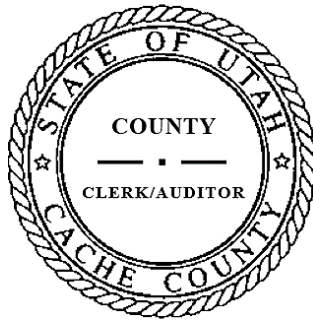


SENIOR CITIZENS BOARD

**Chapter 2.52 of Cache County Code
Historic & Financial Review**

August 2, 2022



OFFICE OF THE COUNTY CLERK/AUDITOR

Audit Leadership:

County Clerk/Auditor: Jess W. Bradfield

Deputy Internal Auditor: Katherine Becker, CFE

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Project Name – Senior Citizen Board Audit	Workpaper Index # 6
Draft Name – FINAL	2018, 2019, 2020, 2021 Fiscal Years

PURPOSE & MISSION

Per Cache County Code Title 2.52.090 SENIOR CITIZENS BOARD// BUDGET: Monies collected and expended shall be accounted for annually by the Cache County Senior Citizens Board and shall be audited by the County Auditor before approval of the succeeding year's budget.

An internal audit seeks to increase County efficiency related to financial operation systems, processes, and compliance by finding discrepancies between organizational design and operational reality. Additionally, the Auditor seeks to mitigate liabilities which protects the County and its employees.

PROCEDURES PERFORMED

The Auditor gathered relevant federal, state, and county codes pertaining to the operation of a Senior Citizens Center. Following examination of the code, the Auditor reached out to the Cache County Senior Citizens Center Director, the Cache County finance department, the Bear River Association of Governments – Council on Aging, and County legal counsel to clarify governance, assets, liability, cash handling procedures, and risk.

The Auditor reviewed statutory requirements annotated under the Older Americans Act of 1965 Amended, the Utah Department of Aging & Adult Services as defined in Utah Code Title 62A, and Cache County Code Title 2.52. As enumerated in the following findings report there are several liability issues, procedural updates for consideration, and most glaringly - the noncompliance with current statutory governance.

GOVERNANCE

The Cache County Senior Citizens Board is governed by:

- The Older Americans Act of 1965 Title 3
- Utah State Code Title 62A Chapter 1
- Utah State Code Title 62A Chapter 3
- Utah State Code Title 63M Chapter 11
- Bear River Association of Governments (BRAG) Area Agency on Aging: Aging Services Contract
- Cache County Code Title 2 Chapter 52

HISTORIC OVERVIEW

The Bridgerland Senior Citizens of Cache County was constituted on October 23rd, 1970 complete with by-laws and a designated Trustee (Walker Bank and Trust Company). The intent of the organization's creation was to be eligible for federal grant funds as defined in the Older Americans Act of 1965. Cache County codified through ordinance 71-04 Title 2 Chapter 52 "SENIOR CITIZENS BOARD" on April 23rd, 1971 with \$1,629 in donated funds. The ordinance echoed the constitutional guidelines of both election-to and powers-of the Bridgerland Senior Citizens of Cache County. Ordinance 74-07 would later amend the name to the "Senior Citizens of Cache County" and allow the County Commissioners to appoint a Program Director to administer and coordinate a Senior Citizens program in Cache County as well as employment of assistants as needed. However, when the final rule of the Older Americans Act of 1965 was published, only States were eligible recipients though it allowed for the secondary allocation to "area agencies" or a single municipality or County whose population is 100,000 or more, to prevent the duplication of services. The

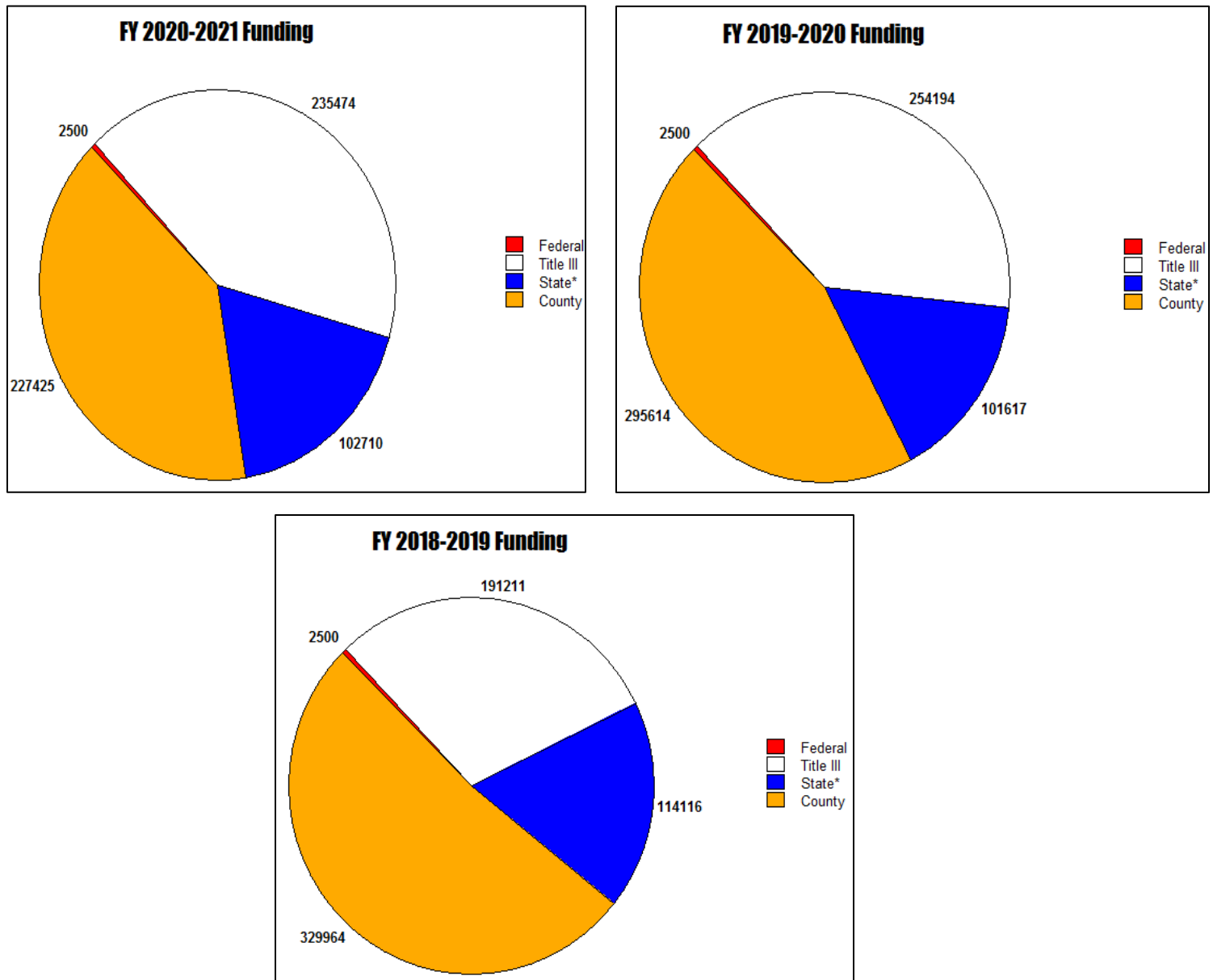


population of Cache County in 1971 was 43,421. For more information on history and/or governance see 'Finding 10'.

FUNDING & SERVICES

Cache County contracts annually with the Bear River Association of Governments (BRAG) as its Regional Council on Aging as required by the Older Americans Act of 1965 and Utah State Code Title 62A Chapters 1, 3, & 11 until State Code is merged with Health and Human Services Utah State Code Title 26 effective July 1, 2022. The fiscal year of the Senior Center is 1 July to 30 June.

The appropriations of funding by source are as follows:



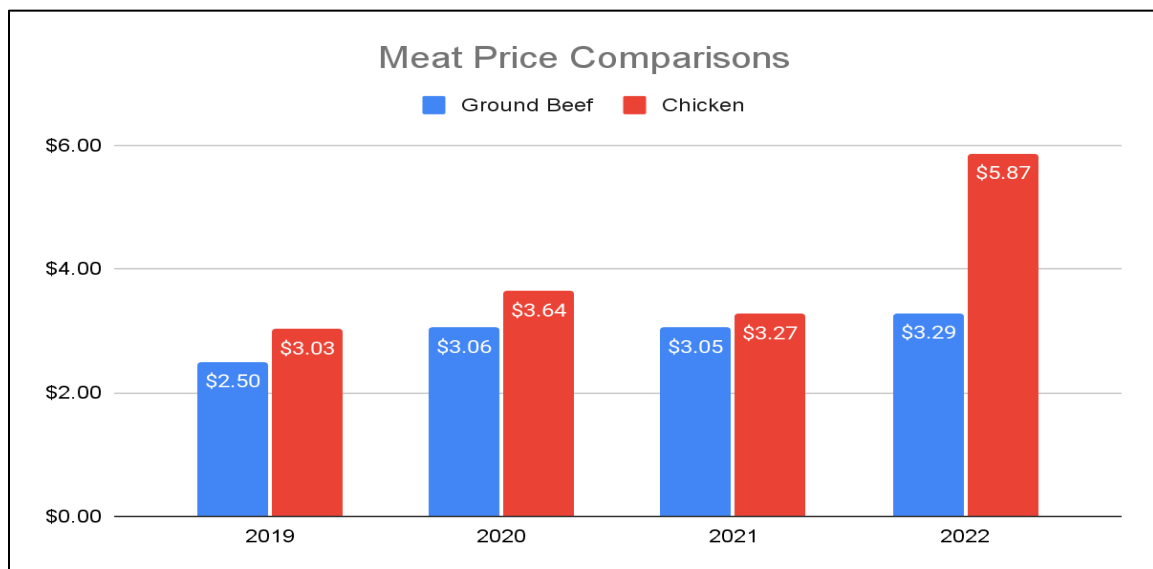
As you can see the County is annually the largest benefactor of the Cache County Senior Center. This is unlikely to change as the majority of both State & Federal funding requires a percentage match, as does the County's agreement with BRAG Council on Aging.

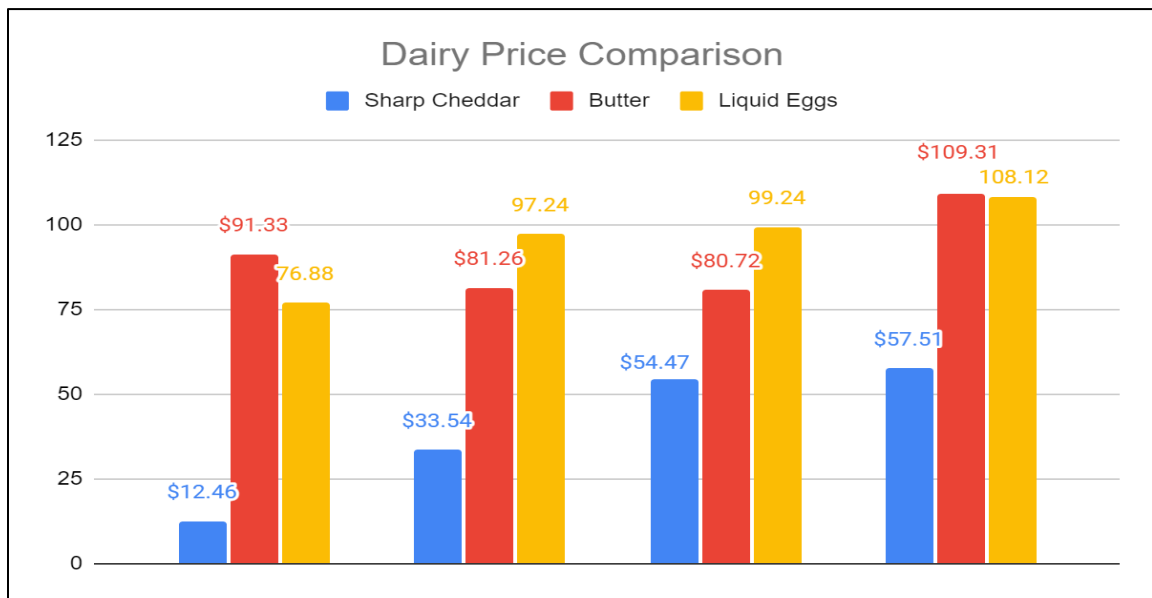
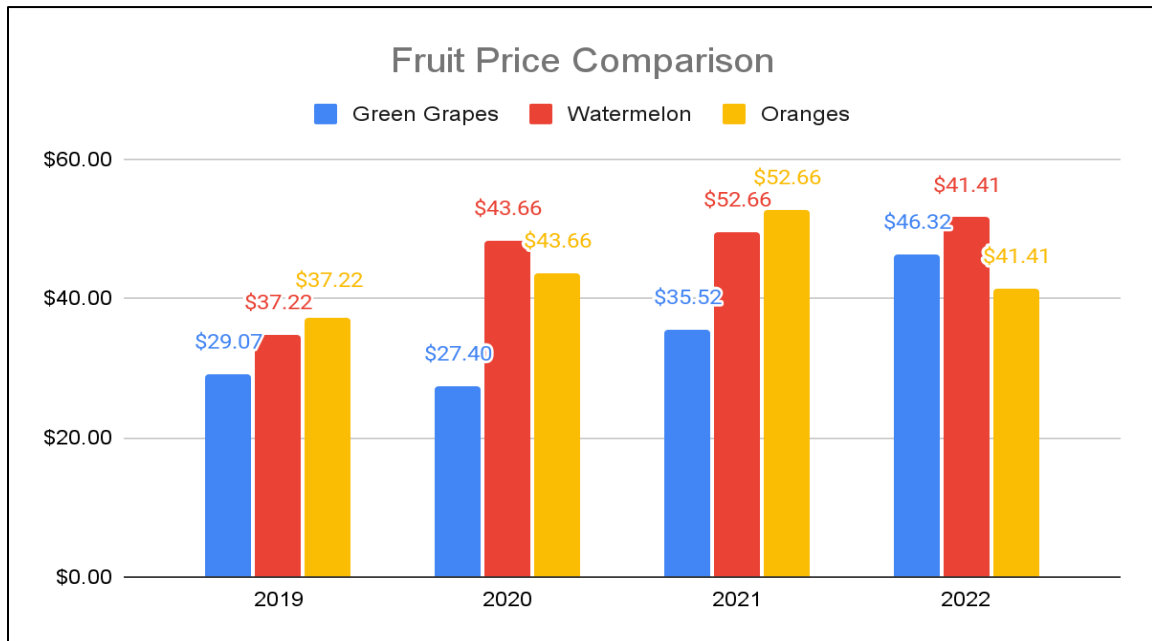


The employees of the Senior Center are County employees and their payroll is reflected below. Regardless of title, Center staff may have duties in multiple areas within the Center depending on that employees’ strengths lie be they administrative, public facing, cooking, etc.

Job Title	Hours	Salary
Facilities & Transportation Coord/Sr. Center	FT	\$ 20.97
Senior Center Director	FT	\$38.91
Senior Center Assistant Director	FT	\$ 30.50
Meals on Wheels Coordinator	FT	\$ 21.85
Cook, Lead	FT	\$ 19.23
Dept. Head/Sr. Citizen Center	FT	\$ 36.41
Cook	PT	\$ 14.00
Office Specialist II	FT	\$ 23.72
Cook	PT	\$ 14.00
Custodian	FT	\$ 20.00
Office Specialist I	FT	\$ 20.62
Recreation Specialist	PT	\$ 18.15
Cook	PT	\$ 14.00

As Nutrition is the largest variable piece of the budget and with the Consumer Price Index for all Urban Consumers (CPI-U) being elevated due to inflation it is the concern of the Senior Center Director that rising food costs will reduce the center’s ability to provide nutritional options to its clients. The below graphs have been pulled from the Director’s recent “Food Cost Proposal.”



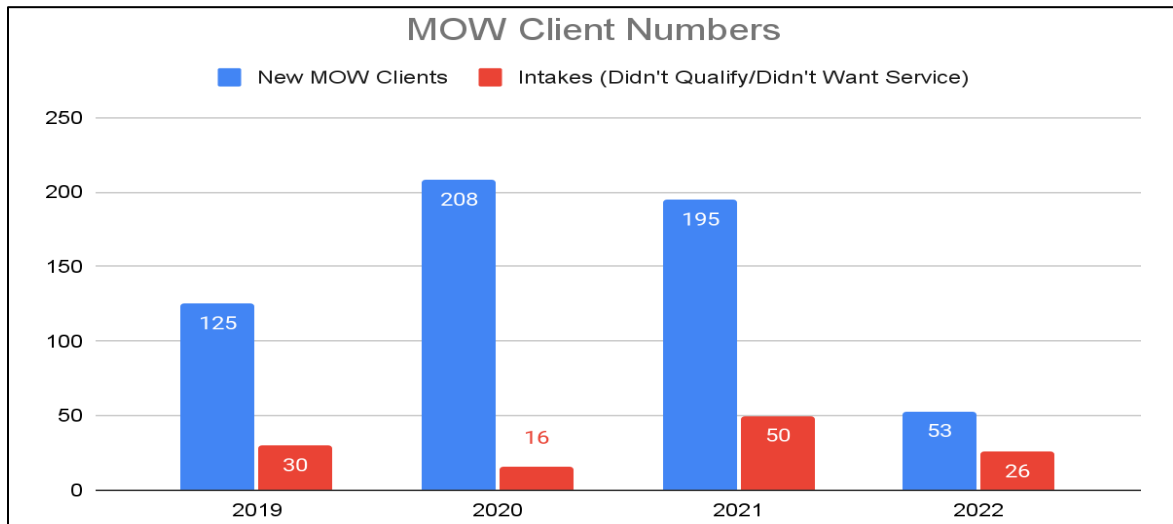


An assessment of every intake must be completed by Meals on Wheels Coordinators. In this assessment the IADLS and ADLS are reported. This assessment measures how well one can live on their own. While activities of daily living (ADLs) are basic self-care tasks like bathing, IADLs require more complex planning and thinking. The higher the score means the more dependent the individual is on help from others.

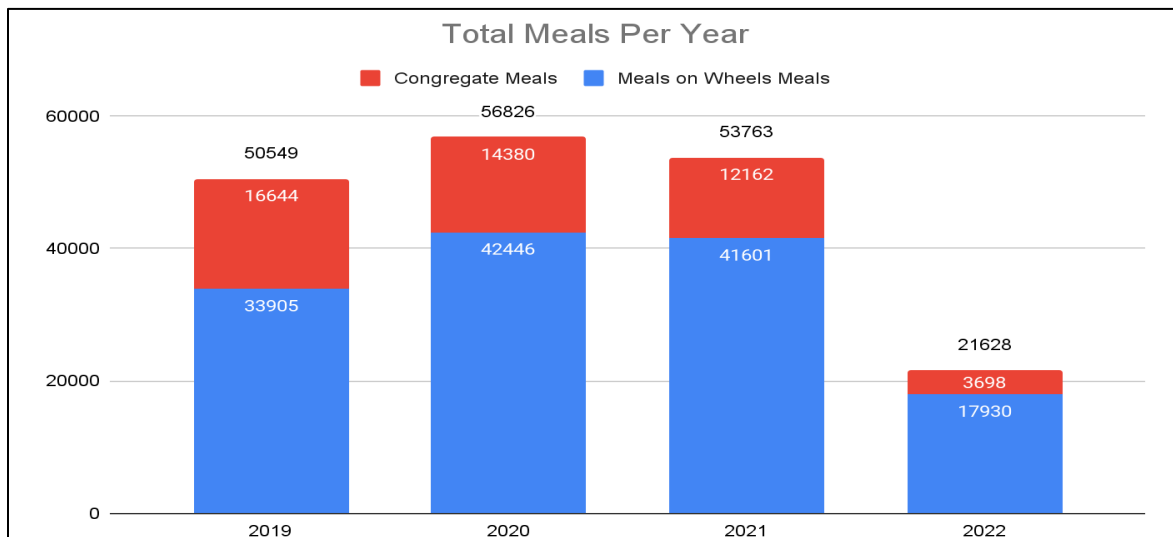
Functional Ability	
ADL's	IADL's
Bathing, Dressing, Toileting, Transferring, Continence, Feeding	Using Phones, Shopping, Food Preparation, Housekeeping, Laundry, Transportation, Taking Medication, Handling Finances



The graph below shows the total number of people served on the Meals on Wheels program throughout the last couple of years. In 2019 a total of 300 people were served. It is important to note that this does not mean that 300 individuals were being served at the same time. Clients come on and off the MOW program for many reasons; their needs change, or their abilities which effect eligibility. New clients mean that they started the Meals on Wheels service for the first time during that year. Existing clients means that they had already been receiving services prior to that year. The 2022 numbers are current as of May 31st.



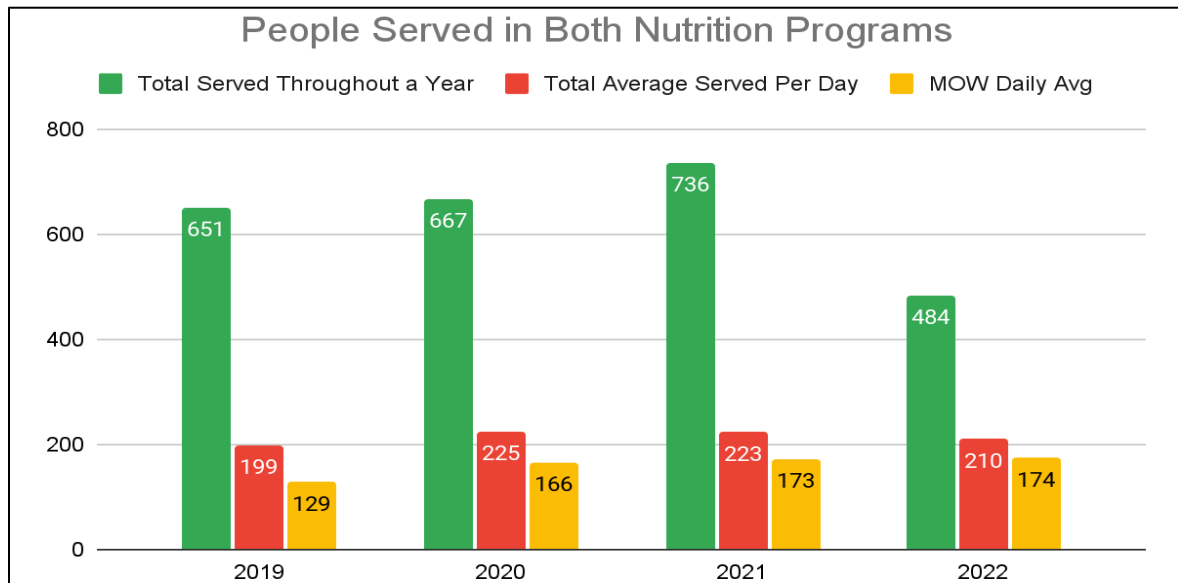
The graph above shows the number of new clients for a year vs the number of individuals that also called but did not qualify or did not want the service for some reason. This is to show that the interest for the Meals on Wheels service is growing. As of May 31st, 2022 there is a waitlist of 38 People for the Meals on Wheels Program. 97% of respondents also reported that the Home Delivered Meals Program helped them continue to live at home.



The graph above represents the total number of meals served for both congregate lunches and Meals on Wheels lunches for the years 2019-2022. The numbers for 2022 are also current as of May 31st. The increase in food cost has affected the budget. In April 2021 with the food vendor US Foods we had used 15% of the budget, comparing that to the fact that as of April 2022 we had already used 42% of the budget.



We use a cycle menu and our daily average number of meals served has stayed the same; However there has been an increase in our expense budget that is due to the above mentioned food cost inflation.



Currently, no municipality contributes to the fiscal budget of the Senior Center. Though, as the graphs below will show, over 50% of the clients served averaged between Meals on Wheels and Congregate Meals are residents of the City of Logan.

Meals on Wheels: Logan vs Cache County						
	2019		2020		2021	
Logan Residents	136	45.48%	175	44.87%	178	44.50%
Cache County (Non-Logan) Residents	163	54.52%	215	55.13%	222	55.50%
Total	299	100.00%	390	100.00%	400	100.00%

Congregate Meals: Logan vs Cache County						
	2019		2020		2021	
Logan Residents	244	56.70%	165	60%	184	55.20%
Cache County (Non-Logan) Residents	169	39.30%	102	37.10%	142	42.60%
Resides Elsewhere	17	4%	8	2.90%	7	2.10%
Total	430	100.00%	275	100.00%	333	100.00%



ANALYSIS OF FRAUD RISK ASSESSMENT¹

A Fraud Risk Assessment was completed by the Internal Auditor with the Senior Center Director. On the question, "If you knew that someone was stealing from your organization, what would you do?" The Director identified past incidences where theft did occur, specifically of leftover food which violated Federal and State Nutrition Support guidelines. The Director explained the steps taken with the guidance of the Cache County Human Resources Department while properly protecting the confidential records of County Employees be they past or present. The Director commended the Human Resource Department for their knowledge and clearly defined action plan(s).

The Director was educated on key risk indicators of fraud as perpetrated by an employee. It was noted that the aforementioned employee exhibited many of these indicators which will make it easier to spot potential fraud in the future.

The Director does not use nor have a signature stamp. No employees currently working at the Center are related to each other that have financial responsibilities. Director was unaware of the County's Fraud and Whistle Blowing Policy as described in the Cache County Personnel Policy & Procedures Manual Section X. Nor was the Director aware that Complainants and Whistle Blowers have protection from retaliation under Cache County policy. The Internal Auditor reached out to Casey Dorigatti in the Cache County Human Resource Department who promptly sent the Director the latest County Manual and supporting documentation on this topic.

The Director had no immediate concerns in regards to fraud or risk. Director requested a review of the Center's Personnel Manual as well as financial procedures.

¹ **Attached Exhibit A** – Fraud Risk Assessment



FINDINGS

Finding 1: Real Asset^{2,3,4}

With the assistance of the Cache County Recorder, the real property asset of the Senior Center was defined as parcel 06-062-0026 and is legally defined below in historical order:

Section A: Beginning at the Northwest corner of Lot 3, Block 32, Plat "A" Logan City Survey and running thence East 18 rods; thence South 5 rods; thence West 18 rods, thence North 5 rods to the place of beginning.

Recorded in **Book 148 Page 529** in the County Deed Records of Cache County, UT through a Warranty Deed from Eldon & Angeline C. Adams to **Cache County, a Municipal Corporation**; dated October 3rd, 1972

Section B: The South 80 feet of the following parcel:

Beginning 178 feet South of a point 52 feet West of the Northeast corner of Lot 5, Block 32, Plat "A" Logan City Survey; thence running East 16 feet; thence South 36 feet; thence East 36 feet; thence South 83 feet; thence West 97.5 feet; thence North 152 feet; thence East 45.5 feet; thence South 33 feet to the place of beginning. Situated in the Southwest Quarter of Section 34, Township 12, North Range 1 East. Subject to the following right of way:

Grantor(s) reserve an open, continuous and undisturbed right of way in perpetuity across the East three (3) feet of the above-described property for the purpose of constructing, operating, repairing, replacing, and maintaining an irrigation ditch and/or culvert in said three (3) foot right of way, together with the right to enter upon said right of way at any time.

Recorded in **Book 219 Page(s) 359-364** in the County Deed Records of Cache County, Utah through Guardian's Deed in the estate of Jesse T. Buttars through Jay D. Buttars as Guardian dated October 5th, 1977, a Warranty Deed from Vincent & Della Buttars dated October 6th, 1977, a Warranty Deed from Jay D. & Wanda Buttars dated September 28th, 1977, a Warranty Deed from Hazel B. Rose dated September 28th, 1977, a Warranty Deed from Reva B. Blau dated September 28th, 1977, and a Warranty Deed from G. BerDean & Amelia Buttars dated October 3rd, 1977; All Deed's granted to the **Senior Citizens of Cache County, a non-profit, corporation**.

Section C: Beginning at a point 1 rod 1-foot North of the Southwest corner of Lot 7, Block 32, Plat "A" of Logan City Survey, and running thence North 3 rods 15-1/2 feet; thence East 50 feet; thence South 3 rods 15-1/2 feet; thence West 50 feet to the point of beginning.

Recorded in **Book 227 Page 90** in the County Deed Records of Cache County, UT through a Warranty Deed from Gwen Baer to **Cache County Corporation** dated March 17th, 1978.

Section D: Part of the Southwest quarter of Section 34, Township 12 North, Range 1 East of the Sale Lake Base and Meridian as described as part of the South half of Lot 3, Block 32, Plat "A" Logan City Survey described as follows: Beginning at the Southeast corner of said Lot 3, Block 32, Plat "A" Logan City Survey and running thence North 89°36'29" West 165.93 feet; thence North 65.69 feet (4 rods of record); thence South 89°28'37" East 166.00 feet; thence South 00°03'38" West 65.31 feet (4 rods of record) to the point of beginning.

The Grantor specifically reserves and excepts unto itself all mineral, coal, carbons, hydrocarbons, oil, gas, chemical elements, and compounds whether solid, liquid, or gaseous form, and all steam and other forms of thermal energy on, in, or under the above-described land provided that the Grantor does not

² **Attached Exhibit B** – Vesting Deeds to Property

³ **Attached Exhibit C** – Easement North Side of Center

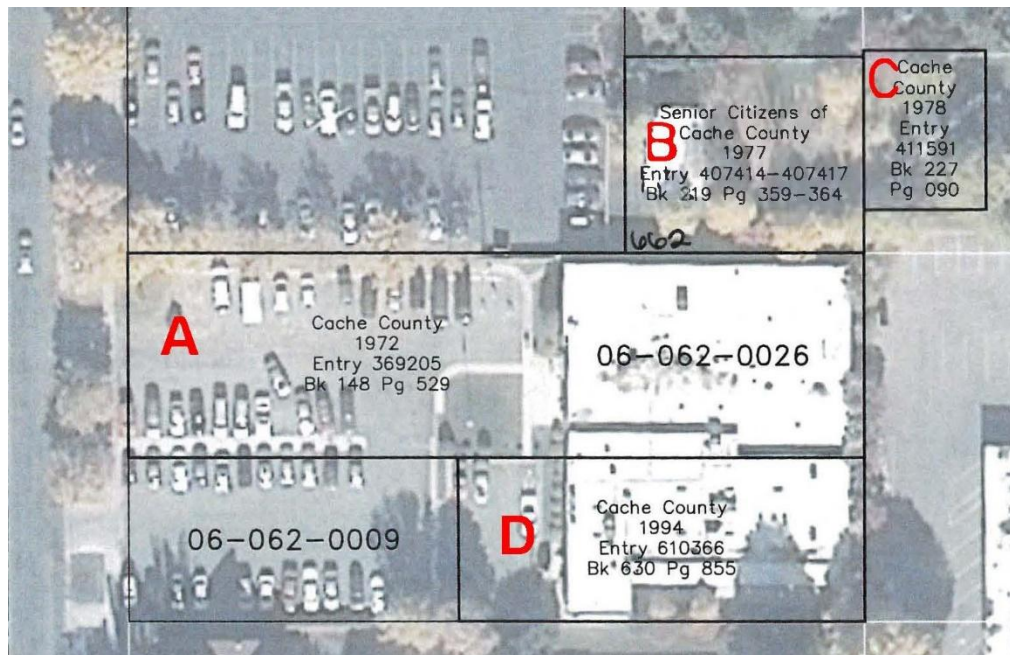
⁴ **Attached Exhibit D** – Quit-Claim Deed for Consideration



reserve the right to use the subject property or extract minerals or other substances from the subject property above a depth of 500 feet, nor does the Grantor reserve the right to use the surface of the subject property in connection with the rights reserved herein.

Subject to easements, rights, right-of-way, reservations, conditions, restrictions, covenants, and taxes & assessments of record or enforceable in law or equity.

Recorded in **Book 630 Page 855** in the County Deed Records of Cache County, UT through a Special Warranty Deed from Corporation of the Presiding Bishop of the Church of Jesus Christ of Latter-Day Saint, a Utah corporation sole to **Cache County Corporation of Logan Utah** dated September 9th, 1994.



Recommendation(s):

The encompassing metes and bounds of the Senior Center property are not cohesive in how each section was respectively deeded. Section B (above) is the only parcel where the Grantee is the **“Senior Citizens of Cache County, a non-profit, corporation”**. This calls into question insurance coverage in that specific section and may cause issues in the future should the asset be sold in its entirety.

Whereas the above-defined **“Section B”** is deeded to an entity other than Cache County Corporation; and

Whereas the deed holder not being the County calls into question the properties protection under Cache County’s Utah Local Governments Trust Policy 15320; and

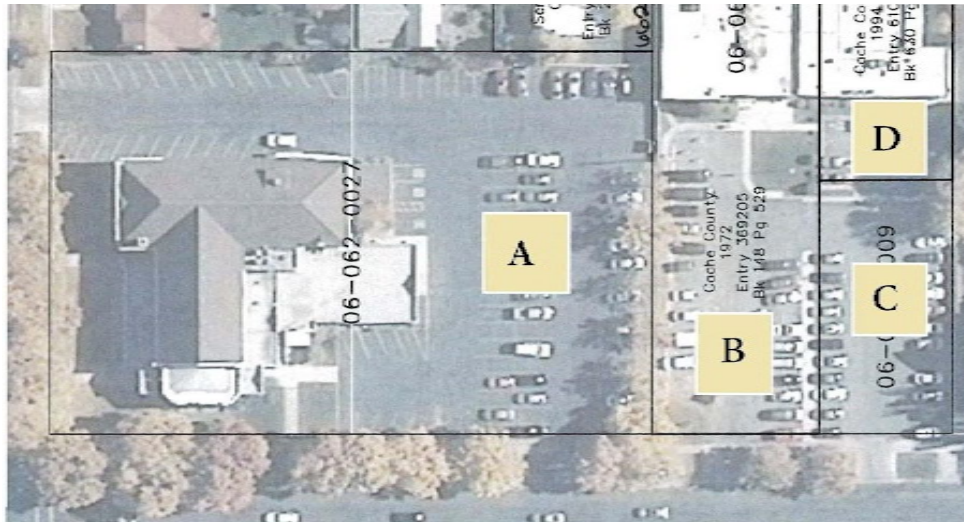
Whereas a lack of cohesion may cause additional title work and insurance should the Senior Center property be sold in its entirety;

It is the recommendation of the Internal Auditor that a quit-claim be instrumented to grant and convey the property described at Book 219 Page(s) 359-364 of the Deed Records of Cache County, Utah from the “Senior Citizens of Cache County, a non-profit, corporation” to “Cache County Corporation”.



Finding 2: Non-Exclusive Reciprocal Parking License Agreement ^{5,6,7}

As can be seen in the GIS mapping of the Senior Center property below; The Center does not have sufficient parking for its facility. To remedy, Cache County Contract 93-37-16 which was fully executed in April of 1993 establishing a Non-Exclusive Reciprocal Parking License Agreement between Cache County, a political subdivision of the State of Utah (hereinafter referred to as “County”) and the Corporation of the Presiding Bishop of the Church of Jesus Christ of Latter-Day Saints, a Utah corporation (hereinafter referred to as “CPB”).



Properties are defined as follows from North to South:

North CPB Lot (A):

Beginning at the Northwest corner of Block 32, Plat “A” Logan City survey and running thence South 89° 35’ 28” East, 203.07 feet (202 feet by Record) along the South Right-of-way line of 300 North Street; thence South 300.45 feet along the East side of a partially existing chain link fence; thence North 89° 35’ 28” West, 203.08 feet to the intersection of the North side of a sidewalk and the East Right-of-way line or 100 East Street; thence North 300.45 feet (297 feet by Record) along said Right-of-way line to the point of beginning.

North County Lot (B):

Beginning at the Northwest corner of Lot 3, Block 32, Plat “A” Logan City Survey and running thence East 18 rods; thence South 5 rods; thence West 18 rods, thence North 5 rods to the place of beginning.

South CPB Lot (C):

The South 4 rods of Lot 3, Block 32, Plat “A” Logan City survey, in Section 33, Township 12 North, Range 1 East of the Salt Lake Base and Meridian.

LESS AND EXCEPTING THE FOLLOWING DESCRIBED PARCEL:

Beginning at the Southeast corner of said Lot 3, Block 32, Plat “A” Logan City Survey and running thence North 89°36’29” West 165.93 feet; thence North 65.69 feet (4 rods of record), thence South 89°28’37” East 166.00 feet; thence South 00°03’38” West 65.31 feet (4 rods of record) to the point of beginning.

⁵ Attached Exhibit D – Cache County Contract 93-37-16

⁶ Attached Exhibit E – Contract Amendments for Consideration

⁷ Attached Exhibit F – Proof of Liability Insurance



South County Lot (D):

Part of the Southwest quarter of Section 34, Township 12 North, Range 1 East of the Sale Lake Base and Meridian as described as part of the South half of Lot 3, Block 32, Plat "A" Logan City Survey described as follows: Beginning at the Southeast corner of said Lot 3, Block 32, Plat "A" Logan City Survey and running thence North 89°36'29" West 165.93 feet; thence North 65.69 feet (4 rods of record); thence South 89°28'37" East 166.00 feet; thence South 00°03'38" West 65.31 feet (4 rods of record) to the point of beginning.

The Grantor specifically reserves and excepts unto itself all mineral, coal, carbons, hydrocarbons, oil, gas, chemical elements, and compounds whether solid, liquid, or gaseous form, and all steam and other forms of thermal energy on, in, or under the above-described land provided that the Grantor does not reserve the right to use the subject property or extract minerals or other substances from the subject property above a depth of 500 feet, nor does the Grantor reserve the right to use the surface of the subject property in connection with the rights reserved herein.

Subject to easements, rights, right-of-way, reservations, conditions, restrictions, covenants, and taxes & assessments of record or enforceable in law or equity.

This agreement shared the use of the east adjacent parking area of the Senior Center located at 236 North 100 East Logan, Cache County, Utah, and the north adjacent parking area of the Logan Fourth Ward Building located at 294 North 100 East Logan, Cache County, Utah. The County would have "additional parking space on weekdays (Monday through Friday) during the day" and in exchange, the CPB would have "additional parking space all day on Sundays, and on Monday through Saturday during the evening. Both the County and CPB granted the other indemnification while using the others' parking spaces during the defined times.

Recommendation(s):

The agreement as executed on the date above did not define the metes and bounds of either party's property, nor did it define what hours constituted "evening" or "during the day," nor did it designate who had use Saturday days. License does not include shared use nor indemnification for CPB's South Lot (see "C" above) where the Center parks its vehicles the majority of the year. It was also determined that the Senior Center's water and sewer main runs below the South lot and the vesting instrument does not speak to an easement that would grant access for maintenance or repair of those lines.

Whereas the properties are not legally described in Agreement 93-37-16 leaving the question of liability indemnification for events that occur on parcel boundaries; and

Whereas the hours of use not being clearly defined puts in question the liability of indemnification for events occurring in hours that could be construed as both day or evening; and

Whereas the agreement does not assign who will have access nor indemnification during "day time hours" on Saturdays; and

Whereas the agreement does not include use nor indemnification on the South Lot as described in Book 485 Page 471 of the Deed Records of Cache County, Utah; and

Whereas there is no easement of record for access to repair or maintain the Senior Center's water or sewer lines under said South Lot;

It is the recommendation of the Internal Auditor that the agreement be amended to define the points above.

Note: It was verified with the County's Insurance, Utah Local Governments Trust, policy 15320 that the County meets and exceeds the liability requirement of section eight of the non-exclusive parking reciprocal license agreement from 1993 as well as the amended version pending consideration.



Finding 3: Senior Center Vehicle Assets ⁸

The Senior Center Facilities and Transportation Coordinator keeps a list of vehicles used for the Center as does the County Clerk/Auditor's Office. The Internal Auditor reviewed and photographed all vehicular assets located on the property. As of March 22, 2022 the Senior Center controlled 10 Vehicles; however, the list maintained on-site was inaccurate. All titles were found within the Cache County Clerk/Auditor's Office and were accurately designated to the Senior Center. An updated list was sent to the Center's Director for continuity.

In June of 2022 two Dodge Ram 1500s were added to their Assets for the Meals on Wheels program and were cataloged as such. The titles had not yet come back, County decals have yet to be applied and the plates had yet to be adhered. Both vehicles had been added to the County Insurance schedule.

2022	RAM	1500	3C6JR7AG7NG188380	MEALS ON WHEELS	\$50,500 - Grant
2022	RAM	1500	3C6JR7AG0NG188379	MEALS ON WHEELS	\$50,500 - Grant

In review of their corrected asset list the Director submitted on May 16th, 2022 that three vehicles be surplus using the County Asset management system developed by Cache County IT.

2	1GAH35U831147587	\$19,000.00	2003	Chev	13 PASS VAN	82878EX
5	1J4GL48K03W712197	\$14,700.00	2003	Jeep	LIBERTYSPT-4DRWGN	38912EX
7	1J4GL48K54W258322	\$19,790.00	2004	Jeep	LIBERTYSPT-4DRWGN	82912EX

On June 27th, the Internal Auditor met with Dennis Gardner in reference to the status of these items as well as another audit in process. Mr. Gardner was unaware that the vehicles have been remitted for surplus as he said the system was new and he was used to the paper form of surplus County asset. He looked in the system and acknowledge that they had been marked to be surplus. The Internal Auditor started an email with Mr. Garden and Ms. Madrid to open the lines of communication on the process and documentation that would need to be completed to finish surplus the items. It is also the Internal Auditor's understanding that Mr. Garden sought out the IT Director to format some type of notification that a department had assets to surplus.

Recommendation(s):

The maintaining of an accurate personal property register by department is important not just for reason of depreciation and maintenance but for ease of surplus. The County is very diligent about adding new vehicular assets to the Insurance schedule which reduces the risk of noncoverage in the interim period between an asset being acquired and title being received at the Clerk/Auditor's office.

Whereas departments have reverted to creating and maintaining their own asset register; and

Whereas annual review of departmental assets is recommended by both the Utah State Auditor in the published best practices of the Government Finance Officers Association; and

Whereas regardless of accuracy all lists of county owned property is subject for request through Government Records Access and Management Act; and

⁸ Attached Exhibit G – Vehicle Asset List with Images



Whereas the public in search of transparency should be given accurate data regardless of the department from which said information is provided;

It is the recommendation of the Internal Auditor that an annual review of vehicular assets be sent out to all department heads for verification of accuracy and asset necessity. This may shorten the time that vehicle assets sit unused before remitted to surplus. Additionally, it is the recommendation of the Internal Auditor that the surplus process be reviewed to prevent delays in processing.

2022	Department/VIN	Cash Value	Year	Make	Model/Body Type	License	Assigned to:	Title Status	
	SENIOR CITIZENS								
1	1GJH620R8Y1154728	\$12,000.00	1999	GMG	15 Pass Van	68874EX	Transportation	Title to Dennis	Surplused 5/21/19
2	1GAH35U831147587	\$19,000.00	2003	Chev	13 PASS VAN	82878EX	Transportation	UDOT-we have title	Surplus 6/27/2022
3	1FDWE35S7VHA03212	\$20,070.00	2000	CHAM	Crusader	60456EX		Title in File	Surplused 6/5/2019
4	1FDWE35S0VHA06412	\$20,070.00	2000	Ford	CTV3DC	60455EX		Title in File	Surplused 6/5/2019
5	1J4GL48K03W712197	\$14,700.00	2003	Jeep	LIBERTYSPT-4DRWGN	38912EX	Atlantic Blue	Title in File	Surplus 6/27/2022
6	3GCEC14X96G271167	\$14,116.00	2006	Chev	C1500 Silverado Pickup	501283EX		Title in File	
7	1J4GL48K54W258322	\$19,790.00	2004	Jeep	LIBERTYSPT-4DRWGN	82912EX	Brett - Tan	Title in File	Surplus 6/27/2022
8	1FD4E45S58DB57219	Grant	2009	FRIN	BUS	501246EX		Title in File	
9	1FTMF1EF3HFA54596	Grant	2017	FORD	F150	214925EX	MEALS OF WHEELS	Title in file	
10	1FTMF1EF5HFA54597	Grant	2017	FORD	F150	214924EX	MEALS OF WHEELS	Title in File	
11	1FDFE4FS6GDC56587	Grant	2016	FORD	ECONOLINE BUS	220139EX		Title in File	New 11/04/2020
12	3C6JR7AGXLG277566	\$44,629	2020	DODGE	RAM 1500	220545EX	MEALS OF WHEELS	Title in File	New 02/02/2021
13	1C4RJFAG2DC652593		2013	JEEP	GRAND CHEROKEE	205639EX		Title in File	TRANSFER from Bldg & Grounds
14	3C6JR7AGONG188379	Grant	2022	DODGE	RAM 1500	530408EX	MEALS OF WHEELS	New - Title Not Yet Received	Arrived 6/22/2022
15	3C6JR7AG7NG188380	Grant	2022	DODGE	RAM 1500	530409EX	MEALS OF WHEELS	New - Title Not Yet Received	Arrived 6/22/2022



Finding 4: Fund Deposit Receipting ^{9, 10}

The Senior Center takes in cash and checks for the following revenue line items:

- Congregate Meal Donations
- Meals on Wheels Donations
- Kitchen
- Gift Shop
- Transportation
- Bingo
- Piggy Bank
- Class Fees
- Sundry

The Internal Auditor reviewed the current Senior Center Policy & Procedure manual section

6.10 "Money Counting Procedures"

All monies must be counted by 2 persons. The Office Specialist and one other staff person must count the till and congregate meal donation box at the end of the lunch hour. In the absence of the Office Specialist another full-time staff member will be assigned the responsibility to count the money. Money must be counted daily. A deposit must be made 2x in the work week. In the absence of office specialist, the Director or Assistant Director will deposit. The following steps must be followed during Money Counting.

1. Change Box
 - Total receipt sheets
 - Take receipt total from the box
 - Left over money should total \$100.00
2. Meal monies- Meals on Wheels and Congregate monies counted and checked by both people.
3. Deposit Slips- filled out from daily count sheet. Total of deposit slip checked by both people.
4. Both people are to sign the daily count worksheet.
5. Attach receipts, deposit slip, and worksheet for the office specialist records.
6. Office manager is responsible for the fee statement required by the County.

In review of their published process the Director and the Office Specialist both stated that the above is not how they balance at the end of the day. The Internal Auditor had them walk through their actual process and used that as means of tying back to their deposit.

Monday

Date	Currency	Coins	Checks	TOTAL
10/14/21				
Congregate	157.00	3.00	30.00	190.00
MW			912.00	912.00
Kitchen				
Gift Shop	187.00			187.00
Transportation				
Bingo				
Activities				
TOTAL	344.00	3.00	942.00	1,289.00



Internal Auditor reviewed the sample deposits with the Cache County finance department. The finance office stated that they do not use the multitude of documents remitted to them by the Senior Center; Rather they balance the Caselle receipt to the bank deposit. They requested that rather than the Center making one receipt for the day in Caslle, that they make each transaction its own receipt and batch the day end. This will help in searching for an individual donation as is often requested. It was stated that the finance department rarely, if ever, has a discrepancy with the financials of the Senior Center and in the rare case that they do the documentation is quickly provided to correct and amend the transaction due to their diligent bookkeeping.

CONGREGATE DAILY CASH MAILBOX	
DATE <u>8/19/2020</u>	8/14 \$ 25.00
CURRENCY <u>\$ 90.00</u>	8/17 \$ 83.00
CHECKS _____	8/18 \$ 46.00
	8/19 \$ 90.00
	<u>TOTAL \$ 244.00</u>
TOTAL DONATED <u>\$ 90.00</u>	SIGNATURE <u>Manuel Wojtylo</u>
	WITNESS <u>Denece Miller</u>

When brought back to the Director and Office Specialist that their over-documentation was unnecessary they were eager to simplify their process and made plans to get with the finance office to retrain on a more efficient way to complete their day-end procedures.

When the Internal Auditor returned for the 90-day review the Director and Office Specialist noted that their new procedures were working, though change is never easy, and that the manual had been updated to reflect operational reality.

The Director of the Cache County Senior Citizen Center, Giselle Madrid, amended the Policy & Procedures manual that is used at the Center to include the new cash-handling and receipting procedures as verbally recommended by the Internal Auditor at the time of the initial audit review. Updates had not yet been reviewed by the County Executive before its submission to County Council for approval and adoption.

⁹ Attached Exhibit H – Original Policies & Procedures

¹⁰ Attached Exhibit I – Sampling of Fund Receipting * As some receipts and reports include client names that are protected under the Older Americans Act of 1965; The Internal Auditor requests that “Exhibit H” not be published with the final audit report.



Finding 5: Policies & Procedures Manual of the Cache County Senior Citizen Center^{11, 12}

As noted during the cash handling portion of the Senior Center audit; the Policies and Procedures manual of the Cache County Senior Citizen Center is out of date and does not define the current operational reality of the Center. The Senior Center Director amended the manual and the Internal Auditor reviewed it for continuity with the Cache County Personnel Policy & Procedure Manual dated March 2022.

Recommendation(s):

- General Staff Policy 1.00 Job Descriptions: add “**per the Director’s discretion**” in reference to informal employee evaluations.
- General Staff Policy 2.00 Accidents: Correct policy title to “Cache County **Safety** policy” and list the County’s Personnel Policy & Procedure Manual as the reference document so when County Policy changes the Senior Center manual does not also need to be updated.
- General Staff Policy 2.10 Accident Reports: Quote the County Safety Policy Section I.

The Internal Auditor recommended changes and additions to the Senior Center manual to include the attachment of the “Employee Report of Incident” form.

- General Staff Policy 4.00 Purchasing Supplies and Services: Add “**The Purchase Policy Established by Title 3 of Cache County Code will be followed at all times.**”
- General Staff Policy 6.00 Monies at the Center & 6.10 Money Counting Procedures: Amended to bring into operational reality. For detailed modification see ‘Exhibit J.’
- General Staff Policy 8.00 Use of Personal Vehicles: Add to title “**by County Employees.**” Quote County Policy on vehicle safety and operator guidelines and rates. “**Employees must submit to the Director for approval all requests for payment or reimbursement with supporting documentation within 30 days of the date the expense was incurred. County insurance is considered secondary insurance and will be available only if the driver’s insurance limits are exceeded.**”
- General Staff Policy 9.00 Time and Attendance per County Policy & Procedure Manual: Title amended to **[Time and Leave]** and reference of County manual as follows, “**Tardiness and absence without leave will result in administrative action as described in the County Policy and Procedure Manual Section VII on Personnel Management.**”]
- General Staff Policy 10.00 Dress Standards: Amend as follows;
[10.00 Workplace Attire & Personal Appearance
Staff is required to dress appropriately for the job description. Center staff will dress to present a positive image when meeting the public. Blue jeans are acceptable if they are clean and in good repair. Shoes should be appropriate for their job description (no open toed shoes or bare feet). Office staff are required to dress in a manner consistent with a public service business image. Workplace attire should be at a minimum “Business Casual” appropriate. Clothing that allows employees to feel comfortable at work yet is appropriate for an office environment. The casual dress must be neat, clean, pressed or wrinkle-free and without holes, tears or frayed areas.
 - a. Business Casual attire includes, but is not limited to:
 - i. Slacks, corduroys, non-faded jeans, capris, skirts, dresses
 - ii. Sport and golf shirts, turtlenecks, sweaters, blouses

¹¹ Attached Exhibit J – Modified Policy & Procedure Manual for Consideration

¹² Attached Exhibit K – Cache County Employee Report of Incident



- iii. Appropriate shoes such as loafers, sandals, leather boots, pumps, athletic shoes (within reason)
- b. Inappropriate attire includes, but is not limited to:
 - i. Overalls, Shorts, clothes that fit too tight or too baggy
 - ii. Hiking Boots, Flip-flops or barefoot
 - iii. Muscle shirts, midriff-type tops, Tank-tops, strapless or near strapless clothing which leaves the shoulders bare, or clothing that displays unprofessional
 - iv. Sweat/wind suits, jogging suits, exercise pants or exercise tights]

It is the recommendation of the Internal Auditor that the above changes be reviewed with the intent to implement and that the Cache County Employee Report of Incident be attached at the back of said Policy and Procedure Manual for ease of access.



Finding 6: Open Contracts/Agreements¹³

The Cache County Senior Citizens Center has three open contracts in addition to the Non-Exclusive Reciprocal Parking License Agreement in 'Finding 2' and the Bear River Association of Governments (BRAG) Area Agency on Aging Contract for Services that is discussed in 'Finding 8.'

County Agreement No. 19-56 with the Utah Department of Transportation (UDOT):

Federal Transit Administration FY 2019 Certifications and Assurances relating to FTA Award of \$56,000 with \$14,000 local match for Senior Citizens Center Bus.

As listed in Exhibit G, the Senior Center has two transportation buses on its asset list. One is a 2009 and the other is a 2016. Though the grant was awarded in 2019, the federal funding has yet to become available to honor the grant. Hence, the budget allocation must keep a pending liability of the \$14,000 match should funding become available. Director Madrid checked on the status of the grant funds in May and was told the money had yet to be allocated down to the States though the agreement did state that the funding was anticipated to become available in FY 2022.

Additional details of the "Enhanced Mobility of Seniors and Individuals with Disabilities – FTA 5310 Grant Program can be found at the link below.

<https://www.rideuta.com/Doing-Business/FTA-5310-Grant-Program>

County Agreement 19-124 with Revco Leasing Company, LLC:

Equipment Lease Agreement – Sharp MX-3571 Copier for Senior Citizens Center. This agreement includes the following leased equipment:

- Sharp MX-3571 Digital Imager
- Sharp MX-DE25 Paper Feed Desk Unit
- Sharp MX-TR19 Exit Tray
- Sharp MX-FX27 Inner Finisher

Agreement goes through June 27th, 2024 with an option to purchase at the conclusion of said lease. Director Madrid confirms that all equipment is still in use at the Senior Center with no issues and that they are very happy with the lease agreement as it stands.

County Agreement 19-134 with Parking Enforcement LLC:

Parking Enforcement Agreement for the Cache County Senior Citizens Center. This agreement was entered into in partnership with the Corporation of the Presiding Bishop of the Church of Jesus Christ of Latter-Day Saints – Logan Fourth Ward Building as a means to prevent overnight parking from the apartment complex on the west side of N 100 E Street as well as occasional short- and long-term parking by homeless persons. This type of unauthorized parking prevents snow removal as well as immediate access to certain lots for the maintenance and repair of buried water and sewer lines. Parking enforcement hours are defined as 11pm to 7am MST seven days a week. Enforcement comes at no cost or liability to the County as fees are levied on the vehicle owner. Signage is placed and maintained by Parking Enforcement, LLC.

¹³ **Attached Exhibit L** – Cache County Contracts/Agreements 19-56, 19-124, 19-134





Recommendation(s):

Whereas Parking Enforcement, LLC has not submitted a Certificate of Liability Insurance since the originating agreement in 2019; and

Whereas the agreement renews annually on October 1st unless a minimum of 30-days' notice has been given in writing in advance of the anniversary date; and

Whereas the Director of the Senior Citizen's Center is satisfied with the services provided by Parking Enforcement, LLC.

It is the recommendation of the Internal Auditor that a renewed Certificate of Liability Insurance be submitted by the LLC on or before the time of the agreement's renewal.



Finding 7: Meals on Wheels Volunteer Drivers ^{14, 15, 16}

In order to keep costs of delivery low, the Meals on Wheels program depends on volunteer drivers to take on delivery routes to supply and complete wellness checks on home bound citizens. The Cache County Senior Citizens Center has implemented a 'Meals on Wheels Volunteer Handbook' that requires a signature of acknowledgment at the back for all volunteers.

An additional document is required entitled the "Meals on Wheels Volunteer Information Sheet." This one pager asks basic questions like availability, car insurance company, hobbies, physical limitations etc. However, the last paragraph before signature does not clearly define the chain of liability should an accident occur while volunteering. The document states:

"I understand that I am a volunteer at the Cache County Senior Center, no an employee of the Cache County Corp. I understand that volunteers receive no enumeration for their services, but that expenses are deductible for income tax purposes. I also understand that if I use my personal vehicle in my volunteer service, I will keep in effect the liability insurance required by the State of Utah."

This document is not annually renewed nor does it allow for background checks, verification of license status, criminal history, nor liability indemnification.

Recommendation(s):

Whereas the lack of clarity of whose liability insurance is primary in the case of an accident while volunteering; and

Whereas there is no authorizing language for verification of license status, insurance, and or criminal history; and

Whereas volunteers are working with some of the most vulnerable members of our community; and

Whereas without the support of volunteers the program would not be viable;

It is the recommendation of the Internal Auditor that to protect the volunteers and home bound a more robust volunteer application be implemented and renewed annually.

¹⁴ **Attached Exhibit M** – Meals on Wheels Volunteer Handbook

¹⁵ **Attached Exhibit N** – Meals on Wheels Volunteer Information Sheet

¹⁶ **Attached Exhibit O** – Volunteer Driver Application for Consideration



Finding 8: Bear River Association of Governments – Council on Aging ^{17, 18, 19, 20, 21}

The Older Americans Act of 1965 (OOA) Title III – Grants for State and Community Programs on Aging; Part A – General Provisions, speaks to the administration of Federal funding as it comes down to the States and then Area Agencies. More specifically: Sec. 305 (2) the State agency shall— (A) except as provided in subsection (b) (5), designate for each such area after consideration of the views offered by the unit or units of general-purpose local government in such area, a public or private nonprofit agency or organization as the area agency on aging for such area;

This is codified in Title 62A. Utah Human Services Code Chapter 1: Department of Human Services, Part 1: Department of Human Services Administration. Specifically, 62A-1-107 Board of Aging and Adult Services.

The State of Utah has designated the Bear River Association of Governments (BRAG) – Council on Aging as the Area Agency on Aging that encompasses all of Cache County. In such all SHIP, MIPPA, MOW, Class 1 & 2 Nutrition Services, State Services, Transportation, and Title III funding allocated to Area Agencies on aging, are filtered through BRAG. Cache County subcontracts through an interlocal agreement annually for Aging Services and funding. Per the OAA and Utah Code 62A, these agreements may not exceed 12 months and have a fiscal year of 1 July through 30 June.

Upon review of the last signed contract 21-98; Cache County filed all required documentation, authorized funding, and maintained statutory compliance. As annotated in Part VIII (4) of the contract; The Contractor represents that is had the financial, managerial, and institutional capacity to fully comply with the requirements of this contract.

Recommendation(s):

It is the understanding of the Internal Auditor that the BRAG Council on Aging has not met since February 24, 2022 and per the minutes of that meeting the “By-laws are still in process.” The Cache County Senior Center Director noted that the last few meetings she was not invited to. The BRAG Director, was out of office as was the published Director of the Bear River Area Agency on Aging; and neither has responded to email or voicemail. The Internal Auditor went to the BRAG Office to acquire the most current meeting minutes as well as the list of Aging Advisory Council members as the website still had the 2020 members listed. The Advisory Council Members list that was given was incomplete and did not meet OOA standards.

Per OOA Sec 306 AREA PLANS 4. C. 6. provide that the area agency on aging will—
(D) establish an advisory council consisting of older individuals (including minority individuals and older individuals residing in rural areas) who are participants or who are eligible to participate in programs assisted under this Act, family caregivers of such individuals, representatives of older individuals, service providers, representatives of the business community, local elected officials, providers of veterans’ health care (if appropriate), and the general public, to advise continuously the area agency on aging on all matters relating to the development of the area plan, the administration of the plan and operations conducted under the plan;

Additionally, the BRAG staff would not give the Internal Auditor any financial information to tie back budget allocations as, “they could not verify credentials,” although all requested information is public record. The June 30, 2021 Financial Audit of the Bear River Association of Governments Financial Report

¹⁷ **Attached Exhibit P** – Older Americans Act of 1965 – Title III

¹⁸ **Attached Exhibit Q** – Utah Code Title 62A

¹⁹ **Attached Exhibit R** – BRAG Contract 21-98

²⁰ **Attached Exhibit S** – BRAG Council on Aging Meetings Minutes & Officer List

²¹ **Attached Exhibit T** – BRAG External Audit FY 2021



performed by Wiggins & Co, and Independent Auditor only listed one finding which was the untimely completion of the Fraud Risk Assessment.

Whereas the BRAG -Council on Aging is not meeting regularly and their list of officers is incomplete; and

Where as the BRAG website is still out of date as of the publication of this audit; and

Whereas the BRAG is either hesitant or unwilling to divulge the financials of the Area on Aging; and

Whereas the Internal Auditor is unable to tie out financials from receipt to distribution;

It is the recommendation of the Internal Auditor that future agreements include transparency to auditors working on behalf of Cache County. And also, for transparency, that the website be kept current with all officer listings and meeting minutes. And that meetings be held regularly and include invitations to all Senior Center Directors.

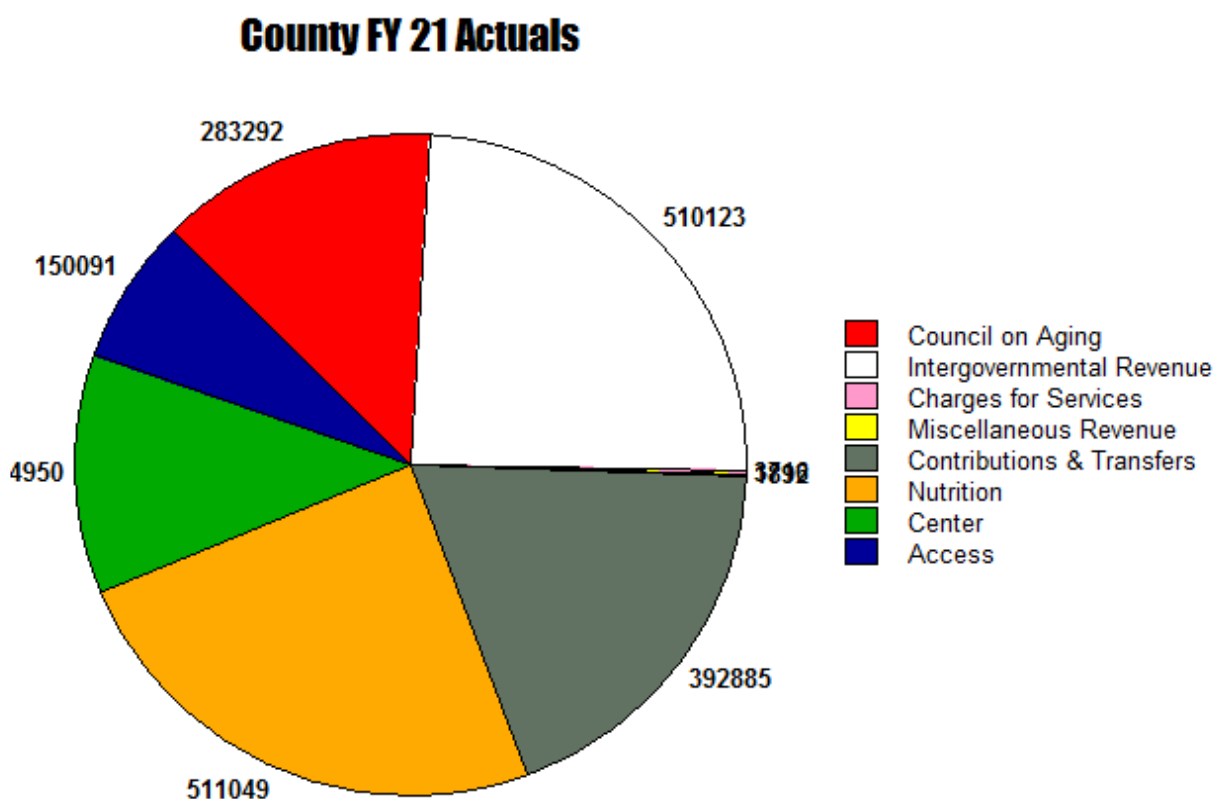
When financials become available the Internal Auditor would like to complete the tie out of federal & State funding to the Center.



Finding 9: Budget and Financial Review ^{22, 23, 24, 25}

The 2022 Cache County adopted budget for the Council on Aging was \$984,700, with a 2021 estimation of \$1,151,900 and a 2020 actual of \$1,011,163. The pass-through funding from BRAG amounted to 53% of the total allocated funds in 2020 and has decreased by 4% annually. This does not take into consideration one-time funding such as CARES, ARPA, CDBG, or other special Grants. The Center spent down it's remaining \$138,816.42 in COVID Relief funds during FY 2020-2021. The County pulled \$182,900 from Fund Balance in 2021 and estimates an additional draw down of \$100,200 in fiscal year 2022. Though the estimated pass through allocation did drop by 5% from FY 2021 to FY 2022 the biggest mitigating factor has been inflation specifically in food costs as shown in the preface of this audit.

Financials for the last 4 fiscal years are divided out below. These graphs are based off the County's fiscal year, not the Senior Center's fiscal year.



²² Attached Exhibit U – Cache County Financials – Council on Aging

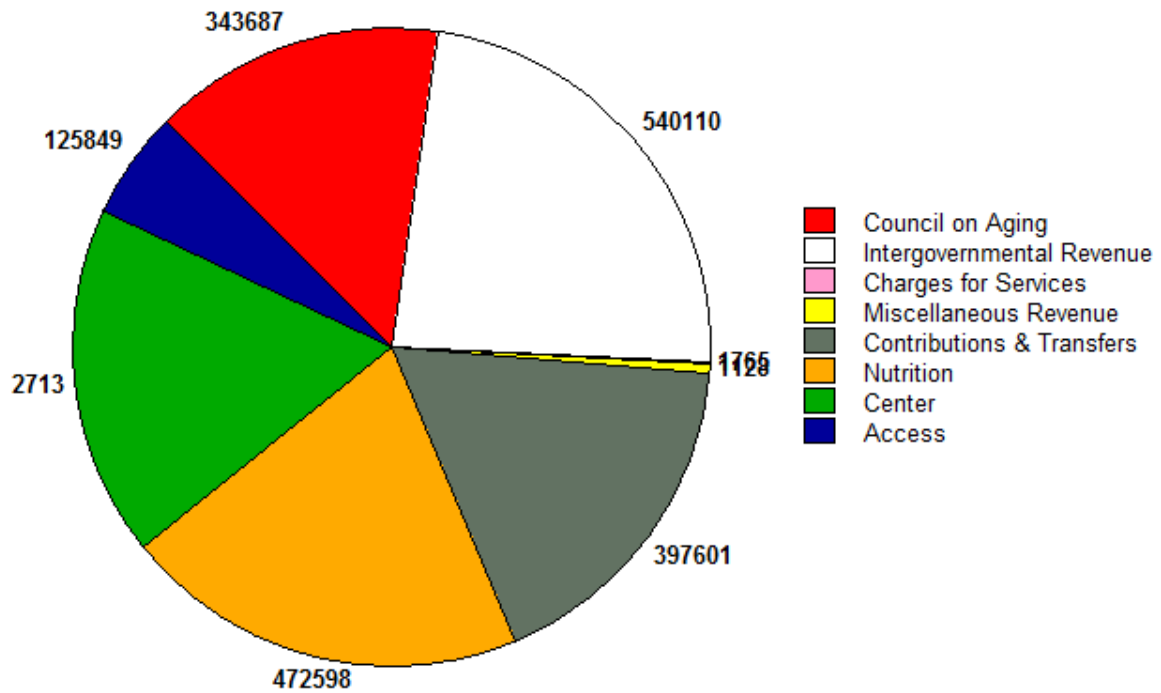
²³ Attached Exhibit V – BRAG – Council on Aging Reimbursement Spreadsheets

²⁴ Attached Exhibit W – Senior Center Weekly Activity Schedule

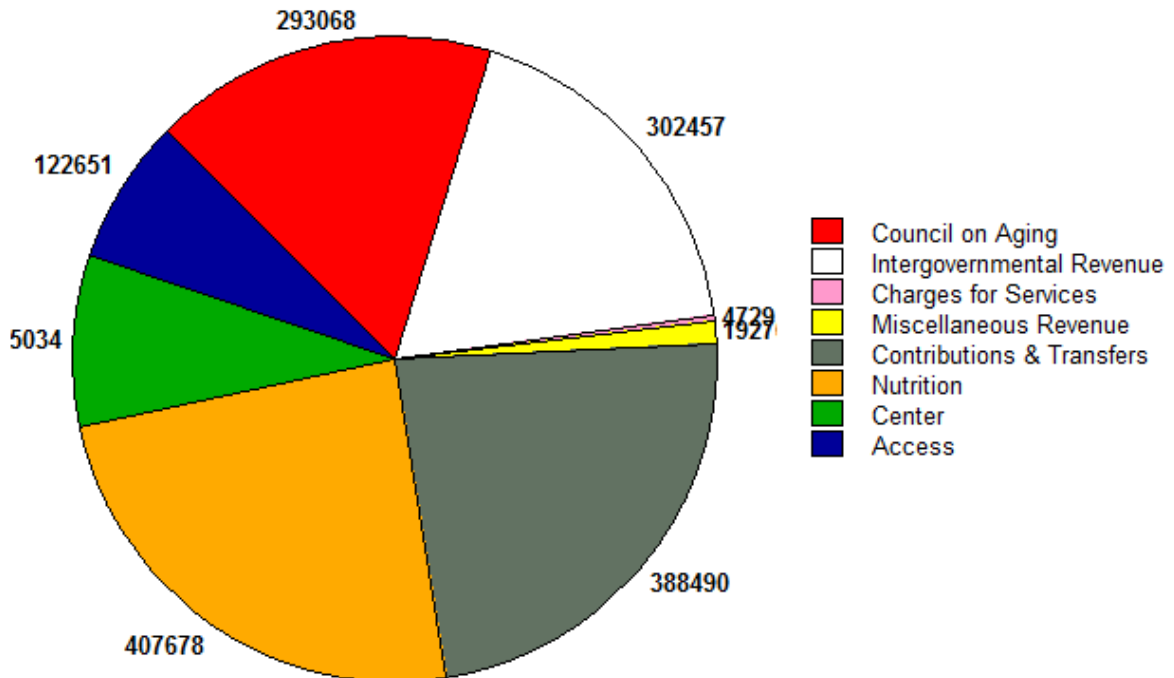
²⁵ Attached Exhibit FF – Cache County Population 1969-2020



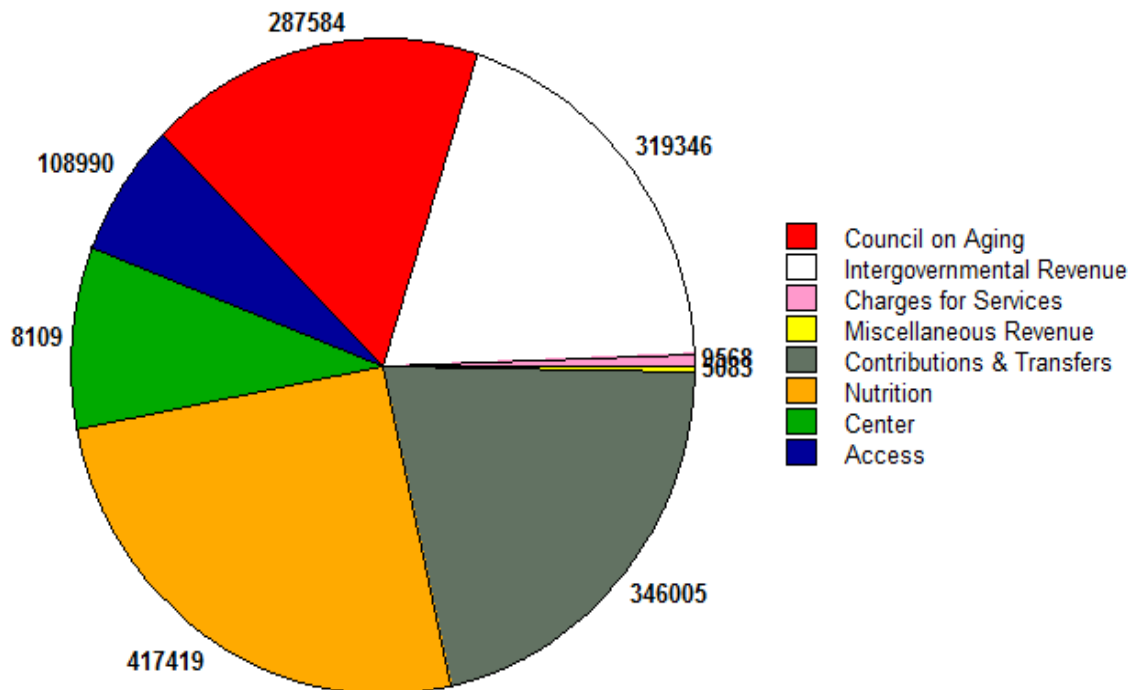
County FY 20 Actuals



County FY 19 Actuals



County FY 18 Actuals



The figures below are from the County's contract/agreement with the Bear River Association of Governments Council on Aging. The Council's fiscal year runs 1 July to 30 June so it will not match up to the County's calendar year financials.

a. **Funding Sources.** The funds for this Contract are provided as follows: **FY 2020-2021**

CFDA#	FEDERAL OR STATE FUNDING SOURCE	AMOUNT
93.779	Health Insurance Counseling (SHIP)	4,000.00
93.071	Medicare Improvements for Patients (MIPPA)	2,500.00
N/A	State Home Delivered Meals	57,833.00
N/A	State Nutrition C-1	3,576.00
N/A	State Nutrition C-2	3,576.00
N/A	State Services	30,135.00
N/A	RVP/Transportation	3,590.00
93.044	Title IIIB	52,813.00
93.045	Title IIIC-1	77,433.00
93.053	Title IIIC-1 CIC	23,122.77
93.045	Title IIIC-2	54,869.00
93.053	Title IIIC-2 CIH	23,122.77
93.043	Title IIID	4,113.83
TOTAL		\$340,684.37



- a. **Funding Sources.** The funds for this Contract are provided as follows: **FY 2019-2020**

CFDA#	FEDERAL OR STATE FUNDING SOURCE	AMOUNT
93.779	Health Insurance Counseling (SHIP)	4,000.00
93.071	Medicare Improvements for Patients (MIPPA)	2,500.00
N/A	State Home Delivered Meals	57,794.00
N/A	State Nutrition C-1	3,403.00
N/A	State Nutrition C-2	3,403.00
N/A	State Services	30,095.00
N/A	State Transportation	2,922.00
93.044	Title IIB	62,041.00
93.045	Title IIC-1	82,139.00
93.053	Title IIC-1 CIC	21,558.00
93.045	Title IIC-2	62,298.00
93.053	Title IIC-2 CIH	21,558.00
93.043	Title IID	4,600.00
	TOTAL	\$358,311.00

- a. **Funding Sources.** The funds for this Contract are provided as follows:

FY 2018-2019

CFDA#	FEDERAL OR STATE FUNDING SOURCE	AMOUNT
93.779	Health Insurance Counseling (SHIP)	3,000.00
93.071	Medicare Improvements for Patients (MIPPA)	2,500.00
N/A	State Home Delivered Meals	66,987.00
N/A	State Nutrition C-1	4,846.00
N/A	State Nutrition C-2	4,846.00
N/A	State Services	31,516.00
N/A	State Transportation	2,921.00
93.044	Title IIB	41,634.00
93.045	Title IIC-1	61,074.00
93.045	Title IIC-1 One Time	3,318
93.053	Title IIC-1 CIC	13,163.00
93.045	Title IIC-2	50,863.00
93.053	Title IIC-2 CIH	19,159.00
93.043	Title IID	2,000.00
	TOTAL	\$304,502.00

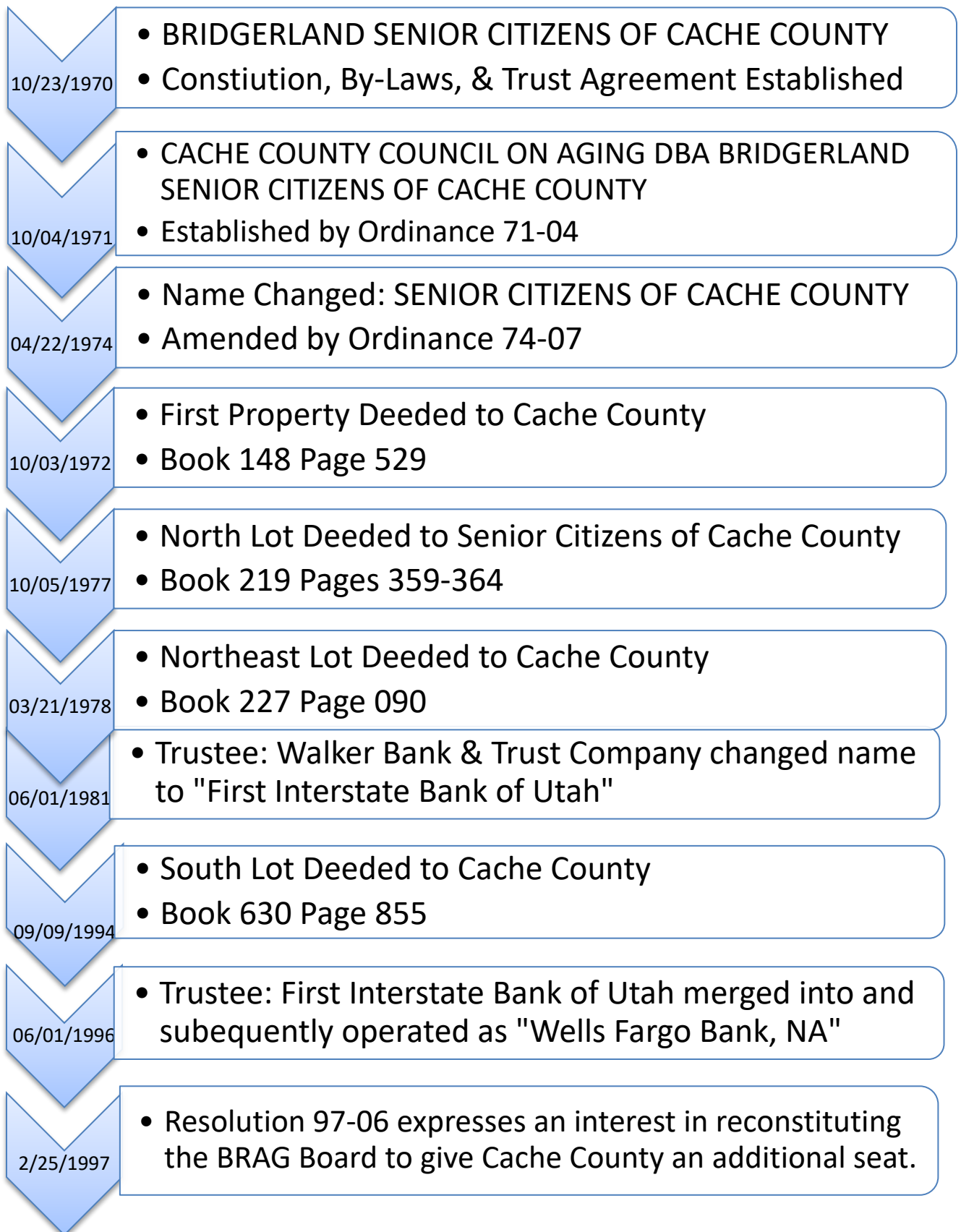


Funds are reimbursed to the County monthly and are documented on a shared spreadsheet between the Center Director and BRAG staff. Reimbursements averaged \$22,896.34 a month in FY 2020-2021 with the highest being \$61,425.91 and the lowest being \$884.47.

Per OOA and State guidelines Cache County has the opportunity to create its own area council on aging as it exceeded 100,000 in population in the 2005 Census. If the County would like to pursue this, it is defined in Section 306.4 for the Older Americans Act of 1965.

With only having the County's financials and the Senior Center's numbers is it hard to determine accuracy. However, it is clear that with the increase in food costs the County will either need to find other funding streams such as an interlocal agreement with Logan City. Or they may have to draw down on services. The other option is for Cache County to become its own Area Agency on Aging. This last option is not advised until financials are made available that would allow for a cost analysis between the current operation and a stand alone operation.





Finding 10: Issue of Governance^{26, 27, 28, 29, 30, 31, 32, 33, 34}

There are only three sections of the existing Cache County Code 2.52 that are accurate in both organizational design and operational reality. None of these three pertain to governance and there is no actual elected Board as defined by County Code.

2.52.010 Name:

The name of this organization shall be known as the senior citizens of Cache County. We know for certain that the name of the organization is "The Senior Citizens of Cache County," as detailed in the history and supporting documentation, lastly Ord. 74-07.

2.5.020: Purposes:

The function of this organization shall be to:

- A. Provide programs and activities that senior citizens may participate in and enjoy, including physical exercise for the development of healthy active lives.
- B. Provide short and long tours.
- C. Provide consultant services in areas of health, housing, finances, insurance, etc.
- D. Provide educational classes and programs, etc.
- E. Bring senior citizens together for socialization.
- F. Offer the individual senior citizen opportunities for self-appraisal and for planning a way of life to achieve the maximum amount of self-realization and enrichment and to realize a better understanding of the shift from work centered life to one of leisure centered opportunities.
- G. Provide meeting places for senior citizens, workshops for the practicing of hobbies and other facilities, useful to the members.
- H. Borrow money for the above purposes and pledge the assets acquired by the association to secure the payment thereof.
- I. Cooperate with the Utah division of aging and also public and private companion agencies of state and national levels, to more satisfactorily meet the need of and provide opportunities for all senior citizens.

We know for certain that these functions are being actively implemented in compliance with Federal and State mandates. See Attached Exhibit W.

2.52.090: BUDGET:

- A. A budget may be established annually by the county council, **upon recommendation of the Cache County senior citizens board**; it being the desire of all concerned that this **Cache County senior citizens board** be subject to the control and supervision of the Cache County council.
- B. Monies collected and expended shall be accounted for annually by **the Cache County senior citizens board** and shall be audited by the county auditor before approval of the succeeding year's budget.

²⁶ Attached Exhibit X – Bridgerland Senior Citizens of Cache County Constitution

²⁷ Attached Exhibit Y – Bridgerland Senior Citizens of Cache County By-Laws

²⁸ Attached Exhibit Z – Bridgerland Senior Citizens of Cache County Trust Agreement

²⁹ Attached Exhibit AA – Cache County Ordinance 71-04

³⁰ Attached Exhibit BB – Cache County Resolution 97-06

³¹ Attached Exhibit CC – Cache County Ordinance 71-04

³² Attached Exhibit DD – Trustee Name Change

³³ Attached Exhibit EE – Cache County Code 2.52

³⁴ Attached Exhibit GG – Verification That Names are Not Registered with the Secretary of State



We know that an annual budget is established by County Council and that all “monies collected and expended” are accounted for annually. Amendments will need to be made as to whom the requesting party is once that is established.

2.52.030: Board of Directors

A. Creation: The board for this organization shall be composed of a maximum of thirteen (13) qualified representative members of the community. Seven (7) of the thirteen (13) shall come from Logan, and six (6) from Cache County; provided, however, that in the event six (6) persons from Cache County are not able or willing to act, then qualified and willing persons from Logan may be selected to comprise the board of directors.

[...]

2.52.040: Officers and Directors

2.52.050: Executive Committee

2.52.060: Other Committees

2.52.070: Annual Meeting

There is no history or documentation that implies that the Board of Directors existed past the original articles of organization in 1970. Nor are the original or subsequent ordinances written in a way that implies that the Cache County Council and the Cache County Senior Citizens Board are synonymous.

Recommendation(s):

Whereas there is currently no Cache County Senior Citizens Board either elected or appointed; and

Whereas the only two active parties in the governance of the Cache County Senior Citizens Center are the County Executive as overseer and the County Council, and

Whereas the Senior Citizens Center is not currently its own taxing entity requiring a separately elected board for the purpose of stewarding public funds; and

Whereas the Older Americans Act of 1965 does not require a separate elected board outside the Area Agency on Aging; and

Whereas the State of Utah does not require a separate elected board outside the Area Agency on Aging; and
Whereas the Bear River Association of Governments Council on Aging agreement does not require a separate elected board for each Senior Center; and

Whereas neither ‘Bridgerland Senior Citizens of Cache County,’ ‘Senior Citizens of Cache County,’ nor ‘Bear River Area Agency on Aging,’ are registered entities with the Utah Secretary of State; and

Whereas Cache County is already the comptroller of all Cache County Senior Center financials to include grant allocations; and

Whereas there is no local municipality financially contributing to or statutorily authorized a governing vote of the Cache County Senior Center;

It is the recommendation of the Internal Auditor that the Senior Citizens Board be dissolved and restructured as a County Department.



CHAPTER 2.52
SENIOR CITIZENS ~~BOARD~~ [DEPARTMENT]

SECTION:

2.52.010: Name

2.52.020: Purposes

~~**2.52.030: Board Of Directors**~~

~~**2.52.040: Officers And Directors**~~

~~**2.52.050: Executive Committee**~~

~~**2.52.060: Other Committees**~~

~~**2.52.070: Annual Meeting**~~

~~**2.52.080: Amendments And Bylaws**~~

~~**[2.52.030: Director]**~~

2.52.090: Budget

2.52.010: NAME:

The name of this ~~organization~~ [department] shall be known as the ~~senior citizens of Cache County. (Ord. 71-04; amd. Ord. 74-07)~~ [Cache County Senior Citizens Department.]

2.52.020: PURPOSES:

The function of this ~~organization~~ [department] shall be to:

- A. Provide programs and activities that senior citizens may participate in and enjoy, including physical exercise for the development of healthy active lives.
- B. Provide short and long tours.
- C. Provide consultant services in areas of health, housing, finances, insurance, etc.
- D. Provide educational classes and programs, etc.
- E. Bring senior citizens together for socialization.
- F. Offer the individual senior citizen opportunities for self-appraisal and for planning a way of life to achieve the maximum amount of self -realization and enrichment and to realize a better understanding of the shift from work centered life to one of leisure centered opportunities.
- G. Provide meeting places for senior citizens, workshops for the practicing of hobbies and other facilities, useful to the members.
- H. Borrow money for the above purposes and pledge the assets acquired by the association to secure the payment thereof.
- I. Cooperate with the Utah division of aging and also public and private companion agencies of state and national levels, to more satisfactorily meet the need of and provide opportunities for all senior citizens. (Ord. 71-04; amd. Ord. 74-07)

~~**2.52.030: BOARD OF DIRECTORS:**~~

~~A. Creation: The board for this organization shall be composed of a maximum of thirteen (13) qualified representative members of the community. Seven (7) of the thirteen (13) shall come from Logan, and six (6) from Cache County; provided, however, that in the event six (6) persons from Cache County are not able or willing to act, then qualified and willing persons from Logan may be selected to comprise the board of directors.~~

~~B. Terms: The board shall be elected for terms of three (3) years each, except that the initial board shall be divided into three (3) groups as follows: Five (5) of the persons shall serve a term for one year; four (4) for a two (2) year term; and four (4) for a three (3) year term. Thereafter, one-third (1/3) of the vacancies shall occur annually. Members may be reelected at the end of their service on the board.~~



~~C. Meetings: The board shall hold at least four (4) meetings annually. Special meetings may be called by the president or upon written petition by any three (3) members of the board. A majority of the board shall constitute a quorum for the transaction of business.~~

~~D. Absenteeism; Vacancies: Vacancies shall be filled by a majority vote of the board members. Any member who, during one year, is absent from regular meetings more than two (2) times without approval of the board, shall create a vacancy in his membership on the board. The board may excuse absences when notified beforehand for legitimate business or health reasons or in case of absence from the city.~~

~~E. Ex Officio Members:~~

~~1. The county executive or his duly appointed representative shall at all times be an ex officio member of the board of directors.~~

~~This person shall have no vote as a member of the board.~~

~~2. The mayor of Logan City or his duly appointed representative shall at all times be an ex officio member of the board. This~~

~~person shall have no vote as a member of the board.~~

~~F. Eligibility For Board Of Directors: Of the elected members of the board of directors, only persons who are active or who are~~

~~willing to become active shall be eligible to serve on this board. (Ord. 71-04; amd. Ord. 74-07)~~

~~2.52.040: OFFICERS AND DIRECTORS:~~

~~A. The officers of the board shall be a president, a vice president, a secretary, a historian and a treasurer, who shall perform the duties that usually pertain to these respective offices. These officers shall be elected annually by the board of directors from the board of directors at the first meeting of each year. They shall serve for a period of one year and until their respective successors shall qualify.~~

~~B. The county council may appoint, upon the recommendation of the Cache County senior citizens board, a program director to administer and coordinate a senior citizens program within Cache County.~~

~~C. The program director may employ such assistants as secretary, service director and other necessary personnel upon the approval of the Cache County senior citizens board and upon the approval of the Cache County council. (Ord. 71-04; amd. Ord. 74-07)~~

~~2.52.050: EXECUTIVE COMMITTEE:~~

~~There shall be an executive committee composed of officers and directors of the board. The members of the executive committee~~

~~shall serve for the duration of their terms. The executive committee shall meet upon the call of the president. The executive~~

~~committee shall coordinate activities and perform such duties as may be assigned to it by the board. (Ord. 71-04; amd. Ord. 74-07)~~

~~2.52.060: OTHER COMMITTEES:~~

~~A. These shall be:~~

~~1. Nominating committee composed of three (3) members of the board, appointed by the president as soon after his election as~~



~~practicable, whose duty it shall be to nominate candidates to fill vacancies on the board. Members of this committee shall serve for a term of one year and until their successors shall qualify.~~

~~2. Such other committees as the board of directors determines to be feasible, practicable and necessary for the best interest and function of the senior citizens. Any such committees so created shall serve for a period of one year. Said committees may be reappointed upon review by the newly elected officers following the annual meeting.~~

~~3. The president shall serve as an ex-officio member of all committees.~~

~~B. All appointments to committees by the president shall be confirmed and approved by the majority membership of the board.~~

~~(Ord. 71-04)~~

2.52.070: ANNUAL MEETING:

~~There shall be an annual meeting of the members of the organization, at which time the preceding year's activity shall be reviewed.~~

~~Election of new board members by vote will take place at the annual meeting. Election of board officers shall take place immediately~~

~~following the annual meeting. (Ord. 71-04)~~

2.52.080: AMENDMENTS AND BYLAWS:

~~A. This constitution may be amended upon recommendation from the Cache County senior citizens board to the Cache County~~

~~council. Upon approval of the Cache County council, the commission may adopt an ordinance, making such amendments as~~

~~approved by the county council.~~

~~B. The membership of the organization may adopt such bylaws as necessary for the operation of the organization upon the~~

~~approval of the county. (Ord. 71-04; amd. Ord. 74-07)~~

[2.52.030: DIRECTOR:

A. The County Executive shall appoint, with the advice and consent of the County Council, a Senior Citizen Center Director to administer the following primary functions:

1. Plan, direct, oversee, and manage the operations of the department, including the development of a department vision and department policies and the management of department employees;

2. Develop an annual department budget, monitor fiscal controls, and assure conformity with the budget and fiscal controls;

4. Collaborate on regional issues and provide potential solutions to improve efficiency and effectiveness of county processes;

5. Develop, organize, and facilitate on-going comprehensive planning processes and procedures for current and long-range needs, including participation in the development and maintenance of a county general plan and related documents;

7. Oversee training of personnel to ensure a competent and capable staff;

8. Establish an office that works with county residents and others within the constraints of the County Code to provide superior customer service; and

9. Perform other duties as assigned by the County Executive or County Council.]

2.52.090: BUDGET:

A. A budget may be established annually by the county council, ~~upon recommendation of the Cache County senior citizens board~~; it being the desire of all concerned that ~~this [the]~~ Cache County senior citizens ~~board~~ ~~[department]~~ be subject to the control and supervision of the Cache County council.



B. Monies collected and expended shall be accounted for annually by the Cache County ~~senior citizens board~~ [Council] and shall be audited by the county auditor before approval of the succeeding year's budget. (~~Ord. 71-04; and Ord. 74-07~~)



EXHIBITS

Exhibit A

FRAUD RISK ASSESSMENT ADDENDUM:

- 1) Do you think your organization has a problem with fraud? Why or why not?
None
- 2) Are there any deficiencies in the process of internal controls in your agency that could result in fraud going undetected?
None
- 3) If you knew someone was stealing from your organization what would you do?
Past instance in 2019; Case was handled internally with the assistance of HR and the Finance Department. The employee was terminated.
- 4) If someone in your organization decided to steal or commit fraud. How could they do it and get away with it?
Would likely result from a Department head not being diligent in their duties.
- 5) Has someone you worked for asked you to do something that seemed suspicious, or made you feel uncomfortable?
No.
- 6) Have you ever been pressured to misrepresent budget or financial information, alter documents, or make fictitious entries in the books?
No.
- 7) In some instances, persons commit financial fraud because of personal, financial difficulties. Are you aware of any situation that might motivated a person in the agency to commit fraud against the County? (The factors that contribute to fraud are pressure, opportunity, and rationalization.)
Not at this time.
- 8) Is there someone in your organization with financial responsibilities that has one or more of the following characteristics>
 - a. Comes early and/or stay late,
 - b. Doesn't take vacation.
 - c. Calls in when not at work,
 - d. Acts defensive about his/her work,
 - e. Never allows job duties to be performed by someone else,
 - f. Volunteers for financial related job functions outside their duties.**Yes, the employee that was terminated in 2019.**
- 9) Are there any employees working in your organization that are related to each other AND have financial responsibilities?
In the past we have had seasonal employees that were related but they did not have financial responsibilities within the organization.
- 10) During our audit, what specific areas should we examine to assure ourselves there are no major fraud problems within the agency?
**Payment receipting. Unclear on the reporting process once the funds are deposited.
Department does not have signature authority, only deposit authority.**
- 11) Are you familiar with the County's Policy on Reporting Fraud or Abuse? (Section X -2 County Policy and Procedure Manual)
No.

12) If you report an illegal act, are you aware that the County provides protection from retaliation by management under Section X – 4 “Whistleblower Protection” in the County Policy and Procedure Manual?

No. But good to know.

13) Do you know of any unreported illegal activities that are occurring or have occurred in your organization?

None.

14) Are you aware of any County code or policy that your organization is out of compliance with?

Our policy and procedure manual likely needs updating.

15) Does your organization have or use a signature stamp?

No.

16) Are you aware of any vendors on your expense report that you are not familiar with that may be fictitious?

No.

Follow Up:

- HR was contacted that sent the link to the policy and procedure manual via email to the Executive Director, specifically for Section X.
- Deposit and balancing procedures were moved up to a priority on the audit performance list.
- Policy and Procedure manual was pulled for review by the internal auditor.



Performed by: Katherine Becker, CFE
with Executive Director, Giselle Madrid
3/22/2022

Exhibit B

06-062-0027

Senior Citizens of
Cache County
1977
Entry 407414-407417
Bk 219 Pg 359-364

Cache
County
1978
Entry
411591
Bk 227
Pg 090

1002

Cache County
1972
Entry 369205
Bk 148 Pg 529

06-062-0026

06-062-0009

Cache County
1994
Entry 610366
Bk 630 Pg 855

407414

(4.50)

STATE OF UTAH
COUNTY OF CACHE, SS
FILED AND RECORDED FOR
HICKMAN LAND TITLE CO.
OCT 25 4 13 PM '77

GUARDIAN'S DEED

GRETTA R. SMITH
COUNTY RECORDER
DEPUTY

THIS DEED, made by JAY D. BUTTARS, as guardian of the person and estate of Jesse T. Buttars, incompetent, Grantor, to the Senior Citizens of Cache County, a non-profit, corporation, Grantee, whose address is 236 North 100 East, Logan, Utah.

WHEREAS, Grantor is the qualified guardian of said incompetent, filed as Probate Number 8090, in Cache County, Utah;

THEREFORE, for valuable consideration received, Grantor sells and conveys to Grantee the following described real property in Cache County, Utah:

The South 80 feet of the following parcel:

Beginning 178 feet South of a point 52 feet West of the Northeast corner of Lot 5, Block 32, Plat "A" Logan City Survey; thence running East 16 feet; thence South 36 feet; thence East 36 feet; thence South 83 feet; thence West 97.5 feet; thence North 152 feet; thence East 45.5 feet; thence South 33 feet to the place of beginning. Situate in the Southwest Quarter of Section 34, Township 12 North Range 1 East. Subject to the following right of way:

06-062-0013 pt.

Grantor(s) reserve an open, continuous and undisturbed right of way in perpetuity across the East three (3) feet of the above-described property for the purpose of constructing, operating, repairing, replacing and maintaining an irrigation ditch and/or culvert in said three (3) foot right of way, together with the right to enter upon said right of way at any time.

EXECUTED this 5th day of October, 1977.

Jay D. Buttars
Guardian of the person and estate
of Jesse T. Buttars, Incompetent

STATE OF UTAH)
County of Cache) ss.

On the 5th day of October, 1977, personally appeared before me Jay D. Buttars, as guardian of the person and estate of Jesse T. Buttars, and as signer of the foregoing instrument, who acknowledged to me that he executed the same.

Bruce L. Jorgensen
NOTARY PUBLIC
Residing at Logan, Utah
My commission expires: 9/12/81



WARRANTY DEED

Vincent Buttars and Della Buttars, husband and wife,
grantor & of Logan City, County of Cache, State of Utah, hereby
CONVEY and WARRANT to

Senior Citizens of Cache County, a non-profit corporation

grantee of Cache County, Utah
for the sum of \$10.00 and other good and valuable consideration
the following described tract of land in Cache County, State of Utah:

The South 80 feet of the following parcel:

Beginning 178 feet South of a point 52 feet West of the Northeast corner of Lot 5, Block 32, Plat "A" Logan City Survey; thence running East 16 feet; thence South 36 feet; thence East 36 feet; thence South 83 feet; thence West 97.5 feet; thence North 152 feet; thence East 45.5 feet; thence South 33 feet to the place of beginning. Situate in the Southwest Quarter of Section 34, Township 12 North, Range 1 East. Subject to the following right of way:

Grantor(s) reserve an open, continuous and undisturbed right of way in perpetuity across the East three (3) feet of the above-described property for the purpose of constructing, operating, repairing, replacing and maintaining an irrigation ditch and/or culvert in said three (3) foot right of way, together with the right to enter upon said right of way at any time.

06-062-0028

WITNESS, the hand & of said grantor &, this 6th day of October A.D. 1977

Signed in the presence of

Paul D. Jensen
Christine Smith

Vincent Buttars
Della Buttars

STATE OF UTAH } ss.
County of Cache

On the 6th day of October
A.D. 1977 personally appeared before me

Vincent Buttars and Della Buttars
husband and wife

the signer & of the within instrument, who duly
acknowledged to me that they executed the same.

Notary Public
Commission Expires: 9/12/81
Residing in Logan, Utah

RECORDING DATA

Entry No.

407415

(Fee \$ 4.50)

RECORDED ☐ INDEXED ☐
PLATTED ☐ ABSTRACTED ☐
COMPARED ☐ DELIVERED ☐

STATE OF UTAH } ss.
COUNTY OF CACHE }
FILED AND RECORDED FOR
HICKMAN LAND TITLE CO.
OCT 25 4 15 PM '77

GRETTE B. SMITH
COUNTY RECORDER
DEPUTY

LAND TITLE COMPANY

BOOK 219 PAGE 360

WARRANTY DEED

Jay D. Buttars and Wanda Buttars, husband and wife,
grantor S of Logan, County of Cache, State of Utah, hereby
CONVEY and WARRANT to

Senior Citizens of Cache County, a non-profit corporation

grantee S of Cache County, Utah
for the sum of \$10.00 and other good and valuable consideration
the following described tract of land in Cache County, State of Utah:

The South 80 feet of the following parcel:

Beginning 178 feet South of a point 52 feet West of the Northeast corner of Lot 5, Block 32, Plat "A" Logan City Survey; thence running East 16 feet; thence South 36 feet; thence East 36 feet; thence South 83 feet; thence West 97.5 feet; thence North 152 feet; thence East 45.5 feet; thence South 33 feet to the place of beginning. Situate in the Southwest Quarter of Section 34, Township 12 North, Range 1 East. Subject to the following right of way:

Grantor(s) reserve an open, continuous and undisturbed right of way in perpetuity across the East three (3) feet of the above-described property for the purpose of constructing, operating, repairing, replacing and maintaining an irrigation ditch and/or culvert in said three (3) foot right of way, together with the right to enter upon said right of way at any time.

06-062-0028

WITNESS, the hands of said grantors, this 28th day of September, A. D. 19 77

Signed in the presence of

Bruce L. Jorgensen

Jay D. Buttars
Wanda Buttars

STATE OF UTAH
County of Cache
On the 28th day of September
A. D. 19 77 personally appeared before me

Jay D. Buttars and Wanda Buttars,
husband and wife,

of the within instrument, who duly
acknowledged to me that they executed the same.



Commission expires: 9/12/81
Residing in Logan, Utah

RECORDING DATA
Entry No. 407416 (Fee \$ 4.50)

RECORDED ☐ INDEXED ☐
PLATTED ☐ ABSTRACTED ☐
COMPARED ☐ DELIVERED ☐

STATE OF UTAH } ss
COUNTY OF CACHE }
FILED AND RECORDED FOR
HICKMAN LAND TITLE CO.
Oct 25 4 17 PM '77

GRETTA B. SMITH
COUNTY RECORDER
DEPUTY

WARRANTY DEED

Reva B. Blau
grantor of Roy , County of Weber , State of Utah, hereby
CONVEY and WARRANT to

Senior Citizens of Cache County, a non-profit corporation

grantee of
for the sum of \$10.00 and other good and valuable consideration
the following described tract of land in Cache County, State of Utah:

The South 80 feet of the following parcel:

Beginning 178 feet South of a point 52 feet West of the Northeast corner of Lot 5, Block 32, Plat "A" Logan City Survey; thence running East 16 feet; thence South 36 feet; thence East 36 feet; thence South 83 feet; thence West 97.5 feet; thence North 152 feet; thence East 45.5 feet; thence South 33 feet to the place of beginning. Situate in the Southwest Quarter of Section 34, Township 12 North, Range 1 East. Subject to the following right of way:

Grantor(s) reserve an open, continuous and undisturbed right of way in perpetuity across the East three (3) feet of the above-described property for the purpose of constructing, operating, repairing, replacing and maintaining an irrigation ditch and/or culvert in said three (3) foot right of way, together with the right to enter upon said right of way at any time.

06-062-0028

WITNESS, the hand of said grantor, this 28th day of September A.D. 19 77

Signed in the presence of

Bruce L. Jorgensen

Reva B. Blau

STATE OF UTAH
County of Cache ss.

On the 28th day of September
A.D. 1977 personally appeared before me

Reva B. Blau

Entry No.

RECORDING DATA

407417

(Fee \$ 4.50)

RECORDED ☐ INDEXED ☐
PLATTED ☐ ABSTRACTED ☐
COMPARED ☐ DELIVERED ☐

STATE OF UTAH
COUNTY OF CACHE ss.
FILED AND RECORDED FOR
HICKMAN LAND TITLE CO.
OCT 25 4 17 PM '77

GRETTA B. SMITH
COUNTY RECORDER
DEPUTY

I, the undersigned, of the within instrument, who duly
acknowledged to me that She executed the same.



Bruce L. Jorgensen
Notary Public

Commission expires: 9/12/81
Residing in Logan, Utah

LAND TITLE COMPANY

BOOK 219 PAGE 362

WARRANTY DEED

grantor of Hazel B. Rose
CONVEY and WARRANT to Garland, County of Box Elder, State of Utah, hereby

Senior Citizens of Cache County, a non-profit corporation

grantee of Cache County, Utah
for the sum of \$10.00 and other good and valuable consideration
the following described tract of land in Cache County, State of Utah:

The South 80 feet of the following parcel:

Beginning 178 feet South of a point 52 feet West of the Northeast corner of Lot 5, Block 32, Plat "A" Logan City Survey; thence running East 16 feet; thence South 36 feet; thence East 36 feet; thence South 83 feet; thence West 97.5 feet; thence North 152 feet; thence East 45.5 feet; thence South 33 feet to the place of beginning. Situate in the Southwest Quarter of Section 34, Township 12 North, Range 1 East. Subject to the following right of way:

Grantor(s) reserve an open, continuous and undisturbed right of way in perpetuity across the East three (3) feet of the above-described property for the purpose of constructing, operating, repairing, replacing and maintaining an irrigation ditch and/or culvert in said three (3) foot right of way, together with the right to enter upon said right of way at any time.

06-062-0028.

WITNESS, the hand of said grantor, this 28th day of September A.D. 19 77

Signed in the presence of

Bruce D. Jorgensen

Hazel B. Rose

STATE OF UTAH } ss.
County of Cache

On the 28th day of September
A.D. 19 77 personally appeared before me

Hazel B. Rose

Entry No.

RECORDING DATA

407418

(Fee \$ 4.50)

RECORDED ☐ INDEXED ☐
PLATTED ☐ ABSTRACTED ☐
COMPARED ☐ DELIVERED ☐

STATE OF UTAH } ss.
COUNTY OF CACHE }
FILED AND RECORDED FOR
HICKMAN LAND TITLE CO.
OCT 25 4 19 PM '77

GRETTA B. SMITH
COUNTY RECORDER
DEPUTY

I, the undersigned, of the within instrument, who duly
acknowledged to me that She executed the same.

Bruce D. Jorgensen

Commission expires: 9/12/81
Residing in Logan, Utah

LAND TITLE COMPANY

BOOK 219 PAGE 363

WARRANTY DEED

G. BerDean Buttars and Amelia Buttars, husband and wife,
grantor S of Logan City, County of Cache, State of Utah, hereby
CONVEY and WARRANT to

Senior Citizens of Cache County, a non-profit corporation

grantee S of Cache County, Utah
for the sum of \$10.00 and other good and valuable consideration
the following described tract of land in Cache County, State of Utah:

The South 80 feet of the following parcel:

Beginning 178 feet South of a point 52 feet West of the Northeast corner of Lot 5, Block 32, Plat "A" Logan City Survey; thence running East 16 feet; thence South 36 feet; thence East 36 feet; thence South 83 feet; thence West 97.5 feet; thence North 152 feet; thence East 45.5 feet; thence South 33 feet to the place of beginning. Situate in the Southwest Quarter of Section 34, Township 12 North, Range 1 East. Subject to the following right of way:

Grantor(s) reserve an open, continuous and undisturbed right of way in perpetuity across the East three (3) feet of the above-described property for the purpose of constructing, operating, repairing, replacing and maintaining an irrigation ditch and/or culvert in said three (3) foot right of way, together with the right to enter upon said right of way at any time.

06-062-0028

WITNESS, the hand S of said grantors, this 3rd day of October, A.D. 1977

Signed in the presence of

Bruce Jorgensen

G. BerDean Buttars
Amelia J. Buttars

STATE OF UTAH
County of Cache ss.

On the 3rd day of October
A.D. 19 77 personally appeared before me

G. BerDean Buttars and Amelia
Buttars, husband and wife,

the signer S of the within instrument, who duly
acknowledged to me that they executed the same.

Bruce Jorgensen
Notary Public
Commission expires: 9/12/81
Residing in Logan, Utah

RECORDING DATA

Entry No.

407419 (Fee \$ 4.50)

RECORDED ☐ INDEXED ☐
PLATTED ☐ ABSTRACTED ☐
COMPARED ☐ DELIVERED ☐

STATE OF UTAH } ss
COUNTY OF CACHE }
FILED AND RECORDED FOR
HICKMAN LAND TITLE CO.
OCT 25 4 20 PM '77

GRETTA B. SMITH
COUNTY RECORDER
DEPUTY

WARRANTY DEED

ELDON ADAMS AND ANGELINE C. ADAMS, husband and wife

grantee of Logan County of Cache
 State of Utah, hereby CONVEY and WARRANT to CACHE COUNTY, a Municipal Corporation

grantees of Logan, Cache County, Utah
 for the sum of Ten and No/100-----Dollars
 the following described tract of land in Cache County, State of Utah:

Beginning at the Northwest corner of Lot 3, Block 32, Plat "A"
 Logan City Survey and running thence East 18 rods; thence South
 5 rods; thence West 18 rods; thence North 5 rods to the place of
 beginning.

WITNESS, the hand of said grantor, this 3 day of October A.D. 1972

Signed in the presence of

*Eldon Adams**Angeline C. Adams**Angeline C. Adams*

STATE OF UTAH

ss.

County of

On the

day of October

A.D. 19 72 personally appeared before me

Eldon Adams and Angeline C. Adams,
 husband and wife

the undersigned, of the within instrument, who duly
 acknowledged to me that they executed the same,



Commission expires Oct 29, 1974
 Residing in Logan, Utah

Notary Public

Entry No.

RECORDING DATA
369205 (Fee \$ 2.00)

RECORDED ☐
 PLATTED ☐
 COMPARED ☐

INDEXED ☐
 ABSTRACTED ☐
 DELIVERED ☐

STATE OF UTAH } SS
 COUNTY OF CACHE }
 FILED AND RECORDED FOR
Cache Co Clerk
 OCT 3 4 56 PM '72

IN BOOK 148 OF RECORD
 PAGE 529
 GRETTA B. SMITH
 COUNTY RECORDER
 DEPUTY

LAND TITLE COMPANY

T-9330

WARRANTY DEED

GWEN BAER,
grantor of _____, County of Cache, State of Utah, hereby
CONVEY and WARRANT to _____ CACHE COUNTY CORPORATION

grantee of Logan, County of Cache, State of Utah
for the sum of TEN & NO/100 and other good and valuable considerations
the following described tract of land in _____ Cache County, State of Utah:

Beginning at a point 1 rod 1 foot North of the South West corner of Lot 7,
Block 32, Plat "A" of Logan City Survey, and running thence North 3 rods
15-1/2 feet; thence East 50 feet; thence South 3 rods 15-1/2 feet; thence
West 50 feet to the point of beginning. 20620023

Entry No. 411591 Date MAR 21 1978 at 3:59 P. M.
Book _____ Page _____ of Official Records
(FEE 4.00) MICHAEL L. GLENN
HICKMAN LAND TITLE CO. Cache County Recorder
By _____ Deputy

WITNESS, the hand of said grantor, this 17th day of March A. D. 1978

Signed in the presence of

Gwen Baer
Gwen Baer

STATE OF UTAH
County of CACHE ss.

On the 21st day of March
A. D. 1978 personally appeared before me

GWEN BAER

RECORDING DATA

Entry No.

Fee \$

RECORDED ☐ INDEXED ☐
PLATTED ☐ ABSTRACTED ☐
COMPARED ☐ DELIVERED ☐

the signer of the within instrument, who duly
acknowledged to me that she executed the same.

Steven C. Lamb
Commission expires: 22 May 1981 Notary Public
Residing in Hyde Park, Utah

LAND TITLE COMPANY

BOOK 227 PAGE 90

719504

ENT 610366 Bk 630 Pg 855
DATE 20-OCT-1994 11:12AM FEE 13.00
MICHAEL L GLEED, RECORDER - FILED BY DB
CACHE COUNTY, UTAH
FOR HICKMAN LAND TITLE COMPANY

Property #501-6118-60

SPECIAL WARRANTY DEED

CORPORATION OF THE PRESIDING BISHOP OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, a Utah corporation sole, GRANTOR, of Salt Lake City, County of Salt Lake, State of Utah, hereby conveys and warrants against all claiming by, through or under it, and against acts of itself, to **CACHE COUNTY CORPORATION OF LOGAN UTAH**, GRANTEE, of Logan, County of Cache, State of Utah, for the sum of Ten and No/100 Dollars (\$10.00) and other good and valuable consideration, the following parcel of land, situate in the County of Cache, State of Utah, and more particularly described as follows:

Part of the Southwest quarter of Section 34, Township 12 North, Range 1 East of the Salt Lake Base and Meridian described as part of the South half of Lot 3, Block 32, Plat "A" Logan City survey described as follows: Beginning at the Southeast corner of said Lot 3, Block 32, Plat "A" Logan City survey and running thence North 89°36'29" West 165.93 feet; thence North 65.69 feet (4 rods of record); thence South 89°28'37" East 166.00 feet; thence South 00°03'38" West 65.31 feet (4 rods of record) to the point of beginning.

06-062-0009

The Grantor specifically reserves and excepts unto itself all minerals, coal, carbons, hydrocarbons, oil, gas, chemical elements and compounds whether in solid, liquid, or gaseous form, and all steam and other forms of thermal energy on, in, or under the above-described land provided that the Grantor does not reserve the right to use the subject property or extract minerals or other substances from the subject property above a depth of 500 feet, nor does the Grantor reserve the right to use the surface of the subject property in connection with the rights reserved herein.

Subject to easements, rights, rights-of-way, reservations, conditions, restrictions, covenants and taxes and assessments of record or enforceable in law or equity.

IN WITNESS WHEREOF, the said Grantor has hereto subscribed its name and affixed its corporate seal, by its authorized agent, this 9th day of September, 1994.



CORPORATION OF THE PRESIDING BISHOP OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, a Utah corporation sole

By:

[Signature]
Authorized Agent

STATE OF UTAH

)

:SS

COUNTY OF SALT LAKE

)

On this 9th day of September, 1994, personally appeared before me **S. Clair Bankhead**, personally known to me to be the Authorized Agent of **CORPORATION OF THE PRESIDING BISHOP OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS**, a Utah corporation sole, who acknowledged before me that he signed the foregoing instrument as Authorized Agent for the **CORPORATION OF THE PRESIDING BISHOP OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS**, a Utah corporation sole, and that the seal impressed on the within instrument is the seal of said Corporation; and that said instrument is the free and voluntary act of said Corporation, for the uses and purposes therein mentioned, and on oath stated that he was authorized to execute said instrument on behalf of said Corporation and that said Corporation executed the same.

WITNESS my hand and official seal,


Notary Public for the
State of Utah



Notary Public
RITA C. JENSEN
50 East North Temple
Salt Lake City, Utah 84143
My Commission Expires
June 17, 1996
State of Utah

Exhibit B-1 Easement



LOGAN UTAH CACHE STAKE

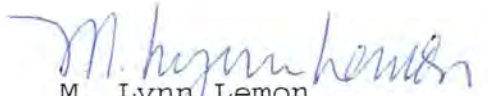
13 October 1995

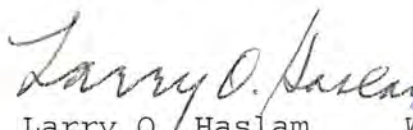
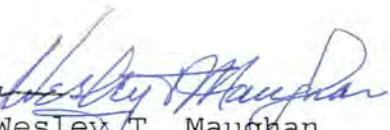
To Whom It May Concern:

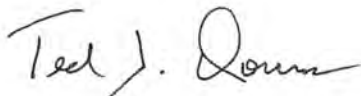
This letter gives approval to Cache County for a Right-of-Way access to the new Senior Citizen Kitchen/Dining Room addition through the Fourth Ward LDS parking lot at 294 North 100 East, Logan, Utah.

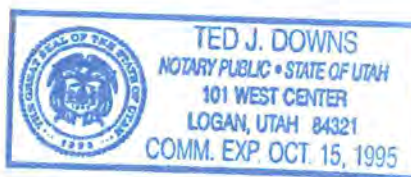
The attached 31 May 1995 letter and Site Plan identify the need for the access and the location of the new facility.

Sincerely,


M. Lynn Lemon
Cache County Executive

 
Larry O. Haslam Wesley T. Maughan
President Project Manager
Logan Utah Cache
Stake


10-13-95



Larry O. Haslam, President
LDS Cache Stake
Logan, Utah 84321

Logan, Utah
May 31, 1995

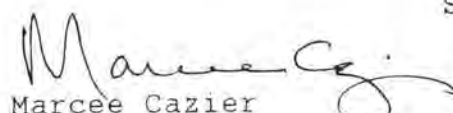
Dear President Haslam,

The Cache County Senior Citizen Advisory Council and the Center Director have been developing plans, since May 1992 for the expansion of the Senior Center to include a kitchen and dining room addition to be built adjacent to the present Center. The enclosed site plan was prepared by Design West Architects Inc., after Cache County purchased the property from the LDS Church. You will note that we had anticipated access across the new Fourth Ward parking area for raw food delivery and "Meals on Wheels" pick up for delivery to over 170 homebound seniors throughout the county. All raw food deliveries and "Meals on Wheel" pick-up would be made Monday through Friday.

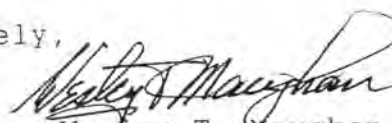
During an on-site meeting with David Choate, Cache Stake, Physical Facilities Representative, Bro. Choate suggested that we contact you and see if we could obtain a Right-of-Way Agreement from the Church Office that would allow Cache County access as shown in the site plan.

We appreciate the working relationship we have had with the Fourth Ward and Cache Stake in the past and hope that this access to our new facility may be worked out.

Thank you.


Marcee Cazier
Director

Sincerely,


Wesley T. Maughan
Project Manager

cc; M. Lynn Lemon
David Choate

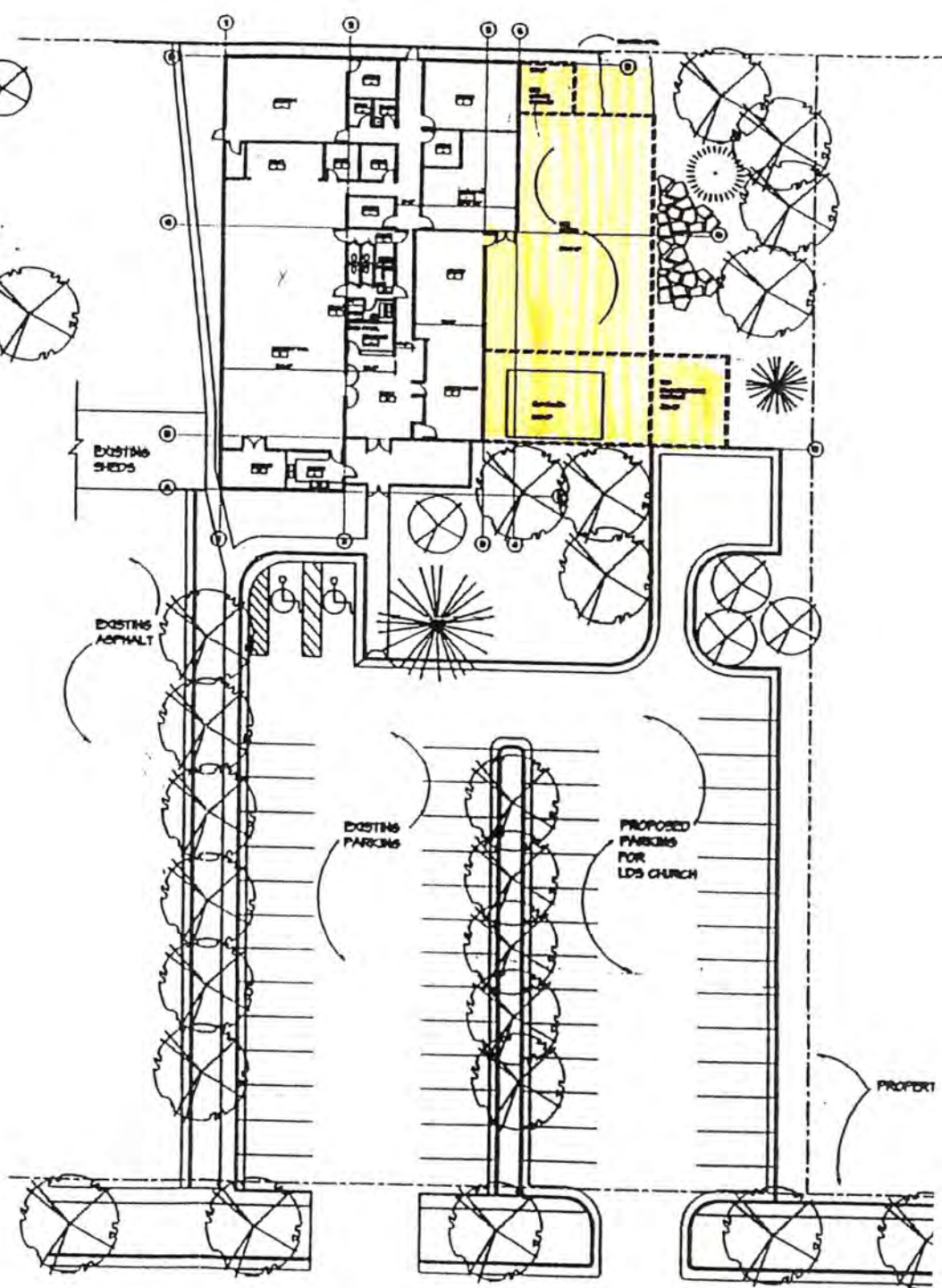
COPYRIGHTED
 ARCHITECTURAL
 DESIGN NOT TO BE
 REPRODUCED OR
 TRANSMITTED IN
 ANY FORM OR BY
 ANY MEANS
 WITHOUT PERMISSION
 OF DESIGN WEST
 AND ARCHITECT

DATE
 SEPT. 2, 1993

JOB NUMBER
 10721

DRAWN BY
 JOHN PITCH

REVISIONS



SITE PLAN

SCALE 1"=20'

-// -

CACHE SENIOR CITIZEN CENTER
 KITCHEN, DINING ROOM ADDITION
 256 NORTH 100 EAST
 LOAN, UTAH



ARCHITECTS
 PLANNERS
 CONSULTANTS
 ARCHITECTURAL
 DESIGN WEST INC.
 LOAN, UTAH
 SALT LAKE CITY, UTAH
 84043
 SHOREMONT, CALIFORNIA

L.1

Prepared By:

179 N Main, Suite 102

Logan, UT 84321

After Recording Return To:

Cache County, a Municipal Corporation

199 N Main

Logan, UT 84321

Space Above This Line for Recorder's Use

QUIT CLAIM DEED

State of Utah)

)

County of Cache)

The Senior Citizens of Cache County, a non-profit corporation (grantor) with David Zook acting as the Executive with a mailing address of 240 N 100 E, Logan, Utah, 84321 hereby CONVEY and WARRANT the following described tract of land in Cache County, State of Utah.

The receipt whereof is hereby acknowledged, the undersigned hereby conveys and quitclaims to Cache County, a Municipal Corporation with David Zook acting as the Cache County Executive with a principal office address located at 199 N Main, Executive Suite, Logan, Utah, 84321 (hereinafter called the "Grantee(s)") all the rights, title, interest, and claim in or to the following described real estate, situated in Cache County, Utah, to-wit:

The South 80 feet of the following parcel:

Beginning 178 feet South of a point 52 feet West of the Northeast corner of Lot 5, Block 32, Plat "A" Logan City Survey; thence running East 16 feet; thence South 36 feet; thence East 36 feet; thence South 83 feet; thence West 97.5 feet; thence North 152 feet; thence East 45.5 feet; thence South 33 feet to the place of beginning. Situated in the Southwest Quarter of Section 34, Township 12, North Range 1 East. Subject to the following right of way:

Grantor(s) reserve an open, continuous and undisturbed right of way in perpetuity across the East three (3) feet of the above-described property for the purpose of constructing, operating, repairing, replacing, and maintaining an irrigation ditch and/or culvert in said three (3) foot right of way, together with the right to enter upon said right of way at any time.

Parcel as described in Book 219 Page(s) 359-364 in the County Deed Records of Cache County, Utah.

PT 06-062-0026

To have and to hold, the same together with all and singular the appurtenances thereunto belonging or in anywise appertaining, and all the estate, right, title, interest, lien, equity and claim whatsoever for the said first party, either in law or equity, to the only proper use, benefit and behoof of the said second party forever.

Grantor's Signature _____ **Date:** _____

Print Name: David Zook, Executive

Address: Executive Suite, 199 N Main, Logan, Utah, 84321

State of Utah)

)

County of Cache)

I, the undersigned, a Notary Public in and for said County, in said State, hereby certify that _____ whose names are signed to the foregoing instrument, and who is known to me, acknowledged before me on this day that, being informed of the contents of the instrument, they, executed the same voluntarily on the day the same bears date.

Given under my hand this ____ day of _____, 20_____.

_____ (SEAL)

Notary Public

My Commission Expires:

CACHE COUNTY
CORPORATION

SETH S. ALLEN
COUNTY EXECUTIVE
120 NORTH 100 WEST
LOGAN, UTAH 84321
Tel 801-752-5935
Fax 753-7120

COUNTY COUNCIL
SARAH ANN SKANCHY
CHAIRMAN
DARREL L. GIBBONS
V. CHAIRMAN
C. LARRY ANHDER
CHRIS S. CORAY
STUART W. HOWELL
BETTE W. KOTTER
H. RANDALL WESTON
STEPHEN M. ERICKSON
CLERK

January 6, 1993
MEMORANDUM

TO: Stephen M. Erickson
County Clerk

FROM: Seth S. Allen *Seth S. Allen*
County Executive

SUBJECT: FILING CONTRACT OR AGREEMENT

The attached 93-37-16 is herewith submitted
for filing.

Please complete and return the execution checklist to my office.

Certified copies of this document are to be forwarded to:

1. County *Auditor*
Attorney
2. County Attorney
3. Executive

4. *L. O. S. Church - Original in
envelope provided?*

5. *Ar. Citizen Center*

SSA: pwp

NON-EXCLUSIVE RECIPROCAL PARKING LICENSE AGREEMENT

A NON-EXCLUSIVE RECIPROCAL PARKING LICENSE AGREEMENT (the "Agreement"), made this ____ day of April, 1993, between CORPORATION OF THE PRESIDING BISHOP OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, a Utah corporation sole, with its principal office located at 50 East North Temple Street, Twelfth Floor, Salt Lake City, Salt Lake County, State of Utah, hereinafter referred to as "CPB"; and CACHE COUNTY, a political subdivision of the State of Utah with an office located at 120 North 100 West Street, Logan, Cache County, State of Utah, hereinafter referred to as "County".

W I T N E S S E T H:

RECITALS

A. County is the owner of Cache Senior Citizen's Center, with its adjacent parking area, located at 236 North 100 East, Logan, Cache County, Utah.

B. CPB is the owner of the Logan Fourth Ward Building, with its adjacent parking area, located at 294 North 100 East Street, Logan, Cache County, Utah.

C. County requires additional parking space on weekdays (Monday through Friday) during the day; CPB requires additional parking space all day on Sundays, and on Monday through Saturday during the evening.

D. In order to meet each other's requirements for additional parking, County and CPB are willing to enter into this Agreement whereby each may use the other's parking area, subject to the terms and conditions contained herein.

E County and CPB intend that this Agreement replace an agreement relating to reciprocal parking dated March 6, 1978.

NOW THEREFORE, consideration of the premises and of the mutual promises and covenants contained herein, the parties hereby agree and promise as follows:

SECTION ONE

LICENSE TO COUNTY

CPB hereby grants to County, its employees, agents, licensees and invitees, a non-exclusive license to park in the parking area owned by CPB and adjacent to the Logan Fourth Ward Building during the day on weekdays (Monday-Friday). This license shall be appurtenant to the above-mentioned property owned by County and shall be used in common with CPB, its visitors, members, licensees and other invitees.

SECTION TWO

LICENSE TO CPB

County hereby grants to CPB, its visitors, members, licensees and other invitees, a non-exclusive license to park in the parking area owned by County and adjacent to the Cache Senior Citizen's Center on evenings between Monday and Saturday and all day on Sunday. This license shall be appurtenant to the above-described property owned by CPB and shall be used in common with County, its employees, agents, licensees, and invitees.

SECTION THREE

LICENSE RESTRICTIONS

No license granted herein shall be used for the parking, loading or unloading of any vehicle which is larger or heavier than a street legal vehicle. Further, during any construction, demolition, or repair of any building or other structure or improvement upon the property of either party, that party shall not allow the parking, loading or unloading of any vehicle involved in such construction, demolition or repair on property owned by the other party to this Agreement.

SECTION FOUR

NO CHARGES OR CONDITIONS

Neither party to this Agreement shall make or assess any charge, fee or toll on any person or entity hereinabove mentioned to park in either of the above-mentioned parking areas. Further, neither party shall make or set any condition for use of such parking areas which is not contained in this Agreement.

SECTION FIVE

MAINTENANCE

Each party shall maintain, light, drain, mark and stripe the parking areas on its own property, including the bumpers, curbing, sidewalks, driveways, approaches, entrances, and exits of each, in conformity with local laws, regulations and ordinances and with currently prevailing standards in Cache County. Each party shall

also maintain, irrigate, cultivate and weed any landscaped areas adjacent to any parking area. Proper maintenance shall include the removal of debris, dirt and refuse.

SECTION SIX

INDEMNIFICATION OF COUNTY

CPB shall defend, indemnify and hold County harmless from and against any and all past, present and future liabilities, obligations, assessments, demands, actions, causes of action, judgments, losses, costs, damages or expenses whatsoever, of any kind and every kind in nature, whether or not known or accrued, in whatever form or legal theory, including, but not limited, to reasonable attorney's fees and court costs, which arise out of or relate to the breach of this agreement or the use of County's parking area by CPB. This indemnity shall survive the termination of this Agreement.

SECTION SEVEN

INDEMNIFICATION OF CPB

County shall defend, indemnify and hold CPB harmless from and against any and all past, present and future liabilities, obligations, assessments, demands, actions, causes of action, judgments, losses, costs, damages or expenses whatsoever, of any kind and every kind in nature, whether or not known or accrued, in whatever form or legal theory, including, but not limited, to reasonable attorney's fees and court costs, which arise out of or

relate to the breach of this agreement by County or the use of CPB's parking area by County. This indemnity shall survive the termination of this Agreement.

SECTION EIGHT

INSURANCE

Each party shall obtain and maintain general public liability insurance or provide proof of self-insurance covering itself and its respective licensees, patrons, invitees, etc. against claims for personal injury, death and/or property damage occurring in or about its parking area, with limits of \$500,000.00 for injury to or death to any one person, \$1,000,000.00 for injury to or death of more than one person, and \$500,000.00 with respect to property damage.

SECTION NINE

NON-EXCLUSIVITY

Nothing herein shall be construed to restrict or impair the right of either party to use their own parking area or to enter into other agreements respecting the care, maintenance, and operation of their parking area or other portions of their property.

SECTION TEN

MATTERS TO WHICH LICENSES SUBJECT

This Agreement and the licenses herein granted are made and executed upon and subject to any and all liens, encumbrances, covenants, conditions, restrictions, rights, rights-of-way, and easements now of record and affecting the respective properties.

SECTION ELEVEN

TERMINATION

Either party may terminate or revoke this Agreement, with or without cause, by giving the other party thirty (30) days' written notice.

SECTION TWELVE

NOTICES

Any Notices required or permitted under this Agreement shall be deemed appropriately made seven (7) days after deposit in the United States Mail, adequate postage pre-paid, certified mail, return receipt requested, and addressed to the parties as follows:

CPB: CORPORATION OF THE PRESIDING BISHOP OF THE CHURCH
OF JESUS CHRIST OF LATTER-DAY SAINTS
50 East North Temple Street, Twelfth Floor
Salt Lake City, UT 84150
Attn: Robert C. Woods
Telephone No.: 240-1758

COUNTY: CACHE COUNTY EXECUTIVE
120 North 100 West
Logan, UT 84321
Attn: Seth S. Allen, County Executive

SECTION THIRTEEN

DEDICATION OR CONDEMNATION

The dedication or condemnation of any portion of the parking areas covered by the licenses created herein, by an entity entitled to do so, shall not affect the provisions of this Agreement, and the same shall remain in full force and effect as to the portions of the respective parking areas not dedicated or condemned. In the event of any such dedication or condemnation, the compensation or award therefor shall not be subject to any claim by reason of this Agreement, but the party owning the property so dedicated or condemned shall properly repair and restore the remaining portion without contribution from the other party.

SECTION FOURTEEN

ENFORCEMENT AND WAIVER

In the event either party breaches its obligations hereunder, the non-breaching party shall have the option of seeking specific performance of this Agreement or damages incurred as a result thereof. The failure of either party to insist in one or more cases upon the strict performance of each and every agreement herein contained shall not be construed to be a waiver or relinquishment with respect to a subsequent breach thereof.

SECTION FIFTEEN

COMPLIANCE WITH LAW

Each party shall comply with all applicable federal, state, county, city and other municipal laws, ordinances, rules and regulations, including zoning regulations, and each will obtain, at its own cost and expense, any authorization, license or permit required by such laws, rules, regulations and ordinances for its parking area. Each party shall also pay any taxes or assessments for its parking area.

SECTION SIXTEEN

SEVERABILITY

A judicial declaration that any section of this Agreement is invalid shall not in any way affect any other provision of this Agreement, which shall remain in full force and effect.

SECTION SEVENTEEN

ATTORNEYS FEES

In the event either party is required to bring suit to enforce the provisions of this agreement, or as a result of any alleged breach hereof, the prevailing party shall be entitled a reasonable attorney's fee, which shall be included in the judgment or decree.

SECTION EIGHTEEN

APPLICABLE LAW

This Agreement shall be governed by and construed in accordance with the laws of the State of Utah, and any legal proceeding relating to this Agreement shall be brought in the State of Federal courts located in the State of Utah.

SECTION NINETEEN

ENTIRE UNDERSTANDING

This Agreement constitutes the entire understanding and agreement between the parties with respect to the matters herein treated and supersedes all prior agreements (whether written or oral), representations and understandings of the parties. No modification of this Agreement shall be binding unless reduced to writing and signed by the party against whom enforcement is sought.

SECTION TWENTY

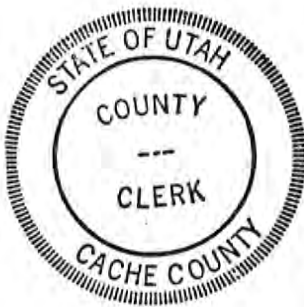
BINDING EFFECT

The provisions herein shall bind and inure to the benefit of the parties hereto and their respective successors and assigns.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first hereinabove written.

CORPORATION OF THE PRESIDING BISHOP
OF THE CHURCH OF JESUS CHRIST OF
LATTER-DAY SAINTS, a Utah
corporation sole,

rf By: [Signature]
Its: AUTHORIZED AGENT



CACHE COUNTY, a political
subdivision of the State of Utah,

By: [Signature]
SETH S. ALLEN
Its: COUNTY EXECUTIVE

Attest:

[Signature]
Stephen Erickson
County Clerk

I, the undersigned Cache County Clerk
do hereby certify that this is a true and
full copy of an original document on file
in my office.

Witness my hand and official seal this
14th day of May, 1993
Stephen M. Erickson, Cache County Clerk
By: [Signature]

NON-EXCLUSIVE RECIPROCAL PARKING LICENSE AGREEMENT

This Non-Exclusive Reciprocal Parking License Agreement hereinafter referred to as "Agreement", made this _____ day _____ of 20_____, between the CORPORATION OF THE PRESIDING BISHOP OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, a Utah corporation sole, with its principal office located at 50 East North Temple Street, Twelfth Floor, Salt Lake City, Salt Lake County, State of Utah, hereinafter referred to as "CPB"; and CACHE COUNTY, a political subdivision of the State of Utah with an office located at 199 N Main, Logan, Cache County, State of Utah, hereinafter referred to as "County".

WITNESSETH

RECITALS

County is the owner of Cache County Senior Citizen's Center, with its adjacent parking area, located at 240 North 100 East, Logan, Cache County, Utah.

Property described as follows:

Beginning at the Northwest corner of Lot 3, Block 2, Plat "A" Logan City Survey and running thence East 18 rods; thence South 5 rods; thence West 18 rods, thence North 5 rods to the place of beginning. (As described in Book 148, Page 529 of the Deed Records of Cache County, UT)

AND, part of the Southwest quarter of Section 34, Township 12 North, Range 1 East of the Salt Lake Base and Meridian described as part of the South half of Lot 3, Block 32, Plat "A" Logan City survey described as follows: Beginning at the Southeast corner of said Lot 3, Block 32, Plat "A" Logan City survey and running thence North 89° 36' 29" West 165.93 feet; thence North 65.69 feet (4 rods of record); thence South 89° 28' 37" East 166.00 feet; thence South 00°03'38" West 65.31 feet (4 rods of record) to the point of beginning, (As described in Book 630, Page 855 of the Deed Records of Cache County, UT)

CPB is the owner of the Logan Fourth Ward Building, with its adjacent parking areas, located at 294 North 100 East, Logan, Cache County, Utah.

Property described as follows:

Beginning at the Northwest corner of Block 32, Plat "A" Logan City survey and running thence South 89° 35' 28" East, 203.07 feet (202 feet by Record) along the South Right-of-way line of 300 North Street; thence South 300.45 feet along the East side of a partially existing chain link fence; thence North 89° 35' 28" West, 203.08 feet to the intersection of the North side of a sidewalk and the East Right-of-way line or 100 East Street; thence North 300.45 feet (297 feet by Record) along said Right-of-way line to the point of beginning.

(Hereinafter referred to as "North CPB Lot")

AND, the South 4 rods of Lot 3, Block 32, Plat "A" Logan City survey, in Section 33, Township 12 North, Range 1 East of the Salt Lake Base and Meridian

LESS AND EXCEPTING THE FOLLOWING DESCRIBED PARCEL:

Beginning at the Southeast corner of said Lot 3, Block 32, Plat "A" Logan City Survey and running thence North 89° 36' 29" West 165.93 feet; thence North 65.69 feet (4 rods of record), thence South 89° 28' 37" East 166.00 feet; thence South 00° 03' 38" West 65.31 feet (4 rods of record) to the point of beginning.

(Hereinafter referred to as "South CPB Lot")

County requires additional parking space on weekdays (Monday through Friday) during the day; CPB requires additional parking space all day on Saturdays and Sundays, and on Monday through Friday during the evening.

In order to meet each other's requirements for additional parking, County and CPB are willing to enter into this Agreement whereby each may use the other's parking area, subject to the terms and conditions contained herein.

County and CPB intend that this Agreement replace an agreement relating to reciprocal parking dated March 6, 1978, and later amended on January 6, 1993.

NOW, THEREFORE, consideration of the premises and of the mutual promises and covenants contained herein, the parties hereby agree and promise as follows:

SECTION ONE LICENSE TO COUNTY

CPB hereby grants to County, its employees, agents, licensees, and invitees, a non-exclusive license to park in the parking area owned by CPB (as described above) during the day starting at 0700 MST on weekdays (Monday-Friday). This license shall be appurtenant to the above-mentioned property owned by County and shall be used in common with CPB, its visitors, members, licensees, and other invitees.

SECTION TWO LICENSE TO CPB

County hereby grants CPB, its visitors, members, licensees, and other invitees, a non-exclusive license to park in the parking area owned by County (as described above) on evenings starting at 1700 MST on weekdays (Monday-Friday) and all day on Saturday and Sunday. This license shall be appurtenant to the above-described property owned by CPB and shall be used in common with County, its employees, agents, licensees, and invitees.

SECTION THREE LICENSE RESTRICTIONS

No license granted herein shall be used for the parking, loading, or unloading of any vehicle which is larger or heavier than a street-legal vehicle. Further, during any construction, demolition, or repair of any building or other structure or improvement upon the property of either party, that party shall not allow the parking, loading, or unloading of any vehicle involved in such construction, demolition, or repair on property

owned by the other party to this Agreement.

SECTION FOUR NO CHARGES OR CONDITIONS

Neither party to this Agreement shall make or assess any charge, fee, or toll on any person or entity herein above-mentioned to park in either of the above-described parking areas. Further, neither party shall make or set any condition for use of such parking areas which is not contained in this Agreement.

SECTION FIVE MAINTENANCE

Each party shall maintain, light, drain, mark, and stripe the parking areas on its own property, including the bumpers, curbing, sidewalks, driveways, approaches, entrances, and exits of each, in conformity with local laws, regulations, and ordinances and with currently prevailing standards in Cache County. Each party shall also maintain, irrigate, cultivate and weed any landscaped areas adjacent to any parking area. Proper maintenance shall include the removal of debris, dirt, and refuse.

SECTION SIX INDEMNIFICATION OF COUNTY

CPB shall defend, indemnify and hold County harmless from and against any and all past, present, and future liabilities, obligations, assessments, demands, actions, causes of action, judgments, losses, costs, damages, or expenses whatsoever, of any kind and every kind in nature, whether or not known or accrued, in whatever form or legal theory, including, but not limited, to reasonable attorney's fees and court costs, which arise out of or relate to the breach of this agreement or the use of County's parking area by CPB. This indemnity shall survive the termination of this Agreement.

SECTION SEVEN INDEMNIFICATION OF CPB

County shall defend, indemnify and hold CPB harmless from and against any and all past, present, and future liabilities, obligations, assessments, demands, actions, causes of action, judgments, losses, costs, damages, or expenses whatsoever, of any kind and every kind in nature, whether or not known or accrued, in whatever form or legal theory, including, but not limited, to reasonable attorney's fees and court costs, which arise out of or relate to the breach of this agreement by County or the use of CPB's parking area by County. This indemnity shall survive the termination of this Agreement.

SECTION EIGHT INSURANCE

Each party shall obtain and maintain general public liability insurance or provide proof of self-insurance covering itself and its respective licensees, patrons, invitees, etc. against claims for personal injury, death, and/or property damage occurring in or about its parking area, with limits of \$500,000.00 for injury to or death to any one person, \$1,000,000.00 for injury to or death of more than one person, and \$500,000.00 with respect to property damage.

**SECTION NINE
NON-EXCLUSIVITY**

Nothing herein shall be construed to restrict or impair the right of either party to use their own parking area or to enter into other agreements respecting the care, maintenance, and operation of their parking area or other portions of their property.

**SECTION TEN
MATTERS TO WHICH LICENSES SUBJECT**

This Agreement and the licenses herein granted are made and executed upon and subject to any and all liens, encumbrances, covenants, conditions, restrictions, rights, rights-of-way, and easements now of record and affecting the respective properties.

**SECTION ELEVEN
MAINTENANCE OF COUNTY SEWER LINE**

CPB shall license access in gross to the County and their agents, independent contractors, and invitees, the South CPB Lot for maintenance and repair of the County's sewer line under said Lot.

County agrees to maintain and repair the South CPB Lot at their own expense according to the terms set forth in this license agreement. Following any repair or maintenance, County will return the South CPB Lot to the same condition it was in prior to the repair or maintenance. All maintenance and repairs shall be completed within a reasonable period of time.

CPB shall have no responsibility for or be obligated in any way to pay for any maintenance to the County's sewer line under the South CPB Lot except as set forth in this paragraph. Any damage to the sewer line due to the intentional, negligent, or abnormal use by and party, or the party's agent, independent contractors, or invitees, shall be the responsibility of that party and shall be repaired at that party's sole expense.

**SECTION TWELVE
TERMINATION**

Either party may terminate or revoke this Agreement, with or without cause, by giving the other party thirty (30) days written notice.

**SECTION THIRTEEN
NOTICES**

Any notices required or permitted under this Agreement shall be deemed appropriately made seven (7) days after deposit in the United States Mail, adequate postage prepaid, certified mail, return receipt requested, and addressed to the parties as follows:

CPB: CORPORATION OF THE PRESIDING BISHOP OF THE CHURCH
 OF JESUS CHRIST OF LATTER-DAY SAINTS
 50 East North Temple Street, Twelfth Floor
 Salt Lake City, UT 84150

COUNTY: CACHE COUNTY EXECUTIVE
 199 N Main
 Logan, UT 84321
 Attn: David Zook, County Executive

**SECTION FOURTEEN
DEDICATION OR
CONDEMNATION**

The dedication or condemnation of any portion of the parking areas covered by the licenses created herein, by an entity entitled to do so, shall not affect the provisions of this Agreement, and the same shall remain in full force and effect as to the portions of the respective parking areas not dedicated or condemned. In the event of any such dedication or condemnation, the compensation or award therefore shall not be subject to any claim by reason of this Agreement, but the party owning the property so dedicated or condemned shall properly repair and restore the remaining portion without contribution from the other party.

**SECTION FIFTEEN
ENFORCEMENT AND
WAIVER**

In the event either party breaches its obligations hereunder, the non-breaching party shall have the option of seeking specific performance of this Agreement or damages incurred as a result thereof. The failure of either party to insist in one or more cases upon the strict performance of each and every agreement herein contained shall not be construed to be a waiver or relinquishment with respect to a subsequent breach thereof.

**SECTION SIXTEEN
COMPLIANCE WITH
LAW**

Each party shall comply with all applicable federal, state, county, city, and other municipal laws, ordinances, rules, and regulations, including zoning regulations, and each will obtain, at its own cost and expense, any authorization, license, or permit required by such laws, rules, regulations, and ordinances for its parking area. Each party shall also pay any taxes or assessments for its parking area.

SECTION

**SEVENTEEN
SEVERABILITY**

A judicial declaration that any section of this Agreement is invalid shall not in any way affect any other provision of this Agreement, which shall remain in full force and effect.

**SECTION EIGHTEEN
ATTORNEY'S FEES**

In the event that either party is required to bring suit to enforce the provisions of this agreement, or as a result of any alleged breach hereof, the prevailing party shall be entitled to reasonable attorney fees, which shall be included in the judgment or decree.

**SECTION NINETEEN
APPLICABLE LAW**

This Agreement shall be governed by and construed in accordance with the laws of the State of Utah, and any legal proceeding relating to this Agreement shall be brought in the State or Federal courts located in the State of Utah.

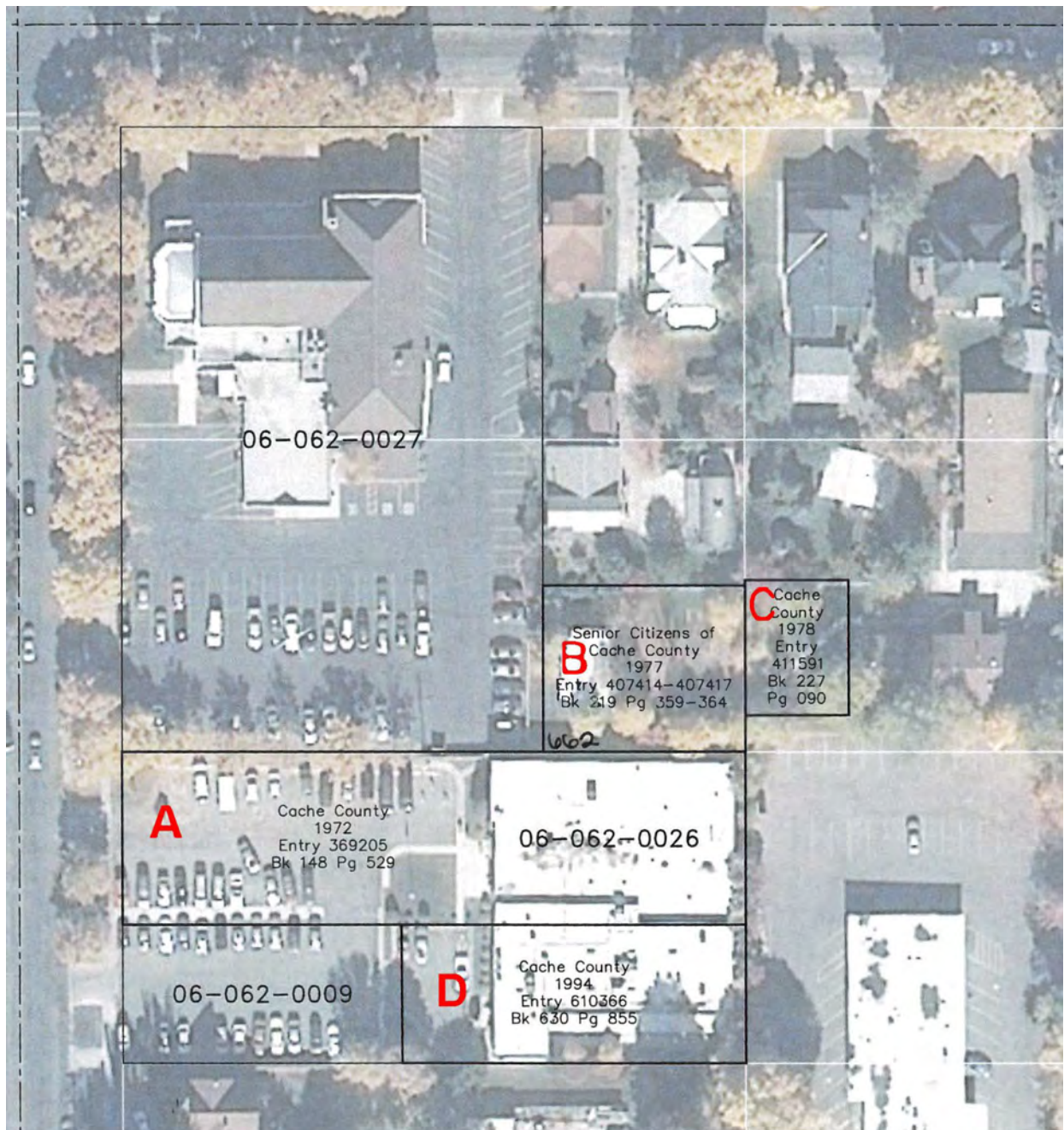
**SECTION TWENTY
ENTIRE UNDERSTANDING**

This Agreement constitutes the entire understanding and agreement between the parties with respect to the matters herein treated and supersedes all prior agreements (whether written or oral), representations, and understandings of the parties. No modification of this Agreement shall be binding unless reduced to writing and signed by the party against whom enforcement is sought.

**SECTION TWENTY-
ONE BINDING
EFFECT**

The provisions herein shall bind and inure to the benefit of the parties hereto and their respective successors and assigns.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first hereinabove written.



DATE (MM/DD/YYYY)
03/28/2022

PRODUCER Utah Local Governments Trust 55 S. Highway 89 North Salt Lake UT, 84054-2054	<table border="1"> <tr> <td colspan="2">CONTACT NAME: Underwriting Department</td> </tr> <tr> <td>PHONE (A/C, No, Ext): 800-748-4440</td> <td>FAX (A/C, No): 801-936-0300</td> </tr> <tr> <td colspan="2">E-MAIL ADDRESS: underwriting@utahtrust.gov</td> </tr> <tr> <td colspan="2">PRODUCER CUSTOMER ID:</td> </tr> </table>	CONTACT NAME: Underwriting Department		PHONE (A/C, No, Ext): 800-748-4440	FAX (A/C, No): 801-936-0300	E-MAIL ADDRESS: underwriting@utahtrust.gov		PRODUCER CUSTOMER ID:							
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INSURED Cache County 179 N. Main Street, #312 Logan UT, 84321	<table border="1"> <tr> <th data-bbox="812 344 1396 354">INSURER(S) AFFORDING COVERAGE</th> <th data-bbox="1396 344 1510 354">NAIC #</th> </tr> <tr> <td data-bbox="812 354 1396 365">INSURER A : Utah Local Governments Trust</td> <td data-bbox="1396 354 1510 365"></td> </tr> <tr> <td data-bbox="812 365 1396 373">INSURER B :</td> <td data-bbox="1396 365 1510 373"></td> </tr> <tr> <td data-bbox="812 373 1396 384">INSURER C :</td> <td data-bbox="1396 373 1510 384"></td> </tr> <tr> <td data-bbox="812 384 1396 394">INSURER D :</td> <td data-bbox="1396 384 1510 394"></td> </tr> <tr> <td data-bbox="812 394 1396 403">INSURER E :</td> <td data-bbox="1396 394 1510 403"></td> </tr> <tr> <td data-bbox="812 403 1396 411">INSURER F :</td> <td data-bbox="1396 403 1510 411"></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Utah Local Governments Trust		INSURER B :		INSURER C :		INSURER D :		INSURER E :		INSURER F :	
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INSURER F :															

REVISION NUMBER:

LOCATION OF PREMISES / DESCRIPTION OF PROPERTY (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE		POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YYYY)	POLICY EXPIRATION DATE (MM/DD/YYYY)	COVERED PROPERTY		LIMITS	
A	<input checked="" type="checkbox"/>	PROPERTY	15320-PROPERTY	01/01/2022	06/30/2022	<input checked="" type="checkbox"/>	BUILDING	\$ 62,836,637	
	CAUSES OF LOSS					DEDUCTIBLES	<input checked="" type="checkbox"/>	PERSONAL PROPERTY	\$ 6,754,400
	<input type="checkbox"/>	BASIC				BUILDING \$1,000	<input checked="" type="checkbox"/>	BUSINESS INCOME	\$ 0
	<input type="checkbox"/>	BROAD				CONTENTS \$1,000		EXTRA EXPENSE	\$
	<input checked="" type="checkbox"/>	SPECIAL						RENTAL VALUE	\$
	<input checked="" type="checkbox"/>	EARTHQUAKE						BLANKET BUILDING	\$
	<input checked="" type="checkbox"/>	WIND						BLANKET PERS PROP	\$
	<input checked="" type="checkbox"/>	FLOOD						BLANKET BLDG & PP	\$
	<input type="checkbox"/>								\$
	<input type="checkbox"/>								
	<input type="checkbox"/>	INLAND MARINE	TYPE OF POLICY			<input type="checkbox"/>		\$	
	CAUSES OF LOSS					<input type="checkbox"/>		\$	
	<input type="checkbox"/>	NAMED PERILS	POLICY NUMBER			<input type="checkbox"/>		\$	
	<input type="checkbox"/>					<input type="checkbox"/>		\$	
A	<input checked="" type="checkbox"/>	CRIME	15320-PROPERTY	01/01/2022	06/30/2022	<input checked="" type="checkbox"/>	Employee Theft	\$ 5,000,000	
	TYPE OF POLICY					<input checked="" type="checkbox"/>	Forgery/Alteration	\$ 5,000,000	
	Government Crime					<input checked="" type="checkbox"/>	Funds Transfer	\$ 5,000,000	
	<input type="checkbox"/>	BOILER & MACHINERY / EQUIPMENT BREAKDOWN				<input type="checkbox"/>		\$	
						<input type="checkbox"/>		\$	
						<input type="checkbox"/>		\$	
						<input type="checkbox"/>		\$	

SPECIAL CONDITIONS / OTHER COVERAGES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Lester A. Hansen

Exhibit G

Vehicles for the Cache County Senior Citizens Center

CORRECTED LIST

2006 Chevy Truck	2006 CHEVY C1500 SILVERADO (TRUCK)
Chevy Van	2003 CHEVY EXPRESS VAN
2000 Ford Bus I	2009 FORD ECOLINE (BUS 2)
2016 Ford Bus 2	2016 FORD ST2908C MODEL (BUS 1)
2004 Tan Jeep	2004 JEEP LIBERTY SPIRIT (TAN)
2003 Blue Jeep	2003 JEEP LIBERTY SPORT FREEDOM (BLUE)
2017 Ford MOW Truck	2017 FORD F150 (TRUCK) MOW VIN:...54596
2017 Ford MOW Truck	2017 FORD F150 (TRUCK) MOW VIN: ...54597
2021 Dodge MOW Truck	2020 DODGE 1500 CLASSIC (TRUCK) MOW
2013 Jeep Cherokee	2013 JEEP GRAND CHEROKEE LAREDO

Cache County Senior Center List as of 3/22/2022

2022	Department/VIN	Cash Value	Year	Make	Model/Body Type	License	Assigned to:	Title Status	
	SENIOR CITIZENS								
1	1G1HG39R8X1154728	\$12,000.00	1999	GMC	15 Pass Van	68874EX	Transportation	Title to Dennis	Surplused 5/21/19
2	1GAH35U831147587	\$19,000.00	2003	Chev	13 PASS VAN	82878EX	Transportation	UDOT-we have title	Surplus 6/27/2022
3	1FDWE35S7YHA93213	\$20,070.00	2000	CHAM	Crusader	69456EX		Title in File	Surplused 6/5/2019
4	1FDWE35S0YHA80612	\$20,070.00	2000	Ford	CTV3DC	69455EX		Title in File	Surplused 6/5/2019
5	1J4GL48K03W712197	\$14,700.00	2003	Jeep	LIBERTYSPT-4DRWGN	38912EX	Atlantic Blue	Title in File	Surplus 6/27/2022
6	3GCEC14X96G271167	\$14,116.00	2006	Chev	C1500 Silverado Pickup	501283EX		Title in File	
7	1J4GL48K54W258322	\$19,790.00	2004	Jeep	LIBERTYSPT-4DRWGN	82912EX	Brett - Tan	Title in File	Surplus 6/27/2022
8	1FD4E45S58DB57219	Grant	2009	FRIN	BUS	501246EX		Title in File	
9	1FTMF1EF3HFA54596	Grant	2017	FORD	F150	214925EX	MEALS OF WHEELS	Title in file	
10	1FTMF1EF5HFA54597	Grant	2017	FORD	F150	214924ex	MEALS OF WHEELS	Title in File	
11	1FDFE4FS6GDC56587	Grant	2016	FORD	ECONOLINE BUS			Title in File	New 11/04/2020
12	3C6JR7AGXLG277566	\$44,629	2020	DODGE	RAM 1500	220545EX	MEALS OF WHEELS	Title in File	New 02/02/2021
13	1C4RJFAG2DC652593		2013	JEEP	GRAND CHEROKEE	205639EX		Title in File	TRANSFER from Bldg & Grounds
14	3C6JR7AGONG188379	Grant	2022	DODGE	RAM 1500	NEW	MEALS OF WHEELS	New - Title Not Yet Received	Arrived 6/22/2022
15	3C6JR7AG7NG188380	Grant	2022	DODGE	RAM 1500	NEW	MEALS OF WHEELS	New - Title Not Yet Received	Arrived 6/22/2022

Senior Center Vehicle Assets:

2 1GAH35U831147587 \$19,000.00 2003 Chev 13 Pass Van 82878EX



5 1J4GL48K03W712197 \$14,700.00 2003 Jeep LIBERTYSPT-4DRWGN 38912EX



6 3GCEC14X96G271167 \$14,116.00 2006 Chev C1500 Silverado Pickup 501283EX



7 1J4GL48K54W258322 \$19,790.00 2004 Jeep LIBERTYSPT-4DRWGN 82912EX



8 1FD4E45S58DB57219 2009 FRIN BUS 501246EX



9 1FTMF1EF3HFA54596 Grant 2017 FORD f150 214925EX



10 1FTMF1EF5HFA54597 Grant 2017 FORD F150 214924ex



11 1FDFE4FS6GDC56587 Grant 2016 FORD ECONOLINE BUS



12 3C6JR7AGXLG277566 \$44,629 2020 RAM 1500 Classic 214925EX



13 1C4RJFAG2DC652593

2013 JEEP

GRAND CHEROKEE

205639EX



14 3C6JR7AGONG188379 Grant

2022 DODGE

RAM 1500

NEW



15 3C6JR7AG7NG188380 Grant

2022 DODGE

RAM 1500

NEW



Policies and Procedures Cache County Senior Citizen Center

Senior Citizen Center Philosophy

The philosophy of the senior center movement is based on these premises: that aging is a normal development process; that human beings need peers with whom they can interact and who are available as a source of encouragement and support; and that older adults have the right to a voice in determining matters in which they have a vital interest.

Senior center staff are obliged to create an atmosphere that acknowledges the value of human life, affirms the dignity and self-worth of the older adult participant, and maintains a climate of respect, trust, and support. Within this atmosphere, the staff creates opportunities for older adults to apply their wisdom, experience, and insight, and to exercise their skills.

As an integral part of the aging network, a senior center serves community needs, assists other agencies in serving older adults, and provides opportunities for older adults to develop their potential as individuals within the context of the entire community.

In accordance with this philosophy, the senior centers adhere to the following beliefs about older adults:

- They, like all people, are individuals with ambitions, capabilities, and creative capacities.
- They are capable of continued growth and development.
- They have certain basic needs, including the need for opportunities for relationships and for experiencing a sense of achievement.
- They need access to sources of information and help for personal and family problems, and the opportunities to learn from individuals coping with similar experiences.
- They have a right to maximum opportunity for involvement in all aspects of a senior center's decision-making process.

and National Accreditation Manual

Policy and Procedures

General Staff Policy

Professionalism is one of the key ingredients to successful business. The Senior Citizen Center is a business complete with customers, and a reputation to maintain. As we keep a good reputation we will continue to be trusted to provide quality services to the county's senior population. These Policies and Procedures are designed to help us meet the high levels of professionalism that we all strive to maintain. Adherence to certain practices will increase the trust level with the community and continue to bring in new customers to serve.

1.00 Job Descriptions

All employees have a specific job description that they are responsible for carrying out. Performance evaluations will be done yearly near the employee's anniversary date. A semi yearly evaluation will be done on a less formal basis. Please reference your individual Job Description.

2.00 Accidents

All accidents whether employee, volunteer, or participant need to be reported, even if the injured person does not want to report it. Reports need to be made to the Director. In the event the Director is not available a report will be given to the Assistant Director. Depending on the nature of the accident, it will be handled according to Cache County policy as described in the personnel manual.

2.10 Accident Reports

All accidents or incidents shall be reported to the Director as quickly as possible verbally and within 24 hours in writing. Written/typed reports should detail the following points:

1. Who was injured?
2. How the injury occurred?
3. What medical attention was offered and provided?
4. Why the incident occurred in the first place.
5. What could or should have been done to prevent the incident or accident.

For each of these points sufficient information should be provided so that insurance claims can be filed if needed.

3.00 Media Coverage

Staff interviews with local newspapers, radio or television stations must have prior approval from the Director. It must be made clear that personal opinions are not always representative of the Senior Center or its participants.

Radio, television, and/or newspapers calling for information on legislative issues, the effects of budget cuts/increases, or controversial issues must be referred to the Director. No other staff member will be authorized to handle such calls.

3.10 Proofing Newspaper Articles

All newspaper articles must be proof read before publication by the staff person giving the interview and the director to ensure accuracy of information and to check for miss-quotes. It is the responsibility of the staff person being interviewed to inform the media representative of this proofing policy.

4.00 Purchasing Supplies and Services

Purchases must be requested through the Director, and then will be approved or disapproved. Purchase orders will be opened with companies that do regular business with the Center. The Fiscal Procedure established by County Ordinance will be followed at all times.

5.00 Front Office

Office staff and other persons on business only will occupy the front office. The front office is not an area designed for congregating; it is a business setting and should be maintained as such. Bus drivers, kitchen staff, volunteers, and other staff should not congregate behind or in front of the counter.

The front office is the hub of information for the Center. If activities are happening in the building please make sure the front office staff is made aware of what is going on in the building.

6.00 Monies at the Center

All non-nutrition funds must have a written receipt issued. All funds are to be kept in the till in the top locking drawer of front office desk. Post dated checks are not acceptable. Change should only be made by front office personnel. No two party checks will not be accepted. A locked box for congregate meal donations and Meals on Wheels donations is available at the center. Bus donations are to be given to front office specialist.

6.10 Money Counting Procedures

All monies must be counted by 2 persons. The Office Specialist and one other staff person must count the till and congregate meal donation box at the end of the lunch hour. In the absence of the Office Specialist another full-time staff member will be assigned the responsibility to count the money. Money must be counted daily. A deposit must be made 2x in the work week. In the absence of office specialist, the Director or Assistant Director will deposit. The following steps must be followed during Money Counting.

1. Change Box
 - Total receipt sheets
 - Take receipt total from the box
 - Left over money should total \$100.00
2. Meal monies- Meals on Wheels and Congregate monies counted and checked by both people.

Policy and Procedures

3. Deposit Slips- filled out from daily count sheet. Total of deposit slip checked by both people.
4. Both people are to sign the daily count worksheet.
5. Attach receipts, deposit slip, and worksheet for the office specialist records.
6. Office manager is responsible for the fee statement required by the County.

7.00 Files and Reports

1. All information on or about any senior participating in Center programs and services is considered confidential.
2. All files and reports are confidential.
3. Under no circumstances can this information be shared with any other person or agency without the verbal or written consent of the person involved. Another family member can not sign for this information.
4. Confidential files are to be filed and in a locked cabinet when not in use.
5. Files must be kept for the amount of time stated in the contract with Area Agency on Aging.
6. When discussing clients between staff persons, make certain you can not be over heard by anyone. Comments about program participants will be professional and keeping in mind their personal dignity.
7. Government Records and Management Act will be followed, unless over ridden by the Older American Act.

7.10 Confidentiality of Participant Information

All information collected for purposes of administrating program functions at the Senior Citizen Center shall be considered confidential. This includes and is not limited to special diets, addresses, phone numbers, names, and other personal information. Meals on Wheels drivers will not discuss who is or is not on their routes with anyone other than program staff. It is critical that all information gathered as part of job functions is kept within the program.

8.00 Use of Personal Vehicles

Mileage will be reimbursed to a member of the staff only when Center vehicles are not available. The Director must pre-approve the use of a personal vehicle. County policy and rates will be followed. - NO INSURANCE COVERAGE

9.00 Time and Attendance per County Policy and Procedure Manual

Policy and Procedures

Tardiness and Absence without Leave

Any unexcused tardiness or unauthorized absence of an employee will not be compensated and shall be grounds for disciplinary action. A pattern of tardiness or unauthorized absences will lead to disciplinary action that may include suspension without pay or termination from employment.

An employee unable to report for duty on a work day shall notify the Department Head of that fact no later than one hour after the beginning of the work day, unless department rules require an earlier reporting time. Failure to do so may result in disciplinary action.

10.00 Dress Standards

Staff is required to dress appropriately for the job description. Center staff will dress to present a positive image when meeting the public. Blue jeans are acceptable if they are clean and in good repair. Shoes should be appropriate for their job description (no flip flops). Business casual is the attire for the office staff.

Nutrition Policy

Good nutrition is recognized as one of the best ways to ensure healthy aging. As service providers in the senior meals program it is our duty to maintain high standards of excellence so that the program continues to move forward. Our goal is excellence; these policies are designed to help us achieve that goal.

1.00 Meal Availability

Congregate meals will be served daily, Monday through Friday from noon until 1:00 p.m.

Home Delivered meals will be delivered hot Monday through Friday between the hours of 11:00 am until 1:30 pm. Frozen Meals can be delivered to any client for the weekend meals by request and availability.

Meals may not be available due to weather, kitchen closures, or holidays. If closures are to occur every effort will be made to notify the Meals on Wheels clients two days prior to a planned closure. In the event of weather related closures phone calls will be made to notify clients of the closure.

2.00 Donations

The Area Agency on Aging Council has established the suggested donation for each meal. The suggested donation sign must be posted in a conspicuous place so all the participants can easily see the sign. The donation container must be placed in a location so that donations may be placed in it by participants in an anonymous manner.

The front office can make change. The front office also charges those under the age of 60 the appropriate non-senior lunch fee, and issues a receipt.

Policy and Procedures

Home Delivered Meals clients and/or responsible person will receive a monthly statement showing the numbers of meals delivered and the suggested donation for the month. This statement will be prepared by the Meals-On-Wheels Coordinator, and distributed by the Meals-On-Wheels driver or by mail.

Meal donations given to the drivers will be placed in the front office money box in the Meals-On-Wheels deposit bag.

Any questions regarding the monthly statements should be forwarded to the Meals-On-Wheels Coordinator.

3.00 Ordering Meals

The front office has the responsibility of ordering the correct number of meals, equal to the number of reservations received by 3:00 pm the day prior to each meal.

Prior to closing the center each day the meal counts need to be left with the kitchen so that they can begin meal preparations the following day.

Persons wishing to order a meal must call the center the day prior to the meal before 3:00 pm to reserve a meal. Special dietary needs must be communicated to the office staff who will communicate to kitchen.

3.10 Special Dietary Needs

Special dietary needs exist when there is a medical condition which demands a special diet. Any client may request a special meal based on dietary need. There are several dietary needs, and accommodations will be made to meet those needs if communicated to the office and kitchen staff. Examples of dietary needs are: gluten free, soft.

4.00 Checking-In Participants

Participants are to check-in as they arrive to ensure all persons having reservations are provided a meal.

Person showing up without a reservation will be informed that they will not be served until all persons with reservations have been served and then only if there are extra meals available due to cancellations. (Normally, the kitchen plans on ten extra meals, however sometimes due to the type of meal specific portions are pre measured based on meal count. Best practice will be to inform those without reservations that they will be called up last and served based on meal availability.)

Seniors who have been participating in congregate meals and seem to “disappear” will be referred to the Director/Assistant Director by the front office staff. The Director/Assistant Director will check on the well being of the senior and make referrals for additional services as appropriate.

4.10 First Time Congregate Clients

Every effort must be made to have first time congregate guest complete the NAPIS information sheet. If a new guest refuses to complete NAPIS information sheet a meal will still be provided. Extra forms can be kept at the sign-in desk and given to new congregate guests, either by volunteers or by staff. Completed forms must be handed in at the office, so that guests can be added to the NAPIS database.

5.00 Home Delivered Meal Program (HDM)

Cache County Senior Citizen Center provides meals to the residents of Cache County who are over the age of 60 and who are homebound. Hot meals are delivered to the homes of these clients five days a week. Frozen meals may be available for delivery as well for weekend meals. All names and records must be kept confidential and locked in a safe place. Staff and volunteers will respect the privacy and dignity of the Meals on Wheels clients.

5.10 Eligibility Requirements

Clients must meet the following eligibility requirements in order to qualify for home delivered meals:

1. 60 years of age or older
2. Homebound, which is defined as a person being unable to leave home without assistance because of a disabling physical, emotional or environmental condition.
3. A spouse of a client will be eligible for a home delivered meal.
4. A request from a doctor does not override the eligibility requirements.
5. Clients will be treated equally and there will never be discrimination based on protected status of race, gender, or religion.
6. The Meals on Wheels program will ensure that preference is given to those of greatest social economic need, with particular attention to low income, limited English speaking individuals and low-income minorities.

5.20 Referral and Enrollment Procedures

All persons requesting home delivered meals for themselves or another person must be referred to the Meals on Wheels Coordinator an intake form.

Becoming a Home Delivered Meals recipient begins with a referral either by the recipient themselves or an agent of the recipient. In the case of an agent referral of a senior, the agent must assure the center staff that the senior is aware of the referral being made. The front office staff, the Director, or the Meals on Wheels Coordinator may fill out the intake form.

At the time of intake the recipient must understand that an in-home assessment will need to occur to finalize the clients' home delivered meal status. In an emergency such as hospital or nursing home release meals may be started immediately, informing the client that an assessment

Policy and Procedures

will be completed as soon as possible by the Meals on Wheels Coordinator and assistants. All other intakes must have assessments conducted within 3-5 business days as arranged by the Meals on Wheels Coordinator/Assistants and the recipient. Assessments should take no more than 2 hours with the goal of completing the Home-Delivered Meals Assessment/Re-assessment forms.

5.30 HDM Client Re-assessment

Re-assessments shall be done annually on or near the anniversary date. It is the responsibility of the Meals on Wheels Coordinator to complete the re-assessments in a timely manner. Timely manner for re-assessments will be understood as a period of no more than two calendar weeks from the time of re-assessment anniversary date.

5.40 Meal Delivery

Delivery persons are required to actually make contact with the client when delivering meals. If the client is not visible, the delivery person is to make a thorough house and yard check. If the client still is not found the driver will contact the center, then continue the route. Center staff will then contact emergency number contact person to find whereabouts of the client.

5.50 Denial of Home Delivered Meals

Clients denied Home Delivered Meals will be given a grievance form that instructs them how to file a grievance. Clients may be denied for different reasons, including but not limited to:

- Not being homebound.
- Living with persons, other than the spouse, who could prepare meals for them.
- Don't feel like coming to the center for meals because it's inconvenient.

If a client feels they have been discriminated against they should contact the Senior Citizen Center - Director at 755-1720, or the Area Agency on Aging Director at 752-7242.

5.60 Client Responsibilities

People receiving Home Delivered Meals are responsible for the following:

- Letting the Senior Center know if they are not going to be home for meal delivery. This can be done by calling the Senior Center and making arrangements for cancellation for that day or picking up the meal at the Senior Center.
- Reporting to the center any improvement in health conditions that may make them no longer eligible for Home Delivered Meals. Any changes in living conditions should be reported immediately.
- Meals can only be left with the client. NO EXCEPTIONS.
- A client understands that if they are not home and have not left a message as to their whereabouts, the driver will conduct a through house search to ensure the well being

Policy and Procedures

- of the senior.
- Drivers will call 911 in the event of any emergency.

6.00 Excess Food

It should be the practice of the kitchen to prepare the number of meals needed on any given day based on the meal counts (reservation). If extra meals are produced then they should be made up into complete meals and frozen for frozen meal distribution. If excess amounts of food are produced, then excess should be kept in the kitchen and used for another day as a second choice to the scheduled menu lunch at the center. No excess food shall be taken home by staff. As often as is feasible a choice of entrees should be provided at the Center for the congregate lunch guests.

Protocol for left-over food

Leftover food will be:

- Put into frozen meals.
- Dated and refrigerated for up to 5 days or,
- Put in freezer to use at a later date.

Once these 3 criteria have been met and there is leftover food it is considered waste. Amount discarded will be documented and thrown away.

6.10 Serving and Portion Control

It is the responsibility of the kitchen staff to ensure proper nutrition portion control is practiced in serving. The portion amounts should be carefully measured utilizing the appropriate utensils. Foods should be carefully and neatly placed on the tray to enhance the meal appearance.

7.00 Volunteer and Staff Meals

Volunteers may participate in the meals program if the following conditions apply.

1. The Volunteer is participating as a Practicum Student, or Student Interns, and they are assisting in the meal delivery and they eat their meal with the seniors in the dining room.
2. Members of the staff who are aged 60 years and older will be able to eat the Senior Center with the suggested donation of \$3.00
3. Staff members who are younger than 60 will pay the full cost of the meal \$7.50 or:
 - Entrée \$4.50
 - Milk \$0.50
 - Vegetable \$1.50
 - Fruit \$1.00
 - Desserts
 - Pie/Cake \$1.50
 - Cookie \$0.50
 - Soup \$2.00
 - Salads \$2.00
 - Dinner roll/bread \$0.50

Policy and Procedures

4. On special occasions the Director may approve meals for staff.

8.00 Evaluations

Client meal evaluations will be completed twice a year to determine the quality of the congregate and Meals On Wheels program. These evaluations will be the responsibility of the Kitchen Supervisor and Meals On Wheels coordinator. All evaluations must be approved and presented to the Director.

Kitchen Policy

Kitchen Manager

- The Kitchen Manager is responsible for the day-to-day operation of the kitchen.
- The Kitchen Manager reports to the Director.
- The Kitchen Manager's role is to assure that health and safety guidelines are followed as required.
- Any food handler assisting the Kitchen Manager in the kitchen must be properly trained in advance in the use of the equipment and in food preparation procedures. It is the responsibility of the Kitchen Manager to train and oversee staff.
- The Kitchen Manager is responsible for reporting any janitorial or maintenance services needed to the Facilities Coordinator or the Director.
- The Kitchen Manager is responsible for maintaining the sanitation and upkeep of the kitchen.
- The Kitchen Manager is responsible for reporting to the Director any; concerns, inappropriate use of equipment, misconduct from any person, dirty work stations, and anything a Kitchen Manager feels must be reported in an effort to maintain a clean and courteous kitchen.

1.00 Food Handler Health and Hygiene

Due to the nature of the business, it is absolutely essential that safe food handling procedures are followed.

- Kitchen staff will not come to work if they are sick with a contagious illness such as influenza, fever, have symptoms of a stomach ailment (diarrhea or vomiting), or if have had diarrhea or vomiting in the past 72 hours. If there is a cough a mask will be worn at all times.
- Comfortable close-toed shoes shall be worn. For safety and sanitation reasons, sandals and other open- toed shoes are not allowed.
- No cell phone use in the kitchen. If a call needs to be made, please step into break room or outside to make personal calls. The exemption is emergency phone calls.

To reduce the risk of a food-borne illness as well as to protect personal safety and comply with

Policy and Procedures

regulations, the following guidelines must be followed when using the kitchen:

- The kitchen will not be used as a building entrance and exit for general purposes, but only for related activities.
- Only the assigned helpers who are certified food handlers are permitted to be in the kitchen.
- No children under the age of 18 may be in the kitchen for any reason.
- All assigned authorized helpers must wash their hands in the designated hand washing sinks following the procedures posted above the sink before starting to work.
- Gloves must be worn during all phases of food preparation as well as when arranging ready-to-eat food for serving.
- Hair nets are required for men and women while in the kitchen.
- Clean aprons, must be worn at all times, except when using the bathroom.
- Store coats, purses and other belongings away from food preparation areas.
- Cut only on cutting boards and not on the stainless steel counter tops. Wash all counter tops and work areas with the sanitizing solution so designated.
- Chefs shirt must be worn while at work. Shirt must be clean and laundered daily.
- The food prep sink located in the kitchen is for food preparation only.
- The mop sink is located in the janitor's closet.
- All kitchen carts are to be used only for food service purposes. These are to be cleaned and sanitized after each service.

2.00 Kitchen First Aide

There is a First Aid Kit located in the kitchen and the front office. If there is an accident or incident in the kitchen, an Employee Incident Report should be completed and submitted to Director's office same day of incidence.

Kitchen Assistants

All food brought from home will be stored in the break room. No personal food will be stored in kitchen cooler

Sampling of the food will be allowed per Kitchen Supervisor's discretion. Sampling is defined as one spoon full.

All snacks brought from the food pantry that are intended for staff (per Director's approval) will be placed in the break room. No food donations will be taken home without Director's approval.

Transportation Policy

The provision of transportation to senior citizens throughout the county is another of the Center's functions. The mission is to provide safe, effective, accessible, and courteous transportation to those 60 years of age or older within Cache County. As seniors are able to access services throughout the community, independence, dignity, and health are enhanced and maintained. With this goal in mind the following policies and procedures have been established.

1.00 Description of Service

Transportation is a demand response system. This means that rides are scheduled upon request and availability of drivers. The following list gives an idea of the way this demand response system is delivered.

- Door to door
- First come first served
- Accessible to persons with disabilities
- County wide transportation available on select days of the week

1.10 Service Area

Transportation is provided within Cache County. Occasional recreational trips within the State of Utah, with a donation are acceptable as well.

1.20 Reservations, Scheduling and Cancellations

Reservations shall be made during business hours at least one day prior to the ride.

At time of reservation an approximate time of pick up will be given.

Driver may arrive up to 15 minutes early, so client shall be ready at least 15 minutes early. In the event that the driver will be more than 15 minutes late, client will be notified.

When driver arrives they will wait up to 5 minutes before moving on.

Unless other arrangements have been made, when client is finished with appointment they should call the Senior Citizen Center to arrange for a ride home.

Only scheduled stops will be made. The only exception may be prescription pick up after a doctor appointment.

Same day transportation requests can be honored on space and driver availability.

Clients are responsible for cancellation of scheduled ride as soon as possible so that other people may be served.

In order to provide more rides to a greater population actual pick up time may be adjusted to accommodate scheduling needs.

2.00 Passenger Assistance

Transportation is a door to door service.

Policy and Procedures

Client shall be ready when driver arrives.

Driver may provide assistance from door to vehicle.

If driver deems the conditions are unsafe due to inadequate stairs, railings, ramps, or weather related conditions, the ride shall be canceled.

Drivers may enter passenger homes to carry light packages.

Senior Citizen Center does not provide a personal attendant. Passenger is allowed and encouraged to bring an attendant if needed.

Service animals assisting passengers will be allowed.

Passengers are responsible for providing their own mobility aides. Mobility aides must be safe and in good working conditions.

The Senior Citizen Center transportation program and services complies with the Americans with Disabilities Act by attempting to reasonably accommodate wheelchairs and other mobility aides.

2.10 Passenger Conduct and Responsibilities

Passengers shall be courteous and considerate of others.

The driver is responsible for enforcing the policy, and all instructions from the driver are to be followed.

Passengers displaying inappropriate behavior will not be allowed on the vehicle. Inappropriate conduct (as deemed by the driver/Director, or Senior Citizen Center staff) includes but is not limited to the following:

- Use of tobacco
- Illegal drugs
- Foul Language
- Carrying Weapons
- Fighting
- Horseplay
- Bothering Others
- Lack of Personal Hygiene
- Open Container of Alcohol

Passengers will not ask or expect the driver to “bend the rules”.

Senior Citizen Center reserves the right to refuse service based on violation of these standards.

Policy and Procedures

2.20 Passenger Comment and Complaint Procedure

Cache County Senior Citizen Center is committed to being responsive to passenger complaints and input about the service.

Comment cards are at the Senior Citizen Center.

Passengers may call in or write recommendations or complaints to the Senior Citizen Center at:

Attention Director
Cache County Senior Citizen Center
240 North 100 East
Logan, Utah 84321
435-755-1720

Consideration and reply will be given within 10 working days.

Please refer to the Senior Citizen Center Grievance policy for a grievance that the Director is unable to resolve.

3.00 Transportation Program Responsibilities

The Senior Citizen Center is committed to providing on time, reliable, and safe transportation.

The vehicles will be kept clean and properly maintained for safety and to extend the life of the vehicles.

The Senior Citizen Center is responsible for abiding by the policies detailed in all sections of this service policy.

The Center will maintain an alcohol and drug free workplace.

The Senior Citizen Center is **not** responsible for items left on vehicles.

4.00 Safety

All drivers will have proper licenses and receive training.

All passengers are to be seated with seat belts secured properly and wheelchairs will be safely secured when vehicle is in motion.

A daily pre-trip inspection is completed on each vehicle used for transportation before the vehicle is put into service.

Transportation staff is committed to providing safe operation of its vehicles including the safe boarding and disembarking of the passengers.

Policy and Procedures

Passengers will follow the instructions given by the driver to ensure safety for all passengers.

Passengers will wait for drivers to open doors of vehicles before trying to disembark.

5.00 Emergency Procedures

The Senior Citizen Center reserves the right to cancel service in the event of bad weather or emergencies.

In the case of accident or emergency, passengers will follow the instructions given by the driver and:

- Remain calm
- Make an orderly evacuation of the vehicle
- Stay off the highway
- Call 911 for emergency help if needed
- No smoking near vehicle

Passengers are required to notify the driver if they or other passengers are ill, injured, or in distress while on the vehicle.

6.00 Non-discrimination

Cache County Senior Citizen Center serves those 60 years or older without regard to race, color, religion, sex, national origin, political affiliation, or disability and with proper regard for their privacy.

7.00 Closing Statement

Cache County Senior Citizen Center is committed to serving our clients. We hope to accomplish this through working together with the community we live in and those that serve and are served.

Programming Policy

Recreation and Educational activities are an integral part of the services provided by the Cache County Senior Citizen Center. Activities such as these create a sense of community and build friendships. There are several ways to provide recreational and educational opportunities, some of which will be discussed within this policy. The Center Director is ultimately responsible for ensuring that a variety of opportunities are available with the assistance of other center staff and clients.

1.00 General Building Use

The Senior Citizen Center is a County facility dedicated to serving the aging population of Cache County. Certain building uses will be further delineated, however, the goal is to be utilizing the building as often as possible for the betterment of the overall community. The building has a rich history as the focal point of senior services in Cache County and the more the community is aware of our programming and services the better able we are to meet the overall goals of the Senior Citizen Center.

Business or Commercial enterprises may supply flyers for the community bulletin board or places on the information table within the center. Clients may help themselves to information. Information will not be mentioned during announcements and no endorsements will be provided by the center.

If on discussion with any given company's representative it is determined that they are willing to provide an educational service with no solicitation of names and addresses of clients, they will be granted permission to make an educational presentation to clients.

2.00 Student Project

University student projects are often requested to be done at the Center. All projects must be approved by the Director. This includes student visits, observations, surveys, or research projects.

Practicum and Internship opportunities are available at the Center. All inquiries from students must be referred to the Director for approval.

Parties interested in conducting a survey of the Senior Citizen Center clients must agree to the following conditions:

- Inform the clients of the research intent.
- Ensure complete confidentiality of client information.
- Provide clients an informed consent form, which states that participation in the survey is voluntary and in no way a condition of participation at the Cache County Senior Citizen Center.
- When feasible provide an information sheet of findings to be displayed at the Senior Citizen Center following the survey.

3.00 Trips and Tours

Generally, trips and tours are scheduled as a socialization/recreational event and should be viewed as a part of the overall recreation plan of Cache County Senior Citizen Center. Some tours can also be informative or educational in nature, however, trips and tours are recorded as a recreational activity, and each person who participates equals one unit regardless of the number of days a trip may involve. Various trips and tours will be planned each year, with a range of prices, so that everyone will have an opportunity to participate.

3.10 Trip and Tour Registration

Those wishing to participate must register for the trip. Each trip has a predetermined number of slots available, so early registration is encouraged. Dates will be set for deposits to be submitted, if deposits are not submitted prior to the posted deadline, participant's names will be taken off the registration list and alternates from the waiting list will be contacted.

As stated previously every effort will be made to offer trips that are both economical and enjoyable. Every effort will be made to keep trips to no more than \$30.00.

3.20 Cancellations

Full refunds will be provided for anyone making a cancelation.

Policies and Procedures

Cache County Senior Citizen Center

Senior Citizen Center Philosophy

The philosophy of the senior center movement is based on these premises: that aging is a normal development process; human beings need peers with whom they can interact and who are available as a source of encouragement and support; and older adults have the right to a voice in determining matters in which they have a vital interest.

Senior center staff are obliged to create an atmosphere that acknowledges the value of human life, affirms the dignity and self-worth of the older adult participant, and maintains a climate of respect, trust, and support. Within this atmosphere, the staff creates opportunities for older adults to apply their wisdom, experience, and insight, and to exercise their skills.

As an integral part of the aging network, a senior center serves community needs, assists other agencies in serving older adults, and provides opportunities for older adults to develop their potential as individuals within the context of the entire community.

In accordance with this philosophy, the senior centers adhere to the following beliefs about older adults:

- They, like all people, are individuals with ambitions, capabilities, and creative capacities.
- They are capable of continued growth and development.
- They have certain basic needs, including the need for opportunities for relationships and for experiencing a sense of achievement.
- They need access to sources of information and help for personal and family problems, and the opportunities to learn from individuals coping with similar experiences.
- They have a right to maximum opportunity for involvement in all aspects of a senior center's decision-making process.

Employee Report of Incident

This Form Must Be Completed Before End of Shift in Which Incident Occurred

Employee Name:	Office/Department:
Date of Incident:	Time of Incident: a.m./p.m.
Supervisor's Name:	Supervisor was contacted: Date: Time: a.m./p.m.
Describe, in detail, what happened (where, what, when, how, why):	
To whom was the incident reported? (if other than supervisor)	
Incident was reported: On Date: At Time: a.m./p.m.	
If delayed reporting, give a reason:	

Part of Body Injured (Check All Applicable)		Type of Injury/Exposure
<input type="checkbox"/> Head	<input type="checkbox"/> Wrist	<input type="checkbox"/> Puncture Wound
<input type="checkbox"/> Eyes	<input type="checkbox"/> Hand	<input type="checkbox"/> Laceration
<input type="checkbox"/> Nose	<input type="checkbox"/> Finger	<input type="checkbox"/> Foreign Body
<input type="checkbox"/> Mouth	<input type="checkbox"/> Hip	<input type="checkbox"/> Sprain/Strain
<input type="checkbox"/> Ear	<input type="checkbox"/> Thigh	<input type="checkbox"/> Hernia
<input type="checkbox"/> Neck	<input type="checkbox"/> Knee	<input type="checkbox"/> Fracture/Dislocation
<input type="checkbox"/> Shoulder	<input type="checkbox"/> Leg	<input type="checkbox"/> Infectious Disease
<input type="checkbox"/> Back, Upper	<input type="checkbox"/> Ankle	<input type="checkbox"/> Burn/Scald
<input type="checkbox"/> Back, Lower	<input type="checkbox"/> Foot	<input type="checkbox"/> Irritations/Dermatitis
<input type="checkbox"/> Chest	<input type="checkbox"/> Toes	<input type="checkbox"/> Respiratory
<input type="checkbox"/> Arms	<input type="checkbox"/> Internal	<input type="checkbox"/> Tendonitis
(Please Indicate Side of Body) Left <input type="checkbox"/> Right <input type="checkbox"/> Front <input type="checkbox"/> Back <input type="checkbox"/>		Other:

Indicate Location of Incident		
<input type="checkbox"/> Parking Lot	<input type="checkbox"/> Storage Area	<input type="checkbox"/> Shop Floor
<input type="checkbox"/> Stairway	<input type="checkbox"/> Lunch Area	<input type="checkbox"/> Hallway
<input type="checkbox"/> Office Area	<input type="checkbox"/> Outside Area	<input type="checkbox"/> Outside steps
<input type="checkbox"/> Vehicle	<input type="checkbox"/> Restroom	<input type="checkbox"/> Supply Room
Provide Address of Incident:		

Cause of Injury/Exposure
<input type="checkbox"/> Fall From Chair or Equipment
<input type="checkbox"/> Fall on same level
<input type="checkbox"/> Fall from different level
<input type="checkbox"/> Fall from fainting/passing out
<input type="checkbox"/> Slipped on something
<input type="checkbox"/> Spill-Spray
<input type="checkbox"/> Slip (no fall)
<input type="checkbox"/> Struck by Person
<input type="checkbox"/> Struck by equipment
<input type="checkbox"/> Struck by tool or object
<input type="checkbox"/> Pulling
<input type="checkbox"/> Pushing
<input type="checkbox"/> Lifting
<input type="checkbox"/> Reaching or Bending
<input type="checkbox"/> Exposure
<input type="checkbox"/> Overexertion
<input type="checkbox"/> Inhalation
<input type="checkbox"/> Heart Attack
<input type="checkbox"/> Recurrence of old injury
<input type="checkbox"/> Other (explain):

Initial Treatment	No	Yes	By Whom	Date	Time
Did you receive First Aid Treatment?	<input type="checkbox"/>	<input type="checkbox"/>			
Did you see a health care provider?	<input type="checkbox"/>	<input type="checkbox"/>			

Information Required for Worker's Comp Form 122			
Employee's Home Address:	Date of Birth	Social Security Number	Occupation/Job Title
	Marital Status: Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/>		Number of Dependents:
Employee's Home Phone Number: () --			
Employee Signature:		Date	
Supervisor Signature:		Date	
Instructions: Retain PINK & GOLD colored pages for YOUR files; return WHITE & YELLOW colored pages to County Risk Manager (Jim Smith) 179 North Main Street Suite 312 Logan, Utah 84321 435-755-1472		NOTE: IF AN EMPLOYEE DOES NOT INITIALLY SEE A HEALTH CARE PROVIDER FOLLOWING THE INCIDENT, BUT DOES SO AFTER THIS FORM HAS BEEN SUBMITTED, THE EMPLOYEE MUST COMPLETE THE DELAYED REPORTING SECTION AND INITIAL TREATMENT SECTION AND SEND THE PINK COPY TO THE COUNTY RISK MANAGER IMMEDIATELY FOLLOWING THE VISIT TO THE HEALTHCARE PROVIDER.	

**CACHE COUNTY CONTRACT / AGREEMENT
EXECUTION CHECKLIST**

County Agreement No.: 19-56

Contracting Parties: Utah Department of Transportation (UDOT)
Cache County - Senior Citizens Center

Description: Federal Transit Administration FY 2019 Certifications and Assurances relating to FTA Award of \$56,000 with \$14,000 local match for Senior Citizens Center Bus

(X) Department or Person Responsible for Contract/Agreement Senior Citizens/Executive

Initials JA Date 04/9/19

(X) Approved and signed by county executive

Initials CB Date 4/16/19

(X) County Clerk's Office has assigned a Contract / Agreement Number

Initials DO Date 4/22/19

(X) County Attorney's Office has reviewed the contract and rendered a legal opinion

Initials LE Date 4/10/19

() Approval of the County Council is required and has been given, or

Initials _____ Date _____ Resolution _____

(X) Approval of the County Council is NOT required

Initials JA Date 4/10/19

(X) Agreement is complete and ready to be executed

Initials JA Date 4/16/19

cc: County Auditor
County Attorney
County Executive

Senior Citizens Center, 240 N 100 E, Logan, 84321

UDOT, PO Box 143600, SLC, UT 84114-3600

emailed 4/22/2019

mailed 4/22/2019

**CACHE COUNTY CONTRACT / AGREEMENT
EXECUTIVE OFFICE EXECUTION CHECKLIST**

19-56

Contract Number: _____

Contracting Parties: Utah Department of Transportation (UDOT)

Cache County - Senior Citizens Center

Description: **Federal Transit Administration FY 2019 Certifications and Assurances relating to
FTA Award of \$56,000 with \$14,000 local match for Senior Citizens Center Bus**

(☒) Department or Person Responsible for Contract or Agreement Senior Citizens Center / Executive

Signature Janice Allen Date 4/9/19

(☒) County Attorney's Office has reviewed the contract and rendered a legal opinion

Signature [Signature] Date 4/10/2019

(☐) Approval of the County Council **IS** required and has been given

Signature _____ Date _____ Resolution _____

(☒) Approval of the County Council **IS NOT** required

Signature Janice Allen Date 4/10/19

(☒) Approved and signed by County Executive

Signature Craig W. Butters Date 4/16/19

Copies 1

(☒) Agreement is complete with all attachments and ready to be executed.

Signature Janice Allen Date 4/16/19

Comment / Action:



State of Utah

GARY R. HERBERT
Governor

SPENCER J. COX
Lieutenant Governor

DEPARTMENT OF TRANSPORTATION

CARLOS M. BRACERAS, P.E.
Executive Director

JASON E. DAVIS, P.E.
Deputy Director of Engineering and Operations

TERIANNE S. NEWELL, P.E.
Deputy Director of Planning and Investment

March 28, 2019

Giselle Madrid
Cache County Seniors
240 North 100 East
Logan, UT 84321

RE: UDOT Application Process and 2022 Award

Dear Ms Madrid,

The UDOT Public Transit Team has completed its application evaluation process for Federal fiscal year (FFY) 2022 funds. Applications submitted by your agency are tentatively approved for funding. Awards are pending final approval of the Utah State Transportation Improvement Plan (STIP), by the Utah Transportation Commission and the Federal Transit Administration. Approval is expected by fall 2019. All funding is contingent upon receipt of federal funding, expected FFY 2022.

FFY 2022

Your agency was awarded:

2022 5310 Capital Bus

FTA Award

\$56,000

Local Match

\$14,000

You will be contacted later this year to confirm contract details and negotiate a final contract with scope and schedule. Should you have any questions regarding this award, please contact your program manager.

Sincerely,

Tim Boschert
Transit Plans and Programs, Director



State of Utah

GARY R. HERBERT
Governor

SPENCER J. COX
Lieutenant Governor

DEPARTMENT OF TRANSPORTATION

CARLOS M. BRACERAS, P.E.
Executive Director

JASON E. DAVIS, P.E.
Deputy Director of Engineering and Operations

TERIANNE S. NEWELL, P.E.
Deputy Director of Planning and Investment

March 26, 2018

Dear Sub-Recipient:

SUBJECT: FTA Fiscal year 2019 Certifications and Assurances

The Federal Transit Administration, Title VI, Circular FTA C 4702.1B October 2012 annually requires all sub-recipients of FTA funding to again affirm their Certifications and Assurances regarding their responsibilities in compliance regarding funds to be received during FY 2019.

Instructions: Please return the signed forms by May 27, 2019. The applicant listed on the signature page refers to your agency/entity name. Authorized representative is typically the person with authority to sign in behalf of the entity/agency. The final signature is the legal counsel for the entity/agency. Each applicant receiving FTA funds must complete and return signature pages in order to receive funds during the coming year. Please upload signed documents to PTT Online (see PTT homepage, Required Documents). If you are unable to upload to PTT, return original completed documents to the address or email listed below.

FTA Master Agreement can be found at <https://www.transit.dot.gov/funding/grantee-resources/sample-fta-agreements/fta-master-agreement-fiscal-year-2019>

Tim Boschert
Public Transit, Director
UDOT Program Development
PO Box 143600
Salt Lake City, Utah 84114-3600

Please call or email with questions. 801-964-4508 or tboschert@utah.gov.

Sincerely,

Tim Boschert
Public Transit Director

Enclosure: FTA 2019 Certifications and Assurances
FTA 2019 Certification and Assurances Changes
FTA 2019 Certifications and Assurances Signature Pages

FEDERAL FISCAL YEAR 2019 FTA CERTIFICATIONS AND ASSURANCES SIGNATURE

PAGE

(Required of all Applicants for federal assistance to be awarded by FTA in FY 2019)

AFFIRMATION OF APPLICANT

Name of the Applicant: Cache County Seniors

BY SIGNING BELOW, on behalf of the Applicant, I declare that it has duly authorized me to make these Certifications and Assurances and bind its compliance. Thus, it agrees to comply with all federal laws, regulations, and requirements, follow applicable federal guidance, and comply with the Certifications and Assurances as indicated on the foregoing page applicable to each application its Authorized Representative makes to the Federal Transit Administration (FTA) in federal fiscal year 2019, irrespective of whether the individual that acted on his or her Applicant's behalf continues to represent it.

FTA intends that the Certifications and Assurances the Applicant selects on the other side of this document should apply to each Award for which it now seeks, or may later seek federal assistance to be awarded during federal fiscal year 2019.

The Applicant affirms the truthfulness and accuracy of the Certifications and Assurances it has selected in the statements submitted with this document and any other submission made to FTA, and acknowledges that the Program Fraud Civil Remedies Act of 1986, 31 U.S.C. § 3801 *et seq.*, and implementing U.S. DOT regulations, "Program Fraud Civil Remedies," 49 CFR part 31, apply to any certification, assurance or submission made to FTA. The criminal provisions of 18 U.S.C. § 1001 apply to any certification, assurance, or submission made in connection with a federal public transportation program authorized by 49 U.S.C. chapter 53 or any other statute.

In signing this document, I declare under penalties of perjury that the foregoing Certifications and Assurances, and any other statements made by me on behalf of the Applicant are true and accurate.

Signature: Craig W Butters

Date: 4/17/19

Name: CRAIG W BUTTARS

Authorized Representative of Applicant

AFFIRMATION OF APPLICANT'S ATTORNEY

For (Name of Applicant): Cache County Seniors

As the undersigned Attorney for the above-named Applicant, I hereby affirm to the Applicant that it has authority under state, local, or tribal government law, as applicable, to make and comply with the Certifications and Assurances as indicated on the foregoing pages. I further affirm that, in my opinion, the Certifications and Assurances have been legally made and constitute legal and binding obligations on it.

I further affirm that, to the best of my knowledge, there is no legislation or litigation pending or imminent that might adversely affect the validity of these Certifications and Assurances, or of the performance of its FTA assisted Award.

Signature: [Signature]

Date: 4/17/2019

Name: Lee Edwards

Attorney for Applicant

Each Applicant for federal assistance to be awarded by FTA must provide an Affirmation of Applicant's Attorney pertaining to the Applicant's legal capacity. The Applicant may enter its electronic signature in lieu of the Attorney's signature within TrAMS, provided the Applicant has on file and uploaded to TrAMS this hard-copy Affirmation, signed by the attorney and dated this federal fiscal year.

FTA FISCAL YEAR 2019 CERTIFICATIONS AND ASSURANCES

**FEDERAL FISCAL YEAR 2019 CERTIFICATIONS AND ASSURANCES FOR FTA
ASSISTANCE PROGRAMS**

(Signature pages alternate to providing Certifications and Assurances in TrAMS.)

Name of Applicant: Cache County Seniors

The Applicant certifies to the applicable provisions of categories 01-18. X

Category

- 01 Certifications and Assurances Required of Every Applicant
- 02 Tax Liability and Felony Convictions
- 03 Lobbying
- 04 Private Sector Protections
- 05 Transit Asset Management Plan
- 06 Rolling Stock Buy America Reviews and Bus Testing
- 07 Urbanized Area Formula Grants Program
- 08 Formula Grants for Rural Areas
- 09 Fixed Guideway Capital Investment Grants and the Expedited Project Delivery for Capital Investment Grants Pilot Program
- 10 Grants for Buses and Bus Facilities and Low or No Emission Vehicle Deployment Grant Programs
- 11 Enhanced Mobility of Seniors and Individuals with Disabilities Programs
- 12 State of Good Repair Grants
- 13 Infrastructure Finance Programs
- 14 Alcohol and Controlled Substances Testing
- 15 Rail Safety Training and Oversight
- 16 Demand Responsive Service
- 17 Interest and Financing Costs
- 18 Construction Hiring Preferences

INSTRUCTIONS FOR FISCAL YEAR 2019 CERTIFICATIONS AND ASSURANCES FOR FTA GRANTS AND COOPERATIVE AGREEMENTS

1 What are the Certifications and Assurances?

Awards of FTA funding are subject to certain mandatory certifications on the part of the recipient. These certifications variously are required by statutes, regulations, or FTA or U.S. DOT policies. Some certifications must be included with an application for assistance as a condition of FTA considering the application for an award. Other certifications may be made post-award. For the convenience of FTA's recipients, and pursuant to 49 U.S.C. § 5323(n), FTA consolidates all required certifications into a single document called the Certifications and Assurances that each applicant must submit once annually in any fiscal year in which it will apply for a new award or an amendment to an existing award.

FTA normally issues a new version of its Certifications and Assurances for each federal fiscal year at the time FTA publishes its notice of funding apportionment in the Federal Register for that fiscal year. An applicant must execute the latest Certifications and Assurances available in the fiscal year in which it is submitting an application. A regular applicant that receives formula assistance from FTA each year should be prepared to execute its annual Certifications and Assurances within 90 days of FTA's publication of a new annual version of the Certifications and Assurances, to ensure that award processing is not delayed. In the case of either a regular applicant or an irregular applicant, FTA must receive the applicant's executed Certifications and Assurances no later than the applicant's first application of the fiscal year after the new version of the Certifications and Assurances is issued.

Any award by FTA is conditioned explicitly on the applicant's Certifications and Assurances. FTA cannot make an award to an applicant that has not submitted current Certifications and Assurances.

Unless FTA later determines otherwise, the applicant must comply with the Certifications and Assurances it made to receive its award. The applicant's Certifications and Assurances remain in effect until the award is closed or the end of the useful life of the project property funded by the award, whichever is later.

The purpose of the Certifications and Assurances is to consolidate the affirmative representations an applicant or recipient must make as a condition of receiving an award from FTA. THE CERTIFICATIONS AND ASSURANCES DO NOT INCLUDE ALL FEDERAL REQUIREMENTS THAT APPLY TO AN AWARD.

6 What is the significance of italicized text in the Certifications and Assurances?

Text that is in italic typeface is prefatory and explanatory. It provides instructions to the applicant about a certification. This text is included for the convenience of the reader, and it is not part of a certification.

7 How does the applicant submit the Certifications and Assurances?

The applicant must make its certifications in FTA's Transit Award Management System (TrAMS). TrAMS includes an electronic module for selecting and digitally signing the Certifications and Assurances. The applicant's authorized representative and attorney must be registered in TrAMS and have a personal identification number ("PIN") to submit Certifications and Assurances by this method.

In some cases, particularly where an applicant relies on outside counsel for attorney services, it may be impractical for the applicant's attorney to have a TrAMS account. In such cases, the applicant's authorized representative may digitally sign as both the authorized representative and the attorney, and the applicant's attorney may sign the attorney affirmation by hand and submit a copy to TrAMS as a Recipient Document.

8 What are the penalties for a false or fraudulent certification?

False statements may incur federal civil and criminal penalties under the Program Fraud Civil Remedies Act of 1986, as amended, 31 U.S.C. §§ 3801 et seq.; U.S. Department of Transportation regulations, "Program Fraud Civil Remedies," 49 C.F.R. part 31; or 49 U.S.C. § 5323(d)(1), which authorizes criminal penalties and termination of federal assistance for false statements. Penalties may apply to the recipient of Federal assistance as an entity, and/or may apply personally to the individual who made the false statement.

CATEGORY 1. CERTIFICATIONS AND ASSURANCES REQUIRED OF EVERY APPLICANT.

All applicants must make the certifications in this category.

1.1. Standard Assurances.

This certification appears on the Office of Management and Budget's standard form 424B "Assurances—Non-Construction Programs". This certification has been modified in places to include analogous certifications required by U.S. DOT statutes or regulations.

As the duly authorized representative of the applicant, you certify that the applicant:

- (a) Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.
- (b) Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
- (c) Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
- (d) Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
- (e) Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§ 4728–4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
- (f) Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to:
 - (1) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin, as effectuated by U.S. DOT regulation 49 C.F.R. Part 21;
 - (2) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§ 1681–1683, and 1685–1686), which prohibits discrimination on the basis of sex, as effectuated by U.S. DOT regulation 49 C.F.R. Part 25;
 - (3) Section 5332 of the Federal Transit Law (49 U.S.C. § 5332), which prohibits any person being excluded from participating in, denied a benefit of, or discriminated

- (k) Will comply with environmental standards which may be prescribed pursuant to the following:
 - (1) Institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514;
 - (2) Notification of violating facilities pursuant to EO 11738;
 - (3) Protection of wetlands pursuant to EO 11990;
 - (4) Evaluation of flood hazards in floodplains in accordance with EO 11988;
 - (5) Assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§ 1451 et seq.);
 - (6) Conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§ 7401 et seq.);
 - (7) Protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and
 - (8) Protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
- (l) Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§ 1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
- (m) Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. § 470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§ 469a-1 et seq.).
- (n) Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.
- (o) Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§ 2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.
- (p) Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§ 4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
- (q) Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and 2 C.F.R. Part 200, Subpart F, "Audit Requirements", as adopted and implemented by U.S. DOT at 2 C.F.R. Part 1201.
- (r) Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing the program under which it is applying for assistance.

Principles, and Audit Requirements for Federal Awards,” 2 C.F.R. Part 200, particularly 2 C.F.R. §§ 200.317–200.326 “Procurement Standards;

- (b) Federal laws, regulations, and requirements applicable to FTA procurements; and
- (c) The latest edition of FTA Circular 4220.1 and other applicable Federal guidance.

1.4. Suspension and Debarment.

Pursuant to Executive Order 12549, as implemented at 2 C.F.R. Parts 180 and 1200, prior to entering into a covered transaction with an applicant, FTA must determine whether the applicant is excluded from participating in covered non-procurement transactions. For this purpose, FTA is authorized to collect a certification from each applicant regarding the applicant's exclusion status. 2 C.F.R. § 180.300. Additionally, each applicant must disclose any information required by 2 C.F.R. § 180.335 about the applicant and the applicant's principals prior to entering into an award agreement with FTA. This certification serves both purposes.

The applicant certifies, to the best of its knowledge and belief, that the applicant and each of its principals:

- (a) Is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily or involuntarily excluded from covered transactions by any Federal department or agency;
- (b) Has not, within the preceding three years, been convicted of or had a civil judgment rendered against him or her for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public or private agreement or transaction; violation of Federal or State antitrust statutes, including those proscribing price fixing between competitors, allocation of customers between competitors, and bid rigging; commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, receiving stolen property, making false claims, or obstruction of justice; or commission of any other offense indicating a lack of business integrity or business honesty;
- (c) Is not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any offense described in paragraph (b) of this certification;
- (d) Has not, within the preceding three years, had one or more public transactions (Federal, State, or local) terminated for cause or default.

CATEGORY 2. TAX LIABILITY AND FELONY CONVICTIONS.

Federal appropriations acts since at least 2014 have prohibited FTA from using funds to enter into an agreement with any corporation that has unpaid Federal tax liabilities or recent felony convictions without first considering the corporation for debarment. As prescribed by U.S. DOT Order 4200.6, FTA requires each applicant to certify as to its tax and felony status.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. 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.

3.2. Statement for Loan Guarantees and Loan Insurance.

The undersigned states, to the best of his or her knowledge and belief, that:

If any funds have been paid or will be paid to any person 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 commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required statement shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

CATEGORY 4. PRIVATE SECTOR PROTECTIONS.

If the applicant will apply for funds that it will use to acquire or operate public transportation facilities or equipment, the applicant must make the following certification regarding protections for the private sector.

4.1. Charter Service Agreement.

To enforce the provisions of 49 U.S.C. § 5323(d), FTA's charter service regulation requires each applicant seeking assistance from FTA for the purpose of acquiring or operating any public transportation equipment or facilities to make the following Charter Service Agreement.
49 C.F.R. § 604.4.

The applicant agrees that it, and each of its subrecipients, and third party contractors at any level who use FTA-funded vehicles, may provide charter service using equipment or facilities acquired with Federal assistance authorized under the Federal Transit Laws only in compliance with the regulations set out in 49 C.F.R. Part 604, the terms and conditions of which are incorporated herein by reference.

CATEGORY 6. ROLLING STOCK BUY AMERICA REVIEWS AND BUS TESTING.

6.1. Rolling Stock Buy America Reviews.

If the applicant will apply for an award to acquire rolling stock for use in revenue service, it must make this certification. This certification is required by 49 C.F.R. § 663.7.

The applicant certifies that it will conduct or cause to be conducted the pre-award and post-delivery audits prescribed by 49 C.F.R. Part 663 and will maintain on file the certifications required by Subparts B, C, and D of 49 C.F.R. Part 663.

6.2. Bus Testing.

If the applicant will apply for funds for the purchase or lease of any new bus model, or any bus model with a major change in configuration or components, the applicant must make this certification. This certification is required by 49 C.F.R. § 665.7.

The applicant certifies that the bus was tested at the Bus Testing Facility and that the bus received a passing test score as required by 49 C.F.R. Part 665. The applicant has received or will receive the appropriate full Bus Testing Report and any applicable partial testing reports before final acceptance of the first vehicle.

CATEGORY 7. URBANIZED AREA FORMULA GRANTS PROGRAM.

If the applicant will apply for an award under the Urbanized Area Formula Grants Program (49 U.S.C. § 5307), or any other program or award that is subject to the requirements of 49 U.S.C. § 5307, including the Formula Grants for the Enhanced Mobility of Seniors Program (49 U.S.C. § 5310); "flex funds" from infrastructure programs administered by the Federal Highways Administration (see 49 U.S.C. § 5334(i)); projects that will receive an award authorized by the Transportation Infrastructure Finance and Innovation Act ("TIFIA") (23 U.S.C. §§ 601–609) or State Infrastructure Bank Program (23 U.S.C. § 610) (see 49 U.S.C. § 5323(o)); formula awards or competitive awards to urbanized areas under the Grants for Buses and Bus Facilities Program (49 U.S.C. § 5339(a) and (b)); or low or no emission awards to any area under the Grants for Buses and Bus Facilities Program (49 U.S.C. § 5339(c)), the applicant must make the following certification. This certification is required by 49 U.S.C. § 5307(c)(1).

The applicant certifies that it:

- (a) Has or will have the legal, financial, and technical capacity to carry out the program of projects (developed pursuant 49 U.S.C. § 5307(b)), including safety and security aspects of the program;
- (b) Has or will have satisfactory continuing control over the use of equipment and facilities;

CATEGORY 8. FORMULA GRANTS FOR RURAL AREAS.

If the applicant will apply for funds made available to it under the Formula Grants for Rural Areas Program (49 U.S.C. § 5311), it must make this certification. Paragraph (a) of this certification helps FTA make the determinations required by 49 U.S.C. § 5310(b)(2)(C). Paragraph (b) of this certification is required by 49 U.S.C. § 5311(f)(2). Paragraph (c) of this certification, which applies to funds apportioned for the Appalachian Development Public Transportation Assistance Program, is necessary to enforce the conditions of 49 U.S.C. § 5311(c)(2)(D).

- (a) The applicant certifies that its State program for public transportation service projects, including agreements with private providers for public transportation service—
 - (1) Provides a fair distribution of amounts in the State, including Indian reservations; and
 - (2) Provides the maximum feasible coordination of public transportation service assisted under 49 U.S.C. § 5311 with transportation service assisted by other Federal sources; and
- (b) If the applicant will in any fiscal year expend less than 15% of the total amount made available to it under 49 U.S.C. § 5311 to carry out a program to develop and support intercity bus transportation, the applicant certifies that it has consulted with affected intercity bus service providers, and the intercity bus service needs of the State are being met adequately.
- (c) If the applicant will use for a highway project amounts that cannot be used for operating expenses authorized under 49 U.S.C. § 5311(c)(2) (Appalachian Development Public Transportation Assistance Program), the applicant certifies that—
 - (1) It has approved the use in writing only after providing appropriate notice and an opportunity for comment and appeal to affected public transportation providers; and
 - (2) It has determined that otherwise eligible local transit needs are being addressed.

CATEGORY 9. FIXED GUIDEWAY CAPITAL INVESTMENT GRANTS AND THE EXPEDITED PROJECT DELIVERY FOR CAPITAL INVESTMENT GRANTS PILOT PROGRAM.

If the applicant will apply for an award under any subsection of the Fixed Guideway Capital Investment Program (49 U.S.C. § 5309), including an award made pursuant to the FAST Act's Expedited Project Delivery for Capital Investment Grants Pilot Program (Pub. L. 114-94, div. A, title III, § 3005(b)), the applicant must make the following certification. This certification is required by 49 U.S.C. § 5309(c)(2) and Pub. L. 114-94, div. A, title III, § 3005(b)(3)(B).

The applicant certifies that it:

In addition to the certification in Category 7, the applicant must make the following certification that is specific to the Formula Grants for the Enhanced Mobility of Seniors and Individuals with Disabilities Program. This certification is required by 49 U.S.C. § 5310(e)(2).

The applicant certifies that:

- (a) The projects selected by the applicant are included in a locally developed, coordinated public transit-human services transportation plan;
- (b) The plan described in clause (a) was developed and approved through a process that included participation by seniors, individuals with disabilities, representatives of public, private, and nonprofit transportation and human services providers, and other members of the public;
- (c) To the maximum extent feasible, the services funded under 49 U.S.C. § 5310 will be coordinated with transportation services assisted by other Federal departments and agencies, including any transportation activities carried out by a recipient of a grant from the Department of Health and Human Services; and
- (d) If the applicant will allocate funds received under 49 U.S.C. § 5310 to subrecipients, it will do so on a fair and equitable basis.

CATEGORY 12. STATE OF GOOD REPAIR GRANTS.

If the applicant will apply for an award under FTA's State of Good Repair Grants Program (49 U.S.C. § 5337), it must make the following certification. Because FTA generally does not review the transit asset management plans of public transportation providers, this certification is necessary to enforce the provisions of 49 U.S.C. § 5337(a)(4).

The applicant certifies that the projects it will carry out using assistance authorized by the State of Good Repair Grants Program, 49 U.S.C. § 5337, are aligned with the applicant's most recent transit asset management plan and are identified in the investment and prioritization section of such plan, consistent with the requirements of 49 C.F.R. Part 625.

CATEGORY 13. INFRASTRUCTURE FINANCE PROGRAMS.

If the applicant will apply for an award for a project that will include assistance under the Transportation Infrastructure Finance and Innovation Act ("TIFIA") Program (23 U.S.C. §§ 601–609) or the State Infrastructure Banks ("SIB") Program (23 U.S.C. § 610), it must make the certifications in Category 7 for the Urbanized Area Formula Grants Program, Category 9 for the Fixed Guideway Capital Investment Grants program, and Category 12 for the State of Good Repair Grants program. These certifications are required by 49 U.S.C. § 5323(o).

Making this certification will incorporate the certifications in Categories 7, 9, and 12 by reference.

- (b) Fares;
- (c) Geographic area of service;
- (d) Hours and days of service;
- (e) Restrictions or priorities based on trip purpose;
- (f) Availability of information and reservation capability; and
- (g) Any constraints on capacity or service availability.

CATEGORY 17. INTEREST AND FINANCING COSTS.

If the applicant will pay for interest or other financing costs of a project using assistance awarded under the Urbanized Area Formula Grants Program (49 U.S.C. § 5307), the Fixed Guideway Capital Investment Grants Program (49 U.S.C. § 5309), or any program that must comply with the requirements of 49 U.S.C. § 5307, including the Formula Grants for the Enhanced Mobility of Seniors Program (49 U.S.C. § 5310), "flex funds" from infrastructure programs administered by the Federal Highways Administration (see 49 U.S.C. § 5334(i)), or awards to urbanized areas under the Grants for Buses and Bus Facilities Program (49 U.S.C. § 5339), the applicant must make the following certification. This certification is required by 49 U.S.C. §§ 5307(e)(3) and 5309(k)(2)(D).

The applicant certifies that:

- (a) Its application includes the cost of interest earned and payable on bonds issued by the applicant only to the extent proceeds of the bonds were or will be expended in carrying out the project identified in its application; and
- (b) The applicant has shown or will show reasonable diligence in seeking the most favorable financing terms available to the project at the time of borrowing.

CATEGORY 18. CONSTRUCTION HIRING PREFERENCES.

If the applicant will ask FTA to approve the use of geographic, economic, or any other hiring preference not otherwise authorized by law on any contract or construction project to be assisted with an award from FTA, it must make the following certification. This certification is required by the Consolidated Appropriations Act, 2019, Pub. L. 116-6, div. G, title I, § 191.

The applicant certifies the following:

- (a) That except with respect to apprentices or trainees, a pool of readily available but unemployed individuals possessing the knowledge, skill, and ability to perform the work that the contract requires resides in the jurisdiction;
- (b) That the applicant will include appropriate provisions in its bid document ensuring that the contractor does not displace any of its existing employees in order to satisfy such hiring preference; and

**CACHE COUNTY CONTRACT / AGREEMENT
EXECUTION CHECKLIST**

County Agreement No.: 19-124

Contracting Parties: Revco Leasing Company, LLC
Cache County

Description: Equipment Lease Agreement -- Sharp MX-3571 Copier for Senior Citizens Center

(X) Department or Person Responsible for Contract/Agreement Senior Center/Executive

Initials JA Date 6/27/19

(X) Approved and signed by county executive

Initials CB Date 6/27/19

(X) County Clerk's Office has assigned a Contract / Agreement Number

Initials DO Date 9/16/19

(X) County Attorney's Office has reviewed the contract and rendered a legal opinion

Initials JS Date 6/27/19

() Approval of the County Council is required and has been given, or

Initials _____ Date _____

Resolution _____

(X) Approval of the County Council is NOT required

Initials JA Date 8/7/19

(X) Agreement is complete and ready to be executed

Initials JA 9/11/19

cc: County Auditor
County Attorney
County Executive

County Finance

Revco Leasing Co, LLC, 3244 S 300 W, SLC, Ut, 84115

emailed 9/16/2019

mailed 9/16/2019

**CACHE COUNTY CONTRACT / AGREEMENT
EXECUTIVE OFFICE EXECUTION CHECKLIST**

19-124

Contract Number: _____

Contracting Parties: Reyco Leasing Company LLC

Cache County -- Senior Citizens Center

Description: Equipment Lease Agreement -- Sharp MX-3571 Copier for Senior Citizens Center

(☒) Department or Person Responsible for Contract or Agreement Senior Center / Executive

Signature Janeen Allen Date 6/27/19

() County Attorney's Office has reviewed the contract and rendered a legal opinion

Signature [Signature] Date 6/27/19

() Approval of the County Council **IS** required and has been given

Signature _____ Date _____ Resolution _____

(☒) Approval of the County Council **IS NOT** required

Signature Janeen Allen Date 6/27/19

(☒) Approved and signed by County Executive

Signature Craig Battars Date 6/27/19

Copies 1

(☒) Agreement is complete with all attachments and ready to be executed.

Signature Janeen Allen Date 9/11/19

Comment / Action:



Equipment Lease Agreement

Revco Leasing Company, LLC
3244 South 300 West
Salt Lake City, Utah 84115

Phone (801) 487-6878 Fax (801) 486-7439

Lease Number

03CACCA-11

SUPPLIER

Les Olson Company
3244 South 300 West
Salt Lake City, Utah 84115

LESSOR

Revco Leasing Company, LLC
3244 South 300 West
Salt Lake City, Utah 84115

Acceptance By Lessor: Revco Leasing Company, LLC

Signature: Kelly Clark Date: 6/27/19

Acceptance By Lessor: Revco Leasing Company, LLC

Signature: Julie Oler Date: 6/27/19

EQUIPMENT

Quantity	Description	Serial No.
1 Each	Sharp MX-3571 Digital Imager	95106634
1 Each	Sharp MX-DE25 Paper Feed Desk Unit	9E027485
1 Each	Sharp MX-TR19 Exit Tray	
1 Each	Sharp MX-FX27 Inner Finisher	8LA22200

LESSEE

Cache County Offices - Senior Center

Full Legal Name: DBA

179 N Main St Ste 202

Address:

Logan UT 84321-4598

City State ZIP

Contact Phone

EQUIPMENT LOCATION, IF OTHER THAN ADDRESS OF LESSEE

LEASE TRANSACTION TERMS

60 Payments of \$171.44 Commencement Date

Use Tax \$0.00 Terms 60 months

Total Payments \$171.44 Billing Period Monthly

The following additional payments are due on the date this Agreement is signed by the Lessee:

Advance Payment \$0.00

Document Fee \$75.00 (Included on first invoice)

Cache County Offices - Senior Center agrees to pay the property tax that is billed annually.

END OF LEASE OPTIONS

Lessee shall have the following options at the end of the original term, provided all payments have been made and no event of default under the lease has occurred:

1. Purchase the equipment for fair market value.
2. Renew the lease.
3. Return the equipment as provided in Paragraph 14 of this lease agreement.
4. Opportunity to upgrade.
5. Other:

LESSEE SIGNATURE

You agree to all of the Terms and Conditions contained in both sides of this Equipment Lease Agreement, and in any attachments to this (all of which are included by reference) and become part of this Agreement. You acknowledge to have read and agree to all the Terms and Conditions and understand that this is a non-cancelable lease for the full term unless otherwise stated.

By: X Craig W Butters

Name: X CRAIG W BUTTERS

Title: CACHE COUNTY EXECUTIVE

Date: 6/27/19 Fed Tax ID: 87-6000302

PERSONAL GUARANTY

The undersigned guarantor jointly and severally unconditionally guarantee the prompt payment when due of each monthly rental payment due and payable under the foregoing Lease Agreement. To enforce the liability of guarantor hereunder, Lessee shall not be required, first to (a) give guarantor notice of Lessee's default; (b) repossess the equipment or (c) attempt to enforce the liability of Lessee under the Lease Agreement. Lessee may from time to time accept late payments of rental and may extend the term of this Lease Agreement without defeating or diminishing this continuing guaranty. This is a guarantee of payment and not of collection. The Guarantor acknowledges that execution of this guarantee is a material part of the consideration upon which Lessee enters into this Lease Agreement and that this guarantee is executed as an inducement to the Lessee to enter into the Lease Agreement.

1. Signature Date

Print Name

2. Signature Date

Print Name

TERMS AND CONDITIONS

1. LEASE. Lessee hereby agrees to lease to Lessee, and Lessee hereby agrees to lease from Lessee, the personal property described above upon the terms and conditions set forth herein (such property together with all replacements, repairs and additions incorporated therein or affixed thereto being referred to herein as "Equipment"). (Additional terms contained on reverse side)

☐ See attached schedule for additional Equipment

DELIVERY AND ACCEPTANCE

The undersigned hereby certifies that all the equipment described in the equipment lease between Lessee and the undersigned has been furnished, that delivery and installation of this equipment has been fully completed as required, with the delivery date being the date of this certificate, and that it has been accepted by the undersigned as satisfactory. Further, all conditions and terms of said equipment lease have been reviewed and acknowledged.

Signature: Craig W Butters

Print Name: CRAIG W BUTTERS

Title: CACHE COUNTY EXEC. Date: 6/27/19

Signature: CACHE COUNTY EXEC. Date: 6/27/19

THIS LEASE CANNOT BE CANCELED (Additional terms continued on the reverse side)

2. **TERM.** The term of this Lease with respect to each item of Equipment shall begin on the date it is acquired by Lessee and shall continue for the number of consecutive months shown above from the start commencement date unless earlier terminated as provided herein.
3. **RENT.** Rent shall be payable to Lessor as follows, each in the amount of the basic rental payment set forth on reverse plus any applicable sales tax or use tax. Lessee shall pay installments in advance on the date this Lease is executed by Lessor as indicated above. Subsequent installments shall be payable on the first day of each rental payment period shown above beginning after the first rental payment period provided, however, that Lessor and Lessee may agree to any other payment schedule including irregular payments or balloon payments, in which event they shall be set forth in writing in or as part of this Lease.
4. **SECURITY DEPOSIT.** Lessor may apply any security deposit toward any obligation of Lessee hereunder and shall return any unapplied balance to Lessee, without interest, upon satisfaction of Lessee's obligations. The Lessor may commingle the security deposit with its other funds. In the event that the Lessor applies the security deposit to satisfy an obligation of Lessee, the Lessor shall immediately replace any portion of the security deposit so applied by Lessor. At expiration of this Lease, Security Deposit can be applied to the purchase of the equipment.
5. **WARRANTIES.** Lessor agrees that it has selected each item of Equipment based upon its own judgment and disclaims any reliance upon any statements or representations made by Lessor. Lessor MAKES NO WARRANTY WITH RESPECT TO THE EQUIPMENT, EXPENSES OR IMPLIED, AND LESSOR SPECIFICALLY DISCLAIMS ANY WARRANTY OF MERCHANTABILITY AND OF FITNESS FOR A PARTICULAR PURPOSE AND ANY LIABILITY FOR CONSEQUENTIAL DAMAGES ARISING OUT OF THE USE OF OR THE INABILITY TO USE THE EQUIPMENT. Lessee agrees to make the rental and other payments required hereunder without regard to the condition of the Equipment and to look only to persons other than Lessor such as the manufacturer, vendor or owner thereof for any claim of equipment for any reason be defective. So long as no Event of Default has occurred and is continuing, Lessee agrees, to the extent they are assignable, to assign to Lessor, without any recourse to Lessor, and warranty received by Lessor, SUTHER IS NOT AN AGENT OF LESSOR, AND LESSEE SHALL HAVE NO RIGHT TO RELY ON STATEMENTS OR REPRESENTATIONS MADE BY SUPPLIER. Lessor assumes no responsibility for the installation, adjustment or servicing of the Equipment.
6. **TITLE.** Title to the Equipment shall at all times remain in Lessor, and Lessee at its own expense shall protect and defend the title of Lessor and keep it free of all claims and liens other than the rights of Lessee hereunder and claims and liens created by or arising through Lessee. The Equipment shall remain personal property regardless of its attachment to realty, and the Lessee agrees to take such action as it may be necessary to prevent any third party from acquiring any interest in the Equipment as a result of its attachment to realty.
7. **LAW AND TAXES.** Lessee shall comply with all laws and regulations relating to the Equipment and its use and shall promptly pay when due all sales, use, property, excise and other taxes and all license and registration fees now or hereafter imposed by any governmental body or agency upon the Equipment or its use or the rentals hereunder excluding, however, any taxes on or measured by Lessor's net income. Upon request by Lessor, Lessee shall prepare and file all tax returns relating to taxes for which Lessee is responsible hereunder which Lessee is permitted to file under the laws of the applicable taxing jurisdiction.
8. **INDEMNITY.** Lessee hereby indemnifies and agrees to save Lessor harmless from any and all liability and expense arising out of the ordering, ownership, use, condition, or operation of each item of Equipment during the term of this Lease, including liability for death or injury to persons, damage to property, strict liability under the laws or judicial decisions of any state or the United States and legal expenses in defending any claim brought to enforce any such liability or expense, but excluding any liability for which Lessee is not responsible under paragraph 7.
9. **ASSIGNMENT.** Without Lessor's prior written consent Lessee will not sell, assign, arbit, pledge, or otherwise encumber or permit a lien arising through to exist on or against any interest in this Lease Agreement or the Equipment or remove the Equipment from its location referred to above. Lessor may assign its interest in this Lease Agreement and sell or grant a security interest in all or any part of the Equipment without Lessee's consent. Lessee agrees not to assert against any assignee of Lessor any claim or defense Lessee may have against Lessor.
10. **INSPECTION.** Lessor may inspect the Equipment at any time and from time to time during regular business hours.
11. **REPAIRS.** Lessee will use the Equipment with due care and for the purpose for which it is intended. Lessee will maintain the Equipment in good repair, condition and working order. Lessee shall be responsible for all repairs and services required therefrom, all at its expense. All such parts when furnished shall immediately become the property of Lessor and part of the Equipment for all purposes hereof.
12. **LOSS OR DAMAGE.** In the event any item of Equipment shall become lost, stolen, destroyed, damaged beyond repair or rendered permanently unfit for use for any reason, or in the event of condemnation or seizure of any item of Equipment, Lessee shall promptly pay Lessor (a) the amount of all rent and other amounts payable by Lessee hereunder with respect to such item due but unpaid at the date of such payment plus (b) the amount of all unpaid rent with respect to such item for the balance of the term of this Lease Agreement not yet due at the time of such payment discounted from the respective dates installment payments would be due at the rate of 18% per annum plus (c) twice the amount of any investment tax credit recognized by Lessor on account of early disposition of such item plus (d) 10% of the original cost of such item, which represents compensation for loss of Lessor's anticipated residual value. Upon payment of such amount to Lessor such item shall become the property of Lessee. Lessor will transfer to Lessee, without recourse or warranty, all of Lessor's right, title and interest therein, the rent with respect to such item shall terminate, and the basic rental payment on the remaining items shall be reduced accordingly. Lessee shall pay any sales and use taxes due on such transfer. Any insurance or condemnation proceeds received shall be credited to Lessee's obligation under this paragraph and Lessor shall be entitled to any surplus. Lessee grants to Lessor power of attorney for any insurance proceeds received.
13. **INSURANCE.** Lessee shall obtain and maintain on or with respect to the Equipment at its own expense (a) liability insurance insuring against liability for bodily injury and property damage with a minimum limit of \$500,000 combined single limit and (b) physical damage insurance insuring against loss or damage to the Equipment in an amount not less than the full replacement value of the Equipment. Lessee shall furnish Lessor with a certificate of insurance evidencing the issuance of a policy or policies to Lessee in at least minimum amounts required herein, naming Lessor as an additional insured thereunder for the liability coverage and as loss payee for the property damage coverage. Each such policy shall be in such form and with such insurances as may be satisfactory to Lessor, and shall contain a clause requiring the insurer to give to Lessor at least 30 days prior written notice of any alteration in the terms of such policy to the satisfaction thereof, and a clause specifying that no action or misrepresentation by Lessee shall invalidate such policy. Lessor shall be under no duty to ascertain the existence of or to endorse any such policy or to advise Lessee in the event any such policy shall not comply with the requirements hereof.
14. **RETURN OF THE EQUIPMENT.** Upon the expiration or early termination after full obligations of monies have been made the Lessee will immediately deliver the Equipment to Lessor in the same condition as when delivered to Lessee, ordinary wear and tear excepted, at such location within the continental United States as Lessor shall designate. Lessee shall pay all transportation and other expenses relating to such delivery.
15. **ADDITIONAL ACTION.** Lessee will promptly execute and deliver to Lessor such further documents and take such further action as Lessor may request in order to more effectively carry out the intent and purpose of this Lease Agreement, including the execution and delivery of appropriate financing statements to fully protect Lessor's interest hereunder in accordance with the Uniform Commercial Code or other applicable law. Lessor further agrees to pay Lessor the expense of filing such documents and originating this Lease. Lessee grants to Lessor power of attorney for UCC forms.
16. **COLLECTION CHARGES.** If any installment of basic rent is not paid when due, Lessor may impose a late charge of up to 15% of the amount of the installment or \$15.00, whichever is greater, plus interest to Lessor on each delayed payment calculated at the rate of 18% per annum, or any part thereof. Payments thereafter received shall be applied first to delinquent installments and then to current installments. Lessee agrees to pay Lessor a collection call charge of \$15.00 to compensate Lessor for time and expense of making such call. If for any reason a Lessor's check is returned to the Lessor for nonpayment, a \$15.00 bad check charge will be imposed.
17. **DEFAULT.** Each of the following events shall constitute an "Event of Default" hereunder: (a) Lessee shall fail to pay when due any installment of basic rent; (b) Lessee shall fail to observe or perform any other agreement to be observed or performed by Lessee hereunder and the continuance thereof for 113 calendar days following written notice thereof by Lessor to Lessee; (c) Lessee or any guarantor of this Lease Agreement or any partner of Lessee if Lessee is a partnership shall cease doing business as a going concern or make an assignment for the benefit of creditors; (d) Lessee or any guarantor of this Lease Agreement or any partner of Lessee if Lessee is a partnership shall voluntarily file, or have filed against it involuntarily, a petition for liquidation, reorganization, adjustment of debt, or similar relief under the Federal Bankruptcy Code or any other present or future Federal or State Bankruptcy or insolvency Law, or a trustee, receiver, or liquidator shall be appointed of it or of all or a substantial part of its assets; (e) any individual Lessee, guarantor of this Lease Agreement, or partner of Lessee if Lessee is a partnership shall die; (f) breach of any representation or warranty made by the Lessee or any guarantor of this Lease; (g) levy, seizure or attachment of the equipment; (h) an event of default shall occur under any other obligation Lessee owes to Lessor.
18. **REMEDIES.** Lessor and Lessee agree that Lessor's damages suffered by reason of an Event of Default are uncertain and not capable of exact measurement at the time this Lease Agreement is executed because the value of the Equipment at the expiration of this Lease Agreement is uncertain, and therefore they agree that for purposes of this paragraph 18 Lessor's "Loss" as of any date shall be the sum of the following: (a) the amount of all rent and other amounts payable by Lessee hereunder with respect to such item due but unpaid at the date of such payment plus (b) the amount of all unpaid rent with respect to such item for the balance of the term of this Lease Agreement not yet due at the time of such payment discounted from the respective dates installment payments would be due at the rate of 18% per annum plus (c) twice the amount of any investment tax credit recognized by Lessor on account of early disposition of such item plus (d) 10% of the original cost of such item, which represents compensation for loss of Lessor's anticipated residual value. Upon the occurrence of an Event of Default and at any time thereafter, Lessor may exercise any one or more of the remedies listed below as Lessor in its sole discretion may lawfully elect provided, however, that upon the occurrence of an Event of Default specified in paragraph 17 (d), an amount equal to Lessor's Loss as of the date of such occurrence shall automatically be and become immediately due and payable without notice or demand of any kind.
- (a) Lessor may, by written notice to Lessee, terminate this Lease and declare an amount equal to Lessor's Loss as of the date of such notice to be immediately due and payable, and the same shall thereupon be and become immediately due and payable without further notice or demand, and all rights of Lessee to use the Equipment shall terminate but Lessee shall be and remain liable as provided in this paragraph 18. Lessee shall at its expense promptly deliver the Equipment to Lessor at a location or locations within the continental United States designated by Lessor. Lessor may also enter upon the premises where the Equipment is located and take immediate possession of and remove the same with or without instituting legal proceedings.
- (b) Lessor may proceed by appropriate court action to enforce performance by Lessee of the applicable covenants of this Lease Agreement or to recover, for breach of this Lease, Lessor's Loss as of the date Lessor's Loss is declared due and payable hereunder; provided, however, that upon recovery of Lessor's Loss from Lessee in any such action without having to repossess and dispose of the Equipment, Lessor shall transfer the Equipment to Lessee at its then location upon payment of any additional amount due under clauses (d), (e), and (f) below.
- (c) In the event Lessor repossesses the Equipment, Lessor shall either retain the Equipment in full satisfaction of Lessor's obligation hereunder or sell or lease each item of Equipment in such manner and upon such terms as Lessor may in its sole discretion determine. The proceeds of such sale or lease shall be applied to reimburse Lessor for Lessor's Loss and any additional amount due under clauses (d), (e), and (f) below. Lessor shall be entitled to any surplus and Lessee shall remain liable for any deficiency. For purposes of this subparagraph, the proceeds of any lease of all or any part of the Equipment by Lessor shall be the amount reasonably realized by Lessor as the cost of such Equipment is determining the rent under such lease.
- (d) Lessor may recover twice the amount of any investment tax credit taken with respect to the Equipment recognized by Lessor on account of early disposition of the Equipment.
- (e) Lessor may recover interest on the unpaid balance of Lessor's Loss from the date it becomes payable until fully paid at the rate of 18% per annum.
- (f) Lessee may exercise any other right or remedy available to it by law or by agreement, and may in any event recover legal fees and other expenses incurred by reason of an Event of Default or the exercise of any remedy hereunder, including expenses of repossession, repair, storage, transportation, and disposition of the Equipment. No remedy given in this paragraph is intended to be exclusive, and each shall be cumulative but only to the extent necessary to permit Lessor to recover amounts for which Lessee is liable hereunder. No express or implied waiver by Lessor of any Event of Default shall constitute a waiver of any other Event of Default.
19. **NOTICES.** Any written notice hereunder to Lessee shall be deemed to have been given when delivered personally or deposited in the United States mail, postage prepaid, addressed to Lessee at its address set forth above or at such other address as may be last known to Lessor.
20. **NET LEASE AND UNCONDITIONAL OBLIGATION.** This Lease is a completely net Lease and Lessee's obligation to pay the rent and amounts payable by Lessee under paragraphs 12 and 18 is unconditional and not subject to any statement, reduction, setoff, or defense of any kind.
21. **NON-CANCELLABLE LEASE.** THIS LEASE CANNOT BE CANCELLED OR TERMINATED EXCEPT AS EXPRESSLY PROVIDED HEREIN.
22. **SURVIVAL OF INDEMNITIES.** Lessee's obligations under paragraphs 7 and 8 shall survive termination of this Lease Agreement.
23. **MISCELLANEOUS.** Any provision of this Lease which is unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such unenforceability without invalidating the remaining provisions of this Lease and any such unenforceability in any jurisdiction shall not render unenforceable such provision in any other jurisdiction. The terms and conditions of this Lease supersede the terms and conditions of any related purchase order.
24. **CONSENT TO UTAH LAW, JURISDICTION AND VENUE IN FIRST DISTRICT COURT, CACHIE COUNTY, UTAH.** This Lease shall be deemed fully executed and performed in the state of UTAH and shall be governed by and construed in accordance with the law thereof. Any action, proceeding, or appeal on any matter related to or arising out of this Lease, the Lessor, Lessee and guarantor shall be subject to the personal jurisdiction of the state of UTAH, including any state or Federal court sitting therein, and in all court rules thereof and shall accept venue in any federal or state court in UTAH.
25. **RENEWAL.** Unless LESSEE, sixty days prior to the expiration of this lease notifies LESSOR in writing of its intention to terminate this lease at its expiration date, then this Lease will automatically renew at the same payment amount for consecutive 30-day periods from its expiration date within the necessity of execution of any further instrument to the same.

**CACHE COUNTY CONTRACT / AGREEMENT
EXECUTION CHECKLIST**

County Agreement No.: 19-134

Contracting Parties: Parking Enforcement LLC
Cache County

Description: Parking Enforcement Agreement for the Cache County Senior Citizens Center

(X) Department or Person Responsible for Contract/Agreement Executive

Initials JA Date 9/27/19

(X) Approved and signed by county executive

Initials CB Date 10/1/19

(X) County Clerk's Office has assigned a Contract / Agreement Number

Initials DO Date 10/9/19

(X) County Attorney's Office has reviewed the contract and rendered a legal opinion

Initials TB Date 9/30/19

() Approval of the County Council is required and has been given, or

Initials _____ Date _____ Resolution _____

(X) Approval of the County Council is NOT required

Initials JA Date 10/1/19

(X) Agreement is complete and ready to be executed

Initials JA 10/1/19

cc: County Auditor
County Attorney
County Executive

County Finance

Parking Enforcement LLC, PO Box 503, Logan, Ut, 84323

emailed 10/9/2019

mailed 10/9/2019

**CACHE COUNTY CONTRACT / AGREEMENT
EXECUTIVE OFFICE EXECUTION CHECKLIST**

19-134

Contract Number: _____

Contracting Parties: **Parking Enforcement LLC**

Cache County

Description: **Parking Enforcement Agreement for the Cache County Senior Citizens Center**

(☒) Department or Person Responsible for Contract or Agreement **Executive**

Signature Janice Allen Date 9/27/19

(☒) County Attorney's Office has reviewed the contract and rendered a legal opinion

Signature [Signature] Date 9/30/2019

() Approval of the County Council **IS** required and has been given

Signature _____ Date _____ Resolution _____

(☒) Approval of the County Council **IS NOT** required

Signature Janice Allen Date 10/1/19

(☒) Approved and signed by County Executive

Signature Craig Buttars Date 10/1/19

Copies 1

(☒) Agreement is complete with all attachments and ready to be executed.

Signature Janice Allen Date 10/1/19

Comment / Action:

PARKING ENFORCEMENT L.L.C

Agreement

"We Solve Parking Lot Problems."

I, **Craig W Buttars**, as the Cache County Executive and authorized agent and/or property manager of **Cache County Senior Citizens Center** located at **240 North 100 East in Logan, Utah** delegate and give consent to Parking Enforcement LLC, its representatives, and assign to exclusively operate and enforce orderly parking and our "Parking Policy" as defined in Addendum "A" beginning **October 1, 2019**.

As of today's date, both parties acknowledge that this Service Agreement will automatically renew on the anniversary of the date of this agreement unless written notice is given thirty days in advance.

Parking Enforcement LLC's representatives will be "Parking Lot Managers." Enforcement is limited to the use of patrolled "automobile booting" and the subcontracting of tow trucks at the discretion of Parking Enforcement LLC. Parking Enforcement LLC has the right to immobilize vehicles, impose fees, enforce orderly parking, confiscate unauthorized parking permits from tenants and non-tenants, and, if necessary, order non-tenants to leave the parking lot/premises. Parking Enforcement LLC agrees to provide timely professional immobilization service to the above-named property(s) and courteous 24-hour "boot-recovery service" to all immobilized motorists on the premises. Parking Enforcement LLC will patrol and perform the services as described on Addendum "A".

Parking Enforcement LLC agrees to: 1) Maintain legible signage at all entrances to the property in accordance with city ordinances at least 12"x 18" in size that state that booting and towing is a consequence of unauthorized or improper parking. All signs provided by Parking Enforcement LLC shall remain the property of Parking Enforcement LLC. The property owner/manager agrees to notify tenants and employees of parking rules and about the "Parking Policy".

Parking Enforcement LLC's Fee Schedule

Boot removal fee:	\$75.00 minimum for the first 24 hours
Fee Increase:	\$25.00 each additional 24 hours
Tow:	All fees charged by the towing company

**Other fees may also apply (i.e., time, vandalism, and/or theft); Vehicles that are booted then towed will not be required to pay the booting fee but must pay whatever fee is charged by the towing company. Prices are subject to change without notification to allow all parties to remain in compliance with state and local laws.*

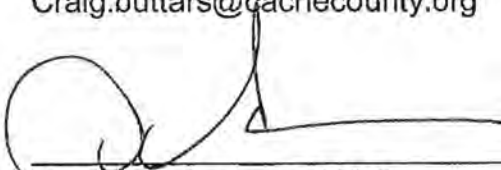


Craig W Buttars, Cache County Executive

Date: 10/1/19

Contact Information

Cache County Executive
199 North Main Street
Logan, Utah 84321
Business Hours (435) 755-1850
Non-Business Hours (435) 760-8147
Craig.buttars@cachecounty.org



Parking Enforcement LLC

Date: 9.26.19

Parking Enforcement LLC
P.O. Box 503
Logan, Utah 84323
Office **(435) 770-9373**
Dispatch **(435) 512-5003**
E-mail admin@parkingenforcementllc.com

ADDENDUM "A"

Hours of service

Parking rules will be enforced on the following days MTWTFSS (circle days to be enforced)

Patrol lot: 24 hours per day or from 11:00 pm to 7:00 am

Exception _____

Booting Rules

- COUNTY
1. All vehicles without parking permits will be booted. ☒ Yes ☐ No
 2. Vehicles will be booted when parking permit is not visible or in the designated location on the vehicle. ☒ Yes ☐ No
 3. All vehicles must park in designated parking stalls or they will be booted. Yes ☒ No
 4. Vehicles will be disabled or towed when parked in reserved stalls not assigned to them. Yes ☒ No
 5. Motorcycles will have parking permits Yes ☒ No
 6. Motorcycles will be disabled when
Taking up a regular marked parking stall Yes ☒ No
Parked anywhere other than a marked parking stall Yes ☒ No
Except _____
 7. Disable in unmarked parking areas i.e. along curbs, no parking zones, blocking other vehicles, main drive lanes or drive ways, on sidewalks or lawns, blocking the dumpsters or in the manager's/office stalls. etc. Yes ☒ No
 8. Disable when taking up more than one parking space. Yes ☒ No
 9. Disable in handicapped parking without a visibly displayed handicap parking permit ☒ Yes ☐ No
 10. Disable in fire lanes. ☒ Yes ☐ No
 11. Identify, disable and remove all abandoned vehicles when approved by Manager. ☒ Yes ☐ No
 12. Disable vehicles without current license. ☒ Yes ☐ No Grace period _____
 13. Additional items
 - a. Disable any trailer not attached to a vehicle ☒ Yes ☐ No
 - b. Disable commercial vehicles after regular business hours ☒ Yes ☐ No
 - c. Disable vehicles under repair that are not operational ☒ Yes ☐ No
 - d. Disable and notify manager of any vehicle that has not moved in _____ days. ☒ Yes ☐ No
 - e. Residents shall not park, store, or keep on the property any commercial type vehicle, recreational vehicle, camper, bus, trailer or equipment. ☒ Yes ☐ No

Special permission - NOT APPLICABLE

- a. Temporary parking with preprinted permit issued by: PELLC or the Manager
 1. Issued for a maximum time period of _____
- b. Temporary parking with handwritten note Yes ☐ No ☐
 1. Handwritten note must contain (please check your choices)
____ Date ____ Time ____ Unit # ____ Phone #
____ Name of tenant ____ Length of time at unit ____
____ Name of person that authorized parking
- c. Replacement auto (new purchase, rental etc.) temporary parking
 1. Only with new permit from manager Yes ☐ No ☐
 2. Issued by PELLC with managers approval Yes ☐ No ☐

Additional Requests/Exceptions: _____

Authorized Representative

Craig W. Botters

Date

10/1/19



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

12/15/2017

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Blackburn Jones Co 905 24th Street PO Box 1479 Ogden UT 84402	CONTACT NAME: Erin Lyons PHONE (A/C, No, Ext): (801)392-7516 FAX (A/C, No): (801)621-1147 E-MAIL ADDRESS: erin@bbjco.com
INSURED Cache Auto Booting Service Inc, Parking Enforcement LLC 1500 Sumac Dr Logan UT 84321	INSURER(S) AFFORDING COVERAGE INSURER A: CCO - Ohio Security Insurance Co INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES**CERTIFICATE NUMBER:** CL17121515558**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:			BKS57649551	11/03/2017	11/03/2018	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPI/OP AGG \$ 2,000,000 CSCHD \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y <input checked="" type="checkbox"/> N If yes, describe under DESCRIPTION OF OPERATIONS below			N/A			PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

City of Logan 280 N 100 W Logan UT 84321	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Erin Lyons</i>
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EXECUTIVE ORDER 2019 - 01


Pursuant to Cache County Code 10.08.020, it is hereby ordered that the following parking regulations be enforced at the County Senior Center (Parcel #06-062-0026):

No overnight (11pm to 7am) parking without a permit shall be allowed.

- This will be enforced by Senior Center staff through a private contractor that will place signs to indicate the restrictions and enforce this Order in compliance with Logan City and State laws governing the booting and towing of vehicles.
- Permits will only be issued to County-owned vehicles or temporarily to private vehicles under exigent circumstances (i.e. a patron's car breaks down).



Dated this 18th day of September, 2019



Craig W. Buttars
Cache County Executive

Cache County Senior Citizens Center Meals on Wheels Volunteer Handbook



240 N 100 E, Logan, UT 84321

Phone: 435-755-1720

www.cachecounty.org/seniors

Monday-Friday

Hours: 8:30am-4:00pm

Purpose of the Volunteer Handbook

Welcome to Meals on Wheels! Volunteers are the heart and soul of Meals on Wheels and we depend on more than 100 volunteers every week to help deliver meals throughout Cache County.

This is a federal/state program designed to assist older adults that are sixty years and older and who are homebound, disabled, frail or at risk, and who qualify. The Meals on Wheels program is a two-part service; delivery of a hot nutritious meal and a personal contact to ensure the well-being of our clients.

Volunteers like you are a crucial and critical component to this program. Without volunteers we would not be able to do what we do. The Meals on Wheels program provides the ability for virtually every community across the country to efficiently and compassionately care for their aging neighbors. At the heart of this community solution in our county is YOU! As a volunteer you help keep the wheels turning, serving up a nice scoop of friendship while delivering nutritious meals directly to seniors in need.

The Volunteer Handbook is designed to acquaint you with Meals on Wheels (MOW) and provide you with information about volunteering with our organization. The handbook has been organized by topic to help you find information easily. No handbook can answer all the questions you might have about our policies and programs. Please talk with the Meals on Wheels coordinator if you have questions about the content of this handbook or your volunteer service with MOW.

Volunteers should carefully review and familiarize themselves with the contents of the Volunteer Handbook as soon as possible, for it will answer many questions about volunteering with MOW.

Thank you for giving your time and talent to help others. We hope you find volunteering with Meals on Wheels a positive and rewarding experience.

Jaycee Harrison, Meals on Wheels; Coordinator

Giselle Madrid, Senior Citizen Center; Director

“Too often we underestimate the power of a touch, a smile, a kind word, a listening ear, an honest compliment, or the smallest act of caring, all of which have the potential to turn a life around.”

- Dr. Felice Leonardo Buscaglia

About Meals on Wheels

Our Vision

No senior will go hungry or experience social isolation.

Our Mission

We enrich the lives of older adults and assist them in maintaining independence by providing nutritious food, human connections and social support. We also use our expertise and capacity to serve other nutritionally at risk populations.

Our Values

Integrity – we work in a trustworthy, compassionate and ethical manner

Respect – we value the self-worth of our staff, volunteers and populations we serve

Inclusion – we are strengthened by diversity

Creativity – we are innovative and willing to try new approaches

Commitment – we demonstrate quality performance and dedication

Teamwork – together we accomplish more

Diversity Statement

Meals on Wheels is committed to nurturing an environment of inclusion as we believe we are strengthened by diversity of ages, cultures, abilities and ideas. Our core values of Integrity, Respect, Inclusion, Creativity, Commitment and Teamwork are the foundation of this belief and it is through the demonstration of these values that we are able to enrich the environment in which we work.

General Information

We currently serve over 200 clients throughout all of Cache County. We have 3 long routes that take approximately 2.5 hours to complete. We also have 13 mini routes that take 45-60 minutes to complete. We provide a hot, nutritious meal each weekday and frozen meals to those most in need for the weekends. To qualify for meals a person must be 60 years or older, homebound and not be living with someone capable of making them meals. If one person in a couple qualifies, the spouse can qualify as a caregiver. A child with disabilities may also qualify if living in the home.

Volunteer Rights and Responsibilities

As a volunteer you have the right to:

- Work in a healthy and safe environment
- Be given accurate and truthful information about MOW
- Be given a copy of the MOW Volunteer Handbook and any other policy/procedures that affect your role
- Be provided with orientation to MOW and your volunteer role
- Have your confidential and personal information dealt with in accordance with all applicable laws
- Be provided with appropriate training and support to carry out your role

As a volunteer you have the responsibility to:

- Be reliable
- Respect confidentiality
- Carry out your volunteer duties according to the position description
- Be accountable for your actions
- Be committed to MOW
- Undertake training as required by MOW
- Ask for support when you need it
- Let the Meals on Wheels coordinator know as early as possible if unable to attend
- Be courteous to participants, staff and other volunteers
- Raise any issues you may have with MOW and not denigrate MOW to participants, staff and other volunteers
- Value and support other team members

Requirements to be a Driver

- Complete a criminal background check
- Have a good driving record from the Department of Motor Vehicles (DMV)
- Complete a defensive driving course (at the Senior Center's Expense)

Service at the Discretion of the Organization

Meals on Wheels (MOW) accepts the service of all volunteers with the understanding that such service is at the sole discretion of MOW. Volunteers agree that MOW may decide to terminate the volunteer's relationship with MOW or make changes in the nature of the volunteer assignment at any time.

Code of Ethics and Conduct

In order for everyone involved in MOW to have a pleasant experience, all who enter the Senior Center or participate in MOW shall be expected to respect the rights, diversity, and dignity of others. To this end, all individuals associated with MOW shall adhere to the following policies:

- Show courtesy and consideration for all individuals
- Refrain from engaging in behavior that will unreasonably disturb MOW participants, volunteers or senior center patrons
- Refrain from using language that other reasonable participants would find to be abusive, threatening, obscene or offensive
- Refrain from using hate speech or epithets (e.g. racial, ethnic, sexist, homophobic or religious slurs)
- Refrain from fighting, physical abuse, or challenging others to fight
- Refrain from soliciting or approaching MOW participants or other volunteers for favors, preferential treatment or personal financial gain
- Maintain personal hygiene that is not offensive or unhealthy
- Do not participate in MOW while under the influence of alcohol or illegal drugs
- Use MOW equipment and property in a safe and appropriate manner
- Treat the MOW and Senior Center materials, equipment, furniture, grounds and facility with respect
- Keep the MOW bags and trucks neat, clean and litter free
- Obey the Utah Clean Air Act which prohibits smoking in public buildings (smoking is not permitted within 25 feet of any entrance-way, exit, open window, or air intake of a building where smoking is prohibited). There is also no smoking permitted in county vehicles or MOW trucks.
- Obey all federal, state, county, and city laws and ordinances

All individuals volunteering with MOW or participating in MOW have the right to:

- Expect other individuals to follow the Code of Conduct
- Expect other individuals to obey all federal, state, county and city laws and ordinances
- Be treated with respect and dignity by other individuals
- Expect that personal information disclosed to MOW or Center staff will be kept confidential
- Established and accessible procedures for complaints and appeals of grievances

Volunteer Responsibilities to Disclose

The integrity of the organization is diminished whenever these standards are violated. If you become aware of facts or circumstances that you believe constitute a violation, you should promptly report the suspected violation to a member of the MOW team.

Drug-Free Policy

MOW provides a drug-free environment in compliance with federal, state and local laws. The purpose of this policy is to reinforce the long-standing commitment of MOW to provide a safe and healthy environment for all. The use, possession, manufacture, and distribution, dispensation or sale of illegal drugs, alcohol, or any controlled substance on MOW premises or program sites, in MOW vehicles or during volunteer hours, is strictly prohibited. Similarly, it is prohibited for any volunteer to be under the influence of illegal drugs, alcohol, or any controlled substance on MOW premises or program sites or in MOW vehicles.

For purposes of this policy, the following terms have the following definitions:

1. "Under the Influence" means that the volunteer is affected by an illegal drug or alcohol or the combination of a legal drug and an illegal drug and/or alcohol in any detectable manner.
2. "Legal Drug" means any prescribed or over-the-counter drug which has been legally obtained and is being used for the purpose for which it was prescribed or manufactured.
 - a. Marijuana – including "medical marijuana" – is illegal under federal law and may not be used in the workplace. All volunteers are prohibited from being under the influence of marijuana while at work.
3. "Illegal Drug" means any drug which is not legally obtainable or which is legally obtainable but has not been legally obtained including, but not limited to, marijuana, any prescription drug, substance or chemical not legally obtained, and any prescription drug, substance or chemical not being used for prescribed purposes.

Violation of this policy may be cause for immediate termination of volunteer duties.

Personal and Emergency Contact Information

It is the responsibility of each volunteer to regularly update their personal contact information and emergency contact information. This can be done with the MOW Coordinator.

Volunteer Age Requirements

To deliver meals to our program participants volunteers must be at least 18 years of age. Any volunteers who are under the age of 18 must be accompanied by an adult.

Volunteer Boundaries

You should only provide services or perform tasks as outlined in your volunteer duties description. If you believe a participant is in need of additional support (house cleaning, yard work, personal hygiene, personal shopping, etc.) you should notify the Meals on Wheels Coordinator.

Do's and Don'ts

- DO recognize your own personal boundaries
- DO avoid getting into situations that could be misunderstood
- DO think before you say 'Yes'
- DON'T give out your home telephone number or address or personal information
- DON'T take the other person to your own home
- DON'T become emotionally over-involved
- DON'T get involved in a sexual or intimate relationship
- DON'T accept any form of harassment/violence from others
- DON'T buy expensive gifts or give money to participants
- DON'T accept expensive gifts or money from participant
- DON'T lend to or borrow from participants money/material goods
- DON'T give rides to participants

Volunteer Dress Code

Because each volunteer is a representative of MOW in the eyes of the public, it is important that each volunteer dress neatly and in the manner consistent with the nature their volunteer duties. Supervisors will inform the volunteer of additional requirements. Certain volunteers may be required to wear safety equipment or clothing.

Safety

To assist in providing a safe and healthy environment for volunteers, staff, participants and visitors, MOW has established a workplace safety program. Information is provided to volunteers about workplace safety and health issues through one-on-one training and regular internal communication channels. These may include coordinator-volunteer meetings, bulletin board postings, memos or other written communications. Volunteers and coordinators receive periodic workplace safety training. The training covers potential safety and health hazards as well as safe practices and procedures to eliminate or minimize hazards. In the case of an accident, regardless of how insignificant the injury may appear, you should immediately notify your MOW coordinator.

Open Door Policy

Meals on Wheels (MOW) is committed to providing and maintaining productive and professional working relationships with all its volunteers. Part of this commitment is encouraging an open and frank atmosphere in which any problem, complaint, suggestion or question receives a timely response from the MOW coordinator. When lines of communication are kept open in all directions, individuals can jointly solve problems before they become unnecessarily complicated. If volunteers have concerns, they are strongly encouraged to voice these concerns openly and directly to the MOW Coordinator, Jaycee Harrison 435-755-1722 or the Senior Center Director, Giselle Madrid, 435-755-1729.

Whistleblower Protection Policy

MOW requires its directors, employees and volunteers to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. MOW has adopted a Whistleblower Protection Policy. The policy is intended to encourage and enable employees and volunteers to raise concerns with MOW without fear of retaliation. Following are examples of concerns that should be reported:

- Suspected illegal activity or noncompliance with laws, governmental rules and regulations
- Conflicts of interest
- Disclosure of confidential information
- Discrimination or harassment
- Misconduct or inappropriate behavior
- Safety – failure of meeting requirements needed to perform all duties in a secure environment or as specified by MOW procedures.
- Theft
- Violation of MOW policies or procedures

Reporting Procedures

Volunteers should report suspected activities identified above with someone who can address those concerns properly. In most cases, the MOW coordinator is in the best position to address an area of concern; however, if you are not comfortable speaking with the coordinator or you are not satisfied with the response, you are encouraged to speak with the Director of the Senior Center.

The Whistleblower Protection Policy is not intended for complaints about the coordinator – you should address these concerns with the coordinator, or their direct supervisor. If issues remain unresolved, you may contact the Director of Human Resources for assistance.

Mandatory Reporting Policy

This policy is designed to prevent physical, financial, sexual or emotional abuse of MOW participants. As a MOW volunteer you may come into contact with vulnerable populations during your activities and therefore, you are the "first line of defense" against situations that are harmful but preventable.

All MOW volunteers are expected to understand the definition and warning signs of elder abuse and neglect and report potential abuse or neglect to your supervisor or the appropriate aging and disability agency.

Definitions of Abuse or Neglect

Abuse of older adults or people with disabilities can be physical, verbal, financial or psychological. Abuse can take many forms, including:

- Hitting or slapping
- Withholding food/medication/medical care
- Misuse of funds
- Theft
- Use of chemical and/or physical restraints
- Yelling, insults or threats of violence
- Fraud

Warning Signs of Abuse or Neglect

Warning signs of abuse include:

- Injuries incompatible with the explanation given
- Dramatic weight loss, dehydration or poor hygiene
- Untreated medical or mental health conditions
- Unpaid bills despite adequate assets
- Sudden appearance of new acquaintances
- Sudden absence of care giver
- Enforced social isolation

Abuse can occur for a variety of reasons, but common contributing factors are:

- Stress created by the care needs of the senior or person with a disability
- Inadequate financial resources
- Isolation and lack of emotional support for people at risk and their caregivers
- Existing family problems and dynamics

Self-Neglect

Self-neglect occurs when, by choice or lack of awareness, older adults and people with disabilities live in ways that disregard their health or safety needs, sometimes to the extent that this disregard becomes hazardous to themselves or others. Older adults and people with disabilities who neglect themselves are not willing or able to perform essential self-care tasks such as providing food, clothing or adequate shelter; obtaining adequate medical care; obtaining goods and services necessary to maintain physical and mental health, wellbeing, personal hygiene and general safety and managing financial affairs.

Reporting Procedures

All volunteers are required to immediately report suspected activities identified above to the MOW coordinator. Coordinators receiving reports must contact the appropriate aging and disability protective service agency and document the report. Further, when required by state, federal or contract regulations, volunteers must immediately make a report to the appropriate law enforcement agency.

Anti-Discrimination and Harassment Policy

MOW is committed to providing an environment free of unlawful discrimination or harassment. MOW's policy prohibits sexual harassment and discrimination or harassment because of race, religion, gender, sexual orientation, national origin, ancestry, marital status, age, or any other basis protected by federal, state or local law. MOW's anti-discrimination and harassment policy applies to all persons involved in its operations and prohibits discrimination or harassment by any of its employees, volunteers and participants.

Harassment

Harassment is verbal or physical conduct that denigrates or shows hostility or aversion toward an individual because of his/her race, color, religion, gender, national origin or age or any other protected class or that of their relatives, friends, or associates. Harassing conduct includes, but is not limited to epithets, slurs, negative stereotyping or threatening, intimidating or hostile acts; written or graphic material that denigrates or shows hostility or aversion toward an individual or group and that is placed on walls, bulletin boards or elsewhere.

Sexual Harassment

Sexual harassment includes unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct that occurs because of a volunteer's sex or gender and has the purpose or effect of unreasonably interfering with an individual's work or creating an intimidating, hostile or offensive environment.

Complaint Procedure

If a volunteer believes they have been subjected to discrimination or harassment, they should immediately report the matter to the Director of the Senior Center. All complaints of discrimination or harassment will be investigated. To aid in the investigation, volunteers are strongly encouraged to include in the complaint the details of the incident or incidents, the names of the individuals involved and the names of any witnesses. If it is determined that unlawful discrimination or harassment has occurred, effective remedial action will be taken commensurate with the severity of the offense. It is every volunteer's responsibility to read and support the harassment policy. All volunteers must pledge to promptly report violations if they witness or are a victim of such misconduct.

Confidentiality of Information

All MOW volunteers are required to respect and maintain the confidentiality, both during and after their volunteer service with MOW, of all participant information. The names and addresses of participants and volunteers are considered confidential. Release of confidential information to any unauthorized parties must be approved in advance.

All volunteers are expected to show the highest regard for the privacy of each participant by observing strict regulations created by the Health Insurance Portability and Accountability Act (HIPAA) which protects the confidentiality of participant information on record with MOW. Confidentiality is essential to the sound relationship with our participants. It is also a legal and ethical matter of the utmost importance. All volunteers are to exercise great care when discussing participant services. Care should be taken to prevent discussions regarding participant services from being overheard by other participants, volunteers or staff members not involved in such services.

Use of Personal Vehicles for MOW Business

Most positions will require the use of a volunteer's private vehicle. Maintaining a valid driver's license and current auto insurance is a requirement for these positions. If a private vehicle is used for MOW purposes, the following will apply:

Valid Driver's License

All operators of personal vehicles on MOW business must have a valid driver's license. No volunteer with a suspended license may operate a vehicle on MOW business until the license has been reinstated.

Insurance

All drivers of personal vehicles on MOW business must have full liability insurance (personal injury and property damage) in at least the minimum limits required under state law. No volunteer with expired insurance may operate a vehicle on MOW business until the insurance has been renewed.

Safety

MOW expects volunteers to operate personal vehicles in strict compliance with all traffic laws and regulations. Driver and passengers are all required to wear seatbelts.

Traffic Violations/Accidents

A volunteer who receives any parking or traffic citation while using their personal vehicle on MOW business is responsible for all fines, court costs, etc.

Most accidents have occurred while a volunteer was trying to drive and look at the delivery board at the same time. If you need to study your board or find an address please pull over. If you do have a traffic accident while volunteering for Meals on Wheels you may have the county's insurance company involved. For this reason we require you to take pictures of your accident. Photo the damage to all vehicles involved. You will also need to fill out an accident report form which can be found in the pocket of the cold insulated bags. Please complete, sign and return the form as soon as possible. Call the Senior Center and someone will deliver the remainder of the meals for you so you can deal with the accident.

Volunteer Routine

Meal Pickup

Volunteers will pick up the meals from the Senior Center. All routes are ready to leave the center around 11:00 AM just inside the front doors of the Senior Center. Someone will be there to assist you. If you have questions about what needs to be delivered, ask the person setting up the meals. Please count your meals and double check the meal count to your list. The number of meals you need will be listed at the bottom of your delivery list. Frozen meals are sent out on Fridays for those who order them for the weekends. Frozen meals are additional to the hot meals that are being delivered.

Route Lists/Clipboards

Attached to the clipboard you will find the following:

- A route list for the current day
- Monthly menu calendar
- Extra chore/service sheet
- Door tags

If a map of your route would be helpful, please ask the MOW coordinator to print one for you.

Please check your delivery boards carefully for it will list who will receive a meal that day. This can change from day to day or week to week. Be sure to pay close attention to the DIET listed for each client.

ORDER	CLIENT NAME	DIET TYPE
ROUTE: DISNEY LOGAN		
1	JOE, BILLY BOB 123 DISNEY WAY LOGAN	HOT: 1 REGULAR
DIETARY EXCEPTIONS: NO MILK		
2	POPPINS, MARY 555 UMBRELLA RD LOGAN	HOT: 1 DIABETIC
3	DUCK, DAISY 678 POND LANE LOGAN	HOT: 1 REGULAR
DIETARY EXCEPTIONS: <u>Left on water st from main st</u>		
4	DUCK, DONALD 678 POND LANE LOGAN	HOT: 1 REGULAR
5	DAWSON, ROSE 911 TITANIC ST LOGAN	HOT: 1 GLUTEN FREE
DIETARY EXCEPTIONS: Take Meal Inside - Put on Table		
6	MOUSE, MICKEY 432 DISNEY WAY LOGAN	HOT: 1 REGULAR
DIETARY EXCEPTIONS: NO MILK, <u>open milk container</u>		
7	MOUSE, MINNIE 432 DISNEY WAY LOGAN	HOT: 1 REGULAR
8	DOG, PLUTO 753 DOGHOUSE ST LOGAN	HOT: 1 DIABETIC
9	ROSE, AURORA 543 CASTLE WAY LOGAN	HOT: 1 REGULAR
DIETARY EXCEPTIONS: <u>Side door</u>		
10	CINDERELLA, PRINCESS 543 CASTLE WAY LOGAN	HOT: 1 REGULAR
ROUTE DISNEY LOGAN CLIENTS RECEIVING MEALS:		10

Yellow Highlight = No Milk, Orange Highlight=Diabetic, Green Highlight=Soft, Blue Highlight=Gluten Free

Pink Highlight= Take a Meal inside or put it in a specific place

Red Underline = Instructions to get to home, where to go at the home

The Diet types include DIABETIC, SOFT, GLUTEN FREE and NO MILK. These meal types might not be applicable each day.

Attached is an example of a route card and what it would look like on any given day. Some things to note:

- Couples or individuals at the same address will be bracketed together
- Each client will have a meal type next to their name. These include DIABETIC, SOFT, GLUTEN FREE and NO MILK. If the meal type is applicable for that day, the meal name will be highlighted and there will be stickers on the meals that are different. You can see on this example that there is a Gluten Free meal and it is highlighted in blue. **NO MILK** individuals will be highlighted in yellow each day.
- Some clients have directions on how to get to their home, or where to go once at the home. These will be underlined in red.
- Some clients may need the food brought into them. These individuals will have a note saying so that will be highlighted in pink.
- The total number of meals you should have will be at the bottom of your route card. Be sure to check that number with the number of meals you have in your bags before leaving the Senior Center.

Delivery of Meals

Begin by putting one of each food item into a grocery bag for the client. If there is more than 1 client at a residence you may combine multiple meals into a single bag. Once at a client's residence knock or ring doorbell and then wait for the individual to come to the door, unless otherwise noted. If instructed to take the meal inside you should announce yourself by saying "Hello, Meals on Wheels" or something similar. A face to face visit should be done with each client. You should wake them if they are asleep. If you do not see the client when you enter the home, you are required to search the home. Be sure to check the bathrooms and bedrooms, especially around the side of the beds. If the client is not there do not leave the meal. Call the Senior Center to inform them of the client not being home, hang a door tag and make a note of it on your board.

If you do a house search and find that a client has fallen or had a medical emergency, do not move them or help them get up. Make them as comfortable as possible and then call 911 so that paramedics can assess the situation fully. Once paramedics have been called, call the Senior Center and inform us of the incident. We will notify the client's emergency contacts.

If the door is locked and no one responds when you knock or ring the doorbell please call the Senior Center at 435-755-1720 and let us know. We will call the client to see if they are home. If we get no response you can put a door tag on and bring the meal back to the center. You may choose to keep this meal for yourself. If you do not wish to keep it the meal must be thrown away. If you do not wish to keep the meal, there is a waste log on the freezer in the launch room; please write the date, route and how many meals were thrown away when you return.

Doing Extra Chores for Clients

Some clients may want extra attention or be in need of help some days. Feel free to help them as you wish but remember you have other people waiting for their meals. Quick things like bringing in a package or helping them take out their trash are good examples of things you could do. Please be sure to document these extra tasks on the chore service sheet provided on the route clipboard. If you are concerned that a client needs more help than you can give, report it to the MOW Coordinator.

Health and Safety/ Covid-19 Precautions

To prevent Covid-19 and the spread of other illnesses we recommend wearing a mask when going into a client's home. If you are exposed or test positive for Covid-19 please call the Senior Center as soon as possible and the MOW Coordinator can give further instructions on when to come back to volunteer. If you are feeling unwell you may also call and the MOW Coordinator will find a substitute.

Hands are the #1 cause of colds and flus. To prevent the spread of disease and germs, use hand sanitizer before or after visiting each home. There is a bottle attached to each cold bag or in the trucks. Be aware of and encourage good hygiene practices with clients and others.

Be attentive of tripping or falling hazards. During the winter, pay special attention to icy walkways or stairs. If you do not feel safe or comfortable entering a client's home for any reason upon arrival call the Senior Center. One of the staff will deliver the meal to that client and help find a solution for future deliveries.

Volunteer Time

Volunteers should record their time by tracking hours on the kiosk just inside the door of the Senior Center. A key fob will be assigned to you to scan. You may leave your key fob in the drawer next to the Meals on Wheels launch room if you feel like you will have a difficult time keeping track of it. The time you spend volunteering helps in reporting requirements for funding of this program. It is important to track your actual hours so that we can have accurate reporting.

Return of Property

Volunteers are responsible for MOW property which includes all bags, heaters, or clipboards. All MOW property must be returned on the day that you use it.

Meals on Wheels and the Media

We love the opportunity for MOW to be highlighted in the media. Any time the program can promote volunteerism, we will cooperate with media. However, it must be handled in an appropriate way with knowledge and involvement of program management staff, as well as approval from the Director. We will work to ensure everyone's rights are preserved and protected.

Volunteer Handbook Acknowledgement

This is to acknowledge that I have received a copy of and have reviewed the MOW Volunteer Handbook and understand that it sets forth the obligations of my volunteer service with MOW. I understand and agree that it is my responsibility to read and familiarize myself with the rules, policies and standards set forth in the Volunteer Handbook and I agree to comply with all policies and procedures. I understand I should consult the MOW coordinator regarding any questions not answered in the Volunteer Handbook.

Volunteer (signature) _____ Date _____

Volunteer (name printed) _____

Meals on Wheels Volunteer Information Sheet

Cache County Senior Center

Name _____

Pref. Phone # _____ Check if this number is...

- ☐ Cell phone?
☐ Smart phone?
☐ Land line?

Email _____

Retired? ☐ Yes ☐ No (Former) Occupation _____

Physical Limitations _____

Hobbies/Interests _____

How did you hear about us? _____

What appeals to you about volunteering with Meals on Wheels? _____

Most of our delivery routes begin at 11:00 am and take 60-90 minutes to complete.

Days Available: ☐ Monday ☐ Tuesday ☐ Wednesday ☐ Thursday ☐ Friday

We also have 3 longer routes that begin at 11 am and end around 1 pm. Would you be available to drive for one of these routes? ☐ Yes ☐ No ☐ Only as a Sub

Car Insurance Co. _____

I understand that I am a volunteer at the Cache County Senior Center, not an employee of the Cache County Corp. I understand that volunteers receive no remuneration for their services, but that expenses are deductible for income tax purposes. I also understand that if I use my personal vehicle in my volunteer service, I will keep in effect the liability insurance required by the State of Utah.

Signed _____ Date _____

CACHE COUNTY SENIOR CITIZEN'S CENTER

VOLUNTEER DRIVER APPLICATION FORM

The purpose of this form is to protect those participating in volunteer activities by being diligent in the vetting of persons authorized to drive personal vehicles for the purpose of delivering Meals on Wheels. Volunteer Driver Application Forms must be completed yearly. By signing and submitting this application, you grant permission to the Cache County Senior Citizens Center operated by Cache County Corporation but for the purpose of this application will hereinafter be referred to as the "CCSCC" to verify any information provided in this application and to conduct any driver and/or criminal record checks deemed appropriate by.

NOTE: You MUST SUBMIT with this form a copy of your driver's license and current vehicle insurance declaration page.

Section I: Personal Information

Name _____ Date of Birth _____

State of Utah Driver's License # _____ Expiration Date _____

Social Security Number _____

Street Address _____

City _____ State _____ Zip _____

Home Phone # _____ Cell Phone # _____

Number Years Driving Experience _____

Section II: Vehicle Information (list any vehicles you own that you may use for CCSCC event transportation)

Vehicle #1: Model/Year _____

License Plate # _____

Number of Working Seatbelts _____

Vehicle #2: Model/Year _____

License Plate # _____

Number of Working Seatbelts _____

Section III: Insurance Information - CCSCC requires volunteer drivers of private vehicles to have the State minimum amount of liability insurance as follows: (1) \$25,000 liability per person for bodily injury; (2) \$65,000 liability per incident for bodily injury for all vehicle occupants; and (3) \$15,000 liability for property damage. **Attach a copy of your current insurance policy declaration page.** Please provide insurance information for all vehicles listed above.

Vehicle #1: Insurance Co. _____

Policy # _____

Insurance Agent _____ Phone # _____

Liability/person bodily \$ _____ Liability/incident \$ _____

Liability/property \$ _____

Vehicle #2: Insurance Co. _____

Policy # _____

Insurance Agent _____ Phone # _____

Liability/person bodily \$ _____ Liability/incident \$ _____

Liability/property \$ _____

Section IV: Driving Record Information – If answering “yes” to any of the following, please attach a separate sheet describing the nature of the ticket(s), infraction (s), and/or accident(s).

Yes ___ No ___ Have you been involved in an automobile accident within the past three (3) years?

Yes ___ No ___ Have you been ticketed for moving violations within the past three (3) years?

Yes ___ No ___ Have you ever been convicted or has your license ever been suspended or revoked for any of the following (circle all that apply):

Reckless or negligent operation of a vehicle	Permitting an unlicensed person to drive
Driving while under license suspension/revocation	DWI/DUI alcohol or drugs
Using a motor vehicle in the commission of a felony	Unlawfully leaving the scene of an accident
Negligent homicide arising out of use of a motor vehicle	Eluding an officer
Aggravated assault arising out of the use of a motor vehicle	Hit and run
Operating a vehicle without the owner's permission	More than 5 moving violations
Unlawfully transporting controlled substance/hazardous material	

Section V: Requirements and Declaration – Please certify to each of the following statements by initialing in the spaces provided.

___ I possess a valid driver's license from the State of Utah.

___ I have consulted with my insurance agent to determine if there are any liability policy limits or exclusions regarding transporting CCSCC groups that might affect my ability to meet the

qualifications for a volunteer driver as provided herein, and I am not aware of any such limits or exclusions after talking with my insurance agent.

____ I have informed my insurance agent of my intention to use my vehicle and to be a volunteer driver for CCSCC events to determine whether a passenger endorsement is required to participate as a volunteer driver.

____ I will maintain at least the minimum insurance coverage required by CCSCC for volunteer vehicle(s) listed in Vehicle Information and only volunteer to drive when such insurance policies and coverage listed in Insurance Information are in force.

____ When driving a privately owned vehicle, I understand that in case of any accident, injury, or vehicle damage, CCSCC's liability insurance policy does not provide primary or direct insurance on my vehicle(s). CCSCC's insurance may take effect only after my personal auto insurance limits are exhausted and does not provide any comprehensive or collision coverage on my vehicle(s). I also understand and acknowledge that any additional automobile liability insurance protection that may be provided under CCSCC's comprehensive general liability insurance policy is only for authorized drivers while transporting passengers in privately owned vehicles on CCSCC sponsored/sanctioned events. I understand CCSCC's insurance is only for an amount in excess of the limit of liability provided by the private vehicle owner's or driver's liability insurance policy. Damage to any private vehicle is the responsibility of the volunteer driver.

____ To my knowledge, my vehicle(s) listed in the Vehicle Information section, has a current, valid registration and operating license, is in safe operating condition (brakes, tires, etc.), complies with all applicable Utah laws, and has a current, valid inspection sticker.

____ I am in good physical and mental health, it is safe for me to drive and neither my driver's license nor my ability to operate a vehicle is limited by any medical, physical, or emotional restriction or condition.

____ I am at least 25 and have a good driving record with at least five (5) years of extensive driving experience.

____ I understand that, if approved as a CCSCC Volunteer Driver, I have a continuing obligation to advise CCSCC of any change of information provided in this form including, but not limited to, involvement in a car accident in which I am cited, any citations for moving violations, non-renewal of license, termination of license, change of insurance company, change in amounts of insurance coverage, termination of insurance, or change in vehicle(s). I will promptly provide this information.

In signing this form I certify that the information given by me is true and correct to the best of my knowledge, and grant the County permission to obtain a copy of my

motor vehicle driving record and to conduct any driver or criminal record checked deemed appropriate by CCSCC. I unconditionally release and hold harmless CCSCC and its officers, agents, and employees, and any person furnishing information to them pursuant to this authorization, from any liability, claims, charges, costs, or causes of action which I or my heirs, executors, or assigns may have as a result of the delivery, disclosure, non-disclosure, or omission of any information. I additionally agree to indemnify CCSCC and its officers, agents and employees for any and all attorney fees, court costs, and other expenses resulting from investigating my background, gathering information concerning me, or verifying personal information about me. I understand the information obtained by CCSCC pursuant to this authorization is confidential and will be protected as much as reasonably possible. Furthermore, I understand that CCSCC holds the right to deny my participation as a volunteer at CCSCC, and, for confidentiality, is not required to disclose the reason(s) for doing so. A photocopy of this authorization may be accepted in lieu of the original.

Driver's Signature _____ Date _____

(For CCSCC Use Only)

____ Approved as CCSCC Volunteer Driver

____ Declined as CCSCC Volunteer Driver

Senior Center
Director Signature _____ Date _____

fraud), and integrate these with information on health and long-term care;

(B) annually disseminate a summary of outreach activities provided, including work to provide user-friendly consumer information and public education materials;

(C) develop targeted outreach strategies;

(D) provide technical assistance to State agencies and to other public and nonprofit private agencies and organizations; and

(E) develop partnerships and collaborations to address program objectives.

SEC. 216. AUTHORIZATION OF APPROPRIATIONS.

(a) IN GENERAL.—For purposes of carrying out this Act, there are authorized to be appropriated for administration, salaries, and expenses of the Administration \$43,937,410 for fiscal year 2020, \$46,573,655 for fiscal year 2021, \$49,368,074 for fiscal year 2022, \$52,330,158 for fiscal year 2023, and \$55,469,968 for fiscal year 2024.

(b) ADDITIONAL AUTHORIZATIONS.—There are authorized to be appropriated—

(1) to carry out section 202(a)(21) (relating to the National Eldercare Locator Service), \$2,180,660 for fiscal year 2020, \$2,311,500 for fiscal year 2021, \$2,450,190 for fiscal year 2022, \$2,597,201 for fiscal year 2023, and \$2,753,033 for fiscal year 2024;

(2) to carry out section 215, \$1,988,060 for fiscal year 2020, \$2,107,344 for fiscal year 2021, \$2,233,784 for fiscal year 2022, \$2,367,811 for fiscal year 2023, and \$2,509,880 for fiscal year 2024;

(3) to carry out section 202 (relating to Elder Rights Support Activities under this title), \$1,371,740 for fiscal year 2020, \$1,454,044 for fiscal year 2021, \$1,541,287 for fiscal year 2022, \$1,633,764 for fiscal year 2023, and \$1,731,790 for fiscal year 2024; and

(4) to carry out section 202(b) (relating to the Aging and Disability Resource Centers), \$8,687,330 for fiscal year 2020, \$9,208,570 for fiscal year 2021, \$9,761,084 for fiscal year 2022, \$10,346,749 for fiscal year 2023, and \$10,967,554 for fiscal year 2024.

[42 U.S.C. 3020f]

TITLE III—GRANTS FOR STATE AND COMMUNITY PROGRAMS ON AGING

PART A—GENERAL PROVISIONS

PURPOSE; ADMINISTRATION

SEC. 301. (a)(1) It is the purpose of this title to encourage and assist State agencies and area agencies on aging to concentrate resources in order to develop greater capacity and foster the development and implementation of comprehensive and coordinated systems to serve older individuals by entering into new cooperative arrangements in each State with the persons described in paragraph

(2), for the planning, and for the provision of, supportive services, and multipurpose senior centers, in order to—

(A) secure and maintain maximum independence and dignity in a home environment for older individuals capable of self care with appropriate supportive services;

(B) remove individual and social barriers to economic and personal independence for older individuals;

(C) provide a continuum of care for vulnerable older individuals;

(D) secure the opportunity for older individuals to receive managed in-home and community-based long-term care services; and

(E)³ measure impacts related to social determinants of health of older individuals.

(2) The persons referred to in paragraph (1) include—

(A) State agencies and area agencies on aging;

(B) other State agencies, including agencies that administer home and community care programs;

(C) Indian tribes, tribal organizations, and Native Hawaiian organizations;

(D) the providers, including voluntary organizations or other private sector organizations, of supportive services, nutrition services, and multipurpose senior centers;

(E) organizations representing or employing older individuals or their families; and

(F) organizations that have experience in providing training, placement, and stipends for volunteers or participants who are older individuals (such as organizations carrying out Federal service programs administered by the Corporation for National and Community Service), in community service settings.

(b)(1) In order to effectively carry out the purpose of this title, the Assistant Secretary shall administer programs under this title through the Administration.

(2) In carrying out the provisions of this title, the Assistant Secretary may request the technical assistance and cooperation of the Department of Education, the Department of Labor, the Department of Housing and Urban Development, the Department of Transportation, the Office of Community Services, the Department of Veterans Affairs, the Substance Abuse and Mental Health Services Administration, and such other agencies and departments of the Federal Government as may be appropriate.

(c) The Assistant Secretary shall provide technical assistance and training (by contract, grant, or otherwise) to State long-term care ombudsman programs established under section 307(a)(9) in accordance with section 712, and to individuals within such programs designated under section 712 to be representatives of a long-term care ombudsman, in order to enable such ombudsmen and such representatives to carry out the ombudsman program effectively.

(d)(1) Any funds received under an allotment as described in section 304(a), or funds contributed toward the non-Federal share under section 304(d), shall be used only for activities and services

³ Margin so in law. See amendment in section 201(3) of Public Law 116-131.

to benefit older individuals and other individuals as specifically provided for in this title.

(2) No provision of this title shall be construed as prohibiting a State agency or area agency on aging from providing services by using funds from sources not described in paragraph (1).

[42 U.S.C. 3021]

DEFINITIONS

SEC. 302. For the purpose of this title—

(1) The term “comprehensive and coordinated system” means a system for providing all necessary supportive services, including nutrition services, in a manner designed to—

(A) facilitate accessibility to, and utilization of, all supportive services and nutrition services provided within the geographic area served by such system by any public or private agency or organization;

(B) develop and make the most efficient use of supportive services and nutrition services in meeting the needs of older individuals;

(C) use available resources efficiently and with a minimum of duplication; and

(D) encourage and assist public and private entities that have unrealized potential for meeting the service needs of older individuals to assist the older individuals on a voluntary basis.

(2) The term “education and training service” means a supportive service designed to assist older individuals to better cope with their economic, health, and personal needs through services such as consumer education, continuing education, health education, preretirement education, financial planning, and other education and training services which will advance the objectives of this Act.

(3) The term “family caregiver” means an adult family member, or another individual, who is an informal provider of in-home and community care to an older individual or to an individual of any age with Alzheimer’s disease or a related disorder with neurological and organic brain dysfunction.

(4) The term “unit of general purpose local government” means—

(A) a political subdivision of the State whose authority is general and not limited to only one function or combination of related functions; or

(B) an Indian tribal organization.

[42 U.S.C. 3022]

AUTHORIZATION OF APPROPRIATIONS; USES OF FUNDS

SEC. 303.

(a)(1) There are authorized to be appropriated to carry out part B (relating to supportive services) \$412,029,180 for fiscal year 2020, \$436,750,931 for fiscal year 2021, \$462,955,987 for fiscal year 2022, \$490,733,346 for fiscal year 2023, and \$520,177,347 for fiscal year 2024.

(2) Funds appropriated under paragraph (1) shall be available to carry out section 712.

(b)(1) There are authorized to be appropriated to carry out subpart 1 of part C (relating to congregate nutrition services) \$530,015,940 for fiscal year 2020, \$561,816,896 for fiscal year 2021, \$595,525,910 for fiscal year 2022, \$631,257,465 for fiscal year 2023, and \$669,132,913 for fiscal year 2024.

(2) There are authorized to be appropriated to carry out subpart 2 of part C (relating to home delivered nutrition services) \$268,935,940 for fiscal year 2020, \$285,072,096 for fiscal year 2021, \$302,176,422 for fiscal year 2022, \$320,307,008 for fiscal year 2023, and \$339,525,428 for fiscal year 2024.

(c) Grants made under part B, and subparts 1 and 2 of part C, of this title may be used for paying part of the cost of—

(1) the administration of area plans by area agencies on aging designated under section 305(a)(2)(A), including the preparation of area plans on aging consistent with section 306 and the evaluation of activities carried out under such plans; and

(2) the development of comprehensive and coordinated systems for supportive services, and congregate and home delivered nutrition services under subparts 1 and 2 of part C, the development and operation of multipurpose senior centers, and the delivery of legal assistance.

(d) There are authorized to be appropriated to carry out part D (relating to disease prevention and health promotion services) \$26,587,360 for fiscal year 2020, \$28,182,602 for fiscal year 2021, \$29,873,558 for fiscal year 2022, \$31,665,971 for fiscal year 2023, and \$33,565,929 for fiscal year 2024.

(e) There are authorized to be appropriated to carry out part E (relating to family caregiver support) \$193,869,020 for fiscal year 2020, \$205,501,161 for fiscal year 2021, \$217,831,231 for fiscal year 2022, \$230,901,105 for fiscal year 2023, and \$244,755,171 for fiscal year 2024.

[42 U.S.C. 3023]

ALLOTMENT; FEDERAL SHARE

SEC. 304. (a)(1) From the sums appropriated under subsections (a) through (d) of section 303 for each fiscal year, each State shall be allotted an amount which bears the same ratio to such sums as the population of older individuals in such State bears to the population of older individuals in all States.

(2) In determining the amounts allotted to States from the sums appropriated under section 303 for a fiscal year, the Assistant Secretary shall first determine the amount allotted to each State under paragraph (1) and then proportionately adjust such amounts, if necessary, to meet the requirements of paragraph (3).

(3)(A) No State shall be allotted less than $\frac{1}{2}$ of 1 percent of the sum appropriated for the fiscal year for which the determination is made.

(B) Guam and the United States Virgin Islands shall each be allotted not less than $\frac{1}{4}$ of 1 percent of the sum appropriated for the fiscal year for which the determination is made.

(C) American Samoa and the Commonwealth of the Northern Mariana Islands shall each be allotted not less than $\frac{1}{16}$ of 1 percent of the sum appropriated for the fiscal year for which the determination is made. For the purposes of the exception contained in subparagraph (A) only, the term "State" does not include Guam, American Samoa, the United States Virgin Islands, and the Commonwealth of the Northern Mariana Islands.

⁴(D)⁵(i) In this subparagraph and paragraph (5)—

(I) the term "allot" means allot under this subsection from a sum appropriated under section 303(a) or 303(b)(1), as the case may be; and

(II) the term "covered fiscal year" means any of fiscal years 2020 through 2029.

(ii) If the sum appropriated under section 303(a) or 303(b)(1) for a particular covered fiscal year is less than or equal to the sum appropriated under section 303(a) or 303(b)(1), respectively, for fiscal year 2019, amounts shall be allotted to States from the sum appropriated for the particular year in accordance with paragraphs (1) and (2), and subparagraphs (A) through (C) as applicable, but no State shall be allotted an amount that is less than—

(I) for fiscal year 2020, 99.75 percent of the State's allotment from the corresponding sum appropriated for fiscal year 2019;

(II) for fiscal year 2021, 99.50 percent of that allotment;

(III) for fiscal year 2022, 99.25 percent of that allotment;

(IV) for fiscal year 2023, 99.00 percent of that allotment;

(V) for fiscal year 2024, 98.75 percent of that allotment;

(VI) for fiscal year 2025, 98.50 percent of that allotment;

(VII) for fiscal year 2026, 98.25 percent of that allotment;

(VIII) for fiscal year 2027, 98.00 percent of that allotment;

(IX) for fiscal year 2028, 97.75 percent of that allotment; and

(X) for fiscal year 2029, 97.50 percent of that allotment.

(iii) If the sum appropriated under section 303(a) or 303(b)(1) for a particular covered fiscal year is greater than the sum appropriated under section 303(a) or 303(b)(1), respectively, for fiscal year 2019, the allotments to States from the sum appropriated for the particular year shall be calculated as follows:

(I) From the portion equal to the corresponding sum appropriated for fiscal year 2019, amounts shall be allotted in accordance with paragraphs (1) and (2),

⁴Effective October 1, 2029, section 304(a)(3)(D) is repealed. See amendment in section 204(b) of Public Law 116-131.

⁵Margin so in law. See amendment in section 204(a) of Public Law 116-131.

and subparagraphs (A) through (C) as applicable, but no State shall be allotted an amount that is less than the percentage specified in clause (ii), for that particular year, of the State's allotment from the corresponding sum appropriated for fiscal year 2019.

(II) From the remainder, amounts shall be allotted in accordance with paragraph (1), subparagraphs (A) through (C) as applicable, and paragraph (2) to the extent needed to meet the requirements of those subparagraphs.

(4) The number of individuals aged 60 or older in any State and in all States shall be determined by the Assistant Secretary on the basis of the most recent data available from the Bureau of the Census, and other reliable demographic data satisfactory to the Assistant Secretary.

(5) State allotments for a fiscal year under this section shall be proportionally reduced to the extent that appropriations may be insufficient to provide the full allotments as required by paragraph (3).

(b) Whenever the Assistant Secretary determines that any amount allotted to a State under part B or C, or part E, for a fiscal year under this section will not be used by such State for carrying out the purpose for which the allotment was made, the Assistant Secretary shall make such allotment available for carrying out such purpose to one or more other States to the extent the Assistant Secretary determines that such other State will be able to use such additional amount for carrying out such purpose. Any amount made available to a State from an appropriation for a fiscal year in accordance with the preceding sentence shall, for purposes of this title, be regarded as part of such State's allotment (as determined under subsection (a)) for such year, but shall remain available until the end of the succeeding fiscal year.

(c) If the Assistant Secretary finds that any State has failed to qualify under the State plan requirements of section 307 or the Assistant Secretary does not approve the funding formula required under section 305(a)(2)(C), the Assistant Secretary shall withhold the allotment of funds to such State referred to in subsection (a). The Assistant Secretary shall disburse the funds so withheld directly to any public or private nonprofit institution or organization, agency, or political subdivision of such State submitting an approved plan under section 307, which includes an agreement that any such payment shall be matched in the proportion determined under subsection (d)(1)(D) for such State, by funds or in-kind resources from non-Federal sources.

(d)(1) From any State's allotment, after the application of section 308(b), under this section for any fiscal year—

(A) such amount as the State agency determines, but not more than 10 percent thereof, shall be available for paying such percentage as the agency determines, but not more than 75 percent, of the cost of administration of area plans;

(B) such amount as the State agency determines to be adequate for conducting an effective ombudsman program under section 307(a)(9) shall be available for conducting such program;

(C) not less than \$150,000 and not more than 4 percent of the amount allotted to the State for carrying out part B, shall be available for conducting outreach demonstration projects under section 706; and

(D) the remainder of such allotment shall be available to such State only for paying such percentage as the State agency determines, but not more than 85 percent of the cost of supportive services, senior centers, and nutrition services under this title provided in the State as part of a comprehensive and coordinated system in planning and service areas for which there is an area plan approved by the State agency.

(2) The non-Federal share shall be in cash or in kind. In determining the amount of the non-Federal share, the Assistant Secretary may attribute fair market value to services and facilities contributed from non-Federal sources.

[42 U.S.C. 3024]

ORGANIZATION

SEC. 305. (a) In order for a State to be eligible to participate in programs of grants to States from allotments under this title—

(1) the State shall, in accordance with regulations of the Assistant Secretary, designate a State agency as the sole State agency to—

(A) develop a State plan to be submitted to the Assistant Secretary for approval under section 307;

(B) administer the State plan within such State;

(C) be primarily responsible for the planning, policy development, administration, coordination, priority setting, and evaluation of all State activities related to the objectives of this Act;

(D) serve as an effective and visible advocate for older individuals by reviewing and commenting upon all State plans, budgets, and policies which affect older individuals and providing technical assistance to any agency, organization, association, or individual representing the needs of older individuals; and

(E) divide the State into distinct planning and service areas (or in the case of a State specified in subsection (b)(5)(A), designate the entire State as a single planning and service area), in accordance with guidelines issued by the Assistant Secretary, after considering the geographical distribution of older individuals in the State, the incidence of the need for supportive services, nutrition services, multipurpose senior centers, and legal assistance, the distribution of older individuals who have greatest economic need (with particular attention to low-income older individuals, including low-income minority older individuals, older individuals with limited English proficiency, and older individuals residing in rural areas) residing in such areas, the distribution of older individuals who have greatest social need (with particular attention to low-income older individuals, including low-income minority older individuals, older individuals with limited English proficiency, and

older individuals residing in rural areas) residing in such areas, the distribution of older individuals who are Indians residing in such areas, the distribution of resources available to provide such services or centers, the boundaries of existing areas within the State which were drawn for the planning or administration of supportive services programs, the location of units of general purpose local government within the State, and any other relevant factors; (2) the State agency shall—

(A) except as provided in subsection (b)(5), designate for each such area after consideration of the views offered by the unit or units of general purpose local government in such area, a public or private nonprofit agency or organization as the area agency on aging for such area;

(B) provide assurances, satisfactory to the Assistant Secretary, that the State agency will take into account, in connection with matters of general policy arising in the development and administration of the State plan for any fiscal year, the views of recipients of supportive services or nutrition services, or individuals using multipurpose senior centers provided under such plan;

(C) in consultation with area agencies, in accordance with guidelines issued by the Assistant Secretary, and using the best available data, develop and publish for review and comment a formula for distribution within the State of funds received under this title that takes into account—

(i) the geographical distribution of older individuals in the State; and

(ii) the distribution among planning and service areas of older individuals with greatest economic need and older individuals with greatest social need, with particular attention to low-income minority older individuals;

(D) submit its formula developed under subparagraph (C) to the Assistant Secretary for approval;

(E) provide assurance that preference will be given to providing services to older individuals with greatest economic need and older individuals with greatest social need (with particular attention to low-income older individuals, including low-income minority older individuals, older individuals with limited English proficiency, and older individuals residing in rural areas), and include proposed methods of carrying out the preference in the State plan;

(F) provide assurances that the State agency will require use of outreach efforts described in section 307(a)(16); and

(G)(i) set specific objectives, in consultation with area agencies on aging, for each planning and service area for providing services funded under this title to low-income minority older individuals and older individuals residing in rural areas;

(ii) provide an assurance that the State agency will undertake specific program development, advocacy, and

outreach efforts focused on the needs of low-income minority older individuals⁶; and

(iii) provide a description of the efforts described in clause (ii) that will be undertaken by the State agency; and

(3) the State agency shall, consistent with this section, promote the development and implementation of a State system of long-term care that is a comprehensive, coordinated system that enables older individuals to receive long-term care in home and community-based settings, in a manner responsive to the needs and preferences of the older individuals and their family caregivers, by—

(A) collaborating, coordinating, and consulting with other agencies in such State responsible for formulating, implementing, and administering programs, benefits, and services related to providing long-term care;

(B) participating in any State government activities concerning long-term care, including reviewing and commenting on any State rules, regulations, and policies related to long-term care;

(C) conducting analyses and making recommendations with respect to strategies for modifying the State system of long-term care to better—

(i) respond to the needs and preferences of older individuals and family caregivers;

(ii) facilitate the provision, by service providers, of long-term care in home and community-based settings; and

(iii) target services to individuals at risk for institutional placement, to permit such individuals to remain in home and community-based settings;

(D) implementing (through area agencies on aging, service providers, and such other entities as the State determines to be appropriate) evidence-based programs to assist older individuals and their family caregivers in learning about and making behavioral changes intended to reduce the risk of injury, disease, and disability among older individuals; and

(E) providing for the availability and distribution (through public education campaigns, Aging and Disability Resource Centers, area agencies on aging, and other appropriate means) of information relating to—

(i) the need to plan in advance for long-term care; and

(ii) the full range of available public and private long-term care (including integrated long-term care) programs, options, service providers, and resources.

(b)(1) In carrying out the requirement of subsection (a)(1), the State may designate as a planning and service area any unit of general purpose local government which has a population of

⁶Section 304(2)(C) of the Older Americans Act Amendments of 2000 (P.L. 106-501; 114 Stat. 2292) amends this clause by inserting “and older individuals residing in rural areas” after “low-income minority individuals”. The amendment could not be executed because of an incorrect reference to text.

100,000 or more. In any case in which a unit of general purpose local government makes application to the State agency under the preceding sentence to be designated as a planning and service area, the State agency shall, upon request, provide an opportunity for a hearing to such unit of general purpose local government. A State may designate as a planning and service area under subsection (a)(1) any region within the State recognized for purposes of areawide planning which includes one or more such units of general purpose local government when the State determines that the designation of such a regional planning and service area is necessary for, and will enhance, the effective administration of the programs authorized by this title. The State may include in any planning and service area designated under subsection (a)(1) such additional areas adjacent to the unit of general purpose local government or regions so designated as the State determines to be necessary for, and will enhance the effective administration of the programs authorized by this title.

(2) The State is encouraged in carrying out the requirement of subsection (a)(1) to include the area covered by the appropriate economic development district involved in any planning and service area designated under subsection (a)(1), and to include all portions of an Indian reservation within a single planning and service area, if feasible.

(3) The chief executive officer of each State in which a planning and service area crosses State boundaries, or in which an interstate Indian reservation is located, may apply to the Assistant Secretary to request redesignation as an interstate planning and service area comprising the entire metropolitan area or Indian reservation. If the Assistant Secretary approves such an application, the Assistant Secretary shall adjust the State allotments of the areas within the planning and service area in which the interstate planning and service area is established to reflect the number of older individuals within the area who will be served by an interstate planning and service area not within the State.

(4) Whenever a unit of general purpose local government, a region, a metropolitan area or an Indian reservation is denied designation under the provisions of subsection (a)(1), such unit of general purpose local government, region, metropolitan area, or Indian reservation may appeal the decision of the State agency to the Assistant Secretary. The Assistant Secretary shall afford such unit, region, metropolitan area, or Indian reservation an opportunity for a hearing. In carrying out the provisions of this paragraph, the Assistant Secretary may approve the decision of the State agency, disapprove the decision of the State agency and require the State agency to designate the unit, region, area, or Indian reservation appealing the decision as a planning and service area, or take such other action as the Assistant Secretary deems appropriate.

(5)(A) A State which on or before October 1, 1980, had designated, with the approval of the Assistant Secretary, a single planning and service area covering all of the older individuals in the State, in which the State agency was administering the area plan, may after that date designate one or more additional planning and service areas within the State to be administered by public or private nonprofit agencies or organizations as area agencies

on aging, after considering the factors specified in subsection (a)(1)(E). The State agency shall continue to perform the functions of an area agency on aging for any area of the State not included in a planning and service area for which an area agency on aging has been designated.

(B) Whenever a State agency designates a new area agency on aging after the date of enactment of the Older Americans Act Amendments of 1984, the State agency shall give the right to first refusal to a unit of general purpose local government if (i) such unit can meet the requirements of subsection (c), and (ii) the boundaries of such a unit and the boundaries of the area are reasonably contiguous.

(C)(i) A State agency shall establish and follow appropriate procedures to provide due process to affected parties, if the State agency initiates an action or proceeding to—

(I) revoke the designation of the area agency on aging under subsection (a);

(II) designate an additional planning and service area in a State;

(III) divide the State into different planning and service areas; or

(IV) otherwise affect the boundaries of the planning and service areas in the State.

(ii) The procedures described in clause (i) shall include procedures for—

(I) providing notice of an action or proceeding described in clause (i);

(II) documenting the need for the action or proceeding;

(III) conducting a public hearing for the action or proceeding;

(IV) involving area agencies on aging, service providers, and older individuals in the action or proceeding; and

(V) allowing an appeal of the decision of the State agency in the action or proceeding to the Assistant Secretary.

(iii) An adversely affected party involved in an action or proceeding described in clause (i) may bring an appeal described in clause (ii)(V) on the basis of—

(I) the facts and merits of the matter that is the subject of the action or proceeding; or

(II) procedural grounds.

(iv) In deciding an appeal described in clause (ii)(V), the Assistant Secretary may affirm or set aside the decision of the State agency. If the Assistant Secretary sets aside the decision, and the State agency has taken an action described in subclauses (I) through (III) of clause (i), the State agency shall nullify the action.

(c) An area agency on aging designated under subsection (a) shall be—

(1) an established office of aging which is operating within a planning and service area designated under subsection (a);

(2) any office or agency of a unit of general purpose local government, which is designated to function only for the purpose of serving as an area agency on aging by the chief elected official of such unit;

(3) any office or agency designated by the appropriate chief elected officials of any combination of units of general purpose local government to act only on behalf of such combination for such purpose;

(4) any public or nonprofit private agency in a planning and service area, or any separate organizational unit within such agency, which is under the supervision or direction for this purpose of the designated State agency and which can and will engage only in the planning or provision of a broad range of supportive services, or nutrition services within such planning and service area; or

(5) in the case of a State specified in subsection (b)(5), the State agency;

and shall provide assurance, determined adequate by the State agency, that the area agency on aging will have the ability to develop an area plan and to carry out, directly or through contractual or other arrangements, a program in accordance with the plan within the planning and service area. In designating an area agency on aging within the planning and service area or within any unit of general purpose local government designated as a planning and service area the State shall give preference to an established office on aging, unless the State agency finds that no such office within the planning and service area will have the capacity to carry out the area plan.

(d) The publication for review and comment required by paragraph (2)(C) of subsection (a) shall include—

(1) a descriptive statement of the formula's assumptions and goals, and the application of the definitions of greatest economic or social need,

(2) a numerical statement of the actual funding formula to be used,

(3) a listing of the population, economic, and social data to be used for each planning and service area in the State, and

(4) a demonstration of the allocation of funds, pursuant to the funding formula, to each planning and service area in the State.

[42 U.S.C. 3025]

AREA PLANS

SEC. 306. (a) Each area agency on aging designated under section 305(a)(2)(A) shall, in order to be approved by the State agency, prepare and develop an area plan for a planning and service area for a two-, three-, or four-year period determined by the State agency, with such annual adjustments as may be necessary. Each such plan shall be based upon a uniform format for area plans within the State prepared in accordance with section 307(a)(1). Each such plan shall—

(1) provide, through a comprehensive and coordinated system, for supportive services, nutrition services, and, where appropriate, for the establishment, maintenance, modernization, or construction of multipurpose senior centers (including a plan to use the skills and services of older individuals in paid and unpaid work, including multigenerational and older individual

Effective 5/10/2016

Title 62A. Utah Human Services Code

**Chapter 1
Department of Human Services**

**Part 1
Department of Human Services Administration**

62A-1-101 Short title.

This title shall be known as the "Utah Human Services Code."

Amended by Chapter 30, 1992 General Session

62A-1-102 Department of Human Services -- Creation.

There is created within state government the Department of Human Services, which has all of the policymaking functions, regulatory and enforcement powers, rights, duties, and responsibilities outlined in this title.

Amended by Chapter 183, 1990 General Session

62A-1-104 Definitions.

(1) As used in this title:

- (a) "Competency evaluation" means the same as that term is defined in Section 77-15-2.
- (b) "Concurrence of the board" means agreement by a majority of the members of a board.
- (c) "Department" means the Department of Human Services established in Section 62A-1-102.
- (d) "Executive director" means the executive director of the department, appointed under Section 62A-1-108.
- (e) "Forensic evaluator" means the same as that term is defined in Section 77-15-2.
- (f) "Stabilization services" means in-home services provided to a child with, or who is at risk for, complex emotional and behavioral needs, including teaching the child's parent or guardian skills to improve family functioning.
- (g) "System of care" means a broad, flexible array of services and supports that:
 - (i) serves a child with or who is at risk for complex emotional and behavioral needs;
 - (ii) is community based;
 - (iii) is informed about trauma;
 - (iv) builds meaningful partnerships with families and children;
 - (v) integrates service planning, service coordination, and management across state and local entities;
 - (vi) includes individualized case planning;
 - (vii) provides management and policy infrastructure that supports a coordinated network of interdepartmental service providers, contractors, and service providers who are outside of the department; and
 - (viii) is guided by the type and variety of services needed by a child with or who is at risk for complex emotional and behavioral needs and by the child's family.

(2) The definitions provided in Subsection (1) are to be applied in addition to definitions contained throughout this title that are applicable to specified chapters or parts.

Amended by Chapter 303, 2020 General Session

62A-1-105 Creation of boards, divisions, and offices.

- (1) The following policymaking boards are created within the Department of Human Services:
 - (a) the Board of Aging and Adult Services; and
 - (b) the Utah State Developmental Center Board.
- (2) The following divisions are created within the Department of Human Services:
 - (a) the Division of Aging and Adult Services;
 - (b) the Division of Child and Family Services;
 - (c) the Division of Services for People with Disabilities;
 - (d) the Division of Substance Abuse and Mental Health; and
 - (e) the Division of Juvenile Justice Services.
- (3) The following offices are created within the Department of Human Services:
 - (a) the Office of Licensing;
 - (b) the Office of Public Guardian;
 - (c) the Office of Recovery Services; and
 - (d) the Office of Quality and Design.

Amended by Chapter 139, 2019 General Session

Amended by Chapter 246, 2019 General Session

62A-1-106 Adjudicative proceedings.

The department and its boards, divisions, and offices described in Section 62A-1-105 shall comply with the procedures and requirements of Title 63G, Chapter 4, Administrative Procedures Act, in their adjudicative proceedings.

Amended by Chapter 382, 2008 General Session

62A-1-107 Board of Aging and Adult Services -- Members, appointment, terms, vacancies, chairperson, compensation, meetings, quorum.

- (1) The Board of Aging and Adult Services described in Subsection 62A-1-105(1)(a) shall have seven members who are appointed by the governor with the advice and consent of the Senate in accordance with Title 63G, Chapter 24, Part 2, Vacancies.
- (2)
 - (a) Except as required by Subsection (2)(b), each member shall be appointed for a term of four years, and is eligible for one reappointment.
 - (b) Notwithstanding the requirements of Subsection (2)(a), the governor shall, at the time of appointment or reappointment, adjust the length of terms to ensure that the terms of board members are staggered so that approximately half of the board is appointed every two years.
 - (c) Board members shall continue in office until the expiration of their terms and until their successors are appointed, which may not exceed 90 days after the formal expiration of a term.
 - (d) When a vacancy occurs in the membership for any reason, the replacement shall be appointed for the unexpired term.
- (3) No more than four members of the board may be from the same political party. The board shall have diversity of gender, ethnicity, and culture; and members shall be chosen on the basis of

their active interest, experience, and demonstrated ability to deal with issues related to the Board of Aging and Adult Services.

- (4) The board shall annually elect a chairperson from the board's membership. The board shall hold meetings at least once every three months. Within budgetary constraints, meetings may be held from time to time on the call of the chairperson or of the majority of the members of the board. Four members of the board are necessary to constitute a quorum at any meeting, and, if a quorum exists, the action of the majority of members present shall be the action of the board.
- (5) A member may not receive compensation or benefits for the member's service, but, at the executive director's discretion, may receive per diem and travel expenses in accordance with:
 - (a) Section 63A-3-106;
 - (b) Section 63A-3-107; and
 - (c) rules made by the Division of Finance pursuant to Sections 63A-3-106 and 63A-3-107.
- (6) The board shall adopt bylaws governing its activities. Bylaws shall include procedures for removal of a board member who is unable or unwilling to fulfill the requirements of the board member's appointment.
- (7) The board has program policymaking authority for the division over which the board presides.
- (8) A member of the board shall comply with the conflict of interest provisions described in Title 63G, Chapter 24, Part 3, Conflicts of Interest.

Amended by Chapter 352, 2020 General Session

Amended by Chapter 373, 2020 General Session

62A-1-107.5 Limitation on establishment of advisory bodies.

- (1) Department divisions and boards:
 - (a) may not establish permanent, ongoing advisory groups unless otherwise specifically created in federal or state statute; and
 - (b) shall comply with the provisions of this section with regard to any advisory groups created prior to or after July 1, 2003.
- (2) Divisions and boards may establish subject-limited and time-limited ad hoc advisory groups to provide input necessary to carry out their assigned responsibilities. When establishing such an advisory group, the board must establish in writing a specific charge and time limit.
- (3) Members of any ad hoc advisory group shall receive no compensation or benefits for their service.
- (4) The provision of staffing and support to any ad hoc advisory group will be contingent on availability of human and financial resources.

Enacted by Chapter 246, 2003 General Session

62A-1-108 Executive director -- Appointment -- Compensation -- Qualifications -- Responsibilities.

- (1) The chief administrative officer of the department is the executive director, who shall be appointed by the governor with the advice and consent of the Senate. The executive director may be removed at the will of the governor. The executive director shall receive a salary established by the governor within the salary range fixed by the Legislature in Title 67, Chapter 22, State Officer Compensation. The executive director shall be experienced in administration, management, and coordination of complex organizations.
- (2) The executive director is responsible for:



BEAR RIVER ASSOCIATION OF GOVERNMENTS

170 N. Main, Logan, Utah 84321 ♦ (435) 752-7242 ♦ Fax (435) 752-6962 ♦ www.brag.utah.gov

EXECUTIVE DIRECTOR
Roger C. Jones

July 8, 2021

BOX ELDER COUNTY

Roger Fridal
Mayor of Tremonton
Jeff Hadfield
County Commissioner
Jeff Scott
County Commissioner
Stan Summers
County Commissioner
Tyler Vincent
Mayor of Brigham City

CACHE COUNTY

Paul Borup
County Council Member
Craig Butters
County Executive
Holly Daines
Mayor of Logan
Jeff Young
Mayor of Richmond
Carl Ward
County Council Member

RICH COUNTY

William (Bill) Cox
County Commissioner
Mike Leonhardt
Mayor of Garden City
Scott Sabey
Mayor of Woodruff
Norman (Norm) Weston
County Commissioner
Simeon (Sim) Weston
County Commissioner

Giselle Madrid
Cache County Senior Center
240 North 100 East
Logan, UT. 84321

Dear Giselle,

Enclosed is a partially executed copy of the Aging Services contract for FY22. Please obtain the remaining signature and return one original copy to our office. The other original copy is to be permanently filed with Cache County.

Thank you for your assistance. If you have any questions, please contact me at (435) 713-1466.

Sincerely,

Carolyn Reed, Area Aging Services Director
Bear River Association of Governments

**CACHE COUNTY CONTRACT / AGREEMENT
EXECUTIVE OFFICE EXECUTION CHECKLIST**

Contract Number: _____

21-98

Contracting Parties: Bear River Association of Governments (BRAG) Area Agency on Aging

Cache County

Description: FY22 Aging Services Contract for Senior Citizens of Cache County

(X) Department or Person Responsible for Contract or Agreement Senior Citizens Center

Signature GISELLE MADRID Date 9/20/2021

(X) County Attorney's Office has reviewed the contract and rendered a legal opinion

Signature [Signature] Date 9/27/21

() Approval of the County Council **IS** required and has been given

Signature _____ Date _____ Resolution _____

(X) Approval of the County Council **IS NOT** required

Signature Janice Allen Date 9/27/21

(X) Approved and signed by County Executive

Signature [Signature] Date 10/18/21 Copies 1

(X) Agreement is complete with all attachments and ready to be executed.

Signature Janice Allen Date 10/20/21

Comment / Action:

**AGING SERVICES CONTRACT FY22****PART 1: GENERAL PROVISIONS****SECTION A: CONTRACT DESCRIPTION AND SPECIFICATIONS**

CONTRACTING PARTIES: This agreement is between the **BEAR RIVER ASSOCIATION OF GOVERNMENTS' AREA AGENCY ON AGING**, 170 N. MAIN, LOGAN, UT hereinafter referred to as **BRAG** and **CACHE COUNTY** for **SENIOR CITIZENS OF CACHE COUNTY**, 240 North 100 East, Logan, Utah 84321 hereinafter referred to as **CONTRACTOR**.

1. **PURPOSE OF CONTRACT:** The purpose of this contract is to provide an array of in-home and out-of-home services which will allow functionally disabled senior citizens to remain in their place of residence.

To help Medicare beneficiaries with questions and problems concerning health insurance issues.

Facilitate the use of volunteers.

Parts II and III of this Contract describe in more detail the services and activities the CONTRACTOR shall provide under this Contract. The CONTRACTOR shall use the funds paid by BRAG under this Contract only for the purposes specified in this section and in Parts II and III. The CONTRACTOR represents that it has the financial, managerial and institutional capacity to fully comply with the requirements of this Contract.

2. **CONTRACT PERIOD:** Effective July 1, 2021 and terminates June 30, 2022 unless terminated sooner or extended, in accordance with terms and conditions of this contract.

3. **TYPE OF CONTRACTOR:**

a. **CONTRACTOR Is A Subrecipient.** The CONTRACTOR is a governmental entity and is a "Subrecipient." The term "subrecipient" refers to a non-federal governmental entity or a non-profit or for-profit organization that develops and operates its own program of services for eligible clients, and that receives federal and/or state funds from BRAG or another entity which serves as a "recipient" and "pass-through entity" for such funding. If the CONTRACTOR operates its own program of services for eligible clients, the CONTRACTOR shall comply with the financial record-keeping and reporting requirements that apply to federally-funded subrecipients, even if this Contract is funded solely by State funds.

b. **Local Agency's Subcontractors.** The Local Agency may subcontract this Contract only as provided in Part I, Section E of this Contract.

4. **TYPE OF CONTRACT:**

- a. **This Contract is a "Cost Reimbursement" Contract.** BRAG's payment to the CONTRACTOR is based on supporting documentation from CONTRACTOR showing that the service costs were necessary, reasonable, and actually incurred by the CONTRACTOR in providing the services required by this Contract. The CONTRACTOR shall bill BRAG only for actual costs allowable under federal and DHS cost principles and shall maintain records that adequately support such costs.
- b. **Billing Procedures and Cost Principles.** See Part IV of this Contract ("Contract Costs, Billing and Payment Information") for additional provisions about billings, and Part V ("Cost Accounting Principles and Financial Reporting") for applicable cost principles.

5. **CONTRACT COSTS AND PAYMENT:** The CONTRACTOR shall be reimbursed by BRAG not more than **\$340,684.37** for services provided in accordance with the terms and conditions of this contract. Payment is based on supporting documentation from the CONTRACTOR showing that the service costs were necessary, reasonable and actually incurred by the CONTRACTOR in providing the services required by this Contract. See Part IV ("Contract Cost, Billing and Payment Information") for additional budgeting provisions. The CONTRACTOR shall bill BRAG only for actual costs allowable under federal and DHS cost principles, and the CONTRACTOR shall maintain records that adequately support such costs.

6. **FUNDING SOURCES AND FUNDING REDUCTIONS:**

- a. **Funding Sources.** The funds for this Contract are provided as follows:

CFDA#	FEDERAL OR STATE FUNDING SOURCE	AMOUNT
93.779	Health Insurance Counseling (SHIP)	4,000.00
93.071	Medicare Improvements for Patients (MIPPA)	2,500.00
N/A	State Home Delivered Meals	57,833.00
N/A	State Nutrition C-1	3,576.00
N/A	State Nutrition C-2	3,576.00
N/A	State Services	30,135.00
N/A	RVP/Transportation	3,590.00
93.044	Title IIIB	52,813.00
93.045	Title IIIC-1	77,433.00
93.053	Title IIIC-1 CIC	23,122.77
93.045	Title IIIC-2	54,869.00
93.053	Title IIIC-2 CIH	23,122.77
93.043	Title IIID	4,113.83
	TOTAL	\$340,684.37

With regard to the information provided in the table above, the parties acknowledge that the funding from any given funding source for the contract period may vary based on a number of factors, including the specific services purchased from the CONTRACTOR, the frequency with

which the CONTRACTOR provides the services, and the eligibility of the clients served by the CONTRACTOR.

- b. **REDUCTION OF FUNDS IN CONTRACTS WITH A FIXED-AMOUNT TYPE OF CONTRACT PAYMENT:** If an order or action by the Legislature or the Governor, or a federal or state law reduces the amount of funding to BRAG, BRAG may terminate this Contract or may proportionately reduce the services required by this Contract and the amount to be paid by BRAG to the CONTRACTOR for such services. In addition, if the CONTRACTOR defaults in any manner in the performance of any obligation under this Contract, or if BRAG determines that the CONTRACTOR is significantly underutilizing funds, BRAG, may, at its option, either adjust the amount of payment or withhold payment until satisfactory resolution of the default or underutilization of funds. BRAG shall give the CONTRACTOR thirty (30) days notice of any such reduction or termination. Notwithstanding the foregoing, BRAG shall reimburse the CONTRACTOR in accordance with the original provisions of this Contract for all services performed before the effective date of the reduction or termination.

This is a "Fixed Amount" Contract, and if BRAG reduces the payments under this contract, the CONTRACTOR may make a proportionate reduction in the amount of services performed or in the number of clients served under this contract. Before implementing any such reductions in services or client numbers, however, the CONTRACTOR shall notify BRAG in writing no less than thirty (30) working days after receiving BRAG's notice of reduction or termination.

7. **COMPLIANCE WITH PROCUREMENT REQUIREMENTS:** The CONTRACTOR is a governmental agency, and this Contract is therefore exempt from the bidding process.
8. **METHODS AND SOURCE OF PAYMENTS TO THE CONTRACTOR:** To obtain payment for the services provided under this Contract, the CONTRACTOR shall submit to BRAG, on a monthly basis, an itemized billing for its authorized services on the appropriate billing form supplied by BRAG, together with supporting documentation. BRAG shall then reimburse the CONTRACTOR by a warrant drawn against the State of Utah. The CONTRACTOR shall bill BRAG only actual costs allowable under the federal and DHS cost principles referred to in Part V ("Cost Accounting Principles and Financial Reporting"), and the CONTRACTOR shall maintain records that adequately support the allowability of these costs.
9. **BILLING DEADLINES:** The CONTRACTOR shall submit all billings and claims for services rendered during a given billing period within ten (10) days after the last date of that billing period. All final billings under the contract must be received within ten (10) days of termination of the contract, regardless of the billing period. If the CONTRACTOR fails to meet these deadlines, BRAG may deny payment for such delayed billings or claims for services.

The BRAG fiscal year is from July 1st through June 30th. The CONTRACTOR shall submit all billings for services performed on or before June 30th of a given fiscal year no later than July 8th of the following fiscal year, regardless of the termination date of the contract. BRAG may delay or deny payment for services performed in a given fiscal year if it receives the CONTRACTOR's billing for those services later than July 8th of the following fiscal year.

10. **MATCHING FUNDS:** The CONTRACTOR shall provide match of at least **\$53,307.00** in cash funds to match required Federal and/or State Funding.


11. **DOCUMENTS INCORPORATED INTO THIS CONTRACT BY REFERENCE BUT NOT ATTACHED:** This Contract incorporates the following documents by reference:

- a. All documents specified in this Contract and its attachments;
- b. All statutes, regulations, or governmental policies that apply to the CONTRACTOR or to the services performed under this Contract, including any applicable laws relating to fair labor standards, the safety of the CONTRACTOR's employees and others, zoning, business permits, taxes, licenses, and incorporation or partnership, and any laws mentioned in Part I, Section C of the Contract ("CONTRACTOR's Compliance with Applicable Laws") or in the attachments to this Contract. The CONTRACTOR acknowledges that it is responsible for familiarizing itself with these laws and complying with them.
- c. The Approved Area Plan submitted by the Bear River Area Agency on Aging for the upcoming Fiscal Year and any attachments to that Area Plan. Copies of the Area Plan and the attachments may be obtained from BRAG by contacting Carolyn Reed 435-713-1466.

IN WITNESS WHEREFORE, the parties sign and cause this contract to be effective July 1, 2019 to be executed.

PROVIDER/CONTRACTOR

BEAR RIVER ASSOCIATION OF
GOVERNMENTS



David N. Zook 10/18/21
Cache County Executive Date



Authorized Signature 7-13-21
Bear River Association of Governments Date

PART II

SCOPE OF WORK AND SPECIAL CONDITIONS

DESCRIPTION OF THE SERVICES OR SUPPORTS TO BE PROVIDED UNDER THIS CONTRACT.

1. **POPULATION TO BE SERVED:**

OLDER AMERICANS ACT PROGRAMS: Individuals 60 years of age and older (including spouse of any age) with social and or economic need, targeting low income minorities.

UNITED STATES DEPARTMENT OF AGRICULTURE CASH-IN-LIEU: Individuals 60 years of age and older (including spouse of any age).

BRAG IN-HOME SERVICES CLIENTS: Individuals currently receiving services through the Aging Medicaid Waiver program, Alternatives program, or Caregiver Support program as authorized by a BRAG case manager.

2. **TREATMENT OF SERVICE REQUIREMENTS:**

The Contractor shall provide personal assistance, standby assistance, supervision or cues for individuals having difficulties with one or more of the following activities of daily living:

- a. Transportation for an individual who requires help in going from one location to another, using a vehicle.
- b. Promote better health by providing accurate and culturally sensitive nutrition and physical fitness programs.

The CONTRACTOR shall also provide:

- a. A meal at a nutrition site, senior center or other congregate setting that complies with the Dietary Guidelines for Americans.
- b. A meal which complies with the Dietary Guidelines for Americans at the individual's place of residence

3. **CONTRACTOR'S QUALIFICATIONS:** The CONTRACTOR shall establish and maintain (either directly or by contract) programs licensed under Utah Code Annotated Title 62A, Chapter 2, "Licensure of Programs and Facilities." All programs shall comply with Utah Administrative Code Rule R501, "Administration, Administrative Services, Licensing."

4. DOCUMENTATION REQUIREMENTS: On a monthly basis, the CONTRACTOR shall provide Outcome System Data Information and Information System Data (NAPIS) through the current reporting system. The Contractor shall also cooperate with any BRAG/DAAS requests for special studies or research requested.

Completed SHIP client and media outreach must be entered online into the STARS program by the **5th of each month.**

The CONTRACTOR shall maintain a record consisting of the individual's name, services provided, and any other services information pertaining to the individual.

5. MINIMUM PERCENTAGE: The CONTRACTOR will assure that the required minimum percentage of eight percent (8%) of Title IIIB and State Service funds will be expended for the delivery of access services (transportation, outreach, and information referral). The CONTRACTOR may apply for a waiver of the expenditure of the required minimum percentage for the service specified above. If the CONTRACTOR does not expend the required minimum percentage by the end of the Fiscal Year, these unexpended funds will be reallocated to the agencies who did meet the expenditure level. These funds will be distributed in the next fiscal year, utilizing the funding formula and must be expended in the category they were originally designed.
6. PERFORMANCE OBJECTIVES: The primary objective of programs operated by the CONTRACTOR, supplemented with funds provided by BRAG and DHS/DAAS, is to maintain an environment in which a senior may remain independent and enhance their quality of life.

During the current Fiscal Year this objective will be met, in part by:

Providing meals to 350 seniors in a congregate setting or through pick-up meals or additional home delivered meals, as per COVID19 guidelines.

Providing home delivered meals to 360 eligible seniors.

Providing transportation to 96 seniors in service area.

Providing an array of activities at the senior center, or through virtual accommodations, including education, recreation and health promotion.

Recruiting and maintaining volunteers.

Maintaining an active Advisory Council.

Implementing corrections identified in the most recently completed monitoring visit.

PART III

PERFORMANCE MEASURES AND CLIENT OUTCOMES

The CONTRACTOR shall comply with the following objective based performance requirements:

1. **CLIENT CENTERED OBJECTIVES:** If a program or service covered by this Contract requires an client assessment, a plan must be developed to address the assessed needs of the client and include reasonable measures to evaluate whether the client's assessed needs are met.
2. **INTERNAL QUALITY MANAGEMENT:** The CONTRACTOR is responsible to develop, implement, and maintain an internal quality management system that shall evaluate the CONTRACTOR'S programs identified in Part II of this Contract, and establish a system of self-correcting feedback that may be externally validated by BRAG.
3. **CUSTOMER OR CLIENT SATISFACTION SURVEYS:** The CONTRACTOR is responsible to conduct no less than ~~semi-annual~~ client satisfaction surveys for participants of programs identified in Part II and provide that information to BRAG upon request. Additionally, participants who have removed themselves from services will receive a confidential written client satisfaction survey at the time of discharge to evaluate services received.

The CONTRACTOR understands that BRAG is committed to providing client-oriented services and that BRAG and DAAS often conduct client-satisfaction surveys to ensure that services are appropriate for the clients served. The CONTRACTOR and/or its subcontractor therefore agree to cooperate with all BRAG and DHS-initiated client or customer feedback activities.

PART IV
CONTRACT COSTS, BILLING AND PAYMENT INFORMATION

1. **CONTRACTOR'S SPECIFICS:**

a. Billing Name and Address of CONTRACTOR:

Cache County Senior Center
240 North 100 East
Logan, UT 84321

b. Telephone number: (435) 755-1720

c. Service delivery area where the services will be provided: Cache County

d. Name and address of the entity or individual preparing Contractor's audit report or Financial statement:

Cache County Auditor
179 North Main
Logan, UT 84321

2. **THIS CONTRACT IS A "COST REIMBURSEMENT" CONTRACT:** BRAG's payment to the CONTRACTOR is based on supporting documentation from CONTRACTOR showing that the service costs were necessary, reasonable, and actually incurred by the CONTRACTOR in providing the services required by this Contract.

3. **METHOD AND SOURCE OF PAYMENTS TO THE CONTRACTOR:** To obtain payment for the services provided under this Contract, the CONTRACTOR shall submit to BRAG, on a monthly basis, an itemized billing for its authorized services, together with supporting documentation required by the appropriate billing form supplied by BRAG. BRAG shall then reimburse the CONTRACTOR by a warrant drawn against DHS or the State of Utah. The CONTRACTOR shall bill BRAG only for actual costs allowable under the federal and DHS cost principles referred to in Part V ("Cost Accounting Principles and Financial Reporting"), and the CONTRACTOR shall maintain records that adequately support the allowability of these costs.

4. **UNIFORM BILLING PRACTICES:** CONTRACTOR guarantees that the amounts it charges for services to clients under this Contract shall not be higher than the amounts the CONTRACTOR charges others for comparable services.

5. **BILLING DEADLINES:** The CONTRACTOR shall submit all billings and claims for services rendered during a given billing period within ten (10) days after the last date of that billing period. All final billings under the contract must be received within ten (10) days of termination of the contract, regardless of the billing period. If the CONTRACTOR fails to meet these deadlines, BRAG may deny payment for such delayed billings or claims for services.

The BRAG fiscal year is from July 1st through June 30th. The CONTRACTOR shall submit all billings for services performed on or before June 30th of a given fiscal year no later than July 8th of the following fiscal year, regardless of the termination date of the contract. BRAG may delay or deny payment for services performed in a given fiscal year if it receives the CONTRACTOR's billing for those services later than July 8th of the following fiscal year.

6. **MATCHING FUNDS:** The CONTRACTOR shall provide match of at least **\$53,307.00** in cash funds to match required Federal and/or State Funding.
7. **NON-FEDERAL MATCH:** For those contracts requiring a non-federal match, that match shall comply with the provisions of Title 45 of the Code of Federal Regulations, Part 74, Sub-part G.
8. **OVERPAYMENTS, AUDIT EXCEPTIONS AND DISALLOWANCE:** If an independent CPA audit or a fiscal review by BRAG determines that BRAG has over paid the CONTRACTOR for services under this Contract because: (a) the CONTRACTOR'S expenditures under this Contract are ineligible for reimbursement as they were not authorized by this Contract; or (b) the CONTRACTOR'S expenditures are inadequately documented, the CONTRACTOR shall immediately refund such excess payments to BRAG upon written request. Furthermore, BRAG shall have the right to withhold any or all subsequent payments under this or other contracts with the CONTRACTOR until BRAG fully recoups any overpayments made to the CONTRACTOR.
9. **PAYMENT WITHHOLDING:** BRAG may withhold funds from the CONTRACTOR for contract non-compliance, failure to comply with BRAG directives regarding the use of public funds, misuse of public funds or monies, or failure to comply with local, state, or federal law or policy in the CONTRACTOR'S subcontracts with private providers. If an audit finding or judicial determination is made that the CONTRACTOR or its subcontractor misused public funds, BRAG may also withhold funds otherwise allocated to the CONTRACTOR to cover the costs of audits, attorney's fees and other expenses associated with reviewing the CONTRACTOR'S or the subcontractor's expenditure of public funds. BRAG shall give the CONTRACTOR prior written notice that the payment(s) will be withheld. The notice shall specify the reasons for such withholding and the actions that the CONTRACTOR must take to bring about the release of any amounts withheld.
10. **FUND RAISING:** Money donated to the CONTRACTOR is allocable to BRAG supported programs in the same proportion that the BRAG contract is to the total program, unless the donor has restricted the use of funds in writing. Project Income and Fees/Collections are restricted to the programs from which they are generated.
11. **IMPOSITION OF FEES:** The CONTRACTOR will not impose any fees upon clients given services under this contract except as authorized by the state and BRAG.
12. **THIRD-PARTY REIMBURSEMENT & PROJECT INCOME:** The CONTRACTOR is required to pursue reimbursement from all other sources of funding available for services performed under this contract. Other sources of funding include but are not limited to third-party reimbursement and project income.

**PART V: COST ACCOUNTING
PRINCIPLES AND FINANCIAL REPORTING REQUIREMENTS**

SECTION A: DEFINITIONS

The following definitions are provided for the convenience of the CONTRACTOR and so that the CONTRACTOR may comply with its federal, State, and DHS reporting requirements:

1. **"AICPA"** means American Institute of Certified Public Accountants.
2. **"Audit"** means an examination that:
 - a. Analyzes the accounts of all officers of the entity having responsibility for the care, management, collection, or disbursement of moneys belonging to it or appropriated by law or otherwise acquired for its use or benefit;
 - b. Is performed in accordance with generally accepted government auditing standards ("GAGAS"); and
 - c. Conforms to the uniform classification of accounts established or approved by the state auditor or any other classification of accounts established by any federal government agency.
3. **"Audit Report"** includes:
 - a. The financial reports presented in conformity with generally accepted accounting principles ("GAAP");
 - b. The auditor's opinion on the financial reports;
 - c. A statement by the auditor expressing positive assurance of compliance with state fiscal laws identified by the state auditor;
 - d. A copy of the auditor's letter to management that identifies any material weakness in internal controls discovered by the auditor and other financial issues related to the expenditure of funds received from federal, state, or local governments to be considered by management; and
 - e. Management's response to the specific recommendations.
4. **"Compilation"** means information presented in the form of a financial report prepared in conformity with GAAP that are the representation of management without the accountant undertaking to express any assurances on the statements.
5. **"Federal Clearinghouse"** means the federal clearinghouse designated in OMB Circular A-133.
6. **"Federal Funds"** is as defined in OMB Circular A-133.

7. **"Financial Reports"** includes audits, reviews, compilations, a statement of functional expenses, balance sheets, income statements, statements of cash flows, or the preparer's notes to the financial reports.
8. **"Fiscal Report"** means providing information detailing revenues and expenditures of all funds using forms provided by the state auditor.
9. **"GAAP"** means Generally Accepted Accounting Principles, a combination of authoritative accounting principles, standards and procedures (set by policy boards).
10. **"GAAS"** means Generally Accepted Auditing Standards, issued by the AICPA.
11. **"GAS/GAGAS"** means Government Auditing Standards, issued by the Comptroller General of the United States (also known as "Yellow Book" standards). GAS is often referred to as Generally Accepted Government Auditing Standards ("GAGAS"). GAGAS incorporates the generally accepted standards issued by the AICPA.
12. **"Government Funds"** means financial assistance that a contractor receives from a combination of government sources, including federal awarding agencies, state appropriations and other local governments. All of the funds paid to the Contractor pursuant to the Contract are considered "Government Funds" for purposes of determining the Contractor's financial reporting requirements.
13. **"Management Letter"** means the auditor's notes and recommendations to the Contractor's management personnel subsequent to a fiscal audit.
14. **"OMB"** means the federal Executive Office of the President, Office of Management and Budget.
15. **"OMB Circular"** means a publication issued by the OMB that sets forth federal cost accounting and auditing requirements.
16. **"Pass-Through Entity"** means an entity that receives federal funds and then passes those funds through to subrecipients.
17. **"Program-Specific Audit"** means an audit of one specific federal program, using GAGAS standards, as described in OMB Circular A-133.200(c) and A-133.235.
18. **"Questioned Costs"** means costs that are questioned by the auditor because of audit finding, including but not limited to findings:
 - a. Which result from a violation or possible violation of a provision of law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the use of State or federal funds, including funds used to match federal funds;
 - b. Where the costs, at the time of the audit, are not supported by adequate documentation; or
 - c. Where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances.

19. **"Reporting Package"** means the auditor's package of financial reports as defined in OMB circular A-133, and includes Financial Reports and Schedule of Expenditures of Government Funds, Summary Schedule of prior audit findings, auditor's report(s), and corrective action plan.
20. **"Review"** means performing inquiry and analytical procedures that provide the accountant with a reasonable basis for expressing limited assurance that there are no material modifications that should be made to the financial reports for them to be in conformity with generally accepted accounting principles(GAAP).
21. **"Single Audit"** means an audit using GAGAS standards, as described in OMB Circular A-133.500, which includes both the Contractor's financial reports and its federal awards.
22. **"Statement of Functional Expenses"** means a breakdown of administrative expenses and expenses attributed to actual program service on a program-by-program basis.
23. **"Subrecipient"** is as defined in OMB Circular A-133.
24. **"SULCAG"** means the State of Utah Legal Compliance Audit Guide issued by the State Auditor's Office.
25. **"Summary Schedule"** means a summary listing of all Audit Findings reported in the prior annual audit, and includes the Summary Schedule reported in the prior annual audit, except Audit Findings listed as corrected.

SECTION B: COST PRINCIPLES AND ACCOUNTING REQUIREMENTS

1. **APPLICABLE COST PRINCIPLES:** The CONTRACTOR shall comply with the federal cost accounting principles applicable to the CONTRACTOR'S type of business organization regardless of the source of contract funding. Federal cost accounting principles determine allowable costs in DHS contracts as described in circulars published by the OMB, including, but not limited to, OMB Circulars A-87 and A-122. *'For-profit' organizations are required to follow the federal cost accounting principles for 'non-profit organizations.'*

The CONTRACTOR shall also comply with the following cost accounting principles:

- a. Division of Purchasing and General Services (State Purchasing) cost principles. The following is a link to the State Purchasing's cost principles:
<http://www.rules.utah.gov/publicat/code/r033-007.htm>
- b. DHS cost principles. The following is a link to the DHS cost principles:
http://www.hsofo.utah.gov/files/cost_principles/DHS%20Cost%20Principles.pdf

2. **CONTRACTOR'S COST ACCOUNTING SYSTEM:** CONTRACTOR shall maintain a financial and cost accounting system in accordance with GAAP, issued by the AICPA; or "Governmental GAAP," issued by the United States Governmental Accounting Standards Board. At a minimum, the CONTRACTOR'S accounting system shall provide for a General Ledger, and cost accounting records adequate to assure that costs incurred pursuant to this Contract are reasonable, allowable, allocable to Contract objectives, and separate from costs

associated with other business activities of the CONTRACTOR. The CONTRACTOR'S accounting system shall also provide for the timely development of all necessary cost data in the form required by the Contract, and shall be adequate to allocate costs in accordance with GAAP.

3. **REQUIRED DOCUMENTATION:** The CONTRACTOR shall ensure that all program expenditures and revenues are supported by reasonable documentation, as required by Federal, State and DHS Cost Principles including but not limited to itemized vouchers, invoices, receipts and timesheets. The CONTRACTOR shall store and file required documentation in a systematic and consistent manner. **CONTRACTOR shall maintain all such documentation until six years after all audits initiated by federal and state auditors are completed, or for six years from the date of termination of this Contract, whichever is longer. This provision shall survive the termination of this Contract.**
4. **SERVICE COST SUMMARY:** Upon request, the CONTRACTOR shall submit to BRAG actual cost expenditures and specific services provided by the CONTRACTOR under this Contract. If BRAG wishes to review the CONTRACTOR'S records and programs, BRAG may request cost data as early as ninety-one (91) days after completion of the prior contract period. If the CONTRACTOR fails to submit the service cost summaries ("cost summary" within twenty (20) working days from the day of BRAG's request, BRAG may withhold payments on this or subsequent contracts with the CONTRACTOR until the CONTRACTOR submits the requested cost summaries. The cost summaries submitted by the CONTRACTOR are subject to review by BRAG. Therefore, cost summaries shall agree in total (and in detail where possible) with any other financial information that the CONTRACTOR submits to BRAG, including financial information such as audit reports, financial statements, and similar information. Cost summaries that are inconsistent with other financial information submitted by the CONTRACTOR may be subject to further investigation by BRAG. The cost data shall be in the format provided by BRAG. The CONTRACTOR shall report the costs in accordance with federal and DHS cost principles, identified in this Section A ("Cost Accounting Principles"), and shall include only "allowable" cost data in submitting data to BRAG. The CONTRACTOR shall also submit allowable cost data to BRAG upon request by BRAG.
5. **PRICE REDUCTION FOR DEFECTIVE COST OR PRICING DATA:** If any price, including any profit or fee, negotiated in connection with this Contract, or any cost reimbursable under this Contract, was increased by any significant sum because the CONTRACTOR furnished cost or pricing data (such as service cost summaries, salary schedules or reports or prior-period costs) that were inaccurate, incomplete, and out-of-date, the price or cost shall be reduced accordingly and the Contract shall be modified in writing as necessary to reflect such reduction, and any amounts which BRAG overpaid shall be subject to overpayment assessments. Any action BRAG may take in reference to such price reduction shall be independent of, and not be prejudicial to, BRAG's right to terminate this agreement.

SECTION C: FINANCIAL REPORTING REQUIREMENTS

1. REPORTING REQUIREMENTS:

- a. **Type of Financial Report Required.** Whether or not the CONTRACTOR is required to obtain and submit an annual audit or other financial report is determined by the

CONTRACTOR'S entity type and the amount and source of its funds, revenues and/or expenditures during a given year.

- b. **Compliance with Applicable Federal and State Requirements.** The CONTRACTOR shall comply with all applicable federal and state laws and requirements regarding financial reporting set forth in:

- (1) OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations", published by the federal government;
- (2) Utah code § 51-2a-101 *et. seq.*; and
- (3) The SULCAG issued by the State Auditor's Office.

A summary of these reporting requirements is provided in Table 1 below.

- c. **Compliance with Applicable DHS Financial Reporting Requirements:** The CONTRACTOR shall comply with all applicable DHS financial reporting requirements of this Contract as set forth in Table 2 below.

2. **SUBMISSION OF REQUIRED FINANCIAL REPORTS:**

- a. **Filing Deadlines:** Where the CONTRACTOR is required to submit federal and State financial reports, the CONTRACTOR shall comply with the deadlines stated in OMB Circular A-133 and/or Utah Code § 51-2a-101 *et. seq.*

Where the CONTRACTOR is required to submit financial reports to BRAG pursuant to the Contract, the CONTRACTOR shall be bound by the applicable submission deadline stated in Table 2 below.

- b. **Addresses:** The CONTRACTOR shall submit all required federal and State financial reports to the entities identified in the applicable law. Where the CONTRACTOR is required to submit financial reports to BRAG, the CONTRACTOR shall send the required reports to the address below:

**BRAG
170 North Main
Logan, Utah 84321
Attn: Adam Chandler**

- c. **Extensions:** If the CONTRACTOR needs an extension to submit required reports, the CONTRACTOR shall contact the applicable entity:
1. **Federal Reports:** The Federal Clearinghouse or federal awarding agencies.
 2. **State Reports:** The State Auditor's Office.
 3. **BRAG Reports:** BRAG – Attn: Adam Chandler

Table 1: Federal and State Annual Financial Reporting Requirements¹

FEDERAL REPORTING REQUIREMENTS (OMB Circular A-133)		UTAH STATE REPORTING REQUIREMENTS (Utah Code § 51-2a-101 et. seq.)	
TYPE OF ENTITY Non-Federal Governmental Entity OR Non-Profit Subrecipient	SUBMISSION DEADLINE	TYPE OF ENTITY Governmental Entity OR Non-Profit Organization that Receives 50% OR MORE of Its Funding from Government Funds ¹	SUBMISSION DEADLINE
\$500,000 OR MORE expended in federal funds: Single Audit or Program Specific Audit, using GAGAS standards (OMB Circular A-133.200, A-133.235, and A-133.500) AND the following financial reports: 1. <u>Data Collection Form</u> , as described in OMB Circular A-133.320 (a), (b) and (d), — to Federal Clearinghouse. 2. <u>Reporting Package</u> — to: (a) Federal Clearinghouse; and (b) Each federal awarding agency - if audit disclosed Audit Findings or reported the status of any Audit Findings in the Summary Schedule. (OMB Circular A-133.320 (c) and (d)) 3. <u>Submission by Subrecipients:</u> (a) "Reporting Package" to each Pass-Through Entity when Audit Findings were disclosed relating to federal awards; (b) "Written Notification" to each Pass-Through Entity when no Audit Findings were disclosed and a Reporting Package was not required. (OMB Circular A-133.320(e)(1) and (e)(2))	Thirty (30) days after the Contractor receives the auditor's reports, or nine months after the end of the fiscal year audited, whichever occurs first.	\$500,000 OR MORE expended in federal funds: 1. Copy of the entire <u>Single Audit or Program Specific Audit</u> . 2. The auditor's management letter, if the Single Audit or Program Audit report disclosed any Audit Findings.	Within six (6) months after the end of the Contractor's fiscal year.
		LESS THAN \$500,000 expended in federal funds, but \$350,000 OR MORE in total revenues or expenditures: 1. CPA Audit performed in accordance with GAGAS. 2. The auditor's management letter, if the GAGAS report disclosed any Audit Findings.	
		LESS THAN \$350,000, but \$200,000 OR MORE in total revenues or expenditures: CPA Review.	
		LESS THAN \$200,000 but \$100,000 OR MORE in total revenues or expenditures: CPA Compilation.	
LESS THAN \$500,000 expended in federal funds: No audit required but records must be available for review or audit per OMB Circular A-133.200(d).		LESS THAN \$100,000 in total revenues or expenditures: Fiscal report on forms approved by the State Auditor.	

¹ Any discrepancies between the requirements in this Table and the requirements in the federal or state law or rule shall be resolved in favor of the requirements in applicable law or rule.

² There are no reporting or auditing requirements to the State Auditor's Office for Non-Profit Organizations that receive Less Than 50% of their total funding from Government Funds, regardless of the amount of funding.

Table 2: DHS Annual Financial Reporting Requirements

TYPE OF ENTITY ¹				SUBMISSION DEADLINES
Governmental Entities and Non-Profit Subrecipients with \$500,000 OR MORE Expended in Federal Funds	Governmental Entity OR Non-Profit Organization that Receives 50% OR MORE of Its Total Funding from Government Funds	Non-Profit Organization that receives LESS THAN 50% of Its Total Funding from Government Funds OR For-Profit Organization	Foreign Organization	
<p>A copy of the entire Single Audit or Program Specific Audit prepared to meet the Contractor's federal reporting requirement <u>including</u>:</p> <p>a. The <u>Reporting Package</u> - if audit disclosed Audit Findings or reported the status of any prior Audit Findings in the Summary Schedule;</p> <p>b. The auditor's <u>Management Letter</u> if one was issued; and</p> <p>c. For Non-profit Subrecipients, the <u>Statement of Functional Expenses</u>.</p>	<p>A copy of the entire report prepared to meet the Contractor's Utah State reporting requirements and:</p> <p>a. The auditor's <u>Management Letter</u> if one was issued; and</p> <p>b. A <u>Statement of Functional Expenses</u>.</p>	<p>\$350,000 or MORE received from DHS:</p> <ol style="list-style-type: none"> 1. A CPA Audit performed in accordance with GAGAS. 2. The auditor's <u>Management Letter</u>, if the audit report disclosed any Audit Findings. 3. <u>Statement of Functional Expenses</u>. 	<ol style="list-style-type: none"> 1. The financial reports of foreign organizations (organizations located outside the State of Utah) shall be accepted as prepared to meet its federal and/or domestic state financial reporting requirements. 2. If the foreign organization has a local subsidiary, division, or unit in the State of Utah, the organization shall also submit a <u>Statement of Functional Expenses</u> for the local subsidiary, division or unit in addition to the parent organization's financial report. 	<p>The deadline for submission of the Single Audit or Program Specific Audit when required is thirty (30) days after Contractor receives the auditor's reports, or nine (9) months after end of fiscal year audited, whichever occurs first.</p> <p>The submission deadline for all other types of financial reports, including other types of audits, is within six (6) months after the end of Contractor's fiscal year.</p>
		<p>LESS THAN \$350,000 but \$200,000 OR MORE received from DHS:</p> <p>An unaudited CPA Review, including a Statement of Functional Expenses.</p>		
		<p>LESS THAN \$200,000 but \$100,000 OR MORE received from DHS:</p> <p>An unaudited CPA Compilation, including a Statement of Functional Expenses.</p>		
		<p>LESS THAN \$100,000 but \$25,000 OR MORE received from DHS:</p> <p>A basic Financial Report with a balance sheet and an income/expense statement.</p>		
		<p>LESS THAN \$25,000 received from DHS:</p> <p>No Requirements.</p>		

¹ There are **no** financial reporting requirements to DHS for Sole Proprietors, Limited Liability Companies (LLC) Sole Proprietors, or LLC Husband and Wife Partnerships.

PART VI: BUDGETING PRINCIPLES

SECTION A: TRANSFERS BETWEEN FUNDING SOURCES

Upon approval by DHS/DAAS, in accordance with the Older Americans Act, Sections 308(b)(4)(A) and 308(b)(5)(A), and to better facilitate the CONTRACTOR's ability to deliver services based upon need rather than funding source, the CONTRACTOR may: 1) request a transfer of up to 40 percent of its allocated funds between Title III, Part C, subpart 1, Congregate Meals, and Title III, Part C, subpart 2, Home-Delivered-Meals, as appropriate; and/or 2) request a transfer of up to 30 percent of its allocated funds between the programs under Title III, Part B, Supportive Services and Senior Centers, and Title III, Part C. Neither of the above-identified transfer requests shall increase the total amount of funding allocated to the CONTRACTOR.

All requests for a transfer of funds pursuant to the above-identified paragraph shall be made in writing to BRAG. Requests shall identify the amount(s) to be transferred, the parts and/or subparts affected, the reason for the transfer(s), and the projected impact the transfer will have on services to the part and/or subpart losing funding.

BRAG will submit the request to DHS/DAAS for final approval. BRAG will notify the CONTRACTOR in writing when a transfer request is approved, including the total amount(s) transferred and the parts or subparts affected. The notice shall also include an update of the CONTRACTOR's total allocated funding by part and subpart following the transfer(s).

100,000 POP
2005 Census

PART VII: COMMONLY APPLICABLE LAWS

SECTION A: COMPLIANCE WITH ADMINISTRATIVE GRANT REQUIREMENTS

The CONTRACTOR is bound by federal law which establishes various fiscal and administrative rules applicable to all entities that receive federal grant monies. These rules are published in OMB Circular A-110; and the OMB Common Rule, codified in 45 C.F.R. Part 92 (1999) and 45 C.F.R. Part 74, 23 cost sharing

SECTION B: COMPLIANCE WITH GENERALLY APPLICABLE STATE AND FEDERAL LAWS

The CONTRACTOR is required to comply with all anti-discrimination and drug-free workplace laws, and all laws governing research involving human subjects. When the CONTRACTOR receives state and federal funds pursuant to this Contract, certain state and federal requirements also apply. The CONTRACTOR shall comply with these laws and regulations to the extent they apply to subject matter of this Contract and are required by the amount of state and federal funds involved in this Contract.

Table 1, "Federal and State Laws," is a reference guide to various laws and requirements. The information contained in this table is not exhaustive and the CONTRACTOR shall seek independent legal advice.

Table 1: FEDERAL AND STATE LAWS Revision Date: June 2014

Description of Act	Applicable Federal Law	Applicable State Law
Discrimination and Employment Related Laws		
Age Discrimination Act of 1975	42 U.S.C. §§ 6101-6107; 45 C.F.R. Part 91	
Americans with Disabilities Act	42 U.S.C. § 12101 <i>et seq.</i> ; 28 C.F.R. Part 35, Part 39	
The Civil Rights Act of 1964, as amended Title VI	45 C.F.R. Part 80 42 U.S.C. § 2000d <i>et seq.</i>	
The Civil Rights Act of 1964, as amended Title VII	42 U.S.C. § 2000e <i>et seq.</i>	Utah Code § 13-7-1 <i>et seq.</i>
Contract Work Hours and Safety Standards Act	40 U.S.C. §§ 3701-3704; 29 C.F.R. Part 5	
Copeland Anti-Kickback Act	45 C.F.R. 2543.82, 18 U.S.C. § 874, 29 C.F.R., Part 3	
Davis - Bacon Act	40 U.S.C. § 3142 29 C.F.R. Part 5	
Drug-Free Workplace Requirements	41 U.S.C. § 701 through 707, Drug Free Workplace Act of 1988	Utah Code § 34-41-101 <i>et seq.</i> ; Utah Code § 34-38-1 <i>et seq.</i> ; Utah Code § 67-19-36 <i>et seq.</i> ; Utah Administrative Code, R.477-14-1 <i>et seq.</i>
Education Amendments of 1972, Title IX	20 U.S.C. §§ 1681 <i>et seq.</i> ; 45 C.F.R. Part 86	
Employment Eligibility Verification	8 U.S.C. § 1324a	Utah Code § 63G-12-302

Description of Act	Applicable Federal Law	Applicable State Law
Equal Employment Opportunity	Exec. Order No. 11246 (1965), as amended by Exec. Order No. 11375; 41 C.F.R. Part 60	
Equal Pay Act	29 U.S.C. § 206(d)	
Fair Labor Standards Act	29 U.S.C. § 201 <i>et seq.</i>	
Immigration Control and Reform Act	8 U.S.C. § 1324	
Protection and Advocacy for Individuals with Mental Illness Act	42 U.S.C. § 10801 <i>et seq.</i>	
Public Health Service Act, Section 522 and Section 526	45 C.F.R. Part 84.53	
Rehabilitation Act of 1973, as amended Section 504	29 U.S.C. § 794; 45 C.F.R. Part 84	
Utah Antidiscrimination Act – (Includes the prohibition of unlawful harassment)		Utah Code § 34A-5-101, <i>et seq.</i> (See also Utah Executive Order March 17, 1993, which prohibits sexual harassment of state employees and employees of public and higher education)
Utah Occupational Safety and Health Act		Utah Code § 34A-6-101, <i>et seq.</i>
Property Laws		
Energy Policy and Conservation Act	42 U.S.C. § 6322	
Federal Clean Air Act	42 U.S.C. § 7401 <i>et seq.</i>	Utah Code § 26-38-1 <i>et seq.</i> ;
Federal Water Pollution Control Act	33 U.S.C. § 1251 <i>et seq.</i>	
Flood Disaster Act of 1973 and other flood hazard provisions	42 U.S.C. § 4106	
National Environmental Policy Act of 1969 ("NEPA")	42 U.S.C. § 4321 <i>et seq.</i> ; 40 C.F.R. Part 1500 <i>et seq.</i>	
National Historic Preservation Act ("NHPA") of 1966	16 U.S.C. § 470, <i>et seq.</i> ; 36 C.F.R. Part 800, <i>et seq.</i>	
Pro-Children Act of 1994	20 U.S.C. § 6081, <i>et seq.</i>	
Utah Clean Air Act		Utah Code § 26-38-1, <i>et seq.</i>
Medicaid and Utah False Claims Reporting Laws		
Civil False Claims Act	31 U.S.C. § 3729-3733 and Chapter 38	
Deficit Reduction Act of 2005	Public L. 109-171 (2006)	
Utah False Claims Act		Utah Code § 26-20-1 <i>et seq.</i>
Utah Protection of Public Employees Act		Utah Code § 67-21-1 <i>et seq.</i>
Procurement Laws		
Utah Procurement Code		Utah Code § 63G-6a-101 <i>et seq.</i>
Utah State Procurement Rules		Utah Administrative Code, Rule R33-1, <i>et seq.</i>

Description of Act	Applicable Federal Law	Applicable State Law
Debarment and Suspension	45 C.F.R. Part 76; Exec. Order No. 12549; Exec. Order No. 12689	Utah Code § 63G-6a-904
Miscellaneous Laws		
Abuse Reporting Requirements		Utah Code § 62A-4a-403; Utah Code § 62A-3-305.
Byrd Anti Lobbying Amendment	31 U. S.C. § 1352; 45 C.F.R. Part 93	
Ethics Acts		Utah Code § 67-16-7(2) and § 10-3-1301 <i>et seq.</i>
Federal Funding and Accountability and Transparency Act (FFATA)	P.L. 109-282, as amended by Section 6202 of P.L. 110-252. Guidance issued by the Office of Management and Budget may be found in the Federal Register (Volume 75, No. 177, Sept. 14, 2010, 2 CFR Part 170) that establishes reporting requirements.	
Government Records Access and Management Act (GRAMA),		Utah Code § 63G-2-101 <i>et. seq.</i>
Hatch Act	5 U.S.C. § 1501, <i>et seq.</i>	Utah Code Ann. § 67-19-19
Health Insurance Portability and Accountability Act of 1996 (HIPAA)	45 C.F.R. Parts 160, 162, and 164	
Public Health Service Act, Section 474 (a), Protection of Human Subjects	42 U.S.C. § 2899; 45 C.F.R. Part 46; 21 C.F.R. 50 & 21 C. F. R.56	
Substance Abuse and Mental Health confidentiality of substance abuse and mental health records	42. U.S.C. § 290dd-2; 42 C.F.R. § 2 and 2a	
Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Government	45 C.F.R. § 92.36	
Utah Human Services Code		Utah Code Title 62A
Utah Referral Information Network		Utah Code § 62A-17-101 <i>et.seq.</i>

PART VIII

JURISDICTION, COPYRIGHT, AND OTHER GENERAL PROVISIONS

1. **CONTRACT JURISDICTION:** The provisions of this Contract shall be governed and interpreted according to the laws of the State of Utah.
2. **SEVERABILITY CLAUSE:** The declaration by any court or other binding adjudicative body that any provision of this Contract is illegal or void shall not affect the legality or enforceability of any other provision of this Contract.
3. **COPYRIGHT:** Except as otherwise expressly provided in this Contract, DHS owns the copyright for all materials developed by the CONTRACTOR for DHS. If the CONTRACTOR develops any materials for its own use in connection with this Contract and if such materials are not required by this Contract or requested by DHS as part of the CONTRACTOR'S performance, the CONTRACTOR may use those materials free of charge, without requiring the CONTRACTOR to obtain prior permission.

The CONTRACTOR shall release, indemnify, and hold the State, BRAG, its officers, agents, and employees harmless from liability of any kind or nature, including the CONTRACTOR'S use of any copyrighted or un-copyrighted program, composition, secret process, patented or un-patented program, intervention, article or appliance furnished or used in the performance of this Contract.

The CONTRACTOR is not entitled to use human subjects information generated in connection with the Contract for any purpose, including scholarly publications or research purposes unless the CONTRACTOR obtained written approval of its research protocol from the DHS IRB prior to the commencement of any research efforts.

4. **ABILITY TO COMPLY WITH CONTRACT REQUIREMENTS:** The CONTRACTOR represents that it has the financial, managerial, and institutional capacity to fully comply with the requirements of this Contract.
5. **AUTHORITY OF PERSON SIGNING FOR THE CONTRACTOR:** The CONTRACTOR represents that the person who has signed this Contract on behalf of the CONTRACTOR has full legal authority to bind the CONTRACTOR and to execute this Contract.
6. **CONTRACTOR HAS NOT ALTERED THIS CONTRACT:** By signing this Contract, the CONTRACTOR represents that neither it nor its employees or representatives have in any way altered the language or provisions in the Contract, and that this Contract contains exactly the same provisions that appeared in this document and its attachments when BRAG originally sent it to the CONTRACTOR.
7. **CONSULTATION AND TECHNICAL ASSISTANCE:** BRAG will supply consultation/technical assistance as indicated/requested by the CONTRACTOR to assure satisfactory performance in providing the contracted services. BRAG may also provide mandatory training as needed. When mandatory training is offered, payment for services may be withheld until the training requirement is met.
8. **TRAINING FOR CONTRACTOR'S STAFF:** CONTRACTOR shall conduct necessary training to ensure that its staff carries out their responsibilities under this Contract and that the staff is familiar with the requirements imposed by this contract and applicable laws.

BEAR RIVER AGEA AGENCY ON AGING
ADVISORY COUNCIL 2022

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4.

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Bear River Area Agency on Aging Advisory Council

Minutes

ZOOM meeting February 24, 2022, 1:00 pm

In Attendance: Roger Jones, Sally Keller, Tim Frost, Ruth Jensen, Lyle Holmgren, Sim Weston, Nancy Green, Jaycee Harrison, Jenny Christensen, Carolyn Reed (17)

Welcome & BRAG updates – Roger Jones, BRAG Executive Director

- ✓ Roger summarized BRAG services and how they relate to the Aging Services department.

Council Business

- ✓ Carolyn informed the Council that the By-laws are still in process and will send them out for approval asap.
- ✓ A list of upcoming meetings will be sent out.

Updates: - Carolyn Reed

- ✓ Carolyn updated name change of National N4A to USAging
- ✓ Legislative – DAAS presented request for increase in Medicaid rates for AW and NCW.
- ✓ Kelly Van Noy has been hired by the U4A to act as a Consultant to work with the DAAS admin and legislators and seek out grant opportunities.
- ✗ The consolidation of Department of Aging and Adult Services with the Utah Department of Health will go into effect on July 1, 2022.
- ✓ State Ombudsman Daniel Musto moved to a different department.
- ✓ New reporting program – JUMP – has had a difficult start, but State and JUMP are working out the kinks so that the Sr Centers/AAA can submit their data efficiently for the Federal reports.
- ✓ BRAAA will hold a special training with the Sr Centers to clarify that we are all doing the same process with the reporting for JUMP.
- ✓ MonAmi a new Case Management program funded by ADRC funds.
- ✓ There is a significant need for provider services, as the providers are too low in staff.

State of the Agency:

New Choices Waiver –	48 clients this year; revenue returns at an all-time high
Aging Waiver –	27 through January. We are continually expanding.
Alternatives –	34 clients this year; adding more each month.
Care Giver Support –	21 clients this year; 247 served in groups, education, and workshops.
	3 CG groups in Logan and virtually on ZOOM weekly.
	Caregiver Coalition – community/provider support
Veteran's Self Directed –	17 clients this year and adding continually
SHIP/MIPPA/SMP –	Over 200 supported with Health Insurance and Fraud Prevention

Council Participation:

- ✓ Tim Frost shared the increased need for support for Mental Health clients. Staff is short and clients are in greater need.
- ✓ Lyle Holmgren concerned about housing shortage and the condition of the market at this time for those who are elderly trying to downsize.
- ✓ Roger Jones shared that BRAG owns housing in BC, but they are full.
- ✓ Ruth Jensen is concerned that the economical and housing issues are on a broad spectrum as it is affecting all age brackets and creating a kind of a crunch from top and bottom.
- ✓ Sally Keller shared her experience as a Caregiver and how much support the CG Support group was to her.

Carolyn Reed

Report from Senior Centers

- ✓ All Sr Centers reported an increase in meals served. Seniors are coming out to the Centers and participating in all of the great programs offered.
- ✓ Greatest difficulty is assisting the seniors in finding housing.
- ✓ Overall the Centers feel that a lot of positive things are happening.
- ✓ **Caregiver Academy** is going at Cache and we would like to see it in all the Sr Centers.

All Council members are encouraged to participate with the Caregiver Coalition: Deb C will be contacting them with the details.

Items to be addressed at next meeting:

POMP surveys; BRAAA newsletter/website; Senior Companion program reinstituted; ADRC \$; Cover to Cover \$; Commission on Aging calendar – Rob Ence; Caregiver Coalition participation by Council

Senior Center Directors:

Bear River Senior Center	Jennifer Christensen – Director jchristensen@tremontoncity.com ;
Brigham City Senior Center	Nancy Green – Director ngreen@bcutah.org
Cache County Senior Center	Giselle Madrid – Director giselle.madrid@cachecounty.org ;
Rich County Senior Center	Bill Cox - Director rcaging@allwest.net

Aging Services Personnel:

Aging Services Director –	Carolyn Reed
Fiscal Administrator –	Keirstin Meyer
Aging Intakes & Applicants/Office Assistant	Shelly Andrus
Registered Nurse –	Shawna Peterson
Aging Waiver Case Manager/St Marks –	Melissa Lewis
Alternatives Case Manager –	Jenifer Kay, Tara McBurney, Debbie Rowarth
Caregiver Support Program –	Deborah Crowther, Shelly Andrus
New Choices Waiver Case Managers –	Tara Mecham, Debbie Rowarth
Ombudsman -	Jenifer Kay, Keirstin Meyer
SHIP/MIPPA./SMP Coordinator –	Jamie Hanks, Jennifer Kay
Veterans Self-Directed –	Deborah Crowther
Web Developer and Presence -	Jamie Hanks

Contact information:

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Thank you for coming ☺

BRAG GOVERNING BOARD MEMBERS 2022

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BEAR RIVER ASSOCIATION OF GOVERNMENTS

FINANCIAL REPORT

JUNE 30, 2021

BEAR RIVER ASSOCIATION OF GOVERNMENTS
FINANCIAL REPORT
JUNE 30, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Bear River Association of Governments
Logan, Utah

We have audited the accompanying financial statements of the governmental activities and each major fund of Bear River Association of Governments, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Bear River Association of Governments' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Bear River Association of Governments as of June 30, 2021, and the respective changes in financial position and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-7 and the Schedule of Required Supplementary Information Utah Retirement Systems on pages 36-37 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Bear River Association of Governments' basic financial statements. The Budget to Actual statement for the Bear River Community Services Foundation on page 38 and the Supplemental Information to Input to REAC schedules on pages 39-42 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Budget to Actual statement for the Bear River Community Services Foundation and the Supplemental Information to Input to REAC schedules 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 statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budget to Actual statement for the Bear River Community Services Foundation and Supplemental Information to Input to REAC schedules 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 a report dated November 24, 2021, on our consideration of Bear River Association of Governments' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 Bear River Association of Governments' 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 Bear River Association of Governments' internal control over financial reporting and compliance.

Wiggins & Co., PC

Brigham City, Utah
November 24, 2021

Management's Discussion and Analysis Bear River Association of Governments

This section of the Bear River Association of Governments' (BRAG, Association) annual financial report presents management's discussion and analysis of BRAG's financial performance during the year ending June 30, 2021. Please read it in conjunction with BRAG's financial statements, which follows this section.

History and Purpose of Bear River Association of Governments

The Bear River Association of Governments (BRAG) is a voluntary association of local governments in Box Elder, Cache and Rich Counties. The association was formed in 1971 to address problems that extend beyond traditional jurisdictional boundaries and affect the entire tri-county region. BRAG was also designed to eliminate duplication of effort and to provide a stronger role for local government officials in planning, coordinating and administering state and federal programs at the local level.

As stated in the Articles of Association, the organization's creation document, "The Bear River Association of Governments ... shall be a voluntary organization of governments to facilitate inter-governmental cooperation and insure the orderly and harmonious coordination of federal, state, and local programs for the solution of mutual problems of the region." The overall goal is "to serve as a multipurpose organization, utilizing our combined total resources, to provide a more effective means for planning and development of the physical, economic and human resources of the region."

BRAG is not intended to become a new layer of government, but rather provide a shared professional staff to local elected officials enabling them to better meet the needs of their constituents.

Financial Highlights

- The Association's assets exceeded liabilities by \$1,148,811 at the close of the most recent fiscal year.
- During the year, expenses were \$242,708 less than the \$10,167,388 generated in revenues for government activities.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to BRAG's basic financial statements. The Association's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of BRAG's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the assets and liabilities of BRAG, 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 the Association is improving or deteriorating.

The *statement of activities* presents information showing how the net position of BRAG 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 flows. 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., earned but unused vacation leave).

The government-wide financial statements of BRAG are reported as governmental activities. (BRAG has no business-type activities.) Governmental activities include administration; regional planning including transportation planning; community, economic, and housing development; regional housing authority; community action agency; weatherization; and area agency on aging. State and federal grants finance most of these activities.

Fund Financial Statements

A *fund* is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. BRAG, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of BRAG are governmental funds.

- **Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

BRAG maintains two governmental funds: the Association's general fund and the Bear River Community Services Foundation, which is reported as a special revenue fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and the special revenue fund, which are considered to be major funds.

BRAG adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Notes to the Financial Statements

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

Government-wide Financial Analysis

Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Association, assets exceeded liabilities by \$1,148,811 at the close of the most recent fiscal year.

Bear River Association of Governments' Net Position

	Governmental Activities		Total Changes
	2021	2020	2021-2020
Current and Other Assets	\$ 2,284,785	\$ 2,221,640	\$ 63,145
Capital Assets	599,616	554,308	45,308
Total Assets	2,884,401	2,775,948	108,453
Deferred Outflows of Resources	245,127	246,530	(1,403)
Total Assets and Deferred Outflows	\$ 3,129,528	\$ 3,022,478	\$ 107,050
Current and Other Liabilities	\$ 347,788	\$ 243,736	\$ 104,052
Long-Term Liabilities Outstanding	1,152,248	1,546,791	(394,543)
Total Liabilities	1,500,036	1,790,527	(290,491)
Deferred Inflows of Resources	480,681	325,848	154,833
Total Liabilities and Deferred Inflows	\$ 1,980,717	\$ 2,116,375	\$ (135,658)
Net Position:			
Invested in Capital Assets, Net of related Debt	\$ 599,616	\$ 554,308	\$ 45,308
Restricted	704,123	599,415	104,708
Unrestricted	(154,928)	(247,620)	92,692
Total Net Position	\$ 1,148,811	\$ 906,103	\$ 242,708

- The total net position of BRAG increased by \$242,708 during the fiscal year. The change in assets was due to an increase in cash of \$173,513, a decrease in accounts receivable of \$115,636, and an increase in capital

assets of \$45,308, an increase in prepaids of \$5,268 and a decrease in deferred outflows of \$1,403. Liabilities decreased because of an increase in accounts payable of \$97,455, an increase in deferred revenue of \$154,833, a decrease in compensated absences of \$958, and a decrease of \$365,767 for unfunded pension liabilities in the Utah State Retirement Fund as required by GASB statement Numbers 68 and 71. (Refer to note 4 of the financial statements for more details).

Changes in Net Position

BRAG's total position increased \$242,708 during the fiscal year ended June 30, 2021.

Bear River Association of Governments' Change in Net Position

	Governmental Activities		Total Changes
	2021	2020	2021-2020
Revenues:			
Program Revenues:			
Charges for Services	\$ 522,648	\$ 342,403	\$ 180,245
Operating Grants and Contributions	9,417,673	7,531,464	1,886,209
Capital Grants and Contributions	107,737	61,894	45,843
General Revenues:			
Grants and Contributions Not Restricted to Specific Programs	119,330	146,800	(27,470)
Total Revenues	<u>\$10,167,388</u>	<u>\$ 8,082,561</u>	<u>\$ 2,084,827</u>
Expenses:			
Governmental Activities:			
Salaries and Fringe	\$ 3,040,058	\$ 2,847,828	\$ 192,230
Capital Outlay	25,905	27,818	(1,913)
Operating Expenses	560,276	521,479	38,797
Direct or Contracted Services	6,298,441	4,573,250	1,725,191
Total Expenses:	<u>\$ 9,924,680</u>	<u>\$ 7,970,375</u>	<u>\$ 1,954,305</u>
Change in Net Position	\$ 242,708	\$ 112,186	\$ 130,522
Net Position, Beginning	\$ 906,103	\$ 793,917	\$ 112,186
Net Position, Ending	<u>\$ 1,148,811</u>	<u>\$ 906,103</u>	<u>\$ 242,708</u>

- The Association's total revenues increased by 25.79% to \$10,167,388. Federal and state grants make up 88.19% of BRAG's revenues; local revenue generates 2.74% of the revenues; the remainder of revenues is from various other contributions for programs administered by BRAG.
- The total expenses of all programs and services increased by 24.52% to \$9,924,680.

Financial Analysis of the Association's Funds

As noted earlier, BRAG uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds

The focus of BRAG's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing BRAG's financing requirements. As BRAG completed the year, its governmental funds reported a fund balance of \$891,286, which was \$21,092 more than the previous year.

Governmental funds report the differences between their assets and liabilities as fund balance, which is divided into Restricted, Assigned, or Unassigned portions. Restricted indicates the portion of the fund balances that are not available for appropriation. Assigned reflects BRAG's self-imposed limitation on the use of otherwise available expendable financial resources in governmental funds. Unassigned balances in the general fund are required by state to be appropriated in the following year's budget.

General Fund Budgetary Highlights

- The budget of \$11,547,301 for the general fund was adopted by the Governing Board on June 24, 2020.

Actual expenditures were \$1,398,516 below final budget amounts. Actual revenues were \$1,377,424 less than final budget. Variances primarily result from expenditure-driven federal and state grants that are included in the budgets at their full amounts. Such grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met; unspent grant amounts are carried forward and included in the succeeding year's budget. Therefore, actual grant revenues and expenditures are normally less than the amounts budgeted.

Capital Asset and Debt Administration

Capital Assets

BRAG acquired capital assets totaling \$91,721 during the year ended June 30, 2021, for equipment, minor building maintenance and multiple vehicles.

Capital assets at June 30, 2021 and 2020, are outlined below:

Bear River Association of Governments' Capital Assets

	Governmental Activities		Total
	2021	2020	Changes 2021-2020
Land	\$ 40,050	\$ 40,050	\$ -
Construction in Progress	-	-	-
Building	655,937	652,037	3,900
Improvements	10,111	10,111	-
Furniture and Fixtures	41,976	41,976	-
Office Equipment	241,779	233,774	8,005
Vehicles	273,569	203,717	69,852
Accumulated Depreciation	(663,806)	(627,357)	(36,449)
Total Capital Assets	<u>\$ 599,616</u>	<u>\$ 554,308</u>	<u>\$ 45,308</u>

Additional information on the Association's capital assets can be found in the notes to the basic financial statements.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors a general overview of BRAG's finances and to demonstrate the Association's accountability for the money it receives. If you have any questions about this report or need additional financial information, please contact Bear River Association of Governments, Executive Director, 170 North Main, Logan, UT 84321.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
STATEMENT OF NET POSITION
FOR THE YEAR ENDED JUNE 30, 2021

	Governmental Activity
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Cash and cash equivalents	\$ 1,241,348
Accounts Receivable:	
Federal Sources:	
Department of Agriculture	250
Department of Treasury	695
Department of Transportation	752
Department of Health and Human Services	568,487
Department of Housing and Urban Development	259,451
Other sources:	
State of Utah	85,843
Other	121,837
Revolving loans and contracts receivable (net of allowance for doubtful accounts)	
Prepaid expenses	6,122
Capital assets (net of accumulated depreciation)	
Land	40,050
Buildings	425,580
Improvements other than buildings	-
Furniture and fixtures	4,609
Equipment	47,585
Vehicles	81,792
Total Assets	<u>2,884,401</u>
Deferred outflows of resources:	
Deferred outflows of resources relating to pensions	245,127
Total Deferred Outflows of Resources	<u>245,127</u>
Total Assets and Deferred Outflows of Resources	<u>3,129,528</u>
LIABILITIES	
Accounts payable	279,095
Payroll liabilities	68,693
Unearned revenue	994,529
Unfunded pension liability	62,370
Compensated absences payable	95,349
Total Liabilities	<u>1,500,036</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources relating to pensions	480,681
Total Deferred Inflows of Resources	<u>480,681</u>
Total Liabilities and Deferred Inflows of Resources	<u>1,980,717</u>
NET POSITION	
Investment in capital assets, net of debt	599,616
Restricted for:	
Department of Housing & Urban Development	317,818
Other programs	386,305
Unrestricted	(154,928)
Total Net Position	<u>\$ 1,148,811</u>

The notes to the financial statements are an integral part of this statement.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

FUNCTIONS/PROGRAMS	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
PRIMARY GOVERNMENT					
Governmental activities:					
General government:					
Salaries	\$ 2,020,387	\$ 47,500	\$ 1,899,591	\$ -	\$ (73,296)
Fringe benefits	1,019,671	24,597	1,141,262	-	146,188
Capital outlay	25,905	-	-	107,737	81,832
Operating expenses	560,276	143,913	576,932	-	160,569
Direct or contracted services	6,298,441	306,638	5,799,888	-	(191,915)
Revolving loans	-	-	-	-	-
Total Governmental Activities	<u>\$ 9,924,680</u>	<u>\$ 522,648</u>	<u>\$ 9,417,673</u>	<u>\$ 107,737</u>	<u>123,378</u>
General Revenues					
Grants and contributions not restricted to specific programs					87,506
Interest earnings					7,265
Dividend and refunds received					24,559
Gain (loss) on disposition of fixed assets					-
Total General Revenues and Transfers					<u>119,330</u>
Change in Net Position					242,708
Net Position - beginning					<u>906,103</u>
Net Position - ending					<u>\$ 1,148,811</u>

The notes to the financial statements are an integral part of this statement.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

		Special Revenue Fund Bear River Community Services Foundation	
	General	Foundation	Total
ASSETS AND DEFERRED OUTFLOWS			
Cash and cash equivalents	\$ 1,111,099	\$ 130,249	\$ 1,241,348
Receivables (net of allowance for uncollectible):			
Federal sources	829,635	-	829,635
State sources	85,843	-	85,843
Other sources	121,837	-	121,837
Prepaid expenses	6,122	-	6,122
Total Assets	<u>2,154,536</u>	<u>130,249</u>	<u>2,284,785</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 200,028	\$ 79,062	\$ 279,090
Payroll liabilities	68,693		68,693
Unearned revenue	994,529	-	994,529
Total Liabilities	<u>1,263,250</u>	<u>79,062</u>	<u>1,342,312</u>
Fund Balances			
Restricted for Housing & Urban Development Programs	317,818	-	317,818
Restricted for various state and local programs	335,128	51,177	386,305
Unassigned	238,340	10	238,350
Total Fund Balances	<u>891,286</u>	<u>51,187</u>	<u>942,473</u>
Total Liabilities and Fund Balances	<u>\$ 2,154,536</u>	<u>\$ 130,249</u>	<u>\$ 2,284,785</u>

The notes to the financial statements are an integral part of this statement.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
JUNE 30, 2021

Total Fund Balances-Governmental Funds	\$ 942,473
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. These assets consist of:

Land	\$ 40,050	
Buildings	655,937	
Improvements	10,111	
Furniture and fixtures	41,976	
Equipment	241,779	
Vehicles	273,569	
Accumulated depreciation	<u>(663,806)</u>	
Total Capital Assets		599,616

Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

Deferred outflows/inflows (net) - pension	\$ (235,559)	
Unfunded pension liability/asset (net)	(62,370)	
Compensated absences	<u>(95,349)</u>	
		<u>(393,278)</u>

Total Net Position-Governmental Activities	<u>\$ 1,148,811</u>
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The notes to the financial statements are an integral part of this statement.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Special Revenue Fund		
		Bear River Community Services Foundation	
	General		Total
REVENUES			
Intergovernmental	\$ 9,660,815	\$ -	\$ 9,660,815
Charges for services	477,348	45,300	522,648
Interest earnings	7,155	110	7,265
Other income	23,148	0	23,148
Dividends received	1,411	-	1,411
Total Revenues	<u>10,169,877</u>	<u>45,410</u>	<u>10,215,287</u>
EXPENDITURES			
General government:			
Salaries	2,021,341	-	2,021,341
Fringe benefits	1,229,202	-	1,229,202
Capital outlay	117,626	-	117,626
Operating expenses	513,863	-	513,863
Direct or contracted services	6,266,753	79,587	6,346,340
Revolving loans	-	-	-
Total Expenditures	<u>10,148,785</u>	<u>79,587</u>	<u>10,228,372</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>21,092</u>	<u>(34,177)</u>	<u>(13,085)</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	-
Total Other Financing Sources and Uses	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	21,092	(34,177)	(13,085)
Fund Balances - beginning	870,194	85,364	955,558
Fund Balances - ending	<u>\$ 891,286</u>	<u>\$ 51,187</u>	<u>\$ 942,473</u>

The notes to the financial statements are an integral part of this statement.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

Net Change in Fund Balances - Total Governmental Funds \$ (13,085)

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 capital outlay, \$91,721 was exceeded by depreciation, \$46,413, in the current period. 45,308

In the statement of activities, only the gain or loss on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sales increase financial resources. Thus, the change in net position differs from the change in fund balance by the basis of the asset sold. -

The liability for unfunded pension costs is not recorded in the governmental funds, but is reported in the statement of net assets. The amount of deferred outflows/inflows related to unfunded pension costs also is not recorded in the governmental funds, but is reported in the statement of net assets. These amounts represent the current year change in the liability for unfunded pension costs and the changes in the deferred outflow/inflow of resources related to the unfunded pension amounts:

Unfunded pension costs	365,767
Deferred outflow of resources - amounts deposited since measurement date	26,497
Deferred inflow of resources - differences between expected and actual experience and projected and actual investment earnings on plan assets.	(182,737)

The liability for compensated absences is not recorded in the governmental funds, but is reported in the statement of net position. This is the current year change in the liability, reported as an increase to expense in the statement of activities. 958

Change in Net Assets of Governmental Activities \$ 242,708

The notes to the financial statements are an integral part of this statement.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ 11,547,301	\$ 11,547,301	\$ 9,660,815	\$ (1,886,486)
Charges for services	-	-	477,348	477,348
Interest earnings	-	-	7,155	7,155
Other income	-	-	23,148	23,148
Dividends received	-	-	1,411	1,411
Total Revenues	<u>11,547,301</u>	<u>11,547,301</u>	<u>10,169,877</u>	<u>(1,377,424)</u>
EXPENDITURES				
Current:				
General government:				
Salaries	1,833,190	1,833,190	2,021,341	(188,151)
Fringe benefits	1,114,782	1,114,782	1,229,202	(114,420)
Capital outlay	62,500	62,500	117,626	(55,126)
Operating expenses	466,030	466,030	513,863	(47,833)
Direct or contracted services	8,070,799	8,070,799	6,266,753	1,804,046
Total Expenditures	<u>11,547,301</u>	<u>11,547,301</u>	<u>10,148,785</u>	<u>1,398,516</u>
Excess of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>21,092</u>	<u>21,092</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	-	-
Total Other Financing Sources and Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>21,092</u>	<u>21,092</u>
Fund Balances - beginning	870,194	870,194	870,194	-
Fund Balances - ending	<u>\$ 870,194</u>	<u>\$ 870,194</u>	<u>\$ 891,286</u>	<u>\$ 21,092</u>

The notes to the financial statements are an integral part of this statement.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Association operates under a Governing Board and is an association of governmental entities located in Box Elder, Cache and Rich Counties in northern Utah. The Association provides grant related services to the tri-county area.

The financial statements of the Association have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Association's accounting principles are described below.

A. Reporting Entity

The accompanying financial statements include the Association, which is a political subdivision with corporate powers created under Utah State law, and its blended component unit, Bear River Community Services Foundation, collectively referred to as the financial reporting entity. As required by GAAP, these financial statements present Bear River Association of Governments (referred to as the "primary government" for reporting purposes) and its "component unit" (separate legal entity for which the Association is considered to be financially accountable). No other entities were determined to be component units of the Association.

The Bear River Community Services Foundation is a separate but affiliated, self-sustaining, not-for-profit organization. The Foundation was established to sponsor and carryout charitable and related activities and objectives within the tri-county area. The Foundation is considered to be a component unit of the Association because the purpose of the Foundation is to exclusively, or almost exclusively, benefit the Association by soliciting contributions, managing the revolving loan funds and assisting with other programs related to the Association's functions. The Foundation is presented as a special revenue fund. The Foundation does not have a separate audit performed.

B. Government-wide and Fund Financial Statements

Government-wide and Fund Financial Statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the nonfiduciary activities of the primary government and component unit. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties for goods or services. The Association only presents governmental activities.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Government-wide and Fund Financial Statements (continued)

Fund Financial Statements. Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. There are no enterprise funds or non-major funds.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Government-wide Financial Statements. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The use of financial resources to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as a liability in the government-wide financial statements, rather than as an other financing source. Amounts paid to reduce long-term debt are reported as a reduction of the related liability, rather than as an expenditure in the government-wide financial statements.

Governmental Fund Financial Statements. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. "Measurable" means that amounts can be reasonably determined within the current period. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Association considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Grant revenue is recognized when qualified expenditures are incurred and a contractual claim exists with the grantor agency. All other revenue items are considered to be measurable and available only when cash is received by the Association.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Exceptions to this general rule include principal and interest on long-term debt as well as expenditures related to compensated absences, which are recognized when payment is due.

The Association reports the following major governmental funds:

General Fund – the General Fund accounts for all activities of the Association. The principal source of revenue for this fund is intergovernmental grants and programs.

Special Revenue Fund – the Special Revenue Fund accounts for all activities of the Foundation. The principal sources of revenue for this fund are repayment of loans made through the revolving loan program, reimbursements of some program costs and small corporate grants.

D. Budgets

Budgets are legally adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for funds. All annual appropriations lapse at fiscal year-end.

The Association operates within the budget requirements as specified by State law. The financial reports reflect the following budgetary standards.

1. For the fiscal year beginning July 1, the Executive Director prepares a tentative budget which is presented to the Governing Board on or before June 30.
2. By resolution, the Governing Board legally adopts the final budget prior to June 30, after a public hearing has been held.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budgets (Continued)

3. Once adopted, the budget can be amended by subsequent Board action. Reductions in appropriations can be approved by the Board upon recommendation from the Executive Director, but increased appropriations require a public hearing prior to amending the budget. The budgets presented are the final approved and year-end adjusted budget. Budgets for the General Fund are prepared on the modified accrual basis of accounting.
4. Adjustments in estimated revenue and revisions of appropriations due to operational changes in the departments or changes in categorical program funding during the fiscal year have been integrated into the budget approved by the Board.
5. At the end of a year, encumbered appropriations lapse.

E. Cash and Cash Equivalents

Cash balances of all programs are combined to form a pool of cash and investments which is managed by management in accordance with the Utah Money Management Act. Income from the investment of pooled cash is recorded when earned. Restricted cash consists of that portion of pooled cash that is restricted for a specific use due to constraints imposed by external parties or enabling legislation, or is cash held in trust in compliance with grant terms and conditions. When both restricted and unrestricted sources are available for use, it is the Association's policy to use restricted resources first, then unrestricted resources as they are needed.

Investments are recorded at fair value based upon quoted market prices at year-end (Level 1 inputs) and other significant observable inputs (Level 2), except where there is no material difference between cost and fair value. The difference between the purchase price and fair value, when material, is recorded as interest income.

The Association considers cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition, including investments in the Utah Public Treasurer's Investment Fund (UPTIF) to be cash and cash equivalents.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Interfund Transactions

Interfund transactions represent transactions between different funds within the Association. In general, interfund activity has been eliminated from the government-wide financial statements in an effort to minimize the doubling-up of revenues and expenses resulting from such transactions.

G. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position reports 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. The Association reports unfunded pension amounts as deferred outflows.

In addition to liabilities, the statement of financial position reports 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 future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The Association reports unfunded pension amounts as deferred inflows.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Capital Assets

Capital assets include land, buildings, leasehold improvements, furniture, fixtures, equipment, and vehicles. These assets are reported in the government-wide financial statements in the relevant column on the Statement of Net Position under governmental activities. Capital assets acquired by governmental funds are recorded as expenditures in the governmental fund financial statements. The capitalization threshold for personal property is defined to be assets with a useful life of at least one year and costing at least \$1,200; real property thresholds vary by type of asset, but are generally established at the same amount. Assets purchased or constructed are generally recorded at cost. If precise cost is not available (as was the case with certain infrastructure), the asset is recorded at estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation.

When constructing capital assets, interest incurred relating to governmental activities is expensed. During 2021, no interest was expensed because no significant construction occurred.

Depreciation of all exhaustible capital assets is charged to the various functional expenses in the government-wide Statement of Activities. Accumulated depreciation is reported on the government-wide Statement of Net Position. Depreciation is provided over the estimated useful lives using the straight-line method. Estimated useful lives are as follows:

Buildings	10-40 years
Improvements	5-40 years
Equipment	5-20 years
Vehicles	5-10 years

I. Compensated Absences

It is the Association's policy to permit employees to accumulate earned but not used vacation benefits. An estimate of vacation pay is accrued when incurred in government-wide financial statements and reported as a liability. A liability for these amounts is reported in the governmental funds only if benefits have matured as a result of employee resignations or retirements.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Long-term Liabilities

In the government-wide financial statements, long-term debt is reported as a liability. Bond premiums, discounts, and defeasance costs, (the difference between the carrying amount of the defeased debt and its price in bond refundings), are deferred and amortized over the life of the bonds. The Association had no long-term liabilities other than compensated absences and unfunded pension at June 30, 2021.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

K. Net Position/Fund Balances

The difference between assets and liabilities is "Net Position" on the government-wide and "Fund Balance" on the governmental fund financial statements. Net position is divided into invested in capital assets (net of related debt), restricted, and unrestricted. Net position is reported as restricted when constraints are placed upon them by external parties or are imposed by constitutional provisions or enabling legislation.

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Association is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Non-spendable – This 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.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provision or enabling legislation.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Net Position/Fund Balances (continued)

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Governing Board. These amounts cannot be used for any other purposes unless the Governing Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification includes amounts that are constrained by the Association's intent to be used for specific purposes which are neither restricted nor committed. This intent can be expressed by the Governing Board or the Executive Director. No other body or official has the authority to constrain such amounts. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.

Unassigned – This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balances for any other governmental fund that cannot be eliminated by the offsetting of assigned fund balance amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Association considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned or unassigned fund balances are available, the Association considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed.

L. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS' 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.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 2. REVOLVING LOANS AND CONTRACT RECEIVABLE

All loans are recorded on the records of the Bear River Community Services Foundation.

	Bear River Community Services Foundation
Revolving loans	\$ 108,547
Allowance for doubtful accounts	(108,547)
Revolving loans (net)	<u>\$ -</u>

NOTE 3. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Capital Assets Not Being Depreciated:				
Land	\$ 40,050	\$ -		\$ 40,050
Construction in progress	-	-	-	-
Total Capital Assets Not Being Depreciated	<u>40,050</u>	<u>-</u>	<u>-</u>	<u>40,050</u>
Capital Assets Being Depreciated:				
Buildings	652,037	3,900	-	655,937
Improvements and infrastructure	10,111	-	-	10,111
Furniture and fixtures	41,976	-	-	41,976
Equipment	233,774	17,969	(9,964)	241,779
Vehicles	203,717	69,852	-	273,569
Total Capital Assets Being Depreciated	<u>1,141,615</u>	<u>91,721</u>	<u>(9,964)</u>	<u>1,223,372</u>
Less Accumulated Depreciation				
Buildings	(213,796)	(16,561)	-	(230,357)
Improvements and infrastructure	(10,111)	-	-	(10,111)
Furniture and fixtures	(35,655)	(1,712)	-	(37,367)
Equipment	(187,955)	(16,203)	9,964	(194,194)
Vehicles	(179,840)	(11,937)	-	(191,777)
Total Accumulated Depreciation	<u>(627,357)</u>	<u>(46,413)</u>	<u>9,964</u>	<u>(663,806)</u>
Total Capital Assets Being Depreciated, net	<u>514,258</u>	<u>45,308</u>	<u>-</u>	<u>559,566</u>
Governmental Activity Capital Assets, net	<u>\$ 554,308</u>	<u>\$ 45,308</u>	<u>\$ -</u>	<u>\$ 599,616</u>

Depreciation expense was charged to functions as follows:

Governmental Activities:	
Operating expenses	\$ 46,413
Total Depreciation Expense - Governmental Activities	<u>\$ 46,413</u>

BEAR RIVER ASSOCIATION OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 4. RETIREMENT PLANS

General information about the Pension Plan

Plan description: Eligible plan participants are provided with pensions through the Utah Retirement Systems. Utah Retirement Systems are comprised of the following Pension Trust Funds:

Defined Benefit Plans

- Public Employees Noncontributory Retirement System (Noncontributory System) is a multiple employer, cost sharing, 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.

The Tier 2 Public Employees Contributory Retirement 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 Systems' 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 Utah State Retirement 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 financial 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.org.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 4. RETIREMENT PLANS (continued)

Summary of Benefits by System

Benefits provided: URS provides retirement, disability, and death benefits.

Retirement benefits are as follows:

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%
Tier 2 Public Employees System	Highest 5 years	35 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

* Actuarial reductions are applied.

**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.

Contribution Rate Summary

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable), is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2021, are as follows:

	Employee Paid	Paid by Employer for Employee	Employer Contribution Rates	Employer Rate for 401(k) Plan
Contributory System				
111- Local Governmental Division Tier 2	N/A	N/A	15.80%	0.89%
Noncontributory System				
15- Local Governmental Division Tier 1	N/A	N/A	18.47%	N/A
Tier 2 DC Only				
211-Local Government	N/A	N/A	6.69%	10.00%

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

BEAR RIVER ASSOCIATION OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 4. RETIREMENT PLANS (continued)

For the fiscal year ended June 30, 2021, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 160,891	N/A
Tier 2 Public Employees System	113,255	\$ -
Tier 2 DC Only System	9,649	N/A
Total Contributions	<u>\$ 283,795</u>	<u>\$ -</u>

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 and Inflows of Resources Related to Pensions

At June 30, 2021, the Association reported a net pension asset of \$0 and a net pension liability of \$62,370.

(Measurement Date): December 31, 2020

	Proportionate Share	Net Pension Asset	Net Pension Liability
Noncontributory System	0.1105331%	\$ -	\$ 56,697
Tier 2 Public Employees System	0.0394442%	-	5,673
Total Net Pension Asset/Liability		<u>\$ -</u>	<u>\$ 62,370</u>

The net pension asset and liability were 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 Systems during the plan year.

For the year ended June 30, 2021, the recognized pension expense was \$74,017.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 4. RETIREMENT PLANS (continued)

At June 30, 2021, the Association 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	\$ 81,285	\$ 2,598
Changes in assumptions	7,176	7,622
Net difference between projected and actual earnings on pension plan investments	-	430,589
Changes in proportion and differences between contributions and proportionate share of contributions	9,624	39,872
Contributions subsequent to the measurement date	147,042	-
Total	<u>\$ 245,127</u>	<u>\$ 480,681</u>

\$147,042 was reported as deferred outflows of resources related to pensions results from contributions made by the Association prior to the 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 or resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (inflows) of Resources
2021	(\$124,481)
2022	(\$52,173)
2023	(\$148,155)
2024	(\$69,714)
2025	\$1,979
Thereafter	\$9,948

Actuarial Assumptions

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

BEAR RIVER ASSOCIATION OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 4. RETIREMENT PLANS (continued)

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

Mortality rates were developed from an actuarial experience study dated January 1, 2020. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age, as appropriate, with projected improvement using 80% of the ultimate rates from the MP-2019 improvement assumption using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers and public safety members, respectively.

The actuarial assumptions used in the January 1, 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 and is applied consistently to each defined benefit pension plan. 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%	2.34%
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%

BEAR RIVER ASSOCIATION OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 4. RETIREMENT PLANS (continued)

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.50%, and 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	\$ 982,960	\$ 56,697	\$ (715,483)
Tier 2 Public Employees System	95,463	5,673	(63,013)
Total	<u>\$ 1,078,423</u>	<u>\$ 62,370</u>	<u>\$ (778,496)</u>

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

BEAR RIVER ASSOCIATION OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 4. RETIREMENT PLANS (continued)

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.

Bear River Association of Governments participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

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

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended June 30, were as follows:

	2021	2020	2019
401(k) Plan			
Employer Contributions	\$ 189,013	\$ 163,549	\$ 151,358
Employee Contributions	\$ 29,113	\$ 27,374	\$ 60,838
457 Plan			
Employer Contributions	\$ -	\$ -	\$ -
Employee Contributions	\$ 3,655	\$ 3,634	\$ 3,082
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 11,197	\$ 7,263	\$ 24,942

NOTE 5. DISBURSEMENTS TO OTHER GOVERNMENTAL AGENCIES AND UNITS

Direct or contracted services include expenses which represent funds disbursed to local agencies by the Association. All governmental units to which funds are transferred are independently audited.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 6. LONG-TERM AND SHORT-TERM OBLIGATIONS

The following is a summary of long-term debt transactions of the Association for the year ended June 30, 2021.

	Obligation for Compensated Absences	Obligation for Unfunded Pension	Total Long-Term Liabilities
Long-term debt at July 1, 2020	\$ 96,286	\$ 428,137	\$ 524,423
Amount earned/additions	91,687	(365,767)	(274,080)
Amount used/reductions	(92,624)	-	(92,624)
Long-term debt at June 30, 2021	<u>\$ 95,349</u>	<u>\$ 62,370</u>	<u>\$ 157,719</u>

The obligation for compensated absences arises from the accrual of unused vacation time provided for eligible employees.

NOTE 7. CASH AND INVESTMENTS

The Association follows the requirements of the Utah Money Management Act (Utah Code annotated 1953, Section 51, Chapter 7) and related Rules of the Money Management Council (Council) in handling its depository and temporary cash and investment transactions. This law requires the deposit of funds in a "qualified depository". The Act defines a "qualified depository" 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 Act also authorizes the Association to invest in the Utah Public Treasurers' Investment Fund (UPTIF), certificates of deposit, US Treasury obligations, US agency issues, high-grade commercial paper, banker's acceptances, repurchase agreements, corporate bonds, money market funds and obligations of governmental agencies within the State of Utah. 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. The Association considers the rules of the Council to be necessary and sufficiently adequate protection of its uninsured bank deposits.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 7. CASH AND INVESTMENTS (continued)

Deposits

At June 30, 2021, the carrying amount of the Association deposits was \$445,278 and the bank balance was \$626,845. Of the bank balances, \$380,250 was covered by federal depository insurance and the remainder was uninsured and uncollateralized. Deposits are not collateralized nor are they required to be by state statute. However, the State Commissioner of Financial Institutions monitors financial institutions and establishes limits for deposit of public money at individual financial institutions, and the Association follows these recommendations. The Association has no formal policies related to custodial credit risk; however, they follow the Utah State Money Management Act.

The Association's investment types and balances at June 30, 2021, are noted below:

<u>Investment Type</u>	<u>Maturity</u>	<u>Rating</u>	<u>Fair Value</u>
Utah Public Treasurer's Investment Fund	N/A	Not rated	\$ 796,070
Total Investments			796,070
Deposits - Cash in bank			445,278
Total Cash and Investments			<u>\$ 1,241,348</u>

The Association categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

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. The Association has the following recurring fair value measurements as of June 30, 2021:

Utah Public Treasurer's Investment Fund - \$796,070 - Level 2-using the Association's book value which is not materially different than the Fund's published fair value factor obtained from the UPTIF.

The Association does not have a formal investment policy. The Association, however, invests the majority of its excess funds in the UPTIF. The UPTIF permits the Association to withdraw funds one day after giving withdrawal notification.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 7. CASH AND INVESTMENTS (continued)

Deposits (continued)

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Association manages its exposure to interest rate risk by complying with the Act, which requires that the remaining term to maturity of investments do not exceed the period of availability of the funds invested. The Act further limits the remaining term to maturity on all investments in commercial paper to 270 days or less and fixed-income securities to 365 days or less. The Association has no investment policy that would further limit its interest rate risk.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Association's policy for reducing exposure to credit risk is to comply with the Act and other related rules. The Act and other related rules limit investments in commercial paper to a first-tier rating of investments in fixed-income to a rating of A or higher as rated by Moody's Investor Service or by Standard and Poor's Corporation. The Association has no investment policy that would further limit its investment choices. The investments that exceed 5% of the total investment pool are Utah Public Treasurer's Investment Fund.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the Association's investment in a single issuer. The Association's policy for managing this risk is to comply with the Act and related rules. The Act limits investments in commercial paper and or corporate obligations to 5% of the Association's total portfolio with a single issuer. At June 30, 2021, the Association had 100% of its investments in the Utah Public Treasurer's Investment Fund. The Association places no other limits on the amount it may invest in any one issuer.

Custodial Credit Risk. For an investment, the custodial risk is the risk that in the event of the failure of the counterparty, the Association will not be able to recover the value of its investments that are in the possession of an outside party. The Association's policy for managing this risk is to comply with the Act and related rules. The Association places no other limit on the amount of investments to be held by counterparties. All the Association's investments are held by the Utah Public Treasurer's Investment Fund.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 7. CASH AND INVESTMENTS (continued)

Deposits (continued)

The Utah Public Treasurer's Investment Fund is an external deposit and investment pool where governmental entities are able to pool the monies from several entities to improve investment efficiency and yield. These monies are invested primarily in money market securities and contain no withdrawal restrictions. As such, the monies invested in this fund are not insured and are subject to the same market risks as any similar investment in money market funds. The fund investments must comply with the provisions of the Utah Money Management Act. The fund is not SEC registered. The fair value of the Association's position in the fund is the same as the value of fund shares.

NOTE 8. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

For the year ended June 30, 2021, there were no deficit fund balances. The Association did not incur fund expenditures over budget.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 9. DETAIL OF FUND/PROGRAM BALANCE

The following are the program fund balances at June 30, 2021:

Logan City Housing Authority	\$ 156,895
Logan Mainstream	66,479
Bear River Housing Authority	94,444
Restricted for HUD Programs	<u>317,818</u>
CDBG FTHB and FTHB Payback	161,862
Aging Miscellaneous Donations and Alternative Fees	2,889
Aging New Choices Waiver	96,857
Aging Senior Housing Coordinator	7,255
Veteran Directed Care	52,389
Bear River Heritage Area	3,513
Community Emergency Assistance	176
CVTD Med Voucher	<u>10,187</u>
Restricted for State and Local Programs	<u>335,128</u>
BRAG Support	-
BRAG Building Maintenance	(7,675)
Tri-County Support	127,499
Aging Discretionary	76,653
Revolving Loan Fund Administration	319
Crown at Tremonton Village Management	41,186
Weatherization Cost Share	<u>358</u>
Unassigned	<u>238,340</u>
	<u>\$ 891,286</u>
Special Revenue Fund - Foundation	
Revolving Loans	\$ 51,177
Other Restricted Amounts	-
Unrestricted	<u>10</u>
	<u>\$ 51,187</u>

NOTE 10. ACTIVITY BETWEEN THE ASSOCIATION AND THE BEAR RIVER COMMUNITY SERVICES FOUNDATION

During the year ended June 30, 2021, the Foundation paid \$38,953 for administrative fees for the Housing Rehabilitation Program. The Foundation also gave the Association \$40,109 for matching funds for Federal programs.

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

BEAR RIVER ASSOCIATION OF GOVERNMENTS
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
UTAH RETIREMENT SYSTEMS
MEASUREMENT DATE OF DECEMBER 31, 2020
JUNE 30, 2021

Last 10 Fiscal Years*

	Noncontributory System	Tier 2 Public Employees System
Proportion of the net pension liability (asset)		
2020	0.1105331%	0.0394442%
2019	0.1115640%	0.0340940%
2018	0.1232865%	0.0318747%
2017	0.1353711%	0.0296028%
2016	0.1371845%	0.0301585%
2015	0.1354986%	0.0255317%
2014	0.1331563%	0.0188567%
Proportionate share of the net pension liability (asset)		
2020	\$56,697	\$5,673
2019	\$420,469	\$4,668
2018	\$907,848	\$13,651
2017	\$593,101	\$2,610
2016	\$880,892	\$3,364
2015	\$766,717	(\$56)
2014	\$578,196	(\$571)
Covered employee payroll		
2020	\$826,963	\$630,547
2019	\$895,014	\$473,610
2018	\$1,014,945	\$372,219
2017	\$1,135,336	\$289,842
2016	\$1,165,756	\$247,325
2015	\$1,135,831	\$164,964
2014	\$1,140,524	\$92,423
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll		
2020	6.86%	0.90%
2019	46.98%	1.62%
2018	89.45%	3.87%
2017	52.24%	0.90%
2016	75.56%	1.36%
2015	67.50%	-0.03%
2014	50.70%	-0.6%
Plan fiduciary net position as a percentage of the total pension liability		
2020	99.2%	98.3%
2019	93.7%	96.5%
2018	87.0%	90.8%
2017	91.9%	97.4%
2016	87.3%	95.1%
2015	87.8%	100.2%
2014	90.2%	103.5%

* In accordance with paragraph 81.a of GASB 68, employers will need to disclose a 10-year history of their proportionate share of the Net Pension Liability (Asset) in their RSI. The 10-year schedule will need to be built prospectively. The schedule above is only for the current year and four prior years.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
UTAH RETIREMENT SYSTEMS
JUNE 30, 2021

	As of fiscal year ended	Actuarial Determined	Contributions in relation to the contractually required	Contributions deficiency	Covered employee	Contributions as a percentage of covered employee
	June 30,	Contributions	Contributions	(excess)	payroll	payroll
Noncontributory System	2012	\$ 204,213	\$ 204,213	\$ -	\$ 1,486,296	13.74%
	2013	\$ 192,664	\$ 192,664	\$ -	\$ 1,199,845	16.06%
	2014	\$ 194,068	\$ 194,068	\$ -	\$ 1,130,410	17.17%
	2015	\$ 211,452	\$ 211,452	\$ -	\$ 1,144,835	18.47%
	2016	\$ 213,746	\$ 213,746	\$ -	\$ 1,157,258	18.47%
	2017	\$ 213,571	\$ 213,571	\$ -	\$ 1,156,317	18.47%
	2018	\$ 201,248	\$ 201,248	\$ -	\$ 1,089,595	18.47%
	2019	\$ 176,032	\$ 176,032	\$ -	\$ 953,069	18.47%
	2020	\$ 151,950	\$ 151,950	\$ -	\$ 822,685	18.47%
	2021	\$ 160,891	\$ 160,891	\$ -	\$ 871,094	18.47%
Tier 2 Public Employees System*	2012	N/A	N/A	N/A	N/A	N/A
	2013	N/A	N/A	N/A	N/A	N/A
	2014	\$ 11,049	\$ 11,049	\$ -	\$ 78,974	13.99%
	2015	\$ 17,707	\$ 17,707	\$ -	\$ 118,522	14.94%
	2016	\$ 29,972	\$ 29,972	\$ -	\$ 201,017	14.91%
	2017	\$ 41,471	\$ 41,471	\$ -	\$ 278,141	14.91%
	2018	\$ 49,402	\$ 49,402	\$ -	\$ 326,946	15.11%
	2019	\$ 62,977	\$ 62,977	\$ -	\$ 405,259	15.54%
	2020	\$ 88,447	\$ 88,447	\$ -	\$ 564,799	15.66%
	2021	\$ 113,255	\$ 113,255	\$ -	\$ 716,804	15.80%
Tier 2 Public Employees DC Only	2012	N/A	N/A	N/A	N/A	N/A
	2014	N/A	N/A	N/A	N/A	N/A
	2015	\$ 1,399	\$ 1,399	\$ -	\$ 20,816	6.72%
	2016	\$ 2,727	\$ 2,727	\$ -	\$ 40,757	6.69%
	2017	\$ 2,312	\$ 2,312	\$ -	\$ 34,552	6.69%
	2018	\$ 3,821	\$ 3,821	\$ -	\$ 57,121	6.69%
	2019	\$ 3,546	\$ 3,546	\$ -	\$ 53,009	6.69%
	2020	\$ 6,569	\$ 6,569	\$ -	\$ 98,185	6.69%
	2021	\$ 9,649	\$ 9,649	\$ -	\$ 144,224	6.69%

* 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. Contributions as a percentage of covered-payroll may be different than the board certified rate due to rounding and other administrative issues. The schedule above is only for the current year and five prior years.

Changes in Assumptions:

The assumptions and methods used to calculate the total pension liability remain unchanged from the prior year.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
SPECIAL REVENUE FUND – BEAR RIVER COMMUNITY SERVICES FOUNDATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	Actual Amounts
REVENUES	
Intergovernmental	\$ -
Charges for services	45,300
Interest earnings	110
Other income	-
Dividends received	-
Total revenues	<u>45,410</u>
EXPENDITURES	
Current:	
General government:	
Salaries	-
Fringe benefits	-
Capital outlay	-
Operating expenses	-
Direct or contracted services	79,587
Total expenditures	<u>79,587</u>
Excess of revenues over expenditures	<u>(34,177)</u>
OTHER FINANCING SOURCES (USES)	
Sale of capital assets	-
Total other financing sources and uses	-
Net change in fund balances	(34,177)
Fund balances - beginning	85,364
Fund balances - ending	<u>\$ 51,187</u>

Notes to Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2021

Bear River Community Services Foundation is not required to have a legally adopted budget. Accordingly, no budget to actual presentation is included in this required supplementary information.

OTHER SUPPLEMENTARY INFORMATION

LOGAN CITY HOUSING AUTHORITY (UT026)
LOGAN, UT
STATEMENT OF NET POSITION
SUPPLEMENTAL INFORMATION TO INPUT TO REAC
AS OF JUNE 30, 2021

		14.871	14.879	
		Housing Choice	Mainstream	
		Vouchers	Vouchers	Totals
111	Cash - Unrestricted	\$ 275,687	\$ 33,921	\$ 309,608
113	Cash - Other Restricted	21,625	79,514	101,139
100	Total Cash	<u>297,312</u>	<u>113,435</u>	<u>410,747</u>
120	Total Accounts Receivable	-	-	-
142	Prepaid Expenses and Other Assets	-	-	-
150	Total Current Assets	<u>297,312</u>	<u>113,435</u>	<u>410,747</u>
190	Total Assets	<u>\$ 297,312</u>	<u>\$ 113,435</u>	<u>\$ 410,747</u>
310	Total Current Liabilities	\$ -	\$ -	\$ -
350	Total Non-Current Liabilities	-	-	-
300	Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
511.1	Restricted Net Position	21,625	79,514	101,139
512.1	Unrestricted Net Position	275,687	33,921	309,608
513	Total Net Position	<u>297,312</u>	<u>113,435</u>	<u>410,747</u>
600	Total Liabilities and Net Position	<u>\$ 297,312</u>	<u>\$ 113,435</u>	<u>\$ 410,747</u>

LOGAN CITY HOUSING AUTHORITY (UT026)
LOGAN, UT
STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET POSITION
SUPPLEMENTAL INFORMATION TO INPUT TO REAC
FOR THE YEAR ENDED JUNE 30, 2021

	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	14.879 Mainstream Vouchers	14.MSC HCV CARES Act Funding	Totals
HUD PHA Operating Grants - HAP	\$ 1,403,926	\$ -	\$ 304,451	\$ -	\$ 1,708,377
HUD PHA Operating Grants - Admin	284,080	112,965	55,025	23,104	475,174
70600 Total HUD PHA Operating Grants	1,688,006	112,965	359,476	23,104	2,183,551
Fraud Recovery - HAP	13,480	-	1,606	-	15,086
Fraud Recovery - Admin	13,479	-	1,605	-	15,084
71400 Total Fraud Recovery	26,959	-	3,211	-	30,170
71500 Port In	4,747	-	-	-	4,747
70000 Total Revenue	1,719,712	112,965	362,687	23,104	2,218,468
91100 Administrative Salaries	56,842	53,310	15,709	10,571	136,432
91200 Auditing Fees	-	5,855	-	1,143	6,998
91500 Employee Benefit Contributions - Admin	40,702	35,167	10,464	6,961	93,294
91600 Office Expenses	25,948	17,981	5,034	4,265	53,228
91800 Travel	399	637	171	154	1,361
91000 Total Operating - Administrative	123,891	112,950	31,378	23,094	291,313
96120 Liability Insurance	1,466	15	338	10	1,829
96100 Total Insurance Premiums	1,466	15	338	10	1,829
96900 Total Operating Expenses	125,357	112,965	31,716	23,104	293,142
Excess of Operating Revenue over Operating					
97000 Expenses	1,594,355	-	330,971	-	1,925,326
97300 Housing Assistance Payments	1,448,900	-	309,088	-	1,757,988
97350 Housing Assistance Payments - Portability	4,870	-	-	-	4,870
90000 Total Expenses	1,579,127	112,965	340,804	23,104	2,056,000
11180-020 Transfer From Admin	-	-	-	-	-
11170-100 Transfer to HAP	-	-	-	-	-
Excess (Deficiency) of Total Revenue Over					
10000 (Under) Total Expenses	140,585	-	21,883	-	162,468
Beginning Net Position - HAP	53,119	-	82,545	-	135,664
Beginning Net Position - Admin	103,608	-	9,007	-	112,615
11030 Beginning Net Position	156,727	-	91,552	-	248,279
11170 Ending Administrative Fee Net Position	275,687	-	33,921	-	\$ 309,608
11180 Ending Housing Assist Payments Net Position	21,625	-	79,514	-	\$ 101,139
11190 Unit Months Available	4,428	-	900	-	5,328
11210 Number of Unit Months Leased	4,312	-	908	-	5,220

BEAR RIVER REGIONAL HOUSING AUTHORITY (UT030)
LOGAN, UT
STATEMENT OF NET POSITION
SUPPLEMENTAL INFORMATION TO INPUT TO REAC
AS OF JUNE 30, 2021

		14.871 Housing Choice Vouchers	14.879 Mainstream Vouchers	Total
111	Cash - Unrestricted	\$ 146,409	\$ -	\$ 146,409
113	Cash - Other Restricted	16,027	8,788	24,815
100	Total Cash	162,436	8,788	171,224
120	Total Accounts Receivable	-	-	-
142	Prepaid Expenses and Other Assets	-	-	-
150	Total Current Assets	162,436	8,788	171,224
190	Total Assets	<u>\$ 162,436</u>	<u>\$ 8,788</u>	<u>\$ 171,224</u>
310	Total Current Liabilities	\$ -	\$ -	\$ -
350	Total Non-Current Liabilities	-	-	-
300	Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
511.1	Restricted Net Position	16,027	8,788	24,815
512.1	Unrestricted Net Position	146,409	-	146,409
513	Total Net Position	162,436	8,788	171,224
600	Total Liabilities and Net Position	<u>\$ 162,436</u>	<u>\$ 8,788</u>	<u>\$ 171,224</u>

BEAR RIVER REGIONAL HOUSING AUTHORITY (UT030)
 LOGAN, UT
 STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET POSITION
 SUPPLEMENTAL INFORMATION TO INPUT TO REAC
 FOR THE YEAR ENDED JUNE 30, 2021

	14.871 Housing Choice Vouchers	14.879 Mainstream Vouchers	14.HCC HCV Cares Act Funding	Total
HUD PHA Operating Grants - HAP	\$ 591,613	\$ 21,900	\$ -	\$ 613,513
HUD PHA Operating Grants - Admin	93,734	-	37,700	131,434
70600 Total HUD PHA Operating Grants	685,347	21,900	37,700	744,947
Fraud Recovery - HAP	6,712	-	-	6,712
Fraud Recovery - Admin	6,711	-	-	6,711
71400 Total Fraud Recovery	13,423	-	-	13,423
70000 Total Revenue	698,770	21,900	37,700	758,370
91100 Administrative Salaries	19,355	-	18,547	37,902
91200 Auditing Fees	-	-	2,339	2,339
91500 Employee Benefit Contributions - Admin	13,088	-	12,204	25,292
91600 Office Expenses	9,255	-	4,317	13,572
91800 Travel	176	-	293	469
91000 Total Operating - Administrative	41,874	-	37,700	79,574
96120 Liability Insurance	451	-	-	451
96100 Total Insurance Premiums	451	-	-	451
96900 Total Operating Expenses	42,325	-	37,700	80,025
97000 Excess of Operating Revenue over Operating Expenses	656,445	21,900	-	678,345
97300 Housing Assistance Payments	592,687	13,112	-	605,799
90000 Total Expenses	635,012	13,112	37,700	685,824
11180-020 Transfer from Admin	-	-	-	-
11170-100 Transfer to HAP	-	-	-	-
Excess (Deficiency) of Total Revenue Over				
10000 (Under) Total Expenses	63,758	8,788	-	72,546
Beginning Net Position - HAP	10,389	-	-	10,389
Beginning Net Position - Admin	88,288	-	-	88,288
11030 Beginning Net Position	98,677	-	-	98,677
11170 Ending Administrative Fee Net Position	146,409	-	-	146,409
11180 Ending Housing Assistance Payments Net Position	16,027	8,788	-	24,815
11190 Unit Months Available	1,454	80	-	1,544
11210 Number of Unit Months Leased	1,444	40	-	1,484

REPORTS AND SCHEDULES
REQUIRED BY
THE SINGLE AUDIT ACT

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

To the Governing Board
Bear River Association of Governments
Logan, Utah

Report on Compliance for Each Major Federal Program

We have audited Bear River Association of Governments' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Bear River Association of Governments' major federal programs for the year ended June 30, 2021. Bear River Association of Governments' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Bear River Association of Governments' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Bear River Association of Governments' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Bear River Association of Governments' compliance.

Opinion on Each Major Federal Program

In our opinion, Bear River Association of Governments complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of Bear River Association of Governments is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Bear River Association of Governments' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Bear River Association of Governments' internal control over compliance.

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities and each major fund of Bear River Association of Governments as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Bear River Association of Governments' basic financial statements. We issued our report thereon dated November 24, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Wiggins & Co., PC
Brigham City, Utah
November 24, 2021

BEAR RIVER ASSOCIATION OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass through Grantor Program/Title	Contract Number	CFDA Number	Expenditures/ Disbursements	Major Program
<u>U.S. Department of Agriculture</u>				
Direct:				
Rural Development	AM701xxxxg022	10.170	\$ 250	
Total U.S. Department of Commerce			250	
<u>U.S. Department of Commerce</u>				
Direct:				
Support for Planning Organizations	FED16DEN3020085	11.302	70,000	X
Support for Planning Organizations - CARES ACT	FED21DEN3020020	11.302	131,416	X
	FED20DEN3070123			
Total U.S. Department of Commerce			201,416	
<u>U.S. Department of Housing and Urban Development</u>				
Direct:				
Cluster:				
Mainstream Vouchers	UT026DV	14.879	350,705	
Section 8 Housing Choice Voucher	UT026VO	14.871	2,172,044	
	UT030DV			
	UT030VASH			
	UT026DV			
	UT026VO			
	UT030VO			
CARES Act	UT026DVCARES	14.HCC	173,769	
	UT026VO			
	UT026CARES			
	UT030CARES			
Total Housing Choice Voucher Program Cluster			2,696,518	
Supportive Housing Program	UT0101L8T031805	14.267	123,577	
	UT0101L8T031906			
Total Direct U.S. Department of Housing and Urban Development			2,820,095	
<u>U.S. Department of Homeland Security</u>				
Direct:				
Pre-Disaster Mitigation	EMD-2018-PC-0003	97.047	1,213	
Total Direct U.S. Department of Homeland Security			1,213	
Total Direct Funding			3,022,974	

BEAR RIVER ASSOCIATION OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

U.S. Department of Health and Human Services

Passed through:

State of Utah Department of Human Services:

Title III Special Programs for the Aging and Nutrition Services Cluster:

Title III, Part B, Grants for Supportive

Services and Senior Centers

A03137 93,044 230,736

Title III, Part C, Nutrition Services

A03137 93,045 426,157

Nutrition Services Incentive Program

A03137 93,053 84,384

741,277

Medical Assistance Program

A03137 93,778 14,554

Title III, Part F, Disease Prevention and

Health Promotion Services

A03137 93,043 7,657

Title VII, Prevention of Abuse, Neglect and

Title VII, Chapter 2, Long Term Care Ombudsman

Services for Older Individuals

A03137 93,042 12,100

Title III E NFCSP (Caregiver)

A03137 93,052 88,372

Senior Medicare Patrol Grant

A03137 93,048 16,450

Health Care Financing Research,

Demonstrations and Evaluations

A03137 93,779 22,445

Medicare Enrollment Assistance Program

A03137 93,071 16,880

Social Services Block Grant

A03137 93,667 107,803

172068

Total passed through State of Utah Department of Human
Services

1,027,538

Passed through:

National Council on Aging

Medicare Enrollment Assistance Program

90MINC0001 93,071 74,080

Total passed through National Council on Aging

74,080

Passed through:

State of Utah Department of Workforce Services:

Housing and Community Development:

Temporary Assistance for Needy Families

18DWS0141 93,558 60,304

Community Service Block Grant

211901 93,569 171,417

Community Service Block Grant- CARES

203640 93,569 72,516

212225

Total Community Service Block Grant

243,933

Low Income Home Energy Assistance Cluster:

Low Income Home Energy Assistance

191810 93,568 1,251,349

182144

210216

211785

201294

Total passed through State of Utah Department of Workforce
Services

1,555,586

Total Passed Through U.S. Department of
Health and Human Services

2,657,204

BEAR RIVER ASSOCIATION OF GOVERNMENTS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

				Major Program
<u>U.S. Department of Energy</u>				
Passed through:				
State of Utah DWS-Housing and Community Development:				
Weatherization Assistance for Low-Income Persons	210217	81.042	240,647	
Total Passed Through U.S. Department of Energy			<u>240,647</u>	
<u>U.S. Department of Housing and Urban Development</u>				
Passed Through:				
State of Utah Department of Workforce Services:				
Housing and Community Development:				
Community Development Block Grants	211279	14.228	146,399	
	211618			
Community Development Block Grants- CARES	210245	14.228	151,033	
Emergency Shelter Grant	210946	14.231	60,385	
Emergency Shelter Grant- CARES	203486	14.231	99,416	
Total Passed Through State of Utah Department of Workforce Services			<u>457,233</u>	
Total Passed Through U.S. Department of Housing and Urban Development			<u>457,233</u>	
<u>U.S. Department of Transportation</u>				
Passed through:				
Utah Department of Transportation:				
Highway Administration:				
Human Services Transportation	198139	20.505	6,101	
UDOT Mobility Mgmt	198140	20.513	6,346	
Total Pass Through U.S. Department of Transportation			<u>12,447</u>	
<u>U.S. Department of Treasury</u>				
Passed through Utah Community Action Partnership Assn.:				
Voluntary Income Tax Assistance	19VITA19-20	21.009	5,500	
	21VITA20-21			
Passed through Box Elder County				
Coronavirus Relief Fund		21.019	100,000	X
Passed through State of Utah DWS- Housing and Community Development:				
HAP	210205	21.019	1,381,593	X
	212004			
ERA	212241	21.023	96,155	
Total Pass Through U.S. Department of Treasury			<u>1,583,248</u>	
Total Passed Through Funding			<u>4,950,779</u>	
Total Expenditures of Federal Awards			<u>\$ 7,973,753</u>	

BEAR RIVER ASSOCIATION OF GOVERNMENTS
NOTES TO THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1. PURPOSE OF THE SCHEDULE

The accompanying Schedule of Expenditures of Federal Awards is a supplementary schedule to the Association's financial statements and is presented for purposes of additional analysis. Because the schedule presents only a selected portion of the activities of the Association, it is not intended to and does not present financial position, changes in fund balances or the current funds revenues, expenditures and other changes of the Association.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Presentation

The information in the schedule is presented in accordance with the Uniform Guidance.

Federal Awards. Pursuant to the Single Audit Act of 1984 (Public Law 98-502), the Single Audit Act Amendments of 1996 (Public Law 104-156) and the Uniform Guidance, federal awards are defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance or direct appropriations. Accordingly, non-monetary federal assistance, including federal surplus property, would be included in federal awards, if applicable, and therefore, would be reported on the schedule. Federal awards do not include direct federal cash assistance to individuals. Solicited contracts between the State and Federal government for which the Federal Government procures tangible goods or services are not considered to be federal awards.

Type A and Type B Programs. The Single Audit Act Amendments of 1996 and the Uniform Guidance establish the levels of expenditures or expenses to be used in defining Type A and Type B federal award programs. Type A programs, for the Association, are those programs which exceed \$750,000 in federal expenditures, distributions or issuances for the fiscal year ended June 30, 2021.

2. Reporting Entity

The reporting entity is fully described in Note 1 of the Association's financial statements. The schedule includes all federal awards programs administered by the Association for the year ended June 30, 2021.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
NOTES TO THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Accounting

The expenditures in the schedule are recognized as incurred based on the modified accrual basis of accounting and the cost accounting principles contained in the Uniform Guidance, *Cost Principles for State and Local Governments*. Under those cost principles, certain types of expenditures are not allowable or are limited as to reimbursements.

The Association did not elect to use the 10% *de minimus* indirect cost rate as allowed.

Matching Costs. The schedule does not include matching expenditures.

Direct and Indirect Flow-Through Federal Assistance. Some of the Association's federal awards are received directly from the granting federal agency (i.e., the Association is the primary recipient). However, the majority of federal awards, as identified on the schedule, are passed through a separate entity prior to receipt by the Association (i.e., the Association is a sub-recipient).

Sub-recipients. The Association acts as a pass-through to area Senior Citizen Centers to provide funding for meals and programs from Federal and State Aging programs. The total amount expended during the year ended June 30, 2021, was \$858,289 of which \$668,081 were Federal funds.

The Association acts as a pass-through for SSBG funds. The amount expended for the year was \$56,800.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weaknesses identified?

___ yes X no

Significant deficiencies identified

not considered to be material weaknesses?

___ yes X none reported

Noncompliance material to financial statements noted?

___ yes X no

Federal Awards

Internal Control over major programs:

Material weaknesses identified?

___ yes X no

Significant deficiencies identified

not considered to be material weaknesses?

___ yes X none reported

Type of auditor's report issued on compliance
for major programs:

Unmodified

Any audit findings disclosed that are required
to be reported in accordance with the
Uniform Guidance?

___ yes X no

Identification of major programs:

CFDA Number(s)

Name of Federal Program or Cluster

11.302

US Department of Commerce
Support for Planning Organizations

21.019

US Department of Treasury:
Corona Virus Relief Fund

Dollar threshold used to distinguish
between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

X yes ___ no

BEAR RIVER ASSOCIATION OF GOVERNMENTS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

Section II – Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses and instances of noncompliance related to the financial statements that are required to be reported in accordance with paragraphs 5.18 through 5.20 of *Government Auditing Standards*.

There were no significant deficiencies, material weaknesses or instances of noncompliance noted during the audit that are required to be reported.

Section III – Federal Award Findings and Questioned Costs

There were no federal award findings or questioned costs noted during our audit that are required to be reported in accordance with Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Accordingly, no such matters are reported.

BEAR RIVER ASSOCIATION OF GOVERNMENTS
MANAGEMENT REPORT
FOR THE YEAR ENDED JUNE 30, 2021

BEAR RIVER ASSOCIATION OF GOVERNMENTS
MANAGEMENT REPORT
FOR THE YEAR ENDED JUNE 30, 2021

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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*

To the Governing Board
Bear River Association of Governments
Logan, 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 and each major fund of Bear River Association of Governments, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Bear River Association of Governments' basic financial statements, and have issued our report thereon dated November 24, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Bear River Association of Governments' internal control over financial reporting (internal control) to as a basis for designing 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 Bear River Association of Governments' internal control. Accordingly, we do not express an opinion on the effectiveness of the Association'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 Bear River Association of Governments' 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 financial statements. 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.

Wiggins & Co., PC
Brigham City, Utah
November 24, 2021



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

To the Governing Board and Executive Director
Bear River Association of Governments

Report on Compliance

We have audited Bear River Association of Governments' compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the State Auditor, for the year ended June 30, 2021.

State compliance requirements were tested for the year ended June 30, 2021, in the following areas:

Budgetary Compliance
Fund Balance
Fraud Risk Assessment
Government Fees

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on the Association'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 the Association'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 the Association's compliance with those requirements.

Opinion on Compliance

In our opinion, Bear River Association of Governments complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 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 the accompanying schedule of findings and recommendations as item 21-1 below. Our opinion on compliance is not modified with respect to these matters.

The Association's response to the noncompliance findings identified in our audit is described in the accompanying letter. The Association's response was not subject 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 the Association 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 the Association's internal control over compliance with the state compliance requirements referred to above to determine the audit 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 of the Association'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 to detect and correct noncompliance with a state compliance requirement on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state compliance requirement will not be prevented or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our 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.

Wiggins & Co., PC

Brigham City, Utah
November 24, 2021

BEAR RIVER ASSOCIATION OF GOVERNMENTS
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2021

STATE LEGAL COMPLIANCE

OTHER MATTERS

21-1 FRAUD RISK ASSESSMENT

Condition:

Fraud risk assessment was not presented in a governing board meeting before the end of the fiscal year end.

Criteria:

The State Legal Compliance requires the Association to complete the State Auditor's fraud risk assessment and present it in a governing board meeting.

Cause of Condition:

The Fraud Risk Assessment was a new requirement for Fiscal Year 2020. The Association was not aware of this being an annual requirement.

Potential effect: The Association would not be compliant with the requirements of State Legal Compliance Guide.

Recommendation:

We recommend the assessment be presented in the next governing board meeting. The Association should also complete the 2022 Fraud Risk Assessment as soon as possible to ensure they are in compliance for FY 2022.

Response: See accompanying letter.



BEAR RIVER ASSOCIATION OF GOVERNMENTS

170 N. Main, Logan, Utah 84321 ♦ (435) 752-7242 ♦ Fax (435) 752-6962 ♦ www.brag.utah.gov

21-1 FRAUD RISK ASSESSMENT

Cause of Condition:

The Fraud Risk Assessment was a new requirement for Fiscal Year 2020. The Association was not aware of this being a yearly requirement.

Potential effect: The City would not be compliant with the State Legal Compliance Guide.

Recommendation:

We recommend the assessment be presented in the next governing board meeting. The association should also complete the 2022 Fraud Risk Assessment as soon as possible to ensure they are in compliance for FY 2022.

Response:

To correct this finding the fraud risk assessment will be presented at the next governing board meeting to be held on November 29, 2021. In addition, the assessment for FY22 will also be presented to the board in the same meeting to ensure compliance next year. We will also make sure that it is scheduled each subsequent year during the same meeting when the audit is presented and this document is fresh in our minds.

Report Criteria:

Include Funds: 240
 Print Fund Titles
 Page and Total by Fund
 Print Source Titles
 Total by Source
 Print Department Titles
 Total by Department
 All Segments Tested for Total Breaks

Account Number	Account Title	2018-18 Prior year 4 Actual	2019-19 Prior year 3 Actual	2020-20 Prior year 2 Actual	2021-21 Prior year Actual
COUNCIL ON AGING					
240-1131000	PETTY CASH	200.00	200.00	200.00	200.00
240-1190000	CASH - COMBINED FUND	224,209.11	289,240.05	311,567.46	243,133.46
240-1305000	ACCTS RECEIVABLE CASELLE PROG	.00	.00	.00	.00
240-1311000	ACCOUNTS RECEIVABLE	.00	.00	.00	.00
240-1411000	DUE FROM OTHER GOVERNMENTS	96,312.60	72,779.34	69,055.77	71,688.96
240-1561000	PREPAID EXPENSES	.00	.00	.00	.00
240-2131000	ACCOUNTS PAYABLE	19,349.82	8,570.71	36,756.28	13,365.95
240-2132000	SALES TAX PAYABLE	.00	.00	.00	232.96
240-2150000	WAGES PAYABLE	7,268.25	9,961.35	11,610.14	16,606.25
240-2221000	FICA WITHHOLDING	.00	.00	.00	.00
240-2222000	FEDERAL WITHHOLDING	.00	.00	.00	.00
240-2223000	STATE WITHHOLDING	.00	.00	.00	.00
240-2231000	RETIREMENT	.00	.00	.00	.00
240-2232000	HEALTH INSURANCE	.00	.00	.00	.00
240-2233000	COLONIAL INSURANCE	.00	.00	.00	.00
240-2235000	EMPLOYEE RECEIVABLE	.00	.00	.00	.00
240-2236000	UNITED WAY DEDUCTION	.00	.00	.00	.00
240-2331000	UNEARNED REVENUE	.00	.00	49,165.00	.00
240-2333000	DEF REV - IHC FOOTCARE	.00	.00	.00	.00
240-2400000	PAYABLE TO OTHER FUNDS	.00	.00	.00	.00
240-2411000	DUE TO OTHER GOVERNMENTS	.00	.00	.00	.00
240-2951000	FUND BALANCE - RSVP RESTRICTED	.00	.00	.00	.00
240-2961000	FUND BALANCE - CERAMICS	1,035.87	1,035.87	.00	.00
240-2980000	BEGINNING OF YEAR	287,583.90	293,067.77	343,687.33	283,291.81
INTERGOVERNMENTAL REVENUE					
240-33-10000	FEDERAL GRANTS-CNS -RSVP FUND	.00	.00	.00	.00
240-33-13000	MISC FED GRANTS - ARRA COM SER	.00	.00	.00	.00
240-33-13100	MISC FED GRANTS - ARRA NUTR	.00	.00	.00	.00
240-33-13200	MISC FED GRANTS VIA BRAG	.00	.00	.00	548.74
240-33-15101	CMM-CONGREGATE MEALS III C-1	51,472.21	54,667.35	68,049.48	37,238.53
240-33-15103	CMM-USDA CASH-IN-LIEU C-1	17,120.58	11,668.90	21,858.09	73,463.10
240-33-15105	CMM-STATE NUTRITION C-1	4,846.00	3,403.00	3,576.00	4,601.00
240-33-15201	HDM-HOME DELIVERED III C-2	53,586.02	11,249.98	62,298.00	73,735.88
240-33-15203	HDM-USDA CASH-IN-LIEU C-2	19,159.00	17,807.48	3,750.00	11,938.83
240-33-15205	HDM-STATE NUTRITION C-2	4,846.00	3,403.00	.00	7,152.00
240-33-15207	HDM-STATE HOME DELIVERED C-2	76,395.80	89,143.49	29,698.25	104,013.75
240-33-15209	ACCESS MANDATED-TITLE IIIB	41,634.00	60,517.68	54,336.32	73,955.00
240-33-15301	ACCESS MANDATED-STATE SERVICE	31,516.00	30,095.00	30,135.00	31,671.75
240-33-15303	ACCESS MANDATED-ST TRANSPORT	2,921.00	2,922.00	1,495.80	3,826.34
240-33-15407	HEALTH INSURANCE COUNSELING	4,050.17	4,313.87	1,666.65	3,737.21
240-33-15409	TITLE III D -PHP	2,886.11	2,750.39	4,314.05	4,435.64
240-33-15420	MIPPA	3,312.71	1,927.09	2,041.65	2,469.63
240-33-15601	FFCRA-CMM	.00	.00	15,771.51	.00
240-33-15602	FFCRA-HDM	.00	.00	.00	.00

Account Number	Account Title	2018-18 Prior year 4 Actual	2019-19 Prior year 3 Actual	2020-20 Prior year 2 Actual	2021-21 Prior year Actual
240-33-15702	CARES-HDM	.00	.00	101,216.96	28,106.43
240-33-15703	CARES-PDS	.00	.00	40,862.00	.00
240-33-17000	FEDERAL GRANTS - MISCELLANEOUS	.00	.00	.00	.00
240-33-18000	FEDERAL GRANT - CDBG	.00	.00	84,439.85	44,629.00
240-33-41000	STATE GRANTS XX-SSBG	4,600.00	4,600.00	4,600.00	4,600.00
240-33-41100	HEAT CONTRACT	.00	.00	.00	.00
240-33-44000	STATE RSVP GRANT	.00	.00	.00	.00
240-33-44100	MISC STATE GRANTS	1,000.00	3,700.00	8,000.00	.00
240-33-45000	STATE GRANT -CDBG	.00	.00	.00	.00
240-33-70000	GRANTS - OTHER LOCAL	.00	287.46	2,000.00	.00
Total INTERGOVERNMENTAL REVENUE:		319,345.60	302,456.69	540,109.61	510,122.83
CHARGES FOR SERVICES					
240-34-51000	TOURS & TRIPS	.00	.00	.00	.00
240-34-52000	ACCESS/TRANSPORTATION	890.00	345.00	79.00	495.10
240-34-53000	CRAFT REVENUES	8,678.24	4,384.34	1,686.30	3,221.20
240-34-95000	CONTRIBUTIONS - ACTIVITIES	.00	.00	.00	.00
Total CHARGES FOR SERVICES:		9,568.24	4,729.34	1,765.30	3,716.30
MISCELLANEOUS REVENUE					
240-36-20000	RENTS & CONCESSIONS	.00	.00	.00	.00
240-36-51000	SALE OF CAPITAL ASSETS	.00	15,450.00	.00	.00
240-36-90000	SUNDRY REVENUE	5,082.99	3,819.96	11,288.19	1,891.52
240-36-99000	BAD DEBT/WRITEOFFS/DISCOUNTS	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		5,082.99	19,269.96	11,288.19	1,891.52
CONTRIBUTIONS & TRANSFERS					
240-38-10100	TRANSFER IN - GENERAL FUND	.00	.00	.00	.00
240-38-10795	TRANSFER FROM CCCF	17,011.64	14,950.00	17,118.58	7,000.00
240-38-11000	TRANSFER FROM GEN FUND	240,000.00	291,900.00	292,000.00	292,000.00
240-38-31000	CONTRIBUTION-VEHICLE	.00	.00	.00	.00
240-38-40000	CONTRIB-CONGREGATE DONATIONS	20,085.16	17,128.18	15,747.35	17,417.62
240-38-43000	CONTRIBUTIONS-MOW DONATIONS	67,303.15	61,517.51	69,371.21	73,254.15
240-38-45000	CONTRIBUTIONS-UNITED WAY	.00	.00	.00	.00
240-38-55000	CONTRIBUTIONS - DONATIONS	.00	.00	.00	.00
240-38-60000	SPECIFIC PROJECT- DONATIONS	.00	.00	.00	318.91
240-38-62000	PROJ INCOME /KITCHEN DONATIONS	.00	.00	.00	.00
240-38-70000	CONTRIBUTIONS/DONATIONS-OTHER	.00	.00	.00	.00
240-38-71200	CONTRIBUTIONS - CERAMICS/KILN	509.74	738.02	.00	.00
240-38-71900	CONTRIB SPEC PROJ-UNDESIGNATE	1,095.34	2,256.14	3,363.78	1,894.28
240-38-75500	TRANSFER FROM CAPITAL PROJECT	.00	.00	.00	.00
240-38-76000	CONTRIB - LOCAL PRIVATE	.00	.00	.00	.00
240-38-76400	TRANSFER FROM RESTAURANT TAX	.00	.00	.00	.00
240-38-76500	TRANSFER FROM RAPZ TAX	.00	.00	.00	.00
240-38-90000	APPROPRIATED FUND BALANCE	.00	.00	.00	.00
240-38-90500	APP FUND BALANCE - PO	.00	.00	.00	.00
240-38-94000	APPROP SURPLUS -RAPZ	.00	.00	.00	.00
240-38-99000	APPROPRIATED SURPLUS-RSVP	.00	.00	.00	.00
Total CONTRIBUTIONS & TRANSFERS:		346,005.03	388,489.85	397,600.92	391,884.96
CONTRIBUTIONS					
240-4800-190	COMPENSATION RESERVE	.00	.00	.00	.00

Account Number	Account Title	2018-18 Prior year 4 Actual	2019-19 Prior year 3 Actual	2020-20 Prior year 2 Actual	2021-21 Prior year Actual
240-4800-990	CONTRIBUTION - FUND BALANCE	.00	.00	.00	.00
	Total CONTRIBUTIONS:	.00	.00	.00	.00
TRANSFERS OUT					
240-4810-201	TRANSFERS OUT - CLASS B ROADS	.00	.00	.00	.00
	Total TRANSFERS OUT:	.00	.00	.00	.00
MISCELLANEOUS					
240-4960-600	SUNDRY EXPENSE	.00	.00	.00	.00
240-4960-605	MERIT & MARKET ADJ POOL	.00	.00	.00	.00
	Total MISCELLANEOUS:	.00	.00	.00	.00
SC: NUTRITION					
240-4970-110	FULL TIME EMPLOYEES	121,995.29	144,364.40	147,236.66	159,968.63
240-4970-115	OVERTIME	28.51	8.91	.00	9.97
240-4970-120	PART TIME EMPLOYEES	35,828.52	45,489.41	37,753.16	16,929.97
240-4970-130	EMPLOYEE BENEFITS	71,699.50	69,500.05	68,244.88	84,222.01
240-4970-145	TEMP SERVICE	.00	.00	.00	.00
240-4970-210	SUBSCRIPTIONS & MEMBERSHIPS	163.40	138.40	.00	160.00
240-4970-230	TRAVEL	.00	254.92	.00	.00
240-4970-240	SUPPLIES	9,000.00	10,858.36	18,653.91	12,411.39
240-4970-250	TRANSPORTATION	8,400.00	7,155.39	6,993.80	9,673.42
240-4970-251	NON CAPITALIZED EQUIPMENT	.00	.00	.00	1,729.44
240-4970-255	HDM SUPPLIES & MAINTENANCE	11,494.05	11,539.05	44,120.56	11,288.59
240-4970-260	BUILDINGS & GROUNDS MAINT	13,325.09	13,926.52	20,795.07	22,083.45
240-4970-270	UTILITIES	12,467.18	13,237.54	12,325.75	12,310.07
240-4970-280	COMMUNICATIONS	1,512.82	1,325.55	1,560.18	2,140.42
240-4970-310	PROFESSIONAL & TECHNICAL	.00	.00	.00	.00
240-4970-311	PROF & TECH - ACCOUNTING	600.00	600.00	600.00	600.00
240-4970-381	MEALS	13,825.65	10,217.76	13,652.68	15,099.77
240-4970-382	MEALS - NICHOLAS	42,548.29	42,594.02	46,031.61	55,670.09
240-4970-383	US FOODSERVICE	33,421.45	32,989.26	44,800.75	46,066.09
240-4970-510	INSURANCE & BONDS	3,940.78	3,260.98	1,976.03	3,344.95
240-4970-620	MISC SERVICES	708.64	217.08	7,853.20	15,532.42
240-4970-720	BUILDINGS	36,459.73	.00	.00	.00
240-4970-730	IMPROVEMENTS	.00	.00	.00	.00
240-4970-740	CAPITALIZED EQUIPMENT	.00	.00	.00	41,807.95
	Total SC: NUTRITION:	417,418.90	407,677.60	472,598.24	511,048.63
SC: CENTER					
240-4971-110	FULL TIME EMPLOYEES	64,385.54	75,005.19	81,829.18	89,180.44
240-4971-115	OVERTIME	.00	17.80	.00	4.85
240-4971-120	PART TIME EMPLOYEES	.00	.00	.00	13,536.57
240-4971-130	EMPLOYEE BENEFITS	36,628.01	37,270.49	37,107.38	43,904.10
240-4971-210	SUBSCRIPTIONS & MEMBERSHIPS	243.40	138.40	.00	270.00
240-4971-230	TRAVEL	117.00	1,238.28	1,768.57	.00
240-4971-240	SUPPLIES	3,876.13	5,944.96	8,441.61	3,822.84
240-4971-250	TRANSPORTATION	15,496.32	4,616.65	2,618.28	5,666.39
240-4971-251	NON CAPITALIZED EQUIPMENT	.00	287.46	3,000.00	.00
240-4971-260	BUILDING & GROUNDS MAINT	4,569.00	7,391.23	27,952.54	24,893.35
240-4971-270	UTILITIES	7,335.42	7,800.00	7,234.72	7,225.51
240-4971-280	COMMUNICATIONS	920.43	802.00	937.58	2,317.41

Account Number	Account Title	2018-18 Prior year 4 Actual	2019-19 Prior year 3 Actual	2020-20 Prior year 2 Actual	2021-21 Prior year Actual
240-4971-310	PROF & TECH-IHC FOOTCARE GRAN	.00	.00	.00	.00
240-4971-311	SOFTWARE	.00	.00	.00	.00
240-4971-331	RECREATIONAL SERV & SUPPLIES	.00	.00	.00	.00
240-4971-381	MEALS/PER DIEMS - TOURS	.00	.00	.00	.00
240-4971-480	SPECIAL DEPT SUPPLIES	998.20	1,139.41	419.39	1,144.54
240-4971-484	HEALTH INS COUNSEL GRANT EXP	.00	.00	.00	.00
240-4971-485	PUBLICATIONS/NEWSLETTERS	.00	.00	.00	.00
240-4971-510	INSURANCE & BONDS	788.16	1,570.62	2,838.75	1,680.26
240-4971-610	MISC SUPPLIES	.00	.00	.00	.00
240-4971-620	MISC SERVICES	.00	.00	563.71	2,550.00
240-4971-680	CENTER - ACTIVITIES EXPENSE	1,296.72	1,811.13	2,328.85	4,124.87
240-4971-720	BUILDING REMODEL	.00	.00	145,117.74	.00
240-4971-730	IMPROVEMENTS	.00	.00	26,202.85	.00
240-4971-740	CAPITALIZED EQUIPMENT	11,455.00	.00	64,351.40	44,629.00
Total SC: CENTER:		148,109.33	145,033.62	412,712.55	244,950.13
SC: ACCESS					
240-4974-110	FULL TIME EMPLOYEES	61,260.95	68,419.79	77,765.04	82,920.19
240-4974-115	OVERTIME	.00	17.80	.00	4.84
240-4974-120	PART TIME EMPLOYEES	.00	.00	.00	.00
240-4974-130	EMPLOYEE BENEFITS	34,549.63	31,290.87	34,669.86	38,712.39
240-4974-230	TRAVEL	.00	100.00	.00	.00
240-4974-240	OFFICE SUPPLIES	500.00	833.31	2,809.16	1,783.16
240-4974-250	TRANSPORTATION	2,319.90	1,500.00	486.33	1,071.07
240-4974-251	NON CAPITALIZED EQUIPMENT	.00	.00	.00	.00
240-4974-260	BUILDINGS & GROUNDS MAINT	414.33	437.26	655.00	1,000.00
240-4974-270	UTILITIES	7,300.00	7,231.93	7,234.61	7,225.44
240-4974-280	COMMUNICATIONS	810.90	751.90	892.05	1,408.94
240-4974-311	PROF & TECH - ACCOUNTING	600.00	600.00	600.00	600.00
240-4974-330	EDUCATION & TRAINING	.00	.00	.00	.00
240-4974-510	INSURANCE	525.44	1,468.07	736.70	1,476.37
240-4974-610	MISC SUPPLIES	.00	.00	.00	.00
240-4974-620	MISC SERVICES	708.61	.00	.00	.00
240-4974-730	IMPROVEMENTS	.00	.00	.00	4,290.00
240-4974-740	CAPITALIZED EQUIPMENT	.00	.00	.00	9,599.00
Total SC: ACCESS:		108,989.76	112,650.93	125,848.75	150,091.40
Net Total COUNCIL ON AGING:		641,443.42	724,438.78	761,646.46	630,044.84
Net Grand Totals:		588,207.28	687,374.66	566,583.62	569,634.52

CACHE COUNTY GOVERNMENT
COMBINED CASH INVESTMENT
DECEMBER 31, 2021

COMBINED CASH ACCOUNTS

TOTAL COMBINED CASH

TOTAL UNALLOCATED CASH

CASH ALLOCATION RECONCILIATION

240 ALLOCATION TO COUNCIL ON AGING	229,642.23
TOTAL ALLOCATIONS TO OTHER FUNDS	229,642.23
ALLOCATION FROM COMBINED CASH FUND - 010-1190000	
ZERO PROOF IF ALLOCATIONS BALANCE	229,642.23

CACHE COUNTY GOVERNMENT

BALANCE SHEET

DECEMBER 31, 2021

COUNCIL ON AGING

ASSETS

240-1131000	PETTY CASH	200.00	
240-1190000	CASH - COMBINED FUND	229,642.23	
240-1411000	DUE FROM OTHER GOVERNMENTS	71,688.96	
240-1561000	PREPAID EXPENSES	125.00	
	TOTAL ASSETS		301,656.19

LIABILITIES AND FUND BALANCE

LIABILITIES

240-2131000	ACCOUNTS PAYABLE	228.72	
240-2132000	SALES TAX PAYABLE	232.96	
240-2150000	WAGES PAYABLE	16,606.25	
	TOTAL LIABILITIES		17,067.93

FUND BALANCE

	UNAPPROPRIATED FUND BALANCE:		
240-2980000	BEGINNING OF YEAR	283,291.81	
	REVENUE OVER EXPENDITURES - YTD	1,296.45	
	BALANCE - CURRENT DATE	284,588.26	
	TOTAL FUND BALANCE		284,588.26
	TOTAL LIABILITIES AND FUND BALANCE		301,656.19

CACHE COUNTY GOVERNMENT
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

COUNCIL ON AGING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>						
240-33-13200	MISC FED GRANTS VIA BRAG	.00	548.74	600.00	51.26	91.5
240-33-15101	CMM-CONGREGATE MEALS III C-1	.00	37,238.53	92,100.00	54,861.47	40.4
240-33-15103	CMM-USDA CASH-IN-LIEU C-1	.00	73,463.10	21,600.00	(51,863.10)	340.1
240-33-15105	CMM-STATE NUTRITION C-1	.00	4,601.00	3,500.00	(1,101.00)	131.5
240-33-15201	HDM-HOME DELIVERED III C-2	.00	73,735.88	82,200.00	8,464.12	89.7
240-33-15203	HDM-USDA CASH-IN-LIEU C-2	.00	11,938.83	21,600.00	9,661.17	55.3
240-33-15205	HDM-STATE NUTRITION C-2	.00	7,152.00	3,500.00	(3,652.00)	204.3
240-33-15207	HDM-STATE HOME DELIVERED C-2	.00	104,013.75	82,600.00	(21,413.75)	125.9
240-33-15209	ACCESS MANDATED-TITLE III B	.00	73,955.00	68,100.00	(5,855.00)	108.6
240-33-15301	ACCESS MANDATED-STATE SERVICE	.00	31,671.75	30,100.00	(1,571.75)	105.2
240-33-15303	ACCESS MANDATED-ST TRANSPORT	.00	3,826.34	3,000.00	(826.34)	127.5
240-33-15407	HEALTH INSURANCE COUNSELING	.00	3,737.21	4,000.00	262.79	93.4
240-33-15409	TITLE III D -PHP	.00	4,435.64	4,600.00	164.36	96.4
240-33-15420	MIPPA	.00	2,469.63	2,500.00	30.37	98.8
240-33-15702	CARES-HDM	.00	28,106.43	28,100.00	(6.43)	100.0
240-33-18000	FEDERAL GRANT - CDBG	.00	44,629.00	152,200.00	107,571.00	29.3
240-33-41000	STATE GRANTS XX-SSBG	.00	4,600.00	4,600.00	.00	100.0
TOTAL INTERGOVERNMENTAL REVENUE		.00	510,122.83	604,900.00	94,777.17	84.3
<u>CHARGES FOR SERVICES</u>						
240-34-52000	ACCESS/TRANSPORTATION	.00	495.10	500.00	4.90	99.0
240-34-53000	CRAFT REVENUES	.00	3,221.20	8,000.00	4,778.80	40.3
TOTAL CHARGES FOR SERVICES		.00	3,716.30	8,500.00	4,783.70	43.7
<u>MISCELLANEOUS REVENUE</u>						
240-36-20000	RENTS & CONCESSIONS	.00	.00	100.00	100.00	.0
240-36-90000	SUNDRY REVENUE	.00	462.52	4,000.00	3,537.48	11.6
TOTAL MISCELLANEOUS REVENUE		.00	462.52	4,100.00	3,637.48	11.3

CACHE COUNTY GOVERNMENT
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

COUNCIL ON AGING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CONTRIBUTIONS & TRANSFERS</u>						
240-38-10795	TRANSFER FROM CCCF	.00	7,000.00	7,000.00	.00	100.0
240-38-11000	TRANSFER FROM GEN FUND	.00	292,000.00	292,000.00	.00	100.0
240-38-40000	CONTRIB-CONGREGATE DONATIONS	.00	17,417.62	14,000.00	(3,417.62)	124.4
240-38-43000	CONTRIBUTIONS-MQW DONATIONS	.00	73,254.15	66,000.00	(7,254.15)	111.0
240-38-45000	CONTRIBUTIONS-UNITED WAY	.00	.00	14,000.00	14,000.00	.0
240-38-60000	SPECIFIC PROJECT- DONATIONS	.00	318.91	.00	(318.91)	.0
240-38-71900	CONTRIB SPEC PROJ-UNDESIGNATED	.00	1,894.28	2,000.00	105.72	94.7
240-38-90000	APPROPRIATED FUND BALANCE	.00	.00	107,000.00	107,000.00	.0
240-38-90500	APP FUND BALANCE - PO	.00	.00	44,900.00	44,900.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS		.00	391,884.96	546,900.00	155,015.04	71.7
TOTAL FUND REVENUE		.00	906,186.61	1,164,400.00	258,213.39	77.8

CACHE COUNTY GOVERNMENT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

COUNCIL ON AGING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NUTRITION-MANDATED</u>						
240-4970-110	FULL TIME EMPLOYEES	.00	159,968.63	165,900.00	5,931.37	96.4
240-4970-115	OVERTIME	.00	9.97	.00	(9.97)	.0
240-4970-120	PART TIME EMPLOYEES	.00	16,929.97	40,200.00	23,270.03	42.1
240-4970-130	EMPLOYEE BENEFITS	.00	84,222.01	90,500.00	6,277.99	93.1
240-4970-210	SUBSCRIPTIONS & MEMBERSHIPS	.00	160.00	10,300.00	10,140.00	1.6
240-4970-240	SUPPLIES	.00	12,411.39	11,200.00	(1,211.39)	110.8
240-4970-250	TRANSPORTATION	.00	9,673.42	12,200.00	2,526.58	79.3
240-4970-251	NON CAPITALIZED EQUIPMENT	.00	1,729.44	2,000.00	270.56	86.5
240-4970-255	HDM SUPPLIES & MAINTENANCE	.00	11,288.59	11,500.00	211.41	98.2
240-4970-260	BUILDINGS & GROUNDS MAINT	.00	22,083.45	28,000.00	5,916.55	78.9
240-4970-270	UTILITIES	.00	12,310.07	14,400.00	2,089.93	85.5
240-4970-280	COMMUNICATIONS	.00	2,140.42	2,100.00	(40.42)	101.9
240-4970-311	PROF & TECH - ACCOUNTING	.00	.00	600.00	600.00	.0
240-4970-381	MEALS	.00	15,099.77	16,500.00	1,400.23	91.5
240-4970-382	MEALS - NICHOLAS	.00	55,670.09	59,700.00	4,029.91	93.3
240-4970-383	US FOODSERVICE	.00	46,066.09	87,000.00	40,933.91	53.0
240-4970-510	INSURANCE & BONDS	.00	3,344.95	3,600.00	255.05	92.9
240-4970-620	MISC SERVICES	.00	15,532.42	22,000.00	6,467.58	70.6
240-4970-740	CAPITALIZED EQUIPMENT	.00	41,807.95	44,000.00	2,192.05	95.0
TOTAL NUTRITION-MANDATED		.00	510,448.63	621,700.00	111,251.37	82.1
<u>SR CITIZENS CENTER-NON-MANDATE</u>						
240-4971-110	FULL TIME EMPLOYEES	.00	89,180.44	94,400.00	5,219.56	94.5
240-4971-115	OVERTIME	.00	4.85	.00	(4.85)	.0
240-4971-120	PART TIME EMPLOYEES	.00	13,536.57	14,300.00	763.43	94.7
240-4971-130	EMPLOYEE BENEFITS	.00	43,904.10	48,300.00	4,395.90	90.9
240-4971-210	SUBSCRIPTIONS & MEMBERSHIPS	.00	270.00	600.00	330.00	45.0
240-4971-240	SUPPLIES	.00	3,822.84	4,600.00	777.16	83.1
240-4971-250	TRANSPORTATION	.00	5,666.39	5,000.00	(666.39)	113.3
240-4971-260	BUILDING & GROUNDS MAINT	.00	24,893.35	25,000.00	106.65	99.6
240-4971-270	UTILITIES	.00	7,225.51	7,800.00	574.49	92.6
240-4971-280	COMMUNICATIONS	.00	2,317.41	2,500.00	182.59	92.7
240-4971-480	SPECIAL DEPT SUPPLIES	.00	1,144.54	1,000.00	(144.54)	114.5
240-4971-510	INSURANCE & BONDS	.00	1,680.26	2,100.00	419.74	80.0
240-4971-620	MISC SERVICES	.00	2,550.00	10,000.00	7,450.00	25.5
240-4971-680	CENTER - ACTIVITIES EXPENSE	.00	4,124.87	4,500.00	375.13	91.7
240-4971-730	IMPROVEMENTS	.00	.00	17,800.00	17,800.00	.0
240-4971-740	CAPITALIZED EQUIPMENT	.00	44,629.00	147,900.00	103,271.00	30.2
TOTAL SR CITIZENS CENTER-NON-MANDATE		.00	244,950.13	385,800.00	140,849.87	63.5

CACHE COUNTY GOVERNMENT
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

COUNCIL ON AGING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ACCESS - MANDATED</u>					
240-4974-110 FULL TIME EMPLOYEES	.00	82,920.19	85,200.00	2,279.81	97.3
240-4974-115 OVERTIME	.00	4.84	.00	(4.84)	0
240-4974-130 EMPLOYEE BENEFITS	.00	38,712.39	40,400.00	1,687.61	95.8
240-4974-240 OFFICE SUPPLIES	.00	1,783.16	2,200.00	416.84	81.1
240-4974-250 TRANSPORTATION	.00	1,071.07	1,500.00	428.93	71.4
240-4974-260 BUILDINGS & GROUNDS MAINT	.00	1,000.00	1,000.00	.00	100.0
240-4974-270 UTILITIES	.00	7,225.44	7,600.00	374.56	95.1
240-4974-280 COMMUNICATIONS	.00	1,408.94	1,400.00	(8.94)	100.6
240-4974-510 INSURANCE	.00	1,476.37	1,600.00	123.63	92.3
240-4974-730 IMPROVEMENTS	.00	4,290.00	6,400.00	2,110.00	67.0
240-4974-740 CAPITALIZED EQUIPMENT	.00	9,599.00	9,600.00	1.00	100.0
TOTAL ACCESS - MANDATED	.00	149,491.40	156,900.00	7,408.60	95.3
TOTAL FUND EXPENDITURES	.00	904,890.16	1,164,400.00	259,509.84	77.7
NET REVENUE OVER EXPENDITURES	.00	1,296.45	.00	(1,296.45)	.0



2022 Adopted Budget by Fund

Fund: **Council on Aging**

	2020 Actual	2021 Estimate	2022 Adopted
REVENUES			
Other Revenues			
Intergovernmental	\$540,110	\$568,400	\$444,900
Charges for Services	\$86,883	\$88,600	\$88,600
Public Contributions	\$3,364	\$16,000	\$13,000
Miscellaneous Revenue	\$11,288	\$4,000	\$4,000
	<u>\$641,645</u>	<u>\$677,000</u>	<u>\$550,500</u>
Other Financing Sources			
Sale of Assets	\$0	\$0	\$0
Transfers from Other Funds	\$309,119	\$292,000	\$334,000
Use of Fund Balance	\$0	\$182,900	\$100,200
	<u>\$309,119</u>	<u>\$474,900</u>	<u>\$434,200</u>
Total Revenues	\$950,764	\$1,151,900	\$984,700
EXPENDITURES			
Health and Welfare			
Nutrition	\$472,600	\$609,200	\$484,600
Senior Center	\$412,714	\$386,600	\$314,200
Access	\$125,849	\$156,100	\$142,300
	<u>\$1,011,163</u>	<u>\$1,151,900</u>	<u>\$941,100</u>
Other Financing Uses			
Compensation Reserve	\$0	\$0	\$43,600
Addition to Fund Balance	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$43,600</u>
Total Expenditures	\$1,011,163	\$1,151,900	\$984,700
Change to Fund Balance	-\$60,399	\$0	\$0



2022 Adopted Budget by Fund

Fund: **Municipal Services**

	2020 Actual	2021 Estimate	2022 Adopted
Contributions to Other Governments	\$3,163,607	\$3,300,000	\$4,000,000
	\$8,716,337	\$10,489,800	\$11,830,500
Culture and Recreation			
Trails Management	\$876,117	\$581,200	\$103,600
Eccles Ice Center Support	\$15,542	\$16,000	\$16,000
	\$891,659	\$597,200	\$119,600
Other Financing Uses			
Transfers to Other Funds	\$1,431,400	\$1,136,200	\$834,500
Compensation Reserve	\$0	\$0	\$279,000
Addition to Fund Balance	\$0	\$3,000	\$0
	\$1,431,400	\$1,139,200	\$1,113,500
Total Expenditures	\$12,741,354	\$14,413,700	\$15,276,200
Change to Fund Balance	\$1,342,199	\$0	\$0



2021 Adopted Budget by Fund

Fund: Council on Aging

	2019 Actual	2020 Estimate	2021 Adopted
Revenues			
Other Revenues			
Intergovernmental	\$302,455	\$667,000	\$363,400
Charges for Services	\$83,375	\$88,500	\$88,500
Public Contributions	\$2,994	-\$5,000	\$16,000
Miscellaneous	\$3,820	\$12,800	\$4,100
	\$392,644	\$763,300	\$472,000
Other Financing Sources			
Sale of Assets	\$15,450	\$0	\$0
Transfers from Other Funds	\$306,850	\$313,000	\$292,000
Use of Fund Balance	\$0	\$130,700	\$186,000
	\$322,300	\$443,700	\$478,000
Total Revenues	\$714,944	\$1,207,000	\$950,000
Expenditures			
Health and Welfare			
Nutrition	\$407,677	\$551,500	\$572,200
Senior Center	\$145,032	\$534,900	\$222,100
Access	\$112,651	\$120,600	\$155,700
	\$665,360	\$1,207,000	\$950,000
Other Financing Uses			
Addition to Fund Balance	\$0	\$0	\$0
	\$0	\$0	\$0
Total Expenditures	\$665,360	\$1,207,000	\$950,000
Total Change in Fund Balance	\$49,584	\$0	\$0



2021 Adopted Budget Expenditures by Category

Fund: Council on Aging

	Personnel	Education and Training	Supplies and Services	Capital Investment	2021 Adopted
Expenditures					
Health and Welfare					
Nutrition	\$327,200	\$800	\$200,200	\$44,000	\$572,200
Senior Center	\$141,400	\$1,100	\$61,800	\$17,800	\$222,100
Access	\$125,600	\$200	\$13,900	\$16,000	\$155,700
	\$594,200	\$2,100	\$275,900	\$77,800	\$950,000
Total Expenditures	\$594,200	\$2,100	\$275,900	\$77,800	\$950,000



2021 Adopted Budget by Fund

Fund: Council on Aging

	2019 Actual	2020 Estimate	2021 Adopted
Revenues			
Other Revenues			
Intergovernmental	\$302,455	\$667,000	\$363,400
Charges for Services	\$83,375	\$88,500	\$88,500
Public Contributions	\$2,994	-\$5,000	\$16,000
Miscellaneous	\$3,820	\$12,800	\$4,100
	<u>\$392,644</u>	<u>\$763,300</u>	<u>\$472,000</u>
Other Financing Sources			
Sale of Assets	\$15,450	\$0	\$0
Transfers from Other Funds	\$306,850	\$313,000	\$292,000
Use of Fund Balance	\$0	\$130,700	\$186,000
	<u>\$322,300</u>	<u>\$443,700</u>	<u>\$478,000</u>
Total Revenues	\$714,944	\$1,207,000	\$950,000
Expenditures			
Health and Welfare			
Nutrition	\$407,677	\$551,500	\$572,200
Senior Center	\$145,032	\$534,900	\$222,100
Access	\$112,651	\$120,600	\$155,700
	<u>\$665,360</u>	<u>\$1,207,000</u>	<u>\$950,000</u>
Other Financing Uses			
Addition to Fund Balance	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	\$665,360	\$1,207,000	\$950,000
Total Change in Fund Balance	\$49,584	\$0	\$0



2021 Adopted Budget Expenditures by Category

Fund: Council on Aging

	Personnel	Education and Training	Supplies and Services	Capital Investment	2021 Adopted
Expenditures					
Health and Welfare					
Nutrition	\$327,200	\$800	\$200,200	\$44,000	\$572,200
Senior Center	\$141,400	\$1,100	\$61,800	\$17,800	\$222,100
Access	\$125,600	\$200	\$13,900	\$16,000	\$155,700
	\$594,200	\$2,100	\$275,900	\$77,800	\$950,000
Total Expenditures	\$594,200	\$2,100	\$275,900	\$77,800	\$950,000



Budget Amendment Account Detail

Hearing Date: 11.23.2021; Vote Date: 12.07.2021

Account	Title	Amount	Source or Department	Fund
19. Small furniture and supplies that were budgeted with the capital expense of the new CJC building. However, these items are not capitalizable and are being reallocated to a non-capital account.				
290-4149-240	OFFICE SUPPLIES	3,200	Children's Services	Children's Justice Center
290-4149-251	NON CAPITALIZED EQUIPMENT	4,500	Children's Services	Children's Justice Center
290-4149-740	EQUIPMENT / FURNITURE	-7,700	Children's Services	Children's Justice Center
20. Increases to grant revenues and corresponding expense allocation for Senior Center operations.				
240-33-15101	CMM-CONGREGATE MEALS III C-1	-9,900	Intergovernmental	Council on Aging
240-33-15201	HDM-HOME DELIVERED III C-2	-19,900	Intergovernmental	Council on Aging
240-33-15207	HDM-STATE HOME DELIVERED C-2	-8,800	Intergovernmental	Council on Aging
240-33-15209	ACCESS MANDATED-TITLE IIIB	-6,000	Intergovernmental	Council on Aging
240-33-15702	CARES-HDM	8,100	Intergovernmental	Council on Aging
240-4970-210	SUBSCRIPTIONS & MEMBERSHIPS	10,000	Nutrition	Council on Aging
240-4970-250	TRANSPORTATION	2,500	Nutrition	Council on Aging
240-4970-381	MEALS	1,500	Nutrition	Council on Aging
240-4970-382	MEALS - NICHOLAS	1,700	Nutrition	Council on Aging
240-4970-383	US FOODSERVICE	-3,200	Nutrition	Council on Aging
240-4971-510	INSURANCE & BONDS	-800	Senior Center	Council on Aging
240-4974-510	INSURANCE	800	Access	Council on Aging
240-4974-730	IMPROVEMENTS	-1,600	Access	Council on Aging
240-4974-740	CAPITALIZED EQUIPMENT	1,600	Access	Council on Aging
240-38-90000	APPROPRIATED FUND BALANCE	24,000	Use of Fund Balance	Council on Aging
21. Increase in donations received through the Cache County Community Foundation for the Senior Center. Donations are first received by the CCCF for donor tax purposes, and then transferred to the Senior Center for use.				
240-38-10795	TRANSFER FROM CCCF	-7,000	Transfers from Other Funds	Council on Aging
240-38-90000	APPROPRIATED FUND BALANCE	7,000	Use of Fund Balance	Council on Aging
22. The Senior Center has had high turnover for the position of Cook. They are using temps to fill the positions until permanent employees can be hired. Funding is transferring from Part Time Employees to Misc Services to cover costs for the temp service.				
240-4970-120	PART TIME EMPLOYEES	-15,000	Nutrition	Council on Aging
240-4970-620	MISC SERVICES	15,000	Nutrition	Council on Aging



Budget Amendment Account Detail

Hearing Date: 11.23.2021; Vote Date: 12.07.2021

Account	Title	Amount	Source or Department	Fund
13. Increase medical expenses reimbursable by the state for a state inmate hospital stay.				
100-34-23500	MEDICAL/DENTAL ETC REIMBURSEME	-30,000	Charges for Services	General
100-4230-316	MEDICAL EXPENSE REIMBURSEMENT	30,000	Sheriff: Corrections	General
14. Increased cost of sanitation supplies to mitigate risk of COVID-19 in the jail. These expenses are eligible for ARPA funding.				
100-33-15700	FED GRANT - CORONAVIRUS RELIEF	-142,000	Intergovernmental	General
100-4230-200	INMATE SUPPLIES	142,000	Sheriff: Corrections	General
15. There has been a significant increase in utility expenses due to a rate increase and increased usage in the hot summer months.				
100-4511-260	BUILDING & GROUNDS	-5,000	Fairgrounds	General
100-4511-270	UTILITIES	13,400	Fairgrounds	General
100-4511-271	UTILITIES - EVENT CENTER	4,200	Fairgrounds	General
100-4800-990	CONTRIBUTION - FUND BALANCE	-12,600	Addition to Fund Balance	General
16. Due to the increasing number of cases needing therapy, we are using unspent building funds to cover increasing therapy costs.				
290-4149-310	PROFESSIONAL & TECHNICAL	15,000	Children's Services	Children's Justice Center
290-4149-720	BUILDINGS	-15,000	Children's Services	Children's Justice Center
17. BRHD Drug Prevention grant used in Victim Advocate department, instead of the Children's Justice Center. Revenue is being moved to match where expense was incurred.				
100-33-70112	DRUG PREVENTION	-63,000	Intergovernmental	General
100-38-90000	APPROPRIATED FUND BALANCE	63,000	Use of Fund Balance	General
290-33-70112	DRUG PREVENTION	63,000	Intergovernmental	Children's Justice Center
290-4149-610	MISC SUPPLIES	-9,000	Children's Services	Children's Justice Center
290-4149-720	BUILDINGS	-54,000	Children's Services	Children's Justice Center
18. Provide funding for vehicles for CJC use originally funded by a CDBG grant. The grant was approved by BRAG, but due to timing issues was later deemed to be ineligible by the State.				
100-38-90000	APPROPRIATED FUND BALANCE	-171,900	Use of Fund Balance	General
100-4810-290	TRANSFER OUT - CJC	171,900	Transfers to Other Funds	General
290-33-18000	FEDERAL GRANT - CDBG	171,900	Intergovernmental	Children's Justice Center
290-38-10100	TRANSFER IN - GENERAL FUND	-171,900	Transfers from Other Funds	Children's Justice Center



Cache County
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Budget Amendment by Department

Hearing Date: 11.23.2021; Vote Date 12.07.2021

Fund	Budget	Amendment	New Budget
Streets and Public Improvements			
Roads	5,556,700	58,100	5,614,800
Vegetation Management	721,200	-	721,200
Public Works	911,900	-	911,900
Contributions to Other Governments	3,300,000	500,000	3,800,000
	10,489,800	558,100	11,047,900
Culture and Recreation			
Trails Management	581,200	-	581,200
Eccles Ice Center Support	16,000	2,300	18,300
	597,200	2,300	599,500
Other Financing Uses			
Transfers to Other Funds	1,136,200	-	1,136,200
Addition to Fund Balance	3,000	858,000	861,000
	1,139,200	858,000	1,997,200
Total Expenditures	14,413,700	1,453,700	15,867,400

Council on Aging

REVENUES

Other Revenues

Intergovernmental	568,400	36,500	604,900
Charges for Services	88,600	-	88,600
Public Contributions	16,000	-	16,000
Miscellaneous Revenue	4,000	-	4,000
	677,000	36,500	713,500

Other Financing Sources

Sale of Assets	-	-	-
Transfers from Other Funds	292,000	7,000	299,000
Use of Fund Balance	182,900	-31,000	151,900
	474,900	-24,000	450,900

Total Revenues	1,151,900	12,500	1,164,400
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Cache County
— 1857 —

Budget Amendment by Department

Hearing Date: 11.23.2021; Vote Date 12.07.2021

Fund	Budget	Amendment	New Budget
EXPENDITURES			
Health and Welfare			
Nutrition	609,200	12,500	621,700
Senior Center	386,600	-800	385,800
Access	156,100	800	156,900
	1,151,900	12,500	1,164,400
Other Financing Uses			
Transfers to Other Funds	-	-	-
Addition to Fund Balance	-	-	-
	-	-	-
Total Expenditures	1,151,900	12,500	1,164,400

Health

REVENUES

Taxes

Property Taxes	1,007,000	-	1,007,000
	1,007,000	-	1,007,000

Other Revenues

Charges for Services	305,000	-	305,000
	305,000	-	305,000

Other Financing Sources

Transfers from Other Funds	-	-	-
Use of Fund Balance	97,300	-	97,300
	97,300	-	97,300

Total Revenues	1,409,300	-	1,409,300
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EXPENDITURES

General Government

Contributions to Other Units	50,000	-	50,000
	50,000	-	50,000

Health and Welfare

Bear River Health Department	1,104,300	-	1,104,300
Air Pollution Control	255,000	-	255,000
	1,359,300	-	1,359,300



Budget Amendment by Department

Hearing Date: 09.14.2021; Vote Date 09.28.2021

Fund	Budget	Amendment	New Budget
	300,100	-	300,100
Streets and Public Improvements			
Roads	5,385,500	171,200	5,556,700
Vegetation Management	720,200	1,000	721,200
Public Works	891,900	20,000	911,900
Contributions to Other Governments	3,300,000	-	3,300,000
	10,297,600	192,200	10,489,800
Culture and Recreation			
Trails Management	529,200	52,000	581,200
Eccles Ice Center Support	16,000	-	16,000
	545,200	52,000	597,200
Other Financing Uses			
Transfers to Other Funds	1,068,900	67,300	1,136,200
Addition to Fund Balance	-	3,000	3,000
	1,068,900	70,300	1,139,200
Total Expenditures	14,099,200	314,500	14,413,700

Council on Aging

REVENUES

Other Revenues

Intergovernmental	464,800	103,600	568,400
Charges for Services	88,600	-	88,600
Public Contributions	16,000	-	16,000
Miscellaneous Revenue	4,000	-	4,000
	573,400	103,600	677,000

Other Financing Sources

Sale of Assets	-	-	-
Transfers from Other Funds	292,000	-	292,000
Use of Fund Balance	182,900	-	182,900
	474,900	-	474,900

Total Revenues	1,048,300	103,600	1,151,900
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EXPENDITURES



Cache County
— 1857 —

Budget Amendment by Department

Hearing Date: 09.14.2021; Vote Date 09.28.2021

Fund	Budget	Amendment	New Budget
Total Expenditures	39,825,900	269,200	40,095,100
Municipal Services			
REVENUES			
Taxes			
Sales Taxes	6,430,500	-	6,430,500
	6,430,500	-	6,430,500
Other Revenues			
Intergovernmental	2,982,200	178,200	3,160,400
Charges for Services	1,232,000	-	1,232,000
Licenses and Permits	1,022,300	-	1,022,300
Interest and Investment Income	10,000	-	10,000
Public Contributions	6,000	-	6,000
Miscellaneous Revenue	5,000	-	5,000
	5,257,500	178,200	5,435,700
Other Financing Sources			
Sale of Assets	238,000	-	238,000
Transfers from Other Funds	248,900	132,200	381,100
Use of Fund Balance	1,924,300	4,100	1,928,400
	2,411,200	136,300	2,547,500
Total Revenues	14,099,200	314,500	14,413,700
EXPENDITURES			
General Government			
Development Services Administration	358,100	-	358,100
Zoning Administration	620,600	-	620,600
Building Inspection	907,200	-	907,200
Sanitation and Waste Collection	-	-	-
Miscellaneous Expense	1,500	-	1,500
	1,887,400	-	1,887,400
Public Safety			
Sheriff: Animal Control	12,000	-	12,000
Fire-EMS	288,100	-	288,100



Budget Amendment Account Detail

Hearing Date: 09.14.2021; Vote Date: 09.28.2021

Account	Title	Amount	Source or Department	Fund
10. Administration fee from Community Development Renewal Agency (CDRA). The fee is \$10,400 for the Pepperidge Farm project. The amount is not calculated until after the beginning of the year and it will continue through 2024.				
220-38-90000	APPROPRIATED FUND BALANCE	-10,400	Use of Fund Balance	CDRA
220-4810-100	TRANSFER OUT - GENERAL FUND	10,400	Transfers to Other Funds	CDRA
100-38-10220	TRANSFER IN - CDRA FUND	-10,400	Transfers from Other Funds	General
100-38-90000	APPROPRIATED FUND BALANCE	10,400	Use of Fund Balance	General
11. CDBG Funding contracted in the amount of \$103,000 through BRAG for the Senior Center for Meals On Wheels trucks.				
240-33-18000	FEDERAL GRANT - CDBG	-103,000	Intergovernmental	Council on Aging
240-4971-740	CAPITALIZED EQUIPMENT	103,000	Senior Center	Council on Aging
12. Grant funding in the amount of \$600 from the Aging and Disability Resource Center (ADRC) for Senior Center operations.				
240-33-13200	MISC FED GRANTS VIA BRAG	-600	Intergovernmental	Council on Aging
240-4971-240	SUPPLIES	600	Senior Center	Council on Aging
13. Transfer and allocate the Restaurant Tax award of \$19,700 for the Fair and Rodeo for advertising, prize money, and stock contract costs.				
260-4782-930	TOURISM PROMOTION	-19,700	Tourism Promotion	Restaurant Tax
260-4810-100	TRANSFER OUT - GENERAL FUND	19,700	Transfers to Other Funds	Restaurant Tax
100-38-10260	TRANSFER IN - RESTAURANT TAX	-19,700	Transfers from Other Funds	General
100-4620-221	ADVERTISING	4,400	Fair and Rodeo	General
100-4621-221	ADVERTISING	4,300	Fair and Rodeo	General
100-4621-290	PRIZE MONEY & TROPHIES	8,000	Fair and Rodeo	General
100-4621-621	CONTRACTS	3,000	Fair and Rodeo	General
14. Transfer and allocate Restaurant Tax award in the amount of \$106,700 for trail development.				
260-4784-925	RECREATION FACILITIES	-106,700	Facility Awards	Restaurant Tax
260-4810-200	TRANSFER OUT - MUNI SERV FUND	106,700	Transfers to Other Funds	Restaurant Tax
200-38-10260	TRANSFER IN - RESTAURANT TAX	-106,700	Transfers from Other Funds	Municipal Services
200-4780-480	TRAIL DEVELOPMENT	40,000	Trails Management	Municipal Services
200-4780-480	TRAIL DEVELOPMENT	7,100	Trails Management	Municipal Services
200-4780-480	TRAIL DEVELOPMENT	53,500	Trails Management	Municipal Services
200-4780-480	TRAIL DEVELOPMENT	6,100	Trails Management	Municipal Services



Budget Amendment Account Detail

Hearing Date: 09.14.2021; Vote Date: 09.28.2021

Account	Title	Amount	Source or Department	Fund
5. Update to revenue for the Ambulance operations. At the beginning of the year a simplistic model was adopted into the budget, anticipating an update when a forecast could be made after several months of experience. The new forecast calls for an additional \$510,000 of billable charges, but also estimates that \$450,000 of that amount will be a forced write-off by insurance companies, with an additional \$25,000 written-off for bad debt. The forecast also calls for an estimated uncollectable amount of \$40,000, with \$5,000 of bad debt collection.				
100-34-27210	AMBULANCE FEES	-510,000	Charges for Services	General
100-34-27230	BAD DEBT COLLECTIONS	-5,000	Charges for Services	General
100-34-27240	PAYMENT ADJUSTMENTS	450,000	Charges for Services	General
100-34-27250	BAD DEBT WRITE-OFF	25,000	Charges for Services	General
100-34-27260	BAD DEBT - ESTIMATE	40,000	Charges for Services	General
6. Private donation in the amount of \$5,500 for furniture for the remodel of the fire station.				
795-38-72120	CONTRIBUTIONS - FIRE	-5,500	Public Contributions	CCCF
795-4810-100	TRANSFER OUT - GENERAL FUND	5,500	Transfers to Other Funds	CCCF
100-38-10795	TRANSFER IN - CCCF	-5,500	Transfers from Other Funds	General
100-4260-251	NON-CAPITALIZED EQUIPMENT	5,500	Fire-Ems	General
7. Private donation in the amount of \$7,500 for body armor for Fire-EMS personnel.				
795-38-72120	CONTRIBUTIONS - FIRE	-7,500	Public Contributions	CCCF
795-4810-100	TRANSFER OUT - GENERAL FUND	7,500	Transfers to Other Funds	CCCF
100-38-10795	TRANSFER IN - CCCF	-7,500	Transfers from Other Funds	General
100-4260-251	NON-CAPITALIZED EQUIPMENT	7,500	Fire-Ems	General
8. Annual accounting fee of \$1,000 received from the Road Special Service District. Related expenses are already budgeted, so this revenue offsets the need to use fund balance.				
100-38-10220	TRANSFER IN - CDRA FUND	-1,000	Transfers from Other Funds	General
100-38-90000	APPROPRIATED FUND BALANCE	1,000	Use of Fund Balance	General
9. Adjustment of \$2,500 to match the transfer budget amount in the Road Special Service District. Related expenses are already budgeted, so this revenue adjustment offsets the need to use fund balance.				
200-38-10720	TRANSFER IN - RSSD	-2,500	Transfers from Other Funds	Municipal Services
200-38-92000	APPROP FUND BALANCE - MSF	2,500	Use of Fund Balance	Municipal Services



2020 TENTATIVE BUDGET
COUNCIL ON AGING FUND

Account Title	2017	2018	2019	2020	2021	2020 Tentative	Change	%
240-4970-210 SUBSCRIPTIONS & MEMBERSHIPS	139	88	163	138	200	300	100	50.0%
240-4970-230 TRAVEL	10	165	-	255	300	500	200	66.7%
240-4970-240 SUPPLIES	8,291	8,926	9,000	6,353	9,000	9,000	-	0.0%
240-4970-250 TRANSPORTATION	6,392	7,764	8,400	4,744	7,000	7,000	-	0.0%
240-4970-251 NON CAPITALIZED EQUIPMENT	-	-	-	-	-	-	-	0.0%
240-4970-255 HDM SUPPLIES & MAINTENANCE	11,391	10,766	11,494	11,500	11,500	11,500	-	0.0%
240-4970-260 BUILDINGS & GROUNDS MAINT	17,956	8,208	13,325	9,115	17,500	15,000	(2,500)	-14.3%
240-4970-270 UTILITIES	13,914	14,160	12,467	8,526	12,900	14,000	1,100	8.5%
240-4970-280 COMMUNICATIONS	1,444	1,512	1,513	849	1,500	1,700	200	13.3%
240-4970-310 PROFESSIONAL & TECHNICAL	90	-	-	-	-	-	-	0.0%
240-4970-311 PROF & TECH - ACCOUNTING	-	1,200	600	-	600	600	-	0.0%
240-4970-381 MEALS	7,737	17,263	13,826	7,127	9,000	9,000	-	0.0%
240-4970-382 MEALS - NICHOLAS	33,913	38,891	42,548	31,698	42,600	42,600	-	0.0%
240-4970-383 US FOODSERVICE	35,083	32,675	33,421	23,667	33,000	33,000	-	0.0%
240-4970-510 INSURANCE & BONDS	3,435	3,935	3,941	3,261	3,600	3,600	-	0.0%
240-4970-620 MISC SERVICES	-	-	709	-	-	-	-	0.0%
240-4970-720 BUILDINGS	-	-	36,460	-	-	-	-	0.0%
240-4970-740 CAPITALIZED EQUIPMENT	6,019	96,209	-	-	-	-	-	0.0%
Total Nutrition	331,895	463,389	417,420	288,353	413,000	430,000	17,000	4.1%
Senior Center								
240-4971-110 FULL TIME EMPLOYEES	76,043	74,654	64,386	52,075	79,100	82,000	2,900	3.7%
240-4971-115 OVERTIME	-	-	-	16	-	-	-	0.0%
240-4971-120 PART TIME EMPLOYEES	4,570	48	-	-	-	-	-	0.0%
240-4971-130 EMPLOYEE BENEFITS	41,235	44,211	36,628	24,679	44,700	36,600	(8,100)	-18.1%
240-4971-210 SUBSCRIPTIONS & MEMBERSHIPS	215	141	243	138	400	600	200	50.0%
240-4971-230 TRAVEL	-	126	117	500	5,300	500	(4,800)	-90.6%
240-4971-240 SUPPLIES	3,709	3,364	3,876	3,055	4,000	4,000	-	0.0%
240-4971-250 TRANSPORTATION	2,901	3,000	15,496	3,658	6,800	5,000	(1,800)	-26.5%
240-4971-251 NON CAPITALIZED EQUIPMENT	-	-	-	287	3,000	-	(3,000)	-100.0%
240-4971-260 BUILDING & GROUNDS MAINT	4,461	4,888	4,569	5,409	7,500	13,000	5,500	73.3%
240-4971-270 UTILITIES	7,500	7,800	7,335	5,004	7,800	7,800	-	0.0%
240-4971-280 COMMUNICATIONS	908	940	920	511	1,000	1,100	100	10.0%
240-4971-381 MEALS/PER DIEMS - TOURS	48	-	-	-	-	-	-	0.0%
240-4971-480 SPECIAL DEPT SUPPLIES	1,043	786	998	147	1,000	2,000	1,000	100.0%
240-4971-510 INSURANCE & BONDS	736	787	788	1,571	-	-	-	0.0%
240-4971-680 CENTER - ACTIVITIES EXPENSE	1,212	1,481	1,297	839	1,800	2,500	700	38.9%
240-4971-720 BUILDING REMODEL	1,554	359	-	-	60,000	35,000	(25,000)	-41.7%
240-4971-730 IMPROVEMENTS	568	7,825	-	-	17,800	-	(17,800)	-100.0%
240-4971-740 CAPITALIZED EQUIPMENT	6,019	-	11,455	-	-	-	-	0.0%
Total Senior Center	152,722	150,410	148,108	97,889	240,200	190,100	(50,100)	-20.9%
Access								
240-4974-110 FULL TIME EMPLOYEES	74,146	67,731	61,261	47,446	71,700	73,400	1,700	2.4%
240-4974-115 OVERTIME	-	-	-	16	-	-	-	0.0%
240-4974-120 PART TIME EMPLOYEES	4,620	48	-	-	-	-	-	0.0%
240-4974-130 EMPLOYEE BENEFITS	40,162	40,603	34,550	22,955	37,800	20,700	(17,100)	-45.2%
240-4974-230 TRAVEL	-	-	-	100	200	200	-	0.0%
240-4974-240 OFFICE SUPPLIES	500	500	500	708	800	2,000	1,200	150.0%
240-4974-250 TRANSPORTATION	1,518	1,500	2,320	1,409	1,500	1,500	-	0.0%
240-4974-251 NON CAPITALIZED EQUIPMENT	-	-	-	-	-	-	-	0.0%
240-4974-260 BUILDINGS & GROUNDS MAINT	255	82	414	427	500	1,000	500	100.0%
240-4974-270 UTILITIES	7,000	7,800	7,300	5,004	7,300	7,600	300	4.1%
240-4974-280 COMMUNICATIONS	729	830	811	485	900	1,000	100	11.1%
240-4974-311 PROF & TECH - ACCOUNTING	-	1,200	600	-	-	-	-	0.0%
240-4974-510 INSURANCE	491	525	525	1,468	600	600	-	0.0%
240-4974-610 MISC SUPPLIES	-	-	-	-	-	-	-	0.0%
240-4974-620 MISC SERVICES	-	-	709	-	-	-	-	0.0%
240-4974-740 CAPITALIZED EQUIPMENT	6,019	-	-	-	-	-	-	0.0%
Total Access	135,440	120,819	108,990	80,018	121,300	108,000	(13,300)	-11.0%
TOTAL EXPENDITURES	\$ 620,057	\$ 734,618	\$ 674,518	\$ 466,260	\$ 804,300	\$ 728,100	\$ (76,200)	-9.5%



2020 TENTATIVE BUDGET
COUNCIL ON AGING FUND

ACCOUNT	2019	2017	2018	2019	2019	2020	2020	Change	%
REVENUES									
Intergovernmental									
240-33-10000 FEDERAL GRANTS-CNS-RSVP FUNDS	13,130	-	-	-	-	-	-	0.0%	
240-33-15101 CMM-CONGREGATE MEALS III C-1	28,510	55,699	51,472	25,168	61,100	-	(61,100)	-100.0%	
240-33-15103 CMM-USDA CASH-IN-LIEU C-1	10,204	15,947	17,121	-	13,200	74,300	61,100	462.9%	
240-33-15105 CMM-STATE NUTRITION C-1	3,051	6,411	4,846	6,794	4,900	4,900	-	0.0%	
240-33-15201 HDM-HOME DELIVERED III C-2	56,013	105,054	53,586	11,250	50,900	50,900	-	0.0%	
240-33-15203 HDM-USDA CASH-IN-LIEU C-2	27,403	33,743	19,159	-	19,200	19,200	-	0.0%	
240-33-15205 HDM-STATE NUTRITION C-2	3,051	3,800	4,846	-	4,900	4,900	-	0.0%	
240-33-15207 HDM-STATE HOME DELIVERED C-2	60,440	16,137	76,396	31,349	67,000	67,000	-	0.0%	
240-33-15209 ACCESS MANDATED-TITLE IIIB	45,892	46,265	41,634	-	41,700	41,700	-	0.0%	
240-33-15301 ACCESS MANDATED-STATE SERVICE	36,165	25,560	31,516	-	31,600	31,600	-	0.0%	
240-33-15303 ACCESS MANDATED-ST TRANSPORT	2,939	2,942	2,921	-	3,000	3,000	-	0.0%	
240-33-15407 HEALTH INSURANCE COUNSELING	1,014	3,569	4,050	314	3,000	3,000	-	0.0%	
240-33-15409 TITLE III D -PHP	1,565	2,530	2,886	750	2,000	2,000	-	0.0%	
240-33-15420 MIPPA	3,304	3,588	3,313	427	2,500	2,500	-	0.0%	
240-33-17000 FEDERAL GRANTS - MISCELLANEOUS	-	88,681	-	-	-	-	-	0.0%	
240-33-41000 STATE GRANTS XX-SSBG	4,600	4,600	4,600	4,600	4,600	4,600	-	0.0%	
240-33-44000 STATE RSVP GRANT	1,367	-	-	-	-	-	-	0.0%	
240-33-44100 MISC STATE GRANTS	-	-	1,000	1,200	3,700	-	(3,700)	-100.0%	
240-33-70000 GRANTS - OTHER LOCAL	-	-	-	287	300	-	(300)	-100.0%	
Total Intergovernmental	298,648	414,526	319,346	82,139	313,600	309,600	(4,000)	-1.3%	
Charges for Services									
240-34-51000 TOURS & TRIPS	45	-	-	-	-	-	-	0.0%	
240-34-52000 ACCESS/TRANSPORTATION	500	764	890	254	500	500	-	0.0%	
240-34-53000 CRAFT REVENUES	6,443	7,998	8,678	3,017	8,000	8,000	-	0.0%	
Total Charges for Services	6,988	8,762	9,568	3,271	8,500	8,500	-	0.0%	
Miscellaneous Revenue									
240-35-20000 RENTS & CONCESSIONS	100	100	-	-	100	100	-	0.0%	
240-36-90000 SUNDRY REVENUE	3,969	6,102	5,083	2,855	4,000	4,000	-	0.0%	
Total Miscellaneous Revenue	4,069	6,202	5,083	2,855	4,100	4,100	-	0.0%	
Contributions and Transfers									
240-38-10795 TRANSFER FROM CCCF	-	-	17,012	-	-	-	-	0.0%	
240-38-11000 TRANSFER FROM GEN FUND	195,000	195,000	240,000	-	291,900	292,000	100	0.0%	
240-38-31000 CONTRIBUTION-VEHICLE	-	-	-	-	-	-	-	0.0%	
240-38-40000 CONTRIB-CONGREGATE DONATIONS	13,156	14,371	20,085	13,120	14,000	14,000	-	0.0%	
240-38-43000 CONTRIBUTIONS-MOW DONATIONS	65,062	67,861	67,303	45,327	66,000	66,000	-	0.0%	
240-38-45000 CONTRIBUTIONS-UNITED WAY	18,000	16,750	-	-	14,000	14,000	-	0.0%	
240-38-55000 CONTRIBUTIONS - DONATIONS	-	8,794	-	-	-	-	-	0.0%	
240-38-71200 CONTRIBUTIONS - CERAMICS/KILN	-	-	510	398	-	-	-	0.0%	
240-38-71900 CONTRIB SPEC PROJ-UNDESIGNATED	3,333	1,068	1,095	1,730	2,000	2,000	-	0.0%	
240-38-90000 APPROPRIATED FUND BALANCE	-	-	-	-	90,200	17,900	(72,300)	-80.2%	
240-38-90500 APP FUND BALANCE - PO	-	-	-	-	-	-	-	0.0%	
Total Contributions and Transfers	294,551	303,844	346,005	60,575	478,100	405,900	(72,200)	-15.1%	
TOTAL REVENUES	\$ 604,256	\$ 733,334	\$ 680,002	\$ 148,840	\$ 804,300	\$ 728,100	\$ (76,200)	-9.5%	
EXPENDITURES									
Contributions									
240-4800-990 CONTRIBUTION - FUND BALANCE	-	-	-	-	29,800	-	(29,800)	-100.0%	
Total Contributions	-	-	-	-	29,800	-	(29,800)	-100.0%	
Nutrition									
240-4970-110 FULL TIME EMPLOYEES	92,218	123,585	121,995	96,796	138,400	154,300	15,900	11.5%	
240-4970-115 OVERTIME	-	-	29	8	-	-	-	0.0%	
240-4970-120 PART TIME EMPLOYEES	39,003	29,913	35,829	33,722	50,100	53,700	3,600	7.2%	
240-4970-130 EMPLOYEE BENEFITS	54,860	68,129	71,700	50,594	75,800	74,200	(1,600)	-2.1%	

**BUDGET AMENDMENT**

EXECUTIVE SUMMARY FOR RESOLUTION 2020-24

November 10, 2020 at 6:00 PM

Contributions and Transfers In		Budget:	\$13,500	Proposed:	\$173,500
230-38-90000	APPROPRIATED FUND BALANCE: Funds provided to help offset impact on travel from COVID-19				160,000
Total Change					160,000

Total Visitor's Bureau Fund Revenues**-\$160,000****Expenditures**

Visitor's Bureau		Budget:	\$854,100	Proposed:	\$694,100
230-4780-241	POSTAGE: Cut spending to help offset impact on travel from COVID-19				-5,000
230-4780-250	EQUIPMENT SUPPLIES & MAINT: Funding for increased cost of equipment rental				200
230-4780-330	EDUCATION, CONFERENCE & WORKSH: Provide funding for various minor expenses				-1,200
230-4780-481	GRANT EXPENSES: Utah Office of Tourism grant (Meet In Utah) provided to encourage events, conferences, and hotel stays.				40,000
230-4780-490	ADVERTISING & PROMOTIONS: Cut spending to help offset impact on travel from COVID-19				-190,000
230-4780-510	INSURANCE: Funding for increased liability insurance cost				800
230-4780-620	MISC CONTRACT SERVICES: Funding to cover travel expenses for European sales mission				200
230-4780-640	EVENT SPONSORSHIP: Cut spending to help offset impact on travel from COVID-19				-1,000
230-4780-660	LOCAL MATCHING PROGRAM: Cut spending to help offset impact on travel from COVID-19				-4,000
Total Change					-160,000

Total Visitor's Bureau Fund Expenditures**-\$160,000****COUNCIL ON AGING FUND****Budget: \$1,128,700****Proposed: \$1,207,000****Revenues**

Intergovernmental		Budget:	\$588,700	Proposed:	\$666,950
240-33-15601	FFCRA-CMM: Additional funding for Congregate Meals provided through CARES funding				8,400
240-33-15602	FFCRA-HDM: Additional funding for Home Delivered Meals provided through CARES funding				14,000
240-33-15703	CARES-PDS: Additional funding for Senior Center operations provided through CARES funding				10,900
240-33-18000	FEDERAL GRANT - CDBG: CDBG Grant for Meals on Wheels truck				45,000
Total Change					78,300

Contributions and Transfers		Budget:	\$518,700	Proposed:	\$518,700
240-38-10795	TRANSFER FROM CCCF: Public contribution estimate donated through Cache Community Foundation (CCCF)				21,000
240-38-45000	CONTRIBUTIONS-UNITED WAY: United Way donations to pass through CCCF instead of direct donation				-14,000

**BUDGET AMENDMENT**

EXECUTIVE SUMMARY FOR RESOLUTION 2020-24

November 10, 2020 at 6:00 PM

240-38-45000	CONTRIBUTIONS-UNITED WAY: Reduced need for fund balance appropriation due to donations	-7,000
Total Change		0

Total Council on Aging Fund Revenues**\$78,300****Expenditures**

Nutrition		Budget:	\$529,100	Proposed:	\$551,500
240-4970-255	HDM SUPPLIES & MAINTENANCE: Additional funding for Home Delivered Meals provided through CARES funding				14,000
240-4970-255	HDM SUPPLIES & MAINTENANCE: Additional funding for Congregate Meals provided through CARES funding				8,400
240-4970-260	BUILDINGS & GROUNDS MAINT: Provide funds for increased milk prices				-3,000
240-4970-381	MEALS: Funds for increased milk prices				3,000
Total Change					22,400

Senior Center		Budget:	\$479,000	Proposed:	\$534,900
240-4971-250	TRANSPORTATION: Additional funding for Senior Center operations provided through CARES funding				8,000
240-4971-260	BUILDING & GROUNDS MAINT: Provide funding for a lawn mower and increased milk prices				-5,000
240-4971-510	INSURANCE & BONDS: Funding for increased liability insurance estimate				2,900
240-4971-740	CAPITALIZED EQUIPMENT: CDBG Grant for Meals on Wheels truck				45,000
240-4971-740	CAPITALIZED EQUIPMENT: Funding for a lawn mower				5,000
Total Change					55,900

Total Council on Aging Fund Expenditures**\$78,300****RAPZ TAX FUND****Budget: \$1,830,000****Proposed: \$1,830,000****Expenditures**

Facility Awards		Budget:	\$676,400	Proposed:	\$864,400
265-4786-920	CULTURAL FACILITIES: Funding for estimated distribution increase				90,000
265-4786-926	RECREATION - POPULATION AWARDS: Funding for estimated distribution increase				98,000
Total Change					188,000

Contributions		Budget:	\$481,000	Proposed:	\$293,000
265-4800-990	CONTRIB TO FUND BALANCE: Provide funding for estimated distribution increase				-188,000
Total Change					-188,000

Total RAPZ Tax Fund Expenditures**\$0****CCCOG FUND****Budget: \$4,550,000****Proposed: \$5,006,800**

Exhibit V

ANNUAL BUDGET FOR BRAG FUNDS						
		Reimbursement March 2020	Reimbursement April 2020	Reimbursement May 2020	Reimbursement June 2020	
	Beginning Annual Budget					Remaining Balance
Title IIIB		\$0.00	\$0.00	\$0.00	\$0.00	
State Services		\$0.00	\$0.00	\$0.00	\$0.00	
PHP		\$1,380.00	\$0.00	\$0.00	\$0.00	
RVP/Transportation		\$0.00	\$0.00	\$0.00	\$0.00	
Health Ins. Counseling		\$0.00	\$0.00	\$0.00	\$0.00	
MIPPA		\$0.00	\$0.00	\$0.00	\$0.00	
Title IIIC-1		\$1,703.90	\$23,126.60	\$19,545.74	\$0.00	
State Nutrition C-1		\$0.00	\$0.00	\$0.00	\$0.00	
CIC		\$0.00	\$0.00	\$0.52	\$0.00	
Title IIIC-2		\$12,941.53	\$0.00	\$0.00	\$0.00	
State Nutrition C-2		\$0.00	\$0.00	\$0.00	\$0.00	
State Home Delivered Meals		\$0.00	\$0.00	\$0.00	\$0.00	
CIH		\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL		\$16,025.43	\$23,126.60	\$19,546.26	\$0.00	
	COVID Funds					
FFCRA CMM	\$17,381.00	\$1,609.49	\$0.00	\$15,099.72	\$671.79	\$0.00
FFCRA HDM	\$32,351.00	\$0.00	\$0.00	\$0.00	\$14,676.59	\$17,674.41
CARES PDS	\$40,862.00	\$0.00	\$8,162.72	\$10,101.25	\$13,328.02	\$9,270.01
CARES HDM	\$95,363.00	\$0.00	\$0.00	\$0.00	\$0.00	\$95,363.00
STATE HDM	\$16,509.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,509.00
TOTAL	\$202,466.00	\$1,609.49	\$8,162.72	\$25,200.97	\$28,676.40	\$138,816.42
BRAG Check Amounts		\$17,634.92	\$34,518.11	\$41,518.44	\$28,676.40	
			This amount includes	They subtracted the		
			\$3,228.79 COVID money	\$3,228.79 from this month		
			but was not subtracted	out of FFCRA CMM above		
			from above funds	Already reimbursed for		
				this amount last month		
March 2020 Paperwork	\\Anakin\data\Seniors\Marisol - stuff\Copies of BRAG Reports 2020\March 2020 Reports.pdf					
April 2020 Paperwork	\\Anakin\data\Seniors\Marisol - stuff\Copies of BRAG Reports 2020\April 2020 Reports.pdf					
May 2020 Paperwork	\\Anakin\data\Seniors\Marisol - stuff\Copies of BRAG Reports 2020\May 2020 Reports.pdf					
June 2020 Paperwork	\\Anakin\data\Seniors\Marisol - stuff\Copies of BRAG Reports 2020\June 2020 Reports.pdf					

ANNUAL BUDGET FOR BRAG FUNDS															
		Reimbursement July 2020	Reimbursement August 2020	Reimbursement September 2020	Reimbursement October 2020	Reimbursement November 2020	Reimbursement December 2020	Reimbursement January 2021	Reimbursement February 2021	Reimbursement March 2021	Reimbursement April 2021	Reimbursement May 2021	Reimbursement June 2021		
	Beginning Annual Budget													Remaining Balance	
Title IIIB	\$52,813.00	\$0.00	\$39,905.08	\$12,907.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
State Services	\$30,135.00	\$18,413.41	\$11,721.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
PHP	\$4,113.83	\$0.00	\$342.81	\$342.81	\$342.81	\$342.81	\$342.81	\$342.81	\$342.81	\$208.33	\$500.00	\$502.92	\$502.91	\$0.00	
RVP/Transportation	\$3,590.00	\$0.00	\$299.16	\$299.16	\$299.16	\$299.16	\$299.16	\$0.00	\$0.00	\$0.00	\$1,000.00	\$547.10	\$547.10	\$0.00	
Health Ins. Counseling	\$4,000.00	\$0.00	\$333.33	\$333.33	\$333.33	\$333.33	\$333.33	\$333.33	\$333.33	\$333.33	\$333.33	\$500.02	\$500.01	\$0.00	
MIPPA	\$2,500.00	\$0.00	\$208.33	\$208.33	\$208.33	\$208.33	\$208.33	\$208.33	\$208.33	\$208.33	\$408.33	\$212.51	\$212.52	\$0.00	
Title IIIC-1	\$77,433.00	\$0.00	\$8,615.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,334.59	\$0.00	\$8,107.88	\$10,654.11	\$44,720.81	
State Nutrition C-1	\$3,576.00	\$3,590.00	-\$14.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
CIC	\$19,917.36	\$3,344.16	\$14.00	\$8,610.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,787.19	\$1,161.70	\$0.00	\$0.00	
Title IIIC-2	\$54,869.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,744.42	\$0.00	\$0.00	\$31,306.42	\$6,818.16	
State Nutrition C-2	\$3,576.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,576.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
State Home Delivered Meals	\$57,833.00	\$16,523.86	\$0.00	\$13,174.39	\$0.00	\$0.00	\$0.00	\$0.00	\$828.49	\$0.00	\$12,974.63	\$14,331.63	\$0.00	\$0.00	
CIH	\$19,917.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,938.83	\$0.00	\$7,978.53	
TOTAL	\$334,273.55	\$41,871.43	\$61,425.91	\$35,876.25	\$1,183.63	\$1,183.63	\$1,183.63	\$884.47	\$5,288.96	\$22,829.00	\$22,003.48	\$37,302.59	\$43,723.07	\$59,517.50	
						\$274,756.05	\$22,896.34								
	COVID Funds Balance Forward														
FFCRA CMM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
FFCRA HDM	\$17,674.41	\$0.00	\$17,674.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
CARES PDS	\$9,270.01	\$0.00	\$0.00	\$0.00	\$9,270.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
CARES HDM	\$95,363.00	\$0.00	\$6,735.85	\$0.00	\$0.00	\$22,132.30	\$17,392.40	\$43,381.35	\$5,721.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.10	
STATE HDM	\$16,509.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,509.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL	\$138,816.42	\$0.00	\$24,410.26	\$0.00	\$9,270.01	\$22,132.30	\$17,392.40	\$43,381.35	\$22,230.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.10	
BRAG Check Amounts		\$41,871.43	\$85,836.17	\$35,876.25	\$31,449.56	\$23,315.93	\$18,576.03	\$23,269.90	\$27,518.96	\$22,829.00	\$22,003.48	\$37,302.59	\$43,723.07		
					The amount of \$20,995.92			This amount is for							
					COVID money that we were			\$884.47 + \$22,385.43							
					reimbursed for was not			COVID money that we							
					Subtracted on BRAG Report			were actually reimbursed							
					this month. They caught the			for this month.							
					mistake and subtracted from			The amount under							
					report in January 2021			CARES HDM of \$43,381.35							
					\$1,183.63			includes \$20,995.92							
					\$9,270.01			that was not subtracted							
					\$20,995.92			back in October. We							
					\$31,449.56			were reimbursed for it							
								back in October, but not							
								accounted for on BRAG's							
								Report. They caught the							
								mistake and subtracted							
								this month							

[illegible]

Activity	Schedule
Fitness Room	Monday - Friday 8:30 - 4:00
Quilting Room	Monday - Friday 11:00 - 2:30
Pool Tables	Monday - Friday 8:30 - 4:00
Line Dancing	Mon, Wed, Fri 11:00
Bridge	Mon & Wed & Thurs 12:15 - 3:30
Ceramics	Tues & Thurs 8:30 - 12:00
Bingocize	Thursday 10:00
Knotty Knitters	Tuesday & Thursday 1:00
Tai Chi	Mon, Wed, Fri 1:00 & Tues 10:30
Chair Yoga	Thursday 11:00
Meditation Group	Thursday 10:00 & Friday 2:15
Movie	Tuesday 1:00
Clogging	Thursday 2:30
Jeopardy	2nd Monday of Month 12:30
Painting Group	Friday 10:00
Blood Pressure	1st & 3rd Friday of Month 11:00
Technology Assistance	Friday 1:00
Craft Class	To be announced in newsletter
Book Club	Last Wednesday of Month 2:00
Commodities	1st Tuesday of Month 1:00 - 3:00
Cooking Class	To be announced in newsletter
Writers Group	Tuesday 10:00

BRIDGERLAND SENIOR CITIZENS OF CACHE COUNTY

CONSTITUTION

ARTICLE I

NAME

Section 1: Name. The name of this organization shall be BRIDGERLAND SENIOR CITIZENS OF CACHE COUNTY.

ARTICLE II

PURPOSES

Section 1: Function. The function of this organization shall be:

(a) To provide programs and activities that senior citizens may participate in and enjoy, including physical exercise for the development of healthy active lives.

(b) To provide short and long tours.

(c) To provide consultant services in areas of health, housing, finances, insurance, etc.

(d) To provide educational classes and programs, etc.

(e) To bring senior citizens together for socialization.

(f) To offer the individual senior citizen opportunities for self appraisal and for planning a way of life to achieve the maximum amount of self realization and enrichment and to realize a better understanding of the shift from work centered life to one of leisure centered opportunities.

(g) To provide meeting places for senior citizens, work shops for the practicing of hobbies and other facilities, useful to the members.

(h) To borrow money for the above purposes and pledge the assets acquired by the Association to secure the payment thereof.

ARTICLE III

BOARD OF DIRECTORS

Section 1: The Board for this organization shall be composed of a maximum of 13 qualified representative members of the community. Seven of the said thirteen shall come from Logan, and six from Cache County; provided, however, that in the event six persons from Cache County are not able or willing to act, then qualified and willing persons from Logan, may be selected to comprise the Board of Directors.

Section 2. The Board shall be elected for terms of three (3) years each, except that the initial Board shall be divided into three groups as follows: Five of the persons shall serve a term for one year; four for a two-year term; and four for a three-year term. Thereafter, one-third of the vacancies shall occur annually. Members may be re-elected at the end of their service on the Board.

Section 3. The Board shall hold at least four meetings annually. Special meetings may be called by the President or upon written petition by any three members of the Board. A majority of the Board shall constitute a quorum for the transaction of business.

Section 4. Vacancies shall be filled by a majority vote of the Board members. Any member who, during one year, is absent from regular meetings more than two times without approval of the Board, shall create a vacancy in his membership on the Board. The Board may excuse absences when notified beforehand for legitimate business or health reasons or in case of absence from the City.

Section 5. Ex-Officio Members.

(a) The Chairman of the Cache County Commissioners or his duly appointed representative shall at all times be an ex-officio member of the Board of Directors. This person shall have no vote as a member of the Board.

(b) The Mayor of Logan City or his duly appointed representative shall at all times be an ex-officio member of the Board. This person shall have no vote as a member of the Board.

Section 6. Eligibility for Board of Directors. Of the elected members of the Board of Directors, only persons who are active or who are willing to become active shall be eligible to serve on this Board.

ARTICLE IV

OFFICERS

Section 1. The officers of the Board shall be a President, a Vice-President, a Secretary, a Historian, and a Treasurer who shall perform the duties that usually pertain to these respective offices. These officers shall be elected annually by the Board of Directors from the Board of Directors at the first meeting of each year. They shall serve for a period of one year and until their respective successors shall qualify.

ARTICLE V

EXECUTIVE COMMITTEE

Section 1. There shall be an executive committee composed of the officers of the Board. The members of the executive committee shall serve for the duration of their terms as officers and shall meet as called by the President, who likewise shall be chairman of the executive committee.

ARTICLE VI

OTHER COMMITTEES

Section 1. These shall be:

(a) Nominating committee composed of three members of the Board, appointed by the President as soon after his election as practicable, whose duty it shall be to nominate candidates to fill vacancies on the Board. Members of this committee shall serve for a term of one year and until their successors shall qualify.

(b) Such other committees as the Board of Directors determines to be feasible, practicable, and necessary for the best interest and function of the Senior Citizens. Any such committees so created shall serve for a period of one year. Said committees may be re-appointed upon review by the newly elected officers following the annual meeting.

(c) The President shall serve as an ex-officio member of all committees.

Section 2. All appointments to committees by the President shall be confirmed and approved by the majority membership of the Board.

ARTICLE VII

ANNUAL MEETING

Section 1. There shall be an annual meeting of the members of the organization, at which time the preceding year's activity shall be reviewed. Election of new Board members by vote will take place at the annual meeting. Election of Board officers shall take place immediately following the annual meeting.

ARTICLE VIII

AMENDMENTS

Section 1. This constitution may be amended by a majority vote of the membership, provided, that the proposed amendment(s)

shall have been mailed to each member at least thirty (30) days before action is taken.

ARTICLE IX

BY-LAWS

Section 1: The membership of the Board of Directors may make and amend By-Laws to provide for the fuller operation of the affairs of the Association.

Adopted at a regular Board of Director's meeting, after due notice of the meeting, held at Logan, Cache County, Utah this 23 day of October, 1970

Alvin J. Jorgensen
President

Attest:

Robert A. Thompson
Secretary

BRIDGERLAND SENIOR CITIZENS OF CACHE COUNTY

BY-LAWS
ARTICLE I

BOARD OF DIRECTORS

Section 1. The 13 members of the Board first elected shall consist of three groups. The first group shall be elected to serve for a period of three (3) years; the second group shall be elected to serve for a period of two (2) years; and the third group shall be elected to serve for a period of one (1) year. The year, for purposes of the terms above set forth shall be from annual meeting to annual meeting. Persons nominated for the Board shall be instructed at the time of their nomination as to their length of term, and said information shall be disseminated to the members of the organization.

Section 2: Elections to the Board shall be by ballot of the membership of the organization. A plurality of votes cast shall be required to elect. Vacancies occurring in the Board shall be filled, until the next annual election, by vote of the remaining members of the Board.

Section 3: Any member of the Board who shall absent himself from two (2) consecutive meetings thereof, unless he shall present satisfactory excuse, shall be deemed to have resigned as a member of the Board and shall cease to be a member thereof. He may, however, be reinstated by a majority of the Board. In October of each year, the Board shall appoint a nominating committee to consist of six members. At least six (6) weeks before the annual meeting in January, the said nominating committee shall advise the Secretary of its nominations of candidates for members of the Board whose terms shall have expired, and those nominations shall likewise be mailed by the Secretary to the full membership of the organization within the various geographical areas set forth herein.

Section 4: The Board shall not incur any debt or liability exceeding the net assets of the organization.

Section 5: The Board may create a trust fund as the need may arise, for the receipt of monies, stocks, dividends, endowments or properties, whether real or personal, for the use and benefit of the Bridgerland Senior Citizens of Cache County.

Section 6: The Board of Directors shall transact business of the Bridgerland Senior Citizens of Cache County, by the election conventions. It shall delegate to the executive committee consisting of the officers of the said organization such power as it deems necessary, providing that such power does not entail expenditures of more than \$50.00 from the funds allowed in the budget of the said organization, without first securing the authorization of the said Board of Directors. The Board of Directors shall further delegate to the executive committee such powers as it deems necessary to transact the business of the said organization between the periods of regularly scheduled and defined meetings.

Section 7: All securities, monies or principals of special trust funds shall be placed by the Treasurer of the Bridgerland Senior Citizens of Cache County, in the custody of an accredited bank selected and approved by the Board of Directors of the Bridgerland Senior Citizens of Cache County. All funds disbursed shall be by check which shall bear two signatures; one signature being that of the Treasurer and the other being either the President or Vice-President.

ARTICLE II

OFFICERS AND COMMITTEES

Section 1: The officers of the Bridgerland Senior Citizens of Cache County shall be a President, a Vice-President, a Secretary, a Treasurer, and a Historian. The President and Vice-President shall be elected annually by the Board from among its elected members and shall hold office until their successor shall have been elected. The Secretary, Treasurer, and Historian shall be appointed by and shall hold office during the tenure of and subject to the Board. The office of Secretary and Treasurer may be held by the same person.

Section 2: The President, or in his absence, the Vice-President, shall preside over all meetings of the organization and the Board. In case of the absence of both, a temporary presiding officer shall be elected from the members present. The President, working with the members of the Board, shall appoint all committees. He shall exercise a general supervision over all affairs of the organization.

Section 3: The President shall be a member, ex-officio, of all committees, but he shall not be counted in determining a

quorum. In the absence of the President, the Vice-President shall serve in his stead.

Section 4. The Secretary shall keep a complete record of all proceedings and correspondence of the organization and Board; shall send such notices of meetings by mail or telephone to members of the organization or Board as the same may be required; shall keep a complete and up-to-date roll of the members; and shall perform such other duties appertaining to the office of Secretary.

Section 5. The Treasurer shall perform the duties usually assigned to this office, and shall give bond if required by the Board; shall make such payments only for bills properly approved by the Board; and all checks shall bear the signature of the President or Vice-President in addition to that of the Treasurer. In the absence or incapacity of the Treasurer, his power to sign checks may be delegated by the Board to one of its members.

Section 6. The Historian shall record such activities of the organization as shall be necessary to provide an accurate history of its function, purposes, and goals. The records may include such photographs, recordings, writings, or notes as the Historian may determine to be appertaining to said organization.

Section 7. Contracts and formal documents shall be signed by two officers of the Board or by two of its members whom it shall designate.

ARTICLE III

MEMBERSHIP

Section 1. A candidate for membership in the Bridgerland Senior Citizens of Cache County.....shall be accepted regardless of sex, race, color, or creed.

Section 2. A candidate must qualify for membership based upon the criteria set by the Board, including age and residence.

Section 3. Acceptance of members shall be by the Board of Directors. The amount of membership dues shall be defined by the By-Laws of the organization.

ARTICLE IV

MEMBERSHIP DUES

Section 1. The annual membership fee shall be \$1.00, payable on a calendar year basis.

- 4 -

Section 2. A member joining the organization after the first day of July of any calendar year shall pay one-half of the membership fee for that calendar year.

ARTICLE V

ANNUAL MEETING - QUORUM

Section 1. The annual meeting of the Bridgerland Senior Citizens of Cache County.....for the election of members to the Board of Directors shall be on the second Wednesday in January of each year.

Section 2. Twenty-five (25) members shall constitute a quorum for the transaction of business at the annual meeting.

ARTICLE VI

MEETINGS OF THE BOARD - QUORUM

Section 1. Regular meetings of the Board shall be held on the second Wednesday of the months of January, April, July, and October.

Section 2. The President may call a special meeting of the Board at any time and a special meeting must be called upon written request of any three members of the Board.

Section 3. Seven (7) members shall constitute a quorum at all meetings of the Board.

ARTICLE VII

ORDER OF BUSINESS

Section 1. At the annual meeting of the Cache County Council, the following shall be the order of business:

1. Report of the nominating committee;
2. Report of the President;
3. Report of the Treasurer;
4. Voting for new Board members.

Section 2. At meetings of the Board, the following shall be the order of business:

1. Roll Call
2. Introduction of visitors
3. Minutes of preceding meeting and action thereon.
4. Report of officers and committees.
5. Unfinished business.
6. New business.
7. Approval of new membership.

ARTICLE VIII

AMENDMENTS

Section 1. These By-Laws may be amended by an affirmative vote of a majority of the members of the Board and the members voting at the regular annual meeting of the organization, provided notice of such amendment or amendments and the nature thereof shall have been given to all members of the organization at least one month prior to the date of the meeting at which said amendments are to be considered.

Section 2: Members not present at such meeting may vote by letter addressed to the Secretary.

ARTICLE IX

DISSOLUTION

In the event of the dissolution of this organization, as far as practical, all unused property or funds shall be returned to the sources from which they came and in proportion to the amounts contributed. Any remaining property or funds shall be transferred to some charitable or non-profit organization.

ARTICLE X

MISCELLANEOUS

Section 1: This Council shall be non-profit in nature and there will be no dividends or distributions of income of any kind to be made by either the Board of Directors or members to any member of the Board of Directors or membership nor shall any member be individually or personally liable for debts of the Council.

Section 2: The officers of this organization shall serve without salary or compensation but they may be repaid for actual expenses paid out by them in the service of the organization. The Board of Directors shall have the power to pay reasonable compensation to employees rendering services to the organization.

Section 3: This organization shall not participate in or interfere in any political campaign on behalf of any candidate for public office.

Section 4: The Board of Directors may prepare an annual budget or budgets for the more orderly management of the fiscal affairs of the organization.

Adopted at a regular meeting, after due notice of the meeting, held at Logan, Cache County, Utah, this 23 day of October, 1970.

Attest:

Robert M. Morgan
Secretary

Olin W. Lyda
President

TRUST AGREEMENT

THIS TRUST AGREEMENT, made and entered into this 23 day of October, 1970, by and between BRIDGERLAND SENIOR CITIZENS, OF CACHE COUNTY, an unincorporated association acting under a constitution and By-laws, hereinafter referred to as Trustor and WALKER BANK & TRUST COMPANY, of Logan, Utah, a Utah corporation, authorized to act as fiduciary, hereinafter referred to as Trustee,

W I T N E S S E T H

1. That the Trustor, being a non-profit organization, proposes through subscription and contribution, to accumulate funds with which to provide buildings and facilities for the advancement of the members of the association, being Senior Citizens in the territory above mentioned and for that purpose, are in need of a Trustee to handle their properties, income and funds which may be collected for the purposes of organization, as appears in their constitution and By-Laws, and the Trustee herein has indicated a willingness to undertake the rights and obligations of the trust,

NOW THEREFORE, It is agreed as follows:

2. That the Trustor may deposit with the Trustee, from time to time, monies, stocks, dividends and endowments collected and any property which might come into the hands of the Trustor organization, to be held in trust for the use of the said organization upon the following terms and conditions:

A. Title to all trust funds will be placed in the Trustee to be held, managed, invested and received as the Trust estate in the manner herein provided, to be managed as herein provided. The Trustee shall have the following powers and discretion, in addition to any conferred by law.

(1) To retain the property so delivered by the Trustor and keep accurate account of such delivery, condition and value thereof.

(2) Without liability, however, for any decrease in the value of the property.

(3) To sell, exchange or invest any property comprising the trust estate, without being restricted to property authorized by law, of any jurisdiction for trust investments. To invest in any kind of property whatsoever, real or personal, whether or not productive, and without regard to the proportion of such property or property of similar character held, may bear to the entire trust estate.

(4) To sell, exchange, lease, mortgage and improve any real estate comprising the trust estate upon such terms as may be proper and to execute and deliver deeds, leases and mortgages or other instruments relating thereto.

3. The Trustee is authorized to use its best judgment in exercising the powers, discretions and rights conferred by this agreement, in performing the duties of the Trustee, by law. In order to feel free in doing so, it is to be exempt from liability for any action taken or omitted in good faith.

4. The Trustee is authorized to do any and all things customarily done and performed by the Trustee under similar circumstances.

5. The Trustee agrees to keep an account of all transactions as such Trustee and to prepare and deliver an annual account at shorter intervals, if circumstances make it necessary for the Trustor to request such additional account.

6. The Trustee may receive such compensation for their services as are customarily charged by them for handling similar accounts. They are specifically authorized to deposit the funds in their hands in savings in the Walker Bank & Trust Company, unless specifically directed by the officers of the Trustor, to make deposits in other securities.

7. Trustee may resign by written notice to the Trustor at any time and shall then be allowed a reasonable time to make a full accounting of any properties or monies on hand in the trust. In such accounting the Trustee shall be excused from any and all

further liability. The funds and property in the trust shall be delivered to the proper officers of the Trustor.

8. The Trustor, may, upon three months notice, terminate and revoke this trust, at which time the Trustee will make an accounting and deliver the funds in the trust to the officers of the Trustor.

9. In case of termination or revocation of this Trust Agreement, the Trustee, in delivering the assets belonging to the Trustor, shall execute and deliver any and all instruments required to properly and legally transfer the property of the trust to the Trustor.

10. The Trustee shall pay over and deliver any funds or other trust property in the trust to the officers of the Trustor, upon the written request of the officers of the Trustor, provided that Trustor in their discretion may first require the officers to furnish evidence of action by the Board of Directors authorizing the officers to make such withdrawals. In any case of withdrawal by the officers of trust assets the receipt from such officers shall be a complete release of the Trustee from all further responsibility for the funds or property so delivered.

IN WITNESS WHEREOF the parties hereto have fixed their official signatures the day and year first above written.

BRIDGERLAND SENIOR CITIZENS OF CACHE COUNTY

By C. L. Heston President

Walter T. Heston Secretary

WALKER BANK & TRUST COMPANY

By Walter T. Heston

[Home](#) > [First Interstate Bank of Utah](#)

First Interstate Bank of Utah

Status:	Inactive as of 1996-06-01 Merger - Without Assistance
Successor Bank:	Wells Fargo Bank
Headquarters:	First Interstate Bank of Utah 180 South Main Street , 84142
Established:	1859-01-01
FDIC Insurance:	1934-01-01
FDIC Cert:	#1261
Charter Class:	Commercial bank, national (federal) charter and Fed member, supervised by the Office of the Comptroller of the Currency (OCC)
# of Branches:	33
Total Assets:	\$1,127,808,000
Total Deposits:	\$868,886,000

History

1859-01-01	Institution established; Original name: Walker Bank and Trust Company
1978-03-09	Acquired The American Bank of Commerce (21597) in CEDAR CITY, UT
1979-10-17	Acquired Milford State Bank (11194) in MILFORD, UT
1981-06-01	Changed name to First Interstate Bank of Utah
1982-04-01	Changed name to First Interstate Bank of Utah, National Association
1982-11-01	Acquired Box Elder County Bank (17202) in BRIGHAM CITY, UT
1987-04-29	Acquired Heritage Bank & Trust (22548) in SALT LAKE COUNTY, UT
1996-06-01	Acquired First Interstate Bank of Oregon, National Association (2915) in PORTLAND, OR
1996-06-01	Acquired First Interstate Bank of Utah, National Association in SALT LAKE CITY, UT
1996-06-01	Acquired First Interstate Bank of New Mexico, National Association (16408) in SANTA FE, NM
1996-06-01	Acquired First Interstate Bank of Nevada, National Association (2278) in LAS VEGAS, NV
1996-06-01	Acquired First Interstate Bank of Idaho, National Association (16549) in BOISE, ID
1996-06-01	Merged into and subsequently operated as part of Wells Fargo Bank, National Association (3511) in SAN FRANCISCO, CA
1996-06-06	Acquired First Interstate Bank of Washington, National Association (2981) in SEATTLE, WA
1996-09-01	Acquired Wells Fargo Bank of Arizona, National Association (2843) in PHOENIX, AZ
1997-06-01	Acquired Wells Fargo Bank (Colorado), National Association (3009) in DENVER, CO
2000-02-18	Acquired Wells Fargo Bank (Arizona), National Association (34029) in PHOENIX, AZ
2000-07-08	Acquired Norwest Bank Red Wing, National Association (5233) in RED WING, MN
2000-08-18	Acquired North County Bank (21621) in ESCONDIDO, CA
2000-08-25	Acquired Napa National Bank (23941) in NAPA, CA
2000-12-16	Acquired First Security Bank of California, N.A. (23496) in WEST COVINA, CA
2003-11-21	Acquired Wells Fargo Bank Wyoming, National Association (2210) in CASPER, WY
2003-11-21	Acquired Wells Fargo Bank West, National Association (3011) in DENVER, CO
2003-11-21	Acquired Wells Fargo Bank Texas, National Association (14533) in SAN ANTONIO, TX
2003-11-21	Acquired Wells Fargo Bank Nebraska, National Association (5457) in OMAHA, NE
2003-11-21	Acquired Wells Fargo Bank Montana, National Association (16309) in BILLINGS, MT
2003-11-21	Acquired Wells Fargo Bank Alaska, National Association (16853) in ANCHORAGE, AK
2003-12-06	Acquired Bank of Grand Junction (24500) in GRAND JUNCTION, CO
2004-02-20	Moved bank headquarters from SAN FRANCISCO, CA to SIOUX FALLS, SD
2004-02-20	Acquired Wells Fargo Bank Michigan, National Association (5067) in MARQUETTE, MI
2004-02-20	Acquired Wells Fargo Bank Arizona, National Association (19501) in PHOENIX, AZ
2004-02-20	Acquired Wells Fargo Bank Wisconsin, National Association (18694) in MILWAUKEE, WI
2004-02-20	Acquired Wells Fargo Bank Ohio, National Association (778) in VAN WERT, OH
2004-02-20	Acquired Wells Fargo Bank Illinois, National Association (3667) in GALESBURG, IL
2004-02-20	Acquired Wells Fargo Bank Iowa, National Association (4448) in DES MOINES, IA
2004-02-20	Acquired Wells Fargo Bank South Dakota, National Association (15277) in SIOUX FALLS, SD
2004-02-20	Acquired Wells Fargo Bank Indiana, National Association (13849) in FORT WAYNE, IN
2004-02-20	Acquired Wells Fargo Bank New Mexico, National Association (2252) in ALBUQUERQUE, NM
2004-02-20	Acquired Wells Fargo Bank North Dakota, National Association (3922) in FARGO, ND
2004-02-20	Acquired Wells Fargo Bank Minnesota, National Association (5208) in MINNEAPOLIS, MN
2004-02-20	Acquired Wells Fargo Bank Nevada, National Association (27930) in LAS VEGAS, NV
2004-04-24	Acquired Pacific Northwest Bank (30887) in OAK HARBOR, WA
2005-09-24	Acquired First Community Bank, National Association (34049) in HOUSTON, TX



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2006-06-17 Acquired State Bank of Rogers (9335) in ROGERS, MN

2006-09-23 Acquired Fremont National Bank of Canon City (3000) in CANON CITY, CO

2006-09-23 Acquired Centennial Bank of Pueblo (22301) in PUEBLO, CO

2007-09-22 Acquired Placer Sierra Bank (30307) in AUBURN, CA

2008-03-15 Acquired Greater Bay Bank, National Association (27068) in PALO ALTO, CA

2008-10-18 Acquired Shoshone First Bank (2214) in CODY, WY

2008-10-18 Acquired First State Bank of Pinedale (18747) in PINEDALE, WY

2008-10-18 Acquired The Jackson State Bank (520) in JACKSON, WY

2008-10-18 Acquired Sheridan State Bank (25048) in SHERIDAN, WY

2009-01-01 Acquired Wells Fargo Bank Grand Junction-Downtown, National Association (12863) in GRAND JUNCTION, CO

2009-01-01 Acquired Wells Fargo Bank Grand Junction, National Association (19109) in GRAND JUNCTION, CO

2009-02-02 Acquired Wells Fargo Financial Bank (26983) in SIOUX FALLS, SD

2009-04-25 Acquired Century Bank, National Association (3361) in TEXARKANA, TX

2009-11-01 Acquired Wells Fargo Bank Southwest, National Association (27076) in NORTH LAS VEGAS, NV

2009-11-07 Acquired WACHOVIA BANK OF COLORADO, INTERIM NATIONAL ASSOCIATION (59019) in DENVER, CO

2010-03-20 Acquired Wachovia Bank of Delaware, National Association (33931) in WILMINGTON, DE

2010-03-20 Acquired Wachovia Bank, National Association (33869) in CHARLOTTE, NC

2010-04-10 Acquired Wachovia Card Services, National Association (58496) in ATLANTA, GA

2010-05-10 Acquired Wells Fargo HSBC Trade Bank, National Association (34075) in SAN FRANCISCO, CA

2010-11-01 Acquired Wells Fargo Alaska Trust Company, National Association (57755) in ANCHORAGE, AK

2011-03-31 Acquired Wells Fargo Central Bank (26839) in CALABASAS, CA

2011-05-06 Reorganized.

2011-07-01 Reorganized.

2011-07-15 Reorganized.

2011-12-01 Reorganized.

2012-02-01 Reorganized.

Financial Information (1995-12-31 and Older)

Assets and Liabilities

Cash and Balances Due

Securities

U.S. Government Obligations

Total Debt Securities

Net Loans and Leases

1-4 Family Residential Net Loans and Leases

Loans to Depository Institutions

Total Loans and Leases in Foreign Offices

Maturity & Repricing for Loans and Leases

Small Business Loans

Loans Restructured in Troubled Debt Restructurings

Other Real Estate Owned

Goodwill and Other Intangibles

Total Deposits

Transaction Accounts

Nontransaction Accounts

Time Deposits of Less Than \$100,000

Time Deposits of \$100,000 or More

Deposits Based on the \$100,000 Reporting Threshold

Deposits Based on the \$250,000 Reporting Threshold

Deposits Held in Foreign Offices

Changes in Bank Equity Capital

Total Unused Commitments

Letters of Credit

Total Assets and Liabilities in Foreign Offices

Derivatives

Past Due and Nonaccrual Assets

Past Due 30- 89 Days 1- 4 Family Residential

Past Due 90+ Days 1- 4 Family Residential

Nonaccrual 1- 4 Family Residential

Past Due and Nonaccrual Loans Wholly or Partially US Gvmt Guaranteed

Fiduciary and Related Services

Number of Fiduciary and Related Asset Accounts

Total Fiduciary and Related Assets

Total Managed Assets held in Fiduciary Accounts

Corporate Trust and Agency Accounts

Collective Investment & Common Trust Funds

Gross Fiduciary and Related Services Income

Fiduciary settlements, surcharges, and other losses

Carrying Amount of Assets Covered by FDIC Loss- Share Agreements

BANKING AND FINANCE

By Leonard J. Arrington

Back

In most frontier American communities, including those in Utah, banking functions were performed primarily by merchants and express companies. In Utah early merchants including Livingston, Kinkead and Bell; Holladay and Warner; John and Enoch Reese; Andrew and Levi Stewart; J. M. Horner; J. M. Hockaday; and others engaged in various types of banking activity. As was the case with other pioneer merchants, they often sold goods on credit and were paid later with customers' goods and services. By keeping open accounts for extended periods of time, they made it possible for the short supply of cash to be spread more widely. Merchants also accepted promissory notes drawn between their customers and transferred the transaction amounts to the accounts of the people affected, thus serving as a kind of community clearinghouse. Finally, merchants, express companies, and firms engaged in the importing and exporting of goods bought and sold drafts on eastern institutions and handled exchanges.

In Utah, an even greater role was played by the Church of Jesus Christ of Latter-day Saints. The banking activities of the church included the introduction of coin and currency to supplement other circulating media. The church also provided short-term consumer and long-term agricultural and industrial credit through church agencies and the church treasury; and it handled drafts, remittances, and other "foreign" credit instruments through such church institutions as the Perpetual Emigrating Fund Company.

The most important early banking activity of the church, however, was that connected with the tithing houses located in every LDS settlement. Until 1869, the tithing houses were the only general stores in most Utah communities. Each kept an elaborate bookkeeping system, with debits and credits for each customer; the accounts were "settled," but not necessarily balanced, at the end of each year. Thus, individuals and village shops and industries could "save" by accumulating credits and "borrow" by withdrawing commodities in excess of their accumulated credits. The tithing offices, particularly the General Tithing Office in Salt Lake City, issued a kind of currency called "tithing scrip," which facilitated accurate bookkeeping and generally circulated throughout the territory. Tithing resources were used in supporting laborers engaged in making roads, constructing dams, building schoolhouses, and erecting telegraph lines.

What the tithing houses did on a village basis, the central treasury of the church, called the Office of the Trustee-in-Trust, did on a territorial basis. With tithing receipts, other donations, borrowed capital, and profits from church enterprises as its revenue, that office financed public works of interest to the entire church. Woolen factories, major canal systems, railroads, the importing of houses, and, of course, various kinds of buildings for worship were among the enterprises and institutions financed by this office. By lending capital and credit, and by borrowing and relending surplus funds to other members of the community, the office of the trustee-in-trust was thus a kind of church-wide investment bank. Its financial arm, the Perpetual Emigrating Fund Company, maintained deposits in leading banks in the East and in Europe, and performed banking functions for Utah citizens and businesses.

While the Mormon Church and private mercantile firms sufficed as bankers during the first seventeen years after settlement, specialized institutions were required beginning in 1864. Utah itself might have gone without specialized banks until the coming of the railroad in 1869 had not the needs of dependent territories required such institutions. Beginning with the Pike's Peak, Colorado, discoveries of 1859, increasing attention was given to mineral prospecting in the Mountain states. Rich veins of ore - particularly gold and silver - were found in the next four years in Nevada, Idaho, Montana, and Utah, and there were also further discoveries in Colorado. The stampede of miners which followed each of these discoveries established the need for banks to purchase and store gold dust, transmit it to eastern financial centers, handle miners' savings, discount drafts, and extend credit to freighters, merchants, and miners. Because of its central location and established infrastructure, Salt Lake City became the center of the growing "inland empire," which included Utah, eastern Nevada, Idaho, and Montana.

The richest finds having been made or proved in 1862-63, the year 1864 seems to have been a boom year in the mining regions north and west of Utah. It was this boom which was the immediate and compelling reason for the establishment of formally organized private banking houses in Salt Lake City in 1864. Four such banking houses were attracted to the city in that year: Clark and Company; Holladay and Halsey; Powers, Newman and Company; and Scott, Kerr and Company. All of these concerns, which had Midwestern connections, were freighters and merchants as well as bankers. They purchased the gold dust from miners and sold it in New York City where it brought fabulous prices during the Civil War; they sold drafts on eastern and midwestern banks, made exchanges, purchased land warrants and government vouchers; and they provided a circulating medium for local use much superior to the wasteful and inconvenient "trade dust." They also provided mining and other enterprises with working capital, and served as "middlemen" in the purchase of machinery and supplies in the East. On each of these transactions, of course, they earned a commission, fee, or other profit; and they appear to have enjoyed relatively good incomes.

Local enterprises which engaged in banking as a supplement to their other extensive interests were William Jennings and Walker Brothers, prominent merchants, and the Corporation of Great Salt Lake City, which in 1864 printed \$10,000 worth of municipal notes, redeemable in greenbacks, to supplement the circulating monies of the growing frontier metropolis. In succeeding years they printed additional amounts.

With the success of these early firms and agencies, the passage of the National Banking Act in 1863, and the continued growth of mining and other economic activities in Utah and surrounding states and territories, a differentiation began to take place between national banks, incorporated territorial banks, and unincorporated private banks.

National banks, chartered by the Comptroller of the Currency in Washington, D.C., had a paid-up capital of at least \$100,000 in cities the size of Salt Lake City, and were required to deposit with the Comptroller government bonds equal to one-third of their capital, in return for which they would receive national bank notes equal to 90 percent of the value of the deposited bonds. These notes would then be placed in circulation by the banks, largely through the lending process. To insure the redeemability of national bank notes, each national bank was required to maintain a 15 percent reserve in "lawful money" (gold, silver, and greenbacks) against its outstanding note circulation and deposits. As a further precaution, stockholder-owners were subject to double liability in case of the failure of the bank. National banks also were prohibited from making loans on real estate or on the security of the bank's own stock. The prohibition against real estate loans, of course, meant that national banks could render little assistance to the development of agriculture.

Utah's first national bank, chartered on 3 March 1866, was the Miners' National Bank of Salt Lake City, with a capital of \$150,000. The founders were two men attracted to Salt Lake City as the result of the mining boom of the early 1860s - William Kiskadden, an Ohioan who had freighted gold and supplies in Colorado after the Pike's Peak discoveries in 1859 (he was an uncle of Maude Adams [Kiskadden], the actress), and John F. Nounan, a Kansas freighter who had previously maintained a small private bank in Salt Lake City. In 1867 John W. Kerr consolidated his own private bank with the bank and became its cashier. The total resources of this bank grew from \$165,000 in July 1866 to more than \$400,000 in January 1869. In 1869 the assets of the bank were taken over by the First National Bank of Utah.

The First National Bank of Utah developed from a partnership of Warren Hussey and Charles Dahler. Hussey was a gold broker and land agent in Colorado in the early 1860s, while Dahler was the Denver agent of Ben Holladay's Overland Stage Line. When Holladay sold out to Wells Fargo in 1866, Hussey and Dahler associated together in banking enterprises throughout the West, including Salt Lake City. Hussey, who managed the Salt Lake and Montana businesses, quickly developed his bank into one of Utah's most important financial houses, with branches in Corinne and Ogden. Certain that the completion of the transcontinental railroad would provide ample justification for expansion, Hussey and Dahler received a certificate for organization as the First National Bank of Utah on 17 August 1869. In December of the same year the firm bought the Miners' National Bank of Utah. Designated as the official United States depository and financial agent in Utah, the First National seemed to be immensely profitable. When mining and other activity began to slump as the result of the Panic of 1873, however, the bank was unable to meet the heavy withdrawals which occurred and was forced to suspend payments in September 1873. When the receiver was finally discharged in 1878, less than 25 percent of the claims against the bank had been paid.

The third national bank in Utah Territory - the Salt Lake City National Bank of Utah - was also founded by an "outsider," B. M. DuRell, who had established the First National Bank of Idaho in Boise in 1867. Concluding that Salt Lake City was a strategic distribution and financial center, DuRell left the Boise bank in 1871 to establish the bank in Utah, with a paid-up capital of \$100,000. The bank was destined to last less than four years; on 21 February 1876 it went into voluntary liquidation, and eventually paid its obligation in full.

The final national bank, and the first "Mormon bank" to be founded in Utah, was the Deseret National Bank. This bank was an outgrowth of a banking partnership established in 1868 under the name of Hooper, Eldredge and Company. William Hooper was a prominent Salt Lake City merchant and Utah's territorial delegate to Congress; Horace S. Eldredge was also a prominent merchant and high official of the LDS Church. Their mercantile firm having been absorbed in 1868 into the church-promoted wholesale and retail house, Zion's Co-operative Mercantile Institution (ZCMI), Hooper and Eldredge entered the field of banking with their bookkeeper, Lewis S. Hills. Their bank was originally called "Zion's Co-operative Banking Institution," and the sign bore a representation of the "All-Seeing Eye of Jehovah," signifying approval by the Mormon Church of their venture and enjoining all faithful Saints to patronize their establishment.

Starting with a paid-up capital of \$40,000, the firm increased its capital in 1871 to \$100,000 and incorporated as the Bank of Deseret, with Brigham Young as president. This was the first "state" bank in Utah. The bank further expanded and in 1872, with \$200,000 in capital, obtained a charter as the Deseret National Bank. For many years this was the only Mormon commercial bank in Utah, and it cooperated in meeting the economic needs and social goals of the LDS Church. In association with other Mormon officials, Hooper and Eldredge also founded the First National Bank of Ogden in 1881 and the First National Bank of Provo in 1883.

For nine years after the failure of the Salt Lake City National Bank of Utah in 1876, the Deseret National Bank was the only national bank in Salt Lake City. It continued as the leading national bank in Utah until well into the twentieth century. The Deseret National Bank remained a separate institution until 5 April 1932 when, as the result of the exigencies of the Great Depression, it was consolidated with the Security National Bank of Salt Lake City, a bank controlled by Marriner Eccles and the First Security Corporation. Total resources of the firm rose from about \$600,000 in 1872 to more than \$1,000,000 in 1880. During the same period deposits rose from \$250,000 to \$570,000.

An offshoot of the Deseret National Bank was Zion's Savings Bank & Trust Company. Incorporated under Utah territorial laws in July 1873, Zion's Savings Bank & Trust Company was established by the Mormon Church to take over the savings department of the Deseret National Bank. The original officers and directors consisted of leading authorities of the Mormon Church and Mormon businessmen. Brigham Young was the first president, and the presidents of the institution throughout its life were the presidents of the LDS Church. The capital stock was originally listed at \$200,000, of which one-fourth was paid up.

The bank was intended to stimulate thrift, facilitate immigration to Utah, and mobilize savings for investment projects, particularly those in which the LDS Church itself was interested. Indeed, Zion's Savings claimed to be "the first western bank to make available long time loans." During the first twenty-five years of its history, it made loans to Utah canal companies, railroads, real estate developments, salt companies, sugar companies, power companies, and indeed, to the LDS Church itself, on such security as stocks, bonds, and mortgages. With the occasional assistance of the Mormon Church, it successfully weathered the crises of 1873, 1891, 1893, and 1932. Its resources grew from slightly more than \$50,000 in 1873 to more than \$50 million in the 1950s.

Private banks of importance established in early Utah were Wells, Fargo and Company; Walker Brothers Banking Company; and McCormick and Company. All three were founded by non-Mormon interests, but became a permanent and important part of the expanding Utah economy. Wells, Fargo and Company had been organized in 1852 by Henry Wells and William G. Fargo, both of New York, for the purpose of carrying express between San Francisco and New York. It acquired stage coach lines, freighted merchandise and supplies (particularly gold), carried the mail, and became by 1860 the greatest and most powerful express company in the West. When Wells Fargo bought out Ben Holladay's Overland Stage Line, Overland Mail, and other interests in 1866, it acquired Holladay and Halsey's Salt Lake bank. One of the firm's key banking agencies, the Salt Lake branch lifted its deposits from an average of less than \$30,000 in 1867 to more than \$200,000 in the mid-seventies. By 1890 the bank's assets exceeded \$1 million.

Walker Brothers Bank was founded by four brothers who migrated to Salt Lake City from England with their mother and sisters, arriving in 1852. They established a mercantile partnership in 1859 in order to take advantage of the profitable opportunities offered by the presence of the U.S. Army at Camp Floyd, Utah. Walker Brothers became the largest wholesale-retail establishment in the territory in the 1860s. Banking continued to be incidental to their mercantile business until 1885, when the firm obtained a national charter and became the Union National Bank of Salt Lake City. With the death of Samuel S. Walker, the brothers surrendered the national charter in 1893 and formed a partnership - Walker Brothers Bankers. After Joseph R. Walker's death, the firm reincorporated in 1903 as Walker Brothers Bankers, with a capital of \$200,000. This bank, under the leadership of Matthew Walker, purchased the Salt Lake City branch of Wells Fargo in 1905. The bank also absorbed W.S. McCormick and Company in 1921. The capital of the bank, which had been renamed Walker Bank and Trust in 1931, stood at \$1.5 million in 1949. The resources of the bank approached \$125 million when the firm merged with Trans-America Corporation in 1956. Walker Bank became part of First Interstate Bank of Utah in 1981.

McCormick and Company was founded by W. S. McCormick, who left his native Canada in 1858 to seek his fortune in the West. He moved to Salt Lake City in 1871, associated with A. W. White, who had established a small private bank in Salt Lake City, and bought out White's interest in 1875 to found what became the largest private bank in Utah. By 1900, deposits in McCormick and Company exceeded \$5 million. The firm was finally incorporated as McCormick & Co. in 1910, one of the leading stockholders being Daniel C. Jackling, "father of Utah copper." McCormick became president of a number of other banks, including the First National banks of Logan and Nephi. His Salt Lake bank was sold to Walker Brothers after his death in 1921.

A few other banks operated in Utah Territory for brief periods. The firm of Wilson and Morton established a bank at Echo in August 1868 to serve construction camps of the transcontinental railroad. They transferred to Corinne the following year, and sold out to Hussey and Dahler in 1870. O.D. Cass, a midwestern doctor who had gone to Colorado to deal in gold as well as health, moved to Corinne in 1872 and opened the Bank of Corinne. It operated with a small capital until 1875, when it suspended operations under suspicious circumstances. J.W. Guthrie, a Corinne freighter, also operated a private bank in Corinne from 1875 to 1910. Guthrie established a branch in Ogden in 1877, but sold his interest the following year to the firm of Harkness & Company, which was absorbed into the Commercial National Bank of Ogden in 1883. J.E. Dooly, an agent of Wells Fargo, also established a bank in Ogden in 1875, which merged into Guthrie, Dooly & Co. in 1880. The latter firm in turn was absorbed into the Utah National Bank of Ogden in 1883.

A total of thirty-four separate banking institutions was established in Utah Territory during the years 1864 to 1880. Most of the banks were private banks, integral to the broader operations of their owners in the fields of merchandising and freighting. Beginning in 1881 there was a rapid rise in the number and importance of banks. In the next two decades after 1880, a total of fifty banks were established, of which thirteen were national banks. In contrast with the period before 1880, most of the banks organized after 1880 were scattered throughout the state, reflecting the economic growth of localities outside Salt Lake City. Thirty-three banks, including eight national banks, were founded outside of Salt Lake City between 1880 and 1900. The years after 1880 thus mark Utah's financial coming-of-age, just as the years before 1880 ushered in the beginnings of a monetary economy. In a real sense, the expansion transformed Utah's economy from a frontier cooperative society into the more highly articulated, specialized, and interdependent agricultural-industrial society of the twentieth century.

Four banks founded or organized after 1900 have loomed large in Utah's financial history: First Security Corporation, Zions First National Bank, Continental National Bank and Trust, and Tracy-Collins Bank and Trust.

One of the largest stockholders of the First National Bank of Ogden, and its president from 1894 to 1912, was David Eccles. Upon his death in 1912, his oldest son by his second wife, Marriner Stoddard Eccles, played a leading role in the bank, and became its president in 1920. As the result of a partnership agreement between the Eccles and the Browning interests, seventeen banks in Utah, Idaho, and Wyoming were acquired in the 1920s. On 15 June 1928 Marriner, his brother George, and Jonathan Browning, along with a few other persons, formed the First Security Corporation, generally regarded as the first multi-bank holding company in the United States. Paid-up capital stock at the time of organization was approximately \$3 million. Although its affiliated banks had their difficulties during the depressed 1930s, First Security continued to acquire banks and to grow. By 1972 First Security had total resources of \$1.25 billion, and served 500,000 deposit accounts through 107 banking offices as well as facilities on five military posts. In 1990 First Security was the largest banking system in the Intermountain West, with 186 branches, and \$5.3 billion total assets.

Zion's Savings Bank & Trust Company celebrated its first half-century in 1923, by which time its resources had grown from \$55,876 to \$12 million. Zion's was merged in 1957 with the First National Bank of Salt Lake City and Utah Savings and Trust Company to form Zions First National Bank. (The long-familiar apostrophe in Zion's was dropped.) The greatly enlarged institution, of which Orval W. Adams was first president, had a total of \$110 million in deposits. First National Bank was formed as an LDS Church bank, and its charter dated back to 1890; Utah Savings and Trust was incorporated in 1889, and the LDS Church had acquired major holdings in it in 1915. Thus, the LDS Church held a majority interest in the new Zions First National. In 1960, when its resources were \$154 million, the church sold its majority stock to a group of businessmen headed by Leland B. Flint of Salt Lake City. By 1972 Zions First National Bank had become the second largest banking institution in Utah, with total assets of \$396 million. In 1990 the bank had seventy-five branches in Utah and twelve in Arizona and Nevada. Total assets were \$2.9 billion.

In 1903 James E. Cosgriff, a wool grower who had acquired control of several small banks in Wyoming in the 1890s, purchased the Commercial National Bank of Salt Lake City, which had been founded in 1889. Cosgriff rechartered the bank in 1909 as the Continental National Bank and Trust Company of Salt Lake City. In 1922 it merged with the National Bank of the Republic, a Salt Lake City institution founded in 1890. The enlarged Continental Bank then had deposits in excess of \$12 million; by 1947 total deposits exceeded \$34 million.

In 1884 Russell L. Tracy, a young Ohioan who had gone to Wyoming for his health, established a mortgage loan business in Cheyenne. In 1892 he transferred his business and residence to Salt Lake City, and in 1902 he incorporated his general loan, brokerage, and commission business. By 1906 Russell L. Tracy Co. was making

more loans on real estate than any single competitor; by 1908 a combination of the three top rivals could not match the business of this largest mortgage creditor in Utah. In 1908 the firm name was changed to Tracy Loan and Trust Co. In 1889 Tracy had employed teenager James W. Collins as a helper. Collins continued to work with the company while moving up the ladder of responsibilities and authority; his name was added to the company in 1944 as it became Tracy-Collins Trust Company. Full-line commercial banking began in 1956, with the name change to Tracy-Collins Bank and Trust Company following in 1960. The assets were in excess of \$10 million in 1956; by 1964, total assets had grown to \$37 million. In 1987 Tracy-Collins merged with Continental Bank; two years later, the two became part of West One Bank, with headquarters in Salt Lake City.

See: Leonard J. Arrington, "The Mormon Tithing House: A Frontier Business Institution," and "Banking Enterprises in Utah, 1847-1880," in *Business History Review* 28 and 29 (March 1954, December 1955); Wain Sutton, ed., "The Romance, Traditions and Development of Utah's Banking System," *Utah: A Centennial History* (1949); and Roland Stucki, *Commercial Banking in Utah, 1847-1966* (1967). Histories of the five largest banks in Utah's history include Sidney Hyman, *Challenge and Response: The First Security Corporation, The First Fifty Years, 1928-1978* (1978); Jonathan Bliss, *Merchants and Miners in Utah: The Walker Brothers and Their Bank* (1983); "Continental National Bank and Trust Company of Salt Lake City," in Sutton, ed., *Utah: a Centennial History*; Leonard J. Arrington, *Tracy-Collins Bank & Trust Company: A Record of Responsibility 1884-1984* (1984); and Roy W. Simmons, *Zions First National Bank: Growing Into its Second Hundred Years* (1974).

Disclaimer: Information on this site was converted from a hard cover book published by University of Utah Press in 1994. Any errors should be directed towards the University of Utah Press.

THE BOOK - UTAH HISTORY ENCYCLOPEDIA

Original book edited by:
Allan Rawn Powell

Originally published by:
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2115 South 1500 East, Suite 5400
Salt Lake City, Utah 84115

Contact us: 800-621-2736

THE WEBSITE - UTAH HISTORY ENCYCLOPEDIA

Website maintained by:
Utah Education Network - UEN
101 South Wavatch Drive
Salt Lake City, Utah 84115

Contact us: 800-666-5852

Terms of Use

Web Accessibility

/s/ J. Wm. Hyde/s/ Todd G. Weston/s/ Marion Olsen

Attest:

/s/ Iver L. Larsen
County Clerk

Publication date: April 23, 1971

ORDINANCE ADOPTING NATIONAL ELECTRICAL CODE

The Board of Cache County Commissioners of Cache County, Utah ordains as follows:

Section 1: That the National Electrical Code of 1968 as adopted by the National Fire Protection Association is hereby adopted as the Electrical Code for Cache County, Utah as it relates to the installation of wiring and electrical circuitry in buildings being constructed within the confines of Cache County, Utah, which electrical code is printed in a Code Book form and the same is hereby adopted by reference as the Cache County Electrical Code.

Section 2: That three copies of the 1968 edition of the National Electrical Code are on file in the office of the County Clerk at the Hall of Justice, Logan, Cache County, Utah, at 160 North Main, which books are to remain in the said office for the use and examination of the public during regular business hours.

Section 3: Any person, firm or corporation violating any of the provisions of this Code shall be deemed guilty of a misdemeanor and each offense shall be deemed a separate offense for each and every day or portion thereof. Upon the conviction of any such person, firm or corporation, said person shall be fined not more than \$299.00 or by imprisonment of not more than 90 days in jail or by both fine and imprisonment.

Section 4: In the opinion of the Board of County Commissioners this Ordinance is necessary for the preservation of the peace, health and safety of the County and the inhabitants thereof and the same shall take effect on the date of first publication.

Dated this 15 day of June, 1971.

BOARD OF COUNTY COMMISSIONERS

/s/ J. Wm. Hyde/s/ Marion Olsen/s/ Todd G. Weston

Attest:

/s/ Iver L. Larsen
County Clerk

Publication date: July 2, 1971.

ORDINANCE ESTABLISHING AND CREATING THE CACHE COUNTY COUNCIL ON AGING TO BE KNOWN HEREFTER AS THE BRIDGERLAND SENIOR CITIZENS OF CACHE COUNTY.

The Board of County Commissioners of the County of Cache, State of Utah ordains as follows:

Starts Here
★

Section 1: In order to further utilize the potential of our older citizens, their skills, wisdom, and experience and to take advantage of the funding available from time to time by various governmental agencies, and for the benefit of our senior citizens, the Board of County Commissioners hereby creates the Cache County Council of Aging to be known hereafter as the Bridgerland Senior Citizens of Cache County, to be hereinafter referred to as Organization.

Section 2: The purposes, duties and responsibilities governing the said Bridgerland Senior Citizens of Cache County are hereinafter set forth in the following constitution as follows:

ARTICLE 1

NAME

Section 1: Name: The name of this organization shall be BRIDGERLAND SENIOR CITIZENS OF CACHE COUNTY.

ARTICLE 11

PURPOSES

Section 1: Function: The function of this organization shall be:

- (a) To provide programs and activities that senior citizens may participate in and enjoy, including physical exercise for the development of healthy active lives.
- (b) To provide short and long tours.
- (c) To provide consultant services in areas of health, housing, finances, insurance, etc.
- (d) To provide educational classes and programs, etc.
- (e) To bring senior citizens together for socialization.
- (f) To offer the individual senior citizen opportunities for self appraisal and for planning a way of life to achieve the maximum amount of self realization and enrichment and to realize a better understanding of the shift from work centered life to one of leisure centered opportunities.
- (g) To provide meeting places for senior citizens, work shops for the practicing of hobbies and other facilities, useful to the members.
- (h) To borrow money for the above purposes and pledge the assets acquired by the Association to secure the payment thereof.

ARTICLE 111

BOARD OF DIRECTORS

Section 1: The Board for this organization shall be composed of a maximum of 13 qualified representative members of the community. Seven of the said thirteen shall come from Logan, and six from Cache County; provided, however, that in the event six persons from Cache County are not able or willing to act, then qualified and willing persons from Logan, may be selected to comprise the Board of Directors.

Section 2: The Board shall be elected for terms of three (3) years each, except that the initial Board shall be divided into three groups as follows: Five of the persons shall serve a term for one year; four for a two-year term; and four for a three-year term. Thereafter, one-third of the vacancies shall occur annually. Members may be re-elected at the end of their service on the Board.

Section 3: The Board shall hold at least four meetings annually. Special meetings may be called by the President or upon written petition by any three members of the Board. A majority of the Board shall constitute a quorum for the transaction of business.

Section 4: Vacancies shall be filled by a majority vote of the Board members. Any member who, during one year, is absent from regular meetings more than two times without approval of the Board, shall create a vacancy in his membership on the Board. The Board may excuse absences when notified beforehand for legitimate business or health reasons or in case of absence from the City.

Section 5: Ex-Officio Members.

(a) The Chairman of the Cache County Commissioners or his duly appointed representative shall at all times be an ex-officio member of the Board of Directors. This person shall have no vote as a member of the Board.

(b) The Mayor of Logan City or his duly appointed representative shall at all times be an ex-officio member of the Board. This person shall have no vote as a member of the Board.

Section 6: Eligibility for Board of Directors. Of the elected members of the Board of Directors, only persons who are active or who are willing to become active shall be eligible to serve on this Board.

ARTICLE IV

OFFICERS

Section 1: The officers of the Board shall be a President, a Vice-President, a Secretary, a Historian, and a Treasurer who shall perform the duties that usually pertain to these respective offices. These officers shall be elected annually by the Board of Directors from the Board of Directors at the first meeting of each year. They shall serve for a period of one year and until their respective successors shall qualify.

ARTICLE V

EXECUTIVE COMMITTEE

Section 1: There shall be an executive committee composed of the officers of the Board. The members of the executive committee shall serve for the duration of their terms as officers and shall meet as called by the President, who likewise shall be chairman of the executive committee.

ARTICLE VI

OTHER COMMITTEES

Section 1: These shall be:

(a) Nominating committee composed of three members of the Board appointed by the President as soon after his election as practicable, whose duty it shall be to nominate candidates to fill vacancies on the Board. Members of this committee shall serve for a term of one year and until their successors shall qualify.

(b) Such other committees as the Board of Directors determines to be feasible, practicable, and necessary for the best interest and function of the Senior Citizens. Any such committees so created shall serve for a period of one year. Said committees may be reappointed upon review by the newly elected officers following the annual meeting.

(c) The President shall serve as an ex-officio member of all committees.

Section 2: All appointments to committees by the President shall be confirmed and approved by the majority membership of the Board

ARTICLE VII

ANNUAL MEETING

Section 1: There shall be an annual meeting of the members of the organization, at which time the preceding year's activity shall be reviewed. Election of new Board members by vote will take place at the annual meeting. Election of Board officers shall take place immediately following the annual meeting.

ARTICLE VIII

AMENDMENTS

Section 1: This constitution may be amended by a majority vote of the membership, provided, that the proposed amendment(s) shall have been mailed to each member at least thirty (30) days before action is taken.

ARTICLE IX

BY-LAWS

Section 1: The membership of the Board of Directors may make and amend By-Laws to provide for the fuller operation of the affairs of the Association.

Section 3: Nothing contained in this Ordinance imposes any obligation upon Cache County to finance the said organization through any manner of form whatsoever, nor is anything intended, nor it is to be construed that the Board of County Commissioners of Cache County, Utah, or any future Boards of County Commissioners of Cache County be required to provide financial assistance, contribution or otherwise to the maintaining of the said organization. All monies collected and expended by the said organization shall be accounted for annually which account shall be audited and audit report filled with the Board of County Commissioners for their approval within 60 days of the ending of any calendar year.

Passed and Ordered by the Board of County Commissioners of Cache County, Utah, this 4 day of October, 1971.

BOARD OF COUNTY COMMISSIONERS
CACHE COUNTY, UTAH

/s/ J. Wm. Hyde
Chairman

Attest: (Seal)

/s/ Todd G. Weston
member

/s/ Iver L. Larsen
County Clerk

/s/ Marion Olsen
member

All voting in favor

ORDINANCE AMENDING CHAPTER 13 OF THE CACHE
COUNTY ZONING ORDINANCE

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF
CACHE COUNTY, STATE OF UTAH AS FOLLOWS:

1. Chapter 13-3 of the Zoning Ordinance of Cache County as adopted, published and effective as of June 9, 1970 is hereby amended to include the following as a permitted conditional use:
12. Manufacturing, assembling and storing of fireworks.
13. Other uses similar to the above judged by the Commission to be in character and intent of the Zoning Ordinance.



Senior Citizens of Cache County

P.O. Box 567
236 North 1st East
Logan, Utah 84321
PHONE 752-9456

MEMO

TO: Susan

FROM: Marcee

DATE: March 17, 1994

SUBJECT: Establishment of program

Attached is the minutes from a 1971 council meeting establishing the County

Senior Citizen Center, as requested.

BOARD OF COUNTY COMMISSIONERS MET THIS DAY AND HOUR

Iver L. Larsen

October 4, 1971
10:00 A.M.

Minutes of previous meeting read and approved.

Melvin Archibald, County Parks Maintenance Man, reported his work for the past year. He reported he had planted 69 trees and they were all growing. 160 Fitzers are growing. He proffered to drain the water systems at the parks when cold weather sets in even though he will not be on the payroll. They commended him for his work and interest in the preservation of county property.

B. H. Harris, County Attorney, discussed the proposed Ordinance requested by the Senior Citizens. \$1,629.00 is available to the Organization if the Ordinance is passed. The County Attorney will check the law and prepare an Ordinance in the interest of the County.

ORDINANCE NO. 74-7

THE BOARD OF COUNTY COMMISSIONERS OF CACHE COUNTY HEREBY AMENDS THE ORDINANCE ESTABLISHING AND CREATING THE CACHE COUNTY COUNCIL ON AGING, CREATED OCTOBER 4, 1971, AS FOLLOWS:

ARTICLE I
NAME

Section 1: Name: The name of this organization shall be known as the "Senior Citizens of Cache County."

ARTICLE II
PURPOSES

Section 1: Function: The function of this organization shall be:

(i) To cooperate with the Utah Division of Aging and also public and private companion agencies of State and National levels, to more satisfactorily meet the needs of and provide opportunities for all Senior Citizens.

ARTICLE III
BOARD OF DIRECTORS

Same as original

Section 1: The Board for this organization shall be composed of a maximum of 13 qualified representative members of the community. Seven of the said thirteen shall come from Logan, and six from Cache County, provided, however, that in the event six persons from Cache County are not able or willing to act, then qualified and willing persons from Logan may be selected to comprise the Board of Directors.

ARTICLE IV
OFFICERS AND DIRECTORS

Section 1: The officers of the Board shall be a President, a Vice-President, a Secretary, a Historian, and a Treasurer who shall perform the duties that usually pertain to these respective offices. These officers shall be elected annually by the Board of Directors from the Board of Directors at the first meeting of each year. They shall serve for a period of one year and until their respective successors shall qualify.

Section 2: The Board of County Commissioners may appoint, upon the recommendation of the Cache County Senior Citizens Board, a Program Director to administer and coordinate a Senior Citizens program within Cache County.

Section 3: The Program Director may employ such assistants as Secretary, Service Director and other necessary personnel upon the approval of the Cache County Senior Citizens Board and upon the approval of the Cache County Commission.

ARTICLE V
EXECUTIVE COMMITTEE

Section 1: There shall be an executive committee composed of

officers and directors of the board. The members of the executive committee shall serve for the duration of their terms. The executive committee shall meet upon the call of the President. The executive committee shall coordinate activities and perform such duties as may be assigned to it by the Board.

ARTICLE VIII
AMENDMENTS AND BY-LAWS

Section 1: This constitution may be amended upon recommendation from the Cache County Senior Citizens Board to the Cache County Commission. Upon approval of the Cache County Commission, the Commission may adopt an Ordinance, making such amendments as approved by the County Commission.

Section 2: The membership of the organization may adopt such By-Laws as necessary for the operation of the organization upon the approval of the County Commission.

ARTICLE IX

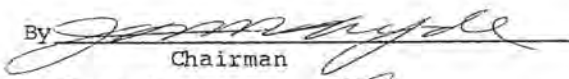
Section 1: A budget may be established annually by the County Commission upon recommendation of the Cache County Senior Citizens Board; it being the desire of all concerned that this Cache County Senior Citizens Board be subject to the control and supervision of the Cache County Commission.

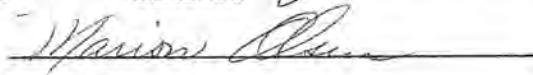

Section 2: Monies collected and expended shall be accounted for annually by the Cache County Senior Citizens Board and shall be audited by the County Auditor before approval of the succeeding year's budget.

Except as to Amendments contained herein, all the remaining parts and portions of the original Ordinance adopted on October 4, 1971 shall remain in full force and effect.


BOARD OF COUNTY COMMISSIONERS, CACHE
COUNTY, UTAH

By


Chairman

Attest:


County Clerk

All voted in favor

Publication Date: April 22, 1974

(Civil)

PROOF OF PUBLICATION

STATE OF UTAH,
COUNTY OF CACHE, } ss.

On this 22 day of April, A. D. 1974

personally appeared before me Donna W. Adams who being first duly sworn, deposes and says that she is the chief clerk of the Cache Valley Newspaper Company, publishers of The Herald Journal, a daily newspaper published in Logan City, Cache County Utah, and that the advertisement Ordinance no 74-7

a copy of which is hereto attached, was published in said newspaper for one (1) Issue commencing Apr. 22, 1974 and ending Apr. 22, 1974

Signed *Donna W. Adams*

Subscribed and sworn to before me, the day and year above written.

Signed *J. F. Callan*
Notary Public.

My Commission expires March 20, 1977

42840

ORDINANCE NO. 74-7
THE BOARD OF COUNTY COMMISSIONERS OF CACHE COUNTY HEREBY AMENDS THE ORDINANCE ESTABLISHING AND CREATING THE CACHE COUNTY COUNCIL ON AGING, CREATED OCTOBER 4, 1971, AS FOLLOWS:

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ARTICLE IV

OFFICERS AND DIRECTORS

Section 1: The officers of the Board shall be a President, a Vice-President, a Secretary, a Historian, and a Treasurer who shall perform the duties that usually pertain to these respective offices. These officers shall be elected annually by the Board of Directors from the Board of Directors at the first meeting of each year. They shall serve for a period of one year and until their respective successors shall qualify.

Section 2: The Board of County Commissioners may appoint, upon the recommendation of the Cache County Senior Citizens Board, a Program Director to administer and coordinate a Senior Citizens program within Cache County.

Section 3: The Program Director may employ such assistants as Secretary, Service Director and other necessary personnel upon the approval of the Cache County Senior Citizens Board and upon the approval of the Cache County Commission.

ARTICLE V

EXECUTIVE COMMITTEE

Section 1: There shall be an executive committee composed of officers and directors of the board. The members of the executive





selected to comprise the Board of Directors.

ARTICLE IV OFFICERS AND DIRECTORS

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Section 3: The Program Director may employ such assistants as Secretary, Service Director and other necessary personnel upon the approval of the Cache County Senior Citizens Board and upon the approval of the Cache County Commission.

ARTICLE V EXECUTIVE COMMITTEE

Section 1: There shall be an executive committee composed of officers and directors of the board. The members of the executive committee shall serve for the duration of their terms. The executive committee shall meet upon the call of the President. The executive committee shall coordinate activities and perform such duties as may be assigned to it by the Board.

ARTICLE VIII AMENDMENTS AND BY-LAWS

Section 1: This constitution may be amended upon recommendation from the Cache County Senior Citizens Board to the Cache County Commission. Upon approval of the Cache County Commission, the Commission may adopt an Ordinance, making such amendments as approved by the County Commission.

Section 2: The membership of the organization may adopt such By-Laws as necessary for the operation of the organization upon the approval of the County Commission.

ARTICLE IX

Section 1: A budget may be established annually by the County Commission upon recommendation of the Cache County Senior Citizens Board; it being the desire of all concerned that this Cache County Senior Citizens Board be subject to the control and supervision of the Cache County Commission.

Section 2: Monies collected and expended shall be accounted for annually by the Cache County Senior Citizens Board and shall be audited by the County Auditor before approval of the succeeding year's budget.

Except as to Amendments contained herein, all the remaining parts and portions of the original Ordinance adopted on October 4, 1971 shall remain in full force and effect.

BOARD OF COUNTY
COMMISSIONERS, CACHE
COUNTY, UTAH
By J. Wm. Hyde

Marion Olsen
M. Ted Karren

Attest:
Seth S. Allen
County Clerk
All voted in favor
Publication Date: April 22,
1974.

CACHE COUNTY
RESOLUTION NO. 97- 06

A RESOLUTION EXPRESSING AN INTEREST IN RECONSTITUTING THE BRAG BOARD TO PROVIDE FOR FAIR AND EQUAL REPRESENTATION

WHEREAS, the Bear River Association of Governments ("BRAG" or "ASSOCIATION") was created for the mutual benefit of its members; and

WHEREAS, over time Cache County has continued to grow at a greater rate of population than its sister members within the association; and

WHEREAS, the majority of issues currently presented before the BRAG Board are issues presented by or more significantly impact on the constituents of Cache County; and

WHEREAS, the BRAG Board is currently comprised of an equal number of representatives from each of its members;

THEREFORE, the Cache County Council hereby expresses an interest in reconstituting the Board to provide for the fair and equal representation and vote by each entity member of BRAG based on, and readjusted periodically, by population.

This resolution was adopted by the Cache County Council on the 25th day of February, 1997.

CACHE COUNTY COUNCIL



ATTEST TO:

BY *Darrel L. Gibbons*
Darrel L. Gibbons
Chairman

Stephen M. Erickson
Stephen M. Erickson
Cache County Clerk

[Home](#) > [First Interstate Bank of Utah](#)

First Interstate Bank of Utah

Status:	Inactive as of 1996-06-01
	Merger - Without Assistance
Successor Bank:	Wells Fargo Bank
Headquarters:	First Interstate Bank of Utah 180 South Main Street Salt Lake City, UT 84142
Established:	1859-01-01
FDIC Insurance:	1934-01-01
FDIC Cert:	#1261
Charter Class:	Commercial bank, national (federal) charter and Fed member, supervised by the Office of the Comptroller of the Currency (OCC)
# of Branches:	33
Total Assets:	\$1,127,808,000
Total Deposits:	\$868,886,000

History

1859-01-01	Institution established: Original name: Walker Bank and Trust Company
1978-03-09	Acquired The American Bank of Commerce (21597) in CEDAR CITY, UT
1979-10-17	Acquired Milford State Bank (11194) in MILFORD, UT
1981-06-01	Changed name to First Interstate Bank of Utah
1982-04-01	Changed name to First Interstate Bank of Utah, National Association
1982-11-01	Acquired Box Elder County Bank (17202) in BRIGHAM CITY, UT
1987-04-29	Acquired Heritage Bank & Trust (22548) in SALT LAKE COUNTY, UT
1996-06-01	Acquired First Interstate Bank of Oregon, National Association (2915) in PORTLAND, OR
1996-06-01	Acquired First Interstate Bank of Utah, National Association in SALT LAKE CITY, UT
1996-06-01	Acquired First Interstate Bank of New Mexico, National Association (16408) in SANTA FE, NM
1996-06-01	Acquired First Interstate Bank of Nevada, National Association (2278) in LAS VEGAS, NV
1996-06-01	Acquired First Interstate Bank of Idaho, National Association (16549) in BOISE, ID
1996-06-01	Merged into and subsequently operated as part of Wells Fargo Bank, National Association (3511) in SAN FRANCISCO, CA
1996-06-06	Acquired First Interstate Bank of Washington, National Association (2981) in SEATTLE, WA
1996-09-01	Acquired Wells Fargo Bank of Arizona, National Association (2843) in PHOENIX, AZ
1997-06-01	Acquired Wells Fargo Bank (Colorado), National Association (3009) in DENVER, CO
2000-02-18	Acquired Wells Fargo Bank (Arizona), National Association (34029) in PHOENIX, AZ
2000-07-08	Acquired Norwest Bank Red Wing, National Association (5233) in RED WING, MN
2000-08-18	Acquired North County Bank (21621) in ESCONDIDO, CA
2000-08-25	Acquired Napa National Bank (23941) in NAPA, CA
2000-12-16	Acquired First Security Bank of California, N.A. (23496) in WEST COVINA, CA
2003-11-21	Acquired Wells Fargo Bank Wyoming, National Association (2210) in CASPER, WY
2003-11-21	Acquired Wells Fargo Bank West, National Association (3011) in DENVER, CO
2003-11-21	Acquired Wells Fargo Bank Texas, National Association (14533) in SAN ANTONIO, TX
2003-11-21	Acquired Wells Fargo Bank Nebraska, National Association (5457) in OMAHA, NE
2003-11-21	Acquired Wells Fargo Bank Montana, National Association (16309) in BILLINGS, MT
2003-11-21	Acquired Wells Fargo Bank Alaska, National Association (16853) in ANCHORAGE, AK
2003-12-06	Acquired Bank of Grand Junction (24500) in GRAND JUNCTION, CO
2004-02-20	Moved bank headquarters from SAN FRANCISCO, CA to SIOUX FALLS, SD
2004-02-20	Acquired Wells Fargo Bank Michigan, National Association (5067) in MARQUETTE, MI
2004-02-20	Acquired Wells Fargo Bank Arizona, National Association (19501) in PHOENIX, AZ
2004-02-20	Acquired Wells Fargo Bank Wisconsin, National Association (18694) in MILWAUKEE, WI
2004-02-20	Acquired Wells Fargo Bank Ohio, National Association (778) in VAN WERT, OH
2004-02-20	Acquired Wells Fargo Bank Illinois, National Association (3667) in GALESBURG, IL
2004-02-20	Acquired Wells Fargo Bank Iowa, National Association (4448) in DES MOINES, IA
2004-02-20	Acquired Wells Fargo Bank South Dakota, National Association (15277) in SIOUX FALLS, SD
2004-02-20	Acquired Wells Fargo Bank Indiana, National Association (13849) in FORT WAYNE, IN
2004-02-20	Acquired Wells Fargo Bank New Mexico, National Association (2252) in ALBUQUERQUE, NM
2004-02-20	Acquired Wells Fargo Bank North Dakota, National Association (3922) in FARGO, ND
2004-02-20	Acquired Wells Fargo Bank Minnesota, National Association (5208) in MINNEAPOLIS, MN
2004-02-20	Acquired Wells Fargo Bank Nevada, National Association (27930) in LAS VEGAS, NV
2004-04-24	Acquired Pacific Northwest Bank (30887) in OAK HARBOR, WA
2005-09-24	Acquired First Community Bank, National Association (34049) in HOUSTON, TX



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2006-06-17 Acquired State Bank of Rogers (9335) in ROGERS, MN

2006-09-23 Acquired Fremont National Bank of Canon City (3000) in CANON CITY, CO

2006-09-23 Acquired Centennial Bank of Pueblo (22301) in PUEBLO, CO

2007-09-22 Acquired Placer Sierra Bank (30307) in AUBURN, CA

2008-03-15 Acquired Greater Bay Bank, National Association (27068) in PALO ALTO, CA

2008-10-18 Acquired Shoshone First Bank (2214) in CODY, WY

2008-10-18 Acquired First State Bank of Pinedale (18747) in PINEDALE, WY

2008-10-18 Acquired The Jackson State Bank (520) in JACKSON, WY

2008-10-18 Acquired Sheridan State Bank (25048) in SHERIDAN, WY

2009-01-01 Acquired Wells Fargo Bank Grand Junction-Downtown, National Association (12863) in GRAND JUNCTION, CO

2009-01-01 Acquired Wells Fargo Bank Grand Junction, National Association (19109) in GRAND JUNCTION, CO

2009-02-02 Acquired Wells Fargo Financial Bank (26983) in SIOUX FALLS, SD

2009-04-25 Acquired Century Bank, National Association (3361) in TEXARKANA, TX

2009-11-01 Acquired Wells Fargo Bank Southwest, National Association (27076) in NORTH LAS VEGAS, NV

2009-11-07 Acquired WACHOVIA BANK OF COLORADO, INTERIM NATIONAL ASSOCIATION (59019) in DENVER, CO

2010-03-20 Acquired Wachovia Bank of Delaware, National Association (33931) in WILMINGTON, DE

2010-03-20 Acquired Wachovia Bank, National Association (33869) in CHARLOTTE, NC

2010-04-10 Acquired Wachovia Card Services, National Association (58496) in ATLANTA, GA

2010-05-10 Acquired Wells Fargo HSBC Trade Bank, National Association (34075) in SAN FRANCISCO, CA

2010-11-01 Acquired Wells Fargo Alaska Trust Company, National Association (57755) in ANCHORAGE, AK

2011-03-31 Acquired Wells Fargo Central Bank (26839) in CALABASAS, CA

2011-05-06 Reorganized.

2011-07-01 Reorganized.

2011-07-15 Reorganized.

2011-12-01 Reorganized.

2012-02-01 Reorganized.

Financial Information (1995-12-31 and Older)

Assets and Liabilities

Cash and Balances Due

Securities

U.S. Government Obligations

Total Debt Securities

Net Loans and Leases

1-4 Family Residential Net Loans and Leases

Loans to Depository Institutions

Total Loans and Leases in Foreign Offices

Maturity & Repricing for Loans and Leases

Small Business Loans

Loans Restructured in Troubled Debt Restructurings

Other Real Estate Owned

Goodwill and Other Intangibles

Total Deposits

Transaction Accounts

Nontransaction Accounts

Time Deposits of Less Than \$100,000

Time Deposits of \$100,000 or More

Deposits Based on the \$100,000 Reporting Threshold

Deposits Based on the \$250,000 Reporting Threshold

Deposits Held in Foreign Offices

Changes in Bank Equity Capital

Total Unused Commitments

Letters of Credit

Total Assets and Liabilities in Foreign Offices

Derivatives

Past Due and Nonaccrual Assets

Past Due 30- 89 Days 1-4 Family Residential

Past Due 90+ Days 1-4 Family Residential

Nonaccrual 1-4 Family Residential

Past Due and Nonaccrual Loans Wholly or Partially US Gvmt Guaranteed

Fiduciary and Related Services

Number of Fiduciary and Related Asset Accounts

Total Fiduciary and Related Assets

Total Managed Assets held in Fiduciary Accounts

Corporate Trust and Agency Accounts

Collective Investment & Common Trust Funds

Gross Fiduciary and Related Services Income

Fiduciary settlements, surcharges, and other losses

Carrying Amount of Assets Covered by FDIC Loss- Share Agreements

BANKING AND FINANCE

By Leonard J. Arrington

Back

In most frontier American communities, including those in Utah, banking functions were performed primarily by merchants and express companies. In Utah early merchants including Livingston, Kinkead and Bell; Holladay and Warner, John and Enoch Reese; Andrew and Levi Stewart; J. M. Horner; J. M. Hockaday; and others engaged in various types of banking activity. As was the case with other pioneer merchants, they often sold goods on credit and were paid later with customers' goods and services. By keeping open accounts for extended periods of time, they made it possible for the short supply of cash to be spread more widely. Merchants also accepted promissory notes drawn between their customers and transferred the transaction amounts to the accounts of the people affected, thus serving as a kind of community clearinghouse. Finally, merchants, express companies, and firms engaged in the importing and exporting of goods bought and sold drafts on eastern institutions and handled exchanges.

In Utah, an even greater role was played by the Church of Jesus Christ of Latter-day Saints. The banking activities of the church included the introduction of coin and currency to supplement other circulating media. The church also provided short-term consumer and long-term agricultural and industrial credit through church agencies and the church treasury; and it handled drafts, remittances, and other "foreign" credit instruments through such church institutions as the Perpetual Emigrating Fund Company.

The most important early banking activity of the church, however, was that connected with the tithing houses located in every LDS settlement. Until 1869, the tithing houses were the only general stores in most Utah communities. Each kept an elaborate bookkeeping system, with debits and credits for each customer; the accounts were "settled," but not necessarily balanced, at the end of each year. Thus, individuals and village shops and industries could "save" by accumulating credits and "borrow" by withdrawing commodities in excess of their accumulated credits. The tithing offices, particularly the General Tithing Office in Salt Lake City, issued a kind of currency called "tithing scrip," which facilitated accurate bookkeeping and generally circulated throughout the territory. Tithing resources were used in supporting laborers engaged in making roads, constructing dams, building schoolhouses, and erecting telegraph lines.

What the tithing houses did on a village basis, the central treasury of the church, called the Office of the Trustee-in-Trust, did on a territorial basis. With tithing receipts, other donations, borrowed capital, and profits from church enterprises as its revenue, that office financed public works of interest to the entire church. Woolen factories, major canal systems, railroads, the importing of houses, and, of course, various kinds of buildings for worship were among the enterprises and institutions financed by this office. By lending capital and credit, and by borrowing and relending surplus funds to other members of the community, the office of the trustee-in-trust was thus a kind of church-wide investment bank. Its financial arm, the Perpetual Emigrating Fund Company, maintained deposits in leading banks in the East and in Europe, and performed banking functions for Utah citizens and businesses.

While the Mormon Church and private mercantile firms sufficed as bankers during the first seventeen years after settlement, specialized institutions were required beginning in 1864. Utah itself might have gone without specialized banks until the coming of the railroad in 1869 had not the needs of dependent territories required such institutions. Beginning with the Pike's Peak, Colorado, discoveries of 1859, increasing attention was given to mineral prospecting in the Mountain states. Rich veins of ore - particularly gold and silver - were found in the next four years in Nevada, Idaho, Montana, and Utah, and there were also further discoveries in Colorado. The stampede of miners which followed each of these discoveries established the need for banks to purchase and store gold dust, transmit it to eastern financial centers, handle miners' savings, discount drafts, and extend credit to freighters, merchants, and miners. Because of its central location and established infrastructure, Salt Lake City became the center of the growing "inland empire," which included Utah, eastern Nevada, Idaho, and Montana.

The richest finds having been made or proved in 1862-63, the year 1864 seems to have been a boom year in the mining regions north and west of Utah. It was this boom which was the immediate and compelling reason for the establishment of formally organized private banking houses in Salt Lake City in 1864. Four such banking houses were attracted to the city in that year: Clark and Company; Holladay and Halsey; Powers, Newman and Company; and Scott, Kerr and Company. All of these concerns, which had Midwestern connections, were freighters and merchants as well as bankers. They purchased the gold dust from miners and sold it in New York City where it brought fabulous prices during the Civil War; they sold drafts on eastern and midwestern banks, made exchanges, purchased land warrants and government vouchers; and they provided a circulating medium for local use much superior to the wasteful and inconvenient "trade dust." They also provided mining and other enterprises with working capital, and served as "middlemen" in the purchase of machinery and supplies in the East. On each of these transactions, of course, they earned a commission, fee, or other profit; and they appear to have enjoyed relatively good incomes.

Local enterprises which engaged in banking as a supplement to their other extensive interests were William Jennings and **Walker Brothers**, prominent merchants, and the Corporation of Great Salt Lake City, which in 1864 printed \$10,000 worth of municipal notes, redeemable in greenbacks, to supplement the circulating monies of the growing frontier metropolis. In succeeding years they printed additional amounts.

With the success of these early firms and agencies, the passage of the National Banking Act in 1863, and the continued growth of mining and other economic activities in Utah and surrounding states and territories, a differentiation began to take place between national banks, incorporated territorial banks, and unincorporated private banks.

National banks, chartered by the Comptroller of the Currency in Washington, D.C., had a paid-up capital of at least \$100,000 in cities the size of Salt Lake City, and were required to deposit with the Comptroller government bonds equal to one-third of their capital, in return for which they would receive national bank notes equal to 90 percent of the value of the deposited bonds. These notes would then be placed in circulation by the banks, largely through the lending process. To insure the redeemability of national bank notes, each national bank was required to maintain a 15 percent reserve in "lawful money" (gold, silver, and greenbacks) against its outstanding note circulation and deposits. As a further precaution, stockholder-owners were subject to double liability in case of the failure of the bank. National banks also were prohibited from making loans on real estate or on the security of the bank's own stock. The prohibition against real estate loans, of course, meant that national banks could render little assistance to the development of agriculture.

Utah's first national bank, chartered on 3 March 1866, was the Miners' National Bank of Salt Lake City, with a capital of \$150,000. The founders were two men attracted to Salt Lake City as the result of the mining boom of the early 1860s - William Kiskadden, an Ohioan who had freighted gold and supplies in Colorado after the Pike's Peak discoveries in 1859 (he was an uncle of Maude Adams [Kiskadden], the actress), and John F. Nounan, a Kansas freighter who had previously maintained a small private bank in Salt Lake City. In 1867 John W. Kerr consolidated his own private bank with the bank and became its cashier. The total resources of this bank grew from \$165,000 in July 1866 to more than \$400,000 in January 1869. In 1869 the assets of the bank were taken over by the First National Bank of Utah.

The First National Bank of Utah developed from a partnership of Warren Hussey and Charles Dahler. Hussey was a gold broker and land agent in Colorado in the early 1860s, while Dahler was the Denver agent of Ben Holladay's Overland Stage Line. When Holladay sold out to Wells Fargo in 1866, Hussey and Dahler associated together in banking enterprises throughout the West, including Salt Lake City. Hussey, who managed the Salt Lake and Montana businesses, quickly developed his bank into one of Utah's most important financial houses, with branches in Corinne and Ogden. Certain that the completion of the transcontinental railroad would provide ample justification for expansion, Hussey and Dahler received a certificate for organization as the First National Bank of Utah on 17 August 1869. In December of the same year the firm bought the Miners' National Bank of Utah. Designated as the official United States depository and financial agent in Utah, the First National seemed to be immensely profitable. When mining and other activity began to slump as the result of the Panic of 1873, however, the bank was unable to meet the heavy withdrawals which occurred and was forced to suspend payments in September 1873. When the receiver was finally discharged in 1878, less than 25 percent of the claims against the bank had been paid.

The third national bank in Utah Territory - the Salt Lake City National Bank of Utah - was also founded by an "outsider," B. M. DuRell, who had established the First National Bank of Idaho in Boise in 1867. Concluding that Salt Lake City was a strategic distribution and financial center, DuRell left the Boise bank in 1871 to establish the bank in Utah, with a paid-up capital of \$100,000. The bank was destined to last less than four years, on 21 February 1876 it went into voluntary liquidation, and eventually paid its obligation in full.

The final national bank, and the first "Mormon bank" to be founded in Utah, was the Deseret National Bank. This bank was an outgrowth of a banking partnership established in 1868 under the name of Hooper, Eldredge and Company. William Hooper was a prominent Salt Lake City merchant and Utah's territorial delegate to Congress; Horace S. Eldredge was also a prominent merchant and high official of the LDS Church. Their mercantile firm having been absorbed in 1868 into the church-promoted wholesale and retail house, Zion's Co-operative Mercantile Institution (ZCMI), Hooper and Eldredge entered the field of banking with their bookkeeper, Lewis S. Hills. Their bank was originally called "Zion's Co-operative Banking Institution," and the sign bore a representation of the "All-Seeing Eye of Jehovah," signifying approval by the Mormon Church of their venture and enjoining all faithful Saints to patronize their establishment.

Starting with a paid-up capital of \$40,000, the firm increased its capital in 1871 to \$100,000 and incorporated as the Bank of Deseret, with Brigham Young as president. This was the first "state" bank in Utah. The bank further expanded and in 1872, with \$200,000 in capital, obtained a charter as the Deseret National Bank. For many years this was the only Mormon commercial bank in Utah, and it cooperated in meeting the economic needs and social goals of the LDS Church. In association with other Mormon officials, Hooper and Eldredge also founded the First National Bank of Ogden in 1881 and the First National Bank of Provo in 1883.

For nine years after the failure of the Salt Lake City National Bank of Utah in 1876, the Deseret National Bank was the only national bank in Salt Lake City. It continued as the leading national bank in Utah until well into the twentieth century. The Deseret National Bank remained a separate institution until 5 April 1932 when, as the result of the exigencies of the Great Depression, it was consolidated with the Security National Bank of Salt Lake City, a bank controlled by Marriner Eccles and the First Security Corporation. Total resources of the firm rose from about \$600,000 in 1872 to more than \$1,000,000 in 1880. During the same period deposits rose from \$250,000 to \$570,000.

An offshoot of the Deseret National Bank was Zion's Savings Bank & Trust Company. Incorporated under Utah territorial laws in July 1873, Zion's Savings Bank & Trust Company was established by the Mormon Church to take over the savings department of the Deseret National Bank. The original officers and directors consisted of leading authorities of the Mormon Church and Mormon businessmen, Brigham Young was the first president, and the presidents of the institution throughout its life were the presidents of the LDS Church. The capital stock was originally listed at \$200,000, of which one-fourth was paid up.

The bank was intended to stimulate thrift, facilitate immigration to Utah, and mobilize savings for investment projects, particularly those in which the LDS Church itself was interested. Indeed, Zion's Savings claimed to be "the first western bank to make available long time loans." During the first twenty-five years of its history, it made loans to Utah canal companies, railroads, real estate developments, salt companies, sugar companies, power companies, and indeed, to the LDS Church itself, on such security as stocks, bonds, and mortgages. With the occasional assistance of the Mormon Church, it successfully weathered the crises of 1873, 1891, 1893, and 1932. Its resources grew from slightly more than \$50,000 in 1873 to more than \$50 million in the 1950s.

Private banks of importance established in early Utah were Wells, Fargo and Company; **Walker Brothers Banking Company**; and McCormick and Company. All three were founded by non-Mormon interests, but became a permanent and important part of the expanding Utah economy. Wells, Fargo and Company had been organized in 1852 by Henry Wells and William G. Fargo, both of New York, for the purpose of carrying express between San Francisco and New York. It acquired stage coach lines, freighted merchandise and supplies (particularly gold), carried the mail, and became by 1860 the greatest and most powerful express company in the West. When Wells Fargo bought out Ben Holladay's Overland Stage Line, Overland Mail, and other interests in 1866, it acquired Holladay and Halsey's Salt Lake bank. One of the firm's key banking agencies, the Salt Lake branch lifted its deposits from an average of less than \$30,000 in 1867 to more than \$200,000 in the mid-seventies. By 1890 the bank's assets exceeded \$1 million.

Walker Brothers Bank was founded by four brothers who migrated to Salt Lake City from England with their mother and sisters, arriving in 1852. They established a mercantile partnership in 1859 in order to take advantage of the profitable opportunities offered by the presence of the U.S. Army at Camp Floyd, Utah. **Walker Brothers** became the largest wholesale-retail establishment in the territory in the 1860s. Banking continued to be incidental to their mercantile business until 1885, when the firm obtained a national charter and became the Union National Bank of Salt Lake City. With the death of Samuel S. **Walker**, the brothers surrendered the national charter in 1893 and formed a partnership - **Walker Brothers Bankers**. After Joseph R. **Walker's** death, the firm reincorporated in 1903 as **Walker Brothers Bankers**, with a capital of \$200,000. This bank, under the leadership of Matthew **Walker**, purchased the Salt Lake City branch of Wells Fargo in 1905. The bank also absorbed W.S. McCormick and Company in 1921. The capital of the bank, which had been renamed **Walker Bank and Trust** in 1931, stood at \$1.5 million in 1949. The resources of the bank approached \$125 million when the firm merged with Trans-America Corporation in 1956. **Walker Bank became part of First Interstate Bank of Utah in 1981.**

McCormick and Company was founded by W. S. McCormick, who left his native Canada in 1858 to seek his fortune in the West. He moved to Salt Lake City in 1871, associated with A. W. White, who had established a small private bank in Salt Lake City, and bought out White's interest in 1875 to found what became the largest private bank in Utah. By 1900, deposits in McCormick and Company exceeded \$5 million. The firm was finally incorporated as McCormick & Co. in 1910, one of the leading stockholders being Daniel C. Jackling, "father of Utah copper." McCormick became president of a number of other banks, including the First National banks of Logan and Nephi. His Salt Lake bank was sold to **Walker Brothers** after his death in 1921.

A few other banks operated in Utah Territory for brief periods. The firm of Wilson and Morton established a bank at Echo in August 1868 to serve construction camps of the transcontinental railroad. They transferred to Corinne the following year, and sold out to Hussey and Dahler in 1870. O.D. Cass, a midwestern doctor who had gone to Colorado to deal in gold as well as health, moved to Corinne in 1872 and opened the Bank of Corinne. It operated with a small capital until 1875, when it suspended operations under suspicious circumstances. J.W. Guthrie, a Corinne freighter, also operated a private bank in Corinne from 1875 to 1910. Guthrie established a branch in Ogden in 1877, but sold his interest the following year to the firm of Harkness & Company, which was absorbed into the Commercial National Bank of Ogden in 1883. J.E. Dooly, an agent of Wells Fargo, also established a bank in Ogden in 1875, which merged into Guthrie, Dooly & Co. in 1880. The latter firm in turn was absorbed into the Utah National Bank of Ogden in 1883.

A total of thirty-four separate banking institutions was established in Utah Territory during the years 1864 to 1880. Most of the banks were private banks, integral to the broader operations of their owners in the fields of merchandising and freighting. Beginning in 1881 there was a rapid rise in the number and importance of banks. In the next two decades after 1880, a total of fifty banks were established, of which thirteen were national banks. In contrast with the period before 1880, most of the banks organized after 1880 were scattered throughout the state, reflecting the economic growth of localities outside Salt Lake City. Thirty-three banks, including eight national banks, were founded outside of Salt Lake City between 1880 and 1900. The years after 1880 thus mark Utah's financial coming-of-age, just as the years before 1880 ushered in the beginnings of a monetary economy. In a real sense, the expansion transformed Utah's economy from a frontier cooperative society into the more highly articulated, specialized, and interdependent agricultural-industrial society of the twentieth century.

Four banks founded or organized after 1900 have loomed large in Utah's financial history: First Security Corporation, Zions First National Bank, Continental National Bank and Trust, and Tracy-Collins Bank and Trust.

One of the largest stockholders of the First National Bank of Ogden, and its president from 1894 to 1912, was David Eccles. Upon his death in 1912, his oldest son by his second wife, Marriner Stoddard Eccles, played a leading role in the bank, and became its president in 1920. As the result of a partnership agreement between the Eccles and the Browning interests, seventeen banks in Utah, Idaho, and Wyoming were acquired in the 1920s. On 15 June 1928 Marriner, his brother George, and Jonathan Browning, along with a few other persons, formed the First Security Corporation, generally regarded as the first multi-bank holding company in the United States. Paid-up capital stock at the time of organization was approximately \$3 million. Although its affiliated banks had their difficulties during the depressed 1930s, First Security continued to acquire banks and to grow. By 1972 First Security had total resources of \$1.25 billion, and served 500,000 deposit accounts through 107 banking offices as well as facilities on five military posts. In 1990 First Security was the largest banking system in the Intermountain West, with 186 branches, and \$5.3 billion total assets.

Zion's Savings Bank & Trust Company celebrated its first half-century in 1923, by which time its resources had grown from \$55,876 to \$12 million. Zion's was merged in 1957 with the First National Bank of Salt Lake City and Utah Savings and Trust Company to form Zions First National Bank. (The long-familiar apostrophe in Zion's was dropped.) The greatly enlarged institution, of which Orval W. Adams was first president, had a total of \$110 million in deposits. First National Bank was formed as an LDS Church bank, and its charter dated back to 1890; Utah Savings and Trust was incorporated in 1889, and the LDS Church had acquired major holdings in it in 1915. Thus, the LDS Church held a majority interest in the new Zions First National. In 1960, when its resources were \$154 million, the church sold its majority stock to a group of businessmen headed by Leland B. Flint of Salt Lake City. By 1972 Zions First National Bank had become the second largest banking institution in Utah, with total assets of \$396 million. In 1990 the bank had seventy-five branches in Utah and twelve in Arizona and Nevada. Total assets were \$2.9 billion.

In 1903 James E. Cosgriff, a wool grower who had acquired control of several small banks in Wyoming in the 1890s, purchased the Commercial National Bank of Salt Lake City, which had been founded in 1889. Cosgriff rechartered the bank in 1909 as the Continental National Bank and Trust Company of Salt Lake City. In 1922 it merged with the National Bank of the Republic, a Salt Lake City institution founded in 1890. The enlarged Continental Bank then had deposits in excess of \$12 million; by 1947 total deposits exceeded \$34 million.

In 1884 Russell L. Tracy, a young Ohioan who had gone to Wyoming for his health, established a mortgage loan business in Cheyenne. In 1892 he transferred his business and residence to Salt Lake City, and in 1902 he incorporated his general loan, brokerage, and commission business. By 1906 Russell L. Tracy Co. was making

more loans on real estate than any single competitor; by 1908 a combination of the three top rivals could not match the business of this largest mortgage creditor in Utah. In 1908 the firm name was changed to Tracy Loan and Trust Co. In 1889 Tracy had employed teenager James W. Collins as a helper. Collins continued to work with the company while moving up the ladder of responsibilities and authority; his name was added to the company in 1944 as it became Tracy-Collins Trust Company. Full-line commercial banking began in 1956, with the name change to Tracy-Collins Bank and Trust Company following in 1960. The assets were in excess of \$10 million in 1956; by 1964, total assets had grown to \$37 million. In 1987 Tracy-Collins merged with Continental Bank; two years later, the two became part of West One Bank, with headquarters in Salt Lake City.

See: Leonard J. Arrington, "The Mormon Tithing House: A Frontier Business Institution," and "Banking Enterprises in Utah, 1847-1880," in *Business History Review* 28 and 29 (March 1954, December 1955); Wain Sutton, ed., "The Romance, Traditions and Development of Utah's Banking System," *Utah: A Centennial History* (1949); and Roland Stuckl, *Commercial Banking in Utah, 1847-1966* (1967). Histories of the five largest banks in Utah's history include Sidney Hyman, *Challenge and Response: The First Security Corporation, The First Fifty Years, 1928-1978* (1978); Jonathan Bliss, *Merchants and Miners in Utah: The Walker Brothers and Their Bank* (1983); "Continental National Bank and Trust Company of Salt Lake City," in Sutton, ed., *Utah: a Centennial History*; Leonard J. Arrington, *Tracy-Collins Bank & Trust Company: A Record of Responsibility 1884-1984* (1984); and Roy W. Simmons, *Zions First National Bank: Growing Into Its Second Hundred Years* (1974).

Disclaimer: Information on this site was converted from a hard cover book published by University of Utah Press in 1994. Any errors should be directed towards the University of Utah Press.

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CHAPTER 2.52

SENIOR CITIZENS BOARD

SECTION:

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2.52.060: Other Committees

2.52.070: Annual Meeting

2.52.080: Amendments And Bylaws

2.52.090: Budget

2.52.010: NAME:

The name of this organization shall be known as the senior citizens of Cache County. (Ord. 71-04; amd. Ord. 74-07)

2.52.020: PURPOSES:

The function of this organization shall be to:

- A. Provide programs and activities that senior citizens may participate in and enjoy, including physical exercise for the development of healthy active lives.
- B. Provide short and long tours.
- C. Provide consultant services in areas of health, housing, finances, insurance, etc.
- D. Provide educational classes and programs, etc.
- E. Bring senior citizens together for socialization.
- F. Offer the individual senior citizen opportunities for self appraisal and for planning a way of life to achieve the maximum amount of self realization and enrichment and to realize a better understanding of the shift from work centered life to one of leisure centered opportunities.
- G. Provide meeting places for senior citizens, workshops for the practicing of hobbies and other facilities, useful to the members.
- H. Borrow money for the above purposes and pledge the assets acquired by the association to secure the payment thereof.
- I. Cooperate with the Utah division of aging and also public and private companion agencies of state and national levels, to more satisfactorily meet the need of and provide opportunities for all senior citizens. (Ord. 71-04; amd. Ord. 74-07)

2.52.030: BOARD OF DIRECTORS:

A. Creation: The board for this organization shall be composed of a maximum of thirteen (13) qualified representative members of the community. Seven (7) of the thirteen (13) shall come from Logan, and six (6) from Cache County; provided, however, that in the event six (6) persons from Cache County are not able or willing to act, then qualified and willing persons from Logan may be selected to comprise the board of directors.

B. Terms: The board shall be elected for terms of three (3) years each, except that the initial board shall be divided into three (3) groups as follows: Five (5) of the persons shall serve a term for one year; four (4) for a two (2) year term; and four (4) for a three (3) year term. Thereafter, one-third ($\frac{1}{3}$) of the vacancies shall occur annually. Members may be reelected at the end of their service on the board.

C. Meetings: The board shall hold at least four (4) meetings annually. Special meetings may be called by the president or upon written petition by any three (3) members of the board. A majority of the board shall constitute a quorum for the transaction of business.

D. Absenteeism; Vacancies: Vacancies shall be filled by a majority vote of the board members. Any member who, during one year, is absent from regular meetings more than two (2) times without approval of the board, shall create a vacancy in his membership on the board. The board may excuse absences when notified beforehand for legitimate business or health reasons or in case of absence from the city.

E. Ex Officio Members:

1. The county executive or his duly appointed representative shall at all times be an ex officio member of the board of directors. This person shall have no vote as a member of the board.

2. The mayor of Logan City or his duly appointed representative shall at all times be an ex officio member of the board. This person shall have no vote as a member of the board.

F. Eligibility For Board Of Directors: Of the elected members of the board of directors, only persons who are active or who are willing to become active shall be eligible to serve on this board. (Ord. 71-04; amd. Ord. 74-07)

2.52.040: OFFICERS AND DIRECTORS:

A. The officers of the board shall be a president, a vice president, a secretary, a historian and a treasurer, who shall perform the duties that usually pertain to these respective offices. These officers shall be elected annually by the board of directors from the board of directors at the first meeting of each year. They shall serve for a period of one year and until their respective successors shall qualify.

B. The county council may appoint, upon the recommendation of the Cache County senior citizens board, a program director to administer and coordinate a senior citizens program within Cache County.

C. The program director may employ such assistants as secretary, service director and other necessary personnel upon the approval of the Cache County senior citizens board and upon the approval of the Cache County council. (Ord. 71-04; amd. Ord. 74-07)

2.52.050: EXECUTIVE COMMITTEE:

There shall be an executive committee composed of officers and directors of the board. The members of the executive committee shall serve for the duration of their terms. The executive committee shall meet upon the call of the president. The executive committee shall coordinate activities and perform such duties as may be assigned to it by the board. (Ord. 71-04; amd. Ord. 74-07)

2.52.060: OTHER COMMITTEES:

A. These shall be:

1. Nominating committee composed of three (3) members of the board, appointed by the president as soon after his election as practicable, whose duty it shall be to nominate candidates to fill vacancies on the board. Members of this committee shall serve for a term of one year and until their successors shall qualify.

2. Such other committees as the board of directors determines to be feasible, practicable and necessary for the best interest and function of the senior citizens. Any such committees so created shall serve for a period of one year. Said committees may be reappointed upon review by the newly elected officers following the annual meeting.

3. The president shall serve as an ex officio member of all committees.

B. All appointments to committees by the president shall be confirmed and approved by the majority membership of the board. (Ord. 71-04)

2.52.070: ANNUAL MEETING:

There shall be an annual meeting of the members of the organization, at which time the preceding year's activity shall be reviewed. Election of new board members by vote will take place at the annual meeting. Election of board officers shall take place immediately following the annual meeting. (Ord. 71-04)

2.52.080: AMENDMENTS AND BYLAWS:

A. This constitution may be amended upon recommendation from the Cache County senior citizens board to the Cache County council. Upon approval of the Cache County council, the commission may adopt an ordinance, making such amendments as approved by the county council.

B. The membership of the organization may adopt such bylaws as necessary for the operation of the organization upon the approval of the county. (Ord. 71-04; amd. Ord. 74-07)

2.52.090: BUDGET:

A. A budget may be established annually by the county council, upon recommendation of the Cache County senior citizens board; it being the desire of all concerned that this Cache County senior citizens board be subject to the control and supervision of the Cache County council.

B. Monies collected and expended shall be accounted for annually by the Cache County senior citizens board and shall be audited by the county auditor before approval of the succeeding year's budget. (Ord. 71-04; amd. Ord. 74-07)

**Cache County:
Population, 1969-2020**

Year	Population	Index¹	Percent Change	Percent of Statewide Total
1969	41,800	100.0	N	3.99
1970	42,438	101.5	1.53	3.98
1971	43,421	103.9	2.32	3.94
1972	45,536	108.9	4.87	4.01
1973	46,997	112.4	3.21	4.02
1974	48,205	115.3	2.57	4.02
1975	49,550	118.5	2.79	4.02
1976	50,752	121.4	2.43	3.99
1977	52,424	125.4	3.29	3.98
1978	53,792	128.7	2.61	3.94
1979	55,212	132.1	2.64	3.90
1980	57,773	138.2	4.64	3.92
1981	60,029	143.6	3.90	3.96
1982	62,017	148.4	3.31	3.98
1983	63,903	152.9	3.04	4.01
1984	65,077	155.7	1.84	4.01
1985	65,722	157.2	0.99	4.00
1986	66,312	158.6	0.90	3.99
1987	67,178	160.7	1.31	4.00
1988	68,412	163.7	1.84	4.05
1989	69,655	166.6	1.82	4.08
1990	70,460	168.6	1.16	4.07
1991	72,924	174.5	3.50	4.10
1992	75,794	181.3	3.94	4.13
1993	78,390	187.5	3.43	4.13
1994	81,134	194.1	3.50	4.14
1995	84,006	201.0	3.54	4.17
1996	86,326	206.5	2.76	4.17
1997	88,002	210.5	1.94	4.15
1998	89,866	215.0	2.12	4.15
1999	90,299	216.0	0.48	4.10
2000	91,861	219.8	1.73	4.09
2001	92,831	222.1	1.06	4.06
2002	95,493	228.5	2.87	4.11
2003	97,101	232.3	1.68	4.11
2004	98,854	236.5	1.81	4.12
2005	100,501	240.4	1.67	4.09
2006	101,236	242.2	0.73	4.01
2007	103,624	247.9	2.36	3.99
2008	106,824	255.6	3.09	4.01
2009	110,291	263.9	3.25	4.05
2010	113,388	271.3	2.81	4.09
2011	114,800	274.6	1.25	4.08
2012	115,925	277.3	0.98	4.06
2013	117,070	280.1	0.99	4.04
2014	117,956	282.2	0.76	4.01
2015	119,777	286.5	1.54	4.01
2016	122,347	292.7	2.15	4.02
2017	124,448	297.7	1.72	4.01
2018	126,574	302.8	1.71	4.01
2019	128,309	307.0	1.37	4.01
2020	130,004	311.0	1.32	4.00

¹ 1969 = 100

N Data not available for this year or not meaningful.

Source: Calculations by the Utah Regional Economic Analysis Project (UT-REAP) with data provided by the U.S. Department of Commerce, Bureau of Economic Analysis

November 2021

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DIVISION OF CORPORATIONS AND COMMERCIAL CODE
BUSINESS SEARCH

Search Results for "bridgerland senior citizens of cache county"

Search by:

Business Name

Number

Executive Name

Search Hints

Business Name:

Search



The business name "bridgerland senior citizens of cache county" appears to be available! [To find out, register the business name "bridgerland senior citizens of cache county" »](#)

NOTE: There MAY be similar names that are not distinguishable from the name you submitted, therefore it is possible that the name may not be available. Read more about [Naming Standards & Conventions](#)

No results found for "bridgerland senior citizens of cache county"

DIVISION OF CORPORATIONS AND COMMERCIAL CODE
BUSINESS SEARCH

Search Results for "Senior Citizens of Cache County"

Search by:

Business Name

Number

Executive Name

Search Hints

Business Name:



The business name "Senior Citizens of Cache County" appears to be available! [To find out, register the business name "Senior Citizens of Cache County" »](#)

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No results found for "Senior Citizens of Cache County"

DIVISION OF CORPORATIONS AND COMMERCIAL CODE
BUSINESS SEARCH

Search Results for "BEAR RIVER AREA AGENCY ON AGING"

Search by:

Business Name

Number

Executive Name

Search Hints

Business Name:

BEAR RIVER AREA AGENCY ON AGING

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