT TYPE:
SUBDIVISION

PROJECT ADDRESS:
4949 Spanish Valley Drive
Moab, Utah 84532

PROJECT LOCATION:
SAN JUAN COUNTY, STATE OF UTAH

PREPARED FOR:
Ann Austin

DATE:
05/09/2022

JOB NUMBER:
069-22

SHEET 1 OF 1

COUNTY SURVEYOR
APPROVAL IN ACCORDANCE WITH
INFORMATION AND RECORDS ON
FILE IN THIS OFFICE

COUNTY SURVEYOR DATE

APPROVAL AS TO FORM

APPROVED AS TO FORM THIS _____ DAY OF _____, 2022.

ATTORNEY

SAN JUAN COUNTY ROAD DEPARTMENT

APPROVED THIS _____ DAY OF _____, 2022.

COUNTY BOARD OF HEALTH

APPROVED THIS _____ DAY OF _____, 2022.

CHAIRMAN

PLANNING COMMISSION CERTIFICATE

APPROVED THIS _____ DAY OF _____, 2022.
BY SAN JUAN COUNTY PLANNING COMMISSION.

COUNTY COMMISSION APPROVAL

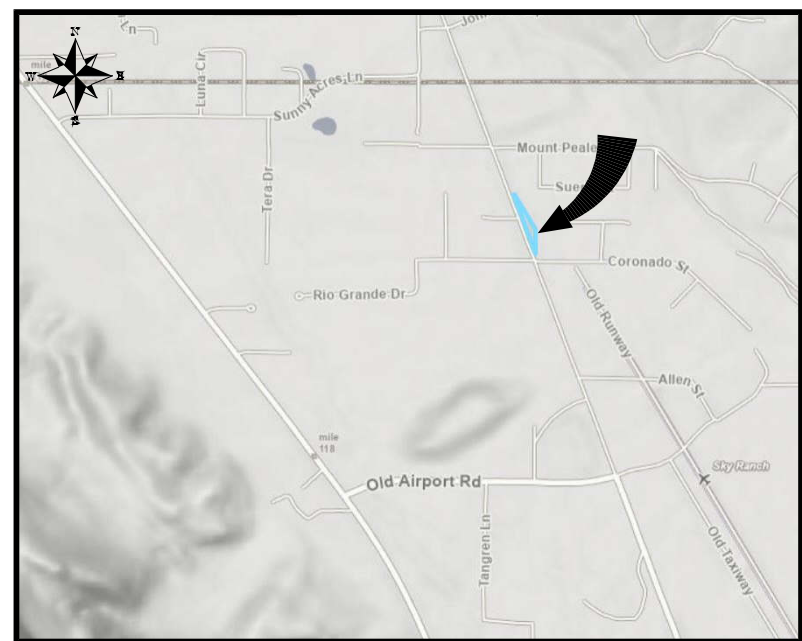
PRESENTED TO THE _____
THIS _____ DAY OF _____, 2022.
SUBDIVISION WAS ACCEPTED AND APPROVED.

ATTEST

COUNTY RECORDER

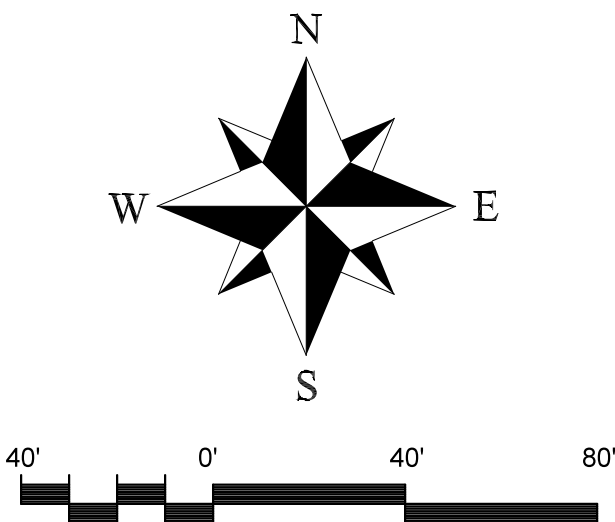
STATE OF UTAH, SAN JUAN COUNTY, RECORDED AT THE REQUEST OF _____

DATE _____ BOOK _____ PAGE _____ FEE _____



VICINITY MAP

NOT TO SCALE



SCALE: 1" = 40'

WEST $\frac{1}{4}$ CORNER
SECTION 36,
T26S, R22E, SLB&M

SOUTHWEST CORNER
SECTION 36,
T26S, R22E, SLB&M

A SUBDIVISION OF TRACT A, SPANISH TRAIL ESTATES, PHASE I AMENDED
LOCATED WITHIN
SECTION 36, TOWNSHIP 26 SOUTH, RANGE 22 EAST
SALT LAKE BASE AND MERIDIAN

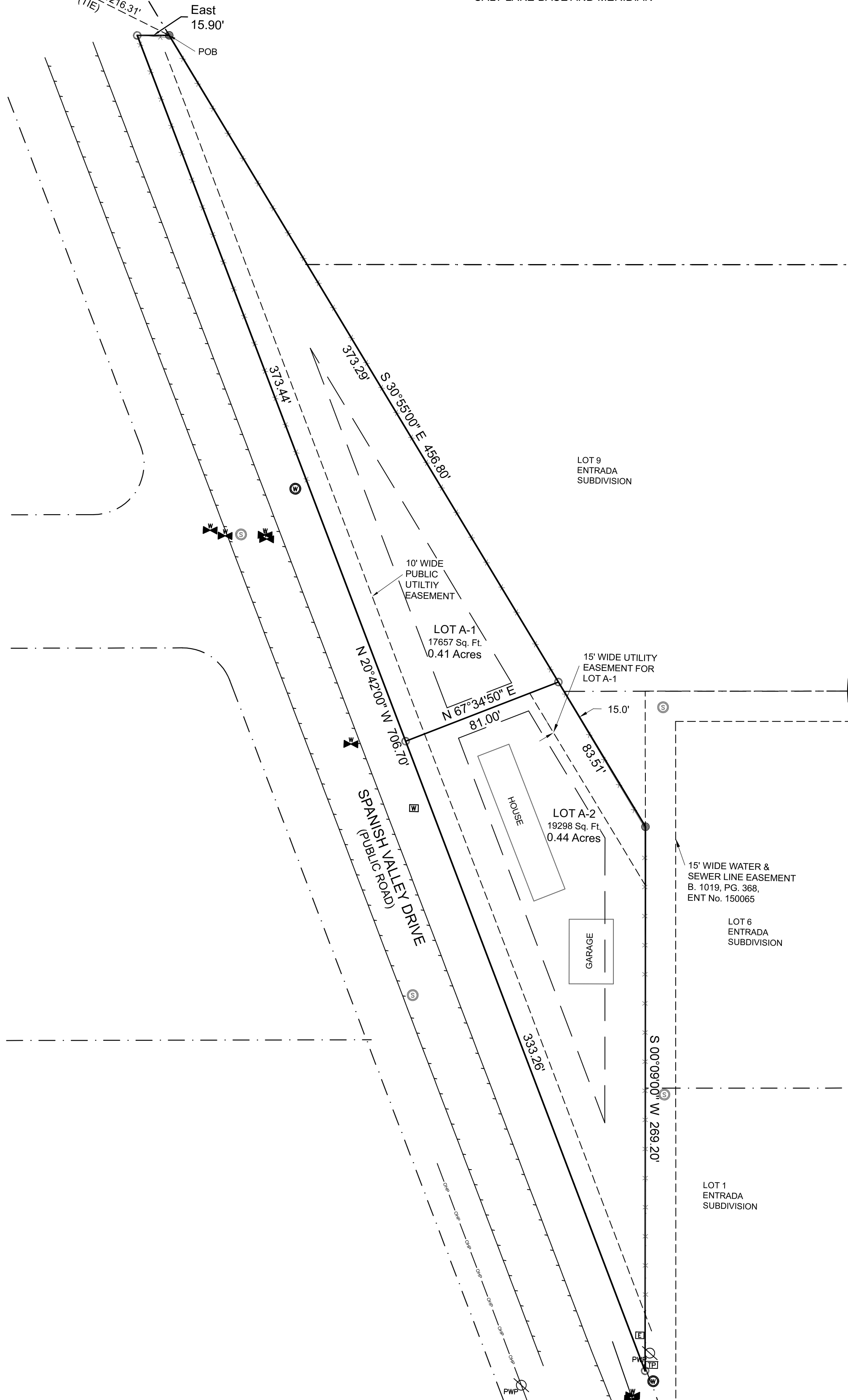
SURVEYOR NOTES

THE BASIS OF BEARING IS S 00°08' W BETWEEN THE WEST QUARTER CORNER ND THE
SOUTHWEST CORNER OF SECTION 36, TOWNSHIP 26 SOUTH, RANGE 22 EAST, SALT LAKE
BASE AND MERIDIAN.

THE INTENT OF THE SURVEY IS SUBDIVIDE PARCEL INTO TWO LOTS.

FINAL PLAT OF
**SPANISH TRAIL ESTATES, PHASE I
TRACT A, AMENDED**

A SUBDIVISION BY AMENDMENT OF TRACT A, SPANISH TRAIL ESTATES, PHASE I
AMENDED
LOCATED WITHIN
SECTION 36, TOWNSHIP 26 SOUTH, RANGE 22 EAST
SALT LAKE BASE AND MERIDIAN



SURVEYOR'S CERTIFICATE

SURVEYOR'S CERTIFICATION

I, Lucas Blake, do hereby certify that I am a Professional Land Surveyor, and that I hold License No. 7540504, as prescribed under the laws of the State of Utah. I further certify that by authority of the owners, I have made a survey of the tract of land shown on this plat and described hereon, and have subdivided said tract of land into lots and streets, together with easements, hereafter to be known as **SPANISH TRAIL ESTATES, PHASE I, TRACT A AMENDED** and that the same has been correctly surveyed and monumented on the ground as shown on this plat.

Lucas Blake
License No. 7540504

DATE

LEGAL DESCRIPTION

Beginning at the Northeast corner of Tract A, Spanish Trail Estates, Phase I, said point being South 63°19'57" East 1216.31 feet from the West Quarter corner of Section 36, Township 26 South, Range 22 East, Salt Lake Base and Meridian, and proceeding with said Tract A thence South 30°55'00" East 456.80 feet; thence South 00°09'00" West 269.20 feet; thence North 20°42'00" West 706.70 feet; thence East 15.90 feet to the point of beginning, having an area of 0.85 Acres.

OWNER'S DEDICATION

Know all men by these presents that the undersigned are the owners of the above described tract of land, and hereby cause the same to be divided into lots, parcels and streets, together with easements as set forth to be hereafter known as **SPANISH TRAIL ESTATES, PHASE I, TRACT A AMENDED**
Do hereby dedicate for Perpetual use of public all parcels of land shown on this plat as intended for public use.

In witness whereof _____ have hereunto set _____ this _____ Day of _____ a.d., 20____

Andrew A. Austin

Ann M. Austin

ACKNOWLEDGMENT

STATE OF _____
COUNTY OF _____ } s.s.

ON THE _____ DAY OF _____, 2022, PERSONALLY APPEARED BEFORE ME, ANDREW A. AUSTIN AND ANN M. AUSTIN, WHOM DID ACKNOWLEDGE TO ME THAT THEY SIGNED THE FOREGOING OWNER'S DEDICATION FREELY AND VOLUNTARILY AND FOR THE USES AND PURPOSES STATED THEREIN.

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

SURVEYOR'S CERTIFICATE

I, TIMOTHY M. KEOGH, DO HEREBY CERTIFY THAT I AM A REGISTERED UTAH LAND SURVEYOR, AND THAT I HOLD CERTIFICATE NO. 171004 AS PRESCRIBED UNDER THE LAWS OF THE STATE OF UTAH, AND I FURTHER CERTIFY THAT UNDER AUTHORITY OF THE OWNERS, I HAVE MADE A SURVEY OF THE TRACT OF LAND SHOWN ON THIS PLAT AND DESCRIBED BELOW, AND HAVE SUBDIVIDED SAID TRACT OF LAND INTO LOTS AND STREETS, HERE-AFTER TO BE KNOWN AS SPANISH TRAIL ESTATES, Phase 1 AND THAT SAME HAS BEEN CORRECTLY SURVEYED AND STAKED ON THE GROUND AS SHOWN ON THIS PLAT.

BOUNDARY DESCRIPTION

DESCRIPTION OF SPANISH TRAIL ESTATES PHASE I IN THE NW1/4 SW1/4 SECTION 36, T 26 S, R 22 E, SLB & M, SAN JUAN COUNTY, UTAH, MORE PARTICULARLY DESCRIBED AS FOLLOWS:
BEGINNING AT THE SOUTH 1/16 CORNER SECTIONS 35 & 36, T 26 S, R 22 E, SLB & M, AND PROCEEDING THENCE WITH THE WEST LINE SW1/4 SAID SECTION 36, N 0°08'E 775.2 FT. TO A CORNER, THENCE EAST 1088.2 FT. TO A CORNER, THENCE S 30°55'E 456.8 FT. TO A CORNER, THENCE WITH THE EAST LINE NW1/4 SW1/4 SECTION 36 S 0°09'W 384.8 FT. TO A CORNER, THENCE WITH THE SOUTH LINE NW1/4 SW1/4 SECTION 36 N 89°56'W 1323.5 FT. TO THE POINT OF BEGINNING.

BEARINGS ARE BASED ON THE NORTH LINE OF THE HURST SURVEY OF 4-5-93 (BEARING=EAST).

Dec. 7, 1994
DATE

Timothy M. Keogh
TIMOTHY M. KEOGH
REGISTERED LAND SURVEYOR
No. 171004
STATE OF UTAH

OWNERS DEDICATION

KNOW ALL MEN BY THESE PRESENTS THAT we, THE UNDERSIGNED OWNER(S) OF THE ABOVE DESCRIBED TRACT OF LAND, HAVING CAUSED SAME TO BE SUBDIVIDED INTO LOTS AND STREETS HEREAFTER TO BE KNOWN AS

SPANISH TRAIL ESTATES
PHASE I

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

IN WITNESS WHEREOF we HAVE HEREUNTO SET _____ THIS 7th DAY OF December A.D., 1994

SPANISH TRAIL DEVELOPMENT, L.L.C.

James W. Hurst Helen E. Hurst
JAMES W. HURST, MANAGING MEMBER HELEN E. HURST, MANAGING MEMBER
Sammy Robinson Paula Samson

ACKNOWLEDGMENT

STATE OF UTAH
COUNTY OF Grand S.S.

ON THE 7th DAY OF December A.D., 1994 PERSONALLY APPEARED BEFORE ME, THE UNDERSIGNED NOTARY PUBLIC, IN AND FOR THE COUNTY OF Grand IN SAID STATE OF UTAH, THE SIGNER(S) OF THE ABOVE OWNERS DEDICATION, 4 IN NUMBER, WHO DULY ACKNOWLEDGED TO ME THAT they SIGNED IT FREELY AND VOLUNTARILY AND FOR THE USES AND PURPOSES THEREIN MENTIONED.

My Commission Expires June 17, 1995
Notary Public
STATE OF UTAH
My Commission No. 171004
June 17, 1994

D. W. Ch
NOTARY PUBLIC
RESIDING IN SAN JUAN COUNTY

PREPARED BY

KEOGH LAND SURVEYING
45 EAST CENTER STREET
MOAB, UTAH 84532

DATE: 12-6-94

HURSTSUB.DWG

DRAWN BY: TMK

CHECKED BY: KR, HF, TMK

COUNTY RECORDER NO. 008976
STATE OF UTAH, CO. OF San Juan, RECORDED AT THE REQUEST OF
Anderson & Anderson
DATE 12-22-94 TIME 1:30 P.M. FILED FEE \$44.00
Laurie L. Jones
COUNTY RECORDER

APPROVAL AS TO FORM
APPROVED AS TO FORM THIS 13th DAY OF December A.D., 1994
Craig C. Hill
ATTORNEY

COUNTY COMMISSION APPROVAL
PRESENTED TO THE San Juan County Commission
THIS 12 DAY OF December, A.D. 1994, SUBDIVISION WAS ACCEPTED AND APPROVED.
ATTEST Robert J. Howard By Laurie L. Jones

COUNTY SURVEYORS CERTIFICATE
I HEREBY CERTIFY THAT I HAVE HAD THIS PLAT AND SAID TRACT AS STAKED EXAMINED BY THIS OFFICE AND IT IS CORRECT AND IN ACCORDANCE WITH INFORMATION ON FILE IN THIS OFFICE.
12-13-94 Douglas Peterson
DATE

PLANNING COMMISSION CERTIFICATE
APPROVED THIS 14th DAY OF December A.D. 1994 BY
San Juan County PLANNING COMMISSION
Jay Lewis
CHAIRMAN PLANNING COMMISSION

COUNTY BOARD OF HEALTH
APPROVED THIS 12th DAY OF December A.D. 1994 BY
Rick Meyer

SPANISH TRAIL ESTATES PHASE I



COMMISSION STAFF REPORT

MEETING DATE: August 16, 2022

ITEM TITLE, PRESENTER: Approval of Intergovernmental Agreement Between San Juan County Utah and the Town of Bluff for the Building Resilient Inclusive Communities Grant by Grant Sunada, Public Health Director

RECOMMENDATION: Approval

SUMMARY

The purpose of this agreement is to allow for activities, which fulfill the objectives of the Building Resilient and Inclusive Communities grant, to be completed by the Town of Bluff, specifically through the Bluff Food Pantry. The Bluff Food Pantry is using unique approaches that improve both the nutrition and local cultural adaptation of food delivered through the pantry. Planned objectives include improved advertising, a collection of culturally and nutritionally appropriate recipes using donated food, and improved connections between those who consistently lack food and needed resources.

HISTORY/PAST ACTION

Approval of the Building Resilient and Inclusive Communities Grant for San Juan Public Health and the Interlocal Cooperation Act.

FISCAL IMPACT

The funding amount is \$10,000 of federally reimbursable funds available to the Town of Bluff through December 31, 2022.

INTERGOVERNMENTAL AGREEMENT BETWEEN SAN JUAN COUNTY UTAH AND THE TOWN OF BLUFF FOR THE BUILDING RESILIENT INCLUSIVE COMMUNITIES GRANT

This Agreement is made and entered into pursuant to § 11-13-101, Utah Code Annotated, as amended, commonly referred to as the Interlocal Cooperation Act, by and between San Juan County, a body corporate and politic of the State of Utah, hereinafter referred to as "County", and the Town of Bluff, a municipal corporation of the State of Utah, hereinafter referred to as "Town", identified in this Agreement individually as a "Party" and collectively as "Parties".

RECITALS

WHEREAS, the County entered into an agreement and its amendments with the State of Utah Department of Health as executed on March 15, 2022 for the Building Resilient Inclusive Communities (BRIC) Grant funding; and

WHEREAS, the County Public Health Department desires to use these grant funding in supporting communities for the purposes of improving Nutrition Security; and

WHEREAS, the San Juan County Public Health Department has deemed that these funds will be a "pass-through" funding process in partnership with the Town of Bluff and the Bluff Food Pantry located in Bluff, Utah; and

WHEREAS, the Town of Bluff and the County have determined that it is mutually advantageous to enter into this Agreement for the BRIC funds to be transferred to the Town of Bluff; and

WHEREAS, it is agreed that the requirements for the funding will be adhered to by the Town of Bluff and the Bluff Food Pantry for a community public health benefit;

WHEREAS, funding for this project will need to be expended by December 31, 2022 in accordance with the County's grant requirements with the State of Utah.

NOW THEREFORE, pursuant to the Utah Interlocal Cooperation Act the parties hereby agree as follows:

**SECTION ONE:
AGREEMENT**

1.01 The County, through the San Juan County Department of Public Health agrees to provide grant funding in the amount of Ten Thousand Dollars and No/100 (\$10,000) to benefit the Town and surrounding communities to the extent and in the manner hereinafter set forth.

1.02 The concepts set forth in the above recitals are recognized and incorporated as an integral part of this agreement.

1.03 The Town shall be the administrator of this Agreement.

- 1.04 The San Juan County Department of Public Health will designate liaison to the town for the purpose of coordinating the activities, receiving appropriate progress reports and auditing expenditures of the funds and services under this agreement.

SECTION TWO: SCOPE OF SERVICES

- 2.01 The Town and Bluff Food Pantry shall be responsible to furnish all personnel and equipment for the requirements of the grant services and to accomplish the Scope of Services for this Agreement.
- 2.02 The County will furnish all necessary expertise and subject matter direction and oversight as reasonably necessary to provide the services described herein.
- 2.03 The Town and Bluff Food Pantry shall provide services as required by the grant consistent with the following manner:
- a) Nutrition Security: Efforts to support the increase in the number of people in communities who receive healthier foods distributed by food pantries, food banks, or other feeding sites, taking into consideration how demand has changed during the COVID19 pandemic.

SECTION THREE: REPORTS AND RECORDS

- 3.01 Records will be maintained of all grant activities and expenditures. The Town of Bluff or the Bluff Food Pantry shall report prior to the following deadline dates: January 1, 2023.

SECTION FOUR: INDEMNIFICATION

- 4.01 The Town shall be responsible for all damages to persons or property that occur as a result of the negligence or fault of the Town in connection with the performance of this Agreement. The Town shall also defend and indemnify the County for all claims and expenses that arise out of the enforcement of a Town Ordinance that is deemed to be unlawful or unconstitutional.
- 4.02 The County shall be responsible for all damages to persons or property that occur as a result of the negligence or fault of the County in connection with the performance of this Agreement. The County shall indemnify and hold the Town free and harmless from all claims that arise as a result of the negligence or fault of the County, its officials, agents and employees. In the event that the Town or any of its officials or employees are named as co-defendants with the County or any of its offices or employees in any civil action based upon the delivery of services under the terms of this Agreement, the County agrees to undertake the defense of the Town or any of its officials or employees so named under a reservation of rights agreement until such time as they have been successfully dismissed from the action or it has been determined by the County that a conflict of interest exists, at which

time Town will be notified of its duty to independently undertake and pay for the defense of the Town or its officer or employee named as a co-defendants in such civil actions.

SECTION 5:
Enacting Signatures

Counterparts, Digital Signatures, and Electronically Transmitted Signatures. If the parties sign this contract in counterparts, each will be deemed an original but all counterparts together will constitute one contract. If the parties digitally sign this contract or electronically transmit signatures by email, such signatures will have the same force and effect as original signatures. Each party is signing this contract on the date below the party's signature.

<p>SAN JUAN COUNTY</p> <p>By: _____ Willie Grayeyes, Chair San Juan County Board of County Commissioners</p> <p>Date: _____</p> <p>ATTEST:</p> <p>_____ Lyman Duncan San Juan County Clerk/Auditor</p> <p>Date: _____</p>	<p>TOWN OF BLUFF</p> <p>By: _____ Mayor Ann Leppanen, Bluff Town Council Chair</p> <p>Date: _____</p> <p>BLUFF FOOD PANTRY</p> <p>By: _____</p> <p>Print Name: _____</p> <p>Title: _____</p> <p>Date: _____</p>
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COMMISSION STAFF REPORT

MEETING DATE: August 16, 2022

ITEM TITLE, PRESENTER: Consideration and Direction/Approval of Insurance Consultant of Record, Ann Marie Burgess, HR Generalist

RECOMMENDATION:

SUMMARY

GBS and NFP are insurance consultants. NFP has presented a projected cost saving report of \$220,000. GBS proposed cost saving measures 2 years ago with savings up to \$141,054 that were not implemented due to the COVID pandemic.

HISTORY/PAST ACTION

GBS has been our insurance consultant for at least the past 8 years.

FISCAL IMPACT

Potential savings of \$150,000 - \$200,000 the San Juan County Group Health Plan.

San Juan County PBM Reprice Comparison 2021

Carve-Out Pharmacy Benefit Pricing Proposals

Vendor	Regence	Renewal	Magellan	Meritain	OptumRx	RxBenefits-ESI	SmithRx
PBM Model	Traditional	Traditional	Traditional	Traditional	Traditional	Traditional	Pass-Through
Network Access	65,000	65,000	66,000	68,000	70,000	70,000	67,000
Formulary	Regence Preferred	Regence Preferred	Precision Formulary	Standard Control w/ ACSF	Select Comprehensive	Preferred Formulary	Essential Formulary
Pharmacy Administration Fee	Included	Included	\$0.00	\$0.00	\$0.00	\$0.65 per Claim	\$6.00 per Claim
Retail Pricing:							
Brand Discounts	AWP - 16.65%	AWP - 17.15%	AWP - 18%	AWP - 18.50%	AWP - 19.25%	AWP - 19.50%	AWP - 86.50%
Brand Dispensing Fee	\$0.95	\$0.95	\$0.90	\$0.75	\$0.60	\$0.50	\$0.75
Generic Discounts	AWP - 76.30%	AWP - 78.30%	AWP - 83%	AWP - 83%	AWP - 84%	AWP - 84.50%	AWP - 83.40%
Generic Dispensing Fee	\$0.95	\$0.95	\$0.90	\$0.75	\$0.60	\$0.50	\$0.75
Estimated Rebate/Claim	\$50 per Brand Claim	\$75 per Brand Claim	\$148.21 per Brand Claim	\$190.37 per Brand Claim	\$64 per Brand Claim (+RFC)	\$195 per Brand Claim	\$165.25 per Brand Claim
Retail 90 Day Pricing:							
Brand Discounts	AWP - 20.15%	AWP - 20.65%	AWP - 21%	AWP - 25%	AWP - 21.50%	AWP - 22%	AWP - 19.90%
Generic Discounts	AWP - 80.30%	AWP - 82.30%	AWP - 83.50%	AWP - 87%	AWP - 84%	AWP - 84.50%	AWP - 91.50%
Estimated Rebate/Claim	\$100 per Brand Claim	\$150 per Brand Claim	\$421.39 per Brand Claim	\$550.95 per Brand Claim	\$195 per Brand Claim (+RFC)	\$465 per Brand Claim	\$416.50 per Brand Claim
Mail Pricing:							
Brand Discounts	AWP - 20.15%	AWP - 20.65%	AWP - 24%	AWP - 25%	AWP - 25.50%	AWP - 25%	AWP - 24%
Generic Discounts	AWP - 80.30%	AWP - 82.30%	AWP - 84%	AWP - 87%	AWP - 86.50%	AWP - 87%	AWP - 84.90%
Estimated Rebate Brand Claim	\$200 per Brand Claim	\$275 per Brand Claim	\$586.32 per Brand Claim	\$550.95 per Brand Claim	\$200 per Brand Claim (+RFC)	\$555 per Brand Claim	\$416.50 per Brand Claim
Specialty Pricing:							
Brand Discounts	AWP - 19%	AWP - 19%	AWP - 17%	AWP - 20%	AWP - 18.50%	AWP - 21%	AWP - 16%
Generic Discounts	AWP - 19%	AWP - 19%	AWP - 17%	AWP - 20%	AWP - 18.50%	AWP - 21%	AWP - 83.40%
Estimated Rebate Brand Claim	\$700 per Brand Claim	\$1,000 per Brand Claim	\$1,174.58 per Brand Claim	\$1,450.70 per Brand Claim	\$390 per Brand Claim (+RFC)	\$1,700 per Brand Claim	\$1,458 per Brand Claim
Plan Cost/Savings Estimates							
Total Plan Ingredient Cost (+ dispensing fees)	\$637,708	\$619,708	\$584,908	\$568,319	\$586,898	\$579,559	\$579,966
Total Administration Fees (claims fees)	\$0	\$0	\$0	\$0	\$0	\$7,827	\$16,566
Carve Out Costs (UMR carve out cost - \$1.80 PEPM, plus one time \$1,500 setup)	\$0	\$0	\$4,308	\$0	\$0	\$4,308	\$4,308
Rebates (Estimated Rebate or Admin Credit)	\$34,995	\$40,995	\$104,890	\$106,660	\$82,093	\$122,575	\$109,476
TOTAL NET Rx COSTS	\$602,713	\$578,713	\$484,326	\$461,659	\$504,805	\$469,119	\$491,364
Est Total Savings (increase)	\$0	\$24,000	\$118,387	\$141,054	\$97,908	\$133,594	\$111,349
Percent Savings (neg = % increase in cost)	0%	4%	20%	23%	16% (21% full rebate)	22%	18%
Clinical Prior Authorizations	\$55	\$55	Included	\$35	Included	\$55	Included
Total Employees	130	130	130	130	130	130	130
Total Members	456	456	456	456	456	456	456
Number of Claims Included in File	2,761	2,761	2,761	2,761	2,761	2,761	2,761
Estimated Cost/claim	\$218.30	\$209.60	\$175.42	\$167.21	\$182.83	\$169.91	\$177.97
Patient Assistance Program:			\$86,139				\$282,681
Percentage of Savings Estimate			14%				47%

Projected NFP Savings - San Juan County

	2021 County Costs (before Stop Loss reimbursements)	Projected Cost with NFP	Projected Employee/Employer Savings)	Note
Medical Costs (based upon 2021 Year End Data)	\$1,950,000	\$1,950,000	\$0	We have not projected savings on Medical Claims as those will be dependent upon the County deploying better transparency cost tools (like My Medical Shopper), employees can help drive down medical spend which should drive down claims by at least another 5-10% (which could be as much as \$100,000 or more).
Pharmacy Costs (based upon 2021 Year End Data)	\$613,000	\$459,750	\$153,250	This is the area will the most savings will be achieved. Unbundling the Regence pharmacy plan and instead moving the pharmacy benefit into NFP's pharmacy coalition that has 1.7 million members in it will allow the County to lower the costs on the pharmacy claims. Savings is projected at 25% (NFP national average) but for some clients (like Washington County) it was closer to 40%.
Medical Plan Fixed Costs (Admin + Stop Loss)	\$390,000	\$390,000	\$0	While NFP will shop the Stop Loss through our Center of Excellence, we are projecting similar fixed costs.
Dental Cost	\$122,880	\$110,592	\$12,288	Based upon NFP Dental Block Pricing
Long Term Disability	\$33,067	\$27,545	\$5,522	Based upon NFP Disability Insurance Pool
Basic Life	\$26,789	\$13,502	\$13,287	Based upon NFP Life Insurance Pool
Consulting Fee	\$36,000	\$36,000	\$36,000	If the health carrier already has a commission included, we can eliminate our Consulting Fee
TOTALS	\$3,171,736	\$2,987,388	\$220,348	

Please note that all projections outlined above are based upon current enrollment numbers. Claims projections were taken from 2021 Year End claims summary provided by the County. Savings estimates are based upon the assumption that 2023 claims will be similar to the 2021 claims provided by the County but are subject to change based upon fluctuations in enrollment and health insurance risk.



COMMISSION STAFF REPORT

MEETING DATE: August 16, 2022

ITEM TITLE, PRESENTER: Consideration and Approval of the Lease Agreement with David Churchill for the Lease of the County Hangar located at Monticello Airport, Mack McDonald, Chief Administrative Officer

RECOMMENDATION: Make a motion approving the Lease Agreement

SUMMARY

This lease is for the County's airplane hangar located at the Monticello Airport.

HISTORY/PAST ACTION

In the June 6th 2022 Commission Meeting, you approved a notice of Award and Intent to Negotiate a Contract with David Churchill for the Lease of the San Juan County Hangar located at the Monticello Airport for \$425 per month.

In April, the County advertised through a Request for Interest for interested parties desiring to lease the hangar from the County. David Churchill responded and was determined to be the most responsive to that Request.

FISCAL IMPACT

\$425. Per month for the lease resulting in \$5,100 in revenue for space that was vacated when we sold the County Airplane.

SAN JUAN COUNTY PRIVATE HANGAR LEASE AGREEMENT

This LEASE AGREEMENT (this “Lease” or “Lease Agreement”) is made and entered into as of August 16, 2022 (the “Effective Date”), by and between San Juan County (“County”) and David Churchill (“Tenant”). Tenant and County may be referred to hereafter individually as “Party” and collectively as “Parties” herein.

WITNESSETH:

WHEREAS, County owns a private hangar building located at 7639 N HWY 191 in Monticello, Utah (“Hangar”); and

WHEREAS, County and Tenant desire to accommodate, promote, and enhance general aviation at the Monticello Airport; and

WHEREAS, the County issued a Request for Interest from parties interested in leasing the County Hangar; and

WHEREAS, David Churchill submitted a letter of Interest and was selected as the most responsive proposal to the Request for Interest; and

WHEREAS, Tenant desires to lease certain real property at the Airport for purposes of using the County hangar for the storage of active, operable aircraft as set forth in this Agreement; and

WHEREAS, Tenant is willing to comply with the conditions including those uses defined in the FAA order 5160.6B Airport Compliance Handbook in maintaining FAA compliance for hangers located at airports.

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

Section 1. Lease

- 1.1 Lease of Hangar. County has authority to lease such Premises. Tenant agrees to accept the Premises “as is,” and County makes no warranty as to the condition of the Premises or their suitability for any particular purpose for the Lease Term, as defined herein.
- 1.2 Hangar. Hangar means all building improvements, equipment, fixtures, property and facilities located at 7639 N HWY 191, as from time to time altered, expanded or reduced upon approval from the County. Building also includes all common areas, utilities, equipment, installations in or forming part of the building which from time to time are not designated or intended by the Tenant to be leased to Tenants of the building including without limitation, exterior walls, roofs, entrances, and exits, parking areas, taxiway, and area, storage, mechanical and

electrical rooms, areas above and below leasable premises and not included within leasable premises, retaining walls and maintenance, cleaning and operating equipment serving the Hangar and those lands, areas, buildings, improvements, facilities, utilities, equipment that serve or are for the useful benefit of the Hangar.

- 1.3 Permitted Use. Tenant and Tenant's Associates shall use the Premises and the Airport only for purposes that are expressly authorized by this Agreement and shall not engage in any unauthorized use of the same. Unauthorized uses include, but are not limited to, any use that would damage, interfere with, or alter any improvement; restricting access that Tenant does not lease; placing waste materials on the Airport or disposing of such materials in violation of any Laws and Regulations; any use that would constitute a public or private nuisance or a disturbance or annoyance to other Airport users; any commercial activity; driving a motor vehicle at an Airport location other than a roadway or parking area (except in connection with parking an automobile or motorcycle inside the hangar while the Aircraft is in flight, but only if such vehicle was driven by a person on board such Aircraft); the use of automobile parking areas in a manner not authorized by City; self-fueling activities on the Premises or any other area that City has not authorized; and any use that would be prohibited by or would impair coverage under either party's insurance policies. Tenant shall carry on no other business in the Hangar without the prior written consent of the County.

Tenant agrees that it shall use the Premises for the following purposes only: the parking, storage, service, repair, light maintenance, operation, and modification or construction (on a noncommercial basis only) of Aircraft, plus incidental activities related to such purposes (including, but not limited to, parking an automobile or motorcycle inside the hangar while the Aircraft is in flight, but only if such vehicle was driven by a person on board such Aircraft). An "Aircraft" shall be any aircraft that Tenant owns or controls by a long-term lease of one year or longer, or that is subject to an authorized sublease, when approved in writing in advance by County. Storage within the Premises of any aircraft not owned or controlled by Tenant, or not approved by County, as set forth herein, shall constitute a material breach of this Agreement. Tenant shall provide proof of the ownership or control of any Aircraft upon County's request. The following are the make, model, and identification number of all Aircraft approved by County upon entering this Agreement, and Tenant shall provide the same information to County in writing when requesting approval for any subsequent Aircraft:

- i. Make: Cessna
- ii. Model: 210
- iii. Identification Number: N732VR

- 1.4 Third Party Use and Subletting. The County authorizes Tenant to permit third party access to the Hangar and to sublet for short periods of time at Tenants

discretion and upon written approval from the County, subject to the terms of this agreement in which those sublet parties support and promote the FAA Hangar Compliance Rules.

- 1.5 Right of Flight and Other Reserved Rights. This Agreement conveys only a leasehold interest in the Hangar Premises on the terms and for the purposes provided herein, and it conveys no other rights, title, or interests of any kind.
- 1.6 Personal Property. Except as otherwise set forth herein or in writing, Tenant shall be responsible for furnishing all personal property to be used by Tenant in the Hangar.
- 1.7 Removal of Disabled Aircraft. When consistent with Laws and Regulations, Tenant shall promptly remove or cause to be removed from any portion of the Airport not leased by Tenant the Aircraft or any other aircraft that Tenant owns or controls if it becomes disabled. Tenant may store such aircraft within the Tenant Improvements as permitted by Laws and Regulations or, with County's prior written consent, elsewhere at the Airport on terms and conditions established by County. If Tenant fails to comply with this requirement after a written request by County to comply, County may (but is not required to) cause the removal of any such aircraft at Tenant's expense by any means that County determines, in its sole discretion, to be in County's best interests.
- 1.8 Access to the Hangar. Tenant shall have access to the Hangar twenty-four (24) hours a day, seven (7) days a week. County shall have access to the Hangar at all reasonable times through coordination with the Tenant but not less than twenty-four (24) hours prior notice (except in the event of emergency), to enable County (i) to examine the same and to make such repairs, additions, and alterations as County may be permitted to make hereunder; and (ii) to show the Hangar to appraisers, prospective lessees, mortgagees, and purchasers.
- 1.9 Parking. Tenant shall have the ability to park in the designated Monticello Airport parking areas associated with the Airport to the extent such parking areas are not designated as reserved or ADA parking.
- 1.10 Liens. Tenant shall not permit any liens to be filed against the Hangar on account of the furnishing of any labor, material or supplies, or for any other cause or reason. In the event liens are filed, then Tenant shall promptly cause the same to be released, bonded, or satisfied in full within ten (10) days of the date of such filing.
- 1.11 Quiet Enjoyment. Tenant shall peaceably and quietly hold and enjoy the Hangar during the full Lease Term hereof.
- 1.12 Signage. Beginning on the commencement date of the Lease Term, Tenant and the County may place temporary or permanent signage upon and within the

Hangar in keeping with County's policies and procedures. The Parties agree to coordinate regarding the design and presentation of any such signage.

Section 2. Term

- 2.1 Term. This Agreement commences on the Effective Date and concludes at the conclusion of the Lease Term.
- 2.2. Lease Term. The "Lease Term" shall commence on September 1, 2022 and will automatically renew annually not to exceed a total of three (3) years on September 30, 2025. The lease may be amended for an additional three (3) years with automatic annual renewals if desired by an official amendment approved by both Parties.
- 2.3. Expiration of Lease Term. Upon the expiration of the Lease Term, if for any reason, this Agreement is terminated for cause by either party prior to the expiration of the Lease Term, then Tenant shall quit and surrender to County the Hangar in the same condition as delivered to Tenant on the commencement of the Lease Term, ordinary wear and tear excepted.

Section 3. Rent

- 3.1. Rent. Tenant shall pay the County four-hundred and twenty-five dollars and No/100 (\$425.00) per month in connection with this Agreement. The Parties acknowledge and deem that the management services and other duties and obligations set forth herein are sufficient consideration.
- 3.2. Security Deposit. No Security Deposit is required in connection with this Lease.

Section 4. Taxes

- 4.1 Taxes. Tenant will pay for any fees or taxes arising from any Tenant sublet or business.

Section 5. Utilities and Maintenance.

- 5.1. Utilities. Throughout the Lease Term, all utility services associated with the Hangar shall be managed and paid for by Tenant. As needed and requested by Tenant, the County agrees to provide any utility easements to utility servicers to facilitate access to utility services at the Hangar.
- 5.2. Maintenance. During the Lease Term, Tenant agrees to keep and maintain the Hangar in a clean and orderly condition and repair. County represents that the electrical system, HVAC system, plumbing system, lighting fixtures, automatic bifold doors, and physical structure of the Hangar will commence in good working order and shall continue to be maintained in working order, in accordance with all

laws and State standards at Tenant's sole expense. County has authorized and will pay for repair/initial maintenance of the hangar door at the beginning of the lease period. Any major failures to building systems and components will be repaired or replaced by the County outside of those failures related to negligence on behalf of the Tenant.

Section 6 Right of Entry

- 6.1 Right of Entry. The Parties acknowledge, understand, and agree that County and any of its authorized agents may enter into and upon the Leased Premises with prior notice and approval by Tenant, for the purpose of inspecting the same, of posting notices of non-responsibility for alterations, additions or repairs, or for any other reasonable purpose, which approval shall not be unreasonably withheld.

Section 7. Assignment

- 7.1 Assignment. Notwithstanding anything herein to the contrary, Tenant may not assign this Lease.

Section 8. Notices

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

To County: San Juan County Attn: County Chief Administrative Officer 117 South Main Street, PO Box 9 Monticello, Utah 84535	To Tenant: David Churchill 501 Pack Creek Road Moab, Utah 84532
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Section 9. Hazardous Materials

- 9.1 Hazardous Materials. "*Hazardous Substance*" shall mean all substances, materials and wastes that are or become regulated, or classified as hazardous or toxic, under any Environmental Law. Tenant agrees not to maintain, keep, store, or permit the maintenance or storage of any dangerous, flammable, or hazardous material in the Hangar (other than reasonable and customary amounts as permitted under existing fire and safety rules and regulations) and further agrees to comply with all fire and safety rules and regulations, provided such compliance does not require Tenant to install or modify any fire protection, fire detection, or fire alarm systems in the

Hangar. County is not aware of any existing Hazardous Substances within the Hangar.

Section 10. Causality

- 10.1 Casualty. If all or any part of the Hangar shall be damaged or destroyed by fire, earthquake or other casualty so as to render the Hangar uninhabitable in Tenant's reasonable opinion, then this Agreement shall terminate, at the written option of County or Tenant, from the date of such casualty, and upon such notice Tenant shall at once surrender the Hangar and all interest therein to County.

Section 11. Force Majeure

- 11.1 Force Majeure. In the event that either Party hereto shall be delayed or hindered in or prevented from the performance of any act required hereunder by reason of strikes, lockouts, labor troubles, inability to procure materials, failure of power, restrictive governmental laws or regulations, riots, insurrection, pandemic or epidemic, war or other reason of a like nature not the fault of the party delayed in performing work or doing acts required under the terms of this Agreement, then performance of such act shall be excused for the period of the delay and the period for the performance of any such act shall be extended for a period equivalent to the period of such delay. Neither County nor Tenant shall be liable for failure to perform any obligation under this Agreement in the event it is prevented from so performing by pandemic or epidemic, strike, lockout, breakdown, accident, act of terrorism, order or regulation of or by any governmental authority or failure to supply, or inability by the exercise of reasonable diligence to obtain supplies, parts or employees necessary to furnish such services or because of war, pandemic, epidemic, or other emergency or for any other cause beyond its reasonable control.

Section 12. Governmental Approvals

- 12.1 Governmental Approvals. In the event any governmental authorities require Tenant or the County to (i) make modifications to the Hangar, or (ii) obtain licenses or permits, then the Parties agree to coordinate in good faith to allocate any costs or expenses associated therewith.

Section 13. Property and Liability Coverage

- 13.1 Tenants' Liability Coverage. Tenant agrees to keep the Hangar fully insured and to protect the same from damages or loss by all ordinarily insurable perils under an "all risk" property insurance policy during the term of this Lease Agreement.

Tenant agrees to provide Aircraft Liability Insurance that includes premises liability, and, if applicable, mobile equipment coverage with a combined single limit for bodily injury and property damage of not less than one million dollars (\$1,000,000) per occurrence (and one hundred thousand dollars (\$100,000) per passenger seat for applicable claims), including, but not limited to, contractual liability coverage for Tenant's performance of the indemnity agreement set forth in Section 13.4. If any such coverage is not available to Tenant in the form of an aircraft liability policy, Tenant shall obtain substantially similar coverage through a commercial general liability policy. If Tenant drives any automobile other than in the roadways and automobile parking areas at the Airport (including, but not limited to, if Tenant parks an automobile in Tenant's hangar when permitted by this Agreement), comprehensive automobile liability coverage for claims and damage due to bodily injury or death of any person or property damage arising out of Tenant's ownership, maintenance, or use of any motor vehicles, whether owned, hired, or non-owned, of not less than five hundred thousand dollars (\$500,000) single combined limit "per accident" for bodily injury and property damage.

- 13.2 County's Liability Coverage. The County secures liability coverage as a member of the Utah Counties Indemnity Pool with limits adequate to cover its maximum liability under the Utah Governmental Immunity Act.
- 13.3 Indemnity by Tenant. Tenant agrees to indemnify, hold harmless, and defend County and its officers and employees from and against losses of every kind and character (including, but not limited to, liabilities, causes of action, losses, claims, costs, fees, attorney fees, expert fees, court or dispute resolution costs, investigation costs, environmental claims, mitigation costs, judgments, settlements, fines, demands, damages, charges, and expenses) that arise out of or relate to: (i) this Agreement; (ii) any use, occupancy, or operations at the Premises or the Airport by Tenant or Tenant's Associates; or (iii) any wrongful, reckless, or negligent act or omission of Tenant or Tenant's Associates. Tenant shall use attorneys, experts, and professionals that are reasonably acceptable to County in carrying out this obligation. This obligation does not require Tenant to indemnify County and its officers and employees against losses (as defined above) that arise solely from the negligent acts or omissions of County and its officers and employees. The obligation stated in this Section 13 shall survive the expiration or other termination of this Agreement with respect to matters arising before such expiration or other termination. These duties shall apply whether or not the allegations made are found to be true.

- 13.4 **Assumption of Risk; Waiver of Liability.** Tenant assumes all risk of the use of the Premises and the Airport, and Tenant hereby knowingly, voluntarily, and intentionally waives any and all losses, liabilities, claims, and causes of action, of every kind and character, that may exist now or in the future (including, but not limited to, claims for business interruption and for damage to any aircraft) against County and its officers, employees, and volunteers arising from or relating to Tenant's use, occupancy, or operations at the Premises or the Airport, except for those losses, liabilities, claims, and causes of action solely arising from the willful misconduct, gross negligence or intentional torts of the County or its officers, employees, and volunteers, that are not limited by governmental immunity.

Section 14. **Liability**

- 14.1 **Liability.** Each Party shall be responsible for its own acts and omissions and shall be liable for payment of that portion of any and all claims, liabilities, injuries, suits, and demands and expenses of all kinds that may result or arise out of any alleged malfeasance or neglect caused or alleged to have been caused by such party or its employees, agents, or subcontractors, in the performance or omission of any act or responsibility of said party under this Agreement. Neither Party shall be liable for any special, consequential, lost profit, expectation, punitive or other indirect damages in connection with any claim arising out of or relating to this Agreement, whether grounded in tort (including negligence), strict liability, contract, or otherwise. Nothing in this Agreement shall waive or limit each party's protections under the Utah Governmental Immunity Act.

Section 15. **Default**

- 15.1 **Default.** In the event that either Party shall be default in the performance of any other of the terms, covenants, conditions or provisions herein contained binding after the other Party has provided sixty (60) days prior written notice of such non-performance, the notifying Party shall have the right (in addition to all other rights and remedies provided by law) to terminate this Agreement.

Section 16. **Miscellaneous.**

- 16.1 **Choice of Law and Venue.** The Agreement will be governed by the laws of the State of Utah, without regard to conflicts of laws principles. Venue for any lawsuits, claims, or other proceedings between the Parties relating to or arising under the Agreement shall be exclusively in the State of Utah.
- 16.2 **Government Records and Management Act.** Tenant acknowledges that County is a governmental entity subject to the Utah Government Records Access and Management Act, Utah Code Ann., Section 630-2-101 et seq., as amended

("GRAMA"); that certain records within Tenant's possession or control, including without limitation, the Agreement, may be subject to public disclosure; and that Tenant's confidentiality obligations shall be subject in all respects to compliance with GRAMA. Pursuant to Section 630-2-309 of GRAMA, any confidential information provided to Tenant that County believes should be protected from disclosure must be accompanied by a written claim of confidentiality with a concise statement of reasons supporting such claim. Notwithstanding any provision to the contrary in the Agreement, Tenant may disclose any information or record to the extent required by GRAMA or otherwise required by law, and to Tenant's employees, attorneys, accountants, consultants and other representatives on a need-to-know basis; provided, that such representatives shall be subject to confidentiality obligations no less restrictive than those set forth in the Agreement.

- 16.3. Attorneys' Fees. If either County or Tenant institutes any action or proceeding against the other to enforce any provision of this Agreement, the non-prevailing party shall reimburse the prevailing party for all reasonable costs and expenses incurred by the prevailing party in the performance of this Agreement, including court costs, expenses and reasonable attorneys' fees.
- 16.4. Notice. Any payment, notice, or other communication required or permitted to be given to either party hereto shall be in writing and shall be deemed to have been properly given and effective: (a) on the date of delivery if delivered in person during recipient's normal business hours; or (b) on the date of attempted delivery if delivered by courier, express mail service or first-class mail, registered or certified. Such notice shall be sent or delivered to the respective addresses listed in the opening clause of this Agreement.
- 16.5. Assignment. Neither party may assign, transfer, or otherwise dispose of its rights, interests, or duties hereunder, in whole or in part, to any third party without prior written approval from the other Party.
- 16.6. Time of the Essence. Time is of the essence with respect to the performance of each, every, and all of the terms, conditions, promises and provisions of this Agreement.
- 16.7. Relationship of Parties. In assuming and performing the obligations of this Agreement, the Parties are each acting as independent parties and neither shall be considered or represent itself as a joint venture, partner, agent or employee of the other.
- 16.8. Headings. No headings in this Agreement affect its interpretation.
- 16.9. Amendment and Supplement. Any amendment and/or supplement of this Agreement shall come into force only after a written agreement is signed by both Parties. The amendment and supplement duly executed by both Parties shall be part of this Agreement and shall have the same legal effect as this Agreement.

- 16.10. Merger. This Agreement embodies the entire understanding of the Parties and supersedes all previous communications, representations, or understandings, either oral or written, between the Parties relating to the subject matter thereof.
- 16.11. Severability. The provisions of this Agreement are severable, and in the event that any provision of this Agreement shall be determined to be invalid or unenforceable under any controlling body of the law, such invalidity or unenforceability shall not in any way affect the validity or enforceability of the remaining provisions herein.
- 16.12. County's Option to Terminate. Either party shall have the right, by written notice to Tenant or County given at least sixty (60) days in advance, to terminate this Lease and surrender its lease hold interest to County. Termination shall be effective on the date specified in Tenant or County's notice. On and as of the effective date of the termination, Tenant shall be relieved from all further liability for rental or otherwise hereunder and shall deliver possession of the Hangar to County in accordance with the provisions of this Lease.

Section 17. Authority; Counterparts; Electronic Signatures

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

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

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

COUNTY	TENANT
By: _____ Willie Grayeyes, Chair San Juan County Board of County Commissioners	By: _____
Date: _____	Print Name: _____
ATTEST:	Title: _____
_____	Date: _____
Lyman Duncan San Juan County Clerk/Auditor	
Date: _____	

Exhibit A
Hangar

HCA Asset Management, LLC
Utah Counties Indemnity Pool 2018
Insurance Detail Report

Item 13.

As of date: 5/10/2018

ENTITY: SAJ San Juan County
 SITE: 201A Sheriff Hangar
 BUILDING: B001 Sheriff Hangar
 ADDRESS: 7639 N HWY 191
 MONTICELLO, UT 84535
 OCCUPANCY: AIRPORT HANGARS
 FIRE PROTECTION AND SAFETY: NONE

SPRINKLERED (YES-% OR NO): NO

FOUNDATION: CONCRETE FOOTING
 CONCRETE SLAB

EXTERIOR WALLS: METAL SIDING ON STUD/GIRT

ROOFING: METAL

PARTITION WALLS: NONE

CEILING: NONE/EXPOSED DECK

BUILDING SERVICES: ELECTRIC

FLOORING: CONCRETE/W SEALER

BUILDING FEATURES: AUTOMATIC DOOR OPENERS
 OVERHEAD/BAY DOORS

ISO CONSTRUCTION CLASS: NONCOMBUSTIBLE
 FRAMING: PRE-ENGINEERED STEEL
 DATE OF CONSTRUCTION: 2012
 ADDITIONS (YES-YR. OR NO): 0
 RENOVATIONS (YES-YR OR NO): 0
 NUMBER OF STORIES: 1
 GROSS/BASEMENT SF: 3,600 / NO
 ELEVATION (FT): 6978
 FLOOD ZONE: C

LATITUDE/LONGITUDE: 37.932398°N 109.343725°W



BUILDING:
 ACTUAL CASH VALUE: \$173,800
 REPLACEMENT COST NEW (RC): \$203,000
 EXCLUSION AMOUNT: \$5,500
 RC MINUS EXCLUSIONS: \$197,500
 PROPERTY IN THE OPEN: \$0
PERSONAL PROPERTY:
 CONTENT VALUE: \$0
 EDP: \$0
 PERSONAL PROPERTY TOTAL: \$0

BUILDING NOTES:
 ONE STORY AIRCRAFT HANGER. FEATURES INCLUDE AUTOMATIC BI-FOLDING BAY DOOR. NO CONTENTS.



COMMISSION STAFF REPORT

MEETING DATE: August 16, 2022

ITEM TITLE, PRESENTER: CONSIDERATION AND ADOPTION OF AN ORDINANCE THAT ADOPTS THE BOARD OF EQUALIZATION STANDARDS OF PRACTICE CREATED AND ROUTINELY AMENDED BY THE STATE OF UTAH PROPERTY TAX DIVISION FOR THE ADMINISTRATION OF U.C.A 59-2-10, ET SEQ.

RECOMMENDATION: Make a motion adopting the Ordinance

SUMMARY

In the past, San Juan County has utilized the Tax Commission, Property Tax Division's Board of Equalization Standards. The standards have provided a reference to accepted procedures and guidelines for the County. They are intended to assist County Officials in successful administration of the Property Tax equalization process formalized in State code.

Codifying these standards by Ordinance will also assist our property owners and businesses in formalizing the process in seeking redress with the County.

Counties typically adopt an ordinance outlining the Board of Equalization standards and processes. San Juan County has yet to create or formalize this process.

HISTORY/PAST ACTION

N/A

FISCAL IMPACT

N/A

**SAN JUAN COUNTY
ORDINANCE #2022 - _____**

AN ORDINANCE THAT ADOPTS THE BOARD OF EQUALIZATION STANDARDS OF PRACTICE CREATED AND ROUTINELY AMENDED BY THE STATE OF UTAH PROPERTY TAX DIVISION FOR THE ADMINISTRATION OF U.C.A 59-2-10, *ET SEQ.*

An ordinance of San Juan County adopting as a Standard for create a formal process for the County's Board of Equalization enacting the State of Utah, Tax Commission, Property Tax Division's Board of Equalization Standards of Practice in its current form to include future amendments for the administration of the Property Tax Act, Equalization, as adopted by Utah Code 59-2-10, *et seq.*

The Board of San Juan County Commissioners ordains as follows:

1. San Juan County adopts these rules which are supplemented by relevant provisions in Utah Code Sections 59-2-1001 through 1006 and 59-2-1017 (hereafter Section refers to the Utah Code); Utah Admin. Code R884-24P-66 (County Board of Equalization Procedures and Appeals) and Utah State Tax Commission Standards of Practice (Procedures and Guidelines for Boards of Equalization).
2. San Juan County shall use the most current version of the Board of Equalization Standards of Practice issued by the State of Utah Property Tax Division.

PASSED AND ADOPTED by action of the Board of San Juan County Commissioners for San Juan County in an open meeting this 16th day of August, 2022.

Voting Aye: _____

Voting Nay: _____

ATTEST:

SAN JUAN COUNTY BOARD OF
COMMISSIONERS

Lyman Duncan, Clerk/Auditor

Willie Grayeyes, Chair

Board of Equalization

Standards of Practice

1

Utah State Tax Commission
Property Tax Division
Rev April, 2021

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Section I.I

General Information

Purpose

These standards provide reference to accepted procedures and guidelines for county boards of equalization (BOE). They are intended to assist county officials in successful administration of the property tax equalization process.

Scope

This standard does not discuss exemptions and abatements, since other standards are devoted exclusively to these topics. Additionally, this standard does not discuss the duties of the State Tax Commission acting in the capacity of a State BOE for centrally assessed properties.

Overview

The county auditor receives the assessment roll from the assessor and sends the “Notice of Property Valuation and Tax Changes” to property owners. This notice includes the due date for appeals to the county BOE. (§ 59-2-919.1)

Before the assessment roll is closed on May 22, any property owner can discuss valuation disparities with the county assessor on an informal basis. The assessor may make adjustments to the assessment roll, or may elect instead to have the property owner wait until the “Notice of Property Valuation and Tax Changes” are delivered, at which time the appeal would be made directly to the county BOE.

The county BOE is the first step in the property valuation appeals process. The appellant first seeks redress before the county BOE and then the State Tax Commission, which sits as the State BOE, before seeking judicial remedies. An appellant must exhaust administrative remedies before requesting judicial review. The courts will not permit an appellant to bypass any step in the appeals process.

Appeals are filed for one of the following reasons:

- Objections to the value placed on the property;
- Objections to the classification of the property, including its qualification for exemption, primary residential status, and farm land assessment status; or
- Objection to a factual error in the county’s records.

Burden of Proof

In most cases, the property owner carries the burden of proof when appealing property value and must present evidence to the BOE that the market value determined by the assessor is incorrect. Once the taxpayer presents evidence that addresses value, property classification or other issues, the county has an obligation to defend its value or classification relative to the taxpayer’s evidence. A factual error by definition is agreed upon by the taxpayer and assessor, so the burden of proof is not relevant in these appeals.

If a property is **not a qualified real property**, and the county assessor or county BOE asserts a **greater** fair market value than the original assessed value, **the county assessor or BOE**

carries the burden of proof, and the original assessed value will lose the presumption of correctness.

If the property **is a qualified real property**, the burden of proof lies with the **county BOE or county assessor** if they assert a fair market value **equal to or greater than the inflation adjusted value**. If the **taxpayer asserts a lower fair market value** than the inflation adjusted value, **the burden of proof lies with the taxpayer**. (§ 59-2-109)

Please see [Standard 1.14 “Inflation Adjusted Value”](#) for more information.

County Auditor as Clerk of County BOE

The county auditor maintains records of testimony, evidence, and minutes of all hearings for the BOE. The BOE must authorize all corrections to the assessment roll. Upon correcting the assessment roll, the auditor delivers the assessment roll to the county treasurer.

The auditor must notify the State Tax Commission of taxpayers who are dissatisfied with the decisions of the county BOE and forward the taxpayer’s appeal of the decision to the State Tax Commission using [TC-194 Request for Redetermination of County BOE of Equalization Decision](#). The State Tax Commission conducts hearings after being notified by the county auditor’s office of an appeal of a county BOE’s decision.

The State Tax Commission’s decision, order, or assessment will be reported to the county auditor to make the necessary changes. The auditor will make all necessary changes as directed by the State Tax Commission. (§ 59-2-1006)

Legislative Authority

Article XIII, § 2 provides that “all tangible property in the State . . . shall be assessed at a uniform and equal rate in proportion to its fair market value. . . and taxed at a uniform and equal rate.”

Article XIII, § 7 of the Utah State Constitution states:

“In each county, there shall be a BOE consisting of elected county officials as provided by statute. Each BOE shall adjust and equalize the valuation and assessment of the real and personal property within its county, subject to the State Tax Commission’s regulation and control as provided by law. The county boards of equalization shall have other powers as may be provided by statute. Notwithstanding the powers granted to the State Tax Commission in this Constitution, the Legislature may by statute authorize any court established under Article VIII to adjudicate, review, reconsider, or redetermine any matter decided by a BOE relating to revenue and taxation.”

The majority of statute governing the county BOE is found in Title 56, Chapter 2, Part 10 of the Utah Code. Additional relevant Sections include:

§ 59-1-210 – Establishes the State Tax Commission as the state BOE with supervision over counties.

§ 59-2-109 – Governs who carries the burden of proof in a real property valuation appeal.

§ 59-2-306 – Governs signed statements, which establishes the appeal timeline for personal property.

§ 59-2-309 – The assessment of penalty for property willfully concealed may not be waived or reduced, unless a procedure exists in county ordinance or administrative rule.

§ 59-2-402 – Transitory personal property that is moved into a county without notifying the assessor shall be estimated.

§ 59-2-1102 – Additional notice requirements for county auditors, where a BOE decision changes the exempt status of a property.

§ 59-2-1804 – Allows property owners to appeal deferrals or abatements denied by the county to the State Tax Commission.

R861-1A-9 – Procedures for the State Tax Commission as BOE.

R884-24P-66 – Procedures to appeal to the county BOE.

Definitions

Comparables: “Recently sold properties that are similar in important respects to a property being appraised. The sale price and the physical, functional, and locational characteristics of each of the properties are compared to those of the property being appraised in order to arrive at an estimate of value. By extension, the term ‘comparables’ is sometimes used to refer to properties with rent or income patterns comparable to those of a property being appraised.” (Glossary for Property Appraisal and Assessment, 2nd Ed., IAAO, 2013, p. 33)

Factual Error: An error that is objectively verifiable without the exercise of discretion, opinion, or judgment, and demonstrated by clear and convincing evidence. It includes a mistake in the description, typos, errors in classification for exemptions, and double assessments. (R884-24P-66)

Fair Market Value: The amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts (including zoning and upcoming changes to zoning). (§ 59-2-102)

Final Assessed Value: For real property for which the taxpayer appealed the valuation or equalization to the county BOE, State Tax Commission, or court as part of a judicial review, the value given to the real property by the presiding body (§§ 59-2-109 and 59-2-1004).

Fee Simple: “...complete interest in a property subject only to government powers such as eminent domain.” (Glossary for Property Appraisal and Assessment, 2nd Ed., IAAO, 2013, p. 67)

Inflated Adjusted Value: The value of the real property in the previous year increased by the median value change of properties in the same county, class, and market area. (§59-2-1004)

Life Estate: “An interest in property that lasts only for a specified person’s lifetime; thus the owner of a life estate is unable to leave the property to heirs.” (Glossary for Property Appraisal and Assessment, 2nd Ed., IAAO, 2013, p. 92)

Qualified Change: Any change to the property that is solely attributed to a zoning change, a change in the legal description, or a physical improvement that exceeds the greater of 10% of the fair market value or \$20,000. (§59-2-109, 59-2-303.2 and 59-2-1004)

Qualified Real Property: Locally assessed real property for which the taxpayer or a county assessor appealed the valuation or equalization for the previous taxable year to the county BOE or State Tax Commission, and had the value reduced. The taxpayer must appeal the property in the current year. The assessed value of the property is higher than the inflated adjusted value and did not have a qualified change. (§§ 59-2-109 and 59-2-1004).

Tax Area: A geographical area created by the overlapping boundaries of one or more taxing entities.

Taxing Entity: Any county, city, town, school district, special taxing district, or any other political subdivision of the state with the authority to levy a tax on property.

Section I.II

Real Property Appeals

Standard 1.1 Members of the BOE

1.1.0 BOE Officers

The county legislative body is the BOE, and the county auditor is the clerk of the BOE. (§ 59-2-1001). The BOE is responsible for raising or lowering locally assessed property assessments that are proven incorrect. It accepts the assessor's assessment as correct unless there is evidence proving otherwise. It is not an assessing body, but a quasi-judicial body. As an appeal body, the BOE hears and reviews oral and written testimony regarding property valuation and assessment.

Standard 1.2 Decisions by a Quorum

1.2.0 BOE Quorum Required for Decisions

Formal adoption of decisions by the BOE requires a quorum of a majority of commissioners or councilors. (§§ 17-53-203 and 59-2-1001). For example, if the BOE consists of nine members, five must be present and available to vote to act on official board business. A simple majority of those present must concur in the decision. If the BOE consists of three members, two is a quorum. Both must concur in the decision.

If the BOE is unable to assemble a quorum, the decision must be held until a quorum is available to vote. For example, assume a three-member board and one member is out of town or otherwise unavailable; if the other two do not agree on a decision, they must wait for the third member to return and vote on the issue. If it is impossible to assemble a quorum (due to conflicts of interest or other circumstances), then the matter should be referred to the State Tax Commission to take original jurisdiction. For example, if one member of a three-member board has a conflict and the other two cannot reach agreement, the matter must be sent to the Tax Commission for resolution.

Standard 1.3 Conflict Of Interest

1.3.0 Acknowledgment of Interest Conflict Required

Any member of the BOE, including hearing officers, must acknowledge in writing any potential conflict of interest in a property which is being heard.

1.3.1 Conflict of Interest Record

The county auditor will keep a record of conflict of interest statements with the appeal and in the official minutes of the BOE.

Guideline

Where a member of the BOE or hearing officer appears to have a conflict of interest, the member should be disqualified from hearing and deciding the appeal.

Failure to comply with this standard may constitute grounds for the State Tax Commission to reopen the appeal. The State Tax Commission may:

- *Order the BOE to reconsider the appeal; or*
- *Assume original jurisdiction in the matter and hear the appeal itself.*

Standard 1.4 BOE Rules

1.4.0 BOE Rules

“The [BOE] may make and enforce any rule which is consistent with statute or State Tax Commission rule, and necessary for the government of the [BOE], the preservation of order, and the transaction of business.” (§ 59-2-1001)

Guideline

The BOE should submit a copy of all proposed rules to the State Tax Commission for review, before adoption.

Standard 1.5 Hearing Officers

1.5.0 Hearing Officers

The BOE may appoint hearing officers to examine applicants and witnesses. Hearing officers must be licensed appraisers or competent in real estate, finance, economics, public administration, or law. The hearing officers shall transmit their findings to the BOE for final action. (§ 59-2-1001)

1.5.1 Individuals Disqualified from Serving

An employee of an assessor’s office may not be a hearing officers. (§ 59-2-1001)

Guideline

The county auditor, assessor, and treasurer or any of their appointed deputies should not serve as hearing officers for the BOE.

Standard 1.6 BOE Initiated Reviews

1.6.0 Annual Assessment Roll Review

The BOE is to adjust and equalize the valuation and assessment of real and personal property within the county, subject to regulation and control by the State Tax Commission as prescribed by law. The BOE is to meet and hold public hearings each year to examine the assessment roll and equalize the assessment of property in the county, including the assessment for general taxes of all taxing entities located in the county. (§ 59-2-1001). The BOE can equalize assessments within the county and can direct the assessor to:

- Increase or decrease any assessment;
- Assess any taxable property, which has escaped assessment;
- Add to the amount, number, or quantity of property when a false or incomplete list has been rendered; and
- Make and enter new assessments, at the same time canceling previous entries, when any assessment made by the assessor is considered by the BOE to be incomplete or incorrect. (§§ 59-2-1002 and 1003)

1.6.1 Notification to Property Owner

For appeals initiated by the BOE, the auditor must notify all affected property owners by letter when their assessments are being reviewed by the BOE. This letter must state the day, time, place, and nature of the review and must be deposited in the post office, postpaid, at least 30

days before the action is initiated. This does not include appeals initiated by taxpayers. (§ 59-2-1002)

Standard 1.7 Natural Disasters

1.7.0 Eligibility for Valuation Adjustment

Property may be eligible for a valuation reduction of taxable value (as a percentage of the remaining calendar year) as the result of a natural disaster. The damage caused must reduce the taxable value by at least 30%, and it must not be caused intentionally or negligently by the owner. (§ 59-2-1004.5)

Guideline

Emergency services can assist in determining culpability of an owner in damage caused to their property. Some actions such as arson obviously disqualify owners from receiving a valuation adjustment, but inaction may be difficult to determine.

For example, if a faulty appliance causes a fire, a judgment must be made on how reasonable it would be for an individual to be aware of any such fault. Questions to ask would include outstanding product recalls, age of appliance, and general condition of the surrounding property.

County guidelines or ordinances could be established to determine what level of responsibility could be reasonably expected in a disaster to ensure consistent application of the valuation reduction.

1.7.1 Defining Natural Disasters

Natural disasters include:

- An explosion;
- Fire;
- Flood;
- Storm;
- Tornado;
- Winds;
- Earthquake;
- Lightning; or
- Any adverse weather event. (§ 59-2-1004.5)

Subsequent natural disasters can occur in the same year or as a result of an initial disaster (e.g. a flood triggering a landslide). If this subsequent natural disaster occurs some days after the first, it should be treated as a separate natural disaster which would result in a reduction of value from a later date. See [Standard 1.7.7 “Amount of Adjustment”](#).

In some cases, a single property may be damaged by both natural disasters. The first adjustment should be calculated based on the original taxable value, then the second adjustment made to this adjusted value. This ensures equitable treatment of taxpayers affected by natural disasters that occur close together, and those that occur months apart.

Guideline

Counties have some discretion in determining what constitutes a natural disaster. There is no requirement that a certain number of properties be damaged or that the disaster be triggered by a specific event. A single house fire or county-wide wildfire could be considered eligible for this reduction. Once it has been established a “natural disaster” has occurred, then the 30% taxable value reduction threshold and action or inaction of the owner can be considered.

1.7.2 Application

It is the taxpayer’s responsibility to apply for a valuation adjustment with the county BOE. The deadlines for applications is the latter of September 15 or 45 days after the natural disaster occurs. (§ 59-2-1004.5)

If the natural disaster occurred in January, the taxpayer has until September 15 to apply for the reduction, but if the natural disaster occurred after September 15, they would only have until the end of October to apply.

For real property, please see [Standard 1.9 “Application for Appeal”](#) and [PT-10 Request for Review – Real Property](#) for further information on form contents and application procedures. For personal Property, please see [PT-17 Request for Review – Personal Property](#).

[Standard 1.9.6 “County Consideration of Late Appeal”](#) contains information specific to late appeals. In particular, natural disasters should be considered “extraordinary and unanticipated circumstances” that would warrant an extension to the appeal deadline.

Guideline

Counties must consider the logistical challenges of responding to a disaster. Most taxpayers are not thinking about property taxes, much less how to reduce them, while dealing with personal safety, cataloguing destroyed belongings, and contacting their insurers. Counties should consider making contact with taxpayers who have experienced natural disasters and proactively encourage them to apply.

Consider distributing application forms to emergency services, evacuation centers, and relief providers. These personnel may be educated to inform taxpayers of application deadlines and who to contact at the county for assistance in submitting applications.

Mail may be undeliverable to areas affected by a natural disaster. Applications and instructions should be displayed prominently on county websites, preferably on the homepage for the duration of a county-wide natural disaster.

1.7.3 Hearings

The county BOE shall hold a hearing within 30 days after the application is submitted. The county BOE has an additional 30 days after the hearing concludes to notify the applicant in writing of their decision. It should be conducted in the same manner as a regular valuation appeal. (§§ 59-2-1004.5 and 59-2-1001)

1.7.4 Burden of Proof and Evidence

The applicant has the burden of proof and must specifically establish:

- The damage was caused by a natural disaster;
- At least 30% of the taxable was reduced as a result of the disaster; and
- They were not at fault, either through action or inaction.

Guideline

County-wide disasters present challenges to county BOE workloads. Late applications would push back the 30 day hearing and 30 day decision deadlines in those instances.

Applications should ideally be accompanied by emergency department and insurance reports.

County-wide natural disasters may delay these types of evidence becoming available. The county may wish to share aerial photography of applicant properties and post-natural disaster valuations to expedite the process. Please see [Standard 1.7.5 "Mass Adjustments"](#) for further information.

This information sharing is useful in situations where the county and applicant agree that the three eligibility criteria have likely been met.

1.7.5 Limited Access to Area

Certain types of natural disasters may result in limited access to properties or even large sections of counties. This can present challenges to both taxpayers and counties in verifying that the 30% of taxable value damage threshold has been met, and the timely filing of applications.

It is possible that the only method of assessment in these cases is by air.

Consider information sharing as discussed in [Standard 1.7.3 "Hearings and Evidence"](#) to assist applicants unable to access their property within 45 days of a disaster.

Guideline

Although the burden of proof lies with the applicant, it is up to the county to determine what level of evidence is sufficient. If the county BOE and county assessor agree to a minimum standard of evidence (e.g. aerial photographs supplied by the assessor's office), lenient minimum evidence requirements can be adopted.

A county ordinance or handbook could be considered to formalize these minimum evidence levels in natural disasters of certain scale or levels of severity.

1.7.6 Mass Adjustments

CAMA systems should allow for the mass adjustment of properties damaged in a county-wide natural disasters. Factors should be developed that could reduce property values by percentage based on characteristics destroyed or damaged in county-wide disasters, when mass quantities of properties must be adjusted.

Properties can be flagged, Region District Neighborhood (RDN), Land Economic Areas (LEAs), special handling codes can be set, etc. to apply these factors to affected land and improvements.

High quality aerial picture may be determinative in assessing damage. Counties may consider contracting a service to provide aerial photography, pictometry, and/or LIDAR (3D mapping) if trained staff and equipment is not available.

Existing business personal property signed statements can be cross referenced against losses reported to insurance companies to determine which items of personal property should not be taxed.

Larger pieces of personal property (e.g. industrial machinery) may only be partially damaged and/or obscured by housing structures. If a reasonable assessment of damage cannot be made during the application and hearing process in the current calendar year, a discretionary

abatement may be considered when the property becomes accessible (see [Standard 1.7.8 “Discretionary Adjustments”](#))

Emergency services and insurance companies may be able to provide on the ground photography and damage reports that can assist in appraisal and developing factors in the CAMA system.

Please see the [Real Property Valuation Standards of Practice](#) for further information on mass appraisal.

Guideline

The area affected by the disaster should be subjected to a detailed review the following year. Depending on the scale and severity of the disaster, detailed reviews may be necessary for several years afterwards. This process will help develop factors in CAMA systems applicable to reappraisals in natural disaster areas, which would lay outside the scope of existing factors until an area fully recovers.

1.7.7 Amount of Adjustment

Once the percentage of damage has been established, the county BOE shall multiply the decrease in taxable value by the percentage of the calendar year remaining after the natural disaster occurred to determine the final valuation adjustment. (§ 59-2-1004.5)

Example

A natural disaster occurred on July 27 (157 days remaining in the year). An applicant has successfully established that 54% of their property with a taxable value of \$180,000 was damaged by the natural disaster.

- $180,000 \times 0.54 = \$97,200$ “base” adjustment.
- $157 / 365 = 43\%$ of the year remaining.
- $97,200 \times 0.43 = \$41,796$ final adjustment.

This taxpayer would have their taxable value reduced by \$41,796 for the calendar year in which the natural disaster occurred.

1.7.8 Discretionary Abatements

There may be instances where a county may wish to provide a valuation adjustment but the criteria (see [Standard 1.7.4 “Burden of Proof and Evidence”](#)) cannot be met, even when applying the most lenient standards.

For example, the damage caused may fall below the 30% of taxable value threshold, the natural disaster may have been caused by accidental negligence (inaction), or the area cannot be accessed until well after the calendar year ends. Although late appeals can be accepted in the next year, the deadline is March 31, before the county treasurer makes the final annual settlement with taxing entities (R884-24P-66 and § 59-2-1365). See [Standard 1.9.6 “County Consideration of Late Appeal”](#) for further information.

In these cases, the county may consider granting a discretionary abatement of taxes. (§ 59-2-1347). The [Tax Relief and Abatement Standards of Practice](#) has detailed information on this process. Such discretionary abatements can be granted for any prior year.

It is important to remain consistent in any such discretionary abatements, and counties may consider an ordinance specifically addressing discretionary abatements in the wake of a natural disaster. If the only criteria not met is the extended application deadline of March 31, the same

eligibility criteria outlined in [Standards 1.7.0 “Eligibility for Valuation Adjustment”](#) and [1.7.4 “Burden of Proof and Evidence”](#) should be used.

Guideline

Consider potential criteria when drafting a natural disaster discretionary abatement ordinance. Example questions include:

- *What is the lowest percentage of damage that would have a proportionate economic impact on taxpayers in the county, based on an applicant’s income/ability to pay taxes?*
- *What mitigating circumstances would be justified in the case of accidental owner negligence contributing to a natural disaster?*

In severe disasters, certain taxpayers may be facing economic consequences for years afterwards. If these taxpayers do not qualify for circuit Breaker or the indigent abatement in later years (see the [Tax Relief and Abatement Standards of Practice](#)), the county may choose to introduce a discretionary abatement to assist these taxpayers.

Again, the parameters of such discretionary abatements should be consistent and established by ordinance.

1.7.9 Appeals

Should an applicant be dissatisfied with a county BOE decision, they may appeal to the State Tax Commission. (§ 59-2-0114.5). Please see [Standard 1.22.1 “Appeals to the State Tax Commission”](#) for further information.

Standard 1.8 Mailing of Notice of Property Valuation and Tax Changes

1.8.0 Notice of Property Valuation and Tax Changes

The county auditor must send a Notice of Property Valuation and Tax Changes or valuation notice to all owners of real property. (§ 59-2-919)

1.8.1 Notice Format

The auditor’s valuation notice must be on a form approved by the Tax Commission (R884-24P-24), with the date, time, and place the BOE will meet.

The [Certified Tax Rates Standard](#) provides detailed information on the valuation notice content.

1.8.2 Notice Mailing Deadline

The valuation notice should be mailed postpaid on or before July 22 of each year, at least 10 days before the BOE meets. (§ 59-2-919)

Standard 1.9 Application for Appeal

1.9.0 Application Form

The BOE by rule, prescribe the contents for the application. (§ 59-2-1004) The BOE’s rule must agree with governing statutes and administrative rules. For an approved form, see sample form [PT-10 Request for Review—Real Property](#) (see also [Standard 1.9.2 “Contents of Suggested Application Form”](#)). The BOE’s rules may also allow for appeal applications by telephone or other electronic means.

The BOE will provide to the appellant forms and instructions outlining the appeal procedures. (§ 59-2-1004)

1.9.1 Auditor's Duty with Appeal Forms

The auditor shall date and sign the appeal and give a copy to the appellant.

Forms and instructions should include notice of the consequences for misrepresenting, concealing, or falsifying information. (§§ 59-2-309, 76-8-501 through 76-8-504)

All documentation submitted with the appeal should include the property identification number, address of property, and the owner's name.

1.9.2 Contents of Suggested Application Form

Any appeal submitted to the BOE should have the following information:

- Name and address of the owner (including mailing address if different from the property address);
- Daytime phone number of appellant and/or authorized representative, if applicable;
- Property location;
- Property identification number;
- Market value shown on the valuation notice;
- Appellant's determination of market value;
- Type of property (residential, commercial, agricultural, etc.);
- Basis used to determine appellant's market value (cost, income, sales);
- Date and signature of the appellant;
- Explanation of burden of proof for qualified real properties, and process to determine inflation adjusted value;
- Relationship of the person filing the appeal to the owner; i.e., the owner, paid representative, guardian, trustee, etc.; and
- Acknowledgment by the appellant attesting to the accuracy of the information submitted and testimony to be given.

See sample form [PT-10 Request for Review – Real Property](#).

1.9.3 Ownership Signatures Required

An application for appeal must have the written authorization of the property owner or be filed by a member of the immediate family. A corporate officer must sign an appeal for a corporation. If the appeal is submitted as a written application, the same qualifications apply. Homeowner associations may not appeal for all owners without written permission or documents authorizing representation.

When an appellant claims to be an owner of property and the official records of the county do not clearly confirm this, the county should accept the appeal with a requirement that the appellant submit legal proof supporting the ownership claim. A hearing may be scheduled after ownership disputes are resolved.

1.9.4 Deadline for Application

A taxpayer wishing to appeal a real property valuation must file an application with the BOE of Equalization on or before the later of September 15 of the current year, or the last day of a 45-day period beginning on the day the county auditor mails the valuation notice. (§ 59-2-1004). The county auditor shall notify applicants of acceptance or denial of appeal, and allow 10 days to provide additional evidence if the initial application is insufficient to gain standing with the BOE. (R884-24P-66)

1.9.5 Late Appeal Petition

Property owners may petition the county BOE to hear a real property appeal after the filing deadline. Late-filed appeal applications will only be accepted until March 31 following the due date for filing appeals. This is the deadline by which county treasurers make a final annual settlement with each entity of property taxes charged. (§ 59-2-1365 and R884-24P-66)

1.9.6 County Consideration of Late Appeal

Late applications shall be accepted in the event of medical emergency or death of the owner or an immediate family member, the county failed to comply with notice requirements, or extraordinary and unanticipated circumstances arose between the mailing of the valuation notice and deadline for appeal.

The county auditor will notify the owner by letter indicating the BOE's acceptance or denial of the application as soon as possible. If the BOE refuses the appeal application, the county auditor must specify the reasons for refusal, and allow the applicant to supply any missing evidence within 10 days. If the BOE accepts the appeal application, the county auditor's letter will indicate the date, time and place of the hearing.

A property owner who claims a valuation notice was never received should not be granted a hearing if the county's record shows that the notice was sent to the last known address. Evidence supporting a valid excuse for late filing should also be submitted. (R884-24P-66).

1.9.7 Tax Commission Approval to Extend Time for BOE Decision

The BOE is to make a decision on each real property appeal within a 60-day period after the day the application is filed. The State Tax Commission may approve an extension of time for the BOE to make a decision on a real property appeal. (§ 59-2-1004)

1.9.8 Appeal Withdrawal by Property Owner

An appellant may withdraw an appeal with the permission of the BOE. The appellant must give notice in writing to the BOE requesting the withdrawal. The assessor may give input to the BOE before the withdrawal is permitted.

Standard 1.10 Minimum Evidence

1.10.0 Minimum Evidence Requirements

To achieve standing with the BOE and have a decision rendered on the merits of the case, the taxpayer shall provide the following minimum information to the BOE:

- Name and address of the property owner;
- Identification number, location, and description of the property;
- Value placed on the property by the assessor;
- Taxpayer's estimate of the fair market value of the property; and

- Signed affidavit providing evidence or documentation that supports the taxpayer's claim for relief. (R884-24P-66)

The county's assessment has a presumption of validity until challenged with some evidence of a different value. The assessment is presumed to be correct if the taxpayer presents no evidence to support an adjustment. (§ 59-2-1004) However, the taxpayer need only pass a very low hurdle to get to a hearing. If the taxpayer presents any evidence that addresses value (or exemption or other issues), the county has an obligation to defend its value (or position) in light of that evidence. It is the BOE itself, or the hearing officer, and not office staff, who actually evaluates the evidence to determine its weight and credibility.

The signed affidavit should include a summary or an indication of the evidence or documentation that will be presented at the BOE hearing.

The taxpayer does not have to have a "winning" case to get a hearing before the BOE or hearing officer. Whether the taxpayer's case is a "winning" case is a matter to be determined through the hearing process and not by a "screening process" which is outside the hearing process.

1.10.1 No Evidence or Documentation

If the taxpayer appears before the BOE and fails to produce the evidence or documentation required under [Standard 1.10.0 "Minimum Evidence Requirements"](#), the county shall send the taxpayer a notice of intent to dismiss, and permit the taxpayer at least 10 calendar days to supply the evidence or documentation. If the taxpayer fails to provide the evidence or documentation within 10 days, the BOE may dismiss the matter for lack of evidence to support a claim for relief. (R884-24P-66)

See sample form [PT-12 Notice of Intent to Dismiss the Appeal](#).

1.10.2 Weighing the Evidence

When the taxpayer presents evidence in support of his claim, he is entitled to a hearing and an opportunity to respond to any evidence the county has in support of the county value. Any evidence provided by the taxpayer is to be evaluated by the BOE or hearing officer and measured against all other available evidence. All evidence offered by the parties is to be evaluated as a whole, and the evidence that is determined to be more convincing or credible should guide the decision.

The BOE is not obligated to accept a party's evidence wholesale or to choose strictly between the positions offered by the parties. For example, if each party presents one good comparable and the two taken together, give the best indication of value, those two comparables should guide the decision—even if they lead to a value that has not been suggested by either party.

Evidence should not be pre-weighted. For example, a computer-generated value should not automatically carry more or less weight than other evidence. Rather, it is the hearing officer's responsibility to evaluate the evidence offered and make a determination of value based on that evidence.

Where sold properties are offered as evidence each should be considered and weighted according to generally-accepted appraisal principles and the definition of "fair market value."

1.10.3 Decision on the Merits of the Case

If minimum evidence or information is supplied and the taxpayer produces the evidence or documentation described in the taxpayer's signed statement, the BOE shall render a decision on the merits of the case.

Standard 1.11 Appellant Right to Counsel

1.11.0 Appellant Representation Allowed

The appellant has the right to be represented by legal counsel or other representatives at any stage of the equalization process. While legal representation and assistance is the option of the appellant, failure to use this assistance is not grounds for complaint at a later stage in the process.

1.11.1 Paid Representative

Any representative of the owner who receives compensation for appealing the owner's property value must include with the appeal a written authorization to represent and appear on behalf of the owner of record. The authorization should include the following information:

- Name of representative;
- Business name and address;
- Copy of Utah Appraiser Registration or Certification Number;
- Daytime phone number; and
- Property identification number(s)

When a person appears on behalf of the property owner and is paid a fee contingent upon the concluded value, this is considered as a "consultation service", which means "an engagement to provide a real estate valuation service analysis, opinion, conclusion, or other service that does not fall within the definition of appraisal.

Consultation service does not mean a valuation appraisal, analysis assignment, or review assignment." (§ 61-2b-2) The county or the State Tax Commission "may not contract with a private individual under a contingency fee arrangement to assess property or prosecute or defend an appeal." (§ 59-2-703).

See sample form [PT-11 Authorization to Represent Record Fee Owner.](#)

1.11.2 Power of Attorney

Any conservator, trustee, or person who holds power of attorney to act on behalf of minors, the mentally or physically disabled or another property owner must file legal authorization to act in such capacity with the appeal. The legal capacity of children entering into agreements or contracts is defined in Title 15 Chapter 2 of the Utah Code.

Standard 1.12 Appeals Involving Multiple Owners

1.12.0 Total Parcel Property Value under Multiple Ownership

An appeal on property with divided or undivided interests will be heard regardless of the other owners' participation. The market value of all interests is subject to change by the BOE.

1.12.1 Time Share Units

Time share complexes must be appealed as an entire unit. Individual percentage ownerships of timeshare units may not be appealed.

Guideline

If there are multiple appeals in the same multiple-unit complex, all appeals should be heard simultaneously.

If two or more appeals are filed for the same property, the BOE should hear all the appeals at the same time, when possible.

Standard 1.13 Assessor-Initiated Appeals

1.13.0 Assessor-Initiated Appeals

When the assessor initiates appeals to the BOE after the assessment roll has been delivered to the auditor, the assessor must, in writing, notify the auditor of recommended changes and the bases for the changes. The auditor must then notify the taxpayer of any change to the valuation notice and provide an explanation of or basis for the change and allow the taxpayer the following options:

- Sign the notification document indicating agreement with the change(s) and return to the auditor; or
- Allow the taxpayer the later of 45 days or September 15th in which to appeal the change(s) to the BOE.

In either case, the information is presented to the BOE.

Standard 1.14 Inflation Adjusted Value

1.14.0 Eligibility as Qualified Real Property

Real property subject to appeal shall be considered qualified real property if:

- The real property subject to appeal had its value lowered as the result of an appeal in the previous year; and
- The real property has a value that is greater than the inflated adjusted value.
- The real property had no qualifying changes. ([see definition above](#))

If the real property in question satisfies these conditions, the county assessor shall calculate the inflation adjusted value, which may shift the burden of proof to the county assessor or county BOE.

Guideline

Once a parcel becomes a qualified real property, the county assessor should pay close scrutiny to the original assessment. A site visit is recommended, as is discussing property characteristics with the taxpayer, and reevaluating the approaches to value discussed in the [Real Property Valuation Standards of Practice](#).

This process may present an opportunity to stipulate before appeal, or gauge the accuracy of assumptions made during mass appraisal.

1.14.1 Calculation of Inflation Adjusted Value

The inflation adjusted value is calculated by changing the final assessed value for the previous taxable year by the median value property change.

Example

A property subject to appeal meets the conditions to be considered a qualified real property. The previous year, the final assessed value was reduced to \$180,000 by the county BOE.

The median property value change for properties of the same class in the same market area is 10%.

$$\$180,000 \times 0.10 = \$18,000$$

$\$180,000 + \$18,000 = \$198,000$

\$198,000 is the inflation adjusted value.

The county assessor shall notify the county BOE of the qualified real property's inflation adjusted value within 15 business days after the county assessor receives notice that the taxpayer has filed an appeal.

If the appeal proceeds to the State Tax Commission, the county assessor shall notify the State Tax Commission within 15 business days of that taxpayer filing with the State Tax Commission.

1.14.2 Burden of Proof

For an appeal involving a qualified real property, the inflation adjusted value is presumed to be most correct. The county assessor or county BOE shall carry the burden of proof if they assert a value equal to or greater than the inflation adjusted value. The taxpayer will still carry the burden of proof if they assert a value lower than the inflation adjusted value.

Please see also [“Burden of Proof”](#) in General Information.

Guideline 1

Consider the example for [Standard 1.14.1 “Calculation of Inflation Adjusted Value”](#). If that particular property has an original assessed value below the inflation adjusted value (\$198,000) the taxpayer would still carry the burden of proof.

If the county assessor had assessed the property at, for example, \$220,000 for the current year, or (the county assessor or BOE asserted a value above \$198,000 at appeal), the county assessor (or county BOE) would assume the burden of proof.

Please see [Appendix 1B](#) for a flowchart explaining eligibility and burden of proof for a qualified real property.

Guideline 2

*When a property is appealed, evidence and arguments, including direct comparables, which support the opinion of value for that **particular** property is more relevant than a defense of CAMA system modelling. Taxpayers will argue the specific characteristics of their parcel; the county should as well.*

Standard 1.15 Dismissal by the BOE

1.15.0 Dismissal by the County BOE

Decisions by the BOE are final orders on the merits of the case, and appeals to the State Tax Commission shall be on the merits of the case except for the following:

- Dismissal for lack of jurisdiction;
- Dismissal for lack of timeliness; or
- Dismissal for lack of evidence to support a claim for relief.

See sample form [PT-12 Notice of Intent to Dismiss the Appeal](#).

1.15.1 State Tax Commission Hearing BOE Dismissed Cases

On appeal from a dismissal by a BOE for the exceptions described in [Standard 1.15.0 “Dismissal by the County BOE”](#), the only matter that will be reviewed by the State Tax Commission is the dismissal itself, not the merits of the appeal. (R861-1A-9) If the State Tax Commission finds that the dismissal was inappropriate, they will remand the case to the county

with instructions to hear the case and issue a decision. That decision is then appealable to the State Tax Commission within 30 days of the date of the decision.

1.15.2 Dismissed for Lack of Jurisdiction

An appeal may be dismissed for lack of jurisdiction if the claimant limits arguments to issues not under the jurisdiction of the BOE, or if the assessment is made by the State Tax Commission.

1.15.3 Cases Remanded to the County BOE

A case may be remanded to the BOE from the State Tax Commission for further proceedings if the Tax Commission determines that:

- Dismissal described in [Standard 1.15.0 “Dismissal by the County BOE”](#) was improper;
- Taxpayer failed to exhaust all administrative remedies at the county level; or
- In the interest of administrative efficiency, the matter can best be resolved by the BOE.

Standard 1.16 Appeal Records

1.16.0 Use of Appeal Documentation

All documentation submitted with an appeal becomes the property of the county. The BOE may use the information submitted to support its conclusions as to the value of any property for equalization purposes. (§ 59-2-1002 and § 59-2-1004)

1.16.1 BOE of Equalization Minutes

The minutes of the board of equalization document the equalization decisions made by the BOE. This may include the name of the person, a legal description of the property affected, the amount of decrease or increase, and the total assessed value of the property before and after the BOE. These records are permanent but may be transferred to the State Archives. (See [State Archives Schedule, County Auditor Records](#)).

See sample form [PT-13 Record of Appearance and Minute Entry](#).

1.16.2 Equalization Files

The equalization files of the BOE includes copies of agenda, valuation notices, appraisal reports, notices of adjustment, and lists of appeals. These records must be kept for 4 years. See [State Archives Schedule, County Auditor Records](#).

Standard 1.17 Disclosure of Information Prior to the Hearing

1.17.0 Disclosure of Information at the BOE of Equalization

County auditor records, including the BOE agenda, valuation notice, “CAMA” system appraisal reports, notices of adjustment, and lists of appeals, are classified as public information. ([Utah State Archives Classification and Retention Schedules, “County Schedule 13, County Auditor Records”](#)).

Accordingly, the appellant has the right to full disclosure of all available public information prior to the hearing. Information that has been classified confidential according to accepted archiving procedures should only be shared in a closed hearing after the parties agree to keep the information confidential. The appellant and the assessor both have a right to see and respond to any evidence that the hearing officer will use in the decision.

Careful attention is necessary when addressing commercial information. Meetings must be closed when commercial information is discussed. State and local government officials are prohibited from disclosing certain types of property tax commercial information. (§ 59-1-404)

1.17.1 Exchange of information at the State Tax Commission

For initial hearings or formal hearings at the State Tax Commission level, the State Tax Commission may require that parties share all information that will be presented as evidence in the hearing. The hearing schedule requires that this evidence is shared 10 days in advance of the hearing.

Standard 1.18 Stipulated Agreement

1.18.0 Stipulation Requirements

The county assessor and the appellant may enter into a stipulated agreement before the hearing if both parties agree to a final determination of value. The assessor and the appellant must sign the agreement. The assessor and the appellant must submit to the BOE, in addition to the stipulation agreement, written evidence to support the concluded value.

See sample form [PT-14 Stipulated Agreement for Real Property Valuation](#).

1.18.1 BOE Approves Stipulations

The BOE must review and approve all stipulated agreements. The parties can stipulate on some issues and dispose of them, but leave other issues pending on appeal. The stipulated agreement should spell out whether it disposes of all outstanding or pending issues; if not, it should specify which issues are disposed of by stipulation and which issues are still pending on appeal. If all issues are disposed of, the stipulated agreement is not appealable to the State Tax Commission.

Standard 1.19 BOE Decision

1.19.0 Decision Based on Evidence

The BOE must base its decision on the evidence and testimony presented in the appeal in accordance with generally accepted rules of evidence. See Standard [1.10 "Minimum Evidence"](#).

1.19.1 Whole Property Value Considered

The BOE must consider the whole property value, not its individual parts. For example, if the appeal claims an incorrect land value due to market comparisons of lot sales, and the property is improved, the whole property value must be considered.

1.19.2 Decision Deadline

The BOE shall make a decision in writing on each appeal within a sixty-day period after the day on which the application is made. Any extension beyond the sixty days must first be approved in writing by the State Tax Commission. (§ 59-2-1004)

1.19.3 Decisions after November 30

If the BOE decides an appeal after the date taxes become due, the owner is responsible for paying the taxes by November 30 to avoid penalties and interest. When the BOE makes its decision, any reimbursement of taxes by the county treasurer will be made including interest. The BOE should notify the taxpayer of the duty to pay taxes by November 30 to avoid penalties and interest if the appeal is not successful. (§ 59-2-1330)

Standard 1.20 Notification of BOE Decision

1.20.0 Taxpayer Notification of Decision

The county auditor shall notify the taxpayer and the taxpayer's representative in writing of any decision of the BOE. (§ 59-2-1001). The taxpayer is entitled to a copy of the hearing officer's decision.

See sample form [PT-15 Record of Final Decision – Real Property](#).

1.20.1 Contents of the Notice

The auditor shall include in the decision notice:

- Market value before and after the decision;
- The date of the BOE's decision; and procedures for appealing to the Tax Commission, if applicable; and
- Reasons or an explanation to support the BOE's final decision.

Standard 1.21 Maintaining Equalization Adjustments

1.21.0 Factual Errors

Factual Errors discovered by the taxpayer and corrected by the BOE or State Tax Commission shall be corrected on current and subsequent year assessment rolls.

1.21.1 Ordered Equalization Adjustments

Where equalization is ordered by the BOE or the State Tax Commission, the assessor shall maintain the equalized value on current and subsequent year assessment rolls, unless:

- The neighborhood, class, or area receives a market factor adjustment ordered by the State Tax Commission or initiated by the assessor;
- There is a change in the physical characteristics of the property;
- The market values in the area are declining; or
- The property's equalized value is examined on an individual basis by the county assessor and the determination is made that, to fulfill the requirements of the Uniform Standards of Professional Appraisal Practice, the value must be adjusted to achieve market value for subsequent assessment rolls.

1.21.2 Significant Adjustments

Any adjustment to value that differs from the original assessment by 20% and \$1 million must be listed as a separate agenda item at the public hearing where the adjustment is made. A property description must also be listed on the agenda. (§ 59-2-1004)

Standard 1.22 Auditor's Statement of Authorized Changes

1.22.0 Changes to the Assessment Roll

All changes to the assessment roll made after the county assessor turns the roll over to the county auditor on May 22 must be accompanied by written authorization from the BOE or State Tax Commission.

1.22.1 Auditor's Statement

Before October 15, the county auditor must attach a signed statement to the records of the board of equalization attesting that all changes authorized by the board of equalization have been posted to the assessment roll, (§ 59-2-1011). See sample form [PT-16 Auditor's Statement of Authorized Changes](#).

Standard 1.23 Appeal to the State Tax Commission

1.23.0 BOE Appeals to the State Tax Commission

For purposes of this standard, the appeals process beyond the local board will not be detailed. An outline of the responsibilities of local administrators and the sequence of actions that can be taken by interested parties will be noted to provide an understanding of the process. For a complete reference to the State Tax Commission's appeal process, refer to the Tax Commission's Administrative Rule, R861-1A-9.

1.23.1 Appeals to the State Tax Commission

Any person dissatisfied with the decision of the BOE concerning the assessment of any property in which the person has an interest may appeal that decision to the State Tax Commission. The appeal to the Tax Commission must be filed with the county auditor within 30 days of the final action of the BOE. The notice of appeal must specify the grounds for the appeal. (§ 59-2-1006). See Form [TC-194 Before the Tax Commission Request for Redetermination of County BOE of Equalization Decision Taxpayer Information](#).

Although the State Tax Commission may receive faxed items, they are not equipped to handle appeals by other electronic means. Also, the Tax Commission requires that all documentation be included with the submitted record.

1.23.2 County Auditor Filing Requirements

The county auditor must file the notice of appeal with the State Tax Commission. The county auditor will certify and send to the State Tax Commission:

- The minutes of the proceedings of the BOE for the matter appealed;
- All documentary evidence received in that proceeding; and
- A transcript of any testimony taken at that proceeding that was preserved.

If the appeal is from a hearing where an exemption was granted or denied, the county auditor must certify and transmit to the State Tax Commission the written decision of the board of equalization. (§§ 59-2-1006 and 59-2-1102).

1.23.3 Late Appeal Requirements

If the appeal to the State Tax Commission is late, the evidence to support why the appeal is late should be included with the appeal.

1.23.4 Consistency in Appeals

The appellant may not raise different issues in the state appeal than were raised in the county appeal. However, every effort should be made to ensure that any additional information being presented by either party be exchanged prior to the hearing. (R861-1A-9)

Valuation cases occasionally become valuation and uniformity cases when they arrive at the State Tax Commission level. The county would have to raise an objection to any new argument raised and let the judge make a determination.

The county may make a motion to dismiss an appeal before the State Tax Commission. For example, the county can and should move for dismissal if the case is untimely.

1.23.5 Representation and Procedures on Assessor Appeal

When the assessor is dissatisfied with the decision of the county BOE, they may elect to appeal to the State Tax Commission. In such appeals, the assessor is the petitioner vs. the county BOE, ex. rel. the property owner, respondents. All parties should be represented before the State Tax Commission regarding their own interests.

1.23.6 Tax Relief Appeals to the State Tax Commission

A property owner may appeal the decision of an indigent abatement or deferral, veterans exemption, blind exemption, or homeowner's credit by a county to the State Tax Commission. The county must inform the applicant in writing (R884-24P-5) that they have 30 days to appeal to the State Tax Commission on their notice of decision. (§§ 59-2-1102, 59-1217)

As with valuation appeals, the notice of appeal to the State Tax Commission must be submitted to the county auditor first, who then signs and submits the appeal to the State Tax Commission Appeals Division. (§ 59-2-1006). See [Standard 1.23.1 "Appeals to the State Tax Commission"](#) and the [Tax Relief Standards of Practice](#) for further information.

Standard 1.24 Appeals of the BOE Decision Misfiled with the State Tax Commission

1.24.0 State Tax Commission to Forward to County BOE

When an appeal is filed with the State Tax Commission without first being filed with the county BOE, the State Tax Commission will forward the appeal to the appropriate BOE.

1.24.1 Timeliness of Misfiled County BOE of Equalization Appeals

If the original appeal was received by the State Tax Commission before the BOE's appeal deadline, it will be deemed timely when received by the county auditor from the State Tax Commission.

1.24.2 State Tax Commission to Process Appeal through County Auditor

An appeal of a BOE decision may not be filed by the appellant directly with the State Tax Commission. The appellant must appeal a BOE decision to the State Tax Commission by filing the appeal notice with the county auditor within 30 days after the BOE's final action. (§ 59-2-1006). When an appellant files directly with the state, the State Tax Commission will retain the original appeal documents and forward a copy of these documents to the appropriate county. The county auditor will subsequently review the appeal for timely filing, and send the official record of the BOE's action to the State Tax Commission.

1.24.3 Timeliness of Misdirected Appeals to the Tax Commission

If the taxpayer misdirected an appeal to the State Tax Commission within 30 days of the BOE's decision, the appeal will be deemed timely by the county auditor when received from the State Tax Commission.

Standard 1.25 State Tax Commission Stipulated Agreement

1.25.0 Stipulated Agreements on State Tax Commission Appeals

A representative of the board of equalization and the appellant may enter into a stipulated agreement before the State Tax Commission hearing. If both parties agree to the final determination of value, the parties must submit to the State Tax Commission written analysis supporting the stipulated value.

Both parties must sign the agreement. If there are other issues pending, those issues are identified in the agreement and the State Tax Commission issues an order approving the issues settled by stipulation. The State Tax Commission may issue a "Partial Order of Approval."

The State Tax Commission must review and approve all stipulated agreements.

Standard 1.26 State Tax Commission Decision

1.26.0 Notification to County Auditor

The county auditor will be notified of the decision, order, or assessment and will make the necessary changes to county records. (§ 59-2-1006) Any refunds initiated by order of the State Tax Commission must be in compliance with § 59-2-1330.

1.26.1 County Auditor to Notify Assessor and Treasurer

When the county auditor is notified of a State Tax Commission decision, order or assessment, the auditor is to notify both the county assessor and treasurer of that decision, order or assessment.

Section I.III

Personal Property Appeals

Standard 1.26 Personal Property Estimates and Depreciation Schedules Not Appealable

1.26.0 Assessor Value Estimate

If any taxpayer neglects to submit a signed statement or a list of personal property to the assessor, the assessor shall, after sending a subsequent mail request for a signed statement, make a record of the failure to file, and shall estimate the reasonable value of the personal property owned by the taxpayer based on known facts and circumstances. The value fixed by the assessor is not appealable and may not be reduced by the county BOE or the State Tax Commission. (§§ 59-2-307 and 59-2-402). See the [Personal Property Valuation Standard](#) for further information.

1.26.1 Personal Property Depreciation Schedules

The State Tax Commission's [Personal Property Valuation Guides and Schedules](#), published annually, may not be appealed to or adjusted by the BOE. (R884-24P-33). While the personal property valuation schedules are not subject to challenge, a challenge to the application of the schedules to a particular piece of personal property is appropriate if the taxpayer can demonstrate that using the schedules does not yield fair market value.

Standard 1.27 Appeal to the County Legislative Body

1.27.0 Appeal Procedure Notification

The county assessor or State Tax Commission should include a notice of procedures for appeal with each personal property bill, combined signed statement/bill, fee in lieu of tax notice, or personal property audit notice. (§ 59-2-1005)

1.27.1 Personal Property Appeal Application and Deadline

Any taxpayer dissatisfied with the taxable value of personal property assessed by the county assessor may appeal to the county legislative body by filing an application within 60 days of the personal property bill or the combined signed statement/bill mailing. See sample form [PT-17 Request for Review – Personal Property](#). The [Personal Property Billing Standard](#) has further information on billing timelines and requirements.

1.27.2 Information Documenting Value

Appellants must establish the value of personal property as of the lien date, January 1.

No adjustment of value should be made unless the appellant supplies information documenting market value, which may include:

- Market surveys or published guides;
- Sales invoices for verification when dealer appraisals are used;
- Independent appraisals;
- Value in use;
- Value in exchange (wholesale, retail, etc.);

- Physical and/or technological obsolescence;
- Unit in place costs specifying special features; and
- Installation costs.

Guideline

In some instances, a lessee of personal property may appeal its value when a lease functions as a security agreement for the sale of personal property. Factors to consider when determining standing to appeal are:

- *The lessee may not terminate the lease;*
- *The lease lasts as long or exceeds the remaining economic life of the property;*
- *The lease will automatically renew for the remaining economic life of the property, or the lessee will become the owner of the property at the end of the lease;*
- *The lessee has the option to renew or become the owner without additional consideration - usually additional monetary payments.*

(BOARD OF EQUALIZATION OF SALT LAKE COUNTY, *State of Utah v. FIRST SECURITY LEASING COMPANY* and *Utah State Tax Commission* 881 P.2d 877 (1994) and *State Tax Commission Advisory Opinion* 96-125. See also the [Personal Property Valuation Standard](#))

1.27.3 County Legislative Body Decision

After hearing a personal property appeal, the county legislative body is to make a decision no later than 60 days after receipt of the appeal. The taxpayer may further appeal, within 30 days from the decision and through the county auditor, to the State Tax Commission if dissatisfied with the county legislative body decision. (§ 59-2-1005)

1.27.4 Deadline for County Legislative Body Decision

After giving reasonable notice, the county legislative body will hear the appeal and render a written decision. The decision shall be made no later than 60 days after receipt of the appeal. (59-2-1005)

1.27.5 Contents of Written Decision

The auditor shall include the following information in the written decision:

- Market value before and after the decision,
- Taxes, penalties and interest due before and after the decision,
- The date of the county legislative body's decision; and
- Procedures for appealing to the Tax Commission.

The auditor should include the reason(s) for or an explanation of the county legislative body's decision. See sample form [PT-18 Record of Final Decision](#).

Standard 1.28 Appeal to the Tax Commission

1.28.0 Tax Commission Appeal Procedures

Appeal procedures to the Tax Commission are the same as [Standard 1.23 "Appeal to the State Tax Commission"](#) through [Standard 1.24 "State Tax Commission Decision"](#).

1.28.1 Deadline for Tax Commission Appeal Decision

The State Tax Commission shall make its decisions on all appeals of personal property within 90 days. (§ 59-2-1006)

1.28.2 Notification of County Auditor

The county auditor will be notified of the decision, order, or assessment and will make the necessary changes to county records. (§ 59-2-1006)

When the county auditor is notified of a State Tax Commission decision, order or assessment, the auditor is to notify both the county assessor and treasurer of that decision, order or assessment.

1.28.3 Vehicle Appeals to the State Tax Commission

If personal property is subject to a value based uniform fee, the basis of the value may be appealed directly to the State Tax Commission. (§ 59-2-1005)

Appendix 1A

Suggested Documentation and Evidence

Suggested Documentation and Evidence to support an appeal adjustment will vary depending on the basis of the appeal. All information must be provided or adjusted for the lien date, which is January 1.

Factual Error

A statement describing the nature of the factual error (reference definition of “factual error” at the beginning of this standard) and how it affects the value of the property. Examples are: incorrect legal description, descriptive measurements, exemption status, property classification, etc.

Cost to Construct

- Number of structures
- Type of structure
- Type of construction
- Total floor area
- Percent finished/unfinished
- Building shape
- Number of stories and story height
- Actual and effective age
- Condition
- Description of the heating/cooling system
- Elevators
- Sprinklers
- Basement
- Special features
- Site improvements
- Computations and reasons for any physical depreciation
- Functional or economic obsolescence
- Lot size, shape, cost, and current value
- Source of cost estimates

In addition for commercial or industrial buildings, physical features designed for a specific use with costs given as a unit in place can be used. For special use and industrial properties, an analysis of property value in use and value in exchange can be used.

A letter from a contractor stating how much the structure cost to build or will cost to build should not be considered acceptable evidence.

Income Approach

1) Direct Capitalization of Income Method

- Annual potential gross income (usually a lease or rent roll)
- Actual vacancy
- Actual expenses (outlined in operating statement)
- Economic income and expenses (preferably from at least 3 comparables)
- Sources of information
- Capitalization rate and method of developing

2) Gross Rent Multiplier Method

- Should submit at least 3 comparables with:
- Address
- Number of units
- Number of bedrooms/baths
- Effective age
- Special features
- Rents
- Sales price
- Expense/income ratio
- Source of information (manager, owner)
- Differences between the subject and the comparables should be fully described. Examples are fireplaces, swimming pools, patios, etc.
- Gross rent multiplier and documentation as to how obtained.

3) Discounted Cash Flow Method

- Current and subsequent years' estimated income
- Current and subsequent years' estimated vacancy
- Current and subsequent years' estimated expenses
- Calculation of the discount rate
- Identify the sources of information that provided the basis for determining the factors used in the discount rate.

4) Mortgage Equity Capitalization Method

Must submit the six variables in the Ellwood/Akerson formula prevailing in the market as of the lien date.

- Investor's holding period
- Mortgage interest rate
- Mortgage principal to total value ratio

- Length of time of amortization of those mortgages
- An estimation of the percentage of appreciation or depreciation of property value over the holding period based on comparables.
- Investors anticipated equity yield based on prevailing published market rates for the specified type of property.

Market Approach

1) Recent sale of subject property

- Earnest money receipt and offer to purchase with proof of transfer
- Closing statement
- Terms of the sale
- Conditions of Sale
- Special circumstances surrounding the sale such as bankruptcy, trades, etc., that would affect the sales price.
- Sources of data and methods of computation.

2) Appraisal

The appraisal must use at least three comparables to support the estimated value of the subject property. Adjustments to the comparables must be shown, where appropriate. The appraisal should be no older than one year. Letters from a realtor or cover sheets of FHA appraisals may not be used in lieu of appraisals.

3) Sales Comparison

The owner should submit at least three comparable properties that have sold within a year of January 1 of the year in appeal.

Where there have not been three comparable sales in the past year, older sales may be acceptable. The following data must be provided for each comparable:

- Address/location
- Date sold
- Sales price
- Current use of property
- Square footage
- Type of construction
- Age
- Condition
- Lot size
- Special features
- Zoning
- Garage/carport

- Basement and percent finished
- Rent or lease per unit or square foot
- Sources from which the information was obtained
- Adjustments to the comparables must be shown to estimate the value of the subject property.

Submission of Multiple Listing Source Printouts may be acceptable for residential appeals up to 4-plexes.

Property Partially or Totally Destroyed

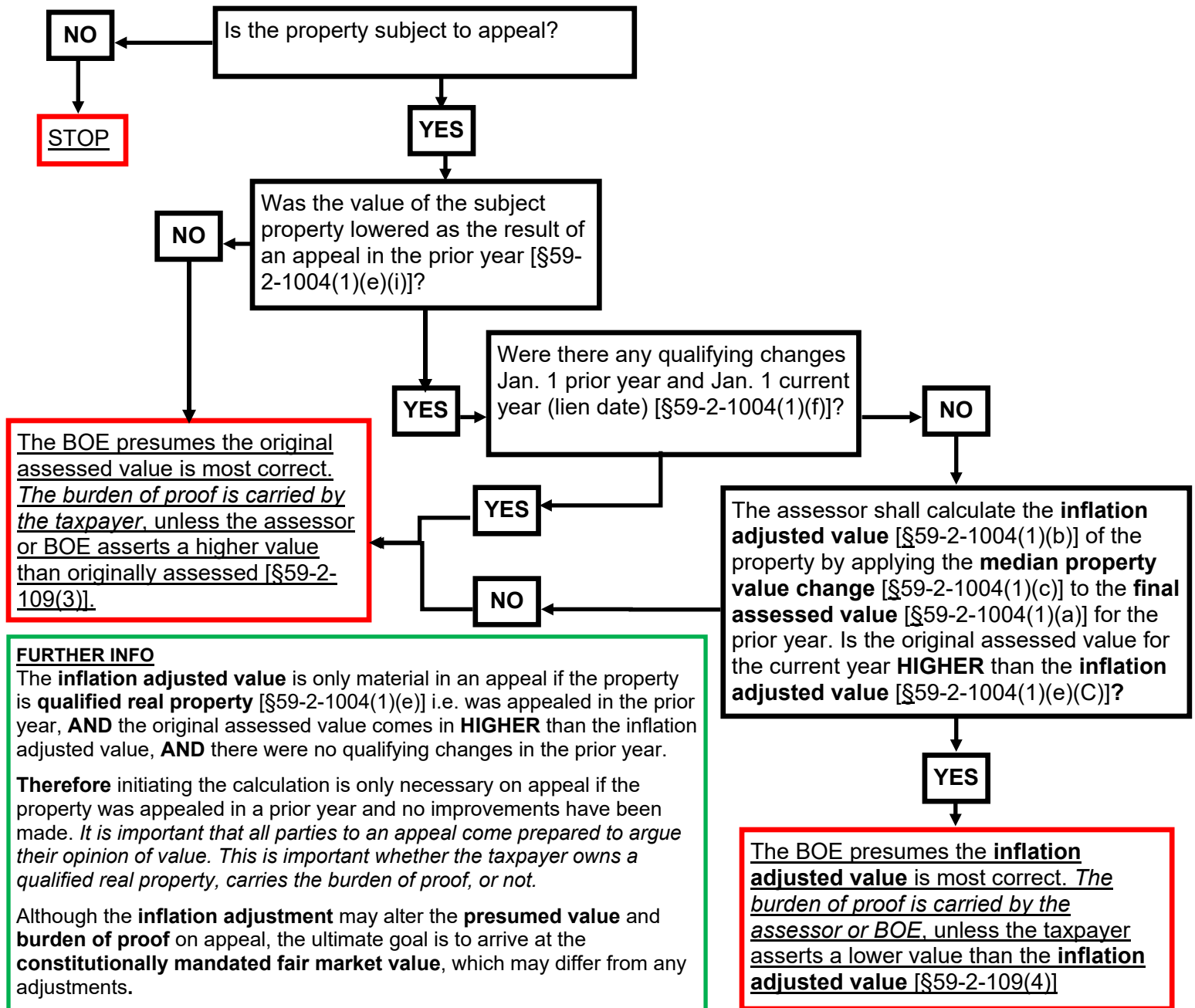
A fire department's report, demolition permit, or other evidence must provide proof that the destruction occurred before the lien date of the tax year in question.

Inequity of Assessment

An appeal of assessment equity may be accepted where the appellant provides proof of a higher assessed value than similar properties in the same value area.

Appendix 1B

Qualified Real Property Inflation Adjusted Value and Burden of Proof Flowchart



Board of Equalization August 16, 2022 San Juan County		
Page 1		
#1 Kedric Redd and Jolin Redd		
Change two parcel values to 2021s, lots to small to build on because of building code		
Parcel number	current value	corrected value
34S23E297229	\$25,000.00	\$3,300.00
34S23E297230	\$25,000.00	\$3,300.00
#2 LaSal Rentals LLC		
Change Values to meet land guide		
Parcel number	current value	corrected value
950000010	\$27,000.00	\$15,000.00
950000020	\$27,000.00	\$15,000.00
950000050	\$33,000.00	\$30,000.00
#3 Anna Pehrson		
Change values back to 2021s, parcels are a road		
Parcel number	current value	corrected value
B36220272430	\$23,500.00	\$500.00
36S22E272431	\$3,900.00	\$500.00
#4 Lloyd Nielson and Sylvia Nielson		
Change value of parcel back to 2021s, roadway to property		
Parcel number	current value	corrected value
B0000005003E	\$21,500.00	\$1,000.00
#5 Phyl Lyman		
Change all four parcel values to land guide rate, location of parcels in and below pond		
Parcel number	current value	corrected value
B36220264200	\$43,750.00	\$5,000.00
B36220264201	\$43,750.00	\$5,000.00
B36220264202	\$43,750.00	\$5,000.00
B36220264203	\$43,750.00	\$5,000.00
#6 Gregory Burns		
Change parcel value back to 2021s, parcel is alleyway		
Parcel number	current value	corrected value
C0029032001A	\$25,000.00	\$5,000.00
#7 Craig Simpson		
Change parcel value back to 2021s, parcel is roadway/easement		
Parcel number	current value	corrected value
C0072000000A	\$25,000.00	\$5,000.00
#8 Brenda Elkins		
Change parcel value back to 2021s, parcel is an alleyway		
Parcel number	current value	corrected value

C0029015007A	\$25,000.00	\$5,000.00
#9 Ivan Jones		
Change parcel value back to 2021s, parcel is an alleyway.		
Parcel number	current value	corrected value
C0029015004A	\$25,000.00	\$5,000.00
#10 John McKenney		
Change parcel value back to 2021s, parcel is an alleyway		
Parcel number	current value	corrected value
C0029015001B	\$25,000.00	\$5,000.00
#11 William Crowder		
Change parcel value back to 2021s, parcel is an alleyway		
Parcel number	current value	corrected value
C0029007004A	\$25,000.00	\$5,000.00
#12 Daniel Harris		
Change parcel value back to 2021s, parcel is an alleyway		
Parcel number	current value	corrected value
C0029007001A	\$25,000.00	\$5,000.00
#13 Brian Ballard		
Change parcel value, because it is a road.		
Parcel number	current value	corrected value
5800000000	\$39,720.00	\$500.00
#14 William Crowder		
Change value of garage back to 2021s, house gone, garage is not a commercial property. Valued basis		
Parcel number	current value	corrected value
C00290160010	\$46,883.00	\$30,000.00
#15 Elcon Corporation		
Change parcels from vacant land to primary residential		
Parcel number	current value	corrected value
B36220271233	\$30,000.00	same value
B002800F1040	\$23,500.00	same value
#16 JL Hunt Properties LLC		
Change parcel value, home has been removed, leave as residential lot		
Parcel number	current value	corrected value
B002800F1150	\$34,445.00	\$0.00
#17 Daniel Shupe and Marty Shupe		
Change residential lot to vacant land, use land guide for values		
Parcel number	current value	corrected value
34S25E256603	\$25,000.00	\$3,500.00

#18 Daniel Shupe and Marty Shupe		
Change parcel value to unimproved residential lot		
Parcel number	current value	corrected value
34S25E156602	\$25,000.00	\$8,000.00
#19 Cow Canyon Trading Post		
Change parcel value back to 2021s, parcel is parking lot		
Parcel number	current value	corrected value
C40220303013	\$25,000.00	\$4,500.00
#20 Nancy Maryboy		
Change parcel value back to 2021s, per I;and guide		
Parcel number	current value	corrected value
230220460	\$127,000.00	\$71,025.00
#21 Dorothy Leavitt		
Change residential lot value and vacant land values per land guide		
Parcel number	current value	corrected value
A33240323004	\$51,000.00	\$40,000.00
	\$52,050.00	\$6,050.00
#22 & 23 = void		
B.O.E. August 16, 2022		
Page 2		
#24 Janusz Jeremiasz Filipiak		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000010	\$200,412.00	\$268,320.00
#25 Stephen G Burtell		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot to other area		
Parcel number	current value	corrected value
700000020	\$107,783.00	\$125,400.00
	\$25,000.00	\$90,000.00
#26 Jose Castro		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000030	\$199,659.00	\$169,560.00
#27 Eric R. Wolz		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value

700000040	\$214,577.00	\$207,000.00
#28 Brian Tripoli		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000050	\$200,252.00	\$221,640.00
#29 Danielle Dahlberg		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000060	\$200,688.00	\$232,080.00
#30 Darin Brush - Natalie Brush Trustee		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000070	\$199,952.00	\$214,440.00
#31 Lona T. Desutter - Trustee		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000080	\$97,455.00	\$190,560.00
#32 Michael A. Desutter - Trustee		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000090	\$109,777.00	\$190,000.00
#33 Lona T. Desutter - Trustee		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000100	\$197,662.00	\$159,600.00
#34 Peter Valcarce - Trustee		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000110	\$196,219.00	\$166,600.00
#35 Craig K. Gygi		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000120	\$95,065.00	\$133,320.00

#36 Peter Valcarce - Trustee		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000130	\$198,895.00	\$189,120.00
#37 Peter Valcarce - Trustee		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000140	\$109,847.00	\$166,600.00
#38 Peter Valcarce - Trustee		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000150	\$199,341.00	\$199,800.00
#39 Peter Valcarce - Trustee		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000160	\$203,414.00	\$297,360.00
#40 Peter Valcarce - Trustee		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000170	\$108,294.00	\$162,720.00
#41 David Jimenez-Ekman		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000180	\$3,507.00	\$120,700.00
#42 David Jimenez-Ekman		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000190	\$197,492.00	\$155,520.00
B.O.E. August 16, 2022		
page 3		
#43 Carol Jo Rushin Elron - Trustee		
Adjust vacant land to reflect comparable land in the area.		

Parcel number	current value	corrected value
700000200	\$82,750.00	\$160,200.00
#44 Carol Jo Rushin Elron - Trustee		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000210	\$197,687.00	\$140,880.00
#45 Simon Koumjian III		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000220	\$200,227.00	\$221,040.00
#46 Michael S. Scherer		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot to other area		
Parcel number	current value	corrected value
700000230	\$108,299.00	\$135,700.00
	\$25,000.00	\$90,000.00
#47 Karl G Huels / Teresa M. Huels		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000240	\$96,518.00	\$168,120.00
#48 Paul D. Drumheller - trustee		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000250	\$196,405.00	\$53,950.00
#49 No Rest West LLC		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000260	\$106,996.00	\$109,100.00
#50 Gregory W. / Linda A. Glissmeyer - Trustee		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000280	\$112,186.00	\$213,300.00
#51 Craig Harrison		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000290	\$197,702.00	\$160,560.00

#52 Charles McArdle		
Adjust vacant land to reflect comparable land in the area.		
<i>Parcel number</i>	<i>current value</i>	<i>corrected value</i>
700000300	\$196,720.00	\$57,100.00
#53 Steven Brian Best		
Adjust vacant land to reflect comparable land in the area.		
<i>Parcel number</i>	<i>current value</i>	<i>corrected value</i>
700000310	\$197,151.00	\$61,400.00
#54 Sam G. Wood - Trustee		
Adjust vacant land to reflect comparable land in the area.		
<i>Parcel number</i>	<i>current value</i>	<i>corrected value</i>
700000320	\$108,825.00	\$73,100.00
#55 Gerald I. Trainor III		
Adjust vacant land to reflect comparable land in the area.		
<i>Parcel number</i>	<i>current value</i>	<i>corrected value</i>
700000330	\$199,760.00	\$87,600.00
#56 Larry Whitaker		
Adjust vacant land to reflect comparable land in the area.		
<i>Parcel number</i>	<i>current value</i>	<i>corrected value</i>
700000340	\$96,433.00	\$69,200.00
#57 ESPC Holdings LLC		
Adjust vacant land to reflect comparable land in the area.		
<i>Parcel number</i>	<i>current value</i>	<i>corrected value</i>
700000350	\$95,030.00	\$132,480.00
#58 Alex Meyer		
Adjust vacant land to reflect comparable land in the area.		
<i>Parcel number</i>	<i>current value</i>	<i>corrected value</i>
700000360	\$95,145.00	\$135,240.00
#59 Larry R. Whitaker		
Adjust vacant land to reflect comparable land in the area.		
<i>Parcel number</i>	<i>current value</i>	<i>corrected value</i>
700000370	\$197,495.00	\$64,950.00

#60 Larry Whitaker		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot to other area		
Parcel number	current value	corrected value
700000380	\$5,341.00	\$53,300.00
	\$25,000.00	\$90,000.00
#61 Richard G. Kubik / Rosa Merino - Trustee		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000390	\$197,327.00	\$189,450.00
B.O.E. August 16, 2022		
page 4		
#62 Richard G. Kubik / Rosa Merino - Trustee		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000400	\$196,390.00	\$161,400.00
#63 Thomas W. Fritz		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot to other area		
Parcel number	current value	corrected value
700000410	\$105,989.00	\$134,400.00
	\$25,000.00	\$90,000.00
#64 David Smith		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000420	\$187,957.00	\$188,250.00
#65 Ross / Laura McDonald		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000430	\$199,907.00	\$138,450.00
#66 David B. / Beth A. Jankowski		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000450	\$186,006.00	\$89,040.00
#67 Sara Smaltz		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
700000460	\$181,506.00	\$87,120.00

#68 Perry Moab LLC		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot to other area		
Parcel number	current value	corrected value
330000010	\$186,550.00	\$139,650.00
	\$90,000.00	\$15,000.00
#69 Jeffery R. Brown / Faerthen Felix - Trustee		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
330000020	\$186,550.00	\$108,030.00
#70 Hendrik Scott Opfar		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot to other area		
Parcel number	current value	corrected value
380000030	\$191,920.00	\$178,800.00
	\$90,000.00	\$15,000.00
#71 Hal P. Berry - Trustee		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
380000040	\$83,000.00	\$135,200.00
#72 Christopher Jon Gooderham		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
380000050	\$190,280.00	\$120,640.00
#73 Paul R. Reay		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
380000060	\$191,900.00	\$178,500.00
#74 Mearl J. / Deeanna Sheldon		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot to other area		
Parcel number	current value	corrected value
380000080	\$194,600.00	\$68,000.00
	\$25,000.00	\$90,000.00
#75 Jeffrey D Heninger		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot value to vacant land		
Parcel number	current value	corrected value
380000070	\$198,290.00	\$259,350.00
	\$90,000.00	\$0.00

#76 Richard Allen / Amy Leah Decker - Trustee		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot value to vacant land		
Parcel number	current value	corrected value
380000090	\$190,790.00	\$161,850.00
	\$90,000.00	\$0.00
#77 Brianna Madia		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot value to vacant land		
Parcel number	current value	corrected value
380000100	\$183,900.00	\$131,700.00
	\$90,000.00	\$0.00
#78 Richard J. / Martha S. Lamb - Trustee		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot value to vacant land		
Parcel number	current value	corrected value
380000110	\$183,500.00	\$130,500.00
	\$90,000.00	\$0.00
#79 Thomas G. Williams / Nancy R. Wade - Co-Trustees		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot to other area		
Parcel number	current value	corrected value
380000120	\$193,270.00	\$159,510.00
	\$25,000.00	\$90,000.00
#80 Cleland Todd / Jennifer H. Peterson		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot to other area		
Parcel number	current value	corrected value
380000130	\$192,830.00	\$153,790.00
	\$25,000.00	\$90,000.00
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page 5		
#81 Robert F. Doherty / Karen L. Onderko - Trustee		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot value to vacant land		
Parcel number	current value	corrected value
380000140	\$188,400.00	\$145,200.00
	\$90,000.00	\$0.00
#82 Nicholas Hoggan		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot value to vacant land		
Parcel number	current value	corrected value
380000150	\$191,160.00	\$152,400.00
	\$90,000.00	\$0.00
#83 Maria Paula / John W. Anderson - Trustee		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot value to vacant land		
Parcel number	current value	corrected value
380000160	\$190,670.00	\$160,050.00

	\$90,000.00	\$0.00
#84 Michael E. Wolfe / Elizabeth M. Mondeau		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot value to vacant land		
Parcel number	current value	corrected value
380000170	\$197,850.00	\$267,750.00
	\$90,000.00	\$0.00
#85 Bertrand Lamour / Laurence Lamour		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot value to vacant land		
Parcel number	current value	corrected value
380000180	\$195,303.00	\$225,450.00
	\$90,000.00	\$0.00
#86 Laurie G. / James C. Hopkins		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot value to vacant land		
Parcel number	current value	corrected value
380000190	\$190,121.00	\$151,800.00
	\$90,000.00	\$0.00
#87 Kara Noel L. / Nathan L. Pollatz		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot value to vacant land		
Parcel number	current value	corrected value
380000200	\$186,050.00	\$138,150.00
	\$90,000.00	\$0.00
#88 Paul R. Reay		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot value to vacant land		
Parcel number	current value	corrected value
380000210	\$190,480.00	\$157,200.00
	\$90,000.00	\$0.00
#89 Kerstan Williams / Marsha Paige Wallace		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot value to vacant land		
Parcel number	current value	corrected value
380000220	\$183,950.00	\$131,850.00
	\$90,000.00	\$0.00
#90 Wade J. / Beth A. Vagle		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot value to vacant land		
Parcel number	current value	corrected value
380000230	\$188,000.00	\$144,000.00
	\$90,000.00	\$0.00
#91 Scott P. / Morris L. Sinor		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
380000240	\$188,250.00	\$112,450.00

#92 Scott P. Sinor		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot value to vacant land		
Parcel number	current value	corrected value
380000250	\$188,850.00	\$146,550.00
	\$90,000.00	\$0.00
#93 Laura A. Papas / Joseph McManus Jr.		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot value to vacant land		
Parcel number	current value	corrected value
380000260	\$190,710.00	\$145,650.00
	\$90,000.00	\$0.00
#94 Scott A. Lyon - Trustee		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot to other area		
Parcel number	current value	corrected value
380000270	\$183,150.00	\$99,190.00
	\$25,000.00	\$90,000.00
#95 Grant Robert Collier		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
380000280	\$192,190.00	\$145,470.00
#96 Grant Robert Collier		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot to other area		
Parcel number	current value	corrected value
380000290	\$25,000.00	\$90,000.00
#97 Michael R. / Marnie P. Brown		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot to other area		
Parcel number	current value	corrected value
380000300	\$189,850.00	\$116,610.00
	\$25,000.00	\$90,000.00
#98 Minor Properties LLC		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot value to vacant land		
Parcel number	current value	corrected value
380000310	\$191,490.00	\$157,350.00
	\$90,000.00	\$15,000.00
#99 Catharine K. Deslauriers		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot value to vacant land		
Parcel number	current value	corrected value
380000320	\$184,950.00	\$119,850.00
	\$90,000.00	\$15,000.00
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#100 Robert Fulghum		
Change lot value to 2021s affected by the Pack Creek Fire		
Parcel number	current value	corrected value
310000070	\$220,500.00	\$105,000.00
#101 Robert Fulghum		
Change lot value to 2021s, affected by Pack Creek Fire		
Parcel number	current value	corrected value
310000080	\$220,500.00	\$105,000.00
#102 Della Wright		
Change lot value back to 2021s, lot not buildable		
Parcel number	current value	corrected value
A33240323008	\$27,000.00	\$2,500.00
#103 Della Wright		
Change lot value back to 2021s, unimproved acreage		
Parcel number	current value	corrected value
A33240323007	\$61,126.00	\$15,650.00
#104 Kevin Blaine Moss		
Change parcel value to \$25,000 per acre, match subdivision values.		
1230000000	\$171,050.00	\$75,750.00
#105 John R. Krist		
Change property code from Sec. Trailer lot to Commercial improved lot		
Parcel number	current value	corrected value
26S22E354203	\$298,750.00	\$298,750.00
#106 Central Bank FBO		
Change parcel value back to 2021s and reduce commercial lot size to one-half acre		
Parcel number	current value	corrected value
36S22E354203	\$175,688.00	\$78,675.00
#107 Gina Giffin		
Change lot value per land guide for Spanish Valley		
Parcel number	current value	corrected value
26S22E359002	\$90,000.00	\$100,000.00
#108 Claude Lawson		
Change parcel value per land guide for Spanish Valley		
Parcel number	current value	corrected value
27S22E013011	\$65,000.00	\$115,000.00
#109 John B. Gunn		
Change lot value per land guide for Spanish Valley		
Parcel number	current value	corrected value
27S22E020005	\$75,000.00	\$100,000.00

#110 Timothy O'Niell		
Change lot value per land guide for Spanish Valley		
Parcel number	current value	corrected value
27S23E063600	\$75,000.00	\$100,000.00
#111 Marion M. Walton Jr.		
Change lot value per land guide for Pack Creek area		
Parcel number	current value	corrected value
27S23E233601	\$25,000.00	\$215,000.00
#112 Daniel Gerald Miner		
Change lot value per land guide		
Parcel number	current value	corrected value
1500000010	\$90,000.00	\$100,000.00
#113 Stephen P. / Kathleen M. Johnston - Trustee		
Change lot value per land guide		
Parcel number	current value	corrected value
27S23E062400	\$75,000.00	\$100,000.00
#114 Ned D. Plasson		
Change lot value per land guide		
Parcel number	current value	corrected value
26S22E357204	\$90,000.00	\$100,000.00
#115 Michael T. / Renee D. Trout		
Change lot value per land guide		
Parcel number	current value	corrected value
0006000003A	\$65,000.00	\$100,000.00
#116 Michael T. / Renee D. Trout		
Change lot value per land guide		
Parcel number	current value	corrected value
660000020	\$65,000.00	\$100,000.00
#117 Clarence / Doris Pehrson		
Change lot value to last years value		
Parcel number	current value	corrected value
A33230250609	\$33,600.00	\$2,500.00
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#118 Jason R. / Gretchen A. Goldsmith		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot value to vacant land		
Parcel number	current value	corrected value
380000330	\$193,340.00	\$185,100.00
	\$90,000.00	\$15,000.00
#119 Jacque M. Beechel		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot to other area		
Parcel number	current value	corrected value
380000340	\$192,160.00	\$145,080.00
	\$25,000.00	\$90,000.00
#120 Richard G. Kubik / Rosa Merino - Trustee		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
380000350	\$186,100.00	\$106,860.00
#121 Mary M. Ware		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
00038000036A	\$126,410.00	\$184,100.00
#122 Mary M. Ware		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot value to vacant land		
Parcel number	current value	corrected value
380000380	\$164,550.00	\$104,550.00
	\$90,000.00	\$15,000.00
#123 Dianna T. Pedley - Trustee		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot to other area		
Parcel number	current value	corrected value
380000390	\$189,750.00	\$116,350.00
	\$25,000.00	\$90,000.00
#124 David V. Butler		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot to other area		
Parcel number	current value	corrected value
380000400	\$191,860.00	\$141,180.00
	\$25,000.00	\$90,000.00
#125 David V. Butler		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot value to vacant land		
Parcel number	current value	corrected value
380000410	\$186,550.00	\$124,650.00
	\$90,000.00	\$15,000.00

#126 David V. Butler		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot value to vacant land		
Parcel number	current value	corrected value
380000420	\$187,650.00	\$127,950.00
	\$90,000.00	\$15,000.00
#127 Ryan K. Aller		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot value to vacant land		
Parcel number	current value	corrected value
380000430	\$199,280.00	\$139,200.00
	\$90,000.00	\$15,000.00
#128 Blackdog Ranches LLC		
Adjust vacant land to reflect comparable land in the area.		
Parcel number	current value	corrected value
380000440	\$186,850.00	\$108,810.00
#129 Joseph E. McManus Jr. / Laura A. Papas		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot to other area		
Parcel number	current value	corrected value
380000450	\$190,390.00	\$122,070.00
	\$25,000.00	\$90,000.00
#130 Adam F. Curtis / Barbra A Curtis		
Adjust vacant land to reflect comparable land in the area, also adjusting base lot to other area		
Parcel number	current value	corrected value
380000460	\$196,510.00	\$77,500.00
	\$25,000.00	\$90,000.00
#131 Jim Sayers		
Change value back to last year. Lot too small to build on.		
Parcel number	current value	corrected value
C40210255415	\$25,000.00	\$5,000.00
#132 Elaine K. Borgen - Trustee		
Remove home from taxroll.		
Parcel number	current value	corrected value
A33230367803	\$7,425.00	\$0.00
#133 Kristopher / Katherine Hiatt		
Change lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
1420000010	\$25,000.00	\$89,000.00
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#134 Elcon Corp.		
Change lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800F0950	\$21,500.00	\$10,000.00
#135 Elcon Corp.		
Change lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800F0960	\$3,500.00	\$10,000.00
#136 Michael V. / Callie Jo Christensen		
Change lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002822F0970	\$3,500.00	\$10,000.00
#137 Abel Mendoza		
Change lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800F0980	\$3,500.00	\$10,000.00
#138 Abel Jesus / Natalie Mendoza		
Change lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800F0990	\$3,500.00	\$10,000.00
#139 Brett A Hosler		
Change lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800F1010	\$3,250.00	\$10,000.00
#140 Scot L. / Julene B. Christensen		
Change lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800F1120	\$3,250.00	\$10,000.00
#141 Michael Dayzie		
Change lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800F1130	\$22,250.00	\$16,500.00

#142 Michael Dayzie		
Change lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800F1140	\$3,750.00	\$10,500.00
#143 JL Hunt Properties LLC		
Change lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800F1150	\$3,250.00	\$10,500.00
#144 Nelson Court LLC		
Change lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800F116A	\$3,750.00	\$10,500.00
#145 Jacqueline Gene		
Change lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800F117A	\$22,750.00	\$16,500.00
#146 James G. Barnett Sr.		
Change backage lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800B0230	\$23,750.00	\$5,000.00
#147 Mavis Smallcanyon		
Change backage lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800B0240	\$23,750.00	\$5,000.00
#148 Amber / Brandon Rasmussen		
Change backage lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800B0250	\$23,750.00	\$5,000.00
#149 Karenita T. / Jack D. Cantsee Jr.		
Change backage lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800B0260	\$23,750.00	\$5,000.00
#150 Jay T. / Michelle L. Jones		

Change backage lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800B0340	\$24,750.00	\$5,000.00
#151 Donna A. / George A. Jones		
Change backage lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800B0330	\$24,750.00	\$5,000.00
#152 Benjamin C. / Adella M. Keith		
Change backage lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800B0320	\$24,750.00	\$5,000.00
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#153 Hal W. / Kammy Palmer		
Change backage lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800B0310	\$24,750.00	\$5,000.00
#154 Zacheriah Ray Drake		
Change backage lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800A0160	\$25,000.00	\$5,000.00
#155 Richard A. Allison - Trustee		
Change backage lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800A0140	\$25,000.00	\$5,000.00
#156 TL 1153 South 100 East LLC		
Change backage lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800A0130	\$25,000.00	\$5,000.00
#157 Kim Hawkins		
Change backage lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800A0120	\$25,000.00	\$5,000.00

#158 Sylvia Czerkas		
Change backage lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800A0110	\$25,000.00	\$5,000.00
#159 Doyal W. / Ileana C. Harris		
Change backage lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800A0100	\$24,750.00	\$5,000.00
#160 F. Greg / Lanell M. Stringham - Trustee		
Change backage lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800A0030	\$23,750.00	\$5,000.00
#161 Roy V. / Darlene A. Smith		
Change backage lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800A006A	\$39,250.00	\$10,000.00
#162 Robert B. / Rebecca S. Winder		
Change backage lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800A0080	\$23,750.00	\$5,000.00
#163 Mary C. Asti		
Change backage lot value to value of current lots in subdivision.		
Parcel number	current value	corrected value
B002800A0090	\$23,750.00	\$5,000.00
#164 TL 44 East 800 South LLC		
Reverting to 2021 values due to computer error in 2022 values		
Parcel number	current value	corrected value
B002800C0660	\$3,250.00	\$10,500.00
#165 Noel M. / Marettta J. Billsie		
Reverting to 2021 values due to computer error in 2022 values		
Parcel number	current value	corrected value
B002800C0650	\$3,250.00	\$10,500.00
#166 Elcon Corporation		

Reverting to 2021 values due to computer error in 2022 values		
Parcel number	current value	corrected value
B002800C0640	\$3,250.00	\$10,500.00
#167 Elcon Corporation		
Reverting to 2021 values due to computer error in 2022 values		
Parcel number	current value	corrected value
B002800C0630	\$3,250.00	\$10,000.00
#168 Bret Hosler		
Reverting to 2021 values due to computer error in 2022 values		
Parcel number	current value	corrected value
B002800C0620	\$3,250.00	\$10,500.00
#169 Jesse / Anna Shaw		
Reverting to 2021 values due to computer error in 2022 values		
Parcel number	current value	corrected value
B002800C0610	\$3,250.00	\$10,500.00
#170 Elcon Corporation		
Reverting to 2021 values due to computer error in 2022 values		
Parcel number	current value	corrected value
B002800C0560	\$3,250.00	\$10,500.00
#171 Elcon Corporation		
Reverting to 2021 values due to computer error in 2022 values		
Parcel number	current value	corrected value
B002800C0550	\$3,250.00	\$10,500.00
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#172 Judy / James Hunt		
Reverting to 2021 values due to computer error in 2022 values		
Parcel number	current value	corrected value
B002800C0540	\$3,250.00	\$10,500.00
#173 Elcon Corporation		
Reverting to 2021 values due to computer error in 2022 values		
Parcel number	current value	corrected value
B002800C0530	\$3,250.00	\$10,500.00

#174 Elcon Corporation		
Reverting to 2021 values due to computer error in 2022 values		
<i>Parcel number</i>	<i>current value</i>	<i>corrected value</i>
B002800C0520	\$3,250.00	\$10,500.00
#175 JL Hunt Properties LLC		
Reverting to 2021 values due to computer error in 2022 values		
<i>Parcel number</i>	<i>current value</i>	<i>corrected value</i>
B002800C0510	\$3,250.00	\$10,500.00
#176 Marie Scott		
Reverting to 2021 values due to computer error in 2022 values		
<i>Parcel number</i>	<i>current value</i>	<i>corrected value</i>
B002800C0420	\$3,500.00	\$10,500.00
#177		
Reverting to 2021 values due to computer error in 2022 values		
<i>Parcel number</i>	<i>current value</i>	<i>corrected value</i>
B002800C0410	\$3,500.00	\$10,500.00
#178 Michael V Christensen		
Reverting to 2021 values due to computer error in 2022 values		
<i>Parcel number</i>	<i>current value</i>	<i>corrected value</i>
B002800C0380	\$3,500.00	\$10,500.00
#179 Nielson Court LLC		
Reverting to 2021 values due to computer error in 2022 values		
<i>Parcel number</i>	<i>current value</i>	<i>corrected value</i>
B002800C0500	\$3,750.00	\$10,500.00
#180 Elcon Corporation		
Reverting to 2021 values due to computer error in 2022 values		
<i>Parcel number</i>	<i>current value</i>	<i>corrected value</i>
B002800C0440	\$3,750.00	\$10,500.00
#181 Debra Zeit LLC		
Reverting to 2021 values due to computer error in 2022 values		
<i>Parcel number</i>	<i>current value</i>	<i>corrected value</i>
B002800C0590	\$21,250.00	\$16,500.00

#182 Debra Zeit LLC		
Reverting to 2021 values due to computer error in 2022 values		
Parcel number	current value	corrected value
B002800C0580	\$21,250.00	\$16,500.00
#183 Shawnee / Michelle Keith		
Reverting to 2021 values due to computer error in 2022 values		
Parcel number	current value	corrected value
B002800C0430	\$21,500.00	\$16,500.00
#184 Bret A. Hosler		
Reverting to 2021 values due to computer error in 2022 values		
Parcel number	current value	corrected value
B002800C0360	\$21,500.00	\$16,500.00
#185 Gerald Milton Pipkin		
Reverting to 2021 values due to computer error in 2022 values		
Parcel number	current value	corrected value
B002800C0370	\$21,750.00	\$16,500.00
#186 Dale / Adele Oshley		
Reverting to 2021 values due to computer error in 2022 values		
Parcel number	current value	corrected value
B002800C0600	\$22,000.00	\$16,500.00
#187 Southway Trading LLC		
Reverting to 2021 values due to computer error in 2022 values		
Parcel number	current value	corrected value
B002800C0450	\$22,250.00	\$16,500.00
#188 Lysandra A. Long		
Reverting to 2021 values due to computer error in 2022 values		
Parcel number	current value	corrected value
B002800C0470	\$22,250.00	\$16,500.00
#189 JL Hunt Properties LLC		
Reverting to 2021 values due to computer error in 2022 values		
Parcel number	current value	corrected value
B002800C0570	\$22,250.00	\$16,500.00
#190 Eva Jim		
Reverting to 2021 values due to computer error in 2022 values		

Parcel number	current value	corrected value
B002800C0390	\$24,000.00	\$18,850.00
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#191 Chad / Amber Vernon		
Only part is nightly rental, changing lot and VL value.		
Parcel number	current value	corrected value
36S22E363602	\$10,000.00	\$25,000.00
	\$5,000.00	\$2,500.00
#192 Arch Canyon LLC		
Only part used as business, part primary residential. Reducing commercial value, adding residential		
Parcel number	current value	corrected value
B37220037201	\$806,721.00	\$399,445.00
	\$0.00	\$407,276.00
#193 Desert Rose REI Limited Company		
Only part used as business, part primary residential. Reducing commercial value, adding residential		
Parcel number	current value	corrected value
C40220303009	\$1,087,847.00	\$960,647.00
	\$0.00	\$127,000.00
#194 Spanish Valley Holdings LLC		
Changed from greenbelt to vacant land		
Parcel number	current value	corrected value
27S20E017200	\$300,000.00	\$300,000.00
27S20E120000	\$400,000.00	\$400,000.00
27S20E066000	\$379,200.00	\$379,200.00
#195 Harold Gerard / Marlene Keylon		
Changing VL to reflect area land guide values		
Parcel number	current value	corrected value
B00000240030	\$24,750.00	\$5,000.00
#196 Corey A. / Shyann V. Spillman		
Changing VL to reflect area land guide values		
Parcel number	current value	corrected value
B0000024004E	\$22,500.00	\$5,000.00
#197 Brent C. / Mary Carol Hawks		
Changing VL to reflect area land guide values		
Parcel number	current value	corrected value
1170000090	\$83,800.00	\$28,350.00
#198 James / Wynette Hawks		

Changing VL to reflect area land guide values		
Parcel number	current value	corrected value
1170000070	\$65,000.00	\$26,000.00
#199 Steven R. / Jaylyn F. Hawks Trustee		
Changing VL to reflect area land guide values		
Parcel number	current value	corrected value
1170000080	\$65,000.00	\$26,000.00
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#200 Joseph / Edith P. Mosher - Trustee		
Changing VL to reflect area land guide values		
Parcel number	current value	corrected value
1170000010	\$115,150.00	\$33,030.00
#201 Anthony E. / Johnathan G. Mosher		
Changing VL to reflect area land guide values		
Parcel number	current value	corrected value
1170000020	\$73,480.00	\$27,060.00
#202 Johnathan G. Mosher		
Changing VL to reflect area land guide values		
Parcel number	current value	corrected value
1170000040	\$77,080.00	\$27,510.00
#203 Boyd A. Hawks		
Changing VL to reflect area land guide values		
Parcel number	current value	corrected value
1170000050	\$105,110.00	\$30,535.00
#204 Kay J. / Barbara B. Hawks - Trustee		
Changing VL to reflect area land guide values		
Parcel number	current value	corrected value
1170000060	\$100,520.00	\$30,220.00
#205 Brent C. / Mary Carol Hawks		
Changing VL to reflect area land guide values		
Parcel number	current value	corrected value
1170000090	\$83,800.00	\$28,175.00

San Juan County Commission
Low Income Abatement List
08/16/2022

Name	Abatement Type	Tax Amount	Circuit Abatement	Circuit 20	Indigent	Owed	
Ruth Johnson	Low Income	\$1,537	\$808	\$481	\$124	\$124	
Tami Jaramillo	Low Income	\$1,803	\$0	\$0	\$0	\$1,803	residence
Pamela Taylor	Low Income	\$816	\$730	\$0	\$0	\$86	
George Malich	Low Income	\$1,031	\$615	\$325	\$39	\$52	
Marilyn Lopez	Low Income	\$1,178	\$808	\$369	\$0	\$0	
Shayne Bradford	Low Income	\$784	\$784	\$0	\$0	\$0	Disabled
Gene/Claudia Orr	Low Income	\$1,674	\$615	\$524	\$267	\$267	
Cora Nielson	Low Income	\$1,680	\$1,067	\$480	\$0	\$133	
Linda Cunningham	Low Income	\$708	\$646	\$0	\$0	\$62	
Edna Rogers	Low Income	\$808	\$615	\$193	\$0	\$0	
Sylvia Roberts	Low Income	\$847	\$847	\$0	\$0	\$0	
Maureen Lagiglia	Low Income	\$1,425	\$488	\$446	\$245	\$245	
Rex Christensen	Low Income	\$937	\$296	\$294	\$174	\$173	
Julee Shumway	Low Income	\$1,975	\$936	\$531	\$100	\$407	
Georgia Oliver	Low Income	\$730	\$604	\$0	\$0	\$125	
Denise Johnson	Low Income	\$2,760	\$166	\$863	\$866	\$866	
Yvonne Bliss	Low Income	\$3,297	\$166	\$1,058	\$1,037	\$1,036	
Claudia Ketron	Low Income	\$1,295	\$488	\$406	\$201	\$201	
Brenda Ewert	Low Income	\$1,433	\$808	\$449	\$88	\$88	
Phyllis R Keith	Low Income	\$1,346	\$1,067	\$279	\$0	\$0	
Eva Jim	Low Income	\$760	\$760	\$0	\$0	\$0	
Stephen Chipman	Low Income	\$1,441	\$361	\$0	\$0	\$1,080	
Michelle Gandy	Low Income	\$816	\$816	\$0	\$0	\$0	
Laverne Tate	Low Income	\$2,276	\$936	\$712	\$314	\$314	
Madalyn Bills	Low Income	\$1,350	\$808	\$423	\$60	\$60	
Samuel Christensen	Low Income	\$1,717	\$615	\$537	\$282	\$282	
Virgil Tatman	Low Income	\$984	\$166	\$285	\$220	\$313	
Daniel Gutierrez	Low Income	\$1,200	\$615	\$374	\$92	\$119	
James Pionke	Low Income	\$664	\$287	\$0	\$0	\$377	
Christensen	Low Income	\$1,424	\$808	\$446	\$85	\$85	
Patty Closterman	Widower	\$1,441	\$615	\$451	\$187	\$187	
Leo Christensen	Low Income	\$682	\$498	\$0	\$0	\$184	
Wesley Hoggard	Low Income	\$774	\$488	\$242	\$22	\$22	
Patricia Shumway	Low Income	\$1,624	\$1,067	\$509	\$24	\$24	
Virginia Redd	Widow	\$1,730	\$166	\$542	\$511	\$511	
Jenice Palmer	Low Income	\$2,364	\$488	\$751	\$559	\$566	
Kim Hawkins	Low Income	\$1,879	\$808	\$472	\$112	\$486	
Delight Barela	Low Income	\$1,200	\$936	\$264	\$0	\$0	
Gregory Davis	Low Income	\$615	\$615	\$0	\$0	\$0	

Ruth Randall	Low Income	\$710	\$615	\$95	\$0	\$0	
Doris Alvarez	Low Income	\$1,072	\$166	\$282	\$218	\$406	
Ruby Jim	Low Income	\$1,432	\$1,067	\$365	\$0	\$0	
Elisa Lopez	Low Income	\$1,506	\$1,067	\$439	\$0	\$0	
Otis Wright	Low income	\$1,029	\$615	\$294	\$6	\$114	
Ileene Black	Low Income	\$1,988	\$936	\$615	\$207	\$230	
Bonnie Dalton	Low Income	\$1,855	\$936	\$581	\$169	\$169	
Loya Trujillo	Low Income	\$1,296	\$808	\$406	\$41	\$41	
Mildred Palmer	Low Income	\$1,283	\$615	\$402	\$133	\$133	
Ernie Montano	Low Income	\$1,000	\$1,000	\$0	\$0	\$0	
Mavis Cosby	Low Income	\$748	\$748	\$0	\$0	\$0	
Dorothy Mitchell	Low Income	\$842	\$842	\$0	\$0	\$0	
Timoth Martin	Low Income	\$1,298	\$488	\$399	\$182	\$229	
Charmaine Boyd	Low Income	\$406	\$166	\$118	\$43	\$79	
Ambrose Mexican	Low Income	2350.19	166	736.08	724.06	724.05	
Arnold Atencio	Vetreans Disability	\$675	\$368	\$166	\$141	\$0	disability
Jeremy Martin	Veterans Disability	2095.34	1427.96	0	0	667.38	
Robert Bailey	Veterans Disability	1843.85	309.06	0	0	1534.79	
Dwayne Finney	Veterans Disability	1799.12	1548.56	0	0	250.26	
Jeff Alexander	Veterans Disability	447	447	0	0	0	
Jerry Sallee	Veterans Disability	220.61	214.23	0	0	6.38	
		\$78,900	\$38,956	\$17,604	\$7,474	\$14,866	