



July 13, 2020

PUBLIC NOTICE is hereby given that the Cache County Council of Cache County, Utah will hold a **WORKSHOP** at **3:00 p.m.** and a **REGULAR COUNCIL MEETING** at **5:00 p.m.** in the **Cache County Historic Courthouse Council Chambers**, 199 North Main Street, Logan, Utah 84321, **TUESDAY, JULY 14, 2020**

AGENDA

3:00 p.m. WORKSHOP

1. **CALL TO ORDER**
2. **ROAD STANDARDS AND ASSOCIATED FEES**
3. **2021 BUDGET**
4. **ADJOURN**

COUNCIL MEETING

- 5:00 p.m.**
1. **CALL TO ORDER**
 2. **OPENING** – Councilman Paul Borup
 3. **REVIEW AND APPROVAL OF AGENDA**
 4. **REVIEW AND APPROVAL OF MINUTES** (June 23, 2020)
 5. **MINUTES FOLLOW-UP**
 6. **REPORT OF COUNTY EXECUTIVE**
 - a. **Appointments:**
 - b. **Financial Reports:** June 2020 Expense Report (Warrant Register)
 - c. **Other Items:** County Fair & Rodeo Update
 7. **CONSENT AGENDA**
 8. **ITEMS OF SPECIAL INTEREST**
 - a. **Proclamation** – Day of Prayer in response to COVID-19
 - b. 2019 External Audit Report – Jones Simkins
 - c. Consideration of Additional RAPZ/Restaurant Tax Funding Requests
 9. **DEPARTMENT OR COMMITTEE REPORTS**
 10. **BOARD OF EQUALIZATION MATTERS**
 11. **PUBLIC HEARINGS**
 - a. **Set Public Hearing for July 28, 2020 at 5:25 p.m.**
Resolution 2020-16
Ratifying the Appointment of Cache County Drainage District #6 Board of Trustees
 - b. **Set Public Hearing for July 28, 2020 at 5:30 p.m.**
Community Impact Funding Board (CIB) Grant Application for the Urban and Rural Area Assessment, Cost of Service Plan, and Regional Collaboration Plan
Notice to the Cache County Council and the public for an application to the Community Impact Board (CIB) to request and obtain financial assistance through a grant. The requested funding will be used to assist with

the Cache County Urban and Rural Area Assessment, the Cost of Service Plan, and the Regional Collaboration Plan. These documents will provide long-term guidance and strategies for collaboration between rural Cache County and the incorporated communities in the county with the intent to develop regional strategies for growth

c. **Set Public Hearing for July 28, 2020 at 5:40 p.m.**

Request for Funding from the Cache County Council of Governments (CCCOG) for Maughan's Corner Improvements

Notice to the County Council and the public for an application to the CCCOG to request and obtain financial assistance through CCCOG funding. The requested funding will be used to make improvements to Maughan's Corner at the convergence of Airport Road at 3400 North and 2400 West

d. **Set Public Hearing for July 28, 2020 at 5:50 p.m.**

Cache County Service Area No. 1 – Resolution 2020-01

Approving an Adjustment of Solid Waste Collection and Disposal Fees and Mandatory Curbside Recycling

12. **PENDING ACTION**

13. **INITIAL PROPOSALS FOR CONSIDERATION OF ACTION**

- a. **Resolution 2020-14** – Amending the Cache County Corporation Personnel Policy and Procedure Manual Regarding Special Leave for Booking Clerks
- b. **Resolution 2020-15** – Approving the Filing of a Cross-Appeal to Pacificcorp's Appeal of the Central Assessment of its Property for the Year 2020
- c. Approval of the Amended Cache County Economic Development Strategic Plan
- d. Discussion of Property Tax Hardship Application Process

14. **OTHER BUSINESS**

- a. **Hyde Park City Parade** – Saturday, July 18, 2020 at 10:00 a.m.
Craig, Karl, Gina, Barbara, Paul
- b. **County Employee Summer Party** – Wednesday, July 22, 2020 at 6:00 p.m.

15. **COUNCIL MEMBER REPORTS**

16. **ADJOURN**


Karl B. Ward, Chairman

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Janeen Allen at 755-1850 at least three working days prior to the meeting

DRAFT

**CACHE COUNTY
COUNCIL MEETING
MINUTES
JUNE 23, 2020**

DRAFT

COUNTY COUNCIL MEETING
June 23, 2020

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DRAFT

**CACHE COUNTY COUNCIL MEETING
JUNE 23, 2020**

The Cache County Council convened in a regular session on June 23, 2020 at 5:00 p.m. in the Cache County Council Chamber at 199 North Main, Logan, Utah.

ATTENDANCE:

Chairman: Karl B. Ward
Vice Chair: Gina H. Worthen
Council Members: Paul R. Borup, David L. Erickson, Barbara Tidwell, Jon White & Gordon A. Zilles
County Executive: Craig "W" Buttars
Deputy County Clerk: Sharon L. Hoth
County Attorney: James Swink

The following individuals were also in attendance: Director Amy Adams, Janeen Allen, Jeff Barnes, Ryan Bjerke, Greenlee Christensen, Mayor John Drew, Matthew Dugdale, Chief Rod Hammer, Issa Hamud, Development Services Director Chris Harrild, Taya Hess, Aspen Hunter, Dennis W. Jackson, Karen T. Jackson, Finance Director Cameron Jensen, Vic Little, Chief Deputy County Executive Bryce Mumford, Lane Parker, Lamont Poulsen, Kendyl Reeder, Savannah Straatman, Katie Webb, Jon Wells, Terrie Wierenga, Scott Wilkinson, **Media:** Charlie Schill (Cache Valley Daily)

OPENING REMARKS AND PLEDGE OF ALLEGIANCE

Council member Zilles gave the opening remarks and led those present in the Pledge of Allegiance.

REVIEW AND APPROVAL OF AGENDA

ACTION: Motion by Council member Borup to approve the agenda as amended – *Item 8b – 2019 External Audit Report* – postponed and the order of items changed with *Item 9a – Solid and Green waste Report* – moved to after *Item 11a – Public Hearing – Resolution No. 2020-13 – TEFRA, IHC Health Services, Inc.* Tidwell seconded the motion. The vote was unanimous, 7-0.

REVIEW AND APPROVAL OF MINUTES

Vice Chair Worthen asked that the May 26, 2020 minutes include more of the comments of Council members regarding the COVID-19 Status and Worthen thought Tidwell had voted no on the motion to deny *Ordinance No. 2020-08-Amending the Cache County Zoning Map – Pinnacle Estates LLC Rezone.* (A review of the video indicates Tidwell's vote was aye.)

ACTION: Motion by Vice Chair Worthen to approve the minutes of the May 26, 2020 Council meeting with the requested amendments. Erickson seconded the motion. The vote was unanimous, 7-0.

MINUTES FOLLOW-UP: None

ITEMS OF SPECIAL INTEREST

- **Introduction of 2020 Cache County Rodeo Royalty** – LaMont Poulsen asked the Royalty members to introduce themselves:

Aspen Hunter	Queen
Savannah Straatman	1 st Attendant
Kendyl Reeder	Junior Queen
Greenlee Christensen	Junior Princess
Taya Hess	Princess

Queen Aspen Hunter presented her winning speech to the Council. Poulsen expressed Appreciation for Scott Wilkinson and Trish Gibbs as well as appreciation for the Council and their work.

REPORT OF THE COUNTY EXECUTIVE: CRAIG "W" BUTTARS

- Board of Health** – Executive Buttars stated that as the Chair of the Board of Health he has had many meetings with the Board as has Attorney James Swink, who is the legal counsel for the Board of Health. They continue to try to make the best decisions they can with the data available.

APPOINTMENTS:

Dennis Jackson	Cache County Drainage District #6 Board of Trustees
JoLynn Lyon	Cache County Drainage District #6 Board of Trustees
Brandon Allen	Cache County Drainage District #6 Board of Trustees

ACTION: Motion by Council member Erickson to approve the Cache County Drainage District #6 Board of Trustees appointments. White seconded the motion. The vote was unanimous, 7-0

OTHER ITEMS:

- Financial Statements** for May 2020 were presented.
(Attachment 1)
- Cache County Library & Trails Coordinator** – Executive Buttars announced that Brynna Sainsbury has been hired as a librarian for the County Library and introduced Carly Lansche as Cache County Trails Coordinator.
- RAPZ/Restaurant Tax Applications** – Additional information will be provided at the July 14, 2020 Council meeting.

INITIAL PROPOSAL FOR CONSIDERATION OF ACTION

- **Approval of the Cache County Economic Development Strategic Plan** – Council member Erickson voiced disappointment that there was not more on the value of water in economic development. Council member Zilles agreed and said Cache County has always had plenty of water; however, the need to protect that water is beginning to be felt. Erickson also feels the value of the agricultural community could have been given more emphasis. Executive Buttars concurred and said he can forward the suggestions to the firm that developed the plan. Council member White remarked this is the county's plan and the county itself can alter or add to it in any way it sees fit. Chairman Ward also agreed this is the county's document to do with as it decides.

ACTION: Motion by Council member Borup to continue the matter until the July 14, 2020 Council meeting after the Economic Development Committee has made the adjustments as suggested. Worthen seconded the motion. The vote was unanimous, 7-0.

- **Approval to Submit Rural County Grant Application for Economic Development Strategic Plan** - Chief Deputy County Executive Bryce Mumford gave a short overview of the grant for the Council – reiterating the two parts to the grant; Part A – \$200,000.00 awarded each rural county and Part B – a competitive application for a one-time grant which will be submitted after hiring an economic development director. The following years require a \$40,000.00 match. Vice Chair Worthen believes an economic director will be a benefit to the county.

ACTION: Motion by Vice Chair Worthen to approve the submission of a Rural County Grant Application for Economic Development. Tidwell seconded the motion. The vote was unanimous, 7-0.

PUBLIC HEARINGS, APPEALS AND BOARD OF EQUALIZATION MATTERS

PUBLIC HEARING: June 24, 2020 at 5:45 p.m. – Resolution No. 2020-13 – TEFRA, IHC Health Services, Inc. – Conducting a public hearing with respect to the proposed issuance by Utah County, Utah (the “Issuer”) of its Hospital revenue bonds (the “Bonds”) in one or more series over the longest period permitted by law and in an aggregate amount not to exceed \$100,000,000 with respect to certain health care facilities of IHC Health Services, Inc. Located in Cache County, Utah for the purpose of financing, refinancing or providing Reimbursement for the acquisition, improvement and equipping of such health care facilities – Matthew Dugdale explained that Intermountain Healthcare has entered into interlocal agreements with several counties wherever Intermountain Healthcare is located. Utah County is the issuer of the bonds and there is no financial obligation to Cache County. The funds will be used for renovations and expansion of Intermountain’s Logan hospital.

Chairman Ward opened the Public Hearing and invited public comment. There was none.

ACTION: Motion by Council member Erickson to close the Public Hearing – Resolution No. 2020-13-TEFRA, IHC Health Services Inc. Worthen seconded the motion. The vote was unanimous, 7-0.

DEPARTMENT OR COMMITTEE REPORTS

- **Solid and Green Waste Report – Issa Hamud, Logan Environmental Department** reported on the following:
 - Services provided
 - Program statistics/funding
 - North Valley Landfill
 - Idaho DEQ recommendations
 - Closure of Logan landfill recycling program
 - Recycling Program
 - Plastic bag management plan – on hold
 - Green waste program alternatives

Hamud said Logan City has decided to reinstate the green waste program with drop sites, reduce the cost of compost purchased from the Logan landfill and institute a \$.50

per household fee in Logan (no drop sites) to help fund the composting site. Households outside of Logan will have the monthly \$.50 per household fee plus a \$1.00 a month per household fee (with drop sites).

Logan Mayor Daines said Mayors were emailed this information, but admitted it was short notice for them. In the future the minutes of the Solid Waste Advisory Board meetings will be forwarded to each Mayor. The Council decided to hold a public hearing on July 28, 2020 to give citizens the opportunity to comment on the proposed service.

- **Cache County Service Area No. 1 – Resolution No. 2020-01 – Approving an Adjustment of Solid Waste Collection and Disposal Fees and Mandatory Curbside Recycling (NO ACTION TAKEN)** – Deferred until after the July public hearing.

PUBLIC HEARINGS, APPEALS AND BOARD OF EQUALIZATION MATTERS

PUBLIC HEARING: June 24, 2020 at 6:00 p.m.-Resolution No. 2020-13 – Opening the 2020 Cache County Budget – Director Cameron Jensen reviewed the major budget adjustments.

Chairman Ward opened the Public Hearing and invited public comment. There was none.

ACTION: Motion by Council member Zilles to close the Public Hearing – June 24, 2020 at 6:00 p.m.-Resolution No. 2020-13 – Opening the 2020 Cache County Budget. Borup seconded the motion. The vote was unanimous, 7-0.

INITIAL PROPOSAL FOR CONSIDERATION OF ACTION

- **Resolution No. 2020-12 – Amending the 2020 Cache County Budget**

(Attachment 2)

ACTION: Motion by Council member Erickson to waive the rules and approve Resolution No. 2020-12 – Amending the 2020 Cache County Budget. Tidwell seconded the motion. The vote was unanimous, 7-0.

- **Resolution No. 2020-13 – Approving the Issuance of the Bonds for Purposes of Section 147(f) of the Internal Revenue Code of 1986, as amended**

(Attachment 3)

ACTION: Motion by Council member Erickson to waive the rules and approve Resolution No. 2020-13-Approving the Issuance of the Bonds for Purposes of Section 147(f) of the Internal Revenue Code of 1986, as amended. White seconded the motion. The vote was unanimous, 7-0.

OTHER BUSINESS

- ✓ **Hyde Park City Parade – Saturday, Saturday, July 18, 2020 at 10:00 a.m.** – Borup, Tidwell, Ward and Worthen will attend.
- ✓ **County Employee Summer Party – Wednesday, July 22, 2020 at 6:00 p.m.**

COUNCIL MEMBER REPORTS

Gordon Zilles asked if CAPSA receives any funding from the county and, if not, is it a possibility. There may be CARES funding available. Executive Butters will find out. Zilles will follow up, too.

Gina Worthen referred to the app, SafeUT, which addresses suicide risk. It indicates there were over 300 active rescues for all of last year. This year for January through May there were 283 active rescues. Worthen feels this is a sobering number as the effects of social restrictions are contemplated.

Paul Borup said he is grateful to work with the Council and live in a fantastic country and a great county. He appreciates the county's citizens.

Barbara Tidwell reminded the Council of the Women's Celebration on August 26, 2020 on the plaza of the Historic Courthouse at 199 North Main, Logan.

Jon White asked what happened with the discussion to change how property tax abatement applications were handled. Attorney Swink said it was to remain in the hands of those who have statutory responsibility. Council member Tidwell said she has visited with the Clerk/Auditor's office and believes the process is going well.

Dave Erickson said he is glad to have had the COVID discussion in the workshop preceding this meeting. He is glad there is a lot of common sense in trying to find a balance. One thought impressed him – there are things we are infected by and things we are affected by and it takes time to pull all the facts together to make better decisions. He feels that with the factual data presented the Council is finally getting to the grassroots of the entire problem. He appreciates working with all the Council members.

Karl Ward agreed with Erickson noting he had received some derogatory phone calls, as other Council members did. He thanked the Council for "hanging in there."

ADJOURNMENT

The Council meeting adjourned at 7:13 p.m.

ATTEST: Jill N. Zollinger
County Clerk

APPROVAL: Karl B. Ward
Chairman

**CACHE COUNTY COUNCIL MEETING
JUNE 23, 2020**

ATTACHMENT 1

CACHE COUNTY GOVERNMENT
FUND SUMMARY
FOR THE 5 MONTHS ENDING MAY 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
TAXES	712,004.69	1,961,342.48	22,183,000.00	20,221,657.52	8.8
LICENSES & PERMITS	3,740.00	13,480.00	40,000.00	26,520.00	33.7
INTERGOVERNMENTAL REVENUE	91,211.46	163,224.21	1,187,400.00	1,024,175.79	13.8
CHARGES FOR SERVICES	388,877.35	1,896,648.36	6,386,600.00	4,489,951.64	29.7
FINES & FORFEITURES	12,286.68	39,461.14	93,000.00	53,538.86	42.4
MISCELLANEOUS REVENUE	107,981.98	512,311.30	2,124,500.00	1,612,188.70	24.1
CONTRIBUTIONS & TRANSFERS	.00	1,800.00	634,500.00	632,700.00	.3
	<u>1,316,102.16</u>	<u>4,588,267.49</u>	<u>32,649,000.00</u>	<u>28,060,732.51</u>	<u>14.1</u>
<u>EXPENDITURES</u>					
COUNCIL	8,407.00	44,059.92	128,100.00	84,040.08	34.4
WATER DEVELOPMENT	.00	275,000.00	275,000.00	.00	100.0
PUBLIC DEFENDER	43,252.45	241,750.10	530,200.00	288,449.90	45.6
EXECUTIVE	21,826.37	152,729.15	450,000.00	297,270.85	33.9
FINANCE	37,328.20	244,957.90	622,900.00	377,942.10	39.3
HUMAN RESOURCES	19,793.37	134,618.14	355,600.00	220,981.86	37.9
GIS DEPT	6,805.41	46,386.40	110,700.00	64,313.60	41.9
INFORMATION TECHNOLOGY SYSTE	54,237.77	404,391.22	976,900.00	572,508.78	41.4
AUDITOR	1,696.04	7,448.78	29,200.00	21,751.22	25.5
CLERK	7,990.06	43,339.90	127,500.00	84,160.10	34.0
RECORDER	9,359.14	59,020.99	178,100.00	119,079.01	33.1
ATTORNEY	123,013.69	695,648.31	1,800,800.00	1,105,151.69	38.6
VICITM SERVICES -CACHE ACHIEVE	.00	1,683.66	.00	(1,683.66)	.0
VOCA -VICTIM SERVICES	(79,371.15)	22,981.98	.00	(22,981.98)	.0
VAWA - ATTORNEY - GRANT SERV	13,819.89	65,975.64	.00	(65,975.64)	.0
NON-DEPARTMENTAL	13,152.55	386,332.13	329,900.00	(56,432.13)	117.1
CENTRAL MAIL	212.47	1,430.36	7,100.00	5,669.64	20.2
BUILDING & GROUNDS	23,704.24	89,521.98	404,000.00	314,478.02	22.2
VOCA - MAIN	65,866.23	112,085.39	376,000.00	263,914.61	29.8
VOCA - SAS	29,808.97	48,329.97	128,700.00	80,370.03	37.6
VAWA - INVESTIGATION	4,310.19	19,901.69	92,700.00	72,798.31	21.5
VAWA - PROSECUTION	(3,167.87)	2,643.68	116,800.00	114,156.32	2.3
ELECTIONS	46,924.20	279,932.11	673,900.00	393,967.89	41.5
PUBLIC NOTICES	49.64	421.78	3,100.00	2,678.22	13.6
ECONOMIC DEVELOPMENT	.00	22,000.00	52,000.00	30,000.00	42.3
SHERIFF - CRIMINAL	251,008.08	1,496,375.60	4,842,400.00	3,346,024.40	30.9
SHERIFF - SUPPORT SERVICES	223,778.69	1,028,940.55	2,573,600.00	1,544,659.45	40.0
SHERIFF - ADMINISTRATION	100,771.70	767,021.99	1,717,000.00	949,978.01	44.7
SHERIFF - SEARCH AND RESCUE	459.18	75,228.03	137,000.00	61,771.97	54.9
SHERIFF - EXPLORER	751.29	1,330.41	25,100.00	23,769.59	5.3
FIRE DEPARTMENT	57,994.66	403,616.26	1,088,400.00	684,783.74	37.1
SHERIFF - CORRECTIONS	584,803.29	3,240,538.83	8,409,600.00	5,169,061.17	38.5
SHERIFF - IT DEPARTMENT	.00	617.30	28,300.00	27,682.70	2.2
BEE INSPECTION	.00	.00	2,500.00	2,500.00	.0
SHERIFF - ANIMAL CONTROL	11,777.12	66,859.87	187,700.00	120,840.13	35.6
SHERIFF - EMERGENCY MANAGEME	7,235.37	53,837.66	180,200.00	126,362.34	29.9
PUBLIC HEALTH	.00	.00	320,600.00	320,600.00	.0

CACHE COUNTY GOVERNMENT
 FUND SUMMARY
 FOR THE 5 MONTHS ENDING MAY 31, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
PUBLIC WELFARE	.00	.00	82,800.00	82,800.00	.0
FAIRGROUNDS	49,699.30	457,781.06	1,236,000.00	778,218.94	37.0
COMMUNICATIONS	884.45	3,914.04	15,600.00	11,685.96	25.1
LIBRARY	6,896.01	28,496.50	101,300.00	72,803.50	28.1
USU AG EXTENSION SERVICE	60,917.61	61,363.60	244,600.00	183,236.40	25.1
COUNTY FAIR	1,299.81	5,076.12	159,400.00	154,323.88	3.2
RODEO	1,950.00	5,322.00	185,500.00	180,178.00	2.9
STATE FAIR	.00	.00	1,000.00	1,000.00	.0
AGRICULTURAL PROMOTION	.00	.00	6,000.00	6,000.00	.0
CONTRIBUTIONS	.00	400,000.00	1,171,400.00	771,400.00	34.2
TRANSFERS OUT	.00	.00	1,981,800.00	1,981,800.00	.0
MISCELLANEOUS	640.26	17,427.31	182,000.00	164,572.69	9.6
	<u>1,809,885.68</u>	<u>11,516,338.31</u>	<u>32,649,000.00</u>	<u>21,132,661.69</u>	<u>35.3</u>
	<u>(493,783.52)</u>	<u>(6,928,070.82)</u>	<u>.00</u>	<u>6,928,070.82</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT
FUND SUMMARY
FOR THE 5 MONTHS ENDING MAY 31, 2020

ASSESSING & COLLECTING FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
TAXES	33,512.10	99,217.04	3,323,800.00	3,224,582.96	3.0
CHARGES FOR SERVICES	6,798.01	90,816.62	585,000.00	494,183.38	15.5
MISCELLANEOUS REVENUE	367.28	1,724.52	.00	(1,724.52)	.0
CONTRIBUTIONS & TRANSFERS	.00	.00	569,900.00	569,900.00	.0
	<u>40,677.39</u>	<u>191,758.18</u>	<u>4,478,700.00</u>	<u>4,286,941.82</u>	<u>4.3</u>
<u>EXPENDITURES</u>					
COUNCIL	744.43	4,895.55	13,700.00	8,804.45	35.7
EXECUTIVE	3,789.16	26,931.17	33,500.00	6,568.83	80.4
FINANCE	4,162.82	27,217.54	66,500.00	39,282.46	40.9
HUMAN RESOURCES	3,064.13	23,435.32	67,200.00	43,764.68	34.9
GIS DEPT	10,232.49	69,579.60	179,700.00	110,120.40	38.7
INFORMATION TECHNOLOGY SYSTE	52,018.37	334,874.14	832,000.00	497,125.86	40.3
AUDITOR	10,418.53	45,756.82	180,100.00	134,343.18	25.4
TREASURER	18,373.12	105,278.72	325,300.00	220,021.28	32.4
RECORDER	9,335.47	59,021.00	173,400.00	114,379.00	34.0
ATTORNEY	10,967.98	67,569.07	179,300.00	111,730.93	37.7
ASSESSOR	119,532.40	702,469.92	2,075,600.00	1,373,130.08	33.8
NON-DEPARTMENTAL	1,461.39	35,748.01	29,000.00	(6,748.01)	123.3
CENTRAL MAIL & COPY	95.46	642.63	3,200.00	2,557.37	20.1
BUILDING & GROUNDS	10,646.21	40,153.67	175,900.00	135,746.33	22.8
ADVERT & PROMOTION	60.68	515.52	3,900.00	3,384.48	13.2
CONTRIBUTIONS	861.73	2,838.57	85,500.00	82,661.43	3.3
MISCELLANEOUS	.00	.00	54,900.00	54,900.00	.0
	<u>255,764.37</u>	<u>1,546,927.25</u>	<u>4,478,700.00</u>	<u>2,931,772.75</u>	<u>34.5</u>
	<u>(215,086.98)</u>	<u>(1,355,169.07)</u>	<u>.00</u>	<u>1,355,169.07</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT
FUND SUMMARY
FOR THE 5 MONTHS ENDING MAY 31, 2020

MUNICIPAL SERVICES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
TAXES	266,071.04	676,725.25	2,665,000.00	1,988,274.75	25.4
LICENSES & PERMITS	99,978.76	593,920.02	1,103,500.00	509,579.98	53.8
INTERGOVERNMENTAL REVENUE	490,480.51	803,641.26	2,957,200.00	2,153,558.74	27.2
CHARGES FOR SERVICES	8,471.76	110,649.92	1,128,700.00	1,018,050.08	9.8
MISCELLANEOUS REVENUE	15,000.00	31,564.69	300,500.00	268,935.31	10.5
CONTRIBUTIONS & TRANSFERS	.00	.00	2,744,200.00	2,744,200.00	.0
	<u>880,002.07</u>	<u>2,216,501.14</u>	<u>10,899,100.00</u>	<u>8,682,598.86</u>	<u>20.3</u>
<u>EXPENDITURES</u>					
ZONING DEPARTMENT	31,348.23	182,257.72	882,800.00	700,542.28	20.7
FIRE DEPARTMENT	(90,420.00)	200,112.59	244,900.00	44,787.41	81.7
BUILDING INSPECTION	53,812.53	263,660.48	843,300.00	579,639.52	31.3
ANIMAL CONTROL	.00	.00	12,000.00	12,000.00	.0
ROAD	242,153.76	1,267,251.26	5,382,800.00	4,115,548.74	23.5
SANITATION/WASTE COLLECTION	.00	.00	30,000.00	30,000.00	.0
WEED ERADICATION DEPARTMENT	58,839.60	217,003.30	627,800.00	410,796.70	34.6
PUBLIC WORKS	21,630.50	127,518.70	625,300.00	497,781.30	20.4
TRAILS MANAGEMENT	83,279.59	290,223.31	760,900.00	470,676.69	38.1
CONTRIBUTIONS	.00	.00	56,400.00	56,400.00	.0
TRANSFERS OUT	.00	.00	1,431,400.00	1,431,400.00	.0
MISCELLANEOUS	.00	.00	1,500.00	1,500.00	.0
	<u>400,644.21</u>	<u>2,548,027.36</u>	<u>10,899,100.00</u>	<u>8,351,072.64</u>	<u>23.4</u>
	<u>479,357.86</u>	<u>(331,526.22)</u>	<u>.00</u>	<u>331,526.22</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT
 FUND SUMMARY
 FOR THE 5 MONTHS ENDING MAY 31, 2020

HEALTH FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
TAXES	9,479.14	27,908.29	966,000.00	938,091.71	2.9
CHARGES FOR SERVICE	23,515.50	93,201.75	280,000.00	186,798.25	33.3
CONTRIBUTIONS	.00	.00	73,400.00	73,400.00	.0
	<u>32,994.64</u>	<u>121,110.04</u>	<u>1,319,400.00</u>	<u>1,198,289.96</u>	<u>9.2</u>
<u>EXPENDITURES</u>					
PUBLIC HEALTH	.00	654,637.00	1,269,400.00	614,763.00	51.6
CONTRIBUTIONS	.00	.00	50,000.00	50,000.00	.0
	<u>.00</u>	<u>654,637.00</u>	<u>1,319,400.00</u>	<u>664,763.00</u>	<u>49.6</u>
	<u>32,994.64</u>	<u>(533,526.96)</u>	<u>.00</u>	<u>533,526.96</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT
 FUND SUMMARY
 FOR THE 5 MONTHS ENDING MAY 31, 2020

CACHE CO REDEVELOPMENT AGENCY

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>REVENUE</u>					
TAXES	.00	.00	50,000.00	50,000.00	.0
CONTRIBUTIONS	.00	.00	221,000.00	221,000.00	.0
	<u>.00</u>	<u>.00</u>	<u>271,000.00</u>	<u>271,000.00</u>	<u>.0</u>
<u>EXPENDITURES</u>					
COMMUNITY DEVELOPMENT	.00	.00	260,000.00	260,000.00	.0
CONTRIBUTIONS	.00	.00	11,000.00	11,000.00	.0
	<u>.00</u>	<u>.00</u>	<u>271,000.00</u>	<u>271,000.00</u>	<u>.0</u>
	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT
 FUND SUMMARY
 FOR THE 5 MONTHS ENDING MAY 31, 2020

FUND 230

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
TAXES	53,359.60	158,871.41	1,050,000.00	891,128.59	15.1
INTERGOVERNMENTAL REVENUE	.00	.00	18,100.00	18,100.00	.0
CHARGES FOR SERVICES	1,524.53	5,709.23	34,000.00	28,290.77	16.8
MISCELLANEOUS REVENUE	.00	.00	500.00	500.00	.0
CONTRIBUTIONS & TRANSFERS	.00	.00	13,500.00	13,500.00	.0
	<u>54,884.13</u>	<u>164,580.64</u>	<u>1,116,100.00</u>	<u>951,519.36</u>	<u>14.8</u>
 <u>EXPENDITURES</u>					
VISITORS BUREAU	36,383.49	201,701.79	854,100.00	652,398.21	23.6
TRANSFERS OUT	.00	.00	262,000.00	262,000.00	.0
	<u>36,383.49</u>	<u>201,701.79</u>	<u>1,116,100.00</u>	<u>914,398.21</u>	<u>18.1</u>
	<u>18,500.64</u>	<u>(37,121.15)</u>	<u>.00</u>	<u>37,121.15</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT
FUND SUMMARY
FOR THE 5 MONTHS ENDING MAY 31, 2020

COUNCIL ON AGING

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
INTERGOVERNMENTAL REVENUE	17,634.92	103,431.44	371,400.00	267,968.56	27.9
CHARGES FOR SERVICES	9.05	908.70	8,500.00	7,591.30	10.7
MISCELLANEOUS REVENUE	.00	652.35	4,100.00	3,447.65	15.9
CONTRIBUTIONS & TRANSFERS	7,511.31	36,423.05	511,700.00	475,276.95	7.1
	<u>25,155.28</u>	<u>141,415.54</u>	<u>895,700.00</u>	<u>754,284.46</u>	<u>15.8</u>
<u>EXPENDITURES</u>					
NUTRITION-MANDATED	42,828.03	204,281.76	454,400.00	250,118.24	45.0
SR CITIZENS CENTER-NON-MANDATE ACCESS - MANDATED	10,110.30	127,088.55	320,700.00	193,611.45	39.6
	8,480.69	50,362.29	120,600.00	70,237.71	41.8
	<u>61,419.02</u>	<u>381,732.60</u>	<u>895,700.00</u>	<u>513,967.40</u>	<u>42.6</u>
	<u>(36,263.74)</u>	<u>(240,317.06)</u>	<u>.00</u>	<u>240,317.06</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT
FUND SUMMARY
FOR THE 5 MONTHS ENDING MAY 31, 2020

MENTAL HEALTH FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
INTERGOVERNMENTAL REVENUE	243,669.40	1,237,655.28	3,000,000.00	1,762,344.72	41.3
CONTRIBUTIONS	36,312.00	72,624.00	135,000.00	62,376.00	53.8
	<u>279,981.40</u>	<u>1,310,279.28</u>	<u>3,135,000.00</u>	<u>1,824,720.72</u>	<u>41.8</u>
<u>EXPENDITURES</u>					
PUBLIC HEALTH	.00	(165,485.65)	3,135,000.00	3,300,485.65	(5.3)
	<u>.00</u>	<u>(165,485.65)</u>	<u>3,135,000.00</u>	<u>3,300,485.65</u>	<u>(5.3)</u>
	<u>279,981.40</u>	<u>1,475,764.93</u>	<u>.00</u>	<u>(1,475,764.93)</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT
FUND SUMMARY
FOR THE 5 MONTHS ENDING MAY 31, 2020

RESTAURANT TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
TAXES	167,141.32	392,908.90	1,680,000.00	1,287,091.10	23.4
	<u>167,141.32</u>	<u>392,908.90</u>	<u>1,680,000.00</u>	<u>1,287,091.10</u>	<u>23.4</u>
<u>EXPENDITURES</u>					
TOURISM AWARDS	.00	49,000.00	.00	(49,000.00)	.0
FACILITY AWARDS	220,105.33	244,181.30	.00	(244,181.30)	.0
CONTRIBUTIONS	.00	.00	1,680,000.00	1,680,000.00	.0
	<u>220,105.33</u>	<u>293,181.30</u>	<u>1,680,000.00</u>	<u>1,386,818.70</u>	<u>17.5</u>
	<u>(52,964.01)</u>	<u>99,727.60</u>	<u>.00</u>	<u>(99,727.60)</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT
 FUND SUMMARY
 FOR THE 5 MONTHS ENDING MAY 31, 2020

RAPZ TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
TAXES	169,166.56	438,865.34	1,830,000.00	1,391,134.66	24.0
	169,166.56	438,865.34	1,830,000.00	1,391,134.66	24.0
<u>EXPENDITURES</u>					
FACILITIES AWARDS	45,000.00	165,857.00	.00	(165,857.00)	.0
PROGRAM AWARDS	3,000.00	59,000.00	.00	(59,000.00)	.0
CONTRIBUTIONS	.00	.00	1,802,500.00	1,802,500.00	.0
TRANSFERS OUT	.00	.00	27,500.00	27,500.00	.0
	48,000.00	224,857.00	1,830,000.00	1,605,143.00	12.3
	121,166.56	214,008.34	.00	(214,008.34)	.0

CACHE COUNTY GOVERNMENT
 FUND SUMMARY
 FOR THE 5 MONTHS ENDING MAY 31, 2020

CCCOG FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>REVENUE</u>					
TAXES	423,076.54	1,097,749.18	4,550,000.00	3,452,250.82	24.1
	<u>423,076.54</u>	<u>1,097,749.18</u>	<u>4,550,000.00</u>	<u>3,452,250.82</u>	<u>24.1</u>
<u>EXPENDITURES</u>					
ROAD PROJECTS	1,456,000.00	1,456,000.00	4,481,800.00	3,025,800.00	32.5
TRANSFERS OUT	.00	.00	68,200.00	68,200.00	.0
	<u>1,456,000.00</u>	<u>1,456,000.00</u>	<u>4,550,000.00</u>	<u>3,094,000.00</u>	<u>32.0</u>
	<u>(1,032,923.46)</u>	<u>(358,250.82)</u>	<u>.00</u>	<u>358,250.82</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT
 FUND SUMMARY
 FOR THE 5 MONTHS ENDING MAY 31, 2020

AIRPORT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
INTERGOVERNMENTAL REVENUE	.00	.00	87,500.00	87,500.00	.0
MISCELLANEOUS REVENUE	451.08	12,675.12	44,500.00	31,824.88	28.5
AIRPORT LAND LEASE REVENUES	1,829.75	7,254.81	101,300.00	94,045.19	7.2
CONTRIBUTIONS & TRANSFERS	.00	.00	118,900.00	118,900.00	.0
	<u>2,280.83</u>	<u>19,929.93</u>	<u>352,200.00</u>	<u>332,270.07</u>	<u>5.7</u>
<u>EXPENDITURES</u>					
AIRPORT DEPARTMENT	<u>13,421.84</u>	<u>77,289.60</u>	<u>352,200.00</u>	<u>274,910.40</u>	<u>21.9</u>
	<u>13,421.84</u>	<u>77,289.60</u>	<u>352,200.00</u>	<u>274,910.40</u>	<u>21.9</u>
	<u>(11,141.01)</u>	<u>(57,359.67)</u>	<u>.00</u>	<u>57,359.67</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT
 FUND SUMMARY
 FOR THE 5 MONTHS ENDING MAY 31, 2020

CHILDREN'S JUSTICE CENTER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
INTERGOVERNMENTAL REVENUE	45,669.05	17,009.65	446,600.00	429,590.35	3.8
	45,669.05	17,009.65	446,600.00	429,590.35	3.8
<u>EXPENDITURES</u>					
CHILDREN'S JUSTICE CNTR - VOCA	4,851.29	66,532.43	248,200.00	181,667.57	26.8
CHILDREN'S JUSTICE CENTER	17,228.28	35,772.71	198,400.00	162,627.29	18.0
	22,079.57	102,305.14	446,600.00	344,294.86	22.9
	23,589.48	(85,295.49)	.00	85,295.49	.0

CACHE COUNTY GOVERNMENT
 FUND SUMMARY
 FOR THE 5 MONTHS ENDING MAY 31, 2020

AMBULANCE FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>REVENUE</u>					
CONTRIBUTIONS	.00	296,750.00	1,309,600.00	1,012,850.00	22.7
	<u>.00</u>	<u>296,750.00</u>	<u>1,309,600.00</u>	<u>1,012,850.00</u>	<u>22.7</u>
<u>EXPENDITURES</u>					
AMBULANCE DEPARTMENT	279,652.17	397,709.50	1,309,600.00	911,890.50	30.4
	<u>279,652.17</u>	<u>397,709.50</u>	<u>1,309,600.00</u>	<u>911,890.50</u>	<u>30.4</u>
	<u>(279,652.17)</u>	<u>(100,959.50)</u>	<u>.00</u>	<u>100,959.50</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT
 FUND SUMMARY
 FOR THE 5 MONTHS ENDING MAY 31, 2020

DEBT SERVICE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
MISCELLANEOUS REVENUE	1.89	807.16	.00	(807.16)	.0
CONTRIBUTIONS AND TRANSFERS IN	.00	.00	1,982,500.00	1,982,500.00	.0
	<u>1.89</u>	<u>807.16</u>	<u>1,982,500.00</u>	<u>1,981,692.84</u>	<u>.0</u>
<u>EXPENDITURES</u>					
CAPITAL LEASE - PATROL VEHICLE	54,443.28	117,987.06	663,400.00	545,412.94	17.8
CAPITAL LEASE - ROAD EQUIPMENT	16,493.53	16,493.53	31,400.00	14,906.47	52.5
SALES TAX REVENUE BONDS	.00	.00	1,267,000.00	1,267,000.00	.0
CAPITAL LEASE - IT EQUIPMENT	.00	.00	20,700.00	20,700.00	.0
	<u>70,936.81</u>	<u>134,480.59</u>	<u>1,982,500.00</u>	<u>1,848,019.41</u>	<u>6.8</u>
	<u>(70,934.92)</u>	<u>(133,673.43)</u>	<u>.00</u>	<u>133,673.43</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT
 FUND SUMMARY
 FOR THE 5 MONTHS ENDING MAY 31, 2020

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
MISCELLANEOUS REVENUE	12,336.51	84,600.97	.00	(84,600.97)	.0
CONTRIBUTIONS AND TRANSFERS IN	.00	.00	15,282,300.00	15,282,300.00	.0
	<u>12,336.51</u>	<u>84,600.97</u>	<u>15,282,300.00</u>	<u>15,197,699.03</u>	<u>.6</u>
<u>EXPENDITURES</u>					
DEPARTMENT 4415	1,116,488.04	3,226,401.75	15,282,300.00	12,055,898.25	21.1
	<u>1,116,488.04</u>	<u>3,226,401.75</u>	<u>15,282,300.00</u>	<u>12,055,898.25</u>	<u>21.1</u>
	<u>(1,104,151.53)</u>	<u>(3,141,800.78)</u>	<u>.00</u>	<u>3,141,800.78</u>	<u>.0</u>

CACHE COUNTY GOVERNMENT
 FUND SUMMARY
 FOR THE 5 MONTHS ENDING MAY 31, 2020

TRUST AND AGENCY FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>REVENUE</u>					
LICENSES & PERMITS	1,000.00	1,000.00	.00	(1,000.00)	.0
	<u>1,000.00</u>	<u>1,000.00</u>	<u>.00</u>	<u>(1,000.00)</u>	<u>.0</u>
<u>EXPENDITURES</u>					
	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.0</u>
	<u>1,000.00</u>	<u>1,000.00</u>	<u>.00</u>	<u>(1,000.00)</u>	<u>.0</u>

**CACHE COUNTY COUNCIL MEETING
JUNE 23, 2020**

ATTACHMENT 2

Rural County Grant Program Application Questions

Scope of Work

Describe proposed Rural County Grant Projects and activities

1. What type of work will be done?

The Rural County Grant will help Cache County to hire a regional Economic Development Director. The work that the Director will help the County with are the following:

- a. Restructure the administration of economic development within the county.
- b. Enhance cooperation between county and city economic development entities.
Enhanced cooperation between local governments and businesses with the Economic Development Director serving as the key liaison between government and private industries.
- c. Create economic development incentives that the county will use to achieve the county's official economic development goals.
- d. Enhance cooperation with county tourism and marketing department to further promote the economic strengths and attractions in the county.
- e. Coordinate infrastructure projects within the county that will mitigate Cache County's geographic isolation.
- f. Create workforce programs and incentives to assist with recruitment, retention and expansion of the workforce within the county.

2. How will projects and activities be completed?

In order to increase the scope, funding, and activities of the Cache County Economic Development Advisory Board the anticipated projects and activities to be completed with the Rural County Grant would be the following:

- a. Hire a County Economic Development Director with associated staff
- b. Establish a budget of \$300,000-\$500,000 to facilitate economic growth.

3. Describe the economic development goals and benchmarks

The primary economic development goals of Cache County would be to enhance strengths shore up perceived weaknesses, including:

- Establish better coordination among cities and businesses within Cache County. Thus far the perceived weakness has resulted in the perception that there is a lack of coordination. Hiring an Economic Development Director to bridge the communication gap between incorporated cities and help all work together within Cache County would be one of the first goals.

- Find improvements that can be made to County infrastructure to provide better transportation options into Cache County. One of the weaknesses identified is geographic isolation. Cache County residents access to I-15 from Hwy 89 or 30 during winter months can be treacherous and unappealing to companies shipping their goods. Additional constraints include a congested Main Street through Logan and competing development visions for the South Corridor. Finding ways to facilitate a shared vision would be a goal for the Economic Development Director.
- Help local businesses expand and invite new business to help with workforce retention and expansion. Cache Valley boasts a young, vibrant workforce. A recent study showed that fifteen percent (15%) of Cache County's population is between the age of 20 to 24. This demographic represents a talent pipeline within the county. Population growth also correlates with workforce growth and as the population is expected to grow, the total workforce is also expected to grow. Cache County's workforce is highly educated with higher percentages of bachelors and graduate degrees than that of the State of Utah averages. A goal of the Economic Development Director would be to take advantage of these demographics and find ways to help business expand and grow, in addition find ways to balance attraction of new business.
- Assist businesses within Cache County to showcase the degree of innovation and tech savviness which exist in our rural community. Cache County maintains the perception of a rural community which may not appropriately showcase the strength and breadth of the workforce population. A goal of the Economic Development Director would be to highlight the industries which currently exist and thrive in Cache County.
- Cache County sees a daily exodus of approximately 17,760 workers who commute to work outside the county. Cache County also experiences an inflow of approximately 13,570 workers who enter from outside the county. Having an Economic Development Director work to establish jobs with a sustainable wage within Cache County that are attractive to those who live in Cache County can also help to attain better air quality levels. So, setting a goal of helping Cache County residents live AND work in Cache County also helps with the goal of improved air quality.

Deliverables and Outcomes

What will the completed economic development projects and activities look like? For example,

1. What populations and industry sectors will the project affect?

A Cache County Community Strategic Assessment was completed by EDCUtah to identify primary industry clusters that Cache Valley is well suited to pursue. These industries were identified based on their strengths. Based on the analysis completed by EDCUtah which is supported by an independent analysis of the data, the primary industry sectors for Cache County to include are:

- a. Manufacturing;
- b. Aerospace;

- c. Life Sciences; and
- d. Outdoor Products

Cache county benefits from is involvement with Utah State University and the aerospace industry sponsored by the University through the Space Dynamics Lab. The lab already takes advantage of the airport's facilities for their production/testing. The aerospace industry is growing in Cache County, and more facilities will be necessary for that growth. An expansion of the Cache-Logan Airport would provide those needed facilities. With that expansion, it would allow the aerospace industry more room to grow and plant deeper roots in our county.

2. Will business opportunities be enhanced by this project?

Yes, by having a dedicated employee on staff working with local businesses in Cache County and attracting new business to Cache County, business opportunity with certainly be enhanced by this project. Additionally, Cache County has taken steps to support the new Economic Development Director. With the recent creation of the Cache County Economic Development Advisory Board (CCEDAB) they can help to assist the Economic Development Director with the following items:

- Provide the region with resources and tools for economic development
- Develop a Comprehensive Economic Development Toolbox with emphasis on land use planning, tax increment financing, and other public financing tools
- Develop a Finance Committee within the CCEDAB to address access to capital markets and ability to finance projects
- Implement an education platform to provide tutoring and advice to local governments, businesses, educational and institutional entities in terms of using the Economic Development Toolbox
- Continue association with the Cache Valley Chamber as a member
- Respond to RFI's continue recruitment efforts, maintain association with EDCUtah and GOED
- Hold an Annual Conference including site tours, industry showcasing events, etc.
- Participate in state and national economic development conferences and meetings.

3. How many projected new jobs will be realized as a result of this project?

Historically, Cache County has had one of the lowest unemployment rates in the state. In 2019 they had a 2.6% unemployment rate with an employment force of 63,789, or 48% of the population. Recently, however, the pandemic has caused a shift in those numbers. According to the Seasonally Adjusted Unemployment Rates on the Department of Workforce Services site, they reported a 4.8% unemployment rate.

Based on a recent estimation of population growth, Cache County has been projected to grow to over 200,000 residents by the year 2050. If you assume a 3% unemployment rate, that would equate to approximately 33,000 new jobs over the next 30 years. Having an economic development director with the expertise to assist in business attraction and helping the current businesses to expand will facilitate tremendous opportunities for Cache County. (Should I bring up exodus numbers here?)

Show metrics of project success, e.g., how it will be measured, tracked and recorded against goals and benchmarks, and how the projects and activities will affect:

- 1. business recruitment, development and expansion;**
- 2. workforce training and development; and/or,**

Typically Economic Development activities need time to gain traction and result in new jobs. Metrics of project success depends on the project in question. Cache County is proposing to complete another Economic Development Strategic Plan in 2023, a follow up to the Strategic Plan completed by the Economic Development Strategic Plan completed by the Cache Valley Economic Development Alliance in 2019.

- 3. infrastructure and capital facilities improvements for business development**

Cache County is in the process of completing their General Plan and a Streets Master Plan where this specific metric can be addressed. Identifying key corridors for road creation can be identified and constructed. Once these are completed, Cache County would have the framework in place to better analyze this metric and measurements could be included in the previously discussed 2023 Economic Development Strategic Plan.

**CACHE COUNTY COUNCIL MEETING
JUNE 23, 2020**

ATTACHMENT 3

RESOLUTION NO. 2020 – 12

A RESOLUTION INCREASING THE BUDGET APPROPRIATIONS FOR CERTAIN COUNTY DEPARTMENTS.

The Cache County Council, in a duly convened meeting, pursuant to Sections 17-36-22 through 17-36-26, Utah Code Annotated, 1953 as amended, finds that certain adjustments to the Cache County budget for 2020 are reasonable and necessary; that the said budget has been reviewed by the County Executive with all affected department heads; that a duly called hearing has been held and all interested parties have been given an opportunity to be heard; that the County Council has given due consideration to matters discussed at the public hearing and to any revised estimates of revenues; and that it is in the best interest of the County that these adjustments be made.

NOW THEREFORE, it is hereby resolved that:

Section 1.

The following adjustments are made to the 2020 budget for Cache County:

See attached

Section 2.

Other than as specifically set forth above, all other matters set forth in the 2020 budget shall remain in full force and effect.

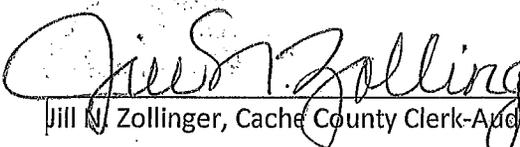
Section 3.

This resolution shall take effect immediately upon adoption and the County Executive and other county officials are authorized and directed to act accordingly.

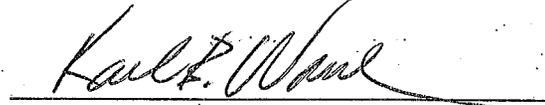
This resolution was duly adopted by the Cache County Council on the 23rd day of June, 2020.

ATTESTED TO:

CACHE COUNTY COUNCIL


Jill N. Zollinger, Cache County Clerk-Auditor




Karl Ward, Council Chair



BUDGET AMENDMENT

EXECUTIVE SUMMARY FOR RESOLUTION 2020-12

June 23, 2020 at 6:00 PM

GENERAL FUND	Budget: \$32,649,000	Proposed: \$33,577,700
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Revenues

Intergovernmental		Budget: \$1,187,400	Proposed: \$1,266,000
100-33-12600	FED GRANTS - HAVA: HAVA Cares Covid-19 Grant - Temp Wages/Additional Election Expenses		75,600
100-33-44000	STATE GRANTS: Received 2020 EMS and Preparedness Grant/Per Capita Grant for the Fire department		3,000
Total Change			78,600

Charges for Services		Budget: \$6,386,600	Proposed: \$6,386,600
100-34-16000	ACCOUNTING FEES: Move budget to different account number.		-25,000
100-34-18000	ACCOUNTING FEES: Establish new account for accounting fees.		25,000
Total Change			0

Miscellaneous		Budget: \$2,124,500	Proposed: \$2,159,800
100-36-73000	RODEO TICKET SALES: Provide additional funding for Barrels and Broncs event for the County Rodeo.		35,300
Total Change			35,300

Contributions and Transfers In		Budget: \$634,500	Proposed: \$1,449,300
100-38-10260	TRANSFER IN - RESTAURANT TAX: 2020 Restaurant Tax awards for the General fund		105,900
100-38-10265	TRANSFER IN - RAPZ TAX: 2020 RAPZ Tax awards for the General fund		49,500
100-38-90000	APPROPRIATED FUND BALANCE: Reduced need for fund balance appropriation due to the RAPZ Tax administration fee.		-26,600
100-38-90000	APPROPRIATED FUND BALANCE: Provide additional funding for carpet replacement in the Sheriff's Complex.		36,000
100-38-90000	APPROPRIATED FUND BALANCE: Provide funding for facility space for the Fire department in the new road facility.		650,000
Total Change			814,800

Total General Fund Revenues	\$928,700
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Expenditures

Executive		Budget: \$450,000	Proposed: \$450,000
100-4131-110	FULL TIME EMPLOYEES: Provide funding for TextMyGov, texting program to respond to citizen questions on the County website.		-5,000
100-4131-110	FULL TIME EMPLOYEES: Provide funding for a temporary employee. The consolidated Admin budget originally budgeted for full time intern, but only a part time, temporary intern is needed at this time.		-6,600
100-4131-125	TEMPORARY / SEASONAL EMPLOYEES: Funding for a temporary employee. An intern will be employed through September.		6,600
100-4131-280	COMMUNICATIONS: Funding for TextMyGov, texting program to respond to citizen questions on the County website.		5,000
Total Change			0



BUDGET AMENDMENT

EXECUTIVE SUMMARY FOR RESOLUTION 2020-12

June 23, 2020 at 6:00 PM

Finance		Budget:	\$622,900	Proposed:	\$622,900
100-4132-110	FULL TIME EMPLOYEES: Provide funding for part time positions. The Financial Analyst III position was not able to be filled. Funding will be utilized for part time employees and increased training to meet the needs associated with grant management.				-18,200
100-4132-120	PART TIME EMPLOYEES: Funding for part time employees.				16,200
100-4132-330	EDUCATION & TRAINING: Funding for additional training expenses related to grants management.				2,000
Total Change					0

IT		Budget:	\$976,900	Proposed:	\$1,004,900
100-4136-740	CAPITALIZED EQUIPMENT: Funding for storage equipment for Attorney's office Justware application. Budget was originally provided in the Attorney's office budget and is now allocated to the IT department, instead.				40,000
100-4136-999	A&C ALLOCATION - 30%: Funding for storage equipment for Attorney's office Justware application. Budget was originally provided in the Attorney's office budget and is now allocated to the IT department, instead.				-12,000
Total Change					28,000

Attorney		Budget:	\$1,800,800	Proposed:	\$1,764,400
100-4145-311	SOFTWARE PACKAGES: Provide funding for storage equipment for Justware application.				-40,000
100-4145-999	A&C ALLOC - ATTORNEY 9%: Provide funding for storage equipment for Justware application.				3,600
Total Change					-36,400

Buildings and Grounds		Budget:	\$404,000	Proposed:	\$404,000
100-4160-115	OVERTIME: Funding for overtime for the extra work related to COVID-19 procedures and to allow for employee vacations.				5,000
100-4160-720	BUILDINGS: Provide funding for overtime for the extra work related to COVID-19 procedures and to allow for employee vacations.				-5,000
Total Change					0

Elections		Budget:	\$673,900	Proposed:	\$749,500
100-4170-125	SEASONAL EMPLOYEES: HAVA Cares Covid-19 Grant - Temporary Employee Wages				6,400
100-4170-130	EMPLOYEE BENEFITS: HAVA Cares Covid-19 Grant - Temporary Employee Payroll Taxes and Benefits				600
100-4170-481	ELECTION-SPECIAL GRANT EXPENSE: HAVA Cares Covid-19 Grant - Additional Election Expenses				68,600
Total Change					75,600

Sheriff: Support Services		Budget:	\$2,573,600	Proposed:	\$2,644,400
100-4211-115	OVERTIME: Funding to cover estimated overtime cost.				3,000
100-4211-115	OVERTIME: Funding for estimated overtime cost for Probation Program. Average 25 hours x \$40.50/hr x 13 employees)				13,200
100-4211-210	SUBSCRIPTIONS: Probation Program Annual Memberships to the APPA				300
100-4211-251	NON-CAPITALIZED EQUIPMENT: Probation Program Computers, Laptops and Printers				14,300



BUDGET AMENDMENT

EXECUTIVE SUMMARY FOR RESOLUTION 2020-12

June 23, 2020 at 6:00 PM

100-4211-251	NON-CAPITALIZED EQUIPMENT: Probation Program Tasers, Ballistic Panels for Vests, and Portable Intoxilyzers	14,800
100-4211-280	COMMUNICATIONS: Probation Program Phone Expenses	4,000
100-4211-311	SOFTWARE PACKAGES: Probation Software - AIMS Case Management Software, LSCMI assessment tools and Integration costs (Integrate w/AIMS)	11,900
100-4211-330	EDUCATION & TRAINING: Probation Software Training - LSCMI user course and MI course	2,800
100-4211-480	SPECIAL DEPT SUPPLIES: Probation Program UA Kits	1,600
100-4211-486	UNIFORMS AND SUPPLIES: Probation Program Uniform Expenses	4,900
Total Change		70,800

Sheriff: Administration		Budget: \$1,717,000	Proposed: \$1,775,900
100-4215-480	SPECIAL DEPARTMENT SUPPLIES: Probation Program Badges	1,800	
100-4215-720	BUILDING: Additional funding for carpet replacement.	36,000	
100-4215-740	CAPITALIZED EQUIPMENT: Probation Program Office Furniture	21,100	
Total Change		58,900	

Sheriff: Emergency Management		Budget: \$180,200	Proposed: \$177,200
100-4255-115	OVERTIME: Provide funding to cover estimated overtime in Support Services.	-3,000	
Total Change		-3,000	

Fire		Budget: \$1,088,400	Proposed: \$1,091,400
100-4220-250	EQUIPMENT SUPPLIES & MAINT: Medical Supplies Expense for EMS and Preparedness Grant	1,000	
100-4220-330	EDUCATION & TRAINING: EMS Training and Recertification Expenses for EMS and Preparedness Grant	2,000	
Total Change		3,000	

Fairgrounds		Budget: \$1,236,000	Proposed: \$1,344,800
100-4511-720	BUILDINGS: Cache Arena Addition; Restaurant Tax award	85,900	
100-4511-740	CAPITALIZED EQUIPMENT: Event Center Audio Visual Upgrade; RAPZ Tax award	6,800	
100-4511-740	CAPITALIZED EQUIPMENT: Stage Expansion; RAPZ Tax award	9,800	
100-4511-740	CAPITALIZED EQUIPMENT: Small Animal Barn HVAC Upgrade; RAPZ Tax award	6,300	
Total Change		108,800	

Fair		Budget: \$159,400	Proposed: \$169,400
100-4620-221	ADVERTISING: Advertising for the Fair; Restaurant Tax award	10,000	
Total Change		10,000	

Rodeo		Budget: \$185,500	Proposed: \$230,800
100-4621-221	ADVERTISING: Advertising for the Rodeo; Restaurant Tax award	10,000	
100-4621-290	PRIZE MONEY & TROPHIES: Additional funding for Extreme Broncs and Barrels for Rodeo for PRCA	10,000	
100-4621-480	RODEO - SECURITY & JUDGES: Additional funding for Extreme Broncs and Barrels for Rodeo for PRCA judges	1,400	
100-4621-621	CONTRACTS: Additional funding for Extreme Broncs and Barrels for Rodeo for extra horses leased and brought in from Washington	22,900	



BUDGET AMENDMENT
EXECUTIVE SUMMARY FOR RESOLUTION 2020-12

June 23, 2020 at 6:00 PM

100-4621-650	SPECIAL RODEO EVENTS: Additional funding for Extreme Broncs and Barrels for Rodeo for	1,000
Total Change		45,300

Transfers to Other Funds		Budget: \$1,981,800	Proposed: \$2,631,800
100-4810-400	TRANSFER OUT - CAPITAL PROJECT: Transfer funding to Capital Projects for Fire department space at the new road facility.	650,000	
Total Change		650,000	

Contributions to Other Entities		Budget: \$1,171,400	Proposed: \$1,089,100
100-4800-990	CONTRIBUTION - FUND BALANCE: Funds previously contributed for increase in revenue from SCAAP grant, noted to use for Probation Program	-90,700	
100-4800-990	CONTRIBUTION - FUND BALANCE: Reduced funding need for electronic storage equipment in IT department.	8,400	
Total Change		-82,300	

Total General Fund Expenditures		\$928,700
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TAX ADMINISTRATION FUND		Budget: \$4,478,700	Proposed: \$4,487,100
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Revenues

Contributions and Transfers		Budget: \$483,600	Proposed: \$569,900
150-38-90000	APPROPRIATED FUND BALANCE: Provide funding for allocation for electronic storage equipment in the IT department.	8,400	
Total Change		8,400	

Total Tax Administration Fund Revenues		\$8,400
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Expenditures

IT		Budget: \$832,000	Proposed: \$844,000
150-4136-999	A&C ALLOCATION - 30%: Funding for allocation for electronic storage equipment in the IT department.	12,000	
Total Change		12,000	

Attorney		Budget: \$179,300	Proposed: \$175,700
150-4145-999	A&C ALLOC - ATTORNEY 9%: Reduced funding due to the allocation of electronic storage equipment to the IT department.	-3,600	
Total Change		-3,600	

Total Tax Administration Fund Expenditures		\$8,400
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BUDGET AMENDMENT

EXECUTIVE SUMMARY FOR RESOLUTION 2020-12

June 23, 2020 at 6:00 PM

MUNICIPAL SERVICES FUND	Budget: \$10,899,100	Proposed: \$14,282,100
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Revenues

Taxes		Budget: \$2,665,000	Proposed: \$5,571,000
200-31-30000	SALES & USE TAX: Increased estimate in local sales tax revenue.		6,000
200-31-30200	SALES TAX - DUE TO OTHER GOV: Estimate of County Highway and Public Transit sales taxes passed by the County Council for the direct benefit of other government entities.		2,900,000
Total Change			2,906,000

Intergovernmental		Budget: \$2,957,200	Proposed: \$3,322,700
200-33-11100	FEDERAL AWARDS - FOREST SERV: Federal funding for the Murray Farm Trailhead Improvement Project		137,000
200-33-12700	FEDERAL AWARDS - EPA: Federal EPA grant, passed through the state department of Environmental Quality for the purchase of two dump trucks.		153,500
200-33-44910	STATE AWARDS - TRAILS: State funding for the Murray Farm Trailhead Improvement Project		75,000
Total Change			365,500

Contributions and Transfers In		Budget: \$2,744,200	Proposed: \$2,855,700
200-38-10260	TRANSFER IN - RESTAURANT TAX: Kunzler Property Conservation, Easement Grant Match Request; Restaurant Tax award		150,000
200-38-10265	TRANSFER IN - RAPZ TAX FUND: Adjust Trail Coordinator and Population awards to actual amounts. The coordinator amount changes from \$35,000 to \$20,000, and the population award changes from \$10,000 to \$14,100.		-10,900
200-38-90000	APPROP. FUND BALANCE - ROADS: Federal EPA grant reduces the need for the use of fund balance for the dump trucks.		-153,500
200-38-92000	APPROP FUND BALANCE - MSF: Provide funding for transportation study used to develop a master plan.		75,000
200-38-92000	APPROP FUND BALANCE - MSF: Provide funding for a new vehicle to be used in the Development Services department.		40,000
200-38-92000	APPROP FUND BALANCE - MSF: Increased need for fund balance appropriation due to the decreased RAPZ Tax award for Trail Coordinator.		10,900
Total Change			111,500

Total Municipal Services Fund Revenues	\$3,383,000
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Expenditures

Development Services Admin		Budget: \$0	Proposed: \$230,300
200-4175-110	FULL TIME EMPLOYEES: Transfer of funding for the reorganization of the Development Services department.		118,900
200-4175-130	PAYROLL TAXES AND BENEFITS: Transfer of funding for the reorganization of the Development Services department.		57,900
200-4175-210	SUBSCRIPTIONS & MEMBERSHIPS: Transfer of funding for the reorganization of the Development Services department.		500
200-4175-230	TRAVEL & SEMINARS: Transfer of funding for the reorganization of the Development Services department.		3,700



BUDGET AMENDMENT

EXECUTIVE SUMMARY FOR RESOLUTION 2020-12

June 23, 2020 at 6:00 PM

200-4175-240	OFFICE EXPENSE: Transfer of funding for the reorganization of the Development Services department.	2,000
200-4175-250	EQUIPMENT SUPPLIES & MAINT: Transfer of funding for the reorganization of the Development Services department.	2,000
200-4175-251	NON CAPITALIZED EQUIPMENT: Transfer of funding for the reorganization of the Development Services department.	1,500
200-4175-280	COMMUNICATIONS: Transfer of funding for the reorganization of the Development Services department.	1,300
200-4175-330	EDUCATION & TRAINING: Transfer of funding for the reorganization of the Development Services department.	1,000
200-4175-620	MISC SERVICES: Transfer of funding for the reorganization of the Development Services department.	1,500
200-4175-740	CAPITALIZED EQUIPMENT: Transfer of funding for the reorganization of the Development Services department.	40,000
Total Change		230,300

Zoning		Budget: \$882,800	Proposed: \$749,500
200-4180-110	FULL TIME EMPLOYEES: Transfer of funding for the reorganization of the Development Services department.		-69,500
200-4180-130	EMPLOYEE BENEFITS: Transfer of funding for the reorganization of the Development Services department.		-36,900
200-4180-210	SUBSCRIPTION & MEMBERSHIPS: Transfer of funding for the reorganization of the Development Services department.		-500
200-4180-230	TRAVEL-SEMINARS: Transfer of funding for the reorganization of the Development Services department.		-18,600
200-4180-240	OFFICE EXPENSE: Transfer of funding for the reorganization of the Development Services department.		-1,500
200-4180-250	EQUIPMENT SUPPLIES & MAINT: Transfer of funding for the reorganization of the Development Services department.		-1,000
200-4180-251	NON CAPITALIZED EQUIPMENT: Transfer of funding for the reorganization of the Development Services department.		-1,500
200-4180-280	COMMUNICATIONS: Transfer of funding for the reorganization of the Development Services department.		-1,300
200-4180-620	MISC SERVICES: Transfer of funding for the reorganization of the Development Services department.		-2,500
Total Change			-133,300

Building Inspection		Budget: \$843,300	Proposed: \$813,300
200-4241-110	FULL TIME EMPLOYEES: Transfer of funding for the reorganization of the Development Services department.		-40,500
200-4241-110	FULL TIME EMPLOYEES: Funding for a new Building Inspector hired earlier than anticipated in the budgeted.		26,700
200-4241-125	SEASONAL EMPLOYEES: Transfer of funding for the reorganization of the Development Services department.		-11,300
200-4241-130	EMPLOYEE BENEFITS: Transfer of funding for the reorganization of the Development Services department.		-24,000
200-4241-130	EMPLOYEE BENEFITS: Funding for a new Building Inspector hired earlier than anticipated in the budgeted.		19,100



BUDGET AMENDMENT
EXECUTIVE SUMMARY FOR RESOLUTION 2020-12

June 23, 2020 at 6:00 PM

Total Change	-30,000
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Public Works		Budget:	\$625,300	Proposed:	\$700,300
200-4475-110	FULL TIME EMPLOYEES: Provide funding for the purchase of software licenses and a vehicle for new engineer.				-33,500
200-4475-130	EMPLOYEE BENEFITS: Provide funding for the purchase of software licenses and a vehicle for new engineer.				-10,000
200-4475-310	PROFESSIONAL & TECHNICAL: Funding for transportation study used to develop a master plan.				75,000
200-4475-311	SOFTWARE: Funding for the purchase of software licenses for new engineer.				1,500
200-4475-740	EQUIPMENT: Funding for the purchase of a vehicle for new engineer.				42,000
Total Change					75,000

Trails Management		Budget:	\$760,900	Proposed:	\$1,095,900
200-4780-110	FULL TIME EMPLOYEES: Transfer of funding for the reorganization of the Development Services department.				-14,000
200-4780-130	EMPLOYEE BENEFITS: Transfer of funding for the reorganization of the Development Services department.				-11,500
200-4780-240	OFFICE EXPENSES: Transfer of funding for the reorganization of the Development Services department.				-500
200-4780-250	EQUIPMENT SUPPLIES & MAINT: Transfer of funding for the reorganization of the Development Services department.				-1,000
200-4780-480	TRAIL DEVELOPMENT: Kunzler Property Conservation, Easement Grant Match Request; Restaurant Tax award				150,000
200-4780-480	TRAIL DEVELOPMENT: Funding for the Murray Farm Trailhead Improvement Project				212,000
Total Change					335,000

Contributions to Other Entities		Budget:	\$56,400	Proposed:	\$2,962,400
200-4800-921	CONTRIBUTION TO OTHER GOV: Estimate of County Highway and Public Transit sales taxes passed by the County Council for the direct benefit of other government entities.				2,900,000
200-4800-992	CONTR. - ROAD FUND BALANCE: Increase funding to cover local sales tax pledge to the Eccles Ice Arena.				6,000
Total Change					2,906,000

Total Municipal Services Fund Expenditures	\$3,383,000
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COUNCIL ON AGING FUND	Budget:	\$895,700	Proposed:	\$1,103,000
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Revenues

Intergovernmental		Budget:	\$371,400	Proposed:	\$571,700
240-33-15601	FFCRA-CMM: BRAG COVID-19 Grant - Family First - Congregate CMM				9,000
240-33-15602	FFCRA-HDM: BRAG COVID-19 Grant - Family First HDM - Food Containers				9,000
240-33-15703	CARES-PDS: BRAG COVID-19 Grant - Cares Act - PDF				20,500
240-33-18000	FEDERAL GRANT - CDBG: CDBG BRAG Grant - Purchase of a Bus and Truck				110,000
240-33-18000	FEDERAL GRANT - CDBG: CDBG Logan Grant - Parking Lot Repair				9,800



BUDGET AMENDMENT

EXECUTIVE SUMMARY FOR RESOLUTION 2020-12

June 23, 2020 at 6:00 PM

240-33-18000	FEDERAL GRANT - CDBG: CDBG Logan Grant - Asbestos Removal Expenses	40,000
240-33-70000	GRANTS - OTHER LOCAL: Northrop Grumman Grant/United Way - MOW Supplies	2,000
Total Change		200,300

Contributions and Transfers In		Budget: \$511,700	Proposed: \$518,700
240-38-90000	APPROPRIATED FUND BALANCE: VISTA Program Senior Citizens Contribution Amount - Full Time Employee		7,000
Total Change			7,000

Total Council on Aging Fund Revenues	\$207,300
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Expenditures

Nutrition		Budget: \$454,400	Proposed: \$527,400
240-4970-382	MEALS - NICHOLAS: BRAG COVID-19 Grant - Family First - Congregate CMM - Meal Delivery/Sanitizing Products		3,000
240-4970-383	US FOODSERVICE: BRAG COVID-19 Grant - Family First - Congregate CMM - Meal Delivery/Sanitizing Products		3,000
240-4970-255	HDM SUPPLIES & MAINTENANCE: BRAG COVID-19 Grant - Family First - Congregate CMM - Meal Delivery/Sanitizing Products		3,000
240-4970-255	HDM SUPPLIES & MAINTENANCE: BRAG COVID-19 Grant - Family First HDM - MOW Delivery Bags		6,000
240-4970-255	HDM SUPPLIES & MAINTENANCE: BRAG COVID-19 Grant - Family First HDM - Laptops		3,000
240-4970-255	HDM SUPPLIES & MAINTENANCE: Northrop Grumman Grant/United Way - MOW Supplies		2,000
240-4970-620	MISC SERVICES: VISTA Program Senior Citizens Contribution Amount - Full Time Employee		7,000
240-4970-740	CAPITALIZED EQUIPMENT: CDBG BRAG Grant - Purchase of a Truck		46,000
Total Change			73,000

Senior Center		Budget: \$320,700	Proposed: \$455,000
240-4971-110	FULL TIME EMPLOYEES: BRAG COVID-19 Grant - Cares Act PDF Staff Expenses		18,000
240-4971-250	TRANSPORTATION: BRAG COVID-19 Grant - Cares Act PDF Transportation Expenses		2,500
240-4971-720	BUILDING REMODEL: CDBG Logan Grant - Asbestos Removal Expenses		40,000
240-4971-730	IMPROVEMENTS: CDBG Logan Grant - Parking Lot Repair		9,800
240-4971-740	CAPITALIZED EQUIPMENT: CDBG BRAG Grant - Purchase of a Bus		64,000
Total Change			134,300

Total Council on Aging Fund Expenditures	\$207,300
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RESTAURANT TAX FUND	Budget: \$1,680,000	Proposed: \$1,680,000
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Expenditures

Tourism Awards		Budget: \$0	Proposed: \$219,000
260-4782-930	TOURISM PROMOTION: 2020 Restaurant Tax awards for Tourism Promotion		170,000



BUDGET AMENDMENT

EXECUTIVE SUMMARY FOR RESOLUTION 2020-12

June 23, 2020 at 6:00 PM

260-4782-930	TOURISM PROMOTION: Reallocation of funding for awards from prior years.	49,000
Total Change		219,000

Facility Awards		Budget:	\$0	Proposed:	\$1,024,700
260-4784-905	AIRPORT FACILITIES: 2020 Restaurant Tax award for Airport Facilities				310,200
260-4784-920	CULTURAL FACILITIES: 2020 Restaurant Tax award for Cultural Facilities				90,000
260-4784-925	RECREATION FACILITIES: 2020 Restaurant Tax award for Recreation Facilities				379,500
260-4784-925	RECREATION FACILITIES: Reallocation of funding for awards from prior years.				245,000
Total Change					1,024,700

Contributions		Budget:	\$1,680,000	Proposed:	\$180,400
260-4800-990	CONTRIB TO FUND BALANCE: Allocation of funding for current awards and awards from prior years.				-1,499,600
Total Change					-1,499,600

Transfers Out		Budget:	\$0	Proposed:	\$255,900
260-4810-100	TRANSFER OUT - GENERAL FUND: Advertising for Fair & Rodeo; Cache County				20,000
260-4810-100	TRANSFER OUT - GENERAL FUND: Cache Arena Addition; Fairgrounds				85,900
260-4810-200	TRANSFER OUT - MUNI SERV FUND: Kunzler Property Conservation, Easement Grant Match Request; Development Services				150,000
Total Change					255,900

Total Restaurant Tax Fund Expenditures				\$0
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RAPZ TAX FUND		Budget:	\$1,830,000	Proposed:	\$1,830,000
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Expenditures

Facility Awards		Budget:	\$0	Proposed:	\$676,400
265-4786-925	RECREATION FACILITIES: 2020 RAPZ Tax awards for Recreation Facilities				519,400
265-4786-925	RECREATION FACILITIES: Reallocation of funding for awards from prior years.				157,000
Total Change					676,400

Program Awards		Budget:	\$0	Proposed:	\$589,000
265-4788-920	CULTURAL ORGANIZATIONS: 2020 RAPZ Tax awards for Cultural Organizations				385,000
265-4788-920	CULTURAL ORGANIZATIONS: Reallocation of funding for awards from prior years.				59,000
265-4788-940	ZOO ORGANIZATIONS: 2020 RAPZ Tax awards for Zoo Organizations				145,000
Total Change					589,000

Contributions		Budget:	\$1,802,500	Proposed:	\$481,000
265-4800-990	CONTRIB TO FUND BALANCE: Allocation of funding for current awards and awards from prior years.				-1,321,500
Total Change					-1,321,500

Transfers Out		Budget:	\$27,500	Proposed:	\$83,600
265-4810-100	TRANSFER OUT - GENERAL FUND: Event Center Audio Visual Upgrade, Fairgrounds				6,800
265-4810-100	TRANSFER OUT - GENERAL FUND: Stage Expansion; Fairgrounds				9,800

**CACHE COUNTY COUNCIL MEETING
JUNE 23, 2020**

ATTACHMENT 4

Logan, Utah

June 23, 2020

The County Council of Cache County, Utah (the "Council"), pursuant to due notice, met in regular public session on the 23rd day of June, 2020, at the hour of 5:00 P.M., at the regular meeting place of the Council, in Council Chambers of the County Administration Building, 199 North Main Street, Logan, Utah.

In addition, the public hearing portion of the public session was simultaneously accessible by residents, taxpayers and other interested persons telephonically by dialing into the toll-free telephone conference line number: (800) 330-3765, and entering access code: 8015361426#

The meeting was duly called to order by the Chair of the Council (the "Chair") with the following members of the Council being present, constituting a quorum of the Council:

Karl Ward	Chair and Member
Gina Worthen	Vice Chair Member
Paul R. Borup	Member
David Erickson	Member
Barbara Tidwell	Member
Jon White	Member
Gordon Zilles	Member

Absent: _____

There were also present:

Jill N. Zollinger	County Clerk
James M. Swink	County Attorney
Craig W. Buttars	County Executive

During the course of the meeting, there was presented for the minutes and records of the Council, a Verification of Giving Notice evidencing the giving of not less than:

(A) 24 hours' public notice of the agenda, date, time and place of the June 23, 2020 regular meeting of the Council in compliance with the requirements of Section 52-4-202, Utah Code Annotated 1953, as amended, by (1) posting written notice of the meeting at the principal office of the Council, (2) providing notice to at least one newspaper of general circulation within the geographic jurisdiction of Cache County, Utah, or to a local media correspondent, and (3) by posting written notice of the meeting on the Utah Public Notice Website created under Section 63F-1-701 Utah Code Annotated 1953, as amended;

(B) 7 days' public notice of the date, time and place of the June 23, 2020 public hearing to be conducted by the Council in compliance with the requirements of Section 147(f) of the Internal Revenue Code of 1986, as amended; and

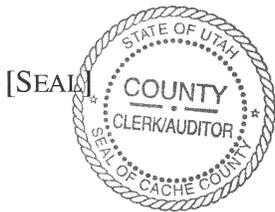
(C) the public hearing was accessible by residents, taxpayers and other interested persons telephonically on Tuesday, June 23, 2020 at 5:00 P.M., by dialing into the toll-free telephone conference line number: (800) 330-3765, and entering access code: 8015361426#

The Verification of Giving Notice was ordered recorded in the minutes of the meeting and is as follows:

meeting, on the Utah Public Notice Website created under Section 63F-1-701 Utah Code Annotated 1953, as amended.

The undersigned does hereby further certify according to the records of the County in my official possession, and upon my own knowledge and belief, that in accordance with Section 147(f) of the Internal Revenue Code of 1986, as amended, (i) not less than 7 days' public notice of the date, time and place of the June 23, 2020 public hearing conducted by the County Council of the County was given by causing a copy of the Notice of Public Hearing in the form attached hereto as *Exhibit B* to be provided on June 16, 2020, which was at least 7 days before the conducting of the public hearing, to *The Herald Journal*, *The Salt Lake Tribune* and the *Deseret News*, each a newspaper of general circulation within the geographic jurisdiction of the County and (ii) the public hearing was accessible by residents, taxpayers and other interested persons telephonically on Tuesday, June 23, 2020 at 5:00 P.M., by dialing into the toll-free telephone conference line number: (800) 330-3765, and entering access code: 8015361426#.

IN WITNESS WHEREOF, I have hereunto subscribed my official signature and impressed hereon the official seal of the County this 23rd day of June, 2020.




County Clerk

The Chair stated that the purpose of the public hearing was to provide a reasonable opportunity for interested individuals to express their views on the proposed issuance by Utah County, Utah (the "Issuer") of its hospital revenue bonds in one or more series (the "Bonds") in an aggregate principal amount not to exceed \$100,000,000 with respect to facilities in Cache County, Utah, the proceeds of which will be applied for the benefit of IHC Health Services, Inc., a Utah nonprofit corporation, and for the purposes set forth in the resolution.

The Chair then announced that all those interested persons wishing to contend for or protest against the issuance of the Bonds by the Issuer, orally or in writing, would be heard and that all such written or oral statements would be considered.

This being the time and place specified in said notice for the conducting of a public hearing on the proposed issuance of the Bonds, the Chair read in open meeting the full text of all written comments, if any, concerning the proposed bond issue, which were submitted to the Council pursuant to an invitation set forth in the notice of public hearing referred to above. Copies of all such written comments, if any, are attached hereto.

(Attach written comments, if any.)

The Chair then announced that any person attending the hearing either in person or telephonically/electronically would now be given an opportunity to express their views concerning the proposed bond issue. A brief summary of the views so expressed, if any, is attached hereto.

(Attach description of public comments, if any.)

Thereupon, after all persons desiring to speak or submit written statements had been permitted to do so, and after further discussion by the Council, the Chair stated that the public hearing on the proposed issuance of the Bonds was concluded.

Thereupon, the following resolution was introduced in written form by the Chair for consideration by the Council. After due discussion of matters contained in the resolution, a call for a vote of adoption and approval thereof was made by the Chair, whereupon the resolution was adopted by the following vote:

- AYE: **Karl Ward**
- Gina Worthen**
- Paul R. Borup**
- David Erickson**
- Barbara Tidwell**
- Jon White**
- Gordon Zilles**

NAY: _____

ABSENT: _____

The resolution was thereupon presented to and approved and signed by the Chair and was attested and recorded by the County Clerk in the official records of Cache County, Utah.

The resolution is as follows:

CACHE COUNTY
Resolution 2020 - 13

A Resolution approving the plan relating to the proposed issuance by Utah County, Utah of its hospital revenue bonds in one or more series over the longest period permitted by law and in an aggregate principal amount not to exceed \$100,000,000 with respect to facilities in Cache County, Utah.

*** *** ***

WHEREAS, pursuant to the provisions of the Utah Industrial Facilities and Development Act (Chapter 17 of Title 11, Utah Code Annotated 1953, as amended) (the "Facilities Act"), Utah County, Utah (the "Issuer") is authorized to issue revenue bonds for the purposes specified in the Facilities Act and to loan the proceeds thereof to IHC Health Services, Inc., a Utah nonprofit corporation engaged in health care services ("Intermountain"), to finance, refinance or provide reimbursement for the acquisition, construction and equipping of health care facilities of Intermountain; and

WHEREAS, pursuant to the provisions of the Interlocal Cooperation Act (Chapter 13 of Title 11, Utah Code Annotated 1953, as amended), the Issuer, Cache County, Utah, Davis County, Utah, Murray City, Utah, Riverton City, Utah, Salt Lake County, Utah, Sandy City, Utah, Sevier County, Utah, Summit County, Utah, Wasatch County, Utah, Washington County, Utah and Weber County, Utah have entered into the Interlocal Cooperation Agreement dated as of October 1, 2012, as supplemented (the "Interlocal Agreement"), which provides for the issuance by Issuer of revenue bonds on behalf of itself, Cache County, Utah, Davis County, Utah, Murray City, Utah, Riverton City, Utah, Salt Lake County, Utah, Sandy City, Utah, Sevier County, Utah, Summit County, Utah, Wasatch County, Utah, Washington County, Utah, Weber County, Utah and any other Public Agency (as defined in the Interlocal Agreement) that becomes a party thereto, to finance, refinance or provide reimbursement for the acquisition, construction and equipping of health care facilities of Intermountain; and

WHEREAS, the Issuer proposes a plan to issue its hospital revenue bonds in one or more series over the longest period permitted by law and in an aggregate principal amount not to exceed \$100,000,000 (the "Bonds") with respect to facilities located in Cache County, Utah and loan the proceeds of the Bonds to Intermountain in order to (i) finance, refinance or reimburse Intermountain for its prior payment of, the costs of acquiring, constructing and equipping certain of the health care facilities described below which are or will be owned by Intermountain, (ii) fund a debt service reserve fund, if deemed advisable by the Issuer and Intermountain, and (iii) pay certain expenses incurred in connection with the issuance of the Bonds, including any premium and fees associated with the credit or liquidity enhancement of the Bonds, if credit or liquidity enhancement is deemed advisable by the Issuer and Intermountain; and

WHEREAS, the Bonds will be qualified 501(c)(3) bonds (as defined in Section 145 of the Internal Revenue Code of 1986, as amended), and the proceeds of the Bonds will be used to

finance, refinance or reimburse the costs of acquiring, constructing, improving or renovating the facilities (including related land costs) listed below and the costs of acquiring and installing equipment (including, but not limited to, medical equipment, computer equipment, office equipment and general building equipment and fixtures) to be used at the facilities listed below. A general functional description of the type and use of the facility and the location of each such facility, and the estimated maximum aggregate principal amount of Bonds to be issued with respect to each such facility, are listed below:

Cache County: renovation, replacement, and expansion of facilities at Logan Regional Hospital, a 146-bed general acute-care hospital, including, but not limited to, approximately 160,000 square feet of general acute care hospital, medical clinic, and outpatient renovation and replacement space, all on the Logan Regional Hospital campus, located directly east of 400 East, bordered generally by 1400 North on the north, 1200 North on the south, and 600 East on the east, with a primary mailing address of 500 E 1400 N, Logan, Utah — \$100,000,000; and

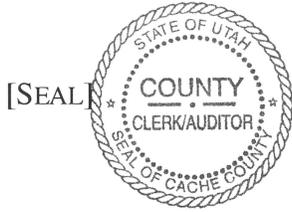
WHEREAS, Section 147(f) of the Internal Revenue Code of 1986, as amended (the “Code”), requires approval by the County Council of Cache County, Utah of the proposed issuance of the Bonds after a public hearing following reasonable public notice;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF CACHE COUNTY, UTAH, AS FOLLOWS:

Section 1. This Council on June 23, 2020 conducted a public hearing regarding a plan relating to the proposed issuance of the Bonds by the Issuer in an aggregate principal amount not to exceed \$100,000,000 and in one or more series over the longest period permitted by law, with respect to facilities in Cache County, Utah, for the purposes described in the preamble hereto. At said hearing all persons who requested to be heard were allowed a full opportunity to express their views concerning the proposed plan of financing for the facilities described in the preamble hereto. In addition, all persons who sought to do so were allowed a full opportunity to submit their views in writing prior to said hearing.

Section 2. This Council, as the “applicable elected representative” under Section 147(f) of the Code, hereby approves the issuance of the Bonds in one or more series over the longest period permitted by law and in an aggregate principal amount not to exceed \$100,000,000, with respect to facilities located in Cache County, Utah for the purposes described in the preamble hereto.

PASSED AND APPROVED by the County Council of Cache County, Utah, this 23rd day of June, 2020.



COUNTY COUNCIL, CACHE COUNTY, UTAH

By *Kate E. Wain*
Chair

ATTEST AND COUNTER SIGN:

Jim Zollinger
County Clerk

APPROVED AS TO FORM:

By *Jan M. [Signature]*
County Attorney

(Other business not pertinent to the above appears in the minutes of the meeting.)

Upon the conclusion of all business and upon motion duly made and carried, the meeting of the Council was adjourned.

By *Kurt E. Olson*
Chair



[SEAL]

ATTEST:

Julie Zollinger
County Clerk

EXHIBIT A

[ATTACH COPY OF MEETING NOTICE]



Entity: Cache County

Body: County Council

Subject:	Public Meetings
Notice Title:	CACHE COUNTY COUNCIL MEETING
Meeting Location:	199 North Main Street Cache County Historic Courthouse Logan 84321
Event Date & Time:	June 23, 2020 June 23, 2020 03:00 PM - June 23, 2020 07:00 PM

Description/Agenda:

- WORKSHOP
1. CALL TO ORDER
 2. INPUT FROM BEAR RIVER HEALTH DEPARTMENT, CAPSA, CACHE COUNTY VICTIM SERVICES, DEPARTMENT OF WORKFORCE SERVICES AND CACHE VALLEY CHAMBER OF COMMERCE
 3. ADJOURN
- COUNCIL MEETING
1. CALL TO ORDER
 2. OPENING - Councilman Gordon Zilles
 3. REVIEW AND APPROVAL OF AGENDA
 4. REVIEW AND APPROVAL OF MINUTES (June 9, 2020)
 5. MINUTES FOLLOW-UP
 6. REPORT OF COUNTY EXECUTIVE
 - a. Appointments: Cache County Drainage District #6
 - b. Financial Reports: May 2020 Financial Statements
 - c. Other Items:
 7. CONSENT AGENDA
 8. ITEMS OF SPECIAL INTEREST
 - a. Introduction of 2020 Cache County Rodeo Royalty
 - b. 2019 External Audit Report - Jones Simkins
 9. DEPARTMENT OR COMMITTEE REPORTS
 - a. Solid and Green Waste Report - Issa Hamud, Logan Environmental Department
 - b. Cache County Service Area No. 1 - Resolution 2020-01 Approving an Adjustment of Solid Waste Collection and Disposal Fees and Mandatory Curbside Recycling
 10. BOARD OF EQUALIZATION MATTERS

- 11. PUBLIC HEARINGS
 - 5:45 p.m. a. Public Hearing - Resolution 2020-13 - TEFRA, IHC Health Services, Inc.
 Conducting a public hearing with respect to the proposed issuance by Utah County, Utah (the 'Issuer') of its Hospital revenue bonds (the 'Bonds') in one or more series over the longest period permitted by law and in an aggregate amount not to exceed \$100,000,000 with respect to certain health care facilities of IHC Health Services, Inc. located in Cache County, Utah for the purpose of financing, refinancing or providing Reimbursement for the acquisition, improvement and equipping of such health care facilities
 - 6:00 p.m. b. Public Hearing - Resolution 2020-12 - Opening the 2020 Cache County Budget
- 12. PENDING ACTION
- 13. INITIAL PROPOSALS FOR CONSIDERATION OF ACTION
 - a. Resolution 2020-12 - Amending the 2020 Cache County Budget
 - b. Resolution 2020-13 - Approving the Issuance of the Bonds for Purposes of Section 147(f) of the Internal Revenue Code of 1986, as amended
 - c. Approval of the Cache County Economic Development Strategic Plan
 - d. Approval to Submit Rural County Grant Application for Economic Development
- 14. OTHER BUSINESS
 - a. Hyde Park City Parade - Saturday, July 18, 2020 at 10:00 a.m.
 - b. County Employee Summer Party - Wednesday, July 22, 2020 at 6:00 p.m.
- 15. COUNCIL MEMBER REPORTS
- 16. ADJOURN

Notice of Special Accommodations:	In compliance with the Americans with Disabilities Act, individuals needing special accommodations including auxiliary communicative aids and services) during this meeting should notify Janeen Allen at 435-755-1850 at least three working days prior to the meeting.
Notice of Electronic or telephone participation:	N/A
Other information:	
Contact Information:	Janeen Allen 4357551850 janeen.allen@cachecounty.org
Posted on:	June 22, 2020 02:07 PM
Last edited on:	June 22, 2020 02:07 PM

Printed from Utah's Public Notice Website (<http://pmn.utah.gov/>)



June 22, 2020

PUBLIC NOTICE is hereby given that the Cache County Council of Cache County, Utah will hold a **WORKSHOP** at 3:00 p.m. and a **REGULAR COUNCIL MEETING** at 5:00 p.m. in the **Cache County Historic Courthouse Council Chambers**, 199 North Main Street, Logan, Utah 84321, **TUESDAY, JUNE 23, 2020**

AGENDA

3:00 p.m. WORKSHOP

1. CALL TO ORDER
 2. INPUT FROM BEAR RIVER HEALTH DEPARTMENT, CAPSA, CACHE COUNTY VICTIM SERVICES, DEPARTMENT OF WORKFORCE SERVICES AND CACHE VALLEY CHAMBER OF COMMERCE
 3. ADJOURN
-

COUNCIL MEETING

- 5:00 p.m.
1. CALL TO ORDER
 2. OPENING – Councilman Gordon Zilles
 3. REVIEW AND APPROVAL OF AGENDA
 4. REVIEW AND APPROVAL OF MINUTES (June 9, 2020)
 5. MINUTES FOLLOW-UP
 6. REPORT OF COUNTY EXECUTIVE
 - a. **Appointments:** Cache County Drainage District #6
 - b. **Financial Reports:** May 2020 Financial Statements
 - c. **Other Items:**
 7. CONSENT AGENDA
 8. ITEMS OF SPECIAL INTEREST
 - a. Introduction of 2020 Cache County Rodeo Royalty
 - b. 2019 External Audit Report – Jones Simkins
 9. DEPARTMENT OR COMMITTEE REPORTS
 - a. Solid and Green Waste Report – Issa Hamud, Logan Environmental Department
 - b. **Cache County Service Area No. 1 – Resolution 2020-01**
Approving an Adjustment of Solid Waste Collection and Disposal Fees and Mandatory Curbside Recycling
 10. BOARD OF EQUALIZATION MATTERS
 11. PUBLIC HEARINGS
 - a. **Public Hearing – Resolution 2020-13 – TEFRA, IHC Health Services, Inc.**
Conducting a public hearing with respect to the proposed issuance by Utah County, Utah (the “Issuer”) of its Hospital revenue bonds (the “Bonds”) in one or more series over the longest period permitted by law and in an aggregate amount not to exceed \$100,000,000 with respect to certain health care facilities of IHC Health Services, Inc. located in Cache County, Utah for the purpose of financing, refinancing or providing
- 5:45 p.m.

- 6:00 p.m. Reimbursement for the acquisition, improvement and equipping of such health care facilities
- b. **Public Hearing – Resolution 2020-12** - Opening the 2020 Cache County Budget

12. **PENDING ACTION**

13. **INITIAL PROPOSALS FOR CONSIDERATION OF ACTION**

- a. **Resolution 2020-12** – Amending the 2020 Cache County Budget
- b. **Resolution 2020-13** – Approving the Issuance of the Bonds for Purposes of Section 147(f) of the Internal Revenue Code of 1986, as amended
- c. Approval of the Cache County Economic Development Strategic Plan
- d. Approval to Submit Rural County Grant Application for Economic Development

14. **OTHER BUSINESS**

- a. **Hyde Park City Parade** – Saturday, July 18, 2020 at 10:00 a.m.

- b. **County Employee Summer Party** – Wednesday, July 22, 2020 at 6:00 p.m.

15. **COUNCIL MEMBER REPORTS**

16. **ADJOURN**


Karl B. Ward, Chairman

EXHIBIT B

[ATTACH COPY OF PUBLIC HEARING NOTICE]

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that a public hearing will be held on Tuesday, June 23, 2020, at 5:00 P.M., in the Council Chambers of the Historic Courthouse, 199 North Main Street, Logan, Utah, by the County Council of Cache County, Utah (the “County”), regarding a plan by Utah County, Utah (the “Issuer”) to issue its revenue bonds (the “Bonds”) in one or more series and in an aggregate principal amount not to exceed \$100,000,000 with respect to facilities located in Cache County. In addition, the public hearing will be simultaneously accessible by residents, taxpayers and other interested persons telephonically on Tuesday, June 23, 2020 at 5:00 P.M., by dialing into the toll-free telephone conference line number: (800) 330-3765, and entering access code: 8015361426#. The proceeds of the Bonds will be loaned to IHC Health Services, Inc., a Utah nonprofit corporation (“Intermountain”), and used, together with other available funds, to (i) finance, refinance or reimburse Intermountain for its prior payment of, the costs of acquiring, constructing and equipping certain of the health care facilities described below which are or will be owned by Intermountain, (ii) fund a debt service reserve fund, if deemed advisable by the Issuer and Intermountain, and (iii) pay certain expenses incurred in connection with the issuance of the Bonds, including any premium and fees associated with the credit or liquidity enhancement of the Bonds, if credit or liquidity enhancement is deemed advisable by the Issuer and Intermountain.

The Bonds will be qualified 501(c)(3) bonds (as defined in Section 145 of the Internal Revenue Code of 1986, as amended), and the proceeds of the Bonds will be used to finance, refinance or reimburse the costs of acquiring, constructing, improving or renovating the facilities (including related land costs) listed below and the costs of acquiring and installing equipment (including, but not limited to, medical equipment, computer equipment, office equipment and general building equipment and fixtures) to be used at the facilities listed below. A general functional description of the type and use of the facility and the location of each such facility, and the estimated maximum aggregate principal amount of Bonds to be issued with respect to each such facility, are listed below:

Cache County: renovation, replacement, and expansion of facilities at Logan Regional Hospital, a 146-bed general acute-care hospital, including, but not limited to, approximately 160,000 square feet of general acute care hospital, medical clinic, and outpatient renovation and replacement space, all on the Logan Regional Hospital campus, located directly east of 400 East, bordered generally by 1400 North on the north, 1200 North on the south, and 600 East on the east, with a primary mailing address of 500 E 1400 N, Logan, Utah — \$100,000,000.

The public hearing referred to above is required by Section 147(f) of the Internal Revenue Code of 1986, as amended (the “Code”). Interested individuals are invited to express their views, either orally or in writing, on the proposed issuance of the Bonds. Comments at the public hearing are invited. Written comments may be submitted to the County at its offices located at the Historic Courthouse, 199 North Main Street, Suite 309, Logan, Utah 84321, Attention: County Executive, until the commencement of the public hearing. Additional information can be obtained from the County at its office shown above. Subsequent to the public

hearing, the County Council of the County will consider whether to approve the issuance of the Bonds for purposes of Section 147(f) of the Code. . In compliance with the Americans With Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this hearing should notify Janeen Allen at (435) 755-1850 at least three days prior to the hearing.

DATED: June 16, 2020.

CACHE COUNTY, UTAH

By /s/ Craig W. Buttars
County Executive



Entity: Cache County

Body: County Council

Subject:	Public Meetings
Notice Title:	NOTICE OF PUBLIC HEARING
Meeting Location:	199 North Main Street Cache County Historic Courthouse Logan 84321
Event Date & Time:	June 23, 2020 June 23, 2020 05:00 PM - June 23, 2020 07:00 PM

Description/Agenda:

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that a public hearing will be held on Tuesday, June 23, 2020, at 5:00 P.M., in the Council Chambers of the Historic Courthouse, 199 North Main Street, Logan, Utah, by the County Council of Cache County, Utah (the 'County'), regarding a plan by Utah County, Utah (the 'Issuer') to issue its revenue bonds (the 'Bonds') in one or more series and in an aggregate principal amount not to exceed \$100,000,000 with respect to facilities located in Cache County. In addition, the public hearing will be simultaneously accessible by residents, taxpayers and other interested persons telephonically on Tuesday, June 23, 2020 at 5:00 P.M., by dialing into the toll-free telephone conference line number: (800) 330-3765, and entering access code: 8015361426#. The proceeds of the Bonds will be loaned to IHC Health Services, Inc., a Utah nonprofit corporation ('Intermountain'), and used, together with other available funds, to (i) finance, refinance or reimburse Intermountain for its prior payment of, the costs of acquiring, constructing and equipping certain of the health care facilities described below which are or will be owned by Intermountain, (ii) fund a debt service reserve fund, if deemed advisable by the Issuer and Intermountain, and (iii) pay certain expenses incurred in connection with the issuance of the Bonds, including any premium and fees associated with the credit or liquidity enhancement of the Bonds, if credit or liquidity enhancement is deemed advisable by the Issuer and Intermountain.

The Bonds will be qualified 501(c)(3) bonds (as defined in Section 145 of the Internal Revenue Code of

1986, as amended), and the proceeds of the Bonds will be used to finance, refinance or reimburse the costs of acquiring, constructing, improving or renovating the facilities (including related land costs) listed below and the costs of acquiring and installing equipment (including, but not limited to, medical equipment, computer equipment, office equipment and general building equipment and fixtures) to be used at the facilities listed below. A general functional description of the type and use of the facility and the location of each such facility, and the estimated maximum aggregate principal amount of Bonds to be issued with respect to each such facility, are listed below:

Cache County: renovation, replacement, and expansion of facilities at Logan Regional Hospital, a 146-bed general acute-care hospital, including, but not limited to, approximately 160,000 square feet of general acute care hospital, medical clinic, and outpatient renovation and replacement space, all on the Logan Regional Hospital campus, located directly east of 400 East, bordered generally by 1400 North on the north, 1200 North on the south, and 600 East on the east, with a primary mailing address of 500 E 1400 N, Logan, Utah - \$100,000,000.

The public hearing referred to above is required by Section 147(f) of the Internal Revenue Code of 1986, as amended (the 'Code'). Interested individuals are invited to express their views, either orally or in writing, on the proposed issuance of the Bonds. Comments at the public hearing are invited. Written comments may be submitted to the County at its offices located at the Historic Courthouse, 199 North Main Street, Suite 309, Logan, Utah 84321, Attention: County Executive, until the commencement of the public hearing. Additional information can be obtained from the County at its office shown above. Subsequent to the public hearing, the County Council of the County will consider whether to approve the issuance of the Bonds for purposes of Section 147(f) of the Code. . In compliance with the Americans With Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this hearing should notify Janeen Allen at (435) 755-1850 at least three days prior to the hearing.

Notice of Special Accommodations:

In compliance with the Americans with Disabilities Act, individuals needing special accommodations including auxiliary communicative aids and services) during this meeting should notify Janeen Allen at 435-755-1850 at least three working days prior to the meeting.

Notice of Electronic or telephone participation:

N/A

Other information:

Contact Information: Janeen Allen
4357551850
janeen.allen@cachecounty.org

Posted on: June 16, 2020 02:02 PM

Last edited on: June 16, 2020 02:02 PM

Printed from Utah's Public Notice Website (<http://pmn.utah.gov/>)

Report Criteria:
Detail Report

Check Issue Date	Check Number	Payee	Amount			
06/08/2020	20200030	MERCHANT SERVICES				
	Sequence	Source	Description	GL Account	Amount	Check Amount
	1		Void - SERVICE FEE MAY 20	150-34-18000	225.23-	225.23-
06/08/2020	20200031	AUTHNET GATEWAY				
	Sequence	Source	Description	GL Account	Amount	Check Amount
	1		Void - CORE FEES MAY 2020	150-34-18000	44.60-	44.60-
06/04/2020	20200039	ZIONS BANKCARD CENTER				
	Sequence	Source	Description	GL Account	Amount	Check Amount
	1	ACH	CC EX 5/20 All	100-1588000	51,781.60	51,781.60
06/30/2020	20200040	MERCHANT SERVICES				
	Sequence	Source	Description	GL Account	Amount	Check Amount
	1		SERVICE FEE JUN 20	150-4960-600	494.16	494.16
06/30/2020	20200041	AUTH GATEWAY				
	Sequence	Source	Description	GL Account	Amount	Check Amount
	1		CORE FEES JUN 2020	150-4960-600	48.90	48.90
06/05/2020	20200042	Payment Service Network, INC.				
	Sequence	Source	Description	GL Account	Amount	Check Amount
	1	ACH	Utility Processing Fees - May	100-4132-520	1,050.24	1,050.24
06/09/2020	20200043	U.S. BANK TRUST - SERIES 2016				
	Sequence	Source	Description	GL Account	Amount	Check Amount
	1	ACH	U.S. Bank Trust - Series 2016	100-1580000	83,070.16	83,070.16
06/09/2020	20200044	U.S. BANK TRUST - SERIES 2017				
	Sequence	Source	Description	GL Account	Amount	Check Amount
	1	ACH	U.S. Bank Trust - Series 2017	100-1580000	21,402.39	21,402.39

Check Issue Date	Check Number	Payee	Amount
06/22/2020	202000045	PITNEY BOWES	

Sequence	Source	Description	GL Account	Amount	Check Amount
1	ACH	POSTAGE ADVANCE	100-1562000	2,000.00	2,000.00

Grand Totals: 159,577.62

Report Criteria:
Detail Report

Report Criteria:

Report type: GL detail
 Check.Type = {<->} "Adjustment"

Check Number	Check Issue Date	Payee	Invoice GL Account	Description	Amount
241130	06/24/2020	HERALD JOURNAL	100-4191-200	Legal Notice - Ord 20-01 Public Works & Dev Serv	51.90- V
241130	06/24/2020	HERALD JOURNAL	100-4191-200	Legal Notice - Public Hearing Held Online	129.99- V
241130	06/24/2020	HERALD JOURNAL	100-4191-200	Public Hearing Notice - Family Justice Center	87.02- V
241130	06/24/2020	HERALD JOURNAL	100-4191-200	Legal Notice - Vacancy on Avon Cemetery Board	253.60- V
242011	06/01/2020	PRCA	100-4621-210	ADDITIONAL NIGHT PRO PRO FEES - RODEO	250.00
242011	06/01/2020	PRCA	100-4621-210	ADDITIONAL NIGHT BO FEES - RODEO	600.00
242012	06/05/2020	U.S. POSTMASTER	100-4170-200	BRM ANNUAL PERMIT FEE FOR #971000 - ELECTI	5,000.00
242013	06/05/2020	ACCURATE AUTOMOTIVE &	200-4415-250	DIESEL OIL CHANGE - ROAD	235.04
242013	06/05/2020	ACCURATE AUTOMOTIVE &	200-4415-250	DIESEL OIL CHANGE - ROAD	91.15
242014	06/05/2020	AT&T MOBILITY	200-4241-280	CELLULAR PHONE - BLDG INSP	52.42
242014	06/05/2020	AT&T MOBILITY	200-4175-280	CELLULAR PHONE - DEV SERV	52.42
242014	06/05/2020	AT&T MOBILITY	100-4511-280	CELLULAR PHONE - FAIRGROUNDS	52.42
242014	06/05/2020	AT&T MOBILITY	100-4136-280	CELLULAR PHONE - ITS	262.09
242014	06/05/2020	AT&T MOBILITY	200-4475-280	CELLULAR PHONE - PUBLIC WORKS	52.42
242014	06/05/2020	AT&T MOBILITY	230-4780-280	CELLULAR PHONE - VISITORS BUREAU	52.42
242015	06/05/2020	VERIZON WIRELESS	200-4415-280	CELLULAR PHONE CHARGES - ROAD	416.99
242015	06/05/2020	VERIZON WIRELESS	200-4450-280	CELLULAR PHONE CHARGES - WEED	300.00
242015	06/05/2020	VERIZON WIRELESS	200-4475-280	CELLULAR PHONE CHARGES - DEVELOPMENT SE	90.00
242015	06/05/2020	VERIZON WIRELESS	100-4135-280	IPAD AIR CHARGES - GIS	10.00
242016	06/05/2020	AL'S TROPHIES	200-4780-240	NAME PLATE - PARKS & TRAILS	5.80
242017	06/05/2020	CACHE CLEANING SERVICE	100-4511-620	CLEANING - FAIRGROUNDS	1,200.00
242018	06/05/2020	CLEAN SPOT, THE	100-4511-260	CLEANING SUPPLIES - FAIRGROUNDS	1,065.50
242019	06/05/2020	CULLIGAN WATER CONDITIONING	100-4132-240	DRINKING WATER - FINANCE	29.00
242019	06/05/2020	CULLIGAN WATER CONDITIONING	100-4136-240	DRINKING WATER - ITS	50.30
242019	06/05/2020	CULLIGAN WATER CONDITIONING	100-4511-240	DRINKING WATER - FAIRGROUNDS	57.40
242020	06/05/2020	GLENN'S ELECTRIC MOTOR & SUPPLY	100-4511-250	IMPELLER AND GASKET - FAIRGROUNDS	641.00
242021	06/05/2020	HERALD JOURNAL	200-4180-220	LEGAL NOTICE	77.37
242021	06/05/2020	HERALD JOURNAL	200-4180-220	Legal Notice - ZONING	188.56
242022	06/05/2020	HYRUM CITY	710-2136000	20% BLDG PERMIT FEE RET MAY 2020	5,138.63
242023	06/05/2020	INDUSTRIAL TOOL & SUPPLY	200-4415-250	PARTS - ROAD	38.99
242024	06/05/2020	IZATT, MEGAN	200-4180-620	MINUTES BOARD OF ADJUSTMENTS - ZONING	65.00
242025	06/05/2020	IPACO INCORPORATED	100-4511-250	SERVICE FEE - FAIRGROUNDS	1.90
242025	06/05/2020	IPACO INCORPORATED	100-4511-250	SERVICE FEE - FAIRGROUNDS	1.90
242025	06/05/2020	IPACO INCORPORATED	100-4511-250	METAL FAB - FAIRGROUNDS	126.72
242025	06/05/2020	IPACO INCORPORATED	200-4415-250	PARTS - ROAD	28.55
242025	06/05/2020	IPACO INCORPORATED	100-4511-250	STRING TRIMMER PARTS - FAIRGROUNDS	36.18
242026	06/05/2020	LEE'S MARKETPLACE	100-4136-620	TEAM RECOGNITION FOR IT/ADMIN - IT	34.82
242027	06/05/2020	LEGRAND JOHNSON CONST.	200-4415-418	CHIPS & ASPHALT - ROAD	4,825.04
242027	06/05/2020	LEGRAND JOHNSON CONST.	200-4415-418	CHIPS & ASPHALT - ROAD	8,439.90
242028	06/05/2020	LOWE'S COMPANIES, INC	200-4415-250	PART RETURNED - ROAD	25.89-
242028	06/05/2020	LOWE'S COMPANIES, INC	200-4415-250	CONCRETE SEALANT - ROAD	31.28
242029	06/05/2020	LEXIS-NEXIS	100-4145-200	ONLINE SUBSCRIPTION CHARGES - ATTORNEY	919.53
242030	06/05/2020	LOGAN EXTERMINATION SERVICE	100-4511-620	EXTERMINATION SERVICES - FAIRGROUNDS	45.00
242031	06/05/2020	MACEYS SACK N' SAVE	200-4450-240	DRINKS FOR JOB SITE - ROAD	621.00
242032	06/05/2020	MILLVILLE CITY CORPORATION	710-2136000	20% BLDG PERMIT FEE RET MAY 2020	1,971.13
242033	06/05/2020	PILOT THOMAS LOGISTICS	200-4415-254	FUEL - ROAD	14,420.74
242033	06/05/2020	PILOT THOMAS LOGISTICS	200-4450-254	FUEL - WEED	1,310.64
242033	06/05/2020	PILOT THOMAS LOGISTICS	200-4415-250	SHOP MERCHANDISE - ROAD	25.00
242034	06/05/2020	PROVIDENCE CITY	710-2136000	20% BLDG PERMIT FEE RET MAY 2020	5,503.91
242035	06/05/2020	RICHMOND CITY CORPORATION	710-2136000	20% BLDG PERMIT FEE RET MAY 2020	751.80
242036	06/05/2020	RMT EQUIPMENT	100-4511-250	BELT GUARD - FAIRGROUNDS	378.73
242037	06/05/2020	RIVER HEIGHTS CITY CORPORATION	710-2136000	20% BLDG PERMIT FEE RET - MAY 2020	112.11

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242038	06/05/2020	ROCKY MOUNTAIN POWER	200-4415-270	HYRUM BLDG TEMP POWER - ROAD	109.73
242039	06/05/2020	SEMI SERVICE INC	200-4415-740	BED, PLOW, SANDER HYDRAULICS FOR BOBTAIL	82,042.70
242040	06/05/2020	STAPLES ADVANTAGE	150-4146-240	OFFICE SUPPLIES - ASSESSOR	147.74
242040	06/05/2020	STAPLES ADVANTAGE	100-4145-240	OFFICE SUPPLIES - ATTORNEY	59.48
242040	06/05/2020	STAPLES ADVANTAGE	100-4132-240	OFFICE SUPPLIES - FINANCE	113.37
242040	06/05/2020	STAPLES ADVANTAGE	240-4971-240	OFFICE SUPPLIES - SR CITIZENS	84.31
242040	06/05/2020	STAPLES ADVANTAGE	100-4210-240	OFFICE SUPPLIES - SHERIFF	133.77
242040	06/05/2020	STAPLES ADVANTAGE	200-4180-240	OFFICE SUPPLIES - ZONING	12.14
242041	06/05/2020	SMITHFIELD CITY	710-2136000	20% CITY FEES MAY 2020 - BLDG INSP	4,235.22
242042	06/05/2020	SMITHFIELD IMPLEMENT	200-4415-410	NAILS - ROAD	32.48
242043	06/05/2020	SPRINKLER SUPPLY COMPANY	100-4511-260	SPRINKLER SUPPLIES - FAIRGROUNDS	56.78
242044	06/05/2020	STEVE REGAN CO	200-4450-291	CHEMICALS - WEED	1,838.40
242045	06/05/2020	TMS INTERNATIONAL	200-4415-410	ROCK FOR ROAD MAINTENANCE - ROAD	3,189.41
242046	06/05/2020	TRANSPORT DIESEL SERVICES INC	200-4415-250	PARTS - ROAD	29.98
242047	06/05/2020	TRENTON TOWN CORPORATION	710-2136000	20% BLDG PERMIT FEE RET MAY 20 - ZONING	90.37
242048	06/05/2020	US BANK EQUIPMENT FINANCE	100-4144-250	CANON IRC5550I COPIER CONTRACT PAYMENT -	229.89
242049	06/05/2020	WATKINS PRINTING	100-4132-250	UTILITY MAY BILL MAILING & POSTAGE - POSTAGE	718.79
242050	06/05/2020	WELLSVILLE CITY CORPORATION	710-2136000	20% BLDG PERMIT FEE RET MAY 2020	769.36
242051	06/05/2020	WHEELER MACHINERY CO.	200-4415-250	MISC PARTS & SERVICES - ROAD	3.06
242051	06/05/2020	WHEELER MACHINERY CO.	200-4415-250	VEHICLE REPAIR - ROAD	320.37
242052	06/05/2020	WILBUR-ELLIS COMPANY	200-4450-291	WEED CHEMICALS - WEED	890.17
242052	06/05/2020	WILBUR-ELLIS COMPANY	200-4450-291	WEED CHEMICALS - WEED	1,998.00
242053	06/05/2020	STAKER PARSON COMPANIES	200-4415-418	HAULING OIL - ROAD	880.00
242053	06/05/2020	STAKER PARSON COMPANIES	200-4415-418	CHIPS & ASPHALT - ROAD	3,995.35
242053	06/05/2020	STAKER PARSON COMPANIES	200-4415-418	CHIPS & ASPHALT - ROAD	7,697.18
242054	06/05/2020	LES OLSON COMPANY	100-1415000	COPY USAGE CHARGES - CMPO	108.32
242054	06/05/2020	LES OLSON COMPANY	100-4135-240	COPY USAGE CHARGES - GIS	11.61
242054	06/05/2020	LES OLSON COMPANY	200-4180-250	COPY USAGE CHARGES - ZONING	343.22
242054	06/05/2020	LES OLSON COMPANY	200-4241-240	COPY USAGE CHARGES - BLDG INSP	146.98
242054	06/05/2020	LES OLSON COMPANY	100-4220-240	COPY USAGE CHARGES - FIRE	89.38
242054	06/05/2020	LES OLSON COMPANY	200-4475-240	COPY USAGE CHARGES - PUBLIC WORKS	64.40
242055	06/05/2020	REVCO LEASING	100-1415000	SHARP MX-5141N LEASE - CMPO	25.63
242055	06/05/2020	REVCO LEASING	200-4180-250	SHARP MX-5141N LEASE - ZONING	81.23
242055	06/05/2020	REVCO LEASING	200-4241-240	SHARP MX-5141N LEASE - BLDG INSP	34.78
242055	06/05/2020	REVCO LEASING	100-4220-240	SHARP MX-5141N LEASE - FIRE	21.15
242055	06/05/2020	REVCO LEASING	100-4135-240	SHARP MX-5141N LEASE - GIS	2.75
242055	06/05/2020	REVCO LEASING	200-4475-250	SHARP MX-5141N LEASE - PUBLIC WORKS	15.24
242056	06/05/2020	SIX STATES DISTRIBUTORS	200-4415-250	PARTS - ROAD	65.40
242057	06/05/2020	CENTURY EQUIPMENT COMPANY	200-4415-250	PARTS - ROAD	340.73
242058	06/05/2020	PRECISION ELECTRONICS	200-4415-251	RADIOS - ROAD	1,010.00
242058	06/05/2020	PRECISION ELECTRONICS	200-4415-251	RADIOS - ROAD	1,089.75
242059	06/05/2020	OVERDRIVE, INC.	100-4581-485	DOWNLOADABLE AUDIO BOOKS - LIBRARY	359.00
242060	06/05/2020	COMCAST BUSINESS	100-4581-280	BUSINESS CABLE/INTERNET - LIBRARY	178.41
242061	06/05/2020	BORDER STATES INDUSTRIES INC	100-4511-260	LIGHT BULBS - FAIRGROUNDS	187.62
242062	06/05/2020	AT&T MOBILITY	295-4262-280	CELLULAR PHONE - AMBULANCE	199.40
242063	06/05/2020	ARMOR CORRECTIONAL HEALTH SERVICES	100-4230-310	24/7 MEDICAL STAFF COVERAGE FOR THE JAIL	96,664.42
242064	06/05/2020	BEAZER LOCK & KEY	100-4210-480	MASTER PADLOCK - SHERIFF	191.94
242065	06/05/2020	BADGER SCREEN PRINTING CO	100-4220-481	UNIFORM T-SHIRTS - FIRE	117.76
242066	06/05/2020	CAL RANCH STORES	100-4220-250	VEHICLE MAINT SUPPLIES - FIRE	46.71
242067	06/05/2020	HYRUM TIRE	100-4220-250	TRACK BAR - FIRE	211.95
242068	06/05/2020	CINTAS CORPORATION	100-4230-240	FIRST AID SUPPLIES - JAIL	234.89
242069	06/05/2020	LOGAN REGIONAL HOSPITAL	100-4230-315	INMATE LABS - A GRANILLO/JAIL	13.86
242070	06/05/2020	MCGINNIS, MICHAEL	100-4126-310	2020 Public Defender Contract - Public Defender	9,865.52
242071	06/05/2020	PILOT THOMAS LOGISTICS	277-4460-290	DIESEL FUEL - AIRPORT	170.64
242071	06/05/2020	PILOT THOMAS LOGISTICS	277-4460-290	PROPANE - AIRPORT	747.32
242072	06/05/2020	NAPA AUTO PARTS OF LOGAN	277-4460-250	OIL - AIRPORT	27.94

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242073	06/05/2020	OLSON & HOGGAN	100-34-21000	REFUND CIVIL PAPER PROCESSING - SHERIFF	42.50
242074	06/05/2020	PERRY, JAREN	100-4126-310	2020 Support Staff Fees - Public Defender	1,000.00
242075	06/05/2020	PERRY & PERRY	100-4126-310	2020 Public Defender INDIGENT SERVICES - Public	7,310.00
242076	06/05/2020	QUILL CORPORATION	100-4131-240	COPY PAPER - EXEC	53.48
242076	06/05/2020	QUILL CORPORATION	100-4112-240	COPY PAPER - COUNCIL	53.48
242077	06/05/2020	DOMINION ENERGY	100-4216-270	2785 N AIRPORT RD LOGAN - SAR	19.43
242078	06/05/2020	RC WELDING & FABRICATION	100-4215-260	FIELD WELDING LABOR - SHERIFF ADMIN	630.00
242079	06/05/2020	SINCLAIR FLEET TRACK	100-4131-230	Fuel for Executive	127.88
242080	06/05/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	125.00
242080	06/05/2020	SKAGGS COMPANIES, INC.	100-4210-486	UNIFORM ITEMS - SHERIFF	50.00
242080	06/05/2020	SKAGGS COMPANIES, INC.	100-4210-486	UNIFORM ITEMS - SHERIFF	45.00
242080	06/05/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	68.00
242080	06/05/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	115.28
242080	06/05/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM SHIRTS - JAIL	192.00
242080	06/05/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	388.00
242080	06/05/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM BOOTS - JAIL	150.00
242080	06/05/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	88.00
242080	06/05/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	187.99
242080	06/05/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	149.97
242080	06/05/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	156.00
242080	06/05/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	292.00
242080	06/05/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	292.00
242080	06/05/2020	SKAGGS COMPANIES, INC.	100-4211-486	UNIFORM ITEMS - SHERIFF SUPPORT SERVICES	80.90
242080	06/05/2020	SKAGGS COMPANIES, INC.	100-4211-486	UNIFORM ITEMS - SHERIFF SUPPORT SERVICES	88.00
242080	06/05/2020	SKAGGS COMPANIES, INC.	100-4210-486	UNIFORM ITEMS - SHERIFF	43.99
242081	06/05/2020	TRANSUNION RISK AND ALTERNATIVE	100-4211-210	PERSON SEARCHES - SPT SERV	50.00
242082	06/05/2020	SUNSHINE TERRACE FOUNDATION	100-4340-485	CACHE COUNTY CONTRIBUTION 2020	80,000.00
242083	06/05/2020	UTAH CORRECTIONAL INDUSTRIES	100-4230-200	INMATE SHOES - JAIL	4.86
242084	06/05/2020	VICTORY SUPPLY	100-4230-200	INMATE CLOTHING - JAIL	334.90
242085	06/05/2020	VLCM	100-4210-486	KEYBOARD SET - SPT SERV	136.08
242085	06/05/2020	VLCM	100-4211-240	TONER - SPT SERV	194.45
242086	06/05/2020	WILSON MOTOR CO	100-4211-250	Vehicle Maintenance - Spt Serv	48.03
242086	06/05/2020	WILSON MOTOR CO	100-4211-250	Vehicle Maintenance - Spt Serv	15.00
242087	06/05/2020	DISCOUNT TIRE & AUTOMOTIVE	100-4253-200	Oil change & Maintenance - Sheriff Animal	27.50
242088	06/05/2020	UPS STORE, THE	100-4220-240	MAIL TEST EQUIPMENT - FIRE	297.39
242089	06/05/2020	IMAGE MATTERS	100-4230-486	EMBROIDERED HATS & SHIRTS - JAIL	203.84
242089	06/05/2020	IMAGE MATTERS	100-4210-486	EMBROIDERED HATS & SHIRTS - SHERIFF	50.13
242090	06/05/2020	WAXIE SANITARY SUPPLY	100-4230-200	INMATE HYGIENE SUPPLY - JAIL	1,412.07
242090	06/05/2020	WAXIE SANITARY SUPPLY	100-4230-200	INMATE HYGIENE SUPPLY - JAIL	74.54
242091	06/05/2020	DEMLER, SHANNON R - ATTORNEY	100-4126-310	2020 Public Defender Contract - Public Defender	2,500.00
242091	06/05/2020	DEMLER, SHANNON R - ATTORNEY	100-4126-310	2020 Public Defender Contract - Public Defender	9,437.50
242092	06/05/2020	CorEMR L.C.	100-4230-315	INMATE MEDICAL SOFTWARE - CORRECTIONS	600.00
242093	06/05/2020	DE LAGE LANDEN FINANCIAL SERV	100-4230-240	LEASE SHARP MX6070V - JAIL	133.81
242093	06/05/2020	DE LAGE LANDEN FINANCIAL SERV	100-4230-240	LEASE SHARP MX6070V ADMIN - JAIL	133.81
242094	06/05/2020	BAUMAN, STACY	100-4230-200	INMATE HAIRCUTS MAY 20 - JAIL	606.00
242095	06/05/2020	CONFLICT RESOLUTION CENTER, THE	100-4126-310	2020 Juvenile Defender Fees - Public Defender	3,500.00
242096	06/05/2020	HEALTHCARE WASTE SERVICES, LLC	100-4230-315	MEDICAL WASTE DISPOSAL - JAIL	70.00
242097	06/05/2020	PITCHER & HOLDAWAY	100-4126-310	2020 Public Defender Fees - Public Defender	6,524.25
242098	06/05/2020	COMCAST BUSINESS	295-4262-280	BUSINESS CABLE/INTERNET - SMITHFIELD FIRE S	84.39
242099	06/05/2020	WI-FIBER, INC.	277-4460-280	PHONE & INTERNET SERVICES - AIRPORT	80.00
242099	06/05/2020	WI-FIBER, INC.	100-4220-270	PHONE & INTERNET SERVICES - FIRE	50.00
242100	06/05/2020	QUALITY MEDICAL IMAGING UT	100-4230-315	COUNTY INMATE X-RAYS - JAIL	320.00
242100	06/05/2020	QUALITY MEDICAL IMAGING UT	100-4230-316	CONTRACT INMATE X-RAYS - JAIL	40.00
242101	06/05/2020	SUMMIT FOOD SERVICE, LLC	100-4230-381	FOOD/MEALS FOR JAIL INMATE POPULATION	6,547.59
242101	06/05/2020	SUMMIT FOOD SERVICE, LLC	100-4230-200	INMATE HOT FOOD CART - JAIL	633.60
242101	06/05/2020	SUMMIT FOOD SERVICE, LLC	100-4230-200	Inmate Idigent Hygiene Items - Jail	304.24

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242101	06/05/2020	SUMMIT FOOD SERVICE, LLC	100-4230-381	FOOD/MEALS FOR JAIL INMATE POPULATION	6,781.18
242101	06/05/2020	SUMMIT FOOD SERVICE, LLC	100-4230-200	INMATE HOT FOOD CART - JAIL	753.44
242101	06/05/2020	SUMMIT FOOD SERVICE, LLC	100-4230-200	Inmate Idigent Hygiene Items - Jail	11.60
242102	06/05/2020	76WESTBAR	100-4126-310	2020 Support Staff Fees - Public Defender	2,000.00
242103	06/05/2020	EVANS, GROVER & BEINS	100-34-21000	Refund Civil Paper Processing - Sheriff	22.50
242104	06/05/2020	ALTABANK	100-4211-480	Misc Investigation Documents - Spt Serv	11.00
242104	06/05/2020	ALTABANK	100-4211-480	Misc Investigation Documents - Spt Serv	22.00
242104	06/05/2020	ALTABANK	100-4211-480	Misc Investigation Documents - Spt Serv	11.00
242105	06/05/2020	JOSEPH V SAXTON, PLLC	100-4126-310	2020 Public Defender Fees - Public Defender	6,640.25
242106	06/05/2020	LAFFOON, CANDACE MAMIE	100-34-21000	REFUND CIVIL SERVICE PROCESS - SHERIFF	17.50
242107	06/05/2020	BIG O TIRES	240-4970-250	TIRES - SR CITIZENS	500.19
242108	06/05/2020	CENTURYLINK	100-4151-280	LOCAL PHONE CHARGES 0852 - ALL	267.69
242108	06/05/2020	CENTURYLINK	100-1415000	LOCAL PHONE CHARGES - AP&P	12.81
242108	06/05/2020	CENTURYLINK	230-4780-280	LONG DISTANCE - VISITORS BUREAU	3.09
242109	06/05/2020	CACHE VALLEY FIRE PROTECTION	240-4971-260	BACKFLOW ANNUAL INSPECTION - SR CITIZENS	120.00
242110	06/05/2020	CULLIGAN WATER CONDITIONING	150-4146-240	DRINKING WATER - ASSESSOR	64.50
242111	06/05/2020	BONNEVILLE	230-4780-490	RADIO ADVERTISING - VISITORS BUREAU	1,770.00
242112	06/05/2020	EPIC SHRED LLC	100-4145-620	DOCUMENT SHREDDING - ATTORNEY	150.00
242113	06/05/2020	GO TRAVEL SITES	230-4780-490	LEAD GENERATION & BANNERS FOR GO.UT, ID, W	3,795.00
242114	06/05/2020	LOGAN CITY CORP.	240-4970-270	240 N 100 E - SR CITIZENS	754.33
242114	06/05/2020	LOGAN CITY CORP.	240-4971-270	240 N 100 E - SR CITIZENS	442.76
242114	06/05/2020	LOGAN CITY CORP.	240-4974-270	240 N 100 E - SR CITIZENS	442.76
242115	06/05/2020	MEADOW GOLD DAIRY	240-4970-381	MILK - SR CITIZENS	126.12
242116	06/05/2020	UTAH MEDIA GROUP	230-4780-490	ARTS AND HERITAGE MAG ADV - VISITORS BUREAU	500.00
242116	06/05/2020	UTAH MEDIA GROUP	230-4780-480	HIKING GUIDE BOOKLET - VISITORS BUREAU	2,911.00
242117	06/05/2020	NICHOLAS & COMPANY, INC	240-4970-382	FOOD - SR CITIZENS	1,855.60
242118	06/05/2020	SQUARE ONE PRINTING	100-4170-200	DOOR MAGNET - ELECTIONS	80.00
242119	06/05/2020	STEVE REGAN CO	240-4971-260	LAWN EDGING - SR CITIZENS	59.86
242120	06/05/2020	THOMSON PREMIER LIGHTING	230-4780-240	DISPLAY CASE LIGHTS - VISITORS BUREAU	157.68
242120	06/05/2020	THOMSON PREMIER LIGHTING	230-4780-240	SWITCHES - VISITORS BUREAU	17.80
242121	06/05/2020	WEST MOTOR COMPANY INC.	150-4146-250	OIL CHANGE - BLDG INSP	114.00
242122	06/05/2020	EINZINGER, IRENE	100-4145-310	TRANSLATING SERVICES G BARTLEY - ATTORNEY	100.00
242123	06/05/2020	CERTIFIED FOLDER DISPLAY SERV	230-4780-490	BROCHURE DISTRIBUTION - VISITORS BUREAU	8,569.85
242124	06/05/2020	GREAT MOUNTAIN WEST SUPPLY	230-4780-670	ITEMS FOR RESALE - VISITORS BUREAU	128.01
242125	06/05/2020	MOUNTAIN ALARM	100-4170-200	MONITORING SECURITY ALARM SYSTEM - ELECTI	153.00
242126	06/05/2020	BLUE CREEK I.T.	290-4149-480	UPDATE SECURITY AND RECORDING SYSTEM - C	2,551.55
242127	06/05/2020	HEADRICK OUTDOOR MEDIA	230-4780-490	BILLBOARD ADVERTISING - VISITORS BUREAU	525.00
242128	06/05/2020	MAY, MARY	100-4145-310	TRANSCRIPT ST VS K GOOCH - ATTORNEY	931.00
242129	06/05/2020	ROCKETBOX CREATIVE	230-4780-490	MARKETING AD DESIGNS - VISITORS BUREAU	780.00
242130	06/05/2020	JESSEN, ETHAN YOUNG	100-4162-450	FLOORING SUPPLIES FOR REPLACEMENT - VICTI	1,176.97
242131	06/05/2020	GARZA, SARA	100-4145-312	SENTENCING HEARING ST V GARZA - ATTORNEY	67.28
242132	06/12/2020	DATA CENTER, THE	150-4143-620	DELINQUENT POSTCARDS & POSTAGE - TREASU	296.36
242133	06/12/2020	GASCARD	200-4241-250	FUEL CHARGES - BLDG INSP	50.82
242134	06/12/2020	INTERMOUNTAIN FARMERS ASSOC.	100-4511-260	FERTILIZER - FAIRGROUNDS	907.40
242135	06/12/2020	PILOT THOMAS LOGISTICS	200-4475-250	FUEL - PUBLIC WORKS	59.51
242136	06/12/2020	VALLEY OFFICE SYSTEMS	100-4144-250	PRINTER CONTRACT - RECORDER	20.00
242137	06/12/2020	WEST MOTOR COMPANY INC.	200-4241-250	OIL CHANGE & FILTERS - BLDG INSP	68.40
242138	06/12/2020	WEST COAST CODE CONSULTANTS	200-4241-310	PLAN REVIEW - BLDG INPS	4,160.00
242139	06/12/2020	REVCO LEASING	100-4132-240	COPIER LEASE - FINANCE	193.70
242139	06/12/2020	REVCO LEASING	100-4132-240	COPIER LEASE - FINANCE	204.21
242140	06/12/2020	CSG FORTE PAYMENTS, INC	150-4143-240	CREDIT CARD PROCESSING - TREASURER	21.80
242141	06/12/2020	AT&T MOBILITY	150-4146-280	DATA CHARGE FOR IPAD - ASSESSOR	33.50
242142	06/12/2020	BEST WESTERN WESTON INN	100-4145-312	HOTEL ROOMS ST VS ROGERS - ATTORNEY	765.44
242143	06/12/2020	CACHE CAR WASH LLC	240-4974-250	CAR WASHES - SR CITIZENS	6.00
242143	06/12/2020	CACHE CAR WASH LLC	240-4971-250	CAR WASHES - SR CITIZENS	12.00
242143	06/12/2020	CACHE CAR WASH LLC	240-4970-250	CAR WASHES - SR CITIZENS	25.20

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242144	06/12/2020	CLEAN SPOT, THE	100-4160-260	GLOVES, SOAP, SANITIZER - B&G "	73.36
242144	06/12/2020	CLEAN SPOT, THE	100-4160-260	GLOVES, SOAP, SANITIZER - B&G	55.26
242145	06/12/2020	DATA CENTER, THE	100-4141-620	VALUATION NOTICES & POSTAGE - CLERK/AUDIT	13,695.00
242145	06/12/2020	DATA CENTER, THE	100-4170-620	VOTER CARDS - ELECTIONS	907.41
242146	06/12/2020	EPIC SHRED LLC	150-4146-250	DOCUMENT SHREDDING - ASSESSOR	60.00
242147	06/12/2020	GASCARD	150-4146-250	FUEL CHARGES - ASSESSOR	65.29
242148	06/12/2020	HERALD JOURNAL	100-4170-200	ELECTION AD - ELECTIONS	37.54
242149	06/12/2020	MATTHEW BENDER & CO INC	100-4145-200	UT CODE ANNOTATED FULL SET 2019 - ATTORNEY	518.61
242150	06/12/2020	PILOT THOMAS LOGISTICS	100-4160-260	GENERATOR FUEL - B&G	324.47
242151	06/12/2020	PITNEY BOWES	100-4145-240	POSTAGE MACHINE LEASE - ATTORNEY	150.30
242152	06/12/2020	DOMINION ENERGY	100-4160-270	199 N MAIN ST - B&G	143.39
242152	06/12/2020	DOMINION ENERGY	100-4160-270	179 N MAIN ST - B&G	107.96
242153	06/12/2020	RIVERBEND COMMUNICATIONS	230-4780-490	BABY ANIMAL DAYS AD - VISITORS BUREAU	1,055.00
242154	06/12/2020	SCOTT JAMES PLUMBING & HEATING	100-4160-260	BACKFLOW PREVENTER TEST - B&G	204.00
242155	06/12/2020	THYSSENKRUPP ELEVATOR CORP	100-4160-260	ELEVATOR CONTRACT MAINT - B&G	660.24
242156	06/12/2020	THOMSON REUTERS	100-4145-200	WEST INFORMATION CHARGES - ATTORNEY	150.00
242157	06/12/2020	US FOODS INC	240-4970-240	HAIRNETS, CONTAINERS, & GLOVES - SR CITIZEN	492.82
242157	06/12/2020	US FOODS INC	240-4970-383	HAIRNETS, CONTAINERS, & GLOVES - SR CITIZEN	1,965.72
242158	06/12/2020	UTAH STATE BAR	100-4145-330	ATTY ACTIVE LICENSING FEE - A JOSSIE/ATTORNE	425.00
242158	06/12/2020	UTAH STATE BAR	100-4145-330	ATTY ACTIVE LICENSING FEE - S WALSH/ATTORN	425.00
242158	06/12/2020	UTAH STATE BAR	100-4145-330	ATTY ACTIVE LICENSING FEE - D MURRAY/ATTOR	250.00
242158	06/12/2020	UTAH STATE BAR	100-4145-330	ATTY ACTIVE LICENSING FEE - G HAZARD/ATTOR	425.00
242159	06/12/2020	CDW GOVERNMENT	150-4146-251	PRINTER - ASSESSOR	726.53
242160	06/12/2020	COMCAST	240-4974-280	HIGH SPEED INTERNET - SR CITIZENS	4.49
242160	06/12/2020	COMCAST	240-4971-280	HIGH SPEED INTERNET - SR CITIZENS	4.50
242160	06/12/2020	COMCAST	240-4970-280	HIGH SPEED INTERNET - SR CITIZENS	7.66
242161	06/12/2020	LES OLSON COMPANY	100-4145-200	SHARP MX5111N COPIER CHARGES - ATTORNEY	46.59
242162	06/12/2020	REVCO LEASING	150-4146-250	SHARP MX-4070N COPIER LEASE - ASSESSOR	196.42
242162	06/12/2020	REVCO LEASING	100-4145-200	SHARP MX-M6071 COPIER LEASE - ATTORNEY	164.94
242162	06/12/2020	REVCO LEASING	100-4145-200	SHARP MX - 4070N COPIER LEASE - ATTORNEY	266.62
242162	06/12/2020	REVCO LEASING	100-4145-200	SHARP MX - 4070N COPIER LEASE - ATTORNEY	244.46
242162	06/12/2020	REVCO LEASING	100-4145-200	SHARP MX - 6070N COPIER LEASE - ATTORNEY	289.77
242162	06/12/2020	REVCO LEASING	240-4974-240	SHARP MX-3571 COPIER LEASE - SR CITIZENS	34.28
242162	06/12/2020	REVCO LEASING	240-4971-240	SHARP MX-3571 COPIER LEASE - SR CITIZENS	68.58
242162	06/12/2020	REVCO LEASING	240-4970-240	SHARP MX-3571 COPIER LEASE - SR CITIZENS	68.58
242162	06/12/2020	REVCO LEASING	100-4170-200	SHARP MX-5070V COPIER LEASE - CLERK	211.43
242163	06/12/2020	WAXIE SANITARY SUPPLY	100-4160-260	BATH TISSUE - B&G	42.36
242163	06/12/2020	WAXIE SANITARY SUPPLY	240-4970-260	CLEANING AND MAINT SUPPLY - SR CITIZENS	32.89
242163	06/12/2020	WAXIE SANITARY SUPPLY	240-4971-260	CLEANING AND MAIN SUPPLY - SR CITIZENS	32.89
242163	06/12/2020	WAXIE SANITARY SUPPLY	240-4970-260	TRASH BAGS - SR CITIZENS	22.41
242163	06/12/2020	WAXIE SANITARY SUPPLY	100-4160-260	NEW SQUEEGE BLADES - B&G	64.25
242163	06/12/2020	WAXIE SANITARY SUPPLY	100-4160-260	CLEANING SUPPLIES - B&G	184.32
242164	06/12/2020	FIRE ENGINEERING COMPANY INC	100-4160-260	SEMI-ANNUAL CLEAN AGENT SYSTEM INSP - B&G	764.00
242165	06/12/2020	TRAVEL GUIDE GROUP LLC	230-4780-490	TGF LEADS LOGAN UTAH - VISITORS BUREAU	882.20
242166	06/12/2020	CACHE VALLEY MEDIA GROUP	230-4780-490	KBLQ-FM RADIO ADVERTISING 18035-3 - VISITORS	200.00
242166	06/12/2020	CACHE VALLEY MEDIA GROUP	230-4780-490	KKEX-FM RADIO ADVERTISING 18035-2 - VISITORS	100.00
242166	06/12/2020	CACHE VALLEY MEDIA GROUP	230-4780-490	KKEX-FM RADIO ADVERTISING 10835-1 - VISITOR	200.00
242166	06/12/2020	CACHE VALLEY MEDIA GROUP	230-4780-490	KBLQ-FM RADIO 18034-3 - VISITORS BUREAU	300.00
242166	06/12/2020	CACHE VALLEY MEDIA GROUP	230-4780-490	KKEX-FM RADIO ADVERTISING 18034-2 - VISITORS	300.00
242166	06/12/2020	CACHE VALLEY MEDIA GROUP	230-4780-490	KGNT - FM RADIO ADVERTISING 18034-1 - VISITO	150.00
242166	06/12/2020	CACHE VALLEY MEDIA GROUP	230-4780-490	KVNU-AM RADIO ADVERTISING 17920-3 - VISITOR	283.00
242166	06/12/2020	CACHE VALLEY MEDIA GROUP	230-4780-490	KBLQ-FM RADIO ADVERTISING 17920-2 - VISITOR	284.00
242166	06/12/2020	CACHE VALLEY MEDIA GROUP	230-4780-490	KKEX-FM RADIO ADVERTISING 17920-1 - VISITORS	283.00
242167	06/12/2020	ELECTION SYSTEMS & SOFTWARE	100-4170-200	PRIMARY ELECTION SUPPLIES - ELECTIONS	4,677.92
242168	06/12/2020	COMCAST BUSINESS	240-4974-280	INTERNET CHARGES - SR CITIZENS	40.40
242168	06/12/2020	COMCAST BUSINESS	240-4971-280	INTERNET CHARGES - SR CITIZENS	40.41

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242168	06/12/2020	COMCAST BUSINESS	240-4970-280	INTERNET CHARGES - SR CITIZENS	68.83
242169	06/12/2020	MORGAN, JODI	290-4148-310	CONSULTING - CJC	1,440.00
242169	06/12/2020	MORGAN, JODI	290-4148-310	CONSULTING SERVICES - CJC	80.00
242169	06/12/2020	MORGAN, JODI	290-4148-310	CONSULTING - CJC	1,520.00
242170	06/12/2020	SOENSON, JANA E	290-4148-310	CONSULTATION FEES - CJC	2,460.00
242171	06/12/2020	AT&T MOBILITY	100-4211-280	CELLULAR PHONE - SPT SERV	28.48
242172	06/12/2020	AT&T MOBILITY	100-4211-280	CELLULAR PHONE - ALL SHERIFF DEPTS	6,830.62
242173	06/12/2020	ARIZONA TINT	100-4211-250	WINDOW TINT - SPT SERV	70.00
242174	06/12/2020	BAKER DISTRIBUTING COMPANY	100-4215-260	FILTER - SHERIFF ADMIN	21.96
242175	06/12/2020	CENTURYLINK	277-4460-280	LOCAL PHONE CHARGES - AIRPORT	165.43
242176	06/12/2020	GASCARD	100-4215-290	FUEL CHARGES - SHERIFF ADMIN	185.40
242176	06/12/2020	GASCARD	100-4255-290	FUEL CHARGES - EM	65.65
242177	06/12/2020	GASCARD	100-4220-250	FUEL CHARGES - FIRE	23.17
242178	06/12/2020	HYRUM CITY	295-4262-270	UTILITES - AMBULANCE	306.80
242179	06/12/2020	HYRUM CITY	200-4220-620	FIRE STANDBY TO COVER CCFD - FIRE	1,080.00
242180	06/12/2020	IAAI	100-4220-210	MEMBERSHIP DUES - FIRE	130.00
242181	06/12/2020	INMATE TRUST ACCOUNT	100-34-23100	REIMBURSE STATE INMATE WORK PR	4,457.01
242182	06/12/2020	IPACO INCORPORATED	277-4460-250	BOLTS FOR MOWER - AIRPORT	6.76
242182	06/25/2020	IPACO INCORPORATED	277-4460-250	BOLTS FOR MOWER - AIRPORT	6.76- V
242183	06/12/2020	LEE'S MARKETPLACE	100-4210-230	SWAT WEEK DRINKS - SHERIFF	34.28
242184	06/12/2020	LOGAN CITY CORP.	277-4460-261	AIRPORT SNOW REMOVAL - AIRPORT	18,964.00
242185	06/12/2020	MACEYS SACK N' SAVE	100-4217-330	EXPLORER TRAINING MTG - SHERIFF	87.69
242185	06/12/2020	MACEYS SACK N' SAVE	100-4216-480	DRINKS FOR SEARCH AND RESCUE - SHERIFF	46.53
242186	06/12/2020	NORTH CACHE VETERINARY SERVICE	100-4253-200	BOARD & EUTHANIZING CHARGES	480.00
242187	06/12/2020	SKAGGS COMPANIES, INC.	100-4230-486	HOLSTER - JAIL	361.74
242187	06/12/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	67.00
242187	06/12/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM PANTS - JAIL	55.50
242187	06/12/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	130.00
242188	06/12/2020	SPRINT	295-4262-280	CELL PHONES - AMBULANCE	96.03
242189	06/12/2020	SIGN PRO	100-4216-250	ATV SEARCH AND RESCUE GRAPHICS INSTAL - S	139.00
242190	06/12/2020	IMAGE MATTERS	100-4211-486	PROBATION UNIFORMS - SPT SERV	1,232.67
242191	06/12/2020	BAUMAN, STACY	100-4230-200	REVISED INMATE HAIRCUTS MAY 2020 - JAIL	118.00
242192	06/12/2020	KNIGHT CULINARY EQUIPMENT SERVICE LL	100-4215-250	EQUIPMENT REPAIR - SHERIFF ADMIN	195.00
242193	06/12/2020	STRAUB, KARL	277-4460-250	REBUILD HITCH FOR MOWER - AIRPORT	100.00
242194	06/12/2020	IMAGE TREND, INC.	100-4220-210	FIRE REPORTING SOFTWARE - FIRE	1,856.58
242195	06/12/2020	MHS (MULTI-HEALTH SYSTEMS, INC.	100-4211-311	LS/CM I INTEGRATION LICENSING FEE - SHERIFF P	2,500.00
242195	06/12/2020	MHS (MULTI-HEALTH SYSTEMS, INC.	100-4211-311	LS/CM I REPORT USAGE - SHERIFF PROBATION	3,312.50
242196	06/12/2020	139 FIRE LLC	277-4460-330	ARFF PERSONEL TRAINING	16,500.00
242197	06/16/2020	UTAH DEPARTMENT OF HEALTH	200-4220-620	EMS LICENSE APPLICATION FEE FOR CCFD AMBU	850.00
242198	06/19/2020	CREATIVE CULTURE INSIGNIA LLC	100-4230-251	PINS & COINS - JAIL	185.64
242198	06/19/2020	CREATIVE CULTURE INSIGNIA LLC	100-4211-251	COINS - SPT SERV	185.62
242198	06/19/2020	CREATIVE CULTURE INSIGNIA LLC	100-4210-251	PINS & COINS - SHERIFF	185.62
242198	06/19/2020	CREATIVE CULTURE INSIGNIA LLC	100-4215-251	PINS & COINS - SHERIFF ADMIN	185.62
242199	06/19/2020	EPIC SHRED LLC	150-4146-250	DOCUMENT SHREDDING - ASSESSOR	60.00
242200	06/19/2020	ADVANCE AUTO PARTS	200-4415-250	PARTS - ROAD	4.54
242200	06/19/2020	ADVANCE AUTO PARTS	200-4415-250	RETURN PART - ROAD	.70-
242200	06/19/2020	ADVANCE AUTO PARTS	200-4415-250	PARTS - ROAD	192.94
242201	06/19/2020	AIRGAS USA, LLC	200-4450-480	GLOVES - WEED	169.95
242201	06/19/2020	AIRGAS USA, LLC	200-4450-480	GLOVES - WEED	56.65
242202	06/19/2020	BIO-WEST, INC	200-4780-730	CONSTRUCTION MGMT 800 W TRAIL PROJECT - T	1,943.34
242203	06/19/2020	BRIDGERLAND COMMUNITY ICE	200-4800-920	(TRCC YR 6 OF 10) BRIDGERLAND ICE ARENA	15,542.00
242204	06/19/2020	CENTURYLINK	100-4581-280	LOCAL PHONE CHARGES - LIBRARY	44.06
242205	06/19/2020	CAL RANCH STORES	200-4415-250	STEP LADDER - ROAD	74.98
242205	06/19/2020	CAL RANCH STORES	200-4415-250	PARTS - ROAD	111.91
242206	06/19/2020	CACHE CAR WASH LLC	200-4415-250	CAR WASHES - ROAD	176.00
242207	06/19/2020	CACHE WATER DISTRICT	200-4475-320	GRANT WRITING FOR PL-566 GRANT - PUBLIC WO	5,000.00

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242208	06/19/2020	CLEAN SPOT, THE	200-4415-240	OFFICE CLEANING SUPPLIES - ROAD	235.59
242209	06/19/2020	CODALE ELECTRIC SUPPLY INC	200-4415-480	SAFETY HATS - ROAD	33.70
242210	06/19/2020	CUSTOM FENCE COMPANY	200-4415-250	PARTS - ROAD	24.05
242211	06/19/2020	ELDEN DATTAGE	200-4415-250	VEHICLE TOWING - ROAD	1,165.00
242212	06/19/2020	EPIC SHRED LLC	200-4241-240	DOCUMENT SHREDDING - BLDG INSP	16.67
242212	06/19/2020	EPIC SHRED LLC	100-4134-240	DOCUMENT SHREDDING - HR	16.66
242212	06/19/2020	EPIC SHRED LLC	200-4180-240	DOCUMENT SHREDDING - ZONING	16.67
242212	06/19/2020	EPIC SHRED LLC	100-4132-240	DOCUMENT SHREDDING - FINANCE	122.50
242213	06/19/2020	HERALD JOURNAL	200-4180-220	Legal Notice - ZONING	199.41
242214	06/19/2020	IPACO INCORPORATED	200-4415-250	PARTS - ROAD	5.68
242214	06/19/2020	IPACO INCORPORATED	200-4415-250	PARTS - ROAD	2.98
242215	06/19/2020	JUB ENGINEERS INC	400-4415-720	ROAD & WEED FACILITY - OWNER REPRESENTATI	29,844.19
242216	06/19/2020	JONES SIMKINS, LLC	100-4150-560	2019 AUDIT GOV FINANCIAL STATEMENTS	20,300.00
242217	06/19/2020	CINTAS CORPORATION	200-4415-480	FIRST AID SUPPLIES - ROAD	30.08
242218	06/19/2020	LEWISTON CITY	268-4420-760	CCOG REIMB 1600 WEST LEWISTON	54,430.95
242219	06/19/2020	LOGAN CITY CORP.	200-34-47900	COUNTYWIDE UTILITY BILLING MAY 20 - FINANCE	52,348.82
242219	06/19/2020	LOGAN CITY CORP.	200-4415-270	527 N 1000 W - ROAD	204.53
242219	06/19/2020	LOGAN CITY CORP.	200-4415-270	525 N 1000 W - ROAD	871.97
242219	06/19/2020	LOGAN CITY CORP.	100-4511-270	400 S 400 W - FAIRGROUNDS	120.82
242219	06/19/2020	LOGAN CITY CORP.	100-4511-270	350 W 400 S N TRACK TRANSFORMER - FAIRGRO	324.90
242219	06/19/2020	LOGAN CITY CORP.	100-4511-270	400 S 400 W STAND - FAIRGROUNDS	19.47
242219	06/19/2020	LOGAN CITY CORP.	100-4511-270	400 S 400 W FAIRG - FAIRGROUNDS	47.66
242219	06/19/2020	LOGAN CITY CORP.	100-4511-270	310 W 400 S HORSE EAST HORSE BARN - FAIRGR	79.37
242219	06/19/2020	LOGAN CITY CORP.	100-4511-270	440 W 400 S - FAIRGROUND	1,044.26
242219	06/19/2020	LOGAN CITY CORP.	100-4511-270	460 S 500 W W-GAT - FAIRGROUNDS	1,367.53
242219	06/19/2020	LOGAN CITY CORP.	100-4511-270	400 S 400 W - FAIRGROUNDS	11.63
242219	06/19/2020	LOGAN CITY CORP.	100-4511-270	306 W 400 S # CO-BA HAY BARN - FAIRGROUNDS	23.04
242219	06/19/2020	LOGAN CITY CORP.	100-4511-270	400 S 400 W BULLP - FAIRGROUNDS	10.60
242219	06/19/2020	LOGAN CITY CORP.	100-4511-270	510 S 400 W OUTDOOR ARENA RR - FAIRGROUND	95.10
242219	06/19/2020	LOGAN CITY CORP.	100-4511-270	550 S 500 W RSTRM CACHE ARENA RR - FAIRGRO	107.32
242219	06/19/2020	LOGAN CITY CORP.	100-4511-270	525 S 300 W SPRKLR - FAIRGROUNDS	294.79
242219	06/19/2020	LOGAN CITY CORP.	100-4511-270	450 S 500 W OFFICE - FAIRGROUNDS	256.73
242219	06/19/2020	LOGAN CITY CORP.	100-4511-270	450 S 500 W OFFICE - FAIRGROUNDS	487.20
242219	06/19/2020	LOGAN CITY CORP.	100-4511-270	550 1/2 S 500 W RABBI - FAIRGROUNDS	46.35
242219	06/19/2020	LOGAN CITY CORP.	100-4511-270	570 S 500 W ARENA - FAIRGROUNDS	267.95
242219	06/19/2020	LOGAN CITY CORP.	100-4511-270	400 S 400 W RVPED EAST - FAIRGROUNDS	61.79
242219	06/19/2020	LOGAN CITY CORP.	100-4511-270	475 S 300 W SNACK - FAIRGROUNDS	68.92
242219	06/19/2020	LOGAN CITY CORP.	100-4511-271	490 S 500 W EVENTS CENTER - FAIRGROUNDS	1,139.67
242220	06/19/2020	PILOT THOMAS LOGISTICS	200-4475-250	FUEL - PUBLIC WORKS	37.86
242221	06/19/2020	NATIONAL EQUIPMENT SERVICES	200-4415-250	SERVICE & REPAIR - ROAD	2,398.09
242221	06/19/2020	NATIONAL EQUIPMENT SERVICES	200-4415-250	SERVICE & REPAIR - ROAD	1,249.17
242221	06/19/2020	NATIONAL EQUIPMENT SERVICES	200-4415-250	SERVICE & REPAIR - ROAD	132.37
242221	06/19/2020	NATIONAL EQUIPMENT SERVICES	200-4415-250	SERVICE & REPAIR - ROAD	330.75
242221	06/19/2020	NATIONAL EQUIPMENT SERVICES	200-4415-250	SERVICE & REPAIR - ROAD	193.54
242222	06/19/2020	OFFICE DEPOT INC	100-4141-240	OFFICE SUPPLIES - AUDITOR	294.09
242222	06/19/2020	OFFICE DEPOT INC	100-4141-240	OFFICE SUPPLIES - AUDITOR	7.44
242222	06/19/2020	OFFICE DEPOT INC	100-4141-240	OFFICE SUPPLIES - AUDITOR	47.51
242223	06/19/2020	POULSEN TRAILER SALES	200-4415-250	PARTS - ROAD	11.38
242223	06/19/2020	POULSEN TRAILER SALES	200-4415-250	PARTS - ROAD	234.00
242223	06/19/2020	POULSEN TRAILER SALES	200-4415-250	PARTS - ROAD	18.90
242223	06/19/2020	POULSEN TRAILER SALES	200-4415-250	PARTS - ROAD	22.38
242224	06/19/2020	DOMINION ENERGY	200-4415-270	527 N 1000 W - ROAD	28.41
242224	06/19/2020	DOMINION ENERGY	200-4415-270	525 N 1000 W - ROAD	35.18
242225	06/19/2020	ROCKY MOUNTAIN POWER	200-4415-270	STREETLIGHTS PETERSBORO - ROAD	80.14
242226	06/19/2020	SAFETY SUPPLY & SIGN CO INC	200-4415-290	ROAD SIGNS - ROAD	389.96
242227	06/19/2020	SANDS, CHRIS	200-4180-620	2ND QTR 2020 PLANNING COMM MTGS - ZONING	30.00

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242228	06/19/2020	SMITHFIELD IMPLEMENT	200-4415-250	BATTERIES AND COOLERS - ROAD	92.97
242228	06/19/2020	SMITHFIELD IMPLEMENT	200-4415-250	COOLERS - ROAD	179.97
242228	06/19/2020	SMITHFIELD IMPLEMENT	200-4415-250	PARTS - ROAD	76.97
242228	06/19/2020	SMITHFIELD IMPLEMENT	200-4415-250	NAILS - ROAD	14.49
242228	06/19/2020	SMITHFIELD IMPLEMENT	200-4415-250	NAILS - ROAD	25.27
242229	06/19/2020	SQUARE ONE PRINTING	200-4180-620	GENERAL PLAN ENGAGEMENT - ZONING	109.75
242230	06/19/2020	STATEFIRE	100-4511-260	FIRE EXTINGUISHER INSP/SERVICE - FAIRGROUN	339.63
242230	06/19/2020	STATEFIRE	100-4511-260	COOKING HOOD INSPECTIONS - FAIRGROUNDS	1,286.83
242231	06/19/2020	STATE OF UTAH	200-4415-250	CLOSE SMITHFIELD PIT - ROAD	900.00
242231	06/19/2020	STATE OF UTAH	200-4415-250	CLOSE COVE PIT - ROAD	475.00
242231	06/19/2020	STATE OF UTAH	200-4415-250	CLOSE NIBLEY PIT - ROAD	400.00
242232	06/19/2020	TMS INTERNATIONAL	200-4415-410	ROCK FOR ROAD MAINTENANCE - ROAD	4,316.27
242233	06/19/2020	UTAH ASSN OF COUNTY TREASURERS	150-4143-210	ANNUAL DUES NO CONF - TREASURER	75.00
242234	06/19/2020	VALLEY OFFICE SYSTEMS	100-4144-250	COPY USAGE CHARGES - RECORDER	67.28
242235	06/19/2020	WATKINS PRINTING	100-4132-250	UTILITY JUNE BILL MAILING & POSTAGE - POSTAG	701.03
242236	06/19/2020	DELL MARKETING LP	100-4135-250	GIS LAPTOP - GIS	1,666.44
242237	06/19/2020	OLD GRIST MILL	200-4450-240	TRAINING LUNCH FOR NEW HIRES - WEED	79.15
242238	06/19/2020	GEM BUILDINGS	400-4415-720	STEEL NEW SALT STORAGE BLDG - ROAD	22,599.35
242238	06/19/2020	GEM BUILDINGS	400-4415-720	STEEL FOR NEW ADMIN BLDG - ROAD	16,813.80
242239	06/19/2020	REVCO LEASING	200-4415-240	COPIER LEASE - ROAD	98.53
242240	06/19/2020	BLUE CREEK I.T.	100-4136-251	MEMORY MODULE FOR TAX ROLL DEVELOPMENT -	75.00
242241	06/19/2020	CHRISTENSEN, BRADY	200-4180-620	2ND QTR 2020 PLANNING COMM MTG - ZONING	30.00
242242	06/19/2020	WATTERSON, JASON A	200-4180-620	2ND QTR 2020 PC MEETING - ZONING	30.00
242243	06/19/2020	GUNNELL, NOLAN P	200-4180-620	2ND QTR 2020 PLANNING COMM MTGS - ZONING	30.00
242244	06/19/2020	LOGAN SIMPSON	200-4180-310	URBAN/RURAL ASSMT, COST OF SERVICE PLAN -	19,642.50
242245	06/19/2020	OLSEN, PHILLIP	200-4180-620	2ND QTR 2020 PC MEETING - ZONING	15.00
242246	06/19/2020	PISGAH STONE PRODUCTS LLC	200-4415-410	3" ROCK MINUS E-FILL - ROAD	435.81
242247	06/19/2020	PARKER, LANE	200-4180-620	2ND QTR 2020 PLANNING COMM MTGS - ZONING	30.00
242248	06/19/2020	SPACKMAN, BRANDON	200-4180-620	2ND QTR 2020 PC MEETINGS - ZONING	30.00
242249	06/19/2020	COMCAST BUSINESS	100-4511-280	HIGH SPEED INTERNET - FAIRGROUNDS	1,035.40
242250	06/19/2020	CSG FORTE PAYMENTS, INC	150-4143-240	CREDIT CARD PROCESSING - TREASURER	24.80
242251	06/19/2020	COMCAST BUSINESS	100-4511-280	PHONE - FAIRGROUNDS	397.51
242252	06/19/2020	AGGIE SPORTS PROPERTIES LLC	230-4780-490	2020 ADVERTISING - VISITORS BUREAU	315.00
242253	06/19/2020	ALSCO	100-4511-620	LINEN SERVICE - FAIRGROUNDS	115.62
242254	06/19/2020	BANCORP BANK, THE	310-4710-810	2020 LEASE PAYMENTS - SHERIFF	140,031.92
242255	06/19/2020	CACHE VALLEY ELECTRIC	100-4215-260	JAIL KITCHEN EXHAUST FANS - SHERIFF ADMIN	980.42
242255	06/19/2020	CACHE VALLEY ELECTRIC	100-4230-251	JAIL CAMERA - JAIL	1,500.20
242255	06/19/2020	CACHE VALLEY ELECTRIC	100-4230-251	JAIL CAMERA - JAIL	1,500.20
242256	06/19/2020	CINTAS FIRST AID & SAFETY	100-4230-240	FIRST AID SUPPLIES - JAIL	53.16
242257	06/19/2020	CLEAN SPOT, THE	100-4215-251	WASTEBASKET - SHERIFF ADMIN	36.54
242257	06/19/2020	CLEAN SPOT, THE	100-4160-260	GLOVES, SOAP, SANITIZER - B&G	86.59
242258	06/19/2020	CODALE ELECTRIC SUPPLY INC	100-4215-260	GFCI RECEPTACLE COVER - SHERIFF ADMIN	.80
242258	06/19/2020	CODALE ELECTRIC SUPPLY INC	100-4215-260	SWITCH AND RECEPTACLE - SHERIFF ADMIN	12.27
242259	06/19/2020	FASTENAL COMPANY	100-4215-260	KEYS AND PADLOCK - SHERIFF ADMIN	29.38
242260	06/19/2020	IZATT, MEGAN	100-4131-620	MINUTES CCOG - EXECUTIVE	150.00
242260	06/19/2020	IZATT, MEGAN	100-4131-620	MINUTES LIBRARY ADV BD - EXECUTIVE	65.00
242260	06/19/2020	IZATT, MEGAN	200-4180-620	MINUTES FOR PC MTG - ZONING	175.00
242261	06/19/2020	CINTAS CORPORATION	100-4215-250	FIRST AID SUPPLIES - SHERIFF ADMIN	53.16
242262	06/19/2020	LOWE'S COMPANIES, INC	100-4215-260	REPAIR TOOLS - SHERIFF	12.81
242262	06/19/2020	LOWE'S COMPANIES, INC	100-4210-480	LANDSCAPING MISC - SHERIFF	158.43
242262	06/19/2020	LOWE'S COMPANIES, INC	100-4220-250	Flow Sealant/Paid by CC - Fire	105.68-
242262	06/19/2020	LOWE'S COMPANIES, INC	100-4215-251	New Microwave for Breakroom/paid by CC - Sheriff Ad	160.49-
242262	06/19/2020	LOWE'S COMPANIES, INC	100-4160-251	REPAIR TOOLS - B&G	82.87
242262	06/19/2020	LOWE'S COMPANIES, INC	100-4160-260	SPRINKLER PARTS - B&G	7.72
242262	06/19/2020	LOWE'S COMPANIES, INC	100-4160-260	LIGHT SWITCH - B&G	5.94
242262	06/19/2020	LOWE'S COMPANIES, INC	100-4160-260	SPRINKLER PARTS - B&G	1.70

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242262	06/19/2020	LOWE'S COMPANIES, INC	200-4415-250	SUPPLIES - ROAD	22.79
242262	06/19/2020	LOWE'S COMPANIES, INC	100-4160-260	SPRINKLER PARTS - B&G	24.69
242263	06/19/2020	LEXIS-NEXIS	100-4230-200	INMATE LAW LIBRARY - JAIL	290.35
242264	06/19/2020	LOGAN CITY CORP.	277-4460-270	AIRPORT TOWER - AIRPORT	832.65
242264	06/19/2020	LOGAN CITY CORP.	277-4460-270	AIRPORT WS-RK - AIRPORT	28.06
242264	06/19/2020	LOGAN CITY CORP.	277-4460-270	AIRPORT GATE - AIRPORT	16.59
242264	06/19/2020	LOGAN CITY CORP.	277-4460-270	AIRPORT MASTR - AIRPORT	107.18
242264	06/19/2020	LOGAN CITY CORP.	277-4460-270	AIRPORT FL-6A - AIRPORT	171.87
242265	06/19/2020	LOGAN EXTERMINATION SERVICE	100-4215-260	EXTERMINATION SERVICES - SHERIFF ADMIN	95.00
242265	06/19/2020	LOGAN EXTERMINATION SERVICE	100-4215-260	FERTILIZER - SHERIFF ADMIN	668.00
242266	06/19/2020	PILOT THOMAS LOGISTICS	100-4145-230	FUEL - ATTORNEY	73.33
242266	06/19/2020	PILOT THOMAS LOGISTICS	100-4160-260	GENERATOR FUEL - B&G	39.58
242266	06/19/2020	PILOT THOMAS LOGISTICS	100-4136-230	FUEL - IT	32.87
242266	06/19/2020	PILOT THOMAS LOGISTICS	230-4780-230	FUEL - VISITORS BUREAU	17.05
242266	06/19/2020	PILOT THOMAS LOGISTICS	100-4160-260	GENERATOR FUEL - B&G	49.73
242266	06/19/2020	PILOT THOMAS LOGISTICS	100-4136-230	FUEL - IT	31.13
242266	06/19/2020	PILOT THOMAS LOGISTICS	100-4160-260	GENERATOR FUEL - B&G	38.64
242266	06/19/2020	PILOT THOMAS LOGISTICS	100-4160-260	GENERATOR FUEL - B&G	128.88
242267	06/19/2020	NAPA AUTO PARTS OF LOGAN	277-4460-250	DIESEL TREATMENT - AIRPORT	19.78
242268	06/19/2020	PECZUH PRINTING COMPANY INC	230-4780-241	SEMI WEEKLY BROCHURE MAILING - VISITORS BU	244.93
242269	06/19/2020	PITNEY BOWES	100-4151-250	MAIL METERING MACHINE - CENTRAL MAIL	922.71
242270	06/19/2020	CURTIS BLUE LINE	100-4210-486	TOURNIQUET POUCH - SHERIFF	315.00
242271	06/19/2020	PETERSON PLUMBING SUPPLY	100-4215-260	SPUD WASHER - SHERIFF ADMIN	1.53
242272	06/19/2020	QUILL CORPORATION	100-4112-240	COPY PAPER - COUNCIL	53.48
242272	06/19/2020	QUILL CORPORATION	100-4131-240	COPY PAPER - EXEC	53.48
242273	06/19/2020	DOMINION ENERGY	100-4215-270	1225 VALLEY VIEW DR CRTHS - SHERIFF ADMIN	953.25
242273	06/19/2020	DOMINION ENERGY	100-4215-270	1225 VALLEY VIEW DR GREEN - SHERIFF ADMIN	240.01
242274	06/19/2020	RC WELDING & FABRICATION	100-4215-260	ALUMINUM REPAIR MIXER - SHERIFF ADMIN	90.00
242275	06/19/2020	REAGAN OUTDOOR ADVERTISING	230-4780-490	BILLBOARD ADV 6/8/2020-7/5/2020 - VISITORS BUR	1,435.00
242276	06/19/2020	SUMMIT ENERGY	100-4215-270	GAS SERVICE - SHERIFF ADMIN	985.22
242277	06/19/2020	SALT LAKE WHOLESALE SPORT	100-4211-480	SWAT TRAINING AMMUNITION - SPT SERV	1,165.62
242278	06/19/2020	SKAGGS COMPANIES, INC.	100-4210-486	UNIFORM ITEMS - SHERIFF	196.95
242278	06/19/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	196.95
242278	06/19/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	233.09
242278	06/19/2020	SKAGGS COMPANIES, INC.	100-4211-251	INSULATION SPRAY 0 SPT SERVICES	119.88
242278	06/19/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	99.98
242278	06/19/2020	SKAGGS COMPANIES, INC.	100-4211-486	UNIFORM ITEMS - SHERIFF SUPPORT SERVICES	166.50
242278	06/19/2020	SKAGGS COMPANIES, INC.	100-4210-486	UNIFORM SHIRTS - SHERIFF	75.00
242278	06/19/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	75.00
242278	06/19/2020	SKAGGS COMPANIES, INC.	100-4211-486	UNIFORM ITEMS - SHERIFF SUPPORT SERVICES	75.00
242279	06/19/2020	SIRCHIE FINGER PRINT LAB, INC	100-4211-480	MISC INVESTIGATION SUPPLIES - SPT SERVICES	71.92
242280	06/19/2020	SYRINGA NETWORKS	100-4136-280	INTERNET CHARGES - IT	993.00
242281	06/19/2020	SATCOM GLOBAL LTD	100-4255-210	IRIDIUM SIM CARDS - EM	92.06
242282	06/19/2020	SQUARE ONE PRINTING	100-4211-240	OFFICE SUPPLIES - SPT SERVICES	105.16
242282	06/19/2020	SQUARE ONE PRINTING	100-4145-240	PHOTO PROCESSING ST VS C SMITH - ATTORNEY	15.00
242283	06/19/2020	UTAH VETERINARY DIAGNOSTIC LAB	100-4253-200	ACCESSION FEE & RABIES TEST - ANIMAL CONTR	267.00
242284	06/19/2020	VICTORY SUPPLY	100-4230-200	INMATE WASH CLOTHS - JAIL	149.70
242285	06/19/2020	WILSON MOTOR CO	100-4210-250	OIL CHANGE, ROTATED TIRES & INSPECTION - SH	225.87
242285	06/19/2020	WILSON MOTOR CO	100-4210-250	OIL CHANGE, ROTATED TIRES & INSPECTION - SH	86.78
242285	06/19/2020	WILSON MOTOR CO	100-4210-250	OIL CHANGE - SHERIFF	41.12
242285	06/19/2020	WILSON MOTOR CO	100-4210-250	OIL CHANGE, ROTATED TIRES & INSPECTION - SH	57.30
242286	06/19/2020	DELL MARKETING LP	100-4136-251	DELL LAPTOP REFRESH - IT	8,460.10
242287	06/19/2020	DISCOUNT TIRE & AUTOMOTIVE	100-4210-250	OIL CHANGE - SHERIFF	27.50
242288	06/19/2020	HANSEN LOCKSMITH SERVICES	100-4230-251	JAIL CUFF CAGE LOCK - JAIL	2.50
242289	06/19/2020	GREAT MOUNTAIN WEST SUPPLY	230-4780-670	GIFT SHOP INVENTORY - VISITORS BUREAU	557.93
242290	06/19/2020	ANDERSON, GARY	100-4620-221	LOGO DESIGN - FAIR	400.00

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242291	06/19/2020	LES OLSON COMPANY	100-4134-250	COPIER USAGE - HR	232.70
242292	06/19/2020	ADVANCED HEATING &	100-4215-260	COMPRESSOR REPAIR - SHERIFF ADMIN	2,200.00
242293	06/19/2020	IMAGE MATTERS	100-4230-486	JAIL UNIFORM ITEMS - JAIL	201.36
242294	06/19/2020	WAXIE SANITARY SUPPLY	100-4230-200	Inmate Household Cleaning Supplies - Jail	149.08
242294	06/19/2020	WAXIE SANITARY SUPPLY	100-4230-240	HAND SANITIZER JAIL ADMIN - JAIL	45.34
242294	06/19/2020	WAXIE SANITARY SUPPLY	100-4230-200	Inmate Household Cleaning Supplies - Jail	74.54
242295	06/19/2020	FIRE ENGINEERING COMPANY INC	100-4215-260	SEMI-ANNUAL CLEAN AGENT SYSTEM INSP - SHE	382.00
242296	06/19/2020	FAMILY PLACE, THE	100-4230-200	JAIL PARENTING CLASSES FEB 20 - JAIL	909.00
242297	06/19/2020	BLOMQUIST HALE CONSULTING	100-4134-515	EAP CONSULTING SERVICES - HR	832.00
242298	06/19/2020	SCHINDLER ELEVATOR CORPORATION	100-4215-260	REPAIR ELEVATOR - JAIL	574.91
242299	06/19/2020	UTAH LOCAL GOVERNMENTS TRUST	100-4150-510	AUTOMOBILE POLICY PREMIUM REFUND	467.83
242299	06/19/2020	UTAH LOCAL GOVERNMENTS TRUST	100-2224000	WORKERS COMP POLICY PREMIUM	18,582.42
242299	06/19/2020	UTAH LOCAL GOVERNMENTS TRUST	100-2224000	2019 WORKERS COMP AUDIT	17,790.73
242300	06/19/2020	RAGNAR EVENTS	230-4780-640	2020 PARTNERSHIP EXPO - VISITORS BUREAU	1,500.00
242301	06/19/2020	ELECTION SYSTEMS & SOFTWARE	100-4170-200	BALLOT STOCK - ELECTIONS	210.89
242302	06/19/2020	SATELLITE TRACKING OF PEOPLE LLC	100-4230-255	ANKLE MONITORING - JAIL	320.00
242303	06/19/2020	CIS OFFICE FURNITURE	100-4215-740	Office Desks & Furniture for Probation office - SHERIF	21,343.00
242304	06/19/2020	WELLSTEPS	100-4134-620	WELLSTEPS FOUNDATIONS SOLUTION - HR	1,102.90
242305	06/19/2020	VISA USA, INC	230-4780-490	DEMOGRAPHIC SPENDING TRAVEL REPORT - VISI	2,530.00
242306	06/19/2020	SUMMIT FOOD SERVICE, LLC	100-4230-381	FOOD/MEALS FOR JAIL INMATE POPULATION	6,735.03
242306	06/19/2020	SUMMIT FOOD SERVICE, LLC	100-4230-200	INMATE HOT FOOD CART - JAIL	809.97
242306	06/19/2020	SUMMIT FOOD SERVICE, LLC	100-4230-200	Inmate Idigent Hygiene Items - Jail	23.20
242307	06/19/2020	GARY RICKS SERVICES INC	100-4215-260	VACUUM & CLEAN 3RD FLOOR VENTILATION - SH	4,614.00
242308	06/19/2020	BLACK ARCH HOLSTERS	100-4211-486	UNIFORM AND EQUIPMENT - SPT SERVICES	86.30
242309	06/19/2020	JOHNSON, SARA	100-4145-312	MILAGE FOR VICTIM ST VS GARZA - ATTORNEY	67.28
242310	06/19/2020	ROSS, GEORGE	230-4780-670	REFUND - VISITORS BUREAU	12.79
242311	06/19/2020	CLEANER HOODS, INC	100-4215-260	CLEAN HOODS, FAN AND FILTER - SHERIFF ADMIN	1,220.00
242312	06/24/2020	HERALD JOURNAL	100-4191-200	Legal Notice - Ord 20-01 Public Works & Dev Serv	51.90
242312	06/24/2020	HERALD JOURNAL	100-4191-200	Legal Notice - Public Hearing Held Online	129.99
242312	06/24/2020	HERALD JOURNAL	100-4191-200	Public Hearing Notice - Family Justice Center	87.02
242312	06/24/2020	HERALD JOURNAL	100-4191-200	Legal Notice - Vacancy on Avon Cemetery Board	253.60
242313	06/26/2020	AT&T MOBILITY	295-4262-280	CELLULAR PHONE - AMBULANCE	199.40
242314	06/26/2020	VERIZON WIRELESS	295-4262-280	Cell Phone - Ambulance	240.12
242315	06/26/2020	AL'S SPORTING GOODS INC	100-4210-486	Ammunition - Sheriff	29.76
242316	06/26/2020	BEAR RIVER MENTAL HEALTH SER.	250-4310-620	MHF JAN-MAR 2020	19,331.25
242316	06/26/2020	BEAR RIVER MENTAL HEALTH SER.	250-4310-620	MHX JAN-MAR 2020	13,381.98
242316	06/26/2020	BEAR RIVER MENTAL HEALTH SER.	250-4310-620	MHN JAN-MAR 2020	23,409.36
242316	06/26/2020	BEAR RIVER MENTAL HEALTH SER.	250-4310-620	FRF JAN - MAR 2020	2,986.67
242317	06/26/2020	BENNETT'S PAINT OF LOGAN INC.	100-4215-260	PAINT & SUPPLIES - SHERIFF ADMIN	79.37
242318	06/26/2020	CENTURYLINK	295-4262-280	LOCAL PHONE CHARGES - AMBULANCE	113.43
242319	06/26/2020	CAL RANCH STORES	100-4220-510	INSECT SPRAY AND TARPS - FIRE	39.95
242320	06/26/2020	CACHE VALLEY BY PRODUCTS INC	100-4215-260	CLEAN GREASE TRAPS - SHERIFF ADMIN	405.00
242321	06/26/2020	CLEAN SPOT, THE	295-4262-250	CAR WASH BRUSH - AMBULANCE	37.00
242322	06/26/2020	WEX BANK	295-4262-290	FUEL CHARGES - AMBULANCE	41.80
242323	06/26/2020	EPIC SHRED LLC	100-4215-250	DOCUMENT SHREDDING - SHERIFF ADMIN	275.00
242324	06/26/2020	IZATT, MEGAN	100-4131-620	MINUTES SOLID WASTE ADV BRD - EXECUTIVE	150.00
242324	06/26/2020	IZATT, MEGAN	100-4131-620	MINUTES CCOG - EXECUTIVE	150.00
242325	06/26/2020	IPACO INCORPORATED	100-4220-510	CHAINSAW PARTS - FIRE	17.79
242325	06/26/2020	IPACO INCORPORATED	100-4215-260	GORILLA GLUE - SHERIFF ADMIN	36.01
242326	06/26/2020	LOWE'S COMPANIES, INC	100-4215-260	WIRING - SHERIFF ADMIN	11.75
242327	06/26/2020	LOGAN CITY CORP.	100-4216-270	Airport 2785 - SAR	126.07
242327	06/26/2020	LOGAN CITY CORP.	100-4215-270	1225 W 200 N - JAIL	124.46
242327	06/26/2020	LOGAN CITY CORP.	100-4215-270	1225 W 200 N - JAIL	15,488.13
242327	06/26/2020	LOGAN CITY CORP.	100-4220-270	40 N 1400 W CO FIRE - FIRE	51.20
242328	06/26/2020	LOGAN REGIONAL HOSPITAL	100-4230-315	INMATE LABS - E SPATZ/JAIL	15.65
242328	06/26/2020	LOGAN REGIONAL HOSPITAL	100-4230-315	Inmate Labs - J Liljenquist/Jail	11.12

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242328	06/26/2020	LOGAN REGIONAL HOSPITAL	100-4230-316	INMATE LABS - A GRANILLO/JAIL	13.86
242328	06/26/2020	LOGAN REGIONAL HOSPITAL	100-4230-315	INMATE LABS - S SEARLE/JAIL	59.52
242328	06/26/2020	LOGAN REGIONAL HOSPITAL	100-4230-315	Inmate Labs - J Phillips/Jail	31.74
242328	06/26/2020	LOGAN REGIONAL HOSPITAL	100-4230-315	Inmate Labs - J SAUVAGEAU/Jail	91.91
242329	06/26/2020	MOTOROLA SOLUTIONS, INC	100-4220-250	TRAVEL CHARGER - FIRE	405.50
242330	06/26/2020	NAPA AUTO PARTS OF LOGAN	100-4216-250	VEHICLE PARTS - SAR	33.98
242330	06/26/2020	NAPA AUTO PARTS OF LOGAN	100-4220-250	AIR FILTER - FIRE	201.84
242331	06/26/2020	CURTIS BLUE LINE	100-4210-486	BALLISTIC VESTS - SHERIFF	6,000.00
242331	06/26/2020	CURTIS BLUE LINE	100-4210-486	SWAT TACTICAL CARRIERS - SHERIFF	1,560.00
242331	06/26/2020	CURTIS BLUE LINE	100-4210-486	BOTHELL CARRIERS - SHERIFF	700.00
242331	06/26/2020	CURTIS BLUE LINE	100-4210-486	RADIO HOLDERS - SHERIFF	172.00
242331	06/26/2020	CURTIS BLUE LINE	100-4210-486	ID TAGS - SHERIFF	40.00
242331	06/26/2020	CURTIS BLUE LINE	100-4210-486	POUCH - SHERIFF	1,046.25
242332	06/26/2020	DOMINION ENERGY	295-4262-270	675 E 50 N HYRUM - AMBULANCE	33.47
242333	06/26/2020	ROCKY MOUNTAIN POWER	100-4560-270	1600 N 4400 E MANTUA - TV TRANSLATOR	471.35
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4230-486	SILENT KEY CHAIN - JAIL	23.99
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	58.00
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4230-486	RADIO CARRIER - JAIL	117.00
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4210-486	FLASHLIGHT - SHERIFF	130.00
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4210-486	UNIFORM ITEMS - SHERIFF	79.00
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4210-486	UNIFORM ITEMS - SHERIFF	120.00
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4210-486	UNIFORM ITEMS - SHERIFF	39.50
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4230-486	BOOT - JAIL	139.00
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	158.00
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	68.00
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	87.00
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	68.00
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	118.50
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	118.50
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	99.98
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	118.50
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	188.00
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	120.00
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	55.98
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4210-486	BOOTS - SHERIFF	135.00
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4230-486	FLASHLIGHT - JAIL	390.00
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	120.00
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4210-486	UNIFORM ITEMS - SHERIFF	79.00
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	118.50
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	44.00
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4210-486	UNIFORM SHIRTS - SHERIFF	39.50
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4210-486	UNIFORM SHIRTS - SHERIFF	93.00
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	178.00
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4230-486	UNIFORM ITEMS - JAIL	213.50
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4210-486	UNIFORM ITEMS - SHERIFF	88.00
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4210-486	UNIFORM ITEMS - SHERIFF	44.00
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4230-486	MAG POUCH - JAIL	329.85
242334	06/26/2020	SKAGGS COMPANIES, INC.	100-4210-486	UNIFORM ITEMS - SHERIFF	88.00
242335	06/26/2020	SIGN PRO	100-4216-250	TRAILER GRAPHICS INSTALLED - S&R	375.00
242336	06/26/2020	STAPLES CREDIT PLAN	100-4211-240	OFFICE SUPPLIES - SPT SERVICES	60.26
242336	06/26/2020	STAPLES CREDIT PLAN	100-4255-240	Toner fir HP Printer - EM	433.64
242337	06/26/2020	SYMBOLARTS, INC	100-4215-486	NAME TAGS - SHERIFF ADMIN	16.95
242338	06/26/2020	UTAH DEPARTMENT OF HEALTH	250-4310-620	RICH COUNTY JAN-MAR 2020	1,750.00
242338	06/26/2020	UTAH DEPARTMENT OF HEALTH	250-4310-620	MHS SAVED FROM PRIOR	583.67
242338	06/26/2020	UTAH DEPARTMENT OF HEALTH	250-4310-620	REFUND SFY 2020 CAPITATED 3RD QTR	2,453.58
242338	06/26/2020	UTAH DEPARTMENT OF HEALTH	250-4310-620	REFUND SFY 2020 CAPITATED 3RD QTR	21,062.54

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242338	06/26/2020	UTAH DEPARTMENT OF HEALTH	250-4310-620	STH SAVED FROM PRIOR	45,260.35
242338	06/26/2020	UTAH DEPARTMENT OF HEALTH	250-4310-620	BOX ELDER COUNTY JAN-MAR 2020	34,562.00
242338	06/26/2020	UTAH DEPARTMENT OF HEALTH	100-4310-481	CACHE COUNTY JAN-MAR 2020	80,129.25
242338	06/26/2020	UTAH DEPARTMENT OF HEALTH	250-4310-620	MHS SAVED FROM PRIOR	18,407.94
242338	06/26/2020	UTAH DEPARTMENT OF HEALTH	250-4310-620	REFUND SFY 2020 3RD QTR FFS	3,058.61
242338	06/26/2020	UTAH DEPARTMENT OF HEALTH	250-4310-620	MHS SAVED FROM PRIOR	1,787.22
242338	06/26/2020	UTAH DEPARTMENT OF HEALTH	250-4310-620	MHS SAVED FROM PRIOR	77,865.98
242338	06/26/2020	UTAH DEPARTMENT OF HEALTH	250-4310-620	STH JAN-MAR 2020	46,409.60
242338	06/26/2020	UTAH DEPARTMENT OF HEALTH	250-4310-620	JRI JAN-MAR 2020	33,004.96
242338	06/26/2020	UTAH DEPARTMENT OF HEALTH	250-4310-620	EIM JAN-MAR 2020	50,655.45
242338	06/26/2020	UTAH DEPARTMENT OF HEALTH	250-4310-620	MHC JAN-MAR 2020	229,395.52
242338	06/26/2020	UTAH DEPARTMENT OF HEALTH	250-4310-620	MHS JAN-MAR 2020	121,689.76
242339	06/26/2020	UTAH CORRECTIONAL INDUSTRIES	100-4230-200	INMATE COMMISSARY ITEMS - O ALCANTRA/JAIL	39.74
242339	06/26/2020	UTAH CORRECTIONAL INDUSTRIES	100-4230-200	INMATE COMMISSARY ITEMS - GRAYMAM/JAIL	39.74
242339	06/26/2020	UTAH CORRECTIONAL INDUSTRIES	100-4230-200	INMATE COMMISSARY ITEMS - GALLEGOS/JAIL	39.74
242339	06/26/2020	UTAH CORRECTIONAL INDUSTRIES	100-4230-200	INMATE COMMISSARY ITEMS - RUIZ/JAIL	59.99
242339	06/26/2020	UTAH CORRECTIONAL INDUSTRIES	100-4230-200	INMATE COMMISSARY ITEMS - TAFOYAJAIL	39.74
242339	06/26/2020	UTAH CORRECTIONAL INDUSTRIES	100-4230-200	INMATE COMMISSARY ITEMS - MARTIN/JAIL	39.74
242339	06/26/2020	UTAH CORRECTIONAL INDUSTRIES	100-4230-200	INMATE COMMISSARY ITEMS - TRUJILLO/JAIL	39.74
242339	06/26/2020	UTAH CORRECTIONAL INDUSTRIES	100-4230-200	INMATE COMMISSARY ITEMS - BEHRMAN/JAIL	59.99
242340	06/26/2020	VICTORY SUPPLY	100-4230-486	INMATE T-SHIRTS - JAIL	133.44
242341	06/26/2020	WILSON MOTOR CO	100-4210-480	Vehicle Maintenance - Sheriff	611.99
242341	06/26/2020	WILSON MOTOR CO	100-4210-250	Vehicle Maintenance - Sheriff	44.69
242341	06/26/2020	WILSON MOTOR CO	100-4210-250	Vehicle Maintenance - Jail	50.15
242341	06/26/2020	WILSON MOTOR CO	100-4210-250	Vehicle Maintenance - Jail	599.64
242342	06/26/2020	REED'S PHARMACY	100-4230-316	2020 INMATE MEDICATIONS STATE - JAIL	318.18
242342	06/26/2020	REED'S PHARMACY	100-4230-316	2020 INMATE MEDICATIONS SALT LAKE COUNTY -	337.31
242342	06/26/2020	REED'S PHARMACY	100-4230-316	2020 INMATE MEDICATIONS FSCO - JAIL	1,218.00
242342	06/26/2020	REED'S PHARMACY	100-4230-315	MEDICATIONS FOR INMATES IN THE JAIL	6,685.46
242342	06/26/2020	REED'S PHARMACY	100-4230-315	2020 INMATE MEDICATIONS JAIL SUPPLY - JAIL	1,371.73
242342	06/26/2020	REED'S PHARMACY	100-4230-316	2020 INMATE MEDICATIONS FSCO - JAIL	629.66-
242342	06/26/2020	REED'S PHARMACY	100-4230-316	2020 INMATE MEDICATIONS SALT LAKE COUNTY -	117.94-
242342	06/26/2020	REED'S PHARMACY	100-4230-316	2020 INMATE MEDICATIONS STATE - JAIL	491.29-
242342	06/26/2020	REED'S PHARMACY	100-4230-315	2020 INMATE MEDICATIONS COUNTY RETURNS - J	2,401.40-
242343	06/26/2020	YOUR VALET #5	100-4230-486	UNIFORM CLEANING - JAIL	25.30
242343	06/26/2020	YOUR VALET #5	100-4211-486	UNIFORM CLEANING - SPT SERV	57.30
242343	06/26/2020	YOUR VALET #5	100-4230-486	UNIFORM CLEANING - JAIL	26.75
242343	06/26/2020	YOUR VALET #5	100-4210-486	UNIFORM CLEANING - SHERIFF	251.55
242343	06/26/2020	YOUR VALET #5	100-4210-486	UNIFORM CLEANING - SHERIFF	17.20
242343	06/26/2020	YOUR VALET #5	100-4211-486	UNIFORM CLEANING - SPT SERV	30.90
242343	06/26/2020	YOUR VALET #5	100-4230-486	UNIFORM CLEANING - JAIL	122.65
242344	06/26/2020	NFPA	100-4220-210	MEMBERSHIP RENEWAL R HAMMER- FIRE	175.00
242345	06/26/2020	DISCOUNT TIRE & AUTOMOTIVE	100-4210-250	(4) TIRES - SHERIFF	825.80
242345	06/26/2020	DISCOUNT TIRE & AUTOMOTIVE	100-4210-250	OIL CHANGE - SHERIFF	27.50
242346	06/26/2020	HANSEN LOCKSMITH SERVICES	100-4211-251	DUPLICATE KEYS - SPT SERV	136.48
242347	06/26/2020	LES OLSON COMPANY	100-4211-240	COPY USAGE CHARGES - SPT SERV	282.21
242348	06/26/2020	UPS STORE, THE	100-4210-240	Shipping - Sheriff	16.53
242349	06/26/2020	REVCO LEASING	100-4230-250	Sharp MX-6070N Lease Payment - JAIL	186.35
242350	06/26/2020	IMAGE MATTERS	100-4230-486	EMBROIDERED HATS & SHIRTS - JAIL	41.99
242350	06/26/2020	IMAGE MATTERS	100-4230-486	EMBROIDERED HATS & SHIRTS - JAIL	83.16
242351	06/26/2020	WAXIE SANITARY SUPPLY	100-4230-200	BATH TISSUE - JAIL	383.88
242351	06/26/2020	WAXIE SANITARY SUPPLY	100-4215-260	BATH TISSUE - SHERIFF ADMIN	369.58
242352	06/26/2020	AMERICAN SCREENING CORPORATION	100-4215-251	12 PANEL REVEAL MINI - SHERIFF ADMIN	281.25
242353	06/26/2020	IHC HEALTH CENTERS	100-4230-316	INMATE MED CARE - V ESTRADA-GARCIA/JAIL	472.69
242353	06/26/2020	IHC HEALTH CENTERS	100-4230-316	INMATE MED CARE - V ESTRADA-GARCIA/JAIL	140.65
242354	06/26/2020	UTAH VALLEY UNIVERSITY	100-4220-330	FIRE SCIENCE CERT/TRAINING	45.00

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242355	06/26/2020	TRAFFIC SOLUTIONS & DESIGN INC	100-4215-260	RUBBER STOP END - SHERIFF ADMIN	78.54
242356	06/26/2020	STEPSAVER INC	100-4215-260	MORTON COURSE SALT - SHERIFF ADMIN	148.18
242357	06/26/2020	NASAR - NATIONAL ASSOCIATION	100-4216-210	SUBSCRIPTIONS AND MEMBERSHIPS - SAR	300.00
242358	06/26/2020	INTERSTATE ALL BATTERY CENTER	100-4216-251	BATTERIES - SAR	483.15
242359	06/26/2020	KNIGHT CULINARY EQUIPMENT SERVICE LL	100-4215-260	KITCHEN EQUIPMENT REPAIR - SHERIFF ADMIN	810.67
242360	06/26/2020	EM PHYS INTEGRATED CARE	100-4230-315	INMATE MED CARE - E VAZQUEZ/JAIL	477.00
242361	06/26/2020	OVERDRIVE, INC.	100-4581-620	LICENSING HOSTING FOR ONE YEAR - LIBRARY	1,000.00
242361	06/26/2020	OVERDRIVE, INC.	100-4581-620	CONTENT CREDIT - LIBRARY	5,000.00
242362	06/26/2020	COMCAST BUSINESS	295-4262-280	HYRUM FIRE STATION - AMBULANCE	205.13
242363	06/26/2020	COMCAST BUSINESS	100-4211-480	BUSINESS CABLE/INTERNET - SPT SERV	488.38
242364	06/26/2020	CARTER FLOOR COVERING	100-4215-260	CARPET ROOMS - SHERIFF ADMIN	3,611.15
242365	06/26/2020	CARTER FLOOR COVERING	100-4215-720	2,064 yards of carpet removed and new installed - SH	27,856.40
242366	06/26/2020	SUMMIT FOOD SERVICE, LLC	100-4230-381	FOOD/MEALS FOR JAIL INMATE POPULATION	6,772.44
242366	06/26/2020	SUMMIT FOOD SERVICE, LLC	100-4230-381	ADDITIONAL BILLABLE ITEMS - JAIL	675.50
242366	06/26/2020	SUMMIT FOOD SERVICE, LLC	100-4230-381	Inmate Idigent Hygiene Items - Jail	6.96
242367	06/26/2020	ECO SYSTEMS HEATING & AIR	100-4215-260	WALK IN FREEZER REPAIR - SHERIFF ADMIN	72.00
242367	06/26/2020	ECO SYSTEMS HEATING & AIR	100-4215-260	WALK IN FREEZER TRIPS BREAKER - SHERIFF AD	144.00
242368	06/26/2020	CANINE TACTICAL OPERATIONS & CONSUL	100-4210-330	K9 TRAINING - SHERIFF	4,500.00
242369	06/26/2020	AT&T MOBILITY	290-4149-280	CELLULAR PHONE - CJC	168.82
242369	06/26/2020	AT&T MOBILITY	290-4149-280	CELLULAR PHONE - CJC	79.51
242370	06/26/2020	ALPINE CLEANING & RESTORATION	100-4145-210	CLEAN UP - TRAUMA	321.08
242370	06/26/2020	ALPINE CLEANING & RESTORATION	100-4145-310	TRAUMA CLEAN UP - CCAO	306.19
242371	06/26/2020	BEAZER LOCK & KEY	100-4162-310	EMERGENCY - VOCA	143.00
242372	06/26/2020	CENTURYLINK	290-4149-280	LOCAL PHONE CHARGES - CJC	275.60
242372	06/26/2020	CENTURYLINK	240-4974-280	LOCAL PHONE CHARGES - SR CITIZENS	18.69
242372	06/26/2020	CENTURYLINK	240-4971-280	LOCAL PHONE CHARGES - SR CITIZENS	18.70
242372	06/26/2020	CENTURYLINK	240-4970-280	LOCAL PHONE CHARGES - SR CITIZENS	31.85
242373	06/26/2020	EPIC SHRED LLC	100-4170-200	DOCUMENT SHREDDING - ELECTIONS	20.00
242373	06/26/2020	EPIC SHRED LLC	100-4160-260	DOCUMENT SHREDDING - B&G	20.00
242374	06/26/2020	JM MECHANICAL SYSTEMS	240-4971-260	REPAIRS - SR CITIZENS	124.00
242375	06/26/2020	MEADOW GOLD DAIRY	240-4970-381	DAIRY PRODUCTS - SR CITIZENS	155.62
242375	06/26/2020	MEADOW GOLD DAIRY	240-4970-381	DAIRY PRODUCTS - SR CITIZENS	101.86
242375	06/26/2020	MEADOW GOLD DAIRY	240-4970-381	DAIRY PRODUCTS - SR CITIZENS	87.19
242375	06/26/2020	MEADOW GOLD DAIRY	240-4970-381	DAIRY PRODUCTS - SR CITIZENS	112.53
242375	06/26/2020	MEADOW GOLD DAIRY	240-4970-381	DAIRY PRODUCTS - SR CITIZENS	114.22
242375	06/26/2020	MEADOW GOLD DAIRY	240-4970-381	DAIRY PRODUCTS - SR CITIZENS	115.38
242376	06/26/2020	NICHOLAS & COMPANY, INC	240-4970-382	FOOD - SR CITIZENS	765.14
242376	06/26/2020	NICHOLAS & COMPANY, INC	240-4970-382	FOOD - SR CITIZENS	1,063.11
242376	06/26/2020	NICHOLAS & COMPANY, INC	240-4970-240	CUPS & LIDS - SR CITIZENS	290.29
242377	06/26/2020	OFFICE DEPOT INC	100-4141-240	OFFICE SUPPLIES - AUDITOR	472.30
242378	06/26/2020	DOMINION ENERGY	290-4149-480	1362 N 400 W - CJC	39.34
242378	06/26/2020	DOMINION ENERGY	290-4149-480	1362 N 400 W - CJC	16.69
242378	06/26/2020	DOMINION ENERGY	290-4149-480	1362 N 400 W - CJC	76.32
242379	06/26/2020	SCOTT JAMES PLUMBING & HEATING	290-4149-480	BACKFLOW PREVENTER TEST - CJC	68.00
242380	06/26/2020	US FOODS INC	240-4970-383	FOOD - SR CITIZENS	1,040.56
242381	06/26/2020	O'REILLY AUTO PARTS	100-4160-260	UTILITY TRAILER LIGHTS - B&G	5.23
242382	06/26/2020	LES OLSON COMPANY	240-4970-240	SHARP MX3571 COPIER CHARGES - SR CITIZENS	24.70
242382	06/26/2020	LES OLSON COMPANY	240-4971-240	SHARP MX3571 COPIER CHARGES - SR CITIZENS	24.70
242382	06/26/2020	LES OLSON COMPANY	240-4974-240	SHARP MX3571 COPIER CHARGES - SR CITIZENS	12.35
242383	06/26/2020	WAXIE SANITARY SUPPLY	100-4160-260	CLEANING SUPPLIES - B&G	390.06
242384	06/26/2020	NUTRI-SYSTEMS CORPORATION	240-4970-255	HEATERS FOR MOW BAGS - SR CITIZEN	286.13
242385	06/26/2020	MORGAN, JODI	290-4148-310	CONSULTING SERVICES - CJC	1,680.00
242385	06/26/2020	MORGAN, JODI	290-4148-310	CONSULTING SERVICES - CJC	2,000.00
242385	06/26/2020	MORGAN, JODI	290-4148-310	CONSULTING SERVICES - CJC	80.00
242385	06/26/2020	MORGAN, JODI	290-4148-310	CONSULTING - CJC	720.00
242386	06/26/2020	PEAK ALARM	100-4160-260	ALARM SYSTEM MONITORING 179 BURG - B&G	114.00

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242386	06/26/2020	PEAK ALARM	100-4160-260	ALARM SYSTEM MONITORING 179 BURG - B&G	114.00
242386	06/26/2020	PEAK ALARM	100-4160-260	ALARM SYSTEM MONITORING 179 ENVIRO SYSTE	114.00
242386	06/26/2020	PEAK ALARM	100-4160-260	ALARM SYSTEM MONITORING 179 FIRE - B&G	114.00
242386	06/26/2020	PEAK ALARM	100-4160-260	ALARM SYSTEM MONITORING 199 FIRE - B&G	114.00
242387	06/26/2020	ADVANCE AUTO PARTS	200-4415-250	RETURN PART - ROAD	10.55
242387	06/26/2020	ADVANCE AUTO PARTS	200-4415-250	PARTS - ROAD	137.97
242387	06/26/2020	ADVANCE AUTO PARTS	200-4415-250	PARTS - ROAD	3.14
242387	06/26/2020	ADVANCE AUTO PARTS	200-4415-250	PARTS - ROAD	36.16
242387	06/26/2020	ADVANCE AUTO PARTS	200-4415-250	PARTS - ROAD	3.14
242388	06/26/2020	ALSCO	100-4511-620	MOP & RAG SERVICE - FAIRGROUNDS	215.58
242389	06/26/2020	CAL RANCH STORES	200-4415-480	GLOVES - ROAD	124.95
242390	06/26/2020	CODALE ELECTRIC SUPPLY INC	200-4415-480	SAFETY HATS - ROAD	37.48
242390	06/26/2020	CODALE ELECTRIC SUPPLY INC	200-4415-480	SAFETY HATS - ROAD	101.10
242390	06/26/2020	CODALE ELECTRIC SUPPLY INC	200-4415-480	SAFETY HATS - ROAD	67.40
242390	06/26/2020	CODALE ELECTRIC SUPPLY INC	200-4415-480	SAFETY HATS - ROAD	315.00
242391	06/26/2020	CRUS OIL INC./QUALCO	200-4415-250	SHOP PARTS - ROAD	192.27
242392	06/26/2020	DENNY'S STATIONERY	200-4475-250	PAPER - PUBLIC WORKS	7.21
242392	06/26/2020	DENNY'S STATIONERY	100-1415000	PAPER - CMPO	12.12
242392	06/26/2020	DENNY'S STATIONERY	200-4180-250	PAPER - ZONING	38.41
242392	06/26/2020	DENNY'S STATIONERY	200-4241-240	PAPER - BLDG INSP	16.45
242392	06/26/2020	DENNY'S STATIONERY	100-4220-240	PAPER - FIRE	10.00
242392	06/26/2020	DENNY'S STATIONERY	100-4135-240	PAPER - GIS	1.30
242393	06/26/2020	INDUSTRIAL TOOL & SUPPLY	200-4415-250	PARTS - ROAD	62.28
242393	06/26/2020	INDUSTRIAL TOOL & SUPPLY	200-4415-480	HARD HAT - ROAD	44.97
242393	06/26/2020	INDUSTRIAL TOOL & SUPPLY	200-4415-480	HARD HAT - ROAD	14.99
242393	06/26/2020	INDUSTRIAL TOOL & SUPPLY	200-4415-250	TOOLS - ROAD	118.24
242393	06/26/2020	INDUSTRIAL TOOL & SUPPLY	200-4415-480	HARD HAT - ROAD	17.99
242394	06/26/2020	INTERMOUNTAIN FARMERS ASSOC.	100-4511-260	SHAVINGS - FAIRGROUNDS	323.59
242395	06/26/2020	INTERMOUNTAIN TRAFFIC SAFETY, INC.	200-4415-290	SIGNS - ROAD	7,151.00
242396	06/26/2020	IPACO INCORPORATED	100-4511-250	CHAINSAW PARTS - FAIRGROUNDS	122.46
242396	06/26/2020	IPACO INCORPORATED	200-4415-250	PARTS - ROAD	24.72
242396	06/26/2020	IPACO INCORPORATED	200-4415-250	PARTS - ROAD	57.10
242396	06/26/2020	IPACO INCORPORATED	200-4415-480	GLOVES - ROAD	26.52
242396	06/26/2020	IPACO INCORPORATED	200-4415-250	PARTS - ROAD	8.26
242396	06/26/2020	IPACO INCORPORATED	200-4415-250	PARTS - ROAD	37.35
242396	06/26/2020	IPACO INCORPORATED	200-4450-250	TOOLS - WEED	48.72
242396	06/26/2020	IPACO INCORPORATED	200-4415-250	PARTS - ROAD	70.65
242396	06/26/2020	IPACO INCORPORATED	200-4415-250	PARTS - ROAD	312.22
242396	06/26/2020	IPACO INCORPORATED	200-4415-250	PARTS - ROAD	5.99
242396	06/26/2020	IPACO INCORPORATED	200-4415-250	PARTS - ROAD	19.13
242396	06/26/2020	IPACO INCORPORATED	200-4415-250	PARTS - ROAD	98.46
242396	06/26/2020	IPACO INCORPORATED	200-4415-250	PARTS - ROAD	2.98
242396	06/26/2020	IPACO INCORPORATED	200-4415-480	GLOVES - ROAD	303.85
242396	06/26/2020	IPACO INCORPORATED	100-4511-250	2 STROKE OIL - FAIRGROUNDS	48.48
242396	06/26/2020	IPACO INCORPORATED	200-4415-250	PARTS - ROAD	105.53
242396	06/26/2020	IPACO INCORPORATED	200-4415-250	PARTS - ROAD	7.67
242396	06/26/2020	IPACO INCORPORATED	200-4415-250	PARTS - ROAD	9.00
242396	06/26/2020	IPACO INCORPORATED	200-4415-250	PARTS - ROAD	160.77
242397	06/26/2020	JUB ENGINEERS INC	200-4415-310	PROFESSIONAL SERVICES - ROAD	150.00
242398	06/26/2020	LEGRAND JOHNSON CONST.	200-4415-418	ASPHALT - ROAD	5,927.33
242399	06/26/2020	LES SCHWAB	200-4415-250	TIRE REPAIR - ROAD	105.99
242399	06/26/2020	LES SCHWAB	200-4415-250	TIRE REPAIR - ROAD	121.28
242399	06/26/2020	LES SCHWAB	200-4415-250	TIRE - ROAD	109.99
242399	06/26/2020	LES SCHWAB	200-4415-250	TIRES - ROAD	566.67
242399	06/26/2020	LES SCHWAB	200-4415-250	TIRE REPAIR - ROAD	109.99
242400	06/26/2020	PILOT THOMAS LOGISTICS	200-4475-250	FUEL - PUBLIC WORKS	102.98

Check Number	Check Issue Date	Payee	Invoice GL Account	Description	Amount
242400	06/26/2020	PILOT THOMAS LOGISTICS	200-4415-250	SHOP MERCHANDISE - ROAD	20.76
242401	06/26/2020	PETERSON PLUMBING SUPPLY	100-4511-260	DRINKING FOUNTAIN REPAIR - FAIRGROUNDS	3.17
242402	06/26/2020	SIGN PRO	200-4415-290	SIGNS - ROAD	216.00
242402	06/26/2020	SIGN PRO	200-4415-290	MAGNETIC SIGNS - ROAD	130.00
242403	06/26/2020	STEVE REGAN CO	200-4450-291	CHEMICALS - WEED	1,953.42
242403	06/26/2020	STEVE REGAN CO	200-4450-291	CHEMICALS - WEED	216.06
242403	06/26/2020	STEVE REGAN CO	200-4450-291	CHEMICALS - WEED	1,953.42
242403	06/26/2020	STEVE REGAN CO	200-4450-291	PARTS - WEED	97.47
242403	06/26/2020	STEVE REGAN CO	100-4511-260	SHAVINGS - FAIRGROUND	146.45
242404	06/26/2020	TMS INTERNATIONAL	200-4415-410	ROCK FOR ROAD MAINTENANCE - ROAD	1,405.74
242405	06/26/2020	TRANSPORT DIESEL SERVICES INC	200-4415-250	PARTS - ROAD	59.94
242405	06/26/2020	TRANSPORT DIESEL SERVICES INC	200-4415-250	PARTS - ROAD	132.60
242406	06/26/2020	WHITAKER CONSTRUCTION COMPANY	200-4415-410	MATERIAL FOR ROAD PROJECTS - ROAD	3,624.06
242406	06/26/2020	WHITAKER CONSTRUCTION COMPANY	200-4415-410	MATERIAL FOR ROAD PROJECTS - ROAD	8,533.40
242407	06/26/2020	WASH RACK, THE	200-4415-250	VEHICLE WASH - ROAD	20.00
242408	06/26/2020	WHEELER MACHINERY CO.	200-4415-250	MISC PARTS & SERVICES - ROAD	852.74
242408	06/26/2020	WHEELER MACHINERY CO.	200-4415-250	MISC PARTS & SERVICES - ROAD	6.12
242408	06/26/2020	WHEELER MACHINERY CO.	200-4415-250	MISC PARTS & SERVICES - ROAD	264.48
242408	06/26/2020	WHEELER MACHINERY CO.	200-4415-250	MISC PARTS & SERVICES - ROAD	133.12
242408	06/26/2020	WHEELER MACHINERY CO.	200-4415-250	VEHICLE REPAIR - ROAD	1,381.83
242409	06/26/2020	HOME DEPOT CREDIT SERVICES	100-4211-480	STAPLE GUNS AND SUPPLIES - SUPPORT SERVIC	43.92
242409	06/26/2020	HOME DEPOT CREDIT SERVICES	100-4210-480	STAPLE GUNS AND SUPPLIES - SUPPORT SERVIC	75.88-
242409	06/26/2020	HOME DEPOT CREDIT SERVICES	100-4211-480	PACKOUT SYSTEM - SUPPORT SERVICES	279.00
242409	06/26/2020	HOME DEPOT CREDIT SERVICES	240-4971-260	PLANTER - SR CITIZENS	59.96
242410	06/26/2020	STAKER PARSON COMPANIES	200-4415-418	CHIPS & ASPHALT - ROAD	19,909.72
242410	06/26/2020	STAKER PARSON COMPANIES	200-4415-418	ASPHALT - ROAD	1,240.31
242410	06/26/2020	STAKER PARSON COMPANIES	200-4415-418	CHIPS & ASPHALT - ROAD	23,703.34
242410	06/26/2020	STAKER PARSON COMPANIES	200-4415-418	CHIPS & ASPHALT - ROAD	2,455.79
242410	06/26/2020	STAKER PARSON COMPANIES	200-4415-418	CHIPS & ASPHALT - ROAD	10,526.18
242410	06/26/2020	STAKER PARSON COMPANIES	200-4415-418	CHIPS & ASPHALT - ROAD	9,846.30
242410	06/26/2020	STAKER PARSON COMPANIES	200-4415-418	ASPHALT - ROAD	4,529.94
242410	06/26/2020	STAKER PARSON COMPANIES	200-4415-418	CHIPS & ASPHALT - ROAD	10,133.14
242410	06/26/2020	STAKER PARSON COMPANIES	200-4415-418	ASPHALT - ROAD	6,804.91
242410	06/26/2020	STAKER PARSON COMPANIES	200-4415-418	CHIPS & ASPHALT - ROAD	520.07
242410	06/26/2020	STAKER PARSON COMPANIES	200-4415-418	ASPHALT - ROAD	13,804.60
242410	06/26/2020	STAKER PARSON COMPANIES	200-4415-418	ASPHALT - ROAD	762.22
242410	06/26/2020	STAKER PARSON COMPANIES	200-4415-418	ASPHALT - ROAD	27,939.48
242410	06/26/2020	STAKER PARSON COMPANIES	200-4415-418	ASPHALT - ROAD	5,385.22
242410	06/26/2020	STAKER PARSON COMPANIES	200-4415-418	ASPHALT - ROAD	2,105.68
242411	06/26/2020	REVCO LEASING	200-4415-240	COPIER LEASE - ROAD	88.52
242412	06/26/2020	FERGUSON ENTERPRISES INC #1001	200-4415-422	CULVERT PIPE - ROAD	3,150.00
242412	06/26/2020	FERGUSON ENTERPRISES INC #1001	200-4415-422	PIPE PARTS - ROAD	274.77
242413	06/26/2020	SIX STATES DISTRIBUTORS	200-4415-250	SHOP - ROAD	161.40
242413	06/26/2020	SIX STATES DISTRIBUTORS	200-4415-250	PARTS - ROAD	8.50
242414	06/26/2020	CENTURY EQUIPMENT COMPANY	200-4415-250	PARTS - ROAD	95.97
242415	06/26/2020	GEFFS MANUFACTURING	200-4415-250	VEHICLE PARTS - ROAD	1,889.69
242416	06/26/2020	MOUNTAIN WEST TRUCK CENTER INC	200-4415-250	PARTS - ROAD	73.98
242416	06/26/2020	MOUNTAIN WEST TRUCK CENTER INC	200-4415-250	PARTS - ROAD	32.25
242416	06/26/2020	MOUNTAIN WEST TRUCK CENTER INC	200-4415-250	PARTS - ROAD	71.43
242416	06/26/2020	MOUNTAIN WEST TRUCK CENTER INC	200-4415-250	PARTS - ROAD	91.68
242416	06/26/2020	MOUNTAIN WEST TRUCK CENTER INC	200-4415-250	PARTS - ROAD	52.50
242416	06/26/2020	MOUNTAIN WEST TRUCK CENTER INC	200-4415-250	PARTS - ROAD	42.35
242416	06/26/2020	MOUNTAIN WEST TRUCK CENTER INC	200-4415-250	PARTS - ROAD	90.05
242416	06/26/2020	MOUNTAIN WEST TRUCK CENTER INC	200-4415-250	PARTS - ROAD	67.37
242416	06/26/2020	MOUNTAIN WEST TRUCK CENTER INC	200-4415-250	PARTS/TANK - ROAD	421.95
242416	06/26/2020	MOUNTAIN WEST TRUCK CENTER INC	200-4415-250	PARTS - ROAD	39.18

Check Number	Check Issue Date	Payee	Invoice GL Account	Description	Amount
242416	06/26/2020	MOUNTAIN WEST TRUCK CENTER INC	200-4415-250	PARTS - ROAD	39.18
242416	06/26/2020	MOUNTAIN WEST TRUCK CENTER INC	200-4415-250	PARTS - ROAD	39.18
242416	06/26/2020	MOUNTAIN WEST TRUCK CENTER INC	200-4415-250	PARTS - ROAD	39.18
242416	06/26/2020	MOUNTAIN WEST TRUCK CENTER INC	200-4415-250	PARTS - ROAD	39.18
242417	06/26/2020	METALMART INC	200-4415-290	SIGN RIVETS - ROAD	262.59
242418	06/26/2020	PRECISION ELECTRONICS	200-4415-251	INSTALLATION OF RADIO - ROAD	237.20
242418	06/26/2020	PRECISION ELECTRONICS	200-4415-251	RADIO REPEATER - ROAD	2,207.47
242419	06/26/2020	RELADYNE	200-4415-250	SHOP SUPPLIES - ROAD	621.05
242420	06/26/2020	PISGAH STONE PRODUCTS LLC	200-4415-410	ROCK FOR ROAD PROJECTS - ROAD	1,827.56
242420	06/26/2020	PISGAH STONE PRODUCTS LLC	200-4415-410	ROCK FOR ROAD PROJECTS - ROAD	2,106.25
242420	06/26/2020	PISGAH STONE PRODUCTS LLC	200-4415-410	ROCK FOR ROAD PROJECTS - ROAD	767.22
242420	06/26/2020	PISGAH STONE PRODUCTS LLC	200-4415-410	ROCK FOR ROAD PROJECTS - ROAD	2,533.85
242421	06/26/2020	BORDER STATES INDUSTRIES INC	100-4511-260	SPRINKLER CLOCK POWER - FAIRGROUNDS	28.70
242421	06/26/2020	BORDER STATES INDUSTRIES INC	100-4511-260	KEYLESS LMPHOLDER - FAIRGROUNDS	6.05
242422	06/26/2020	PEAK ALARM	200-4415-250	525 N 1000 W ROAD DEPT ALARM MONITORING -	114.00
242423	06/26/2020	BLALOCK & PARTNERS	400-4415-720	ROAD & WEED FACILITY A&E CONTRACT - ROAD	38,590.67
242424	06/26/2020	CENTURYLINK	100-2180000	LOCAL PHONE CHARGES 1503 - ALL	408.38
242424	06/26/2020	CENTURYLINK	200-4450-280	LOCAL PHONE CHARGES 2069 FAX - WEED	36.92
242424	06/26/2020	CENTURYLINK	100-4160-280	LOCAL PHONE CHARGES ELEV/FIRE - B&G	110.76
242424	06/26/2020	CENTURYLINK	100-2180000	LOCAL PHONE CHARGES 5046 SWITCH - ALL	73.84
242424	06/26/2020	CENTURYLINK	100-2180000	LOCAL PHONE CHARGES 5300 - ALL	486.63
242425	06/26/2020	JUB ENGINEERS INC	200-4475-320	ENGINEERING & ENGINEERING REVIEWS - PUBLI	2,010.50
242426	06/26/2020	LOGAN CITY ENVIROMENTAL DEPARTMENT	268-4420-760	CCCOG PROJ #2017-5 100 WEST CONNECTION	348,918.00
242427	06/26/2020	OFFICE DEPOT INC	100-4141-240	OFFICE SUPPLIES - AUDITOR	20.70
242427	06/26/2020	OFFICE DEPOT INC	100-4141-240	OFFICE SUPPLIES - AUDITOR	71.36
242427	06/26/2020	OFFICE DEPOT INC	100-4141-240	OFFICE SUPPLIES - AUDITOR	59.27
242427	06/26/2020	OFFICE DEPOT INC	100-4141-240	OFFICE SUPPLIES - AUDITOR	19.79
242427	06/26/2020	OFFICE DEPOT INC	100-4141-240	OFFICE SUPPLIES - AUDITOR	12.92
242428	06/26/2020	VALLEY OFFICE SYSTEMS	100-4144-250	COPY USAGE CHARGES - RECORDER	156.55
242429	06/26/2020	WATKINS PRINTING	240-4970-240	ENLARGE MENUS - SR CITIZENS	8.50
242430	06/26/2020	CACHE CHILDREN'S CHOIR	265-4788-920	CACHE CHILDREN'S CHOIR 2018-2019 SEASON - R	3,000.00
242430	06/26/2020	CACHE CHILDREN'S CHOIR	265-4788-920	2019-2020 SEASON SUPPORT - RAPZ	5,000.00
242431	06/30/2020	CENTURYLINK	290-4149-280	LOCAL PHONE CHARGES - CJC	137.80
242432	06/30/2020	PECK HADFIELD BAXTER & MOORE, LLC	100-4162-330	LEGAL COUNSEL - VICTIM SERVICES	105.00
242432	06/30/2020	PECK HADFIELD BAXTER & MOORE, LLC	100-4162-330	LEGAL COUNSEL - VICTIM SERVICES	75.00
242433	06/30/2020	MESA, GEORGE	100-4145-620	RENT W CRONIN EMERG ASSIST - VICTIM SERVIC	1,350.00
242434	06/30/2020	BENGE, REGAN	290-4148-310	INTERN HOURS MAY-JUNE 2020 - CJC	735.00
242435	06/30/2020	COUNTREE GARDENS. LLC	290-4149-480	LAWN MOWING - CJC	50.00

Grand Totals:

2,607,246.98

County Executive: _____ Dated: _____

Council Chair: _____ Dated: _____

County Clerk: _____ Dated: _____



CACHE COUNTY, UTAH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2019

CACHE COUNTY
FINANCIAL STATEMENTS
DECEMBER 31, 2019

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Fax: (801) 561-2023

INDEPENDENT AUDITORS' REPORT

To the Cache County Council
Logan, Utah

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cache County, Utah (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The County's 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Bridgerland Community Ice Arena (a component unit of North Park Interlocal Cooperative), which represent 5 percent, 5 percent, and 6 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units of the County. We also did not audit the financial statements of Cache County Emergency Medical Service Authority, which represent 15 percent, 14 percent, and 24 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units of the County. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Bridgerland Community Ice Arena and Cache County Emergency Medical Service Authority, is based solely on the reports of the other auditors. 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 County'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 County'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, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2019, and the respective changes in financial position 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, budgetary comparison information, the schedules of the proportionate share of the net pension liability, and the schedules of contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information

because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The supplementary information and accompanying notes, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), and is also not a required part of the basic financial statements.

The supplementary information and the schedule described above are 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the supplementary information and the schedule described above are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2020 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 the County's internal control over financial reporting and compliance.



JONES SIMKINS LLC

Logan, Utah

June 25, 2020

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INTRODUCTION

The following discussion and analysis is presented as an overview of the financial performance of Cache County for the year ended December 31, 2019. Please consider information presented here in context with the financial statements and the notes to the financial statements for a full understanding of the condition of the County.

FINANCIAL HIGHLIGHTS

- The net position of the County was about \$78.5 million, representing an increase of approximately \$7.2 million or about 10.1 percent over the prior year. The portion of total net position which represents the amount the County can use to meet ongoing, financial obligations is the unrestricted amount. At the end of the year, this amount was approximately \$3.7 million, or 4.7 percent of total net position.
- During the year, the County had net program expenses of approximately \$33.2 million. This compares to last year, when net program expenses were approximately 28.5 million. The total cost of the County's programs was about \$52.0 million and increased approximately \$2.9 million, or about 5.8 percent, from the prior year.
- Combined fund balances of the County amounted to about \$57.7 million, an increase of more than \$17.5 million or about 43.6 percent, from the prior year. Of the combined total, approximately \$46.6 million, or 80.6 percent, is subject to external restrictions on its use.
- Unassigned fund balance of the General Fund was about \$8.3 million, which amount was approximately 30.1 percent of the total expenditures of the fund.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis provided here are intended to serve as an introduction to Cache County's basic financial statements, which consist of three main components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements.

Government-wide Statements

These statements provide a broad overview with a long-term focus of the County's finances as a whole and are prepared using the accrual basis of accounting, similar to private sector businesses.

Statement of Net Position. The statement of net position presents financial information on all of the County's assets, liabilities, and deferred inflows/outflows of resources, with the difference 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 County is improving or declining.

Statement of Activities. The statement of activities presents information showing how the County's net position changed during the 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. Therefore, revenues and expenses are reported for some items that will only result in cash flows in future years.

Both of the government-wide financial statements distinguish between functions that are principally supported by taxes and intergovernmental revenues, called *governmental activities*, and other functions that are intended to recover all or a significant portion of their costs through user fees and charges, called *business-type activities*. The governmental activities of the County include general government, public safety, streets and public improvements, health and welfare, and culture and recreation. The County does not have any business-type activities.

MANAGEMENT DISCUSSION AND ANALYSIS

DECEMBER 31, 2019

The government-wide financial statements include not only the County’s financial information, known as the *primary government*, but also some legally separate entities, because the County is financially accountable for them. Financial information for these *component units* is reported separately from the financial information presented for the County. These entities include the Logan-Cache Airport Authority, North Park Interlocal Cooperative, which includes the Bridgerland Community Ice Arena as its own component unit, Bear River Health Department, and the Cache County Emergency Medical Service Authority.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Cache County, like all other state and local governments, uses fund accounting to demonstrate compliance with finance-related legal requirements. There are three broad classifications of fund types: governmental, proprietary, and fiduciary. All of the funds of the County can be classified as either a governmental fund or a fiduciary fund.

Governmental funds. Most of the County’s basic services are accounted for in governmental funds and are essentially the same functions reported as governmental activities in the government-wide statements. Governmental funds use the modified accrual basis of accounting, which measures the flow of current financial resources that can be converted to cash and the balances that are left at the end of the year that are available for future spending. This short-term view of the County’s financial position helps determine whether the County has sufficient resources to cover expenditures for its basic services in the near future.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The County’s fiduciary funds are agency funds. These funds are custodial in nature and do not involve measuring results of operations. Accordingly, a statement of fiduciary net position is presented, but a statement of changes in fiduciary net position is not. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the programs of the County.

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position over time, may serve as a useful indicator of a government’s financial condition. At the end of 2019, the County’s assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$78,511,898, an increase of \$7,223,359 from the prior year.

Just over half of the County’s net position, \$39,777,635 or 50.7 percent, reflect its investment in capital assets (e.g. land, construction in process, buildings and improvements, equipment, and infrastructure) less any related, outstanding debt used to acquire the assets. The County uses these assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the

CACHE COUNTY'S NET POSITION

GOVERNMENTAL ACTIVITIES

	<u>2019</u>	<u>2018</u>	<u>% Change</u>
ASSETS			
Current and other assets	\$ 62,961,853	\$ 46,601,787	35.1%
Capital assets, net	47,665,371	44,723,050	6.6%
Non-current assets	-	57,987	-100.0%
Total assets	<u>110,627,224</u>	<u>91,382,824</u>	<u>21.1%</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pensions	<u>7,210,753</u>	<u>5,993,167</u>	<u>20.3%</u>
LIABILITIES			
Current liabilities	4,824,016	4,751,440	1.5%
Long-term liabilities	<u>33,910,944</u>	<u>17,862,615</u>	<u>89.8%</u>
Total liabilities	<u>38,734,960</u>	<u>22,614,055</u>	<u>71.3%</u>
DEFERRED INFLOWS OF RESOURCES			
Pensions	<u>591,119</u>	<u>3,473,397</u>	<u>100.0%</u>
NET POSITION			
Net investment in capital assets	39,777,635	36,466,186	9.1%
Restricted	35,062,506	32,668,398	7.3%
Unrestricted	<u>3,671,757</u>	<u>2,153,955</u>	<u>70.5%</u>
Total net position	<u>\$ 78,511,898</u>	<u>\$ 71,288,539</u>	<u>10.1%</u>

MANAGEMENT DISCUSSION AND ANALYSIS

DECEMBER 31, 2019

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

An additional \$35,062,506, or 44.7 percent, represents the restricted amount of the County’s net position. These assets are restricted because of various contracts and agreements with outside entities, or laws and regulations, which dictate how these resources may be used. The remaining balance of \$3,671,757, or 4.7 percent of net position, may be used to meet the general, ongoing financial obligations of the County.



Governmental Activities

As discussed previously, activities can commonly be divided into either governmental or business-type activities. However, none of the operations of the County meet the definition of business-type activities. Therefore, the entire increase in net position of \$7,223,359 from the prior year is attributable to governmental activities.

Sales tax revenue, representing 34.0 percent of all revenue, is the County’s most significant revenue source. In 2019, sales tax revenue increased over the prior year by \$4,264,057, or 26.9 percent, and totaled \$20,123,207. Property tax revenue, also a significant source of revenue for the County, accounts for 32.1 percent of all revenue. In 2019, it grew by \$867,824, or 4.8 percent, and totaled \$19,022,948.

In total, revenues for the County increased \$2,280,344, or 4.0 percent, from the prior year. The primary reasons for the net increase is due to increases in sales taxes offsetting decreases in operating grants and contributions.

Beginning October 2018, there was a 0.25% increase in the sales tax rate dedicated to road projects, for an increase of approximately \$3,272,000 in the current year over the prior year. The additional increase in other sales taxes of about \$992,000 was due to economic improvements in the County, which was from new development and higher consumer spending compared to activity in the prior year.

During 2019, operating grants and contributions decreased from the prior year by about \$1,800,000. This decrease was due to grants awarded by NRCS and FEMA, for disaster recovery related projects in 2018 and not receiving as much grant monies in 2019.

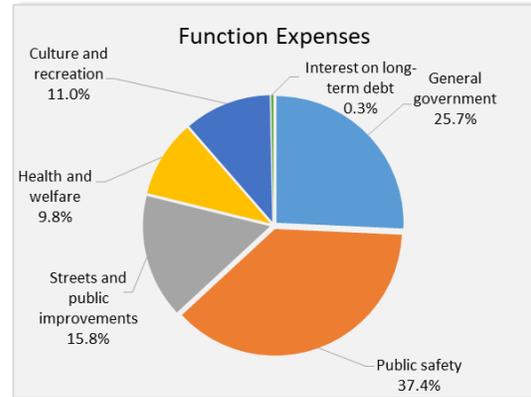
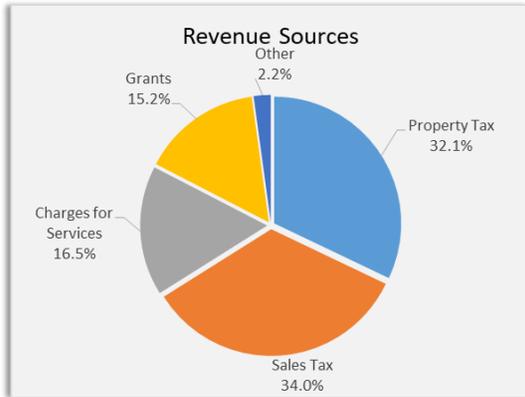
CHANGES IN CACHE COUNTY'S NET POSITION

GOVERNMENTAL ACTIVITIES

	2019	2018	% Change
REVENUES			
Program revenues			
Charges for services	\$ 9,807,189	\$ 8,994,435	9.0%
Operating grants and contributions	9,009,666	10,843,890	-16.9%
Capital grants and contributions	24,336	869,848	-97.2%
General revenues			
Property taxes	19,022,948	18,155,124	4.8%
Sales taxes	20,123,207	15,859,150	26.9%
Other general revenues	<u>1,278,618</u>	<u>2,263,173</u>	-43.5%
Total revenues	<u>59,265,964</u>	<u>56,985,620</u>	4.0%
EXPENSES			
General government	13,388,966	12,923,522	3.6%
Public safety	19,450,343	18,352,622	6.0%
Streets and public improvements	8,202,097	7,891,677	3.9%
Health and welfare	5,079,828	5,090,709	-0.2%
Culture and recreation	5,748,759	4,720,502	21.8%
Interest on long-term debt	<u>172,612</u>	<u>201,520</u>	-14.3%
Total expenses	<u>52,042,605</u>	<u>49,180,552</u>	5.8%
Change in net position	7,223,359	7,805,068	-7.5%
Net position - January 1	<u>71,288,539</u>	<u>63,483,471</u>	12.3%
Net position - December 31	<u>\$ 78,511,898</u>	<u>\$ 71,288,539</u>	10.1%

Taxes collected by the County create the largest portion of revenues for the County totaling \$39,146,155, or 66.1 percent of all revenues. Grants and contributions, totaling \$9,034,002 or 15.2 percent, also played a key role in financing the County’s operational and capital needs. Charges for services were also a significant portion of total revenues at \$9,807,189 or 16.5 percent.

Total expenses increased for the County by \$2,862,053, or 5.8 percent, from the prior year. The activity with the largest increase was public safety, experiencing an increase of \$1,097,721, or 6.0 percent. The primary reasons for the total increase in County expenses were related to increased payout of RAPZ Tax awards of about \$1.2 million and contributions to other governments related to the new 0.25% sales tax of about 1.5 million.



Public safety services generate the most significant portion of the County’s expenses amounting to \$19,450,343, or 37.4 percent of total expenses. The most costly programs within the County’s public safety services are the Sheriff Patrol, the Support Services function, and the operation of the County jail, with program costs of \$4,168,321, \$3,773,496, and \$8,174,733, respectively. Combined, these three programs account for 31.0 percent of the County’s total expenses. The cost of these programs increased by 3.5 percent from the prior year.

The following table shows to what extent the County’s governmental activities relied on program-related revenues to cover program costs. In 2019, these revenues covered \$18,841,191, or 36.2 percent, of total expenses through charges for services, grants and contributions. Taxes and other general revenues covered the remaining 63.8 percent of the County’s expenses.

CACHE COUNTY'S NET PROGRAM COSTS
GOVERNMENTAL ACTIVITIES

ACTIVITIES	Program Expenses		Less Program Revenues		Net Program Expenses		Program Revenues as a Percentage of Program Expenses	
	2019	2018	2019	2018	2019	2018	2019	2018
General government	\$ 13,388,966	\$ 13,388,966	\$ (4,877,231)	\$ (4,877,231)	\$ 8,511,735	\$ 8,511,735	36.4%	31.8%
Public safety	19,450,343	19,450,343	(6,738,924)	(6,738,924)	12,711,419	12,025,671	34.6%	34.5%
Streets and public improvements	8,202,097	8,202,097	(3,107,022)	(3,107,022)	5,095,075	1,691,573	37.9%	78.6%
Health and welfare	5,079,828	5,079,828	(3,377,929)	(3,377,929)	1,701,899	1,736,507	66.5%	65.9%
Culture and recreation	5,748,759	5,748,759	(740,085)	(740,085)	5,008,674	4,002,977	12.9%	15.2%
Interest on long-term debt	172,612	172,612	-	-	172,612	201,520	0.0%	0.0%
Total governmental activities	\$ 52,042,605	\$ 52,042,605	\$ (18,841,191)	\$ (18,841,191)	\$ 33,201,414	\$ 28,472,379	36.2%	42.1%

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets

The investment in capital assets, net of accumulated depreciation, of the County for its governmental activities totaled \$47,665,371 at the end of the year. This investment in capital assets includes land, construction in process, buildings and improvements, equipment, and infrastructure. The total net amount increased over the prior year by \$2,942,321, or 6.6 percent. The most significant addition to capital assets was related to the purchase of land and the start of the new road facility of about \$2.1 million. Total capital purchases were approximately \$6.1 million. These increases were partially offset by current depreciation of approximately \$2.7 million and disposals of approximately \$1.1 million.

CACHE COUNTY'S CAPITAL ASSETS, NET

GOVERNMENTAL ACTIVITIES

	<u>2019</u>	<u>2018</u>	<u>% Change</u>
Land	\$ 3,579,205	\$ 3,056,634	17.1%
Construction in process	1,843,937	428,659	330.2%
Buildings and improvements	22,744,695	23,608,337	-3.7%
Equipment	10,321,006	8,036,987	28.4%
Infrastructure	<u>9,176,528</u>	<u>9,592,433</u>	<u>-4.3%</u>
Total capital assets, net	<u>\$ 47,665,371</u>	<u>\$ 44,723,050</u>	<u>6.6%</u>

Long-term Debt

Bonded debt outstanding at the end of the year, consisting of revenue bonds, had a balance of \$18,269,000 compared to \$6,907,000 at the prior year end. There are three bonds outstanding at the end of 2019. The 2016 series bonds, issued in the amount of \$5,779,000, were issued in 2016 and were issued in order to refinance debt related to the 2002 construction of the County Administration Building and were issued to obtain a better interest rate. The 2017 series bonds, issued in the amount of \$3,200,000, were issued in 2017 to help finance the Cache County Event Center. The 2019 series bonds, issued in the amount of \$12,500,000, were issued in the current year to help finance the new road facility. Capital leases at the end of the year totaled \$1,116,894 compared to \$1,349,864 at the prior year end. There was one new lease entered into during the year and one was completed making a total of six leases outstanding at the end of the year. The first is for the purchase of patrol vehicles in 2016, the second is for the purchase of a computer storage system, the third is for the purchase of patrol vehicles in 2017, the fourth is for the purchase of road equipment in 2017, the fifth is for the purchase of patrol vehicles in 2018, and the sixth is for the purchase of patrol vehicles in 2019. In addition to the revenue bonds and capital leases, the County's long-term obligations include an accrual for compensated absences in the amount of \$2,350,161. The adjoining table presents changes to long-term obligations relative to the prior year.

CACHE COUNTY'S LONG-TERM DEBT

GOVERNMENTAL ACTIVITIES

	<u>2019</u>	<u>2018</u>	<u>% Change</u>
Sales tax revenue bonds, net of premiums and refundings	\$ 18,269,000	\$ 6,907,000	164.5%
Capital leases	1,116,894	1,349,864	-17.3%
Compensated absences	<u>2,350,161</u>	<u>2,350,314</u>	<u>0.0%</u>
Total long-term debt	<u>\$ 21,736,055</u>	<u>\$ 10,607,178</u>	<u>104.9%</u>

FUND FINANCIAL ANALYSIS

As noted earlier, a fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Some funds are required by law to exist. The County uses fund accounting to ensure and demonstrate compliance with the Uniform Fiscal Procedures Act (Utah Code Title 17 Chapter 36). Other funds are established internally to maintain control over a particular activity, such as capital projects.

Governmental Funds

The focus of the governmental funds of the County is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the financing requirements of the County. Unassigned fund

MANAGEMENT DISCUSSION AND ANALYSIS

DECEMBER 31, 2019

balance may serve as a useful measure of the County’s net resources available for discretionary use as it represents the portion of fund balance which has not yet been limited, by external or internal authority, for any particular purpose.

As of December 31, 2019, the combined fund balance of the governmental funds of the County was \$57,732,037, an increase of \$17,524,341, or 43.6 percent, in comparison with the prior year. Of that fund balance, \$8,302,009, or 14.4 percent, was unassigned and was available for appropriation by the County at its discretion. The remainder of the fund balance was either restricted or assigned and was available for spending subject to specific constraints, or it was in nonspendable form.

The general fund is the principal operating fund of the County. As of December 31, 2019, the unassigned fund balance of the general fund was \$8,314,779. This amount represents 30.1 percent of the total expenditures of the general fund, and is 63.6 percent of annual current property tax revenue.

CACHE COUNTY'S FUND BALANCES
GOVERNMENTAL FUNDS

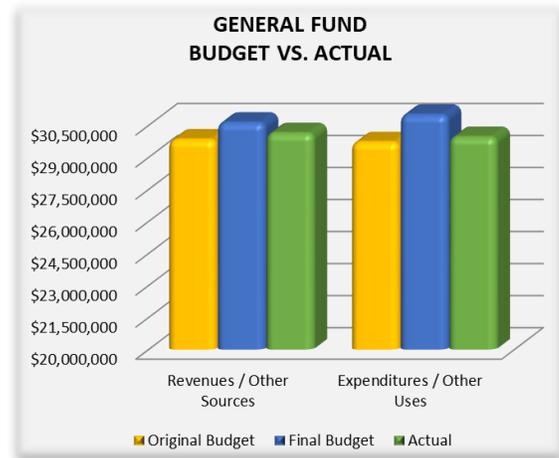
FUNDS	2019				Total	2018	% Change
	Nonspendable	Restricted	Assigned	Unassigned		Total	
General	\$ 217,476	\$ 162,900	\$ -	\$ 8,314,779	\$ 8,695,155	\$ 8,516,105	2.1%
Assessing and Collecting	-	5,686,586	-	-	5,686,586	5,230,010	8.7%
Municipal Services	-	3,598,936	-	-	3,598,936	4,369,512	-17.6%
CCCOG	-	18,390,481	-	-	18,390,481	15,083,887	21.9%
Capital Projects	-	12,437,204	2,186,123	-	14,623,327	16,732	87297.4%
Other (Nonmajor)	49,405	6,284,557	416,360	(12,770)	6,737,552	6,991,450	-3.6%
Total fund balances	\$ 266,881	\$ 46,560,664	\$ 2,602,483	\$ 8,302,009	\$ 57,732,037	\$ 40,207,696	43.6%

General Fund Budgetary Highlights

The final adopted revenue budget of the general fund increased by \$412,000 over the original budget. The most significant increase in budgeted revenues resulted from a change in grant revenue related to the VOCA and VAWA grants. The increase for the grant was \$192,900, or 46.8 percent of the total revenue budget increase.

Budgeted expenditures increased by \$1,839,500 over the original budget. Some of the most notable increases are as follows:

- The function with the largest increase to the budget was general government, increasing by \$875,200. Within this increase, there was approximately \$199,100 appropriated for expenditures related to the VOCA and VAWA grants. Approximately \$160,000 was appropriated for 2 new positions in the Human Resource and Executive offices.
- Public safety also had significant increases to the budget with the majority of the increase going to fire engine purchases of approximately \$543,000.
- Improvements and equipment purchases at the County Fairgrounds accounted for another \$257,200 increase to the budget.



REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the County’s finances for all those with an interest in the government’s finances. Questions concerning any of the information in this report or requests for additional financial information should be addressed to the County Executive’s office at 199 North Main, or the County Finance department at 179 North Main, Logan, Utah, 84321.

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BASIC FINANCIAL STATEMENTS

STATEMENT OF NET POSITION

AS OF DECEMBER 31, 2019

	Primary Government		Component Units
	Governmental Activities	Total	
ASSETS			
Cash and cash equivalents	\$ 5,821,103	\$ 5,821,103	\$ 7,438,168
Equity in investment pool	37,303,057	37,303,057	739,471
Taxes receivable	4,489,767	4,489,767	-
Accounts receivable, net	179,634	179,634	2,703,133
Interest receivable	15,771	15,771	-
Pledges receivable, net	-	-	92,853
Due from other governments	2,441,586	2,441,586	24,423
Investments	-	-	986,114
Inventory	-	-	288,904
Restricted cash and investments	12,444,054	12,444,054	-
Other assets, net	266,881	266,881	18,551
Capital assets:			
Land	3,579,205	3,579,205	2,062,690
Construction in process	1,843,937	1,843,937	24,375
Buildings, improvements and equipment	55,530,598	55,530,598	42,091,673
Infrastructure	17,837,373	17,837,373	-
Accumulated depreciation	<u>(31,125,742)</u>	<u>(31,125,742)</u>	<u>(21,835,945)</u>
Total assets	<u>110,627,224</u>	<u>110,627,224</u>	<u>34,634,410</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pensions	<u>7,210,753</u>	<u>7,210,753</u>	<u>2,146,048</u>
Total deferred outflows of resources	<u>7,210,753</u>	<u>7,210,753</u>	<u>2,146,048</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 3,626,296	\$ 3,626,296	\$ 935,382
Due to other governments	851,433	851,433	908,000
Unearned revenue	346,287	346,287	48,202
Long-term liabilities:			
Due within one year	3,101,293	3,101,293	332,000
Due in more than one year	18,634,762	18,634,762	498,000
Net pension liability	<u>12,174,889</u>	<u>12,174,889</u>	<u>3,305,747</u>
Total liabilities	<u>38,734,960</u>	<u>38,734,960</u>	<u>6,027,331</u>
DEFERRED INFLOWS OF RESOURCES			
Pensions	<u>591,119</u>	<u>591,119</u>	<u>100,456</u>
Total deferred inflows of resources	<u>591,119</u>	<u>591,119</u>	<u>100,456</u>
NET POSITION			
Net investment in capital assets	39,777,635	39,777,635	22,318,418
Restricted for:			
Air pollution control	415,278	415,278	-
Ambulance services	795,602	795,602	-
Election equipment	162,900	162,900	-
Health services	664,772	664,772	-
Municipal services	3,242,554	3,242,554	-
Parks and recreation	4,622,957	4,622,957	-
Property tax administration	5,686,586	5,686,586	-
Streets and public improvements	19,436,660	19,436,660	-
Debt service	6,850	6,850	-
Other purposes	28,347	28,347	439,523
Unrestricted	<u>3,671,757</u>	<u>3,671,757</u>	<u>7,894,730</u>
Total net position	<u>\$ 78,511,898</u>	<u>\$ 78,511,898</u>	<u>\$ 30,652,671</u>

The notes to the financial statements are an integral part of this statement.

CACHE COUNTY

STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Component Units
					Governmental Activities	Total	
Primary government:							
Governmental activities:							
General government	\$ 13,388,966	\$ 2,961,562	\$ 1,915,669	\$ -	\$ (8,511,735)	\$ (8,511,735)	\$ -
Public safety	19,450,343	4,965,366	1,773,558	-	(12,711,419)	(12,711,419)	-
Streets and public improvements	8,202,097	926,894	2,180,128	-	(5,095,075)	(5,095,075)	-
Health and welfare	5,079,828	389,159	2,988,770	-	(1,701,899)	(1,701,899)	-
Culture and recreation	5,748,759	564,208	151,541	24,336	(5,008,674)	(5,008,674)	-
Interest on long-term debt	172,612	-	-	-	(172,612)	(172,612)	-
Total governmental activities	<u>52,042,605</u>	<u>9,807,189</u>	<u>9,009,666</u>	<u>24,336</u>	<u>(33,201,414)</u>	<u>(33,201,414)</u>	<u>-</u>
Total primary government	<u>\$ 52,042,605</u>	<u>\$ 9,807,189</u>	<u>\$ 9,009,666</u>	<u>\$ 24,336</u>	<u>(33,201,414)</u>	<u>(33,201,414)</u>	<u>-</u>
Component Units:							
Airport Authority	\$ 1,262,915	\$ 144,754	\$ 160,000	\$ 388,984	-	-	(569,177)
North Park Interlocal Cooperative	1,064,224	565,146	438,550	-	-	-	(60,528)
Bear River Health Department	13,090,352	3,609,223	7,531,082	-	-	-	(1,950,047)
CCEMS Authority	4,797,501	4,175,124	408,838	-	-	-	(213,539)
Total component units	<u>\$ 20,214,992</u>	<u>\$ 8,494,247</u>	<u>\$ 8,538,470</u>	<u>\$ 388,984</u>	<u>-</u>	<u>-</u>	<u>(2,793,291)</u>
General revenues:							
Property taxes					19,022,948	19,022,948	-
Sales and use taxes					20,123,207	20,123,207	-
Interest and investment income					878,538	878,538	199,680
Gain (loss) on sale of assets					(34,813)	(34,813)	-
Miscellaneous income					434,893	434,893	1,500,948
Total general revenues					<u>40,424,773</u>	<u>40,424,773</u>	<u>1,700,628</u>
Changes in net position					7,223,359	7,223,359	(1,092,663)
Net position - January 1					<u>71,288,539</u>	<u>71,288,539</u>	<u>31,745,334</u>
Net position - December 31					<u>\$ 78,511,898</u>	<u>\$ 78,511,898</u>	<u>\$ 30,652,671</u>

The notes to the financial statements are an integral part of this statement.

	Special Revenue					Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
	General	Assessing and Collecting	Municipal Services	Mental Health	CCCOG			
ASSETS								
Cash and cash equivalents	\$ 4,268,733	\$ 983,048	\$ 8,395	\$ -	\$ -	\$ -	\$ 560,927	\$ 5,821,103
Equity in investment pool	3,292,500	4,734,380	2,593,946	618,993	17,529,013	2,742,353	5,791,872	37,303,057
Interfund receivable - investment pool	-	-	64,526	-	-	-	-	64,526
Taxes receivable	1,657,023	124,400	1,046,093	-	861,468	-	800,783	4,489,767
Accounts receivable	124,076	279	55,279	-	-	-	-	179,634
Interest receivable	15,771	-	-	-	-	-	-	15,771
Due from other governments	958,629	10,520	735,107	232,440	-	-	504,890	2,441,586
Restricted cash and investments	-	-	-	-	-	12,437,204	6,850	12,444,054
Other assets	217,476	-	-	-	-	-	49,405	266,881
Total assets	<u>\$ 10,534,208</u>	<u>\$ 5,852,627</u>	<u>\$ 4,503,346</u>	<u>\$ 851,433</u>	<u>\$ 18,390,481</u>	<u>\$ 15,179,557</u>	<u>\$ 7,714,727</u>	<u>\$ 63,026,379</u>
LIABILITIES								
Interfund payable - investment pool	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,526	\$ 64,526
Accounts payable and accrued liabilities	1,178,866	94,441	904,410	-	-	556,230	892,349	3,626,296
Due to other governments	-	-	-	851,433	-	-	-	851,433
Unearned revenues	346,287	-	-	-	-	-	-	346,287
Total liabilities	<u>1,525,153</u>	<u>94,441</u>	<u>904,410</u>	<u>851,433</u>	<u>-</u>	<u>556,230</u>	<u>956,875</u>	<u>4,888,542</u>
DEFERRED INFLOWS OF RESOURCES								
Delinquent property taxes	313,900	71,600	-	-	-	-	20,300	405,800
Total deferred inflows of resources	<u>313,900</u>	<u>71,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,300</u>	<u>405,800</u>
FUND BALANCES								
Nonspendable	217,476	-	-	-	-	-	49,405	266,881
Restricted for:								
Air pollution control	-	-	-	-	-	-	415,278	415,278
Ambulance services	-	-	-	-	-	-	795,602	795,602
Election equipment	162,900	-	-	-	-	-	-	162,900
Health services	-	-	-	-	-	-	664,772	664,772
Municipal services	-	-	3,242,554	-	-	-	-	3,242,554
Parks and recreation	-	-	356,382	-	-	-	4,266,575	4,622,957
Property tax administration	-	5,686,586	-	-	-	-	-	5,686,586
Streets and public improvements	-	-	-	-	18,390,481	12,437,204	107,133	30,934,818
Debt service	-	-	-	-	-	-	6,850	6,850
Other purposes	-	-	-	-	-	-	28,347	28,347
Assigned to:								
Capital projects	-	-	-	-	-	2,186,123	-	2,186,123
Debt service	-	-	-	-	-	-	73,709	73,709
Health and welfare	-	-	-	-	-	-	342,651	342,651
Unassigned	8,314,779	-	-	-	-	-	(12,770)	8,302,009
Total fund balances	<u>8,695,155</u>	<u>5,686,586</u>	<u>3,598,936</u>	<u>-</u>	<u>18,390,481</u>	<u>14,623,327</u>	<u>6,737,552</u>	<u>57,732,037</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 10,534,208</u>	<u>\$ 5,852,627</u>	<u>\$ 4,503,346</u>	<u>\$ 851,433</u>	<u>\$ 18,390,481</u>	<u>\$ 15,179,557</u>	<u>\$ 7,714,727</u>	<u>\$ 63,026,379</u>

The notes to the financial statements are an integral part of this statement.

**RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION**

CACHE COUNTY

AS OF DECEMBER 31, 2019

Total Fund Balance - Governmental Funds \$ 57,732,037

Amounts reported for governmental activities in the Statement of Net Position are different for the following reasons:

Capital assets used in governmental activities are not financial resources and are therefore not reported in the funds:

Land	3,579,205	
Construction in process	1,843,937	
Buildings, improvements and equipment	55,530,598	
Infrastructure	17,837,373	
Accumulated depreciation	<u>(31,125,742)</u>	
		47,665,371

Because the focus of governmental funds is on short-term financing, some revenues will not be available to pay for current-period expenditures and are therefore recorded as deferred inflows of resources in the funds.

Delinquent property taxes		405,800
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Long-term liabilities and related transactions are not due and payable in the current period and are therefore not reported in the funds.

Bonds payable	(18,269,000)	
Capital leases	(1,116,894)	
Compensated absences	<u>(2,350,161)</u>	
		(21,736,055)

The net pension asset, net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions are not reported in the funds.

Net pension asset	-	
Deferred outflow of resources - pensions	7,210,753	
Net pension liability	(12,174,889)	
Deferred inflow of resources - pensions	<u>(591,119)</u>	
		<u>(5,555,255)</u>

Net Position - Governmental Activities \$ 78,511,898

The notes to the financial statements are an integral part of this statement.

**GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

CACHE COUNTY

YEAR ENDED DECEMBER 31, 2019

	Special Revenue					Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
	General	Assessing and Collecting	Municipal Services	Mental Health	CCCOG			
REVENUES								
Taxes:								
Property	\$ 14,726,595	\$ 3,344,941	\$ -	\$ -	\$ -	\$ -	\$ 993,712	\$ 19,065,248
Sales and use	<u>5,929,579</u>	-	<u>5,395,428</u>	-	<u>4,428,632</u>	-	<u>4,369,568</u>	<u>20,123,207</u>
	20,656,174	3,344,941	5,395,428	-	4,428,632	-	5,363,280	39,188,455
Other revenues:								
Intergovernmental	1,048,554	-	4,037,165	2,667,371	-	-	2,335,656	10,088,746
Charges for services	6,036,688	795,952	1,354,134	-	-	-	425,357	8,612,131
Licenses and permits	39,510	-	1,065,619	-	-	-	-	1,105,129
Fines and forfeitures	89,929	-	-	-	-	-	-	89,929
Interest and investment income	857,433	3,216	8,085	-	-	-	9,804	878,538
Rental income	156,417	-	-	-	-	-	-	156,417
Public contributions	90,675	-	-	-	-	-	49,132	139,807
Miscellaneous revenues	<u>36,003</u>	-	<u>23,698</u>	-	-	-	<u>50,140</u>	<u>109,841</u>
Total revenues	<u>29,011,383</u>	<u>4,144,109</u>	<u>11,884,129</u>	<u>2,667,371</u>	<u>4,428,632</u>	<u>-</u>	<u>8,233,369</u>	<u>60,368,993</u>
EXPENDITURES								
General government	7,960,168	3,687,533	1,167,231	-	-	-	306,143	13,121,075
Public safety	17,952,512	-	139,937	-	-	-	1,376,988	19,469,437
Streets and public improvements	-	-	7,773,073	-	1,036,538	2,201,823	-	11,011,434
Health and welfare	386,117	-	-	2,667,371	-	-	1,952,085	5,005,573
Culture and recreation	1,345,863	-	151,533	-	-	16,682	4,227,920	5,741,998
Debt service principal	-	-	-	-	-	-	1,812,950	1,812,950
Debt service interest	-	-	-	-	-	-	<u>172,612</u>	<u>172,612</u>
Total expenditures	<u>27,644,660</u>	<u>3,687,533</u>	<u>9,231,774</u>	<u>2,667,371</u>	<u>1,036,538</u>	<u>2,218,505</u>	<u>9,848,698</u>	<u>56,335,079</u>
Revenues over (under) expenditures	1,366,723	456,576	2,652,355	-	3,392,094	(2,218,505)	(1,615,329)	4,033,914
OTHER FINANCING SOURCES (USES)								
Proceeds from sale of capital assets	300,481	-	225,850	-	-	-	15,450	541,781
Capital leases	448,646	-	-	-	-	-	-	448,646
Bond proceeds	-	-	-	-	-	12,500,000	-	12,500,000
Transfers in	378,000	-	562,219	-	-	4,325,100	2,299,850	7,565,169
Transfers out	<u>(2,314,800)</u>	-	<u>(4,211,000)</u>	-	<u>(85,500)</u>	-	<u>(953,869)</u>	<u>(7,565,169)</u>
Total other financing sources (uses)	<u>(1,187,673)</u>	-	<u>(3,422,931)</u>	-	<u>(85,500)</u>	<u>16,825,100</u>	<u>1,361,431</u>	<u>13,490,427</u>
Net change in fund balances	179,050	456,576	(770,576)	-	3,306,594	14,606,595	(253,898)	17,524,341
Fund balances - January 1	<u>8,516,105</u>	<u>5,230,010</u>	<u>4,369,512</u>	-	<u>15,083,887</u>	<u>16,732</u>	<u>6,991,450</u>	<u>40,207,696</u>
Fund balances - December 31	<u>\$ 8,695,155</u>	<u>\$ 5,686,586</u>	<u>\$ 3,598,936</u>	<u>\$ -</u>	<u>\$18,390,481</u>	<u>\$14,623,327</u>	<u>\$ 6,737,552</u>	<u>\$ 57,732,037</u>

The notes to the financial statements are an integral part of this statement.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF THE GOVERNMENTAL FUNDS**

CACHE COUNTY

TO THE STATEMENT OF ACTIVITIES

YEAR ENDED DECEMBER 31, 2019

Net Changes in Fund Balances - Total Governmental Funds \$ 17,524,341

Amounts reported for governmental activities in the Statement of Activities are different for the following reasons:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In addition, donated capital assets are not recognized in governmental funds, but are recognized as revenue on the statement of activities. In the current year, these amounts were as follows:

Capital outlay	6,076,439	
Depreciation expense	<u>(2,726,159)</u>	
		3,350,280

In the Statement of Activities, only the gain or loss on the sale of assets is reported, whereas in governmental funds, the proceeds from the sales increase financial resources. Assets differ from changes in fund balance by the book value of assets. (407,959)

The issuance of long-term debt, such as capital leases, provides current financial resources to governmental funds and is reported as a financing source. However, long-term debt has no effect on Net Position. Long-term debt was issued in the current year for the following

Capital lease	(448,646)	
Bonds issued	<u>(12,500,000)</u>	
		(12,948,646)

Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. In the current year, these amounts were as follows:

Payments of bond principal	1,138,000	
Payments of capital lease principal	<u>681,616</u>	
		1,819,616

Revenues in the Statement of Activities that do not provide current financial resources are recorded as deferred inflows of resources and not reported as revenues in governmental funds. Changes in the amount deferred can result in an increase or decrease in revenues compared to the amount reported in the Statement of Activities. (1,236,851)

Some transactions reported in the Statement of Activities do not result in the receipt of, or require the use of current financial resources, and therefore are not reported as revenues or expenditures in governmental funds. The activities consist of the following:

Decrease in compensated absences liability		153
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The net effect of transactions involving net pension asset and liability, deferred outflows and inflows of resources related to pensions, nonemployer contributions, and pension expense and benefit is to decrease net position.

Change in net pension asset	(57,987)	
Change in deferred outflow of resources related to pensions	1,217,586	
Change in net pension liability	(4,919,452)	
Change in deferred inflow of resources related to pensions	<u>2,882,278</u>	
		<u>(877,575)</u>

Change in Net Position of Governmental Activities \$ 7,223,359

The notes to the financial statements are an integral part of this statement.

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 27,217,789
Equity in investment pool	142,030
Taxes receivable	<u>1,626,950</u>
Total assets	<u>\$ 28,986,769</u>
LIABILITIES	
Due to other taxing units	\$ 28,773,926
Due to employees	9,391
Refunds payable	61,422
Other payables	<u>142,030</u>
Total liabilities	<u>\$ 28,986,769</u>

The notes to the financial statements are an integral part of this statement.

	Airport Authority	North Park Interlocal Cooperative	Bear River Health Department	CCEMS Authority	Total
ASSETS					
Cash and cash equivalents	\$ -	\$ 442,170	\$ 4,133,758	\$ 2,862,240	\$ 7,438,168
Equity in investment pool	739,471	-	-	-	739,471
Accounts receivable, net	766	17,658	1,674,066	1,010,643	2,703,133
Pledges receivable, net	-	92,853	-	-	92,853
Due from other governments	22,785	-	-	1,638	24,423
Investments	-	986,114	-	-	986,114
Inventory	-	3,561	285,343	-	288,904
Other assets	-	18,551	-	-	18,551
Capital assets:					
Land	1,289,262	-	773,428	-	2,062,690
Construction in process	24,375	-	-	-	24,375
Buildings, improvements and equipment	20,284,268	5,015,667	13,280,402	3,511,336	42,091,673
Accumulated depreciation	<u>(10,878,278)</u>	<u>(2,297,799)</u>	<u>(6,604,724)</u>	<u>(2,055,144)</u>	<u>(21,835,945)</u>
Total assets	<u>11,482,649</u>	<u>4,278,775</u>	<u>13,542,273</u>	<u>5,330,713</u>	<u>34,634,410</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pensions	<u>30,071</u>	<u>-</u>	<u>2,115,977</u>	<u>-</u>	<u>2,146,048</u>
Total deferred outflows of resources	<u>30,071</u>	<u>-</u>	<u>2,115,977</u>	<u>-</u>	<u>2,146,048</u>
LIABILITIES					
Accounts payable and accrued liabilities	9,155	30,105	828,513	67,609	935,382
Due to other governments	-	-	-	908,000	908,000
Unearned revenue	48,202	-	-	-	48,202
Noncurrent liabilities:					
Due within one year	-	-	332,000	-	332,000
Due in more than one year	-	-	498,000	-	498,000
Net pension liability	<u>48,664</u>	<u>-</u>	<u>3,257,083</u>	<u>-</u>	<u>3,305,747</u>
Total liabilities	<u>106,021</u>	<u>30,105</u>	<u>4,915,596</u>	<u>975,609</u>	<u>6,027,331</u>
DEFERRED INFLOWS OF RESOURCES					
Pensions	<u>908</u>	<u>-</u>	<u>99,548</u>	<u>-</u>	<u>100,456</u>
Total deferred inflows of resources	<u>908</u>	<u>-</u>	<u>99,548</u>	<u>-</u>	<u>100,456</u>
NET POSITION					
Net investment in capital assets	10,695,252	2,717,868	7,449,106	1,456,192	22,318,418
Restricted for:					
Other purposes	-	439,523	-	-	439,523
Unrestricted	<u>710,539</u>	<u>1,091,279</u>	<u>3,194,000</u>	<u>2,898,912</u>	<u>7,894,730</u>
Total net position	<u>\$ 11,405,791</u>	<u>\$ 4,248,670</u>	<u>\$ 10,643,106</u>	<u>\$ 4,355,104</u>	<u>\$ 30,652,671</u>

The notes to the financial statements are an integral part of this statement.

	<u>Airport Authority</u>	<u>North Park Interlocal Cooperative</u>	<u>Bear River Health Department</u>	<u>CCEMS Authority</u>	<u>Total</u>
Expenses	\$ 1,262,915	\$ 1,064,224	\$ 13,090,352	\$ 4,797,501	\$ 20,214,992
Program revenues					
Charges for services	144,754	565,146	3,609,223	4,175,124	8,494,247
Operating grants and contributions	160,000	438,550	7,531,082	408,838	8,538,470
Capital grants and contributions	388,984	-	-	-	388,984
Total program revenues	<u>693,738</u>	<u>1,003,696</u>	<u>11,140,305</u>	<u>4,583,962</u>	<u>17,421,701</u>
Net revenues (expenses)	<u>(569,177)</u>	<u>(60,528)</u>	<u>(1,950,047)</u>	<u>(213,539)</u>	<u>(2,793,291)</u>
General revenues					
Insurance recoveries	-	-	15,249	-	15,249
Interest income	13,422	50,895	63,811	71,552	199,680
Miscellaneous income	-	-	1,485,699	-	1,485,699
Total general revenues	<u>13,422</u>	<u>50,895</u>	<u>1,564,759</u>	<u>71,552</u>	<u>1,700,628</u>
Change in net position	(555,755)	(9,633)	(385,288)	(141,987)	(1,092,663)
Net position - beginning, as restated	<u>11,961,546</u>	<u>4,258,303</u>	<u>11,028,394</u>	<u>4,497,091</u>	<u>31,745,334</u>
Net position - ending	<u>\$ 11,405,791</u>	<u>\$ 4,248,670</u>	<u>\$ 10,643,106</u>	<u>\$ 4,355,104</u>	<u>\$ 30,652,671</u>

The notes to the financial statements are an integral part of this statement.

**NOTES TO THE
FINANCIAL STATEMENT**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Cache County (the County) have been prepared in conformity with accounting principles generally accepted in the United States of America (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 accounting policies of the County are described below.

A. Financial Reporting Entity

Cache County operates under a County Council/County Executive form of government. A brief description of this form of government follows:

1. The powers and duties of the government are divided between an elected seven-member County Council and an elected County Executive.
2. The County Council exercises legislative and policy making powers and is composed of seven members elected for four-year terms from different geographical districts in the County on a population basis.
3. The County Executive exercises administrative powers and fiscal control of the County and may exercise a veto upon legislative actions of the County Council which in turn may be overridden by the affirmative vote of five council members. The Executive is elected to a four-year term in a County-wide election.

As required by GAAP, these financial statements present Cache County, the primary government, and its component units. In evaluating how to define the government for financial reporting purposes, management has considered all potential component units.

As defined by GASB, component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. A component unit may be a government organization, a nonprofit corporation, or a for-profit corporation.

Based on the foregoing definition and additional guidance from GASB, the financial statements of the following organizations are included in the reporting entity either as blended component units, reported within the funds of the County, or as discretely presented component units, reported outside the funds of the County in a separate column.

Blended Component Units

Cache County Municipal Building Authority (MBA) – The MBA is a nonprofit corporation established to administer the sale of bonds and related construction projects of the County. The Governing Board of the MBA is comprised of the County Council. Currently, the MBA is inactive.

Cache County Special Service District #1 (SSD) – SSD is organized under Utah law as a separate public corporation to provide garbage collection services to the citizens of the County. The County Council has appointed itself as the Board of Trustees for the District. SSD collects fees from citizens in the unincorporated areas of the County and has contracted with the City of Logan to provide garbage collection services for citizens of the County. As of December 2019 the SSD pays Logan City for garbage collection services and then bill residents those fees. SSD's operations are immaterial and therefore are accounted for in the Municipal Services Fund, a special revenue fund which is reported as a major governmental fund in the financial statements.

Cache County Fire Protection District (FPD) – FPD is organized as a separate public corporation under Utah law to provide fire protection to the citizens residing in the County. The County Council appoints the Board of Directors for FPD and has appointed two council members and the County Executive to the board. Distributions are made to local governments to provide fire protection services in their communities. The County also purchases and provides firefighting equipment for FPD. The revenues and expenses of FPD are immaterial and are reported in the Municipal Services Fund.

Cache County Community Foundation (CCCF) – The Community Foundation is a nonprofit corporation established to receive contributions to benefit certain community projects. The officers of the Community Foundation are members of the County Council, the County Finance Director, and the County Executive. The Community Foundation is reported as a nonmajor governmental fund.

Cache County Roads Special Service District (RSSD) – RSSD has been organized as a separate corporate body under

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

Utah law. Directors of the board are appointed by the County Council. The Board only consists of County employees and so is completely controlled by the County; therefore, it is presented as a blended component unit. The RSSD receives mineral lease revenues from the State of Utah which are dedicated for the improvement of roads within the district. The RSSD is reported as a nonmajor governmental fund.

Discretely Presented Component Units

Logan-Cache Airport Authority – The Airport Authority has been organized as a separate corporate body under Utah law to facilitate the construction and operation of a public airport. The Board of Directors is appointed equally by the County Council and the Municipal Council of the City of Logan. The Airport Authority does not issue separate financial statements.

North Park Interlocal Cooperative (NPIC) – NPIC was organized to facilitate the construction and operation of a recreational ice arena facility and to finance the costs. The cooperative members are Cache County, the City of Logan, the City of North Logan, and the City of Hyde Park. NPIC is a separate legal entity created in accordance with Utah Law. Cache County appoints 3 board members and each city appoints 2 board members. NPIC could be included in the financial statements of another member; however, the County has elected to include NPIC as a component unit. NPIC does not issue separate financial statements.

NPIC includes the financial statements of Bridgerland Community Ice Arena, Inc. (BCIA), which operates as a nonprofit organization for the purpose of raising money for the construction, maintenance, and operation of the ice arena owned by NPIC. NPIC evaluated BCIA in accordance with GASB statement 39 and determined that BCIA is a component unit of NPIC. BCIA's primary sources of funding are user fees and donations, including an allocation of Restaurant Tax from the County. BCIA's fiscal year ends June 30, of each year. BCIA issues separate financial statements, which can be obtained at 2825 North 200 East, North Logan, Utah, 84341.

Bear River Health Department (BRHD) – BRHD was organized to provide public health services, as allowed by state law, to residents of Cache County, Box Elder County, and Rich County. BRHD is a separate legal entity created in accordance with Utah law and it issues separate financial statements which can be obtained at 655 East 1300 North, Logan, Utah, 84341.

Cache County Emergency Medical Service Authority (CCEMS) – CCEMS is a jointly governed program by contractual agreement of the Office of the Cache County EMS Coordinator and the ambulance program of the City of Logan Fire Department. CCEMS operates under a 7-member governing board with the following composition: 2 members of the City of Logan Municipal Council, 2 members of the Cache County Council, 1 member appointed by the City of Logan Municipal Council, the Cache County Executive, 1 member appointed by the other 6 members with a minimum of 4 votes approving the appointment. CCEMS provides ambulance services to Cache County residents. CCEMS issues separate financial statements which can be obtained at 179 North Main, Suite 202, Logan, Utah, 84321.

The Logan-Cache Airport Authority, NPIC, and CCEMS have their books and records maintained by the County.

Interlocal Agreement

Cache County has fiduciary responsibilities for the following interlocal agreement and the activities are accounted for as nonmajor governmental funds.

Cache Valley Visitors Bureau – The Visitors Bureau is operated under an agreement between Cache County and Rich County to promote tourism to the common region.

B. Government-wide and Fund Financial Statements

Government-wide Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the County and its component units. Primary government activities are distinguished between *governmental activities* and *business-type activities*. However, there are currently no County activities that meet the definition of business-type activities.

Governmental activities are usually financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The Statement of Net Position presents the reporting entities' non-fiduciary assets and liabilities, with the difference reported as net position. Net position is restricted when constraints placed upon it are either externally imposed or are imposed by constitutional provisions or enabling legislation.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

The Statement of Activities demonstrates the degree to which the direct expense of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other revenues not meeting the definition of program revenues are reported as general revenues.

Fund Financial Statements

The County's accounting system is organized on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts that the government establishes for accountability purposes in accordance with statutes, laws, regulations, restrictions or specific purposes.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. For governmental funds, the emphasis is on major individual funds with each displayed as a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

C. Measurement Focus, Basis of Accounting, and Statement Presentation

Government-wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the component unit financial statements and the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the providers have been met.

Governmental Fund Financial Statements

Governmental funds are reported using the *current resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible in the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County

considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Property taxes, franchise taxes, licenses, fees-in-lieu of taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Property taxes and fees-in-lieu of taxes associated with future periods are deferred. Grants are usually reimbursable grants and are thus recognized as revenue at the time the related expenditures are made. All other revenue items are considered to be measurable and available only when the County receives cash. Expenditures are generally recorded when a liability is incurred as under accrual accounting. However, debt service and compensated absences expenditures are recorded only when payment is due.

When both restricted and unrestricted resources are available for use, it is the policy of the County to use restricted resources first, then unrestricted resources as they are needed.

Major Funds

The County reports the following major governmental funds:

The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

The Assessing and Collecting Fund is a special revenue fund used to report expenditures related to the assessing and collecting of property taxes which are funded through a special tax at the state and local level.

The Municipal Services Fund is a special revenue fund used to report the municipal-type services provided by the County to residents living in unincorporated areas of the County.

The Mental Health Fund is a special revenue fund used to report the expenditures of state provided funding for mental health services in the Mental Health Authority jurisdiction, comprising Cache, Box Elder, and Rich counties.

The CCOG Fund is a special revenue fund used to report expenditures related to road projects awarded throughout the County. Funding is provided by a special sales tax restricted to road projects.

The Capital Projects Fund is used to account for financial resources that are restricted, committed, or assigned for

the acquisition or construction of major capital facilities or other capital assets.

Nonmajor Funds

The County's nonmajor governmental funds include other special revenue funds and a debt service fund. The nonmajor special revenue funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes. Examples of restricted, committed, or assigned revenue sources include certain taxes, federal and state grants, and user fees. The debt service fund accounts for resources used for the payment of principal and interest on long-term debt.

Fiduciary Fund Financial Statements

The fiduciary funds account for assets held by the County in a trustee capacity or as an agent for other individuals or organizations. The fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The following fiduciary funds are reported:

Agency Funds – Agency funds are used to account for assets held by the County as an agent for other governmental units, other organizations, or individuals. These assets include tax collections, refundable fees, and employee withholdings.

Component Unit Financial Statements

The combining component unit financial statements are presented in order to provide information on each of the major component units included in the component units column of the government-wide financial statements. The component unit financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The information is presented in order to be consistent with the government-wide financial statements. The fiscal years of the component units are the same as the primary government, except for BCIA, a component unit of NPIC, which has a fiscal year ending June 30.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balances

Cash & Cash Equivalents and Investments

Cash and cash equivalents represent petty cash or demand deposits or other liquid investments that are kept

in accounts separate from the investment pool of the County.

The County considers all investments with an original maturity of 3 months or less to be cash equivalents. The County follows the requirements of the Utah Money Management Act (Utah Code Annotated 1953, Section 541, Chapter 7) in handling its depository and temporary investment transactions. This law requires the depositing of County 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.

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

Equity in Investment Pool

Cash and investments in all funds except the Treasurer's Tax Agency Fund, certain restricted bond funds, and certain discretely presented component units, is pooled into common accounts in order to maximize investment opportunities. Each fund whose monies are deposited in the investment pool cash accounts has equity therein. An individual fund's equity in the investment pool is available upon demand and is considered to be a cash equivalent when preparing these financial statements. Negative balances incurred in the investment pool at the end of the year are treated as temporary interfund payables of the deficit fund and as temporary interfund receivables in other funds with positive equity. Investments of the pool are stated at fair value.

Receivables

All trade and property tax receivables are shown net of any allowance for uncollectable amounts. Property taxes are due by November 30 of each year, after which the applicable property is subject to lien and penalties and interest are assessed. At December 31, 2019, all receivables of the County were considered to be fully collectible and no allowance was established. BRHD has estimated that \$185,854 of its accounts receivable were uncollectable. The uncollectable receivables result primarily from services for substance abuse counseling and treatment. The CCEMS Authority has estimated that \$501,000 of its accounts receivable were uncollectable.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

These uncollectable receivables result from ambulance services.

Property Taxes

Property taxes attach as an enforceable lien on property on January 31 of each year. Taxes are levied on property owners in July and are payable by November 30. The County bills and collects property taxes for all taxing entities within the County through the Treasurer’s Tax Fund (Agency Fund). Collections are periodically distributed to the taxing entities, with final settlement due March 31 of the subsequent year. At the fund level, the County records a receivable and deferred inflow of resources for delinquent taxes, but no allowance for doubtful accounts is made as uncollected taxes are deemed to be substantially collectible or recoverable through foreclosure.

Inventory

Inventory is valued at the lower of cost or market, using the first-in, first-out method. Inventory in the BRHD consists of immunization serum and is valued based on information provided by the donor agency (the State of Utah) or the cost to purchase the serum.

Restricted Assets

Resources set aside for the repayment of the County’s long-term liabilities are classified as restricted assets on the balance sheet when their use is limited by applicable covenants.

Capital Assets

Capital assets which include land, construction in process, buildings, equipment and infrastructure such as roads, bridges, and similar items, are reported in the governmental column or in the component units column of the government-wide Statement of Net Position. Capital assets are defined by the County as assets that cost \$5,000 or more when acquired and have an estimated useful life of greater than one year. Purchased or constructed capital assets are recorded at historical cost. Donated assets are recorded at the estimated fair value on the date of donation.

Capital assets purchased by governmental funds are recorded as expenditures in the fund financial statements. Associated interest expense is not capitalized.

Buildings, equipment and other depreciable assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings and other improvements	15 – 40 years
Machinery and equipment	3 – 15 years
Infrastructure	30 – 60 years

Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report 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 and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The County has one item which qualifies for reporting in this category related to pensions.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County has two types of items, which qualify for reporting in this category. Delinquent property taxes, is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The other item is related to pensions.

Pension Related Assets, Liabilities and Deferred Outflows/Inflows of Resources

For purposes of measuring the net pension asset and 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’s fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Compensated Absences

In the government-wide financial statements, accumulated leave is recorded as a liability and an expense when vested with the employee. In the governmental fund financial statements, vested or accumulated leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a liability of the governmental fund that will pay it.

Long-term Liabilities

In the government-wide Statement of Net Position, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of applicable bond premiums or discounts.

In the fund financial statements governmental funds recognize bond premiums and discounts incurred 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.

Interfund Transactions

In the government-wide financial statements, interfund transactions have been eliminated to minimize the double counting of internal activity. Interfund receivables and payables have also been eliminated from the government-wide Statement of Net Position.

In the governmental fund financial statements, transfers between funds are used to report flows of cash or other assets between funds without equivalent flows of assets in return or a requirement for repayment. The County's transfers are based on appropriations. Interfund receivables and payables are presented in the appropriate funds and are presented as "due from other funds" or "due to other funds."

Fund Balance Classification

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 County 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:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are 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 a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Council. These amounts cannot be used for any other purpose unless the County Council 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 County's intent to be used for a specific purpose, but are neither restricted nor committed. This intent can be expressed by the County Council; no other body or official has this authority delegated to them. 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 balance of any other governmental fund that cannot be eliminated by the offsetting of assigned fund balance amounts.

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When expenditures are incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed.

E. Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as of the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual amounts could differ from those estimates.

NOTE 2 – DEPOSITS AND INVESTMENTS**A. Deposits***Custodial Credit Risk*

Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned. The County does not have a formal policy relating to custodial

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

credit risk. As of December 31, 2019, \$20,370,530 of the County's bank balances of \$20,870,530 was uninsured and uncollateralized.

B. Investments

The State of Utah Money Management Council has the responsibility to advise the State Treasurer about investment policies, promote measures and rules that will assist in strengthening the banking and credit structure of the State and review the rules adopted by the State of Utah Money Management Act that relate to the deposit and investment of public funds.

The County follows the requirements of the Utah Money Management Act (Utah Code, Title 51, Chapter 7) in handling its depository and investment transactions. The Money Management Act (Act) requires the depositing of County 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 State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

The Act defines the types of securities authorized as appropriate investments for the County's funds and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities.

Statutes authorize the County to invest in negotiable and non-negotiable deposits of qualified depositories and permitted negotiable depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as "first tier" by two nationally recognized statistical rating organizations; bankers' acceptances; obligations of the United States Treasury including bills, notes, and bonds; obligations, other than mortgage derivative products, issued by U.S. government sponsored enterprises (U.S. Agencies) such as the Federal Home Loan Bank System, Federal Home Loan Mortgage Corporation (Freddie Mac), and Federal National Mortgage Association (Fannie Mae); bonds, notes, and other evidence of indebtedness of political subdivisions of the State; fixed rate corporate obligations and variable rate securities rated "A" or higher, or the equivalent of "A" or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Act; and the Utah State Public Treasurers' Investment Fund (PTIF).

The Utah State Treasurer's Office operates the PTIF. The PTIF is available for investment of funds administered by any Utah public treasurer. No separate report as an external investment pool has been issued for the PTIF.

The PTIF is not registered with the SEC as an investment company and is not rated. The PTIF is authorized and regulated by the Utah Money Management Act. The Act establishes the State Money Management Council, which oversees the activities of the State Treasurer and the PTIF. The Act list the investments that are authorized which are high-grade securities and, therefore, minimizes credit risk except in the most unusual and unforeseen circumstances. Deposits in the PTIF are neither insured nor otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments.

The PTIF operates and reports monthly statements to participants on an amortized cost basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated to participants monthly on the ratio of the participant's share to the total funds in the PTIF based on the participant's average daily balance. This method differs from the fair value method used to value investments in these financial statements because the amortized cost method is not designed to distribute to participants all unrealized gains and losses in the fair values of the pool's investments. The PTIF may maintain an interest reserve to stabilize the monthly apportionment of interests.

The PTIF allocates income and issues statements on a monthly basis. Twice a year, at June 30 and December 31, which are the accounting periods for public entities, the investments are valued at fair value, and participants are informed of the fair value valuation factor that enables them to adjust their statements balance to fair value. The fair value of the PTIF investment pool is approximately equal to the value of the pool shared.

Fair value of Investments

The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three tiered fair value hierarchy, as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

At December 31, 2019, the County had the following recurring fair value measurements:

Investments by fair value level	Fair Value Measurements Using			
	12/31/2019	Level 1	Level 2	Level 3
Debt Securities				
PTIF Investments - Govt Funds	\$ 35,815,672	\$ -	\$ 35,815,672	\$ -
Corporate Bonds - Govt Funds	3,808,460	3,808,460	-	-
U.S. Agencies - Govt Funds	1,798,318	1,798,318	-	-
PTIF Investments - Agency Funds	20,615,310	-	20,615,310	-
Total debt securities	62,037,760	5,606,778	56,430,982	-
Total investments	\$ 62,037,760	\$ 5,606,778	\$ 56,430,982	\$ -

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County’s policy for managing its exposure to fair value loss is to comply with the Money Management Act. Section 51-7-11 of the Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity on all investments in commercial paper, bankers acceptances, fixed rate

negotiable deposits and fixed rate corporate obligations to 270 days - 15 months or less. The Act further limits the remaining term to maturity on all investments in obligations of the United States Treasury; obligations issued by U.S. government sponsored enterprises; and bonds, notes, and other evidence of indebtedness of political subdivisions of the State to 5 years. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding 3 years.

The County’s investments as of December 31, 2019 are presented as follows:

Investment Type	Fair Value	Investment Maturities (in years)			
		Under 1	1 to 5	6 to 10	Over 10
PTIF Investments - Govt Funds	\$ 35,815,672	\$ 35,815,672	\$ -	\$ -	\$ -
Corporate Bonds - Govt Funds	3,808,460	1,100,101	2,708,359	-	-
U.S. Agencies - Govt Funds	1,798,318	1,199,052	599,266	-	-
PTIF Investments - Agency Funds	20,615,310	20,615,310	-	-	-
Total investments	\$ 62,037,760	\$ 58,730,135	\$ 3,307,625	\$ -	\$ -

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County’s policy for reducing exposure to credit risk is to comply with the Money Management Act as previously discussed.

The County’s investment ratings at December 31, 2019 are presented as follows:

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

Investment Type	Fair Value	Quality Ratings						
		AAA	AA	A+	A	A-	BBB+	Unrated
PTIF Investments - Govt Funds	\$35,815,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,815,672
Corporate Bonds - Govt Funds	3,808,460	239,435	601,224	100,183	600,507	1,157,299	692,332	417,480
U.S. Agencies - Govt Funds	1,798,318	1,798,318	-	-	-	-	-	-
PTIF Investments - Agency Funds	20,615,310	-	-	-	-	-	-	20,615,310
Total investments	\$62,037,760	\$2,037,753	\$ 601,224	\$ 100,183	\$ 600,507	\$1,157,299	\$ 692,332	\$ 56,848,462

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The County’s policy for reducing this risk is to comply with the Rules of the Money Management Council. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to 5 – 10 percent depending upon the total dollar amount held in the portfolio.

Most of the County’s investments at December 31, 2019, were with the PTIF and therefore, are not categorized as to concentration of credit risk. The largest investment in corporate notes, issued by Credit Agricole SA, is \$254,037, or 0.5 percent, which falls within the acceptable percentage range for a single issuer.

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County does not have a formal policy relating to custodial credit risk.

At December 31, 2019, most of the County’s investments were in the PTIF and therefore, not categorized as to custodial credit risk. The corporate notes do have custodial credit risk exposure. The entire \$5,606,778 is held by the counterparty’s trust department or agent in the County’s name. These investments are not covered by depository insurance and are not collateralized.

C. Component Units

All component units follow the applicable laws and regulations of the Utah Money Management Act the same as described above for the County.

Deposits

Custodial Credit Risk – Custodial credit risk is the risk that, in the event of bank failure, the deposits of the

component units may not be returned. The Component units do not have formal policies relating to custodial credit risk. As of December 31, 2019, \$5,071,518 of the bank balances of \$6,263,688 of the component units was uninsured and uncollateralized.

Investments

All component units of the County adhere to the Utah Money Management Act as described previously. As of December 31, 2019, the BRHD held investments in the PTIF which have a maturity of less than one year. The BCIA held various investments, all of which have maturity dates of greater than three months. The investments consist of fixed income securities with a cost of \$746,619, fair value of \$986,114 and unrealized appreciation of \$239,495. All of BCIA’s investments are classified as Level 3.

NOTE 3 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

At December 31, 2019, there were interfund balances of the investment pool between special revenue funds. The Municipal Services fund had a receivable of \$64,526. That amount was payable by the Children’s Justice Center fund and represents a short-term advance from the County’s cash and investment pool repaid before the end of the next calendar year.

Due to Municipal Services Fund	
Special revenue funds:	
Children's Justice Center fund	\$64,526
Total due	\$ 64,526

During the year, the County made interfund transfers as shown in the schedule below. The most significant portion of transfers between funds was between the Capital Projects funds and the Municipal Service fund. This transfer was made to provide funding for the construction of a new facility for the operation of the Road department. Other significant transfers were from the General fund, Municipal Service fund, and Visitor’s Bureau to the Debt

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

Service fund. These transfers were made to finance debt payments for the sales tax revenue bonds and capital leases. Transfers out from the Restaurant Tax and RAPZ Tax funds were to fund recreational improvements.

Transfers out from the General fund were to finance road projects in the Municipal Service fund and Capital Project fund. Other transfers were to fund the normal operations of individual funds.

	Transfers out reported in:									Total Transfers In
	General	Municipal Services	CCCOG	CDRA	Visitor's Bureau	Restaurant Tax	RAPZ Tax	RSSD	CCCF	
Transfers in reported in:										
Major Funds:										
General Fund	\$ -	\$ 10,500	\$ -	\$ 11,507	\$ -	\$ 263,700	\$ 76,613	\$ 1,000	\$ 14,680	\$ 378,000
Municipal Services Fund	167,300	-	85,500	-	-	80,000	78,200	148,500	2,719	562,219
Capital Projects Fund	350,000	3,975,100	-	-	-	-	-	-	-	4,325,100
Nonmajor Funds:										
Council on Aging Fund	291,900	-	-	-	-	-	-	-	14,950	306,850
Children's Justice Center	3,900	-	-	-	-	-	-	-	-	3,900
Debt Service Fund	1,501,700	225,400	-	-	262,000	-	-	-	-	1,989,100
Total transfers out	\$ 2,314,800	\$ 4,211,000	\$ 85,500	\$ 11,507	\$ 262,000	\$ 343,700	\$ 154,813	\$ 149,500	\$ 32,349	\$ 7,565,169

NOTE 4 – CAPITAL ASSETS

Primary Government

Changes in the County's capital assets were as follows:

	Balance 1/1/2019	Additions	Reductions	Transfers/ Adjustments	Balance 12/31/2019
Capital assets, nondepreciable					
Land	\$ 3,056,634	\$ 521,571	\$ -	\$ 1,000	\$ 3,579,205
Construction in process	428,659	1,773,804	-	(358,526)	1,843,937
Totals	3,485,293	2,295,375	-	(357,526)	5,423,142
Capital assets, depreciable					
Buildings	31,501,473	101,078	(193,852)	-	31,408,699
Improvements	1,921,027	35,558	(14,637)	-	1,941,948
Equipment	19,113,993	3,644,428	(935,996)	357,526	22,179,951
Infrastructure	17,837,373	-	-	-	17,837,373
Totals	70,373,866	3,781,064	(1,144,485)	357,526	73,367,971
Accumulated depreciation					
Buildings	(8,931,262)	(786,492)	72,228	-	(9,645,526)
Improvements	(882,901)	(87,648)	10,123	-	(960,426)
Equipment	(11,077,006)	(1,436,114)	654,175	-	(11,858,945)
Infrastructure	(8,244,940)	(415,905)	-	-	(8,660,845)
Totals	(29,136,109)	(2,726,159)	736,526	-	(31,125,742)
Total capital assets, net	\$ 44,723,050	\$ 3,350,280	\$ (407,959)	\$ -	\$ 47,665,371

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

Depreciation expense was charged to the functions of the County as follows:

Function	Amount
General government	\$ 476,507
Public safety	980,926
Streets and public improvements	891,074
Health and welfare	50,176
Culture and recreation	327,476
Total depreciation expense	\$ 2,726,159

Component Units

Changes in capital assets of component units were as follows:

	Balance 1/1/2019	Additions	Deletions	Transfers/ Adjustments	Balance 12/31/2019
Land	\$ 2,062,690	\$ -	\$ -	\$ -	\$ 2,062,690
Construction in process	-	24,375	-	-	\$ 24,375
Buildings and improvements	34,496,163	229,782	-	-	\$ 34,725,945
Equipment and machinery	6,387,332	978,396	-	-	\$ 7,365,728
Accumulated depreciation	(19,686,868)	(2,149,077)	-	-	\$ (21,835,945)
Capital assets, net	\$ 23,259,317	\$ (916,524)	\$ -	\$ -	\$ 22,342,793

NOTE 5 – LONG-TERM LIABILITIES

A. Changes in Long-term Liabilities

Long-term liability activity for the year ended December 31, 2019, was as follows:

	Balance 1/1/19	Additions	Reductions	Balance 12/31/19	Due Within One Year
Primary Government					
Sales tax revenue bonds	\$ 6,907,000	\$ 12,500,000	\$ (1,138,000)	\$ 18,269,000	\$ 1,149,000
Capital leases	1,349,864	448,646	(681,616)	1,116,894	480,293
Compensated absences	2,350,314	1,472,193	(1,472,346)	2,350,161	1,472,000
Total long-term liabilities	\$ 10,607,178	\$ 14,420,839	\$ (3,291,962)	\$ 21,736,055	\$ 3,101,293

Component Units

Compensated absences	\$ 760,000	\$ 438,778	\$ (368,778)	\$ 830,000	\$ 332,000
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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

B. Sales Tax Revenue Bonds

Primary Government

Sales tax revenue bonds payable at December 31, 2019, were as follows:

Purpose	Series	Maturity Date	Interest Rate %	Original Amount	Balance
Refund - 2007 series	2016	12/15/22	1.42	\$ 5,779,000	\$ 2,930,000
Event Center	2017	12/15/32	2.51	3,200,000	2,839,000
Road Facility	2019	10/01/40	2.50	12,500,000	12,500,000
Total sales tax revenue bonds payable					\$ 18,269,000

Year	Sales Tax Revenue Bonds - Debt Service Requirements to Maturity							
	Series 2016		Series 2017		Series 2019		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 962,000	\$ 41,606	\$ 187,000	\$ 71,259	\$ -	\$ -	\$ 1,149,000	\$ 112,865
2021	977,000	27,946	192,000	66,565	489,000	312,500	1,658,000	407,011
2022	991,000	14,072	197,000	61,746	502,000	300,275	1,690,000	376,093
2023	-	-	202,000	56,801	514,000	287,725	716,000	344,526
2024	-	-	207,000	51,731	527,000	274,875	734,000	326,606
2025	-	-	212,000	46,535	540,000	261,700	752,000	308,235
2026 - 2040	-	-	1,642,000	168,848	9,928,000	2,099,800	11,570,000	2,268,648
Total	\$ 2,930,000	\$ 83,624	\$ 2,839,000	\$ 523,485	\$ 12,500,000	\$ 3,536,875	\$ 18,269,000	\$ 4,143,984

C. Capital Leases

Primary Government

The County has six capital leases in the current year of which four of them are accounted for together. The first capital lease was entered into on February 26, 2016, in the amount of \$86,355 for the purchase of a computer storage system. Lease payments are due annually on February 26, in the amount of \$19,167, until 2020, with an applicable interest rate of 5.50 percent.

The second, third, fourth, and fifth capital leases were entered into on June 30, 2016, May 31, 2017, August 31, 2018, and May 31, 2019 in the amount of \$729,815, \$529,818, \$489,415, and \$448,646, respectively, for the

purchase of patrol vehicles. Lease payments are due annually on June 30, May 31, August 31, and May 31, in the amount of \$154,717, \$112,319, \$104,731, and \$96,454, respectively, until 2020, 2021, 2022, and 2023, respectively, with an applicable interest rate of 3.00, 3.00, 3.50, and 3.75 percent, respectively.

The remaining capital lease was entered into on July 15, 2017, in the amount of \$173,226 for the purchase of two backhoes. Lease payments are due annually on July 15, in the amount of \$31,388, until 2022, with an applicable interest rate of 3.47 percent.

The aggregate cost of assets under capital lease is \$2,439,595 with accumulated amortization of \$691,041. Amortization expense for fiscal year 2019 was \$279,178.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

Debt Service Requirements to Maturity									
Year	Sans Storage		Backhoes		Sheriff Vehicles		Total		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2020	\$ 18,168	\$ 999	\$ 28,335	\$ 3,053	\$ 433,790	\$ 34,431	\$ 480,293	\$ 38,483	
2021	-	-	29,318	2,070	293,183	20,320	322,501	22,390	
2022	-	-	30,335	1,053	190,797	10,388	221,132	11,441	
2023	-	-	-	-	92,968	3,486	92,968	3,486	
2024	-	-	-	-	-	-	-	-	
Total	\$ 18,168	\$ 999	\$ 87,988	\$ 6,176	\$ 1,010,738	\$ 68,625	\$ 1,116,894	\$ 75,800	

NOTE 6 – OPERATING LEASES

In 2019, the County has one operating lease that is a 3 year lease. It is for a vehicle used by the sheriff’s office. Rental expenditures for the equipment leases during the current year totaled \$3,610.

Future minimum lease payments are as follows:

Year Ended December 31,	Amount
2020	\$ 3,610
Total minimum lease payments	\$ 3,610

NOTE 7 – PENSION PLANS

A. Defined Benefit Plans

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 pensions (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 East 200 South, Salt Lake City, Utah, 84102 or visiting the website: www.urs.org.

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

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

The Tier 2 Public Employees Systems 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 member of the Tier 2 Retirement System.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

The System provides retirement, disability, and death benefits. Retirement benefits are as follows:

System	Final Average Salary	Years of Service Required and/or are Eligible for Benefit	Benefit Percentage per Year of Service	COLA**
Noncontributory System	Highest 3 Years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Public Safety System	Highest 3 Years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 2.5% or 4% depending upon employer
Firefighter System	Highest 3 Years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 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%
Tier 2 Public Safety and Firefighter System	Highest 5 Years	25 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.

As a condition of participation in the System, 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.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

Contribution rates as of December 31, 2019 are as follows:

	Employee	Employer	Employer 401(k)
Contributory System			
11 - Local Governmental Division Tier 1	6.00%	14.46%	N/A
111 - Local Governmental Division Tier 2	N/A	15.66%	1.03%
Noncontributory System			
15 - Local Governmental Division Tier 1	N/A	18.47%	N/A
Public Safety Retirement System			
43 - Other Division A Noncontributory Tier 1	N/A	34.04%	N/A
122 - Tier 2 DB Hybrid Public Safety Contributory	N/A	23.13%	0.70%
Firefighter System			
31 - Other Division A	15.05%	4.61%	N/A
132 - Tier 2 DB Hybrid Firefighters	N/A	11.38%	0.70%
Tier 2 DC Only			
211 - Local Government	N/A	6.69%	10.00%
222 - Public Safety	N/A	11.83%	12.00%
232 - Firefighters	N/A	0.08%	12.00%

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

For fiscal year ended December 31, 2019, the employer and employee contributions to the System were as follows:

Governmental Activities:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 860,344	N/A
Public Safety System	1,328,211	-
Firefighters System	10,304	33,637
Tier 2 Public Employees System	325,900	-
Tier 2 Public Safety and Firefighters System	489,962	-
Tier 2 DC Only System	46,148	N/A
Tier 2 DC Public Safety and Firefighters System	52,532	N/A
Total	\$ 3,113,401	\$ 33,637

Component Units:

System	Employer Contributions	Employee Contributions
Airport Authority - Noncontributory System	\$ 12,081	N/A
BRHD - Noncontributory System	635,803	N/A
BRHD - Tier 2 Public Employees System	269,845	-
BRHD - Tier 2 DC Only System	12,709	N/A
Total	\$ 930,438	\$ -

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

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

B. Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension.

Governmental Activities:

At December 31, 2019, the County reported for the primary government a net pension asset of \$0 and a net pension liability of \$12,174,889.

	Measurement Date: December 31, 2018			Proportionate Share December 31, 2017	Change (Decrease)
	Net Pension Asset	Net Pension Liability	Proportionate Share		
Noncontributory System	\$ -	\$ 4,343,208	0.5898115%	0.5837500%	0.0060615%
Public Safety Retirement System	-	7,649,720	2.9735539%	2.9880980%	-0.0145441%
Firefighter System	-	88,841	0.6841959%	0.6998638%	-0.0156679%
Tier 2 Public Employees System	-	63,032	0.1471746%	0.1196470%	0.0275276%
Tier 2 Public Safety and Firefighter System	-	30,088	1.2008330%	1.2338577%	-0.0330247%
Total Net Pension Asset / Liability	\$ -	\$12,174,889			

Component Units:

At December 31, 2019, the County reported for component units a net pension asset of \$0 and a net pension liability of \$3,305,747, of which \$48,664 is related to the Airport Authority and \$3,257,083 is related to the BRHD.

	Measurement Date: December 31, 2018			Proportionate Share December 31, 2017	Change (Decrease)
	Net Pension Asset	Net Pension Liability	Proportionate Share		
Airport Authority - Noncontributory System	\$ -	\$ 48,664	0.0066085%	0.0065642%	0.0000443%
BRHD - Noncontributory System	-	3,200,859	0.4346791%	0.4365793%	-0.0019002%
BRHD - Tier 2 Public Employees System	-	56,224	0.1312800%	0.1296282%	0.0016518%
Total Net Pension Asset / Liability	\$ -	\$ 3,305,747			

The net pension asset and liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2018 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer’s actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

Governmental Activities:

For the year ended December 31, 2019, the County recognized for the primary government pension expense of \$3,988,625.

At December 31, 2019, the County reported for the primary government deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 88,904	\$ 474,143
Changes in assumptions	1,552,807	12,549
Net difference between projected and actual earnings on pension plan investments	2,311,879	-
Changes in proportion and differences between contributions and proportionate share of contributions	143,761	104,427
Contributions subsequent to the measurement date	3,113,402	-
Total	\$ 7,210,753	\$ 591,119

\$3,113,402 reported as deferred outflows of resources related to pensions results from contributions made by the County prior to its fiscal year end, but subsequent to the measurement date of December 31, 2018.

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

Year Ended December 31,	Net Deferred Outflows (Inflows) of Resources
2019	\$ 1,607,938
2020	412,548
2021	300,393
2022	1,110,948
2023	12,079
Thereafter	62,326
	<u>\$ 3,506,232</u>

Component Units:

For the year ended December 31, 2019, the County recognized for the Airport Authority and BRHD component units pension expense of \$13,940 and \$1,035,419, respectively.

At December 31, 2019, the County reported for the Airport Authority and BRHD component units deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

	Airport Deferred Outflows of Resources	Airport Deferred Inflows of Resources	BRHD Deferred Outflows of Resources	BRHD Deferred Inflows of Resources
Difference between expected and actual experience	\$ 626	\$ 908	\$ 41,562	\$ 71,319
Changes in assumptions	6,519	-	442,883	1,010
Net difference between projected and actual earnings on pension plan investments	10,126	-	684,371	-
Changes in proportion and differences between contributions and proportionate share of contributions	719	-	28,804	27,219
Contributions subsequent to the measurement date	12,081	-	918,357	-
Total	\$ 30,071	\$ 908	\$ 2,115,977	\$ 99,548

\$12,081 and \$918,357 is reported as deferred outflows of resources related to pensions results from contributions made by the Airport Authority and BRHD, respectively, prior to their fiscal year end, but subsequent to the measurement date of December 31, 2018.

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

Year Ended December 31,	Airport Net Deferred Outflows (Inflows) of Resources	BRHD Net Deferred Outflows (Inflows) of Resources
2019	\$ 7,834	\$ 483,118
2020	2,010	190,831
2021	1,463	87,505
2022	5,412	324,552
2023	59	1,697
Thereafter	304	10,369
	\$ 17,082	\$ 1,098,072

Actuarial Assumptions

The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the January 1, 2018, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2016.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to

produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Equity securities	40.00%	6.15%	2.46%
Debt securities	20.00%	0.40%	0.08%
Real assets	15.00%	5.75%	0.86%
Private equity	9.00%	9.95%	0.89%
Absolute return	16.00%	2.85%	0.46%
Cash and cash equivalents	0.00%	0.00%	0.00%
Totals	100%		4.75%
Inflation			2.50%
Expected arithmetic nominal return			7.25%

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 for all plans was 6.95%. 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:

Governmental Activities:

Proportionate Share of Net Pension Liability/(Asset)	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Noncontributory System	\$ 8,901,232	\$ 4,343,208	\$ 547,578
Public Safety Retirement System	14,994,802	7,649,720	1,687,129
Firefighter System	331,524	88,841	(107,667)
Tier 2 Public Employees System	252,517	63,032	(83,204)
Tier 2 Public Safety and Firefighter System	226,939	30,088	(120,553)
Total Net Pension Liability/(Asset)	\$ 24,707,014	\$ 12,174,889	\$ 1,923,283

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

Component Units:

Proportionate Share of Net Pension Liability/(Asset)	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Airport Authority - Noncontributory System	\$ 99,735	\$ 48,664	\$ 6,135
BRHD - Noncontributory System	6,560,029	3,200,859	403,554
BRHD - Tier 2 Public Employees System	225,246	56,224	(74,218)
Total Net Pension Liability/(Asset)	\$ 6,885,010	\$ 3,305,747	\$ 335,471

Pension Plan Fiduciary Net Position:

Detailed information about the pension plan’s fiduciary net position is available in the separate issued URS financial report.

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.

C. Defined Contribution Plans

Governmental Activities:

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

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

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-advantage retirement savings programs authorized under sections

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

	2019	2018	2017
401(K) Plan			
Employer Contributions	191,198	184,905	176,499
Employee Contributions	342,816	340,752	364,655
457 Plan			
Employer Contributions	-	-	-
Employee Contributions	31,566	10,900	12,004
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	125,667	109,454	87,531
Traditional IRA			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	1,300	1,675	760

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

Component Units:

BRHD also participates in the same Defined Contribution Savings Plans with Utah Retirement Systems. Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended December 31, were as follows:

	2019	2018	2017
401(K) Plan			
Employer Contributions	250,414	258,925	256,641
Employee Contributions	294,736	276,287	264,374
457 Plan			
Employer Contributions	-	-	-
Employee Contributions	67,480	112,056	72,810
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	62,488	59,224	32,443

NOTE 8 – PUBLIC ENTITY RISK POOL

The County is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions and natural disasters. The County is insured through the Utah Local Governments Trust (ULGT), to manage its risk of loss. The County pays an annual premium to ULGT for its general insurance coverage. In addition, the County has purchased commercial insurance related to airport operations, steam boiler usage, employee performance, and workers' compensation.

As of December 31, 2019, there were no outstanding unpaid claims in excess of insurance coverage. Also, the County had no claim settlements over the past three years that exceeded its insurance coverage.

NOTE 9 – COMMITMENTS & CONTINGENCIES

The County collects sales tax under the Restaurant Tax, RAPZ Tax, and CCCOG programs enabled by state legislation and awards funds to various governmental and nonprofit entities. Awards become payable by the County when the conditions of the award are met. At December 31, 2019, there were \$837,980 in Restaurant Tax funds, \$862,020 in RAPZ Tax funds, and \$11,695,645 in CCCOG funds that had been awarded, but were not payable because applicable conditions had not been met. The County has also committed future Restaurant Tax revenues in the amount of \$557,118 to BCIA for facility improvements over the next six years. The County has also committed future Restaurant Tax revenues related to the land exchange agreement between the County, North Logan, Hyde Park, and Nibley in the amount of \$1,532,770 over the next 5 years.

NOTE 10 – TAX INCREMENTAL REBATES

The County periodically enters into property tax abatement (rebate incentive) agreements with local businesses under State Statute Title 17C of the Utah Code. Under the Statute, localities may grant property tax abatements for the purpose of attracting or retaining businesses within their jurisdictions. In these agreements, the developer or business agrees to improve property within one of the County's redevelopment project areas resulting in increased property tax revenue received by the County (increment). The County periodically agrees to pay a specified amount of the increment back to the developer.

For the year ended December 31, 2019, the County abated property taxes totaling \$456,195 under this program, including the following tax abatement agreements that each exceed 10 percent of the total amount abated:

- South Main RDA Project - The agreed rebate paid amounted to \$137,298.
- Northwest RDA Project - The agreed rebate paid amounted to \$47,043.
- Logan North Retail RDA Plan – The agreed rebate paid amounted to \$66,406.
- Smithfield RDA Project - The agreed rebate paid amounted to \$49,639.
- Pepperidge Farm Project – The agreed rebate paid amounted to \$50,138.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019

NOTE 11 – INDUSTRIAL REVENUE BONDS

In 2006, the County issued Industrial Revenue Bonds on behalf of Sunshine Terrace Foundation, Inc. in the amount of \$5,000,000, maturing in 2026. Also in 2006, the County issued \$3,000,000 of Industrial Revenue Bonds on behalf of Lower Foods, Inc. scheduled to mature in 2026. Each of these entities is responsible for all bond payments and neither the County nor its resources are liable for repayment.

NOTE 12 – RELATED PARTY TRANSACTIONS

Primary Government

In addition to the transactions previously described in these notes, the County entered into the following significant transactions with component units:

Airport Authority – The County provided operating funds of \$80,000 based on the budget adopted by the Airport Authority and the agreement with Logan City.

BRHD – The County assessed and collected property taxes in its Health fund and transferred the appropriated amount of property taxes to BRHD to provide operating funds totaling \$915,452. The County also contributed \$329,169 to the department for the substance abuse program and for the air pollution contract. The County made an additional one-time contribution to help with a windows 10 upgrade in the amount of \$21,981.

CCEMS – The County provided operating funds of \$400,000 based on the budget adopted by CCEMS and the agreement with Logan City. The County received contract payments for services provided to CCEMS totaling \$1,152,000.

Component Units

Airport Authority – Logan City provided operating funds of \$80,000 based on the budget adopted by the Airport Authority and the agreement with Cache County.

CCEMS – Logan City received contract payments for services provided to CCEMS totaling \$2,340,000.

REQUIRED SUPPLEMENTARY INFORMATION

CACHE COUNTY
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>			Variance With Final Budget
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes:				
Property	\$14,515,100	\$ 14,515,100	\$ 14,726,595	\$ 211,495
Sales and use	<u>5,953,900</u>	<u>5,953,900</u>	<u>5,929,579</u>	<u>(24,321)</u>
	20,469,000	20,469,000	20,656,174	187,174
Other revenues:				
Intergovernmental revenues	737,200	1,113,200	1,048,554	(64,646)
Charges for services	7,126,500	7,151,700	6,036,688	(1,115,012)
Licenses and permits	40,000	40,000	39,510	(490)
Fines and forfeitures	121,600	121,600	89,929	(31,671)
Interest and investment income	390,000	390,000	857,433	467,433
Rental income	160,000	160,000	156,417	(3,583)
Public contributions	72,500	83,300	90,675	7,375
Miscellaneous revenues	<u>85,000</u>	<u>85,000</u>	<u>36,003</u>	<u>(48,997)</u>
Total revenues	<u>29,201,800</u>	<u>29,613,800</u>	<u>29,011,383</u>	<u>(602,417)</u>
EXPENDITURES				
General government:				
Council	123,100	135,000	133,732	1,268
Water development	300,000	300,000	275,000	25,000
Public legal assistance	528,700	606,700	548,679	58,021
Executive	198,300	301,500	245,399	56,101
Finance	500,000	530,600	505,895	24,705
Human resources	255,600	336,400	273,409	62,991
Geographic information systems	139,000	112,200	106,764	5,436
Information technology	965,100	967,400	837,335	130,065
Auditor	27,900	27,900	24,953	2,947
Clerk	119,800	131,300	108,127	23,173
Recorder	179,600	179,600	127,948	51,652
Attorney	1,608,900	1,607,600	1,551,700	55,900
Victim services	559,200	758,300	758,217	83
Elections	237,700	271,000	245,607	25,393
Economic development	46,000	68,000	80,270	(12,270)
USU Ag extension services	245,500	245,500	182,793	62,707
Agricultural promotion	6,000	6,000	3,000	3,000
Miscellaneous and general	987,300	1,317,900	1,089,976	227,924
Contributions to other units	<u>1,030,000</u>	<u>1,030,000</u>	<u>861,364</u>	<u>168,636</u>
	8,057,700	8,932,900	7,960,168	972,732

CACHE COUNTY
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>			<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Public safety:				
Sheriff patrol	4,284,100	4,204,000	4,168,321	35,679
Support services	2,624,000	2,389,000	2,358,441	30,559
Sheriff Administration	1,247,500	1,559,100	1,415,055	144,045
Search and rescue	81,400	152,200	71,739	80,461
Mounted posse	25,100	25,100	15,080	10,020
Fire safety	1,118,500	1,652,600	1,459,519	193,081
Corrections	8,307,300	8,147,600	8,174,733	(27,133)
Animal control	187,500	187,500	164,825	22,675
Emergency management	171,200	171,200	124,799	46,401
	<u>18,046,600</u>	<u>18,488,300</u>	<u>17,952,512</u>	<u>535,788</u>
Health and welfare:				
Mental health services	320,600	320,600	320,517	83
Welfare services	67,800	67,800	65,600	2,200
	<u>388,400</u>	<u>388,400</u>	<u>386,117</u>	<u>2,283</u>
Culture and recreation:				
Fairgrounds	862,000	1,370,600	914,330	456,270
TV translator station	12,700	16,700	16,484	216
Library services	101,700	105,700	96,198	9,502
Fair and rodeo	334,900	340,900	318,851	22,049
	<u>1,311,300</u>	<u>1,833,900</u>	<u>1,345,863</u>	<u>488,037</u>
Total expenditures	<u>27,804,000</u>	<u>29,643,500</u>	<u>27,644,660</u>	<u>1,998,840</u>
Revenues over (under) expenditures	<u>1,397,800</u>	<u>(29,700)</u>	<u>1,366,723</u>	<u>1,396,423</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	162,000	162,000	300,481	138,481
Capital leases	450,000	450,000	448,646	(1,354)
Transfers in:				
Municipal services fund	-	10,500	10,500	-
RSSD fund	-	1,000	1,000	-
CCCF fund	-	14,800	14,680	(120)
CDRA fund	-	11,600	11,507	(93)
Restaurant fund	-	263,700	263,700	-
RAPZ tax fund	26,700	103,400	76,613	(26,787)
Total transfers in	<u>26,700</u>	<u>405,000</u>	<u>378,000</u>	<u>(27,000)</u>
Transfers out:				
Municipal services fund	-	(167,300)	(167,300)	-
Council on aging fund	(260,000)	(291,900)	(291,900)	-
Children's justice center fund	(3,900)	(3,900)	(3,900)	-
Debt service fund	(1,647,800)	(1,501,700)	(1,501,700)	-
Capital projects fund	-	(350,000)	(350,000)	-
Total transfers out	<u>(1,911,700)</u>	<u>(2,314,800)</u>	<u>(2,314,800)</u>	<u>-</u>
Total other financing uses	<u>(1,273,000)</u>	<u>(1,297,800)</u>	<u>(1,187,673)</u>	<u>110,127</u>
Net change in fund balances	124,800	(1,327,500)	179,050	1,506,550
Fund balances - January 1	<u>8,516,105</u>	<u>8,516,105</u>	<u>8,516,105</u>	<u>-</u>
Fund balances - December 31	<u>\$ 8,640,905</u>	<u>\$ 7,188,605</u>	<u>\$ 8,695,155</u>	<u>\$ 1,506,550</u>

CACHE COUNTY
BUDGETARY COMPARISON SCHEDULE
ASSESSING AND COLLECTING FUND
YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property	\$ 3,261,000	\$ 3,261,000	\$ 3,344,941	\$ 83,941
Other revenues:				
Charges for services	545,000	570,000	795,952	225,952
Interest income	-	-	3,216	3,216
Total revenues	<u>3,806,000</u>	<u>3,831,000</u>	<u>4,144,109</u>	<u>313,109</u>
EXPENDITURES				
General government:				
Council	13,700	15,100	14,859	241
Executive	35,100	53,400	43,306	10,094
Finance	55,600	59,000	56,211	2,789
Human resources	45,200	59,400	48,249	11,151
Geographic information systems	208,700	168,500	160,147	8,353
Information technology	802,100	806,600	747,170	59,430
Auditor	171,500	171,500	153,278	18,222
Treasurer	298,800	304,700	296,771	7,929
Recorder	179,700	179,700	127,948	51,752
Attorney	159,200	160,000	153,465	6,535
Assessor	1,924,000	1,940,500	1,667,032	273,468
Miscellaneous and general	176,000	180,100	133,238	46,862
Contributions to other units	79,000	79,000	85,859	(6,859)
Total expenditures	<u>4,148,600</u>	<u>4,177,500</u>	<u>3,687,533</u>	<u>489,967</u>
Revenues over (under) expenditures	<u>(342,600)</u>	<u>(346,500)</u>	<u>456,576</u>	<u>803,076</u>
Net change in fund balances	(342,600)	(346,500)	456,576	803,076
Fund balances - January 1	<u>5,230,010</u>	<u>5,230,010</u>	<u>5,230,010</u>	<u>-</u>
Fund balances - December 31	<u>\$ 4,887,410</u>	<u>\$ 4,883,510</u>	<u>\$ 5,686,586</u>	<u>\$ 803,076</u>

CACHE COUNTY
BUDGETARY COMPARISON SCHEDULE
MUNICIPAL SERVICES FUND
YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>			Variance With Final Budget
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes:				
Sales and use	\$ 3,462,100	\$ 3,666,400	\$ 5,395,428	\$ 1,729,028
Other revenues:				
Intergovernmental	3,114,500	4,766,700	4,037,165	(729,535)
Charges for services	1,286,900	1,375,400	1,354,134	(21,266)
Licenses and permits	761,700	802,200	1,065,619	263,419
Interest income	80,000	80,000	8,085	(71,915)
Miscellaneous revenues	<u>19,500</u>	<u>19,500</u>	<u>23,698</u>	<u>4,198</u>
Total revenues	<u>8,724,700</u>	<u>10,710,200</u>	<u>11,884,129</u>	<u>1,173,929</u>
EXPENDITURES				
General government:				
Zoning administration	780,800	840,900	435,653	405,247
Building inspection	813,400	889,000	704,928	184,072
Sanitation and waste collection	30,000	30,000	26,650	3,350
Miscellaneous expenditures	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
	1,625,700	1,761,400	1,167,231	594,169
Public safety:				
Fire safety	173,000	173,000	127,937	45,063
Animal control	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
	185,000	185,000	139,937	45,063
Streets and public improvements:				
Road projects	5,085,000	5,999,700	5,340,521	659,179
Weed eradication	437,500	637,000	599,145	37,855
Public works	408,000	627,200	361,217	265,983
Contribution to other governments	<u>-</u>	<u>-</u>	<u>1,472,190</u>	<u>(1,472,190)</u>
	5,930,500	7,263,900	7,773,073	(509,173)
Culture and recreation:				
Parks and trails	144,500	827,400	137,265	690,135
Eccles Ice Center support	<u>10,000</u>	<u>14,300</u>	<u>14,268</u>	<u>32</u>
	154,500	841,700	151,533	690,167
Total expenditures	<u>7,895,700</u>	<u>10,052,000</u>	<u>9,231,774</u>	<u>820,226</u>
Revenues over expenditures	<u>829,000</u>	<u>658,200</u>	<u>2,652,355</u>	<u>1,994,155</u>

CACHE COUNTY
BUDGETARY COMPARISON SCHEDULE
MUNICIPAL SERVICES FUND
YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	143,000	312,000	225,850	(86,150)
Capital leases	-	200,000	-	(200,000)
Transfers in:				
General fund	-	167,300	167,300	-
CCCF fund	-	5,000	2,719	(2,281)
Recreation fund	-	80,000	80,000	-
RAPZ tax fund	63,000	78,200	78,200	-
CCCOG fund	-	85,500	85,500	-
RSSD fund	-	<u>148,500</u>	<u>148,500</u>	<u>-</u>
Total transfers in	<u>63,000</u>	<u>564,500</u>	<u>562,219</u>	<u>(2,281)</u>
Transfers out:				
General fund	-	(10,500)	(10,500)	-
Debt service fund	(247,900)	(263,900)	(225,400)	38,500
Capital Projects Fund	-	<u>(3,975,100)</u>	<u>(3,975,100)</u>	<u>-</u>
Total transfers out	<u>(247,900)</u>	<u>(4,249,500)</u>	<u>(4,211,000)</u>	<u>38,500</u>
Total other financing uses	<u>(41,900)</u>	<u>(3,173,000)</u>	<u>(3,422,931)</u>	<u>(249,931)</u>
Net change in fund balances	787,100	(2,514,800)	(770,576)	1,744,224
Fund balances - January 1	<u>4,369,512</u>	<u>4,369,512</u>	<u>4,369,512</u>	<u>-</u>
Fund balances - December 31	<u>\$ 5,156,612</u>	<u>\$ 1,854,712</u>	<u>\$ 3,598,936</u>	<u>\$ 1,744,224</u>

CACHE COUNTY
BUDGETARY COMPARISON SCHEDULE
MENTAL HEALTH FUND
YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Other revenues:				
Intergovernmental	\$ 3,135,000	\$ 3,135,000	\$ 2,667,371	\$ (467,629)
Total revenues	<u>3,135,000</u>	<u>3,135,000</u>	<u>2,667,371</u>	<u>(467,629)</u>
EXPENDITURES				
Health and welfare:				
Mental health services	<u>3,135,000</u>	<u>3,135,000</u>	<u>2,667,371</u>	<u>467,629</u>
Total expenditures	<u>3,135,000</u>	<u>3,135,000</u>	<u>2,667,371</u>	<u>467,629</u>
Revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CACHE COUNTY
BUDGETARY COMPARISON SCHEDULE
CCCOG FUND
YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>			Variance With Final Budget
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes:				
Sales and use	\$ 4,436,200	\$ 4,436,200	\$ 4,428,632	\$ (7,568)
Total revenues	<u>4,436,200</u>	<u>4,436,200</u>	<u>4,428,632</u>	<u>(7,568)</u>
EXPENDITURES				
Streets and public improvements:				
New road construction	<u>4,369,600</u>	<u>4,369,600</u>	<u>1,036,538</u>	<u>3,333,062</u>
Total expenditures	<u>4,369,600</u>	<u>4,369,600</u>	<u>1,036,538</u>	<u>3,333,062</u>
Revenues over expenditures	<u>66,600</u>	<u>66,600</u>	<u>3,392,094</u>	<u>3,325,494</u>
OTHER FINANCING USES				
Transfers out:				
Municipal services fund	<u>(66,600)</u>	<u>(85,500)</u>	<u>(85,500)</u>	<u>-</u>
Total transfers out	<u>(66,600)</u>	<u>(85,500)</u>	<u>(85,500)</u>	<u>-</u>
Total other financing uses	<u>(66,600)</u>	<u>(85,500)</u>	<u>(85,500)</u>	<u>-</u>
Net change in fund balances	-	(18,900)	3,306,594	3,325,494
Fund balances - January 1	<u>15,083,887</u>	<u>15,083,887</u>	<u>15,083,887</u>	<u>-</u>
Fund balances - December 31	<u>\$15,083,887</u>	<u>\$15,064,987</u>	<u>\$18,390,481</u>	<u>\$ 3,325,494</u>

CACHE COUNTY
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
PRIMARY GOVERNMENT
DECEMBER 31, 2018 & 2017

December 31, 2018	Non- Contributory System	Public Safety System	Firefighters System	Tier 2 Public Employees System	Tier 2 Public Safety and Firefighter
Proportion of the net pension liability (asset)	0.5898115%	2.9735539%	0.6841959%	0.1471746%	1.2008330%
Proportionate share of the net pension liability (asset)	\$ 4,343,208	7,649,720	88,841	63,032	30,088
Covered employee payroll	\$ 4,895,435	4,078,388	212,272	1,719,371	1,606,793
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	88.72%	187.57%	41.85%	3.67%	1.87%
Plan fiduciary net position as a percentage of the total pension liability	87.0%	84.7%	94.3%	90.8%	95.6%
December 31, 2017	Non- Contributory System	Public Safety System	Firefighters System	Tier 2 Public Employees System	Tier 2 Public Safety and Firefighter
Proportion of the net pension liability (asset)	0.5837500%	2.9880980%	0.6998638%	0.1196470%	1.2338577%
Proportionate share of the net pension liability (asset)	\$ 2,557,583	4,687,305	(43,710)	10,549	(14,277)
Covered employee payroll	\$ 4,972,515	4,251,364	204,757	1,170,397	1,302,424
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	51.43%	110.25%	-21.35%	0.90%	-1.10%
Plan fiduciary net position as a percentage of the total pension liability	91.9%	90.2%	103.0%	97.4%	103.0%

CACHE COUNTY
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
PRIMARY GOVERNMENT
DECEMBER 31, 2016 & 2015

December 31, 2016	Non- Contributory System	Public Safety System	Firefighters System	Tier 2 Public Employees System	Tier 2 Public Safety and Firefighter
Proportion of the net pension liability (asset)	0.5693184%	3.1333176%	0.6771347%	0.1387795%	1.3847484%
Proportionate share of the net pension liability (asset)	\$ 3,655,723	6,358,367	(5,338)	15,481	(12,020)
Covered employee payroll	\$ 5,050,952	4,541,332	190,261	1,138,108	1,144,109
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	72.38%	140.01%	-2.81%	1.36%	-1.05%
Plan fiduciary net position as a percentage of the total pension liability	87.3%	86.5%	100.4%	95.1%	103.6%
December 31, 2015	Non- Contributory System	Public Safety System	Firefighters System	Tier 2 Public Employees System	Tier 2 Public Safety and Firefighter
Proportion of the net pension liability (asset)	0.5540547%	3.3617060%	0.7039769%	0.1057798%	1.6932880%
Proportionate share of the net pension liability (asset)	\$ 3,135,112	5,438,545	(12,750)	(231)	(24,739)
Covered employee payroll	\$ 4,926,247	4,373,454	189,347	683,501	1,007,662
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	63.64%	124.35%	-6.73%	-0.03%	-2.46%
Plan fiduciary net position as a percentage of the total pension liability	87.8%	87.1%	101.0%	100.2%	110.7%

CACHE COUNTY
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
PRIMARY GOVERNMENT
DECEMBER 31, 2014

December 31, 2014	Non- Contributory System	Contributory System	Public Safety System	Firefighters System	Tier 2 Public Employees System	Tier 2 Public Safety and Firefighter
Proportion of the net pension liability (asset)	0.5416136%	0.1861052%	2.9582971%	0.7023555%	0.0995314%	2.0888465%
Proportionate share of the net pension liability (asset)	\$ 2,351,813	53,681	3,720,304	(40,079)	(3,016)	(30,901)
Covered employee payroll	\$ 4,900,321	99,506	4,373,979	184,544	488,406	862,851
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	47.99%	53.95%	85.06%	-21.72%	-0.62%	-3.58%
Plan fiduciary net position as a percentage of the total pension liability	90.2%	94.0%	90.5%	103.5%	103.5%	120.5%

CACHE COUNTY
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
COMPONENT UNITS
DECEMBER 31, 2018 & 2017

December 31, 2018	Airport Authority Non- Contributory System	BRHD Non- Contributory System	BRHD Tier 2 Public Employees System
Proportion of the net pension liability (asset)	0.0066085%	0.4346791%	0.1312800%
Proportionate share of the net pension liability (asset)	\$ 48,664	3,200,859	56,224
Covered employee payroll	\$ 62,357	3,590,767	1,534,356
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	78.04%	89.14%	3.66%
Plan fiduciary net position as a percentage of the total pension liability	87.0%	87.0%	90.8%

December 31, 2017	Airport Authority Non- Contributory System	BRHD Non- Contributory System	BRHD Tier 2 Public Employees System
Proportion of the net pension liability (asset)	0.0065642%	0.4365793%	0.1296282%
Proportionate share of the net pension liability (asset)	\$ 28,761	1,912,785	11,430
Covered employee payroll	\$ 60,711	3,620,735	1,268,888
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	47.37%	52.83%	0.90%
Plan fiduciary net position as a percentage of the total pension liability	91.9%	91.9%	97.4%

CACHE COUNTY
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
COMPONENT UNITS
DECEMBER 31, 2016 & 2015

December 31, 2016	Airport Authority Non- Contributory System	BRHD Non- Contributory System	BRHD Tier 2 Public Employees System
Proportion of the net pension liability (asset)	0.0064688%	0.4410652%	0.1420163%
Proportionate share of the net pension liability (asset)	\$ 41,536	2,832,178	15,842
Covered employee payroll	\$ 60,711	3,682,885	1,164,649
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	68.42%	76.90%	1.36%
Plan fiduciary net position as a percentage of the total pension liability	87.3%	87.3%	95.1%

December 31, 2015	Airport Authority Non- Contributory System	BRHD Non- Contributory System	BRHD Tier 2 Public Employees System
Proportion of the net pension liability (asset)	0.0067123%	0.4373706%	0.1450403%
Proportionate share of the net pension liability (asset)	\$ 37,980	2,474,856	(317)
Covered employee payroll	\$ 59,571	3,574,872	937,262
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	63.76%	69.23%	-0.03%
Plan fiduciary net position as a percentage of the total pension liability	87.8%	87.8%	100.2%

CACHE COUNTY
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
COMPONENT UNITS
DECEMBER 31, 2014

December 31, 2014	Airport Authority Non- Contributory System	BRHD Non- Contributory System	BRHD Tier 2 Public Employees System
Proportion of the net pension liability (asset)	0.0066698%	0.4216243%	0.1154978%
Proportionate share of the net pension liability (asset)	\$ 28,962	1,830,792	(3,500)
Covered employee payroll	\$ 58,406	3,548,868	566,083
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	49.59%	51.59%	-0.62%
Plan fiduciary net position as a percentage of the total pension liability	90.2%	90.2%	103.5%

**CACHE COUNTY
SCHEDULE OF CONTRIBUTIONS
PRIMARY GOVERNMENT**

	As of fiscal year ended December 31,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered employee payroll
Noncontributory System	2015	\$ 845,150	845,150	-	4,923,658	17.17%
	2016	871,876	871,876	-	5,051,275	17.26%
	2017	884,190	884,190	-	4,973,151	17.78%
	2018	874,467	874,467	-	4,895,435	17.86%
	2019	860,344	860,344	-	4,824,938	17.83%
Public Safety System	2015	\$ 1,426,875	1,426,875	-	4,373,495	32.63%
	2016	1,480,551	1,480,551	-	4,546,531	32.56%
	2017	1,404,123	1,404,123	-	4,251,364	33.03%
	2018	1,357,288	1,357,288	-	4,078,388	33.28%
	2019	1,328,211	1,328,211	-	3,986,954	33.31%
Firefighters System	2015	\$ 7,395	7,395	-	189,347	3.91%
	2016	7,493	7,493	-	190,261	3.94%
	2017	8,006	8,006	-	204,757	3.91%
	2018	9,068	9,068	-	212,272	4.27%
	2019	10,304	10,304	-	223,503	4.61%
Tier 2 Public Employees System*	2015	\$ 102,582	102,582	-	687,415	14.92%
	2016	170,645	170,645	-	1,144,504	14.91%
	2017	177,343	177,343	-	1,180,649	15.02%
	2018	264,218	264,218	-	1,723,442	15.33%
	2019	325,900	325,900	-	2,095,756	15.55%
Tier 2 Public Safety and Firefighter System*	2015	\$ 226,841	226,841	-	1,007,003	22.53%
	2016	258,588	258,588	-	1,149,282	22.50%
	2017	293,824	293,824	-	1,303,742	22.54%
	2018	367,403	367,403	-	1,608,261	22.84%
	2019	489,962	489,962	-	2,177,870	22.50%
Tier 2 Public Employees DC Only System*	2015	\$ 21,401	21,401	-	318,150	6.73%
	2016	24,956	24,956	-	371,876	6.71%
	2017	39,075	39,075	-	582,535	6.71%
	2018	44,508	44,508	-	662,438	6.72%
	2019	46,148	46,148	-	687,834	6.71%
Tier 2 Public Safety and Firefighter DC Only System*	2015	\$ 17,205	17,205	-	145,434	11.83%
	2016	21,163	21,163	-	178,892	11.83%
	2017	31,490	31,490	-	266,188	11.83%
	2018	43,119	43,119	-	364,464	11.83%
	2019	52,532	52,532	-	444,091	11.83%

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

**CACHE COUNTY
SCHEDULE OF CONTRIBUTIONS
COMPONENT UNITS**

	As of fiscal year ended December 31,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered employee payroll
Airport Authority Noncontributory System	2015	\$ 11,043	11,043	-	59,571	18.54%
	2016	11,043	11,043	-	59,571	18.54%
	2017	11,253	11,253	-	60,711	18.54%
	2018	11,567	11,567	-	62,357	18.55%
	2019	12,081	12,081	-	65,141	18.55%
BRHD Noncontributory System	2015	\$ 646,863	646,863	-	3,574,872	18.09%
	2016	665,719	665,719	-	3,682,885	18.08%
	2017	653,679	653,679	-	3,620,735	18.05%
	2018	647,421	647,421	-	3,590,767	18.03%
	2019	635,803	635,803	-	3,517,692	18.07%
BRHD Tier 2 Public Employees System*	2015	\$ 139,860	139,860	-	937,262	14.92%
	2016	173,649	173,649	-	1,164,649	14.91%
	2017	190,526	190,526	-	1,268,888	15.02%
	2018	235,173	235,173	-	1,534,358	15.33%
	2019	269,845	269,845	-	1,729,584	15.60%
BRHD Tier 2 Public Employees DC Only System*	2015	\$ 10,900	10,900	-	162,546	6.71%
	2016	10,374	10,374	-	155,070	6.69%
	2017	11,005	11,005	-	164,493	6.69%
	2018	12,135	12,135	-	181,380	6.69%
	2019	12,709	12,709	-	189,962	6.69%

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

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2019

NOTE 1 – BUDGETS AND BUDGETARY ACCOUNTING

The County is required by state statute and the Uniform Fiscal Procedures Act for Utah Counties to adopt annual budgets for its governmental funds on or before December 15, for the succeeding fiscal year beginning January 1. This budget is shown as the original budget on the budgetary comparison schedules. Final budgets include the original budget amounts plus any amendments made to the budget during the year by the County Council through formal resolution.

The budgets for the County’s funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). All annual appropriations lapse at year end. Project-length financial plans have been adopted for the Capital Projects Fund.

The County complies with the following procedures in establishing the budgetary data reflected in the financial statements:

1. On or before November 1, the County Executive prepares a tentative budget for the next budget year, with the assistance of the County Finance Director.
2. A public hearing is then held on the adoption of the budget.
3. After the public hearing the County Council makes final adjustments to the tentative budget.
4. On or before December 15, the County Council adopts the budget by resolution.
5. Department heads may transfer unexpended budgeted amounts within their departments with approval of the County Council.

6. The County Council may transfer unexpended budgeted amounts from one department to another in the same fund by resolution.

7. Budget appropriations may be increased only after a public hearing has been held and followed by resolution of the County Council.

NOTE 2 – BUDGETED FUND BALANCE

Each fund had a balanced budget in accordance with state law. As allowed by state law, the County Council has authorized the use of unassigned fund balances to provide the necessary resources to balance each fund’s budget.

NOTE 3 – ENCUMBRANCES

The County uses encumbrances during the year to recognize the use of appropriations. The County’s policy is for all appropriations to lapse at year end. Therefore, there are no encumbrances at year end.

NOTE 4 – SCHEDULE OF CONTRIBUTIONS

Generally accepted accounting standards require the presentation of 10 years of this required supplementary information. Transition provisions in the initial adoption of the accounting standard indicate that information should be presented for as many years as are available. The County determined that it is not practicable to provide information prior to 2015.

NOTE 5 – CHANGE IN ASSUMPTIONS

The assumptions and methods used to calculate the total pension liability remain unchanged from the prior year.

SUPPLEMENTARY INFORMATION

CACHE COUNTY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2019

	Special Revenue											Total Nonmajor Governmental Funds
	CCCF	CDRA	Health	Visitor's Bureau	Council on Aging	Restaurant Tax	Children's Justice Center	RAPZ Tax	Ambulance	RSSD	Debt Service	
ASSETS												
Cash and cash equivalents	\$ -	\$ 285,217	\$ 275,285	\$ 125	\$ 200	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 560,927
Equity in investment pool	15,902	-	811,845	461,226	289,240	2,187,103	-	1,159,702	686,012	107,133	73,709	5,791,872
Taxes receivable	-	-	35,200	114,208	-	306,866	-	344,509	-	-	-	800,783
Due from other governments	-	-	-	59,291	72,779	-	78,139	-	294,681	-	-	504,890
Restricted cash and investments	-	-	-	-	-	-	-	-	-	-	6,850	6,850
Other assets	-	-	-	2,655	-	-	-	-	46,750	-	-	49,405
Total assets	<u>\$ 15,902</u>	<u>\$ 285,217</u>	<u>\$ 1,122,330</u>	<u>\$ 637,505</u>	<u>\$ 362,219</u>	<u>\$ 2,493,969</u>	<u>\$ 78,239</u>	<u>\$ 1,504,211</u>	<u>\$ 1,027,443</u>	<u>\$ 107,133</u>	<u>\$ 80,559</u>	<u>\$ 7,714,727</u>
LIABILITIES												
Interfund payable - investment pool	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,526	\$ -	\$ -	\$ -	\$ -	\$ 64,526
Accounts payable and accrued liabilities	-	273,808	21,980	26,263	18,532	245,000	26,483	95,192	185,091	-	-	892,349
Total liabilities	<u>-</u>	<u>273,808</u>	<u>21,980</u>	<u>26,263</u>	<u>18,532</u>	<u>245,000</u>	<u>91,009</u>	<u>95,192</u>	<u>185,091</u>	<u>-</u>	<u>-</u>	<u>956,875</u>
DEFERRED INFLOWS OF RESOURCES												
Delinquent property taxes	\$ -	-	20,300	-	-	-	-	-	-	-	-	20,300
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>20,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,300</u>
FUND BALANCE												
Nonspendable	-	-	-	2,655	-	-	-	-	46,750	-	-	49,405
Restricted for:												
Air pollution control	-	-	415,278	-	-	-	-	-	-	-	-	415,278
Ambulance services	-	-	-	-	-	-	-	-	795,602	-	-	795,602
Health services	-	-	664,772	-	-	-	-	-	-	-	-	664,772
Streets and public improvements	-	-	-	-	-	-	-	-	-	107,133	-	107,133
Parks and recreation	-	-	-	608,587	-	2,248,969	-	1,409,019	-	-	-	4,266,575
Debt service	-	-	-	-	-	-	-	-	-	-	6,850	6,850
Other purposes	15,902	11,409	-	-	1,036	-	-	-	-	-	-	28,347
Assigned to:												
Debt service	-	-	-	-	-	-	-	-	-	-	73,709	73,709
Health and welfare	-	-	-	-	342,651	-	-	-	-	-	-	342,651
Unassigned	-	-	-	-	-	-	(12,770)	-	-	-	-	(12,770)
Total fund balances	<u>15,902</u>	<u>11,409</u>	<u>1,080,050</u>	<u>611,242</u>	<u>343,687</u>	<u>2,248,969</u>	<u>(12,770)</u>	<u>1,409,019</u>	<u>842,352</u>	<u>107,133</u>	<u>80,559</u>	<u>6,737,552</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 15,902</u>	<u>\$ 285,217</u>	<u>\$ 1,122,330</u>	<u>\$ 637,505</u>	<u>\$ 362,219</u>	<u>\$ 2,493,969</u>	<u>\$ 78,239</u>	<u>\$ 1,504,211</u>	<u>\$ 1,027,443</u>	<u>\$ 107,133</u>	<u>\$ 80,559</u>	<u>\$ 7,714,727</u>

CACHE COUNTY
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2019

	Special Revenue											Total Nonmajor Governmental Funds
	CCCF	CDRA	Health	Visitor's Bureau	Council on Aging	Restaurant Tax	Children's Justice Center	RAPZ Tax	Ambulance	RSSD	Debt Service	
REVENUES												
Taxes:												
Property	\$ -	\$ 50,138	\$ 943,574	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 993,712
Sales and use	-	-	-	918,351	-	1,680,159	-	1,771,058	-	-	-	4,369,568
	-	50,138	943,574	918,351	-	1,680,159	-	1,771,058	-	-	-	5,363,280
Other revenues:												
Intergovernmental	-	235,079	-	77,366	302,455	-	419,226	-	1,152,000	149,530	-	2,335,656
Charges for services	-	-	305,784	36,198	83,375	-	-	-	-	-	-	425,357
Interest income	468	-	-	-	-	-	-	-	-	-	9,336	9,804
Public contributions	44,091	-	-	2,047	2,994	-	-	-	-	-	-	49,132
Miscellaneous revenues	-	-	-	500	3,822	-	850	-	41,319	3,649	-	50,140
Total revenues	44,559	285,217	1,249,358	1,034,462	392,646	1,680,159	420,076	1,771,058	1,193,319	153,179	9,336	8,233,369
EXPENDITURES												
General government	10	281,438	24,695	-	-	-	-	-	-	-	-	306,143
Public safety	-	-	-	-	-	-	450,977	-	926,011	-	-	1,376,988
Health and welfare	-	-	1,286,722	-	665,363	-	-	-	-	-	-	1,952,085
Culture and recreation	-	-	-	757,278	-	1,178,224	-	2,292,418	-	-	-	4,227,920
Debt service principal	-	-	-	-	-	-	-	-	-	-	1,812,950	1,812,950
Debt service interest	-	-	-	-	-	-	-	-	-	-	172,612	172,612
Total expenditures	10	281,438	1,311,417	757,278	665,363	1,178,224	450,977	2,292,418	926,011	-	1,985,562	9,848,698
Revenues over (under) expenditures	44,549	3,779	(62,059)	277,184	(272,717)	501,935	(30,901)	(521,360)	267,308	153,179	(1,976,226)	(1,615,329)
OTHER FINANCING SOURCES (USES)												
Proceeds from sale of capital assets	-	-	-	-	15,450	-	-	-	-	-	-	15,450
Transfers in	-	-	-	-	306,850	-	3,900	-	-	-	1,989,100	2,299,850
Transfers out	(32,349)	(11,507)	-	(262,000)	-	(343,700)	-	(154,813)	-	(149,500)	-	(953,869)
Total other financing sources (uses)	(32,349)	(11,507)	-	(262,000)	322,300	(343,700)	3,900	(154,813)	-	(149,500)	1,989,100	1,361,431
Net change in fund balances	12,200	(7,728)	(62,059)	15,184	49,583	158,235	(27,001)	(676,173)	267,308	3,679	12,874	(253,898)
Fund balances - January 1	3,702	19,137	1,142,109	596,058	294,104	2,090,734	14,231	2,085,192	575,044	103,454	67,685	6,991,450
Fund balances - December 31	<u>\$ 15,902</u>	<u>\$ 11,409</u>	<u>\$ 1,080,050</u>	<u>\$ 611,242</u>	<u>\$ 343,687</u>	<u>\$ 2,248,969</u>	<u>\$ (12,770)</u>	<u>\$ 1,409,019</u>	<u>\$ 842,352</u>	<u>\$ 107,133</u>	<u>\$ 80,559</u>	<u>\$ 6,737,552</u>

CACHE COUNTY
BUDGETARY COMPARISON SCHEDULE
CCCF FUND
YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Other revenues:				
Interest income	\$ 100	\$ 200	\$ 468	\$ 268
Public contributions	26,000	40,800	44,091	3,291
Total revenues	<u>26,100</u>	<u>41,000</u>	<u>44,559</u>	<u>3,559</u>
EXPENDITURES				
General government:				
General and administrative	-	100	10	90
Total expenditures	<u>-</u>	<u>100</u>	<u>10</u>	<u>90</u>
Revenues over expenditures	<u>26,100</u>	<u>40,900</u>	<u>44,549</u>	<u>3,649</u>
OTHER FINANCING USES				
Transfers out:				
General fund	-	(14,800)	(14,680)	120
Municipal services fund	(5,000)	(5,000)	(2,719)	2,281
Council on aging fund	(21,000)	(21,000)	(14,950)	6,050
Total transfers out	<u>(26,000)</u>	<u>(40,800)</u>	<u>(32,349)</u>	<u>8,451</u>
Total other financing uses	<u>(26,000)</u>	<u>(40,800)</u>	<u>(32,349)</u>	<u>8,451</u>
Net change in fund balances	100	100	12,200	12,100
Fund balances - January 1	<u>3,702</u>	<u>3,702</u>	<u>3,702</u>	<u>-</u>
Fund balances - December 31	<u>\$ 3,802</u>	<u>\$ 3,802</u>	<u>\$ 15,902</u>	<u>\$ 12,100</u>

CACHE COUNTY
BUDGETARY COMPARISON SCHEDULE
CDRA FUND
YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>			Variance With Final Budget
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes:				
Property	\$ 50,000	\$ 70,000	\$ 50,138	\$ (19,862)
Other revenues:				
Intergovernmental	<u>221,000</u>	<u>266,000</u>	<u>235,079</u>	<u>(30,921)</u>
Total revenues	<u>271,000</u>	<u>336,000</u>	<u>285,217</u>	<u>(50,783)</u>
EXPENDITURES				
General government:				
Cache County Redevelopment Agency	<u>260,000</u>	<u>325,000</u>	<u>281,438</u>	<u>43,562</u>
Total expenditures	<u>260,000</u>	<u>325,000</u>	<u>281,438</u>	<u>43,562</u>
Revenues over expenditures	<u>11,000</u>	<u>11,000</u>	<u>3,779</u>	<u>(7,221)</u>
OTHER FINANCING USES				
Transfers out:				
General fund	<u>-</u>	<u>(11,600)</u>	<u>(11,507)</u>	<u>93</u>
Total transfers out	<u>-</u>	<u>(11,600)</u>	<u>(11,507)</u>	<u>93</u>
Total other financing uses	<u>-</u>	<u>(11,600)</u>	<u>(11,507)</u>	<u>93</u>
Net change in fund balances	11,000	(600)	(7,728)	(7,128)
Fund balances - January 1	<u>19,137</u>	<u>19,137</u>	<u>19,137</u>	<u>-</u>
Fund balances - December 31	<u>\$ 30,137</u>	<u>\$ 18,537</u>	<u>\$ 11,409</u>	<u>\$ (7,128)</u>

CACHE COUNTY
BUDGETARY COMPARISON SCHEDULE
HEALTH FUND
YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property	\$ 952,000	\$ 952,000	\$ 943,574	\$ (8,426)
Other revenues:				
Charges for services	<u>280,000</u>	<u>280,000</u>	<u>305,784</u>	<u>25,784</u>
Total revenues	<u>1,232,000</u>	<u>1,232,000</u>	<u>1,249,358</u>	<u>17,358</u>
EXPENDITURES				
General government:				
Contributions to other units	<u>50,000</u>	<u>50,000</u>	<u>24,695</u>	<u>25,305</u>
	50,000	50,000	24,695	25,305
Health and welfare:				
Air pollution control	255,000	255,000	255,000	-
Bear River Health Department	<u>1,013,900</u>	<u>1,035,900</u>	<u>1,031,722</u>	<u>4,178</u>
	<u>1,268,900</u>	<u>1,290,900</u>	<u>1,286,722</u>	<u>4,178</u>
Total expenditures	<u>1,318,900</u>	<u>1,340,900</u>	<u>1,311,417</u>	<u>29,483</u>
Revenues under expenditures	<u>(86,900)</u>	<u>(108,900)</u>	<u>(62,059)</u>	<u>46,841</u>
Net change in fund balances	(86,900)	(108,900)	(62,059)	46,841
Fund balances - January 1	<u>1,142,109</u>	<u>1,142,109</u>	<u>1,142,109</u>	<u>-</u>
Fund balances - December 31	<u>\$ 1,055,209</u>	<u>\$ 1,033,209</u>	<u>\$ 1,080,050</u>	<u>\$ 46,841</u>

CACHE COUNTY
BUDGETARY COMPARISON SCHEDULE
VISITOR'S BUREAU FUND
YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Sales and use	\$ 1,036,200	\$ 1,036,200	\$ 918,351	\$ (117,849)
Other revenues:				
Intergovernmental	18,100	60,600	77,366	16,766
Charges for services	35,000	35,000	36,198	1,198
Public contributions	5,000	5,000	2,047	(2,953)
Miscellaneous revenues	100	100	500	400
Total revenues	<u>1,094,400</u>	<u>1,136,900</u>	<u>1,034,462</u>	<u>(102,438)</u>
EXPENDITURES				
Culture and recreation:				
Cache Valley Visitor's Bureau	702,300	807,300	757,278	50,022
Total expenditures	<u>702,300</u>	<u>807,300</u>	<u>757,278</u>	<u>50,022</u>
Revenues over expenditures	<u>392,100</u>	<u>329,600</u>	<u>277,184</u>	<u>(52,416)</u>
OTHER FINANCING USES				
Transfers out:				
Debt service fund	(262,000)	(262,000)	(262,000)	-
Total transfers out	<u>(262,000)</u>	<u>(262,000)</u>	<u>(262,000)</u>	<u>-</u>
Total other financing uses	<u>(262,000)</u>	<u>(262,000)</u>	<u>(262,000)</u>	<u>-</u>
Net change in fund balances	130,100	67,600	15,184	(52,416)
Fund balances - January 1	596,058	596,058	596,058	-
Fund balances - December 31	<u>\$ 726,158</u>	<u>\$ 663,658</u>	<u>\$ 611,242</u>	<u>\$ (52,416)</u>

CACHE COUNTY
BUDGETARY COMPARISON SCHEDULE
COUNCIL ON AGING FUND
YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>			Variance With Final Budget
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Other revenues:				
Intergovernmental	\$ 309,600	\$ 321,600	\$ 302,455	\$ (19,145)
Charges for services	88,500	88,500	83,375	(5,125)
Public contributions	16,000	2,000	2,994	994
Miscellaneous revenues	4,100	4,100	3,822	(278)
Total revenues	<u>418,200</u>	<u>416,200</u>	<u>392,646</u>	<u>(23,554)</u>
EXPENDITURES				
Health and welfare:				
Nutrition	374,400	428,500	407,678	20,822
Senior center	147,500	251,200	145,034	106,166
Access	112,100	122,200	112,651	9,549
Total expenditures	<u>634,000</u>	<u>801,900</u>	<u>665,363</u>	<u>136,537</u>
Revenues under expenditures	<u>(215,800)</u>	<u>(385,700)</u>	<u>(272,717)</u>	<u>112,983</u>
OTHER FINANCING SOURCES				
Proceeds from sale of capital assets	-	-	15,450	15,450
Transfers in:				
General fund	260,000	291,900	291,900	-
CCCF fund	-	21,000	14,950	(6,050)
Total transfers in	<u>260,000</u>	<u>312,900</u>	<u>306,850</u>	<u>(6,050)</u>
Total other financing sources	<u>260,000</u>	<u>312,900</u>	<u>322,300</u>	<u>9,400</u>
Net change in fund balances	44,200	(72,800)	49,583	122,383
Fund balances - January 1	294,104	294,104	294,104	-
Fund balances - December 31	<u>\$ 338,304</u>	<u>\$ 221,304</u>	<u>\$ 343,687</u>	<u>\$ 122,383</u>

CACHE COUNTY
BUDGETARY COMPARISON SCHEDULE
RESTAURANT TAX FUND
YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Sales and use	\$ 1,607,200	\$ 1,607,200	\$ 1,680,159	\$ 72,959
Total revenues	<u>1,607,200</u>	<u>1,607,200</u>	<u>1,680,159</u>	<u>72,959</u>
EXPENDITURES				
Culture and recreation:				
Recreation and tourism promotion	-	1,218,500	1,178,224	40,276
Total expenditures	<u>-</u>	<u>1,218,500</u>	<u>1,178,224</u>	<u>40,276</u>
Revenues over expenditures	<u>1,607,200</u>	<u>388,700</u>	<u>501,935</u>	<u>113,235</u>
OTHER FINANCING USES				
Transfers out:				
General fund	-	(263,700)	(263,700)	-
Municipal services fund	-	(80,000)	(80,000)	-
Total transfers out	<u>-</u>	<u>(343,700)</u>	<u>(343,700)</u>	<u>-</u>
Total other financing uses	<u>-</u>	<u>(343,700)</u>	<u>(343,700)</u>	<u>-</u>
Net change in fund balances	1,607,200	45,000	158,235	113,235
Fund balances - January 1	<u>2,090,734</u>	<u>2,090,734</u>	<u>2,090,734</u>	<u>-</u>
Fund balances - December 31	<u>\$ 3,697,934</u>	<u>\$ 2,135,734</u>	<u>\$ 2,248,969</u>	<u>\$ 113,235</u>

CACHE COUNTY
BUDGETARY COMPARISON SCHEDULE
CHILDREN'S JUSTICE CENTER FUND
YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Other revenues:				
Intergovernmental	\$ 458,200	\$ 454,600	\$ 419,226	\$ (35,374)
Miscellaneous revenue	-	-	850	850
Total revenues	<u>458,200</u>	<u>454,600</u>	<u>420,076</u>	<u>(34,524)</u>
EXPENDITURES				
Public safety:				
Children's services	<u>462,100</u>	<u>457,900</u>	<u>450,977</u>	<u>6,923</u>
Total expenditures	<u>462,100</u>	<u>457,900</u>	<u>450,977</u>	<u>6,923</u>
Revenues under expenditures	<u>(3,900)</u>	<u>(3,300)</u>	<u>(30,901)</u>	<u>(27,601)</u>
OTHER FINANCING SOURCES				
Transfers in:				
General fund	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>	<u>-</u>
Total transfers in	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>	<u>-</u>
Total other financing sources	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>	<u>-</u>
Net change in fund balances	-	600	(27,001)	(27,601)
Fund balances - January 1	<u>14,231</u>	<u>14,231</u>	<u>14,231</u>	<u>-</u>
Fund balances - December 31	<u>\$ 14,231</u>	<u>\$ 14,831</u>	<u>\$ (12,770)</u>	<u>\$ (27,601)</u>

CACHE COUNTY
BUDGETARY COMPARISON SCHEDULE
RAPZ TAX FUND
YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Sales and use	\$ 1,773,700	\$ 1,773,700	\$ 1,771,058	\$ (2,642)
Total revenues	<u>1,773,700</u>	<u>1,773,700</u>	<u>1,771,058</u>	<u>(2,642)</u>
EXPENDITURES				
Culture and recreation:				
Programs and projects	<u>1,747,000</u>	<u>2,329,800</u>	<u>2,292,418</u>	<u>37,382</u>
Total expenditures	<u>1,747,000</u>	<u>2,329,800</u>	<u>2,292,418</u>	<u>37,382</u>
Revenues over (under) expenditures	<u>26,700</u>	<u>(556,100)</u>	<u>(521,360)</u>	<u>34,740</u>
OTHER FINANCING USES				
Transfers out:				
General fund	(26,700)	(76,700)	(76,613)	87
Municipal services fund	<u>-</u>	<u>(78,200)</u>	<u>(78,200)</u>	<u>-</u>
Total transfers out	<u>(26,700)</u>	<u>(154,900)</u>	<u>(154,813)</u>	<u>87</u>
Total other financing uses	<u>(26,700)</u>	<u>(154,900)</u>	<u>(154,813)</u>	<u>87</u>
Net change in fund balances	-	(711,000)	(676,173)	34,827
Fund balances - January 1	<u>2,085,192</u>	<u>2,085,192</u>	<u>2,085,192</u>	<u>-</u>
Fund balances - December 31	<u>\$ 2,085,192</u>	<u>\$ 1,374,192</u>	<u>\$ 1,409,019</u>	<u>\$ 34,827</u>

CACHE COUNTY
BUDGETARY COMPARISON SCHEDULE
AMBULANCE FUND
YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>			Variance With Final Budget
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Other revenues:				
Intergovernmental	\$ 1,152,000	\$ 1,152,000	\$ 1,152,000	\$ -
Miscellaneous income	-	41,400	41,319	(81)
Total revenues	<u>1,152,000</u>	<u>1,193,400</u>	<u>1,193,319</u>	<u>(81)</u>
EXPENDITURES				
Public safety:				
Ambulance services	<u>1,152,000</u>	<u>1,249,400</u>	<u>926,011</u>	<u>323,389</u>
Total expenditures	<u>1,152,000</u>	<u>1,249,400</u>	<u>926,011</u>	<u>323,389</u>
Revenues over (under) expenditures	<u>-</u>	<u>(56,000)</u>	<u>267,308</u>	<u>323,308</u>
Net change in fund balances	-	(56,000)	267,308	323,308
Fund balances - January 1	<u>575,044</u>	<u>575,044</u>	<u>575,044</u>	<u>-</u>
Fund balances - December 31	<u>\$ 575,044</u>	<u>\$ 519,044</u>	<u>\$ 842,352</u>	<u>\$ 323,308</u>

CACHE COUNTY
BUDGETARY COMPARISON SCHEDULE
RSSD FUND
YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>			Variance With Final Budget
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Other revenues:				
Intergovernmental	\$ 78,000	\$ 148,700	\$ 149,530	\$ 830
Miscellaneous income	800	800	3,649	2,849
Total revenues	<u>78,800</u>	<u>149,500</u>	<u>153,179</u>	<u>3,679</u>
EXPENDITURES				
Streets and public improvements:				
Road projects	<u>78,800</u>	-	-	-
Total expenditures	<u>78,800</u>	-	-	-
Revenues over expenditures	-	<u>149,500</u>	<u>153,179</u>	<u>3,679</u>
OTHER FINANCING USES				
Transfers out:				
General fund	-	(1,000)	(1,000)	-
Municipal services fund	-	<u>(148,500)</u>	<u>(148,500)</u>	-
Total transfers out	-	<u>(149,500)</u>	<u>(149,500)</u>	-
Total other financing uses	-	<u>(149,500)</u>	<u>(149,500)</u>	-
Net change in fund balances	-	-	3,679	3,679
Fund balances - January 1	<u>103,454</u>	<u>103,454</u>	<u>103,454</u>	-
Fund balances - December 31	<u>\$ 103,454</u>	<u>\$ 103,454</u>	<u>\$ 107,133</u>	<u>\$ 3,679</u>

CACHE COUNTY
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
YEAR ENDED DECEMBER 31, 2019

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Other revenues:				
Interest income	\$ -	\$ -	\$ 9,336	\$ 9,336
Total revenues	<u>-</u>	<u>-</u>	<u>9,336</u>	<u>9,336</u>
EXPENDITURES				
Debt service:				
Principal	1,745,400	1,852,100	1,812,950	39,150
Interest	<u>195,800</u>	<u>175,500</u>	<u>172,612</u>	<u>2,888</u>
Total expenditures	<u>1,941,200</u>	<u>2,027,600</u>	<u>1,985,562</u>	<u>42,038</u>
Revenues under expenditures	<u>(1,941,200)</u>	<u>(2,027,600)</u>	<u>(1,976,226)</u>	<u>51,374</u>
OTHER FINANCING SOURCES				
Transfers in:				
General fund	1,647,800	1,501,700	1,501,700	-
Municipal services fund	31,400	263,900	225,400	(38,500)
Visitor's bureau fund	<u>262,000</u>	<u>262,000</u>	<u>262,000</u>	<u>-</u>
Total transfers in	<u>1,941,200</u>	<u>2,027,600</u>	<u>1,989,100</u>	<u>(38,500)</u>
Total other financing sources	<u>1,941,200</u>	<u>2,027,600</u>	<u>1,989,100</u>	<u>(38,500)</u>
Net change in fund balances	-	-	12,874	12,874
Fund balances - January 1	<u>67,685</u>	<u>67,685</u>	<u>67,685</u>	<u>-</u>
Fund balances - December 31	<u>\$ 67,685</u>	<u>\$ 67,685</u>	<u>\$ 80,559</u>	<u>\$ 12,874</u>

CACHE COUNTY
COMBINING SCHEDULE OF FIDUCIARY NET POSITION
AGENCY FUNDS
AS OF DECEMBER 31, 2019

	<u>Fee Trust Fund</u>	<u>Health Department 125 Plan</u>	<u>Treasurer's Tax Fund</u>	<u>Total Agency Funds</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ 9,391	\$ 27,208,398	\$ 27,217,789
Equity in investment pool	142,030	-	-	142,030
Taxes receivable	-	-	1,626,950	1,626,950
Total assets	<u>\$ 142,030</u>	<u>\$ 9,391</u>	<u>\$ 28,835,348</u>	<u>\$ 28,986,769</u>
LIABILITIES				
Due to other taxing units	\$ -	\$ -	\$ 28,773,926	\$ 28,773,926
Due to employees	-	9,391	-	9,391
Refunds payable	-	-	61,422	61,422
Other payables	142,030	-	-	142,030
Total liabilities	<u>\$ 142,030</u>	<u>\$ 9,391</u>	<u>\$ 28,835,348</u>	<u>\$ 28,986,769</u>

COMPONENT UNITS

CACHE COUNTY
COMBINING STATEMENT OF NET POSITION
NORTH PARK INTERLOCAL COOPERATIVE
AS OF DECEMBER 31, 2019

	North Park Interlocal Cooperative	Bridgerland Community Ice Arena	Total
ASSETS			
Cash and cash equivalents	\$ 145	\$ 442,025	\$ 442,170
Accounts receivable, net	-	17,658	17,658
Pledges receivable, net	-	92,853	92,853
Investments	-	986,114	986,114
Inventory	-	3,561	3,561
Other assets	-	18,551	18,551
Capital assets:			
Buildings, improvements and equipment	4,516,695	498,972	5,015,667
Accumulated depreciation	<u>(1,885,570)</u>	<u>(412,229)</u>	<u>(2,297,799)</u>
Total assets	<u>2,631,270</u>	<u>1,647,505</u>	<u>4,278,775</u>
LIABILITIES			
Accounts payable and accrued liabilities	<u>-</u>	<u>30,105</u>	<u>30,105</u>
Total liabilities	<u>-</u>	<u>30,105</u>	<u>30,105</u>
NET POSITION			
Net investment in capital assets	2,631,125	86,743	2,717,868
Restricted for:			
Capital projects	-	-	-
Other purposes	-	439,523	439,523
Unrestricted	<u>145</u>	<u>1,091,134</u>	<u>1,091,279</u>
Total net position	<u>\$ 2,631,270</u>	<u>\$ 1,617,400</u>	<u>\$ 4,248,670</u>

CACHE COUNTY
COMBINING STATEMENT OF ACTIVITIES
NORTH PARK INTERLOCAL COOPERATIVE
YEAR ENDED DECEMBER 31, 2019

	<u>North Park Interlocal Cooperative</u>	<u>Bridgerland Community Ice Arena</u>	<u>Total</u>
Expenses	\$ 114,632	\$ 949,592	\$ 1,064,224
Program revenues			
Charges for services	-	565,146	565,146
Operating grants and contributions	<u>-</u>	<u>438,550</u>	<u>438,550</u>
Total program revenues	<u>-</u>	<u>1,003,696</u>	<u>1,003,696</u>
Net revenues (expenses)	<u>(114,632)</u>	<u>54,104</u>	<u>(60,528)</u>
General revenues			
Interest income	<u>4</u>	<u>50,891</u>	<u>50,895</u>
Total general revenues	<u>4</u>	<u>50,891</u>	<u>50,895</u>
Change in net position	(114,628)	104,995	(9,633)
Net position - beginning	<u>2,745,898</u>	<u>1,512,405</u>	<u>4,258,303</u>
Net position - ending	<u>\$ 2,631,270</u>	<u>\$ 1,617,400</u>	<u>\$ 4,248,670</u>

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CACHE COUNTY
SINGLE AUDIT REPORTS

CACHE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA No.</u>	<u>Pass-Through Grant No.</u>	<u>Expenditures</u>
U.S. Department of Agriculture (USDA)			
<i>Direct Program</i>			
Forest Service Schools and Roads Cluster			
Secure Rural Schools-Title I	10.665	FY2019	127,240
Secure Rural Schools-Title III	10.665	FY2019	20,957
Total Forest Service Schools and Roads Cluster			148,197
<i>Passed through Utah Weed Supervisors Association</i>			
2019 EDRR Knapweed Project	10.025	2019	8,000
<i>Passed through Utah Department of Health</i>			
Special Supplemental Food Program for Women, Infants and Children:			
Food Checks 2019	10.557	152700153	1,430,928
Food Checks 2020	10.557	202700372	472,941
Administrative Costs 2019	10.557	152700153	863,890
Administrative Costs 2020	10.557	202700372	309,044
Total USDA			3,233,000
U.S. Environmental Protection Agency (EPA)			
<i>Passed through Utah Division of Environmental Quality</i>			
Targeted Airshed Vehicle Repair and Replace 2019	66.202	14518513	285,819
Targeted Airshed Vehicle Repair and Replace 2020	66.202	14518513	319,896
DEQ Environmental Services 2019	66.605	191851	23,352
DEQ Environmental Services 2020	66.605	191851	8,280
DEQ Air Quality 2019	66.605	191851	3,500
Total EPA			640,847

CACHE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA No.</u>	<u>Pass-Through Grant No.</u>	<u>Expenditures</u>
U.S. Department of Health & Human Services (HHS)			
<i>Passed through Bear River Association of Governments</i>			
Aging Cluster			
Special Programs for Aging, Title III, Part B	93.044	FY 19-20	60,518
Special Programs for Aging, Title III, Part C1	93.045	FY 18-19	31,962
Special Programs for Aging, Title III, Part C1	93.045	FY 19-20	22,705
Special Programs for Aging, Title IIIC-1 CIC	93.053	FY 19-20	11,669
Special Programs for Aging, HDM Title III, Part C2	93.045	FY 18-19	11,250
Special Programs for Aging, Title IIIC-2 CIH	93.053	FY 19-20	17,808
Special Programs for Aging, IIID PHP	93.043	FY 18-19	750
Special Programs for Aging, IIID PHP	93.043	FY 19-20	2,000
Total Aging Cluster			158,662
Health Insurance Counseling	93.779	FY 18-19	314
Health Insurance Counseling	93.779	FY 19-20	4,000
MIPPA	93.071	FY 18-19	427
MIPPA	93.071	FY 19-20	1,500
Title XX - Social Services Block Grant	93.667	FY 18-19	4,600
<i>Passed through Utah Department of Health and Human Services</i>			
General Federal Block MHF	93.958	160238 (18-19)	51,521
General Federal Block MHF	93.958	160238 (19-20)	38,662
Federal Block Children MHX	93.958	160238 (18-19)	14,000
Federal Block Children MHX	93.958	160238 (19-20)	26,764
General Federal Block FRF	93.958	160238 (18-19)	5,430
General Federal Block FRF	93.958	160238 (19-20)	6,231
TAI CHI For Arthritis	93.761	FY 19-20	3,700
PH & Medical Preparedness 2019	93.069	192700032	121,299
PH & Medical Preparedness 2020	93.069	202700062	258,926
Cancer Control 2019	93.094	162700957	7,670
Cancer Control 2020	93.094	162700957	6,780
TB Control 2019	93.116	152700340	3,736
TB Control 2020	93.116	152700340	1,661
Community Level PDO Grant 2019	93.136	172700018	26,327

CACHE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA No.</u>	<u>Pass-Through Grant No.</u>	<u>Expenditures</u>
Substance Abuse - SPF Partners for Success 2019	93.243	160083	44,961
Substance Abuse - SPF Partners for Success 2020	93.243	160048	83,140
Substance Abuse - RX Partners for Success 2019	93.243	160048	17,855
Substance Abuse - RX Partners for Success 2020	93.243	160048	5,401
Substance Abuse - State Youth Treatment 2020	93.243	160048	76,861
Substance Abuse - MH - Integration W/FQHC 2020	93.243	160048	134,603
Enhance Accute HCV & HBV Surveillance 2019	93.270	182700551	9,184
Enhance Accute HCV & HBV Surveillance 2020	93.270	182700551	3,095
Tobacco Comprehensive 2019	93.305	162700062	15,386
Tobacco Comprehensive 2020	93.305	162700062	23,172
Enhanced Prion Disease Surveillance 2020	93.323	202700507	1,095
EPICC 1815 2019	93.426	192700347	13,879
EPICC 1815 2020	93.426	192700347	34,910
EPICC 1815 2019	93.435	192700347	12,424
EPICC 1815 2020	93.435	192700347	56,392
EPICC 1815 2020	93.439	192700347	17,405
ELC Healthcare Associated Infections 2019	93.521	150959	10,357
Immunization 2019	93.539	172700642	26,109
Immunization 2020	93.268	192701004	40,192
Refugee Health TB 2019	93.566	152700271	8,743
Refugee Health TB 2020	93.566	152700271	8,743
TB Refugee Health Coordinator TB 2019	93.566	152700271	17,780
TB Refugee Health Coordinator TB 2020	93.566	152700271	5,927
Cancer Control 2019 (Breast and Cervical)	93.752	162700842	16,500
EPICC 1305 (PHS BLOCK 4290) 2019	93.758	162700160	31,483
PHHSBG Boost Contract 2019	93.758	172700389	28,923
Injury Prevention MCH 2019	93.758	182700955	5,136
EPICC 1305 (PHS BLOCK 4290) 2020	93.991	192700347	28,066
PHHSBG Boost Contract 2020	93.991	172700389	15,486
Injury Prevention MCH 2020	93.991	192700976	6,933

CACHE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA No.</u>	<u>Pass-Through Grant No.</u>	<u>Expenditures</u>
Medicaid Cluster			
Targeted Case Management 2019	93.778	162700997	159,513
Targeted Case Management 2020	93.778	162700997	143,925
CHEC 2019	93.778	162700989	16,094
CHEC 2020	93.778	162700989	5,003
Consumer Education and Assistance 2019	93.778	192700559	67,351
Consumer Education and Assistance 2020	93.778	202700272	114,452
 Total Medicaid Cluster			506,338
Substance Abuse - Opioid STR Grant 2019	93.788	160048	190,098
Substance Abuse - Opioid STR Grant 2020	93.788	160048	180,141
Opiod Overdose Crisis 2019	93.354	192700349	33,338
State Medical Reserve Corp. 2019	93.889	192700032	411
State Medical Reserve Corp. 2020	93.889	202700062	16,000
Regional health Care Coalition 2019	93.889	192700032	67,831
Regional health Care Coalition 2020	93.889	202700062	79,448
HIV Prevention Counseling & Testing 2019	93.940	182700662	4,919
HIV Prevention Counseling & Testing 2020	93.940	182700662	81
Substance Abuse - SAPT Block Grant 2019	93.959	160048	424,889
Substance Abuse - SAPT Block Grant 2020	93.959	160048	420,927
STD Disease Intervention Services 2019	93.977	152700274	4,000
STD Disease Intervention Services 2020	93.977	192700671	22
MCH-PBG Injury Prevention 2019	93.994	192700976	37,867
Maternal and Child Health Funding 2019	93.994	162700357	74,937
Maternal and Child Health Funding 2020	93.994	162700357	22,746
Cancer Control 2020 (Breast and Cervical)	93.898	162700842	17,430
MCH-PBG Injury Prevention 2020	93.761	192700976	111
Total HHS			3,623,885

CACHE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA No.</u>	<u>Pass-Through Grant No.</u>	<u>Expenditures</u>
U.S. Department of Interior (DOI)			
<i>Passed through the State Division of Wildlife Resources</i>			
Fish and Wildlife Cluster			
Pittman-Robertson Program	15.611	FY2019	9,161
Total Fish and Wildlife Cluster			9,161
<hr/>			
Total DOI			9,161
U.S. Department of Justice (DOJ)			
<i>Passed through Utah Department of Justice</i>			
Substance Abuse - BJA Adult Drug Court 2019	16.585	160048	12,601
Substance Abuse - BJA Adult Drug Court 2020	16.585	160048	12,600
MCH-PBG Injury Prevention 2020	16.754	192700976	2,611
<i>Passed through State Office of the Attorney General</i>			
State Criminal Alien Assistance Program	16.606	2020-AP-BX-0671	190,250
Victim Assistance Services Grant - CJC	16.575	16-V-17096	163,459
Victim Assistance Services Grant - CJC	16.575	19-VOCA-001	81,374
Victim Assistance Services Grant - SAS	16.575	16-V-17006	7,879
Victim Assistance Services Grant - SAS	16.575	19-VOCA-121	39,831
Victim Assistance Services Grant	16.575	16-V-17005	192,101
Victim Assistance Services Grant	16.575	19-VOCA-025	147,708
Violence Against Women Grant - Prosecutions	16.588	17-W1903	102,236
Violence Against Women Grant - Prosecutions	16.588	17-W1904	96,458
CAPSA - Blueprint For Safety	16.590	2018-WE-AX-0031	49,854
<hr/>			
Total DOJ			1,098,962

CACHE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA No.</u>	<u>Pass-Through Grant No.</u>	<u>Expenditures</u>
U.S. Department of Transportation (DOT)			
<i>Passed through State Department of Transportation</i>			
Highway Planning and Construction Cluster:			
CMAQ Air Quality Education & Outreach 2019	20.205	158698	10,309
CMAQ Air Quality Education & Outreach 2020	20.205	158698	13,716
Total Highway Planning and Construction Cluster			24,025
<i>Passed through Utah Highway Safety Office</i>			
Highway Safety Cluster			
Highway Safety - Rural Seat Belt 2019	20.600	MOA	13,500
Highway Safety - Rural Seat Belt 2020	20.600	MOA	14,250
Highway Safety - Child Passenger Safety 2019	20.616	MOA	3,500
Highway Safety - Child Passenger Safety 2020	20.616	MOA	3,625
Total Highway Safety Cluster			34,875
Total DOT			58,900
U.S. Department of Homeland Security (DHS)			
<i>Passed through State Department of Public Safety</i>			
FEMA	97.036	FY218	77,720
Emergency Management Performance Grant	97.042	2019 EMPG	23,243
Total DHS			100,963
GRAND TOTAL			\$ 8,765,718

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2019

NOTE 1 – PURPOSE OF THE SCHEDULE

The Schedule of Expenditures of Federal Awards (the Schedule) is a supplementary schedule to the basic financial statements designed to provide expenditure information for each federal program in which the County participated. The schedule is required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The Schedule is prepared using the same accounting policies and basis of accounting as the basic financial statements.

B. CFDA Numbers

The schedule shows the total expenditures for each of the County's federal financial assistance programs as identified in the Catalog of Federal Domestic Assistance (CFDA). The CFDA is a government-wide compendium of individual federal programs. Each program included in the

CFDA is assigned a five-digit program identification number (CFDA number).

C. Major Programs

Uniform Guidance establishes the levels of expenditures or expenses and other criteria to be used in defining major federal financial assistance. Major programs have been noted on the Schedule of Findings and Questioned Costs in accordance with those definitions.

D. Indirect Costs

The Schedule includes a portion of costs associated with general activities that are allocated to federal financial assistance programs using direct labor as a basis of allocation. The County has not elected to use the 10% de minimis indirect cost rate.

E. WIC Checks

Expenditures are recorded for WIC checks on the schedule based on information provided by the State of Utah Department of Health. The value of WIC checks is excluded from grant revenue and grant expenditures in the financial statements of Bear River Health Department.



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INDEPENDENT AUDITORS' 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 Cache County Council
Logan, Utah

We have audited, 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, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cache County, Utah (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 25, 2020. Our report includes a reference to other auditors who audited the financial statements of Bridgerland Community Ice Arena (a component unit of North Park Interlocal Cooperative), and Cache County Emergency Medical Service Authority, as described in our report on the County's financial statements. The financial statements of Bridgerland Community Ice Arena were not audited in accordance with *Government Auditing Standards*. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



JONES SIMKINS LLC
Logan, Utah
June 25, 2020



Certified Public Accountants

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

To the Cache County Council
Logan, Utah

Report on Compliance for Each Major Federal Program

We have audited Cache County, Utah's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2019. The County's major federal programs are identified in the summary of auditors' 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.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's 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 (CFR) 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 the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County 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 December 31, 2019.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's 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 the County's internal control over compliance.

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

Our 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2019-001, that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

A handwritten signature in cursive script that reads "Jones Simkins LLC".

JONES SIMKINS LLC

Logan, Utah

June 25, 2020

CACHE COUNTY
Schedule of Findings and Questioned Costs
Year Ended December 31, 2019

A. Summary of Audit Findings:

1.	Type of report issued	Unmodified
2.	Internal control over financial reporting: Material weaknesses identified: Significant deficiencies identified that were not considered to be material weaknesses:	No None reported
3.	Non-compliance material to financial statements noted:	No
4.	Internal control over major programs: Material weaknesses identified: Significant deficiencies identified that were not considered to be material weaknesses:	No Yes – One
5.	Type of auditors’ report issued on compliance for major programs:	Unmodified
6.	Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a):	None
7.	Federal programs tested as major programs	10.557 – WIC 16.575 – Crime Victim Assistance 93.959 – Block Grants for Prevention and Treatment of Substance Abuse
8.	Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
9.	Auditee qualifications as high or low risk:	Low

CACHE COUNTY
Schedule of Findings and Questioned Costs
Year Ended December 31, 2019

- B. Findings related to the financial statements required to be reported in accordance with *Government Auditing Standards*:

None

- C. Findings and questioned costs related to federal awards required to be reported in accordance with the Uniform Guidance.

Finding 2019-001

Information on the Federal Program: CFDA 16.575 – Crime Victim Assistance, U.S. Department of Justice, passed through the State Office of the Attorney General. *Compliance Requirements*: Activities Allowed or Unallowed, Allowable Costs and Cost Principles, Cash Management, Procurement, and Reporting. *Type of Finding*: Significant deficiency in internal control over compliance.

Criteria: Section 2 CFR 200.62 internal control over compliance requirements for federal awards requires that entities implement a process to provide reasonable assurance that: (a) Transactions are properly recorded and accounted for, in order to: (1) Permit the preparation of reliable financial statements and federal reports; (2) Maintain accountability over assets; and (3) Demonstrate compliance with federal statutes, regulations, and the terms and conditions of the federal award; (b) Transactions are executed in compliance with: (1) Federal statutes, regulations, and the terms and conditions of the federal award that could have a direct and material effect on a federal program; and (2) Any other federal statutes and regulations that are identified in the Compliance Supplement; and (c) Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.

Condition: The County did not strictly enforce its grant management policies related to purchase approval and submission of reimbursement requests resulting in several unallowable purchases being submitted for reimbursement.

Cause: Grant management policies and procedures, including monitoring of individual grant program directors, were not strictly enforced.

Effect or Potential Effect: Activities or costs that are not allowed or allowable were paid and submitted for reimbursement.

Questioned Costs: None. All unallowable costs and amounts submitted for reimbursement were subsequently identified and reported to the State agency and repaid.

Repeat Finding: No.

Recommendation: Internal control policies and processes, including monitoring of activities, should be strengthened to ensure all transactions for which federal funds are expended are approved in accordance with County internal control policies and processes and meet all applicable grant requirements prior to payment and submission for reimbursement request.

CACHE COUNTY

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2019

There were no audit findings in the prior year.

CACHE COUNTY

CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2019

Cache County respectfully submits the following response for the finding identified in the financial statements audited as of December 31, 2019.

Response to finding 2019-001

The County Council and County Executive will work through the Audit Committee and Policy Review Committee to review, update, and strengthen policies and internal controls related to grant management. The County will provide sufficient training and resources for staff to make sure all terms and conditions of grant awards are followed correctly, including proper application for grant awards, allowable use of grant funds, and fulfilling all accounting and reporting requirements in a timely manner. The County will also monitor these processes through internal audit procedures.

STATE COMPLIANCE REPORTS



Certified Public Accountants

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

To the Cache County Council
Logan, Utah

Report on Compliance

We have audited Cache County's (the County) compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the State Auditor, that could have a direct and material effect on the County for the year ended December 31, 2019.

State compliance requirements were tested for the year ended December 31, 2019 in the following areas:

- Budgetary Compliance
- Fund Balance
- Utah Retirement Systems
- Restricted Taxes and Other Related Restricted Revenue
- Open and Public Meetings Act
- Public Treasurer's Bond
- Cash Management
- Statement of Taxes Charged, Collected, and Disbursed

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on the County's compliance based on our audit of the state compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by

the Comptroller General of the United States; and the *State Compliance Audit Guide*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state compliance requirements referred to above that could have a direct and material effect on a state compliance requirement occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Compliance

In our opinion, the County complied, in all material respects, with the state compliance requirements referred to above for the year ended December 31, 2019.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County'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 County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did

not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

A handwritten signature in cursive script that reads "Jones Simkins LLC".

JONES SIMKINS LLC

Logan, Utah

June 25, 2020

**CACHE COUNTY
RESOLUTION 2020 - 14**

**A RESOLUTION AMENDING THE CACHE COUNTY CORPORATION
PERSONNEL POLICY AND PROCEDURE MANUAL REGARDING
SPECIAL LEAVE FOR BOOKING CLERKS**

WHEREAS, the Cache County Council on July 14, 2020, in a regular meeting of which lawful notice had been given, considered amending the Cache County Corporation Personnel Policy and Procedure Manual, Sections IX (A) (3) adding Booking Clerks as a position that is eligible for Special Leave rather than Holiday Pay.

WHEREAS, the Cache County Council finds that it is necessary, appropriate, and in the best interest of the County and its personnel that the Cache County Corporation Personnel Policy and Procedure Manual be amended;

NOW THEREFORE, BE IT RESOLVED that the County Council approves the adoption of the following resolution:

- 1 **Amendments:** The Cache County Corporation Personnel Policy and Procedure Manual is hereby amended as set forth in the attached Exhibit A.

- 2 **Application:** The amendment to the Cache County Corporation Personnel Policy and Procedure Manual shall apply to all current and future county employees.

- 3 **Prior Resolutions and Policies:** This Resolution and the amendments specified in Exhibit A to the Cache County Corporation Personnel Policy and Procedure Manual supersede all previously adopted resolutions and policies to the extent that they are in conflict with the specified provisions of this Resolution and the attached Exhibit A.

- 4 **Effective Date:** This Resolution shall be effective immediately upon its adoption.

Adopted by the County Council of Cache County, Utah, this 14th day of July, 2020.

CACHE COUNTY COUNCIL

By:

Karl B. Ward, Chairman

ATTEST:

By: _____
Jill N. Zollinger, County Clerk / Auditor

EXHIBIT A

Cache County Corporation Personnel Policy and Procedure Manual SECTION IX - EMPLOYEE BENEFITS

A. Holidays

...

3. Full-time public safety employees, ~~and~~ animal control officers and public employees who are working as booking clerks ~~working~~ for the County Sheriff accrue 4 hours of Special Leave each pay period, instead of receiving a paid holiday, and they may be required to work on holidays according to their normal work schedule.
 - a. Special Leave may be used the same as personal leave time, except that all hours must be used in the year earned and no balance may be carried forward at the end of the calendar year.
 - b. An employee's balance of Special Leave may be reduced to a negative balance, but the employee must have a Personal Leave balance equal to the negative amount and may not carry a balance lower than a negative 48 hours. Negative balances remaining at the end of the year will be offset to personal leave time.
 - c. Special Leave may not be used to exceed 80 hours in a bi-weekly shift.

**CACHE COUNTY, UTAH
RESOLUTION NO. 2020-15**

**RESOLUTION APPROVING THE FILING OF A CROSS-APPEAL
TO PACIFICORP'S APPEAL OF THE CENTRAL ASSESSMENT
OF ITS PROPERTY FOR THE YEAR 2020**

WHEREAS, Utah Code Ann. § 59-2-1007 allows a county to object to an assessment and request a hearing with the Utah State Tax Commission (“cross-appeal”) within sixty days from when an owner of a centrally assessed property objects and requests a hearing (“appeal”); and

WHEREAS, PacifiCorp, a property owner with centrally assessed property in Cache County, has filed an appeal with the Utah State Tax Commission contesting its 2020 assessment: and

WHEREAS, it is in the best interest of the County that it file a cross-appeal so that the County can fully participate in the proceedings initiated by PacifiCorp, including any subsequent appeals to the District Court or Utah Supreme Court arising from such proceedings, with the purpose to protect the County’s financial interests and the equality of the tax burdens of taxpayers within its jurisdiction.

NOW, THEREFORE, the CACHE COUNTY COUNCIL resolves as follows:

1. That a cross-appeal should be filed by legal counsel and pursued in response to the appeal initiated by PacifiCorp.
2. That the County Council direct the prosecution of the cross-appeal under the advice of legal counsel.

RESOLVED this 14th day of July 2020.

CACHE COUNTY COUNCIL

Karl B. Ward, Chair
Cache County Council

ATTEST:

Jill N. Zollinger
Cache County Clerk/Auditor



Cache County Development Services -- Logan, Utah
**CACHE VALLEY ECONOMIC DEVELOPMENT STRATEGY
AND STRATEGIC PLAN**

PREPARED BY:
LEWIS YOUNG ROBERTSON & BURNINGHAM, INC.
JANUARY 2020



Photo Courtesy Cache Valley Visitors Bureau


**LEWIS YOUNG
ROBERTSON & BURNINGHAM, INC.**

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EXECUTIVE SUMMARY

The Logan, UT-ID Metropolitan Statistical Area or **Cache Valley** is nestled between the majestic Wellsville and the Bear River mountain ranges in northeastern Utah and extends into southeastern Idaho, including Franklin County. The Cache County seat, Logan City, boasts Utah State University and access to numerous outdoor recreation activities, as well as a significant arts and cultural community. Overall, the Cache County economy is healthy and growing. Cache County has the lowest unemployment rate in the State of Utah. Key indicators including job growth and population growth are both strong and near the top of Utah's county averages.

Foundational elements for designing and creating an Economic Development Strategic Plan (the "Plan") for the Cache Valley economic region include: 1) a community assessment; 2) a comprehensive strengths, weaknesses, opportunities and threats (SWOT) analysis; 3) an analysis of primary economic growth factors including incentives, tourism, infrastructure, land use and workforce; 4) an organizational framework for the Cache Valley Economic Development Alliance ("CVEDA"); and 5) an implementation plan for the recommendations and initiatives discussed herein. The effectiveness of the implementation phase will be dependent upon stakeholder buy-in and input throughout the process.

It is important to recognize and understand that the Cache Valley economic region is a subset to the macroeconomics of the Wasatch Front and will continue to be a lagging microeconomic subset to the Wasatch Front. The prosperity in nearby regions in terms of employment, work-force dynamics, cost of operating businesses, and economic opportunities will be benefitted by the broader macroeconomic area. Alignment with this macroeconomic area will be important to maintain relevance and opportunities. Economic prosperity of a region is critical to long-term sustainability of infrastructure and quality of life factors.

The following are primary objectives of this Economic Development Strategic Plan:

-  Identify the unique challenges and opportunities facing local governments and businesses operating within the geographical boundaries of Cache Valley
-  Provide a vision for the Cache Valley Economic Development Alliance's ("CVEDA") role in enhancing, promoting and encouraging economic development within the region
-  Outline strategies and initiatives for implementing the economic development vision for Cache Valley

COMMUNITY OVERVIEW

The Cache Valley population is projected to grow to 222,000 by 2050, which is a 53 percent increase over the current population. Cache County has a young vibrant population with 15 percent of the population in the age range of 20-24. This population segment is anticipated to add significantly to the economic vitality of the region over the next few decades, provided employment opportunities and wages are expanded. The median average income in Cache County is \$13,000 below the State of Utah average, which continues to be a concern. This can also be viewed as a positive demographic for Cache Valley. Low wages mean lower costs associated with business development and expansion, but low wages also mean less disposable income and family-supporting sustainable wages. Cache County is highly educated with 25 percent of residents over 25 holding a bachelor's degree and 12% holding a graduate degree. These metrics exceed the total State of Utah averages. Cache Valley is home to Utah State University and Brigidlerland Technical College, which provide institutional significance throughout the region. These elements are somewhat unique to the Cache Valley region, as these institutions attract significant attention, resources and investment.

SWOT ANALYSIS

A SWOT Analysis was conducted as part of the economic strategic planning process and helps to formulate key strengths and opportunities, as well as identify significant weaknesses and threats. The SWOT Analysis is a strategic planning tool that allows Cache Valley to examine the strengths, weaknesses, opportunities and threats ("SWOT") that bolster or stifle economic development. Based on feedback from the community through the SWOT Analysis process, the top strengths and weaknesses of Cache Valley were identified as follows:

TABLE E.1: SWOT

Strengths	Weaknesses
Workforce	Coordination among County, cities and businesses
Utah State University	Geographic Isolation

Logan-Cache Airport	Workforce Retention
Operational Costs (<i>costs of doing business</i>)	Workforce Expansion
Community, Arts & Recreation	Competing Development Vision
Developable Land	Air Quality
Agricultural Industry	

CACHE VALLEY ECONOMIC DEVELOPMENT ALLIANCE FRAMEWORK

In order to increase the scope, funding and activities of Cache Valley Economic Development Alliance (“CVEDA”), this strategic plan proposes the following structural changes:

- Hire a regional executive director and associated staff
- Establish a budget of \$300,000-\$500,000
 - Seek seed funding through Cache County
 - Collect ongoing membership dues from private/city members (rates based on population and size of entity)
 - Contract with Cache County for ongoing funding

The role of CVEDA under this restructure would include the following tasks:

- Provide the region with resources and tools for economic development
- Develop a Comprehensive Economic Development Toolbox with emphasis on land use planning, tax increment financing and other public financing tools
- Develop a Finance Committee within CVEDA to address access to capital markets and ability to finance projects
- Implement an education platform to provide tutoring and advice to local governments, businesses, educational and institutional entities in terms of using the Economic Development Toolbox
- Determine a set of metrics by which to measure the success of economic development initiatives
- Continue association with Cache Valley Chamber as member
- Respond to RFIs, continue recruitment efforts, maintain association with EDCUtah, GOED
- Hold an Annual Conference including site tours, industry showcasing events, etc.
- Participation in state and national economic development conferences/meetings

IMPLEMENTATION PLAN

The Implementation Plan is the culmination of data gathering; industry, community and government input and strategic planning. The Implementation Plan considers strategic initiatives for Cache Valley from a primary market standpoint, as well as its subset to the macroeconomics of the Wasatch Front. The strategic initiatives build upon one another with a restructure of the CVEDA being foundational to the success of the Plan. Each of the initiatives outlined below are aimed to address weaknesses and threats identified in the SWOT Analysis and are explored in greater detail in **Section 10**.

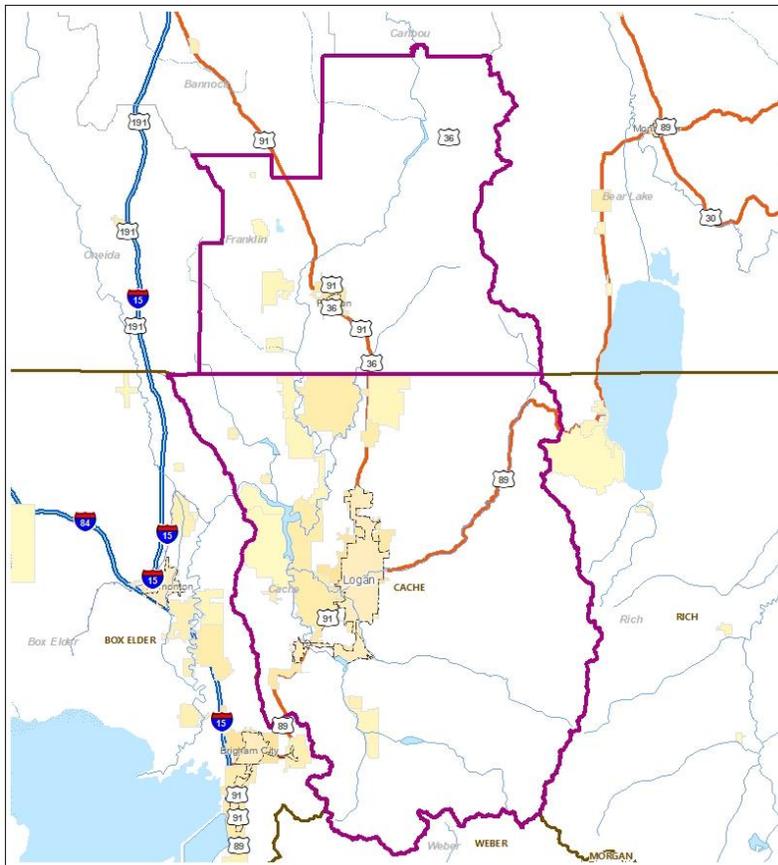
-  CVEDA Reorganization
-  Coordination among County, Cities and Businesses
-  Economic Development Toolbox
-  Community, Arts & Recreation Contribution
-  Geographic Isolation Mitigation
-  Workforce Retention & Expansion
-  Development Vision Alignment

SECTION 1: PURPOSE, OVERVIEW AND APPROACH

This Economic Development Strategic Plan (the “Plan”), commissioned by Cache County, Utah (“Cache County”), is intended to provide a broader perspective into the unique challenges facing economic development within the Logan, UT-ID Metropolitan Statistical Area, or commonly referred to as the Cache Valley economic region, which includes Cache County and Franklin County, Idaho (hereafter referred to as “Cache Valley”). Cache Valley is located approximately 70 miles north of Salt Lake City and has an estimated population of 138,000 residents. There are 18 municipalities within Cache Valley. The most populous city is Logan, Utah, which is the cultural, institutional, educational and economic hub of the region.

Several stakeholders were involved in the collaboration and completion of this Plan including representatives from Cache and Franklin Counties, representatives from cities throughout Cache Valley, the Logan Downtown Business Alliance, the Cache Valley Chamber of Commerce, the Bear River Association of Governments, the Cache Metropolitan Planning Organization, representatives from Utah State University and Bridgerland Technical College, representatives from private business industries, arts and cultural outlets, local schools and numerous residents from the Cache Valley community.

FIGURE 1.1: CACHE VALLEY ENCOMPASSING UTAH AND IDAHO



Cache Valley has an above average healthy, growing and vibrant economy, as evidenced by low unemployment rates, gross economic output, and job growth and creation. There are, however, a host of challenges that face Cache Valley that are creating barriers to further enhancement of economic output and vitality. In order to address the unique challenges facing Cache Valley, Lewis Young Robertson & Burningham, Inc. (“LYRB”) focused, in part, on validating what constitutes the Cache Valley economic region.

Based on the employment factors, concentration of population, jobs and consumer spending patterns, and other economic metrics it is clear to see that the primary economic region is broader than Cache County and is reliant to some degree on southeastern Idaho, primarily Franklin County, Idaho. This conclusion is enhanced by the significance of regional transportation components, higher education and institutional presence and availability of goods and services, only available in a traditional “regional” location. This primary market is further affected by a secondary market area which extends beyond Cache Valley and includes Box Elder, Weber, Davis

and Salt Lake Counties, and has an obvious reach into smaller, rural counties located in close proximity (Rich and Morgan Counties).

It is important to recognize and understand that the Cache Valley economic region is a subset to the macroeconomics of the Wasatch Front and will continue to be a lagging microeconomic subset to the Wasatch Front. The prosperity in nearby regions in terms of employment, work-force dynamics, cost of operating businesses, and economic opportunities will be benefitted by the broader macroeconomic area. Alignment with this macroeconomic area will be important to maintain relevance and opportunities. Economic prosperity of a region is critical to long-term sustainability of infrastructure and quality of life factors.

The following are the primary objectives of the Plan:

-  Identify the unique challenges and opportunities facing local governments and businesses operating within the geographical boundaries of Cache Valley
-  Provide a vision for the Cache Valley Economic Development Alliance's ("CVEDA") role in enhancing, promoting and encouraging economic development within the region
-  Outline strategies and initiatives for implementing the economic development vision for Cache Valley

UNIQUE CHALLENGES AND OPPORTUNITIES FOR CACHE VALLEY

LYRB used several methodologies and tools to ascertain and better understand the challenges and opportunities facing economic development within Cache Valley. The most significant method and process used by LYRB for discovery involved a strengths, weaknesses, opportunities and threats or SWOT Analysis. Insights gathered from over 40 community residents and leaders highlighted many of the strengths and weaknesses of Cache Valley, as well as opportunities for capitalizing on critical infrastructure concerns, land use considerations, workforce threats and opportunities to focus on key industry clusters. This Plan will discuss specific action items to address the strengths, weaknesses, opportunities and threats for Cache Valley.

A critical goal of this planning initiative was to create a greater vision for CVEDA's role in economic development. This vision includes not only collaborating and networking with government and community leaders and private sector representatives but also taking an active role in the promotion and execution of economic development in Cache Valley through a collective vision. Further, this plan seeks to bring together insights from existing assessments and analyses including the Cache County Plan, Franklin County Plan, Bear River Comprehensive Economic Development Strategy, the EDCUtah Profile and Community Strategic Assessment, the South Valley Corridor Development Plan, Cache County Resource Management Plan and the Envision Cache Valley study.

Throughout the development process for this Plan, benchmarking was used to compare Cache Valley to other similar regions in terms of size, demographics, geographic location/isolation, presence of a university and other factors to determine best practices and recommendations for addressing economic development initiatives. The primary deliverable of this Plan is the Implementation Plan element found in **Section 10**, which identifies key goals and objectives for economic success within the region and steps to take for public and private sectors to develop policy and resources to meet the goals and objectives of Cache Valley. This includes recommendations for the organizational framework for CVEDA and a Toolbox for economic development initiatives.

SECTION 2: COMMUNITY ASSESSMENT

The Logan, UT-ID Metropolitan Statistical Area or Cache Valley is nestled between the majestic Wellsville and the Bear River mountain ranges in northeastern Utah and extends into southeastern Idaho, including Franklin County. The Cache County seat, Logan City, boasts Utah State University and access to numerous outdoor recreation activities. Overall, the Cache County economy is healthy and growing. Cache County has the lowest unemployment rate in the State of Utah. Key indicators including job growth and population growth are both strong and near the top of Utah’s county averages. Franklin County offers a desirable rural lifestyle and affordable housing making it a draw for new residents. Preston, Idaho, the Franklin County seat, is a trade center for Franklin County. Similar to Cache County, Franklin County has experienced an increase in its labor force with a low unemployment rate.

Cache Valley provides access to the Wasatch Cache National Forest and opportunities for a variety of recreational activities including hiking, rock climbing, birdwatching, mountain biking, skiing, and snowmobiling. Cache County’s performing arts have gained the region the reputation of Utah’s Heart of the Arts, with three historic theaters in one block, world renowned opera, Broadway and touring productions. Franklin County’s primary industry is agriculture with important contributions from manufacturing, retail trade and services. Cache County’s primary industries include manufacturing and education services.

KEY FINDINGS

- ☞ **Population Growth:** The Cache Valley population is projected to grow to 222,000 by 2050, which is a 53 percent increase over current numbers. Cache Valley will continue with high growth characteristics but will achieve a sustainable level.
- ☞ **Young Vibrant Population:** Cache County has a young vibrant population with 15 percent of the population in the age range of 20-24. This population segment is anticipated to add significantly to the economic vitality of the region over the next few decades.
- ☞ **Lower Income Levels:** The median average income in Cache County is \$13,000 below the State of Utah average. This is both a positive and negative demographic for Cache Valley. Low wages mean lower costs associated with business development and expansion, but low wages also mean less disposable income and family-supporting sustainable wages.
- ☞ **Highly Educated Population:** Cache County is highly educated with 25 percent of residents over 25 holding a bachelor’s degree and 12 percent holding a graduate degree. These metrics exceed the total State of Utah averages.
- ☞ **Institutional Presence and Vitality:** Cache Valley is home to Utah State University and Brigidlerland Technical College, which provide institutional significance throughout the region. These elements are somewhat unique to the Cache Valley region, as these institutions attract significant attention, resources, and investment.

DEMOGRAPHICS

HISTORIC POPULATION

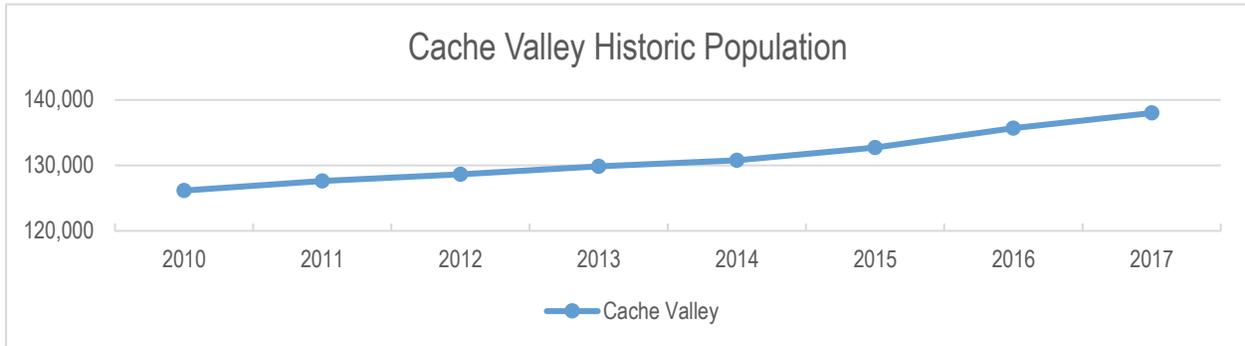
The population of Cache Valley grew 9.4 percent from 2010 to 2017 with an average annual growth rate (“AAGR”) of 1.29 percent. The greatest absolute change for both Cache and Franklin Counties took place between 2015 and 2017 with 4,690 and 594 new residents respectively. Cache County accounted for 90.6 percent of the growth in Cache Valley between 2016 and 2017 with 9.4 percent attributed to Franklin County. Between 2016 and 2017, Cache County’s absolute increase in population was 2,096 or 3.6 percent of the State of Utah’s total increase. Cache County’s growth was surpassed by Tooele, Weber, Davis, Washington, Salt Lake and Utah Counties which account for 87.4 percent of the State of Utah growth. With a historical AAGR of 1.29 percent and availability of land, resources and regional economics, Cache Valley is predicted to continue this growth pattern and most likely accelerate population growth at a sustainable pace for the next two plus decades.

TABLE 2.1: HISTORIC CACHE VALLEY POPULATION 2010-2017

	2010	2011	2012	2013	2014	2015	2016	2017	AAGR
Cache Valley	126,156	127,619	128,656	129,843	130,784	132,718	135,689	138,002	1.29%
Franklin County, ID	12,781	12,809	12,798	12,800	12,917	12,970	13,347	13,564	0.85%
Cache County, UT	113,375	114,810	115,858	117,043	117,867	119,748	122,342	124,438	1.34%

Source: Metropolitan and Micropolitan Statistical Area Population and Estimated Components of Change: April 1, 2010 to July 1, 2017 (CBSA-EST2017-alldata)

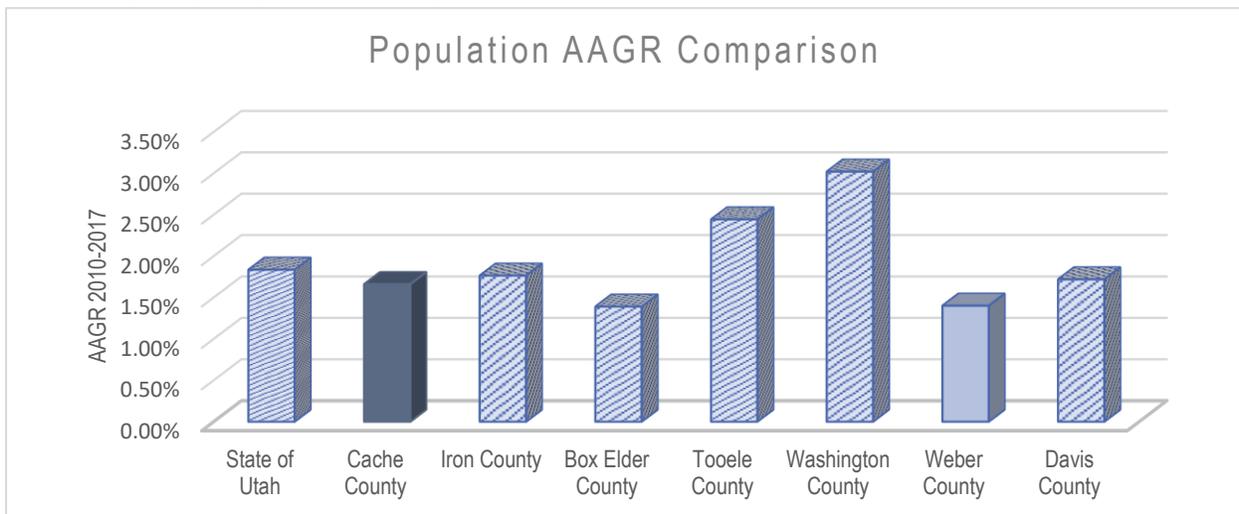
FIGURE 2.1: CACHE VALLEY HISTORIC POPULATION



Source: Metropolitan and Micropolitan Statistical Area Population and Estimated Components of Change: April 1, 2010 to July 1, 2017 (CBSA-EST2017-alldata)

The Kem C. Gardner Institute at the University of Utah completed state-wide county projections in 2018. The projections estimate Cache County’s 2019 population at 131,418. These projections result in an AAGR of 1.66 percent from 2010-2020 and an AAGR of 1.74 percent from 2020-2030. A comparison of similarly sized and neighboring counties including Iron, Box Elder, Tooele, Washington, Weber and Davis Counties, showed Cache County’s growth behind Washington, Tooele, Iron and Davis Counties. The State of Utah projected AAGR between 2010-2020 is 1.84 percent which is slightly higher than Cache County’s AAGR. The AAGR for Cache County from 2010-2020 is the fourth highest behind Iron, Tooele, Washington and Davis Counties. An analysis of absolute population shows the State of Utah increased by 493,112 people from 2010 through 2019.

FIGURE 2.2: HISTORIC CACHE COUNTY POPULATION COMPARISON



Source: Kem C Gardner Population Projections

POPULATION PROJECTIONS

Based on the projections outlined by the Kem C. Gardner Institute, the population of Cache County is projected to increase to 204,114 by 2050 as shown in **Table 2.2**. Assuming a historic AAGR of 0.85 percent, Franklin County’s population is projected to increase to 17,952 by 2050 with a total population projection of 222,000 in Cache Valley by 2050. Population growth is an important metric for predicting continued and sustained economic growth within a region. Cache Valley, with its continued population growth, is poised to continue to be an important area for economic expansion and growth.

TABLE 2.2: CACHE VALLEY POPULATION PROJECTION

	2019	2020	2025	2030	2035	2040	2045	2050
Cache Valley	145,214	147,515	160,181	173,962	187,044	201,126	211,337	222,067
Franklin County, ID	13,796	13,914	14,518	15,148	15,805	16,491	17,206	17,952
Cache County, UT	131,418	133,601	145,663	158,815	171,239	184,635	194,131	204,114

Source: Metropolitan and Micropolitan Statistical Area Population and Estimated Components of Change: April 1, 2010 to July 1, 2017 (CBSA-EST2017-alldata) and LYRB

AGE DISTRIBUTION

The age distribution of Cache County residents is weighted heavily towards the younger generations. Of the total residents, 50 percent are between 0 and 24. Residents ages 20 to 24 represent 15 percent of the total population. Proximity to the Utah State University plays a significant role in this distribution. Residents ages 55 to 85 represent only 16 percent of the total population. The age distribution of Franklin County is also weighted towards the younger generation, although the distribution is slightly less pronounced. Residents ages 0-24 represent 42 percent of the population while 24 percent is between the ages of 55 and 85. The median age in Cache County is 25.5 and the median age in Franklin County is 31.5. The younger population segment within the Cache Valley region, particularly in Cache County, is a positive demographic for further enhanced economic development expansion. Specifically, the age group between 20-24 are envisioned to contribute significantly to the incubation, creation and development of business-commerce within the region – to the extent this population segment can be retained within the region and not lost to other areas and opportunities.

FIGURE 2.3: CACHE COUNTY AGE

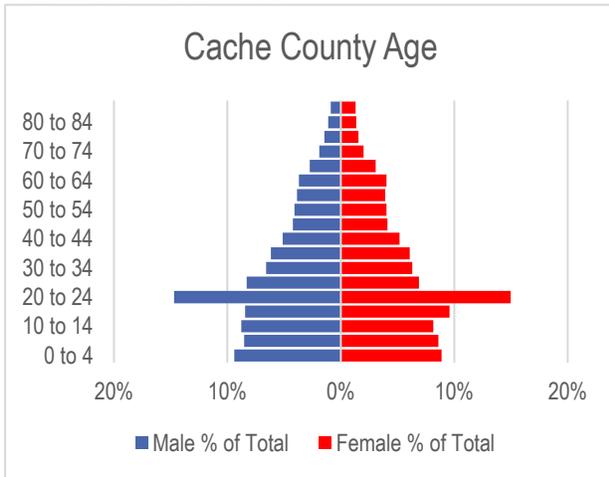
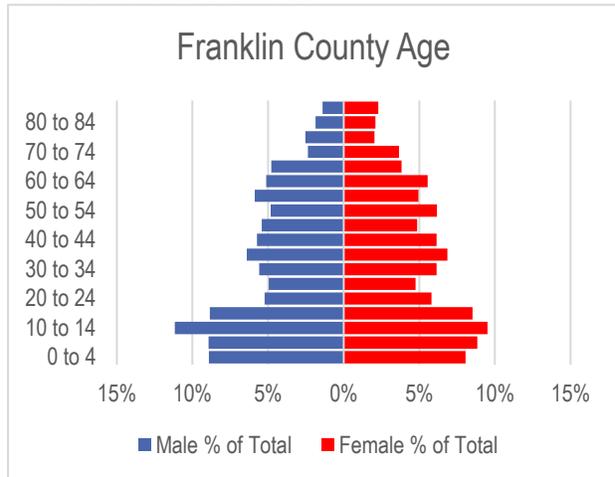


FIGURE 2.4: FRANKLIN COUNTY AGE



Age and Sex 2013-2017 American Community Survey 5-Year Estimates

HOUSEHOLDS

The total number of households in Cache County is 39,998. Of the total housing units, 71 percent are single family and 29 percent are multi-family as shown in **Figure 2.5**. The total vacancy rate is 5 percent or 3,169 housing units. The average household size is 3.19 and the average family size is 3.63. Franklin County has 4,726 housing units, 91 percent of which are single family units while only 9 percent are multi-family units. The average household size in Franklin County is 3.05 and the average family size is 3.46.

FIGURE 2.5: CACHE COUNTY HOUSING MIX

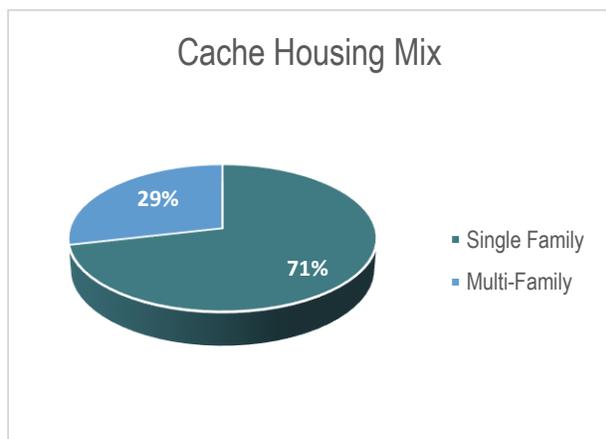
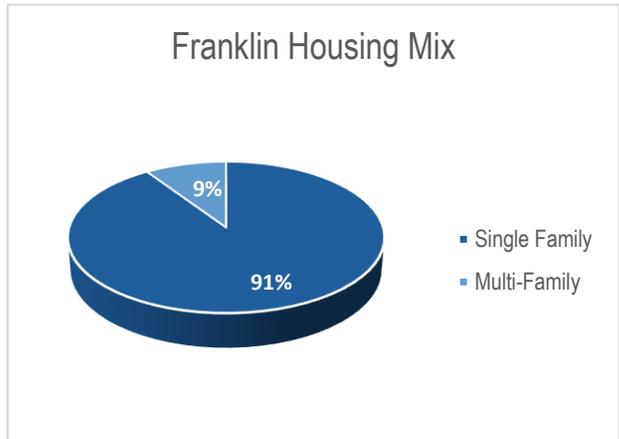


FIGURE 2.6: FRANKLIN COUNTY HOUSING MIX



Source: ACS 2013-2017 5-Year Estimate, Table DP04

RESIDENTIAL BUILDING PERMITS

The total number of building permits in Cache County was up 74 percent from 2016 to 2017 with 1,097 permits in 2017. From 2010-2016, Cache County had an average of 551 building permits. In 2017, the greatest number of permits were issued in the cities of Hyrum, Logan, North Logan, and Smithfield. Since 2010, the following cities have issued an average of 30 or more building permits per year: Hyde Park, Hyrum, Logan, Nibley, North Logan, Smithfield and the unincorporated county as shown in **Table 2.3**. Availability of land for development is another important demographic for economic prosperity. As highlighted by the Cache County building permit activity, growth in residential and commercial activity appears to be sustainable and positive.

TABLE 2.3: CACHE COUNTY HISTORIC BUILDING PERMITS

	2010	2011	2012	2013	2014	2015	2016	2017	Average
Amalga	1	1	1	-	1	1	2	0	1
Clarkston	-	-	-	-	-	-	0	0	0
Cornish	-	-	1	-	1	-	1	0	0
Hyde Park	32	33	38	37	21	30	29	43	33
Hyrum	35	23	12	13	17	46	75	130	44
Lewiston	-	-	1	1	2	7	1	0	2
Logan	295	86	155	102	272	153	137	353	194
Mendon	-	-	-	6	1	7	3	9	3
Millville	7	6	1	7	6	4	21	14	8
Newton	-	2	1	1	-	3	2	3	2
Nibley	57	36	49	53	53	39	28	27	43
North Logan	26	63	136	74	79	98	100	198	97
Paradise	3	1	-	5	-	5	9	2	3
Providence	14	12	8	30	15	25	27	35	21
Richmond	8	3	5	7	13	11	17	26	11
River Heights	10	5	-	7	12	15	14	18	10
Smithfield	104	98	86	68	53	81	100	164	94
Trenton	1	-	-	1	1	2	1	2	1
Wellsville	18	13	12	13	14	13	19	14	15
Other Cache Co	27	20	33	55	36	35	43	59	39
Total	638	402	539	480	597	575	629	1,097	

Source: Ivory-Boyer Construction Report and Database

Franklin County has averaged 47 building permits per year since 2010 with an uptick in building from 2015 through 2017.

TABLE 2.4: FRANKLIN COUNTY HISTORIC BUILDING PERMITS

	2010	2011	2012	2013	2014	2015	2016	2017	Average
Franklin County	52	34	37	30	35	52	60	75	47

Source: U.S. Census Bureau, Building Permits Survey

INCOME

The Cache County median household income grew at an AAGR of 2.17 percent from \$47,367 in 2010 to \$55,036 in 2017 as shown in **Table 2.5**. Cache County's median household income is the second lowest of the comparison Utah counties and \$13,359 less than the State median in 2017 of \$68,395. Franklin County's median income in 2017 was slightly lower than Cache County at \$51,583. The average weekly wage in Cache County in 2018 was \$717, which was \$194 less than the State of Utah's monthly wage. Franklin County's weekly wage was \$584 in 2018 which is \$221 less than the State of Idaho average. Income in Cache Valley may be influenced by a number of factors including cost of living, student employment, high numbers of low wage jobs, etc. Income is both a weakness in terms of buying power, and a strength in terms of business inputs. There is currently room to grow income levels within the Cache Valley which could significantly increase overall gross economic product.

Lower income levels can be both an economic benefit to the region but can also serve as an impediment to economic prosperity. Lower wages for employees often result in lower costs for business incubation, development and creation. Whereas, lower wages are also a negative in attracting and retaining qualified and skilled labor. The ideal would be access to low-wage laborers for certain types of sector development with the ability to attract highly trained and skilled work force in other sectors. Ultimately, the highly

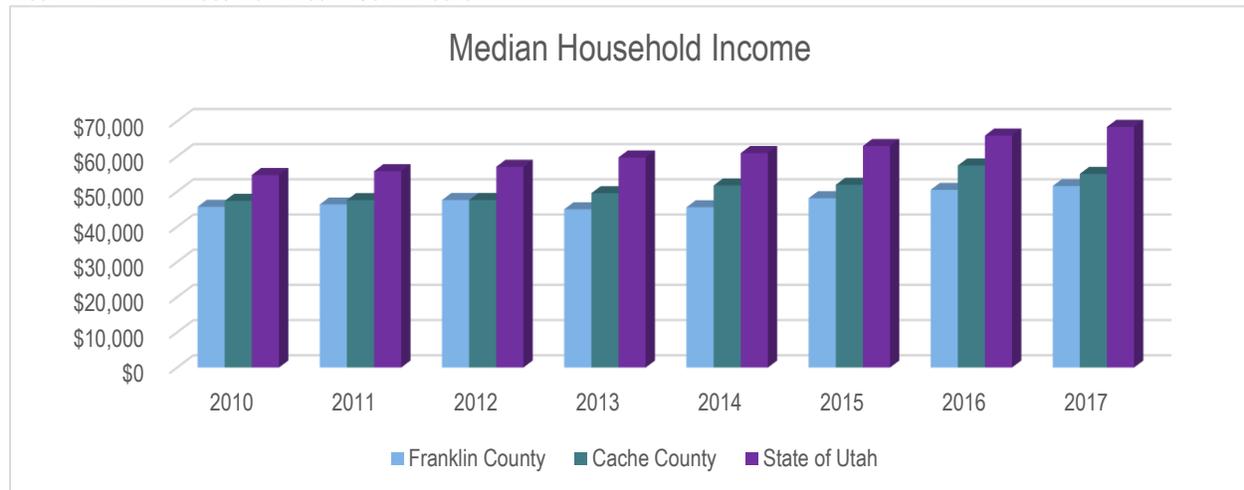
trained work force positions lead to greater economic prosperity and opportunities. It should be a strategic goal for the Cache Valley region to emphasize and focus on increasing median income levels throughout the region.

TABLE 2.5: MEDIAN HOUSEHOLD INCOME COMPARISONS

	2010	2011	2012	2013	2014	2015	2016	2017	AAGR
Iron County	\$39,980	\$41,094	\$41,804	\$43,439	\$43,615	\$45,118	\$45,581	\$48,168	2.70%
Franklin County	\$45,682	\$46,344	\$47,598	\$44,962	\$45,542	\$48,133	\$50,500	\$51,583	1.75%
Cache County	\$47,367	\$47,589	\$47,609	\$49,556	\$51,735	\$51,951	\$57,422	\$55,036	2.17%
Washington County	\$48,247	\$46,001	\$45,305	\$50,378	\$50,169	\$54,398	\$54,876	\$55,518	2.03%
Uintah County	\$54,090	\$58,936	\$60,419	\$62,028	\$65,489	\$67,561	\$64,184	\$57,355	0.84%
Weber County	\$53,612	\$52,183	\$54,169	\$54,055	\$59,293	\$58,786	\$62,768	\$62,937	2.32%
Box Elder County	\$55,534	\$51,558	\$53,830	\$60,372	\$56,313	\$58,380	\$57,875	\$63,624	1.96%
State of Utah	\$54,740	\$55,802	\$57,067	\$59,715	\$60,943	\$62,961	\$65,931	\$68,395	3.23%
Tooele County	\$60,541	\$61,719	\$61,927	\$59,400	\$64,193	\$67,938	\$64,675	\$72,198	2.55%

Source: Utah Department of Workforce Services and US Census Factfinder

FIGURE 2.7: MEDIAN HOUSEHOLD INCOME COMPARISONS



Source: Utah Department of Workforce Services and US Census Factfinder

EDUCATION ATTAINMENT

A primary strength of Cache County is its young educated workforce. Twenty-five percent of the population over 25 years of age hold a bachelor's degree and 12 percent hold a graduate or professional degree. The State of Utah average is slightly lower at 22 percent and 11 percent respectively. Franklin County is considerably lower with 14 percent of residents over 25 years of age holding a bachelor's degree and 6 percent holding a graduate degree. Among comparable Utah counties based on their proximity and size, Cache County has a higher percentage of bachelor's and graduate degrees than its peer counties as shown in **Table 2.6**. Unfortunately, if those who are highly educated and trained do not have opportunities to apply these skills, or do not have the opportunities to earn the wages commensurate with this training, they will look to other markets to meet their objectives. Specific business sectors provide higher-paying and sustainable employment opportunities and needs.

Another key strategic initiative for Cache Valley is to align the educational and institutional framework with the business sectors that rely upon and use these educational resources. An effort to retain this talented education pool before they leave the marketplace will be critical for sustaining economic growth within Cache Valley.

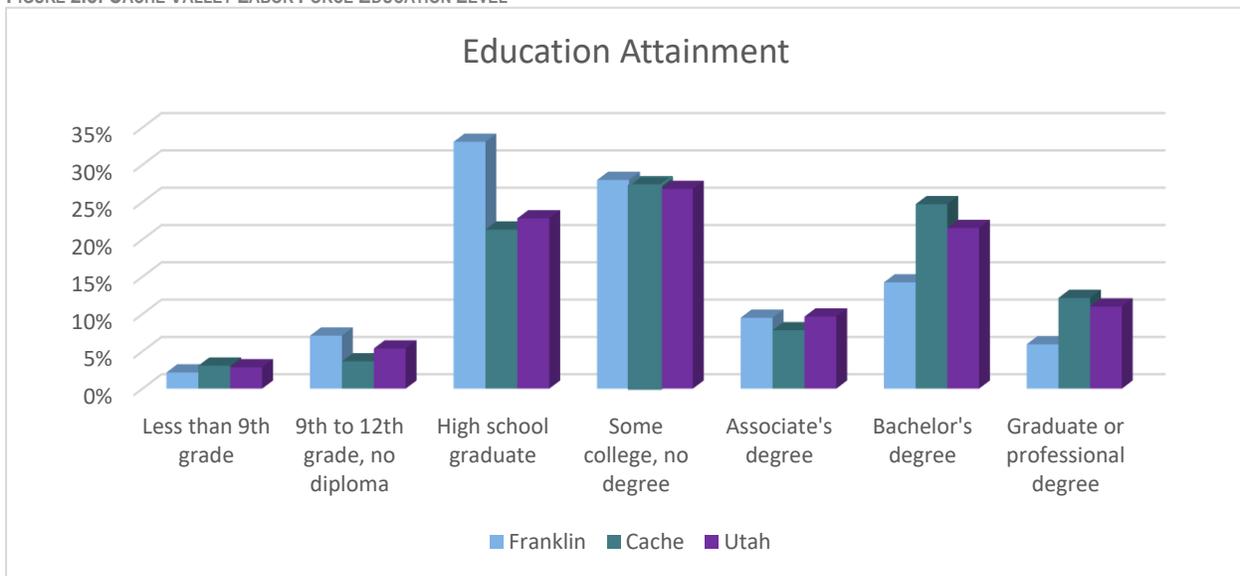
TABLE 2.6: EDUCATION ATTAINMENT

	Franklin County	Cache County	State of Utah	Iron County	Box Elder County	Tooele County	Washington County	Weber County	Uintah County
Less than 9th grade	2%	3%	3%	2%	2%	2%	3%	4%	3%

	Franklin County	Cache County	State of Utah	Iron County	Box Elder County	Tooele County	Washington County	Weber County	Uintah County
9th-12th grade, no diploma	7%	4%	5%	5%	5%	6%	5%	6%	11%
High school graduate	33%	21%	23%	25%	31%	30%	23%	29%	35%
Some college, no degree	28%	27%	27%	31%	30%	29%	29%	28%	29%
Associate's degree	10%	8%	10%	8%	10%	10%	12%	9%	7%
Bachelor's degree	14%	25%	22%	20%	16%	17%	18%	16%	10%
Graduate	6%	12%	11%	9%	7%	6%	11%	8%	4%

Source: US Census Factfinder

FIGURE 2.8: CACHE VALLEY LABOR FORCE EDUCATION LEVEL



Source: US Census Factfinder

MAJOR COLLEGES AND UNIVERSITIES

Utah State University

Utah State University was founded in 1888. The University is home to 8 colleges including Agriculture and Applied Sciences, Arts, Education and Human Services, Engineering, Humanities and Social Sciences, Natural Resources, Sciences, as well as the Huntsman School of Business. The University's enrollment is 27,932 including 24,880 undergraduates and 3,052 graduate students. Utah State is well known for its agriculture, education and engineering programs.

The University is recognized for its research nationally and was ranked the #5 public university in the nation in the "National Universities Rankings 2018" by *Washington Monthly*. The student population includes representation from all Utah counties, all 50 states and 78 countries globally. The University is respected locally and nationally as for its intellectual and technological leadership.

The Space Dynamics Lab, located in the USU Innovation Campus, is one of the top companies in Utah to work for. More than 700 employees and 200 new engineering hires who relocated in Cache Valley can attest to the quality of employment. The Space Dynamics Lab has contracts with DOD and NASA and experience in over 450 space missions; they are working to develop over 20 small satellites.



Bridgerland Technical College

Bridgerland Technical College (“B-Tech”) delivers competency-based, employer-guided career and technical education to both secondary and post-secondary students. This hands-on technical education provides mastery level career skills to the student and a capable workforce supply to the employers of the Cache Valley region. The College has campus buildings in both Logan and Brigham City providing training in over 30 programs ranging in length from 100 clock-hours (one month) to 1,600 clock-hours (18 months). For an average program cost of less than \$3,500, B-Tech serves both the student and the employment community with high graduation rates (>80%), placement rates (>85%), and licensure rates (>95%).



BRIDGERLAND
TECHNICAL COLLEGE

SECTION 3: SWOT ANALYSIS

A SWOT Analysis is a strategic planning tool that allows Cache Valley to examine the strengths, weaknesses, opportunities and threats (“SWOT”) that bolster or stifle economic development. Over the course of two days and through subsequent phone interviews, county, city, education, community, and business leaders participated in small group SWOT workshops. LYRB compiled the responses from the participants capturing feedback from over 40 community leaders. The SWOT Analysis considers both internal and external factors that affect Cache Valley and highlights both positive and negative conditions that affect the region’s ability to sustain and attract businesses and create a vibrant community.

The Cache Valley SWOT Analysis included responses to the questions outlined in **Table 3.1**

TABLE 3.1: SWOT ANALYSIS DESIGN

	POSITIVES	NEGATIVES
INTERNAL FACTORS	<p>STRENGTHS</p> <ul style="list-style-type: none"> • What advantages does Cache Valley have? • What does Cache Valley do better than anywhere else? • What unique or lowest-cost resources can Cache Valley draw upon that others can't? • What do people in the state/cities see as your strengths? • What factors mean that you "get the company"? 	<p>WEAKNESSES</p> <ul style="list-style-type: none"> • What could Cache Valley improve? • What should Cache Valley avoid? • What are people in the State/cities likely to see as the Cache Valley's weaknesses? • What factors cause Cache Valley to lose companies?
EXTERNAL FACTORS	<p>OPPORTUNITIES</p> <ul style="list-style-type: none"> • What good opportunities can you spot? • What interesting trends are you aware of? <p>Useful opportunities can come from things such as:</p> <ul style="list-style-type: none"> • Changes in technology and markets • Changes in government policy related to Cache Valley. • Changes in social patterns, population profiles, lifestyle changes • Local events. 	<p>THREATS</p> <ul style="list-style-type: none"> • What obstacles does Cache Valley face? • What are other rural counties doing? • Are quality standards or specifications for your services changing? • Is changing technology threatening your position? • Could any of the Cache or Franklin County's policies or socioeconomic factors seriously threaten Cache Valley's ability to grow?

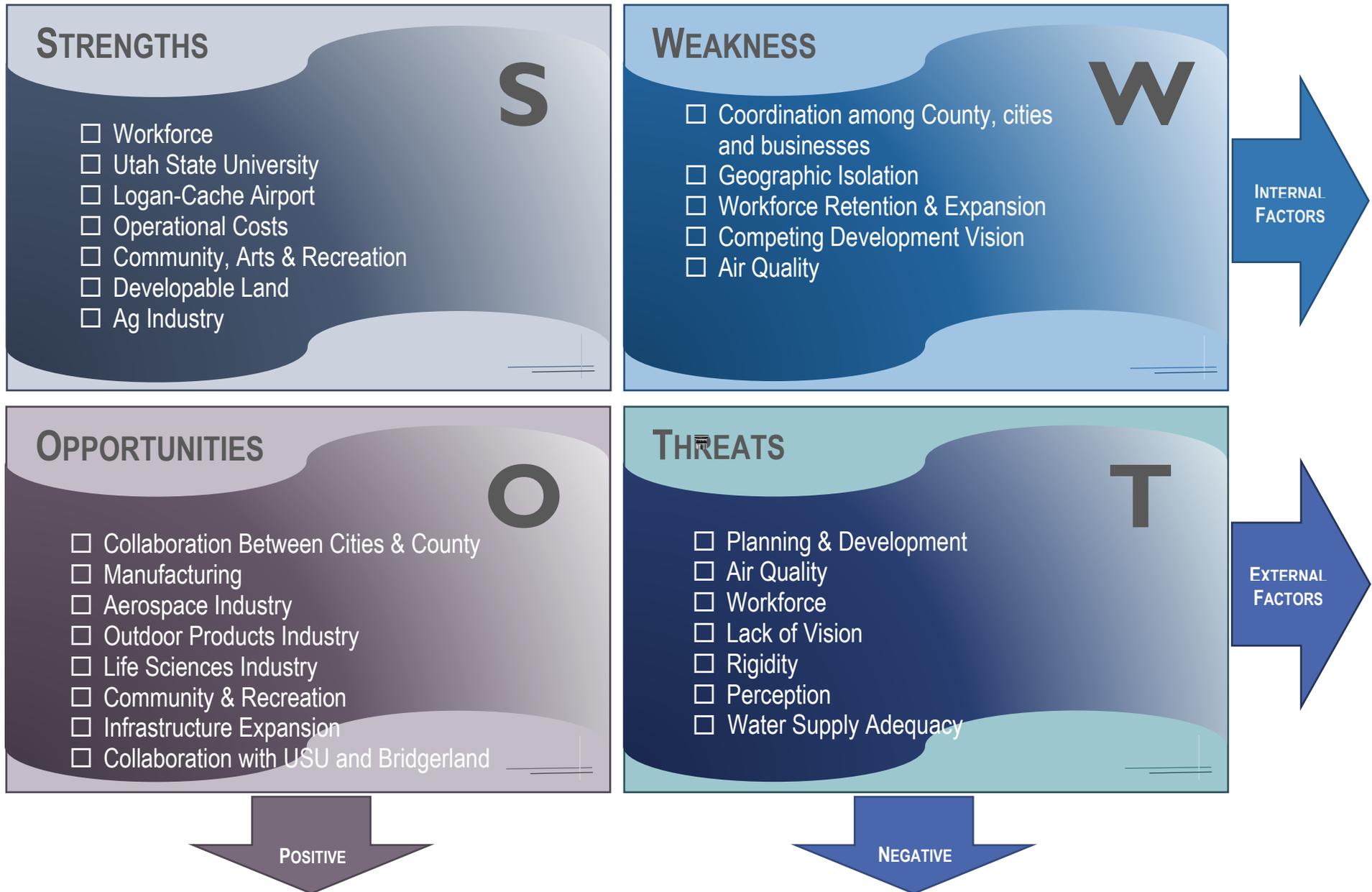
KEY FINDINGS

Based on feedback from the community through the SWOT Analysis process, the top weaknesses of Cache Valley were identified as follows:

- ☞ 1. COORDINATION AMONG COUNTY, CITIES AND BUSINESSES
- ☞ 2. GEOGRAPHIC ISOLATION
- ☞ 3. WORKFORCE RETENTION
- ☞ 4. WORKFORCE EXPANSION
- ☞ 5. COMPETING DEVELOPMENT VISION
- ☞ 6. AIR QUALITY

The site selection process for businesses is heavily weighted on some of the critical weaknesses in Cache Valley, such as retaining a skilled workforce, transportation, and community perception. **Section 10** will address specific action items to address these weaknesses. The following pages of this section outline in detail the strengths, weaknesses, opportunities and threats identified through the SWOT analysis. It will be critical for Cache Valley to address the weaknesses identified above through strategic initiatives, programs and resources. To the extent these six factors and weaknesses continue within Cache Valley, the more likely economic expansion and prosperity will be diminished and threatened.

FIGURE 3.1: SWOT ANALYSIS SUMMARY



SWOT AT A GLANCE

TABLE 3.2: SWOT AT A GLANCE

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> ☰ WORKFORCE: Highly educated workforce ☰ UTAH STATE UNIVERSITY: GDP contribution, innovation, industry connections, startups, technology, student consumers of goods and services, human capital for workforce (talent pool), largest employer, University as strength to rural community, community built around the University ☰ LOGAN - CACHE AIRPORT: Opportunity to advance materials and aerospace manufacturing, ILS, surrounding real estate, 9,000-foot runway ☰ OPERATIONAL COSTS: Competitive property tax, construction cost per SF, lease cost per SF ☰ COMMUNITY, ARTS & RECREATION: Safe, small, easy to navigate, performing arts, proximity to national forest, parks, refuges, recreation opportunities ☰ DEVELOPABLE LAND ☰ AG INDUSTRY: Production, Ag tourism 	<ul style="list-style-type: none"> ☰ COORDINATION AMONG COUNTY, CITIES, BUSINESSES: No county economic development, TRT uses compete and do not necessarily compliment the private sector, lack of communication on how TRT is used, economic development vision ☰ GEOGRAPHIC ISOLATION: Main Street traffic, no interstate, distance from Salt Lake airport, majority of traffic is from the county rather than attracting folks from outside, minimal rail spur use, insufficient volume for large scale rail transport given proximity to Salt Lake ☰ WORKFORCE RETENTION: Low wages, lack of high wage job opportunities, smaller workforce, 36% of working population living in county commutes out for work, students encouraged to leave once they graduate to seek higher paying jobs than the county can offer ☰ WORKFORCE EXPANSION: Companies looking to expand may not be able to find a sufficient number of workers, perception as rural, lack of tech savviness ☰ COMPETING DEVELOPMENT VISION: NIMBY, small town feel, opportunities for eating, drinking, night life, preserving agricultural feel ☰ AIR QUALITY: Non-attainment
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> ☰ COLLABORATION BETWEEN CITIES & COUNTY: Growth planning between cities, CVEDA, standard incentives, ease business processes (permitting, zoning, etc.) ☰ MANUFACTURING: Land planning, site allocation ☰ AEROSPACE INDUSTRY: Space Dynamics Lab, other companies in the aerospace industry ☰ OUTDOOR PRODUCTS INDUSTRY: Collaboration with USU, marketing & promotion ☰ LIFE SCIENCES INDUSTRY: Ag tourism, ag industrial park ☰ COMMUNITY & RECREATION: Advertising, eco-tourism, family activities, night life for young adults, embracing the larger cultural mix (age, race, religion, etc.) ☰ INFRASTRUCTURE EXPANSION: Expansion of US 89, SR 30, additional development of airport, Main Street by-pass ☰ GREATER COLLABORATION WITH USU, BRIDGERLAND: Train and maintain workforce, encourage local industries 	<ul style="list-style-type: none"> ☰ AIR QUALITY ☰ INFRASTRUCTURE: Traffic, Main Street, SR 30, US 89 ☰ RIGIDITY: Fear of expansion, competing community values, balance between open space, ag land, residential and industrial land ☰ PERCEPTION: Rural bedroom community vs high tech, aerospace, startup savvy ☰ PLANNING & DEVELOPMENT: Lack of county vision, growth too rapid or stagnant, cities not working with developers to encourage good projects, updating available sites for lease or purchase ☰ WORKFORCE: Losing talent to higher paying jobs outside county, not enough numbers ☰ LACK OF VISION ☰ WATER SUPPLY ADEQUACY

SWOT EXPLORED

STRENGTHS

Cache Valley boasts several strengths, one of which is a young, vibrant workforce. Fifteen percent of Cache County's population is age 20 to 24. This demographic represents a talent pipeline within the county. Population growth also correlates with workforce growth and as the Cache Valley population continues to grow, the total workforce is also expected to grow. Cache County's workforce aged population is also highly educated with higher percentages of bachelors and graduate degrees than that of the State of Utah average. While both a strength and a threat, the average wages in Cache Valley are lower than the State of Utah and comparative counties.

Utah State University has grown from a small-town college into a nationally renowned research institution which is a huge asset to Cache Valley. The University is an important economic driver contributing \$500 million to the gross domestic production in Cache County. The University has also created an incubator environment encouraging startups, new technology and important industry connection. The University also attracts conferences including the Small Satellite Conference which positively impacts Cache Valley from a marketing, innovation and tourism point of view. Additional recreation components such as the USU competitive athletic teams create a sense of place and community in Cache Valley.

The Logan-Cache Airport is an important community asset including a 9,000-foot runway, UPS service, increasing

numbers of flight plans, a pilot training program through USU and several hangars for Cessna Citation private jets. Businesses also have a competitive advantage in relationship to the operational costs (property tax, corporate income tax, construction cost per SF, and lease cost per SF) in Cache County as compared with the national average. Availability of land is also a strength throughout Cache Valley.

While Cache Valley is nestled away from the urban Wasatch Front, it attracts residents and businesses through an attractive feel laden with arts and recreation opportunities. Cache Valley prides itself on the safe, small community it showcases with the added benefits of its proximity to recreational outlets including the Uinta-Wasatch-Cache National Forest, Logan Canyon, the Wind Caves and Beaver Mountain, to name a few. The arts are a prized strength in the community and include the Cache Theatre Company, the Ellen Eccles Theater, and the Daines Concert Hall. Add to that the appeal of local events such as The Block Film and Art Festival, and numerous local restaurants. In Franklin County, the Bear River Heritage Area is gaining additional promotion as it seeks a national designation. The agriculture industry is a strength in the community both from an agritourism perspective such as the Cache Valley Gardner's Market, as well as food and livestock feed production.

WEAKNESSES

While united by geographic location, Cache Valley lacks coordination and a joint vision between the counties, cities, and private businesses. Cache County does not employ an economic development director but works in concert with the Cache County Chamber of Commerce. This results in the Chamber's executive director wearing a variety of hats with limited capacity to focus on specific economic development initiatives. This results in uncoordinated efforts in the unincorporated Cache County and among the incorporated cities. Franklin County is represented by the Four County Alliance of Southeastern Idaho; however, this alliance has not been collaborating with the newly formed Cache Valley Economic Development Alliance to address regional needs.

Members of the business community further identified weaknesses in the coordination of land use and private development. Developers and private businesses sighted the potential loss of businesses and being forced into bad

development by uncompromising zoning and development standards or considerations. Competing development visions exist throughout the valley with residents fighting development to keep a small-town feel (not in my backyard "NIMBY"); opportunities for eating, drinking and night life based on community traditions; and preserving agricultural land that is a staple of Cache Valley heritage. Many communities in the valley, including Preston, Idaho, are beginning to experience increased growth but haven't identified how they want to grow from their historic bedroom community. Further, lapses in coordination among private and public entities have led to competition in the usage of transient room tax, rather than cooperation.

Another weakness and limitation Cache Valley suffers from is geographic isolation. Access to I-15 from Highway 89 or 30 during winter months can be treacherous and unappealing to companies shipping their goods. Additional

transportation constraints include a congested Main Street through Logan and competing development visions for the South Corridor. Cache Valley is approximately one hour from the Salt Lake International Airport and thus competes with numerous cities and counties located along I-15 with shorter drive times. Cache County is fortunate to have a Union Pacific rail spur, although it receives minimal use, is in need of upgrades, and there is insufficient volume for large scale transportation, especially given Cache County's proximity to Salt Lake City. The valley's unique geography also creates air quality issues where winter inversions are common and may limit the type of businesses being recruited and expanded without Title V operating permits. Despite the presence of Utah State University, competitive wages along the Wasatch Front draw away much of the

talented workforce graduating from the University. Indeed, students are often encouraged to leave once they graduate to seek higher paying jobs than Cache Valley can offer. The median household income in Cache County is \$13,000 less than the State of Utah average. Compounding the employment challenge is a low unemployment rate and an overall small workforce. Cache County has the lowest unemployment rate in Utah and currently exports 36 percent of its workforce to other counties. Companies looking to expand may not be able to find a sufficient number of workers which limits the counties ability to complete for expanded industries. Cache Valley also maintains the perception of a rural community which may not appropriately showcase the degree of innovation and tech savviness which exists in the valley.

OPPORTUNITIES

Several opportunities exist within Cache Valley to bolster economic development. CVEDA was recently formed and has an opportunity to play a critical role in providing an environment for collaboration between Franklin and Cache Counties, the incorporated cities, as well as nonprofits and businesses around the valley. This collaboration may take the form of standardizing incentives, streamlining the businesses process including permitting, zoning, etc. Within the context of CVEDA, an opportunity exists to form a greater partnership with Utah State University and Bridgerland Technical College to ensure private sector insights and skill needs are driving curriculum development and training programs.

Cache Valley is well positioned to incorporate additional manufacturing sites. In consideration of the land use recommendations outlined in **Section 7**, the valley has available land to strategically allocate for new and existing businesses, as well as strong location quotients for the manufacturing industry. Utah State University research, the Space Dynamics Lab, and the Cache – Logan Airport all provide Cache County with opportunities to advance its aerospace industry. Opportunities also exist to take a more prominent role in the outdoor products industry space based with the new Outdoor Product Design and Development

degree at USU and the outdoor testing grounds that are Cache Valley's backyard.

Cache Valley is proud of all the community has to offer and additional opportunities exists to increase tourism and events within the community. Advertising and branding campaigns may be opportunities to tout the rural splendor of the valley while branding it as a hub for cutting edge technology and innovation. Eco- and ag-tourism provide opportunities to increase visitation without losing sight of the rural aspects that make Cache Valley home to so many residents. Community leaders and residents also cited additional opportunities to embrace the growing cultural diversity in the valley and working to find a balance of maintaining a wholesome family environment and adding tasteful night life activities, in addition to the arts, for young adults, recent recruits and facilities that will appeal to companies looking to locate to the valley. As Cache Valley grows, there are several opportunities to expand the existing infrastructure, take a stance on development standards as they relate to sensitive areas including the South Corridor, and work with local planning organizations including the Cache MPO to address main street traffic in a means that is practical and sustainable.

THREATS

Through the SWOT analysis process, several of the elements discussed were applicable to multiple categories. This observation was particularly true in the evaluation of the threats. The threats to economic development include air quality, both from the perspective of being unattractive to individuals looking to move to the valley, as well as a threat

from industries with excessive pollutants wanting to bring industry to the valley. Likewise, transportation infrastructure threats, including a congested main street and widening needs for SR 30 and US 89 may detract from the otherwise bountiful economic development opportunities in the region.

Additional threats come in the form of opinion and fear of change. Cache Valley is growing and expanding. Rigid thinking may lead to poorly planned, forced development rather than well thought out clustering and practical commercial land utilization. This is true for balancing agricultural lands with residential and commercial development. Lack of vision is likewise a threat. Cache Valley must strategically address how it will brand itself—at the intersection of a rural bedroom community to innovative

startup incubator and tech savvy manufacturing center. Without a clear vision, the valley runs the risk of losing a competitive edge in the RFI process for recruiting new development, as well as retaining existing businesses. Based on the low unemployment rate, a threat exists to fill jobs. This threat may be mitigated by adding higher wage jobs to the area to attract additional labor force. This threat is further seen by the high percentage of workers leaving the county for employment.

SITE SELECTION CRITERIA COMPARISON

Responses to the SWOT analysis highlight several unique characteristics of Cache Valley. An educated workforce, developable land, community perception and access to rail, highways and air transportation are all examples of Cache Valley specific strengths and weaknesses. Each of these factors represent state and national business site selection criteria and highlight the importance of capitalizing on Cache Valley’s strengths and combating its weaknesses.

KEY FINDINGS

- ☞ The SWOT Analysis highlights important national and state site selection criteria including educated workforce, developable land, community perception and access to rail, highways and air transportation.
- ☞ Cache County has identified 2 Sure Sites as reported to EDCUtah compared to 6 in Box Elder County, 56 in Davis County and 44 in Salt Lake County. Cache Valley will benefit by improving its internal inventory of sites and reporting Sure Sites to EDCUtah;
- ☞ The competitive landscape of economic development in Utah should encourage Cache Valley to focus on collaboration and strategic residential and commercial planning.

EDCUtah, a private, non-profit has worked with state and local governments and private industries to attract and grow businesses within the State of Utah since 1987. In 2017, EDCUtah published a 50x50 site selection tool which identifies some of the most common site selection criteria for businesses and companies looking to locate in the State based on survey input from 138 business site selectors. The 50x50 tool is divided into four sections, identifying top economic factors, labor costs, operation costs and taxes as listed below.

TABLE 4.2: 50X50 COMPARISON TOOL CATEGORIES

Economic Factors		Labor Costs	
Unemployment Rate		Annual Median Wage	
High School Graduation Rate		Construction Wages	
Population 25 or Older with Bachelor’s Degree or Higher		Manufacturing Wages	
Population 25 or Older with a High School Diploma or Higher		Wholesale Trade Wages	
Annual Cost of Living		Retail Trade Wages	
Labor Force Participation Rate		Transportation and Warehousing Wages	
Median Household Income		Information Wages	
Percent Employed Workers who are Union Members		Finance and Insurance Wages	
Annual Job Growth Rate		Real Estate Rental and Leasing Wages	
Median Age		Professional, Scientific and Technical Services Wages	
Tax Climate Ranking		Management of Companies and Enterprises wages	
Forbes Best State for Business		Administrative and Waste Services Wages	
CNBC Best State for Business		Education Services Wages	
Hatchman Index		Health Care and Social Assistance Wages	
		Arts, Entertainment, and Recreation Wages	
		Accommodation and Food Service Wages	
		Other Services Wages	
Operation Costs		Taxes	
Industrial Electricity Costs		Average State sales and Use Tax Rate	
Commercial Electricity		Unemployment Insurance wages Subject to Tax	

Industrial Natural Gas	Property Tax Collections per Capita
Average Industrial Lease	Worker's Compensation Avg Premium (per \$100 of wage)
Average Office Lease	State Top Marginal Income Tax Rate
Industrial Construction Costs	Corporate Income Tax Rate
Office Construction	Average Unemployment Insurance New Employer Tax Rate
Health Insurance Single/Family Premium	

Source: edcUTAH 50X50

Utah ranks 1st in the economic factors' category, 19th in the labor cost category, 15th in the operations category and 18th in the taxes category. Many site selectors utilize the above factors to determine states where they are interested in exploring site development. Once a state has been selected, companies will provide organizations such as EDCUtah with formal requests for information ("RFI") specific to their unique project needs. Recent RFI's issued in the State of Utah have included requirement criteria such as access to highways and interstates, acreage and building square foot specifications, parking allocations, zoning requirements, purchase and lease preferences, proximity to amenities and educational institutions and utility specifications. RFI's also include inquiries regarding demographics, workforce education attainment, quality of life factors, and site map details.

As further discussed in **Section 4** herein, Cache Valley Economic Development Alliance would be the appropriate organization to coordinate, pursue and facilitate RFI's through the Governor's Office of Economic Development and EDCUtah. Cache Valley Economic Development Alliance needs further funding, visioning and governance framework in order to be the economic development "gatekeeper" of Cache Valley. Specific strategic initiatives and implementation suggestions are outlined and discussed in **Section 10**.

SECTION 4: ASSESSMENT OF ORGANIZATIONAL FRAMEWORK

The Cache Valley Economic Development Alliance was organized as a component unit of the Cache Valley Chamber of Commerce. The mission of CVEDA is to strengthen Cache Valley's Economy through the following objectives:

1. Attract new diversified employers;
2. Retain and encourage expansion of existing employers; and
3. Improve the business environment in Cache Valley.

Currently, CVEDA's leadership includes a chair, vice chair, second vice chair, and secretary. A nine-member executive committee includes the leadership positions and two representatives of Cache County, a representative of Logan City, and two at-large members. Membership in the Cache Valley Chamber of Commerce is required for membership in CVEDA. Meetings are held at least once a quarter.

In order to increase the scope, funding and activities of CVEDA, this strategic plan proposes the following structural changes to CVEDA.

- Hire a regional executive director and associated staff
- Establish a budget of \$300,000-\$500,000
 - Seek initial funding through Cache County
 - Collect ongoing membership dues from private/city members (rates based on population and size of entity)
 - Contract with Cache County for ongoing funding

The role of CVEDA under this restructure would include the following tasks:

- Provide the region with resources and tools for economic development
- Develop a Comprehensive Economic Development Toolbox with emphasis on land use planning, tax increment financing and other public financing tools
- Develop a Finance Committee within CVEDA to address access to capital markets and ability to finance projects
- Implement an education platform to provide tutoring and advice to local governments, businesses, educational and institutional entities in terms of using the Economic Development Toolbox
- Determine a set of metrics by which to measure the success of economic development initiatives
- Continue association with Cache Valley Chamber as member
- Respond to RFIs, continue recruitment efforts, maintain association with EDCUtah, GOED
- Hold an Annual Conference including site tours, industry showcasing events, etc.
- Participation in state and national economic development conferences/meetings

Economic development alliances operate across the State and throughout the country to address economic development. Below is a summary of alliances involved in economic development for benchmarking and comparison.

Utah Economic Development Alliance

<https://www.utahalliance.com>



OVERVIEW

The Utah Economic Development Alliance provides professional and networking opportunities for its members in both the private and non-profit sectors. The organization advocates for policies to strengthen Utah's economy and communities. In addition to the quarterly meetings, members of the Alliance stay informed through a newsletter.

STATUS

Non-profit

FUNDING

Membership Dues

MEMBERSHIP

Membership includes a mix of public and private entities. Membership dues are based on membership level which ranges from \$100-\$1,000. Dependent on membership level, the fees offset or cover participation at quarterly meetings, provides opportunities to post community events on the alliance's website, include logo on website and correspondence and provide for opportunities to host a table or booth at quarterly meetings.

EMPLOYEES

Two paid positions (Admin, Web Design), unpaid Board of Directors

MEETINGS

Meetings are held quarterly and rotate locations throughout the State. Meetings are open to the public at a fee.

Snake River Economic Development Alliance

<http://www.snakerivereda.com>



OVERVIEW

The Snake River Economic Development Alliance serves three counties within the states of Idaho and Oregon. The alliance is dedicated to diversifying and strengthening the regional economy by attracting new investment and living wage jobs. The alliance focuses on marketing, business retention and expansion and serves to connect the dots between state and local needs. The alliance aims to maintain a 50/50 participation between public and private entities. An annual dinner, luncheon events and a monthly meeting facilitate correspondence between the alliance members.

STATUS

Non-profit

FUNDING

The alliance operates primarily on membership fees. The alliance receives a \$20,000 contribution from State of Idaho Department of Commerce Rural Professional Economic Development Program. This contribution is seed money to fund economic development professionals in rural areas. Member cities and counties pay \$1 per resident. Private memberships range from \$100-\$5,000. The paid staff member also manages the visitor center at the Idaho-Oregon border in I-84.

MEMBERSHIP

Public/private mix; private membership dues based on membership level (\$100-\$5000)

Box Elder Economic Development Alliance

<http://www.boxeldereda.org>



EMPLOYEES

One paid position, unpaid Board of Directors

MEETINGS

Meetings are held on the first Wednesday of every month at 7:00 a.m. Meetings are open to the public without a fee.

OVERVIEW

The Box Elder Economic Development Alliance was created to facilitate the creation of high-quality jobs, attract new capital investment, improve per capita income, and retain and expand businesses. The alliance facilitates networking, coordination and a forum to share information. Each year the alliance holds an annual summit which includes A Taste of Box Elder. The alliance may also help facilitate social media for small businesses on occasion. Members of the alliance stay informed through email notifications.

STATUS

Non-profit

FUNDING

The alliance does not collect membership dues. The alliance will collect registration fees for the annual summit which covers the cost of the event.

MEMBERSHIP

All public and private entities are welcome to participate in the alliance meetings at no cost.

EMPLOYEES

Staffed by the Box Elder Economic Development Director, unpaid Board of Directors

MEETINGS

Meetings are held once a month and are open to the public.

Economic Development Council of Colorado

<https://edcconline.org>



OVERVIEW

The Economic Development Council of Colorado is an industry supported association which assists with development efforts in Colorado. The EDCC is comprised of economic development organizations and private sector participants.

STATUS

Non-profit

FUNDING

The EDCC is funded through a combination of membership dues, event registrations and professional development offerings

MEMBERSHIP

Nonprofit memberships are intended for economic development organizations, chambers of commerce, workforce development, trade, industry and research groups and non-private sector entities. Public sector memberships are based on

entity size and range from \$250-\$1,000. Private Sector memberships range from \$500-\$5,000 and vary based on the company's level of involvement and investment.

EMPLOYEES

One paid position, unpaid Board of Directors

MEETINGS

Board meetings are held monthly with organizational meetings held three times a year.

SECTION 5: INCENTIVE PROGRAMS

The Cache Valley Chamber of Commerce currently provides economic development services for Cache County in conjunction with incorporated cities that are taking an active role in economic development including Logan, North Logan, Lewiston, Hyrum, Hyde Park, etc. In this capacity, the Chamber provides oversight and support to municipalities, businesses and nonprofit organizations. While the County does not have a formal economic development incentive program, the Chamber helps facilitate federal and state incentives for qualifying projects within Cache County, when applicable. The Four County Alliance of Southeastern Idaho along with the economic development director for Preston City, Idaho lead the Franklin County efforts to connect companies with incentives and facilitate retention and expansion. Thus far, Preston City has participated in the newly formed CVEDA meetings. However, the Four County Alliance of Southeastern Idaho was unaware of the group's meetings.

Cache County's Business Expansion and Retention program is currently facilitated through the Bear River Association of Governments which also helps businesses utilize state, federal and local incentives throughout the County. Some incorporated cities have adopted ordinances for incentives and established community reinvestment areas (CRAs). Opportunity Zones have been designated within the Cache Valley area but the specific benefit of said Opportunity Zones have not resulted in any significant investment or project development. Working with CVEDA, Logan City and Cache County, Opportunity Zones should be promoted, and a specific strategy outlined in order to attract Opportunity Zone Funds. **Table 5.1** outlines the current incentives being utilized throughout the County.

TABLE 5.1: CACHE COUNTY ECONOMIC DEVELOPMENT INCENTIVES

Cache County	<ul style="list-style-type: none"> No formal economic development incentives
Amalga	<ul style="list-style-type: none"> No formal economic development incentives
Hyde Park	<ul style="list-style-type: none"> Commercial Development Incentive (Ordinance 12.170.130)
Hyrum	<ul style="list-style-type: none"> Recycling Market Development Zone Program Case by case with property and sales tax incentives
Lewiston	<ul style="list-style-type: none"> No formal economic development incentives. Infrastructure for Lewiston City Business Park.
Logan	<ul style="list-style-type: none"> Two approved Opportunity Zones; Active tax incentive project areas including: South Main RDA, Downtown RDA, Auto Mall CDA and South Main River CRA Downtown Façade Program Neighborhood Reinvestment Grant Program Community Development Block Grant Recycling Market Development Zone, Solar Incentives
Mendon	<ul style="list-style-type: none"> No formal incentives at this time
Millville	<ul style="list-style-type: none"> Recycling Market Development Zone
Newton	<ul style="list-style-type: none"> No formal incentives at this time
Nibley	<ul style="list-style-type: none"> No formal incentives at this time
North Logan	<ul style="list-style-type: none"> URA located at 2500 N Main, CDA along Wolf Pack Way, Innovation Campus EDA, future CRA planned for Innovation Landing Sales Tax Incentive Utilizing State Rural Fast Track Grant
Paradise	<ul style="list-style-type: none"> No formal incentives at this time
Providence	<ul style="list-style-type: none"> No formal incentives at this time
Richmond	<ul style="list-style-type: none"> No formal incentives at this time
River Heights	<ul style="list-style-type: none"> No formal incentives at this time
Smithfield	<ul style="list-style-type: none"> Recycling Market Development Zone

This bifurcated approach to economic development results in many organizations playing similar roles while lacking a critical leadership source. This approach can lead to a lack of consistency, coordination and centralizing which may make it difficult to pursue business expansion or creation in Cache Valley. Lack of real investment into economic development activity is a limiting factor in creating and facilitating robust incentive programs. In comparison to other regions and area, Cache Valley is committing

less money and in a much less cohesive and coordinated manner. This section provides a foundation for an Economic Development Toolbox for Cache Valley to utilize in connection with the strategic initiatives outlined in **Section 10**.

TABLE 5.2: COMPARISON ECONOMIC DEVELOPMENT INVESTMENT

	Economic Development Budget	Employees	Activities	Sure Sites	CRAs
Cache County	Cache County: \$35,000 Logan City: \$5,000	<ul style="list-style-type: none"> • 1 Employee through the Cache Valley Chamber of Commerce 	The Cache Valley Chamber of Commerce works with CVEDA to promote economic development within Cache County. Networking events are aimed to engage the public. Logan City contributes \$5,000 annually to the Cache Valley Chamber of Commerce. Logan further utilizes a full-time staff member and budget of \$133,000 for economic development in the city, in addition to its \$2.7M Redevelopment Agency budget.	2	Logan City: 4 North Logan: 3 Cache County: 1 Smithfield: 1
Iron County/Cedar City	Cedar City: \$230,000 Iron County: \$50,000	<ul style="list-style-type: none"> • 2 Full Time Employees through Cedar City, • 1 Full-Time Economic Development Director • 1 Full-Time Support person for Economic development 	Iron County contributes \$50,000 to Cedar City for economic development activities including responses to RFI, expansion and retention in collaboration with the Small Business Resource Center, provides support to incorporated and unincorporated areas and creates CRA plans and budgets. Cedar City works closely with Chamber of Commerce, the Downtown Historic District, as well as other city and local entities to promote economic development.	4	Brian Head: 1 Cedar City: 3 Iron County: 10
Box Elder County	\$180,000	<ul style="list-style-type: none"> • 1 Full-Time 	The Box Elder Economic Development Alliance hosts a yearly Business Summit, coordinates and meets with the Box Elder Economic Development Executive Group, and participates with the Composite and Aerospace of Northern Utah group.	6	Box Elder County: 5 Brigham City: 5 Tremonton: 1 Perry: 1
Tooele County	\$174,000	<ul style="list-style-type: none"> • Under the direction of a commissioner 	Oversees general economic development activities and supports regional efforts to promote and expand business retention and expansion throughout the County. Has utilized outside 3 rd Party consultants and the Utah Association of Counties (UAC) to facilitate CRA Project Area creation.	3	Tooele County: 2 Tooele City: 2
Washington County/St. George City	St. George \$250,000: Washington County: \$67,000	<ul style="list-style-type: none"> • 1 Employee through St. George City, • 1 Employee through St. George Area Economic Development 	Washington County closely collaborates with St. George City which has a \$250,000 budget for Economic & Housing Development. It also provides \$67,000 to the St. George Area Economic Development and \$5,000 to EDCUtah	2	St. George: 5
Weber County	Weber County: \$402,774		In addition to activities facilitated through the Weber Economic Development Partnership, \$150,000 has	5	Marriott/Slaterville: 2 North Ogden: 1

	Economic Development Budget	Employees	Activities	Sure Sites	CRAs
			been allocated for regional economic development through a regional focused alliance with Davis County.		Ogden: 20 Pleasant View: 4 Riverdale: 2 Roy: 2 South Ogden: 1 Washington Terrance: 2 Weber County: 2
Davis County	\$1,415,021	<ul style="list-style-type: none"> • Executive Director • Deputy Executive Director • 2 Planners • Director of Tourism • 2 Support Staff 	The Davis County budget includes a \$12,000 contribution to community events, galas, golf tournaments, etc. Their budget includes their office and commissioner’s office, business employee relations account for \$2,500. The county manages a small business loan fund with \$5M in existing loans (held off county records with contract to manage it). There are no other formal incentives beyond collaboration. Additionally, \$150,000 has been allocated for regional economic development through a regional focused alliance with Weber County.	56	Bountiful: 1 Centerville: 3 Clearfield: 7 Clinton: 1 Farmington: 2 Kaysville: 1 Layton: 2 MIDA: 1 North Salt Lake: 2 Syracuse: 3 West Bountiful: 3 West Point: 1 Woods Cross: 5 None in unincorporated, 43 projects county-wide

TOOL BOX FOR ECONOMIC DEVELOPMENT

UTAH STATEWIDE TAX CREDITS AND INCENTIVE PROGRAMS

<https://business.utah.gov/programs/corporate-recruitment/>



EDTIF

The EDTIF tax credit is a post-performance, refundable tax credit rebate for up to 30 percent of new state revenues (sales, corporate and withholding taxes paid to the state) over the life of the project (typically 5-10 years but can go up to 20 years). The tax credit is available to companies seeking relocation and expansion of operations to the State of Utah and must be in competition with other locations. Additional requirements for this incentive include wage requirements of 110 percent of the county average wage, jobs must be provided within a specific target industry, and the business must have been in operation for three years with a display of profitability.

INDUSTRIAL ASSISTANCE FUND

The Industrial Assistance Fund provides a post-performance grant for the creation of high-paying jobs in the state. Basic requirements include providing at least 50 jobs with wages at 110 percent of the county average.

UTAH NEW MARKET TAX CREDIT

New Market Tax Credit programs are an effective tool used by the federal government and 13 states, including Utah, to attract private capital investment to areas in need of job growth and economic development.

LIFE SCIENCES AND TECHNOLOGY TAX CREDITS

The Technology and Life Sciences Economic Development Act gives the Governor's Office of Economic Development (GOED) authority to issue tax credits to qualifying life science and technology investors. Eligible investors may submit applications to GOED for tax credits drawn from \$300,000 of funds expressly set aside by the legislature.

OPPORTUNITY ZONE

Opportunity Zones allow new investments, under certain conditions, to be eligible for preferential tax treatment. The State nominates areas for the Opportunity Zone designation which are then certified by the Secretary of Treasury.

UTAH RURAL BUSINESS PROGRAMS & INCENTIVES

<https://business.utah.gov/rural/>



RURAL ECONOMIC DEVELOPMENT INCENTIVE (REDI)

The Rural Economic Development Incentive (REDI) program is designed for businesses creating new high paying jobs. These jobs can be remote, in a satellite hub/office, or physically located in the same county as the business.

BUSINESS EXPANSION AND RETENTION (BEAR)

The Business Expansion and Retention (BEAR) program is designed to assist in growing new and existing rural businesses, influence rural job creation, and increase economic diversity in rural regions by enhancing the level of technical services provided. The BEAR initiative is available to rural county economic development offices, Tribes, Associations of Governments, Business Resource Centers (BRCs), Small Business Development Centers (SBDCs), and formal partnership consortiums directly involving these entities within the state for business training and skill development.

UTAH OFFICE OF ENERGY DEVELOPMENT INCENTIVES

<http://energy.utah.gov/tax-incentives/>



UTAH DEPARTMENT OF WORKFORCE SERVICES

<https://jobs.utah.gov/employer/business/prelayoff.html>

RURAL FAST TRACK

The Rural Fast Track (RFT) Program is a post-performance grant available to small companies in rural Utah. The program provides an efficient way for existing small companies to receive incentives for creating high paying jobs in the rural areas of the state and to further promote business and economic development.

RECYCLING MARKET DEVELOPMENT ZONE TAX CREDITS

The Recycling Market Development Zone legislation was established to incent businesses to use recycled materials in their manufacturing processes and create new products for sale.

The incentive includes a 5 percent state income tax credit for the cost of machinery and equipment, 20 percent income tax credit on eligible operating expenses and technical assistance from recycling and economic development professionals.

UTAH RURAL JOBS PROGRAMS

The Utah Rural Jobs program enables an eligible small business located in a rural county to expand and create high wage jobs by providing flexible and affordable capital to small businesses in these areas.

RENEWABLE ENERGY SYSTEMS TAX CREDIT

The Renewable Energy Systems Tax Credit can be applied to both residential and commercial installations utilizing solar photovoltaic, solar thermal, wind, geothermal, hydro, and biomass technologies.

ALTERNATIVE ENERGY DEVELOPMENT INCENTIVES

The Alternative Energy Development Incentive (AEDI) is a post-performance credit for the construction of electricity generation facilities of 2 megawatts or greater that utilize hydroelectric, solar, biomass, geothermal, wind, and waste-heat. It also includes energy derived from nuclear fuel, oil-impregnated diatomaceous earth, oil sands, oil shale, or petroleum coke.

HIGH COST INFRASTRUCTURE TAX CREDIT

The High Cost Infrastructure Tax Credit (HCITC) is an incentive that supports investments in qualifying cost-intensive infrastructure projects, such as energy delivery systems, water delivery systems, road improvement and railroads.

C-PACE

Commercial Property Assessed Clean Energy (C-PACE) allows commercial businesses to finance qualifying energy and water efficiency materials, supplies, etc. through the levy of a special assessment on the properties being financed.



FEDERAL WORK OPPORTUNITY TAX CREDITS

The Work Opportunity Tax Credit (WOTC) is a federal tax credit incentive that Congress provides to employers for hiring individuals from certain target groups who have consistently faced significant barriers to employment.

FEDERAL BONDING PROGRAM

The Federal Bonding Program is a successful job placement tool for job seekers with barriers to obtaining employment. The program offers employers Fidelity Bonds to insure against any type of theft, forgery, larceny, or embezzlement.

ON-THE-JOB-TRAINING

The On-the-Job Training (OJT) Program offers reimbursement to employers who provide customized job training to participating employees.

WORK FORCE IN AND OPPORTUNITY ACT

The Workforce Innovation and Opportunity Act (WIOA) is a new federal law that provides an opportunity to take a fresh look at the collaboration amongst all partners in Utah's economy, including business, labor, education, and government. Working together, it strives to enhance and increase alignment, connection, and coordination of Utah's workforce development system.

WORK EXPERIENCE PROGRAM

Work Experience is intended to assist participating employers with temporary work needs, while giving trainees hands-on experience in a career setting. The Department of Workforce Services administers employment internship opportunities in partnership with employers.

CHILD CARE PROGRAM

Child Care assistance programs help parents cover the cost of child care. Once approved for Child Care, the payment is sent directly to the provider selected by the parent.

UTAH VETERAN EMPLOYMENT TAX CREDIT

The Utah Veteran Employment Tax Credit is for employers who hire qualified veterans. The credit is separate from the Federal Work Opportunity Tax Credit available to an employer who hires a veteran, especially one who is disabled.

IDAHO DEPARTMENT OF COMMERCE

<https://commerce.idaho.gov/incentives-and-financing/incentives/>

<https://commerce.idaho.gov/incentives-and-financing/grants/>



IDAHO TAX REIMBURSEMENT INCENTIVE

This incentive is performance based of up to 30 percent for up to 15 years on new state tax revenues generated by companies seeking to expand or relocate to the state of Idaho by adding new, qualifying jobs.

IDAHO OPPORTUNITY FUND

Through the Idaho Commerce director, funding for infrastructure may be allocated to accommodate new commercial or industrial facilities.

PROPERTY TAX EXEMPTION

In qualifying counties, businesses that invest at least \$500,000 in new or existing non-retail commercial or industrial facilities may qualify for a full or partial property tax exemption for up to five years.

GEM GRANT

GEM grants help small communities improve infrastructure, remediate blight conditions, and create economic development opportunities. Eligible entities include communities with populations of 10,000 or less.

RURAL COMMUNITY BLOCK GRANT

The Rural Community Block Grant are used to finance infrastructure improvement in rural community.

COMMUNITY DEVELOPMENT BLOCK GRANT

The Community Development Block Grant enhances local infrastructure to create a better business environment for existing and potential businesses.

Eligible entities include counties, cities with populations under 50,000, and service providers such as water and sewer districts, and senior centers.

FINANCING TOOLS

Often one of the more significant obstacles to economic development is access to capital resources. A wide variety of tools and incentives are available to help the County achieve its economic development goals. Below is a brief description of several resources available.

REDEVELOPMENT AREAS – TAX INCREMENT FINANCING

Tax increment financing (“TIF”) is the most widely used tool for economic development in the State of Utah. The creation of Community Reinvestment Areas (CRAs), or historically URA, EDA or CDAs, provides a source of financing redevelopment, economic development and community development through the creation and use of tax increment. Redevelopment agencies negotiate with taxing entities to share a portion of the property tax that is generated by new development in a certain area for a specific length of time. Incremental tax revenues are then used to incentivize economic growth through financing public infrastructure, securing developable land, and overcoming barriers to growth.

TAX INCREMENT REVENUE BONDS

Tax Increment Revenue Bonds allow redevelopment agencies to pledge tax increment funds to repay debt service associated with the issuance of indebtedness. The projected tax increment is often discounted by the capital markets, including the tax-exempt bond market, as the tax increment is the only source to repay the bonds, and project areas have little to no tax increment at the beginning of a new project. These bonds are generally more difficult to sell, due to the risk of repayment. However, local governments, private developers, and other participants can enhance the credit quality of the issuance in order to attract prospective bond purchasers and significantly lowering the overall borrowing costs of the project.

INDUSTRIAL DEVELOPMENT BONDS

Industrial Development Bonds have a \$10 million cap per issue for small manufacturing facilities and a \$150 million total annual state allocation cap. These bonds have strict regulations regarding business types that are eligible; a qualified 501(c)(3) can use them for a wider variety of projects. For credit worthy borrowers, this can result in a reduction in the interest rate of up to 2.00 percent per annum, which during the course of a 10-20 year financed capital improvement can be millions of dollars of savings.

REVOLVING LOAN FUNDS AND GRANTS

A revolving loan fund is a source of money from which loans are made for small business development projects. A loan is made to a business and as repayments are made, funds become available for future loans to other businesses. This tool is mainly used to finance local, expanding, or small businesses within the community. CVEDA should consider the merits of creating a revolving loan fund in order to stimulate certain types of business clusters or activities that is desired within Cache Valley.

The funds used to create a revolving loan fund may have rules governing the program design. For example, the Department of Housing and Urban Development has specified rules for Community Development Block Grants. Matching grants or revolving loan funds have been very successful in various communities throughout Utah. Dilapidated areas within the County may benefit from creating a revolving loan fund that would encourage the upgrade of façades and other building renovations. Most businesses see increased traffic from improvements to their properties.

COMMUNITY DEVELOPMENT BLOCK GRANTS

Community Development Block Grants can be used for development in parts of the community that qualify as low- and moderate-income areas. These funds may also be used for projects that remove impediments of access for elderly and the disabled.

BUSINESS IMPROVEMENT DISTRICTS (TOURISM AND MARKETING DISTRICTS)

A business improvement district (BID) is a public-private partnership that allows for additional taxes to be collected from businesses within a designated area. The taxes generated by a BID are used for public improvements based on the concept that well-maintained public spaces will increase commerce. BIDs are managed by nonprofit corporations created by the district. BIDs allow businesses to share the costs to increase business activity within the community through joint ventures including 1) joint marketing, 2) ad campaigns, 3) events in the district area, and 4) planning for parking and facility improvements. The County may contribute through facilitation of meetings at municipal buildings, advertising on municipal websites, etc.

SALES TAX INCENTIVES

For strong destination retail anchors, the County may offer a sales tax incentive for a period of time. The County should consider sales tax incentives on a case-by-case basis. This should only be considered for a major tax-generating retailer or to retain a current major tax-generating business.

SPECIAL ASSESSMENT BONDS

Special Assessment Bonds allow a governmental entity to designate a specific area which will be benefited by public improvements and levy a special assessment, like a tax lien, to finance the public improvements. This assessment is then used to repay the debt service. Usually, only the property owners receiving the benefit from the improvements are assessed the costs.

Special Assessment Bonds may not be created if 50 percent or more of those liable for the assessment payment protest its creation. These bonds usually have a higher interest rate than the other bonds discussed in this section. All improvements must be owned by the issuer and repayment cannot exceed twenty years. The main advantage to these bonds are: 1) no bond election required, 2) only benefited owners pay for the improvements, and 3) limited risk to the County.

MUNICIPAL BUILDING AUTHORITY LEASE REVENUE BONDS (“MBA”)

Cities, counties and school districts are allowed to create a non-profit organization solely for the purpose of accomplishing the purpose of acquiring, constructing, improving, and financing the cost of a project on behalf of a public body that created it. Normally, MBA bonds are used to construct municipal buildings, however MBA bonds have been used to finance parks and recreation facilities as well. The legal limitation on MBA bonds issued is 40 years.

SALES TAX REVENUE BONDS

Sales tax revenues can be utilized as a sole pledge for the repayment of debt. These bonds do not require a bond election and are often used for the acquisition and construction of any capital facility owned by the issuing entity. The bond market usually requires a higher debt service ratio of at least two or three times the revenue to debt.

PUBLIC INFRASTRUCTURE DISTRICT

A Public Infrastructure District (“PID”) may issue debt to finance public infrastructure. This funding mechanism is an alternative to traditional special assessment bonds. The debt is issued by the District rather than the creating entity (city or county). Formation of a District requires 100 percent consent of property owners and voters in the PID boundary. Repayment of the debt comes solely from a limited property tax or assessment imposed by the PID.

PUBLIC/PRIVATE PARTNERSHIPS

A common development tool involves public/private partnerships. In some cases, these relationships can lead to sources of funding through grants, donations or sponsorships.

SECTION 6: TOURISM AND MARKETING ANALYSIS

Cache Valley is home to numerous arts, community and recreation opportunities. Cache County boasts the Cache Theater Company, Cache Valley Center for the Arts, Caine Lyric Theatre, Daines Concert Hall and the Manon Caine Russell – Kathryn Caine Wanlass Performance Hall. The Utah Festival Opera and Musical Theatre, the Block Film and Art Festival and the Gardeners Market are but a few examples of the events that residents and visitors enjoy throughout the valley. Outdoor enthusiasts enjoy all types of outdoor recreation with easy access to Logan Canyon, Beaver Mountain, and Cherry Peak, access to national forests and unique gems including the Wind Caves. Cache Valley is a destination in and of itself, as well as an important waypoint on the road to destinations such as Yellowstone National Park and Bear Lake.

The Cache Valley Visitors Bureau (“Visitors Bureau”) plays an active role in tourism promotion, as well as promotion of events for local residents. The Visitors Bureau’s primary funding comes from Cache County’s transient room tax. The Visitors Bureau also works in partnership with the State of Utah Office of Tourism, which provides matching funds for international marketing campaigns. The Visitor’s Bureau utilizes a number of marketing outlets including magazines, newspapers, radio, billboards, online advertising, paid online target marketing, theatre playbills, brochures, rack cards, event sponsorships, etc. The Visitors Bureau works in partnership with Utah State University which facilitates the Summer Citizen Program. This program brings approximately 1,000 visitors into the valley during the summer months to enjoy theater, arts, dining and recreation. The Visitors Bureau also manages a grant program to support local events in the community.

VISITATION

The Visitors Bureau tracks request for information from walk-in, phone call requests, online inquiries from internal websites, as well as paid advertising websites. In 2018, a total of 29,077 mail requests were received, including 638 from international locations. Inquiries have increased at an average annual growth rate of 8 percent from 2012 to 2018. The largest number of out of state inquires came from California, Texas, Florida, and Illinois.

TABLE 6.1: MAIL REQUESTS

	2012	2013	2014	2015	2016	2017	2018
Total Inquiries	18,445	16,955	12,022	22,820	26,620	24,005	29,077
Total Domestic	16,470	15,354	11,062	22,030	26,091	23,515	28,439
Total International	1,975	1,601	960	790	529	490	638
# States/Terr./Poss.	55	54	56	53	55	54	56
# Countries	77	70	56	58	42	42	54

Source: Cache Valley Visitor’s Bureau

The Visitors Bureau maintains a Visitor Log which they encourage visitors to sign when they enter the bureau. The log captures the number of visitors, nights they are staying in Cache Valley, as well as other parts of Utah and the locations they are arriving from. The log provides insightful visitation statistics but includes only visitor data for individuals who enter the Visitors Bureau. Actual visitation is believed to be much higher than what is captured in the log as detailed in **Table 6.2**.

TABLE 6.2: VISITOR LOG

	2012	2013	2014	2015	2016	2017	2018
# Signers	1,299	1,136	1,070	1,506	1,341	1,751	1,545
# in Party	2,641	2,368	2,376	3,081	2,879	3,717	3,385
# Nights in Area	15,582	15,874	14,983	21,430	16,107	23,004	18,996
# Nights in Utah	18,334	17,892	17,253	24,229	18,724	25,811	21,706
States/Terr./Poss	51	52	53	52	51	52	50
Countries	40	31	32	40	40	35	39

Source: Cache Valley Visitor’s Bureau

FUNDING

In addition to Cache County's transient room tax, the restaurant and RAPZ taxes are also important revenue streams for the arts and community events. The restaurant and RAPZ taxes are awarded to local communities, arts and recreation organizations and in part support the Visitor's Bureau. **Table 6.3** details the historic growth and average annual growth rate of the visitor related taxes.

TABLE 6.3: HISTORIC CACHE COUNTY RAPZ, RESTAURANT AND TRANSIENT ROOM TAXES

	2013	2014	2015	2016	2017	2018	AAGR
RAPZ	\$1,215,870	\$1,275,047	1,387,276	1,448,553	1,600,515	1,660,827	6.44%
Restaurant	\$1,126,268	\$1,275,407	\$1,368,432	\$1,425,048	\$1,460,329	\$1,565,919	6.81%
Transient Room	\$442,814	\$446,839	\$542,302	\$563,827	\$741,320	\$849,980	13.93%

Source: Cache County

In 2018, the Cache Events Center was constructed to replace several older buildings at the County Fairgrounds. The project included a \$3.2 million financing. The County elected to increase the transient room tax levy to the maximum of 4.25 percent to cover the annual \$260,000 debt service payment.

SECTION 7: INFRASTRUCTURE ANALYSIS

TRANSPORTATION

Cache Valley is uniquely positioned off a major interstate. Logan, the County Seat lies within approximately 25 miles of I-15 from the south via Highway 89 and approximately 20 miles from Riverside via Highway 30 to the west. Due to the mountain driving required along Highway 89 this route can pose challenges for shipping and transportation to the greater Salt Lake Metropolitan area, especially during the winter months. The Cache Valley Metropolitan Planning Organization (“Cache MPO”) works with the Utah Department of Transportation and Cache Valley Transit District to Plan for the County’s transportation and transit needs.

SOUTH CORRIDOR

Areas of focus for the region include the south corridor emerging from Sardine Canyon into the cities of Nibley and Wellsville. In addition to the weather concerns during the winter, this area is a prized vista and access point into the heart of Cache Valley. State, regional and local transportation representatives are working to find a balance of urban sprawl with new residential developments while not limiting the County lifeline for industrial growth and development. A corridor agreement exists with UDOT for signals and operations throughout the area. The Cache Valley South Corridor Development Plan was completed in 2011 and highlighted the following recommendations:



Source: The Cache Valley South Corridor Development Plan

- ▬ US 89 widening
- ▬ 300'-500' open space buffers on either side of road
- ▬ Cluster development at current and future intersections
- ▬ Establish a multi-use trail
- ▬ Prohibit residential development in open space buffer
- ▬ Prohibit strip development and advertising along highway
- ▬ Adjust land earmarked for commercial uses to match realistic market projections
- ▬ Encourage development (mixed use, residential, commercial and industrial) in cities

A vision for land use has not been fully decided upon and will be a critical element to the overall strategic development of the area. Aesthetics and quality of life are important aspects of the planning process for this area.

MAIN STREET

The City of Logan experiences heavy traffic along Main Street. A study of traffic patterns within the city indicated that most traffic is the result of Cache County residents with only 7-10 percent attributed to pass through traffic going to destinations outside the



Source: Cache Valley Visitors Bureau

County. Due to the way Logan City was developed, there are a limited number of options for traffic mitigation through Main Street. The City aims to make the main thoroughfare pedestrian friendly despite the reality that the road acts as the County’s version of an interstate. One alternative includes one-way couplets to turn Main Street into a one-way street running northbound at the intersection of Highway 89 and State Road 165. This concept would include converting 100 West into the southbound couplet with three travel lanes in both directions. Preliminary local feasibility studies suggest the alternative traffic pattern would be effective at mitigating traffic, as well as freeing up downtown real estate, making walkability and bike lanes possible and positively effecting current business which often have parking in the rear of their establishments where traffic will be diverted. The Cache MPO is currently preparing a request for proposals to complete a

formal corridor study.

WESTERN ARTERIAL

The jurisdictional transfer of 1000 West, State Road 252, will result in further expansion from two to four lanes from 1400 North to the airport. While an important road within Logan, full utilization, traffic mitigation and transportation potential are limited as the

road dead ends into the airport. The Cache MPO's long-range plan includes a new arterial highway near 1600 West to increase north south travel within Logan.

RAIL

The County has a rail spur which connects into the Union Pacific Railroad (“Union Pacific”). A select number of businesses rely on rail transportation, but the spur has not historically been very profitable with only one, slow moving, train per day. Losing this spur would be a threat to the area. Current issues include capital needs to maintain and fix the spur and lack of collaboration with Union Pacific to expand service on the line.

A feasibility study was completed to determine the viability of an intermodal freight hub within Cache County which would allow the transport of freight by intermodal containers without handling the freight. The study concluded there was not sufficient volume to warrant a hub. Further, proximity to Salt Lake City and the impending inland port initiative reduces the potential for a Cache intermodal hub. Due to legislative expansion of the Inland Port Authority and its ability to designate areas outside of Salt Lake City, Cache Valley may be an ideal location for a satellite element of the Inland Port Authority. With rail, airport, proximity to a major educational institution and population base, Cache Valley could become a significant satellite area to the Inland Port Authority.

AIRPORT

The Logan-Cache Airport (“Airport”) is located in the heart of Cache Valley in Logan. The Airport includes a 9,000-foot runway. The Airport provides service to an increasing number of flight plans classified as instrument flight rules (“IFR”) and visual flight rules (“VFR”). The IFR flight plans typically include service by corporate jets and larger turbo prop planes. These flights are often used by individuals and companies completing business in Cache Valley. The total number of IFR flights in 2017 was 1,540. In 2018, the number of flights increased by 14 percent with 1,749 IFR flight plans. The Airport is critical to the Cache Valley community and includes hangers for 6 Cessna Citation private jets. The Airport could support additional hangers for an additional 3-4 Citations.

The Airport does not have a control tower but estimates the total number of VFR flights at close to 40,000 per year. These flights include student flights associated with Utah State University’s 300-student pilot training program, general aviation flights for sports teams, etc. The Airport also currently have a daily UPS flight for mail and shipments. Various research laboratories associated with the University utilize weather instrumentation onsite.



Source: <https://www.logan-cacheairport.org/>

This summer, the Airport will complete a pavement preservation project and expects additional hanger development. The Airport is also working to secure 10 acres of land south of 2500 North in Logan to protect the approach zone into the Airport. Over the next five years, the Airport will also complete an overlay of the runway which will allow for larger aircraft to utilize the Airport.

The Airport does not provide commercial flights. Several factors would need to come in line for this concept to be realized: 1) interest from a commercial airline, and 2) substantial capital investment for a terminal. Several years ago, Frontier Airlines expressed interest in commercial service; however, the airline filed bankruptcy during a 2-year study and review by the Airport Board. The Airport estimates infrastructure for commercial flights

would be in excess of \$10 million for a terminal and cargo area and on-going entitlement funding from the FAA is dependent on meeting specific enplanement requirements.

WATER

The purpose of the Cache Water District is to plan for and facilitate the long-term conservation, development, protection, distribution, management and stabilization of water rights and water supplies for domestic, irrigation, power, manufacturing, municipal, recreation and other beneficial uses, including the natural stream environment, in a cost effective way to meet the needs of the residents and growing population of Cache County. Following the completion of the 2013 Cache County Water Master Plan, The Cache Water District (“Water District”) was formed. The Water District is critical to the coordination between water right holders

(cities, canals, individuals, etc.) to ensure water rights are protected, used in the best manner and in particular, to protect the Bear River water allocations through the future. The Water District's Master Plan recommends the following priorities for Cache Valley:

- ☰ Public campaign for water conservation
- ☰ Development of aquifer storage and recovery sites
- ☰ Bank water rights made available during conversion from agriculture to municipal or through Bear River Development
- ☰ Implement a long-term water conservation program
- ☰ Plan reservoir development
- ☰ Develop a program for canal rehabilitation

SEWER

Logan City provides sewer collection services for Logan and several surrounding cities in the Cache Valley including Smithfield, Hyde Park, North Logan, River Heights, Providence and Nibley. Other communities in the valley have their own collection systems or remain on septic systems. The Logan Sewer Collection Master Plan Update was completed in 2018 and provides the following recommendations:

- ☰ Update existing system geometry through city GIS data
- ☰ Address system infiltration through: Flow monitoring; implementing infiltration reduction methods including sealing open pipe joints; focus on island area where infiltration is the most pervasive and monitor ground water levels
- ☰ Monitor pipe capacity with new development

POWER

Rocky Mountain Power is the primary provider for power throughout the Cache Valley with the exception of Logan which is served by the Logan City Light and Power public utility ("Logan Light and Power"). The power for Logan Light and Power is provided by two hydro generation facilities (6MW), three natural gas turbine generators (12 MW) and a solar farm (60 KW). Logan Light and Power also invests in a number of UAMP's resource projects.

SECTION 8: LAND USE ANALYSIS

The Cache County Resource Management Plan (“Resource Management Plan”) was completed in 2017 and is used to define policy goals related to the management of natural resources and public lands throughout Cache County. This report highlights several elements of the Resource Management Plan as they relate to economic development and the economic vitality of Cache Valley.

AGRICULTURE

The Cache County agriculture industry includes the production of fruits, vegetables and grains with the greatest emphasis placed on livestock feed crops. Agricultural activities occur primarily on private lands. Due to the heavy emphasis on livestock production, access to public lands for grazing and watersheds on public land are integral components of the industry. In consideration of future land use decisions, the Resource Management Plan recommends:

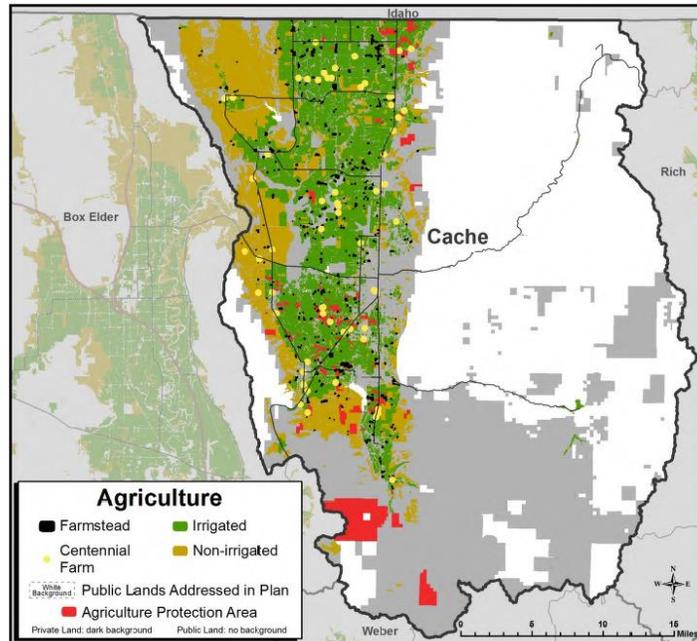
- ▢ Active county and citizen participation in federal/state land/resource planning
- ▢ Support measures and practices to reduce pollution in water and air

AIR QUALITY

The Clean Air Act of 1990 established designations for how air quality compares to the National Ambient Air Quality Standard (“NAAQS”). Under this standard, Cache County has been classified as a non-attainment area meaning the area’s air quality is below that of the NAAQS. The Environmental Protection Agency attributed the following factors to the non-attainment status:

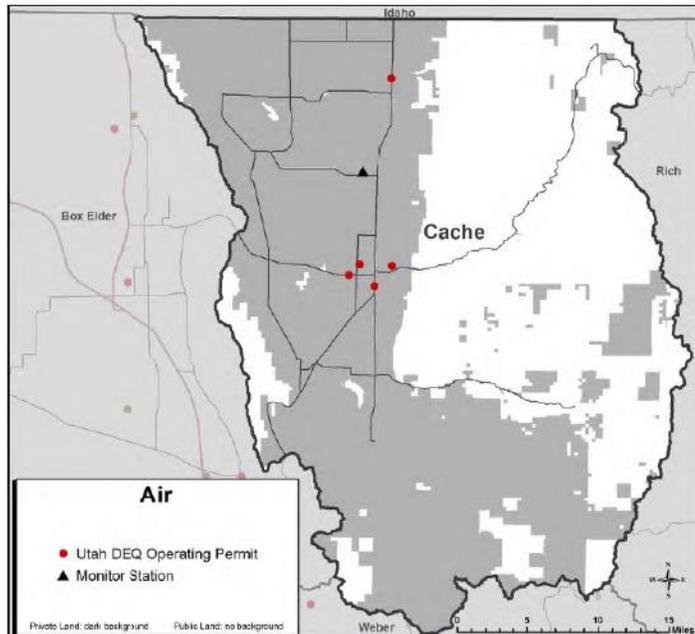
- ▢ Pollutant emissions
- ▢ Air quality data
- ▢ Population density and degree of urbanization
- ▢ Traffic and commuting patterns
- ▢ Growth
- ▢ Meteorology
- ▢ Geography and topography (winter inversions)
- ▢ Jurisdictional boundaries
- ▢ Level of control of emission sources

Five entities in Cache County have obtained Title V permits to operate which requires them to meet certain requirements to reduce pollutants. These entities include Carriage Industries, City of Logan, Logan City and Power Department, Pepperidge Farm and Utah State University.



Source: Water Related Land Use, Updated yearly, Utah Division of Water Resources, Access via Utah Automated Geographic Reference Center, Farm data, Date Unknown, Bear River Association of Governments, Agriculture Protection Area data, Date Unknown, Cache County GIS Service.

Source: Cache County Resource Management Plan 2017



Source: DAQPermitCompTitleV and DAQAirMonitorByStation, Date unknown, Utah Department of Environmental Quality, Access interactive map <https://enviro.deq.utah.gov>.

Source: Cache County Resource Management Plan, 2017

The Resource Management Plan recommends the following actions to address air quality in Cache Valley:

- ☐ Support or conduct public awareness campaigns to inform residents of air conditions, forecasts that will affect conditions and activities and practices residents may participate in to reduce emissions
- ☐ Adhere to current control measures
- ☐ Ensure management activities adhere to air quality standards
- ☐ Limit airborne particulates by mitigating human made disturbances such as dust control and revegetation
- ☐ Control wildfires

ECONOMIC CONSIDERATIONS

Cache County's public lands play an integral role in the recreation opportunities that attract residents and visitors to the region. Recreation tourism has a direct economic impact through the collection of transient room tax, as well as supporting the local service industry providers. The Resource Management Plan highlights the importance of protecting recreation opportunities in light of completing consumptive land uses including grazing and timber harvest. Recommendations to promote recreation in Cache Valley include:

- ☐ Support efforts to encourage new and existing industries to improve water quality and quantity, air quality, and preserve wildlife habitat
- ☐ Monitor agency planning processes
- ☐ Work across agencies and local governments to manage public lands in consideration of public interest
- ☐ Develop and support diverse recreation opportunities on public lands

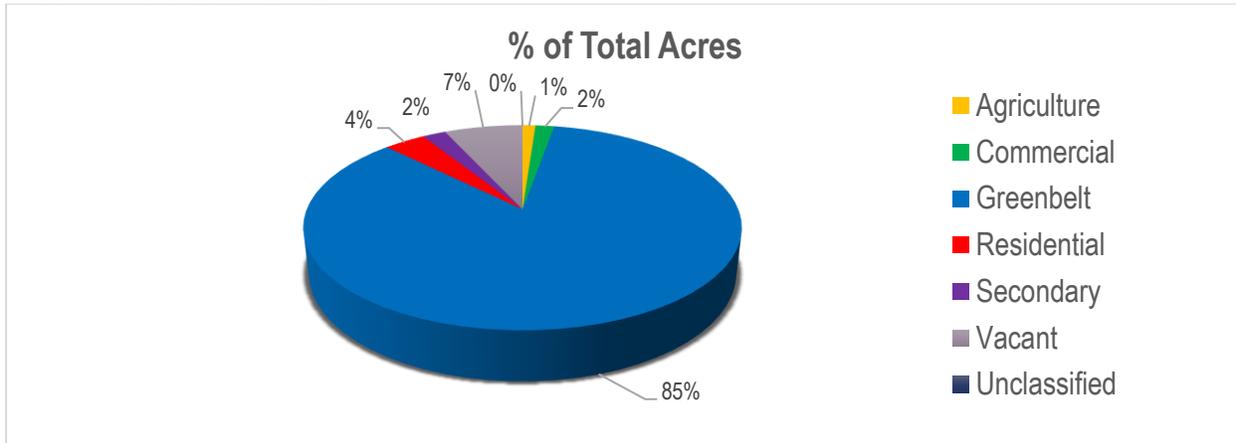
LAND USE

The Resource Management Plan states Cache County's intent to provide recreation options on public lands while maintaining clean water, private land ownership rights, fire prevention, and economic benefits provided by public lands. The Cache County Comprehensive Plan, Envision Cache Valley and the Cache Valley South Valley Corridor Development Plan recommend the following land use considerations:

- ☐ Address urban sprawl through designating an urban growth boundary, service area boundary and rural boundary
- ☐ Utilize clustering (conservation subdivisions: instead of 40, one-acre lots, conserve 20 acres and develop 40 half acre lots) in greenbelt areas
- ☐ Utilize overlay zones to allow additional density where it is practical to provide services or to protect sensitive areas from development
- ☐ Bring county development standards in line with adjoining municipalities
- ☐ Downzone or increase density zoning in urban areas and decrease density on undeveloped and agricultural land
- ☐ Cluster development at current and future intersections
- ☐ Encourage development (mixed use, residential, commercial and industrial) in cities

Eighty-five percent of the County's 393,811 acres are classified as greenbelt, with only 6 percent designated as residential or secondary. Two percent of the total acreage is commercial, and 7 percent is vacant as shown in **Figure 8.1**.

FIGURE 8.1: ACRES BY LAND USE TYPE



Source: Cache County and LYRB

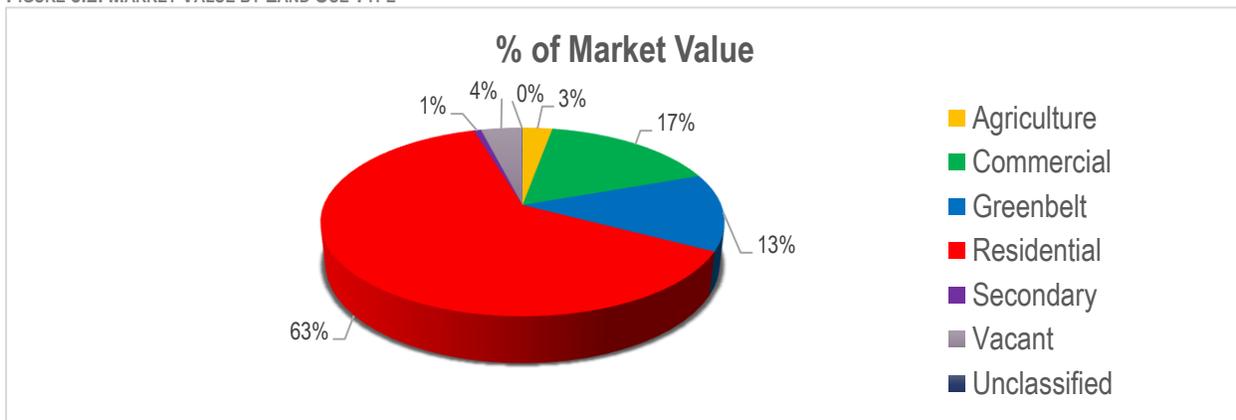
The County's total market value is \$12.3 billion with a taxable value of \$7.3 billion. A survey of the land in Cache County identified 29,719 primary residential parcels with a building and land taxable value of \$4.3 billion as shown in **Table 8.1**. The County also has an additional \$85.0 million of taxable land and building value designated as secondary residential. Residential and secondary land use accounts for 59 percent of the County's taxable value. Commercial land use accounts for 27 percent of the taxable value with a valuation of \$2.0 billion.

TABLE 8.1: LAND USE TYPE

Real Estate Type	Parcels	Acres	Market Value	Taxable Value
Agriculture	1,360	4,475	\$349,432,431	\$226,846,198
Commercial	2,243	6,482	\$2,055,188,270	\$2,008,220,144
Greenbelt	7,534	333,427	\$1,625,953,669	\$246,168,088
Residential	29,719	14,294	\$7,700,077,432	\$4,267,152,166
Secondary	651	8,073	\$85,434,936	\$85,352,950
Vacant	5,340	27,050	\$480,379,128	\$478,421,130
Unclassified	3,564	10	\$7,230,428	\$6,944,255
Total	50,411	393,811	\$12,303,696,295	\$7,319,104,932

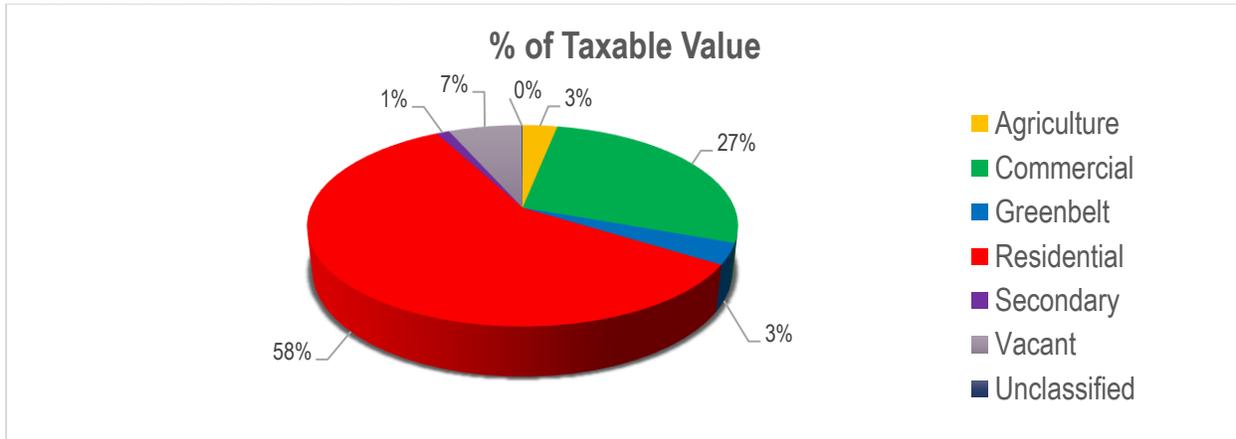
Source: Cache County and LYRB

FIGURE 8.2: MARKET VALUE BY LAND USE TYPE



Source: Cache County and LYRB

FIGURE 8.3: TAXABLE VALUE BY LAND USE TYPE



Source: Cache County and LYRB

AVAILABLE REAL ESTATE

The Cache County Community Assessment completed by EDCUtah in 2018 included a list of available listings of commercial and industrial properties and land sites. The majority of available industrial sites are relatively small, but some may be large enough to compete with properties in Salt Lake, Weber and Davis Counties. A lack of Class A office space will limit the number of office users that will consider Cache Valley. An important component of the strategic plan is to keep this list current for prospective tenants and owners.

TABLE 8.1: AVAILABLE LAND

Real Estate Type	Size	Address
Commercial Site	900 acres	7877 US 89, Wellsville, UT
Commercial Site	19.25 acres	600 W 200 N, Logan, UT
Commercial Site	13 acres	1800 S 1000 W, Logan, UT
Commercial Sites	8 additional sites at or below 10 acres	
Industrial Site	24.56 acres	220 N 1000 W, Logan, UT
Industrial Site	20 acres	2800 N 200 E, North Logan, UT
Industrial Site	12 acres	2200 N 600 W, Logan, UT
Industrial Site	10 acres	1200 w 1400 N, Logan, UT
Industrial Site	9 acres	1200 W 600 N, Logan, UT
Industrial Site	6 acres	3130 N 200 W, Hyde Park, UT
Industrial Site	2 acres	1137 W 1800 No, Logan, UT
Industrial Site	0.82 acres	2470 N 500 W, North Logan, UT

Source: 2018 edcUtah Cache County Community Assessment

TABLE 8.2: AVAILABLE OFFICE BUILDINGS

Real Estate Type	Size	Address
For Sale	25,712 SF	Knighton Building, 80 W 900 S, Logan, UT
For Sale	7 additional properties at or below 6,000 SF	
For Lease	14 properties at or below 6,000 SF	

Source: 2018 edcUtah Cache County Community Assessment

TABLE 8.3: INDUSTRIAL BUILDINGS

Real Estate Type	Size	Address
For Sale	20,775 SF	395 W 1400 N, Logan, UT
For Sale	2 additional buildings	
For Lease Warehouse	80,000 SF	700 W 1700 Cir. S., Logan, UT



Real Estate Type	Size	Address
For Lease Manufacturing Space	67,604 SF	298 W 2500 N, Logan, UT
For Lease Warehouse	30,535 SF	1137 W 1800 N, Logan, UT
For Lease Industrial Space	24,000 SF	765 W 1800 N, Logan, UT
For Lease Warehouse	18,000 SF	953 W 700 N, Logan, UT
For Lease Warehouse	9,000 SF	690 W 200 N, Logan, UT

Source: 2018 edcUtah Cache County Community Assessment

SECTION 9: WORKFORCE ANALYSIS

UNEMPLOYMENT

As of December 2018, the unemployment rate in Cache County was 2.6 percent, the lowest in the State of Utah. Cache County's unemployment rate has trailed behind the State of Utah's rate for the last 10 years. The Utah Department of Workforce Services ("Utah DWS") reported a total labor force of 63,789 for Cache County with 1,640 unemployed. The Idaho Department of Labor reported the unemployment rate in Franklin County is slightly higher than Cache County at 2.7 percent. Thirty-nine percent of the counties in the State of Idaho have a lower unemployment rate with Rexburg reporting the lowest rate of 1.8 percent. Franklin County's workforce is 6,976 with 186 unemployed.

TABLE 9.1: UNEMPLOYMENT AND LABOR FORCE

2018	Cache County	Franklin County
Employed	62,149	6,790
Labor Force	63,789	6,976
Unemployed	1,640	186
Unemployment Rate	2.6%	2.7%

Source: Utah Department of Workforce Services and Idaho Department of Labor

A low unemployment rate is a sign of a strong economy, although it also poses challenges for economic development. Low unemployment may result in a lack of viable candidates for companies throughout Cache Valley. Creating a strong workforce in Cache Valley includes adding new jobs to the economy with competitive wages to increase the base of the labor force. Attracting talent also includes retaining graduates from USU, Bridgerland Technical College, etc., to build upon the existing labor force.

COMMUTING PATTERNS

The Utah Department of Workforce Services reported a total of 30,678 workers reside and live within Cache County, whereas 17,761 workers commute outside the county for work. Cache County also experiences an inflow of 13,573 workers from outside the county. The greatest outflow of workers from Cache County is to Salt Lake, Box Elder, Utah Davis and Weber Counties. The largest number of workers coming into Cache County for work come from outside the State of Utah. Similar to the outflow, the other counties with the greatest inflow of workers to Cache County are Salt Lake, Box Elder, Davis and Weber Counties.

TABLE 9.2: CACHE COUNTY COMMUTING PATTERNS

Inflow to Cache			Outflow from Cache		
Beaver, UT	17	0.13%	Beaver, UT	6	0.03%
Box Elder, UT	2,128	15.68%	Box Elder, UT	1,993	11.35%
Carbon, UT	176	1.30%	Carbon, UT	72	0.41%
Daggett, UT	15	0.11%	Daggett, UT	6	0.03%
Davis, UT	1,420	10.46%	Davis, UT	1,803	10.27%
Duchesne, UT	76	0.56%	Duchesne, UT	118	0.67%
Emery, UT	55	0.41%	Emery, UT	11	0.06%
Garfield, UT	3	0.02%	Garfield, UT	11	0.06%
Grand, UT	34	0.25%	Grand, UT	7	0.04%
Iron, UT	92	0.68%	Iron, UT	66	0.38%
Juab, UT	20	0.15%	Juab, UT	7	0.04%
Kane, UT	19	0.14%	Kane, UT	5	0.03%
Millard, UT	22	0.16%	Millard, UT	47	0.27%
Morgan, UT	80	0.59%	Morgan, UT	32	0.18%
Out of State	2,986	22.00%	Out of State	1,245	7.09%
Piute, UT	2	0.01%	Piute, UT	0	0.00%
Rich, UT	57	0.42%	Rich, UT	41	0.23%
Salt Lake, UT	2,124	15.65%	Salt Lake, UT	6,476	36.88%

Inflow to Cache		
San Juan, UT	26	0.19%
Sanpete, UT	56	0.41%
Sevier, UT	31	0.23%
Summit, UT	259	1.91%
Tooele, UT	375	2.76%
Uintah, UT	187	1.38%
Utah, UT	1,268	9.34%
Wasatch, UT	116	0.85%
Washington, UT	278	2.05%
Wayne, UT	8	0.06%
Weber, UT	1,643	12.10%
	13,573	

Outflow from Cache		
San Juan, UT	49	0.28%
Sanpete, UT	56	0.32%
Sevier, UT	36	0.20%
Summit, UT	253	1.44%
Tooele, UT	183	1.04%
Uintah, UT	129	0.73%
Utah, UT	2,058	11.72%
Wasatch, UT	108	0.61%
Washington, UT	185	1.05%
Wayne, UT	1	0.01%
Weber, UT	2,557	14.56%
	17,561	

Source: Utah Department of Workforce Services

In Franklin County, a total of 2,439 workers reside and live within the county, whereas 2,628 workers commute outside Franklin County for work. Franklin County also experiences an inflow of 844 workers from outside the county. The greatest outflow of workers is to Cache County and represents 58 percent of the outflow. Ada County is the second highest outflow county. The largest number of workers coming into Franklin County is also from Cache County, however the inflow is estimated at 309 whereas the outflow to Cache County is estimated at 1,529 as shown in **Table 9.3**.

TABLE 9.3: FRANKLIN COUNTY COMMUTING PATTERNS

Inflow to Franklin		
Ada County, ID	30	3.55%
All Other Locations	72	8.53%
Bannock County, ID	73	8.65%
Bear Lake County, ID	15	1.78%
Bingham County, ID	34	4.03%
Bonneville County, ID	68	8.06%
Box Elder County, UT	30	3.55%
Cache County, UT	309	36.61%
Canyon County, ID	15	1.78%
Caribou County, ID	50	5.92%
Davis County, UT	8	0.95%
El Paso County, TX	6	0.71%
Fremont County, ID	6	0.71%
Idaho County, ID	5	0.59%
Jefferson County, ID	8	0.95%
Lincoln County, WY	11	1.30%
Madison County, ID	18	2.13%
Oneida County, ID	23	2.73%
Salt Lake County, UT	9	1.07%
Sweetwater County, WY	11	1.30%
Tooele County, UT	11	1.30%
Twin Falls County, ID	6	0.71%
Uinta County, WY	6	0.71%
Utah County, UT	13	1.54%
Weber County, UT	7	0.83%
Total	844	

Outflow from Franklin		
Ada County, ID	160	6.09%
All Other Locations	125	4.76%
Bannock County, ID	121	4.60%
Bear Lake County, ID	18	0.68%
Bingham County, ID	42	1.60%
Blaine County, ID	12	0.46%
Bonneville County, ID	68	2.59%
Box Elder County, UT	119	4.53%
Cache County, UT	1,529	58.18%
Canyon County, ID	26	0.99%
Caribou County, ID	84	3.20%
Cassia County, ID	27	1.03%
Davis County, UT	16	0.61%
Gooding County, ID	7	0.27%
Jefferson County, ID	11	0.42%
Jerome County, ID	7	0.27%
Kootenai County, ID	14	0.53%
Madison County, ID	77	2.93%
Minidoka County, ID	17	0.65%
Nez Perce County, ID	12	0.46%
Oneida County, ID	14	0.53%
Salt Lake County, UT	29	1.10%
Twin Falls County, ID	60	2.28%
Utah County, UT	8	0.30%
Weber County, UT	25	0.95%
Total	2,628	

Source: US Census Bureau OnTheMap

FIGURE 9.1: CACHE COUNTY COMMUTING

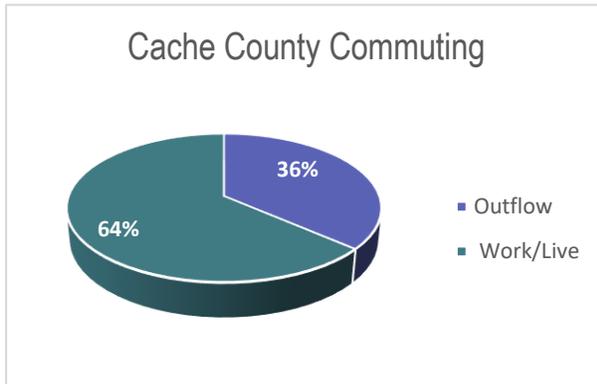
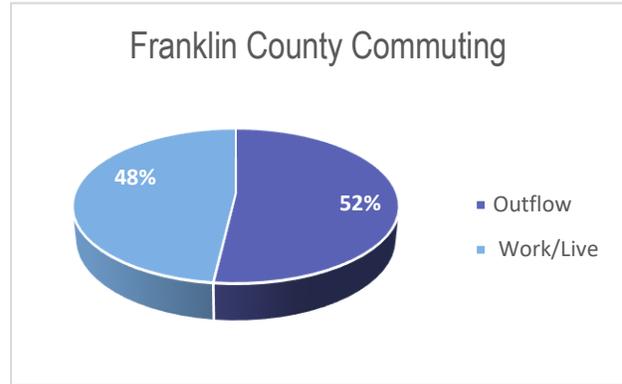


FIGURE 9.2: FRANKLIN COUNTY COMMUTING



Source: Utah Department of Workforce Services and US Census Bureau OnTheMap

LOCATION QUOTIENT

An important means of assessing employment trends is through employment location quotients, which provides a way to compare the industrial activity levels among different areas of the state and the country. In general, location quotients are ratios that compare the concentration of a resource or activity, such as employment, in a defined area to that of a larger area. For example, location quotients can be used to compare state employment by industry to that of the nation; or employment in a city, county, metropolitan statistical area, or other defined geographic sub-area to that in the State.

The Bureau of Labor and Statistics provides a location quotient calculator that uses the Quarterly Census of Employment and Wages. The North American Industry Classification System (“NAICS”) delineates industries by sector, subsector and industry group. A location quotient above “one” indicates a higher concentration of employment in a local area than statewide or nationwide; a location quotient below “one” indicates less employment in this industry sector than state or national averages.

SECTOR LEVEL DATA

Table 9.4 summarizes the location quotients for Cache County, compared with the State of Utah and national industries at the sector level. **Table 9.5** summarizes the location quotients for Franklin County, compared with the State of Idaho and national industries at the sector level. The tables below exclude data suppressed for confidentiality purposes.

TABLE 9.4: CACHE COUNTY EMPLOYMENT LOCATION QUOTIENT

NAICS	Industry	September 2018 Employment	Utah Employment Location Quotient	National Employment Location Quotient
11	Agriculture, forestry, fishing and hunting	496	2.17	0.94
21	Mining, quarrying, and oil and gas extraction	17	0.05	0.06
22	Utilities	58	0.39	0.27
23	Construction	2,881	0.71	1.00
31-33	Manufacturing	11,612	2.29	2.35
42	Wholesale trade	1,051	0.54	0.46
44-45	Retail trade	6,729	1.02	1.11
48-49	Transportation and warehousing	975	0.44	0.48
51	Information	607	0.42	0.56
52	Finance and insurance	1,117	0.44	0.48
53	Real estate and rental and leasing	518	0.65	0.59
54	Professional and technical services	4,542	1.13	1.27
55	Management of companies and enterprises	350	0.53	0.38
56	Administrative and waste services	2,098	0.58	0.58
61	Educational services	571	0.43	0.51
62	Health care and social assistance	6,145	1.06	0.80

NAICS	Industry	September 2018 Employment	Utah Employment Location Quotient	National Employment Location Quotient
71	Arts, entertainment, and recreation	850	0.89	0.91
72	Accommodation and food services	4,238	0.88	0.78
81	Other services, except public administration	956	0.69	0.55
99	Unclassified	-	0.00	0.00

Source: Bureau of Labor Statistics

TABLE 9.5: FRANKLIN COUNTY EMPLOYMENT LOCATION QUOTIENT

NAICS	Industry	September 2018 Employment	Idaho Employment Location Quotient	National Employment Quotient
11	Agriculture, forestry, fishing and hunting	-	0.00	0.00
21	Mining, quarrying, and oil and gas extraction	-	0.00	0.00
22	Utilities	62	4.10	4.48
23	Construction	229	0.93	1.23
31-33	Manufacturing	296	0.88	0.93
42	Wholesale trade	209	1.43	1.42
44-45	Retail trade	522	1.21	1.33
48-49	Transportation and warehousing	132	1.25	1.00
51	Information	55	1.27	0.78
52	Finance and insurance	71	0.58	0.48
53	Real estate and rental and leasing	17	0.42	0.30
54	Professional and technical services	-	0.00	0.00
55	Management of companies and enterprises	-	0.00	0.00
56	Administrative and waste services	78	0.32	0.33
61	Educational services	-	0.00	0.00
62	Health care and social assistance	-	0.00	0.00
71	Arts, entertainment, and recreation	30	0.48	0.50
72	Accommodation and food services	276	0.81	0.79
81	Other services, except public administration	47	0.50	0.42
99	Unclassified	-	0.00	0.00

Source: Bureau of Labor Statistics

As compared to the State of Utah, Cache County has a location quotient above one in agriculture, forestry, fishing and hunting; manufacturing; retail trade; professional and technical services; and health care and social assistance. Franklin County, as compared to the State of Idaho has a location quotient above one in utilities; wholesale trade; retail trade, transportation and warehousing; and information. These NAICS sector categories represent high concentrations for each county with respect to their respective state's employment.

An important consideration along with the location quotient is the corresponding average salary for each sector. The average annual salary for Cache County across all industries is \$37,284. Of the sectors that meet or exceed this average wage standard, only three sectors have a location quotient above one as shown in **Table 9.6**: 1) manufacturing, 2) professional and technical services, and health care and social assistance. Further, none of the Cache County sectors exceeds the state or national average which plays a role in workforce recruitment, as well as overall spending per capita within Cache County.

TABLE 9.6: CACHE COUNTY LOCATION QUOTIENT VS WAGE

NAICS	Industry	Cache/State Quotient	Annual Average Wage	% Cache Wages of State Wages	% Cache Wages of US Wages
11	Agriculture, forestry, fishing and hunting	2.17	\$28,080	84%	79%

NAICS	Industry	Cache/State Quotient	Annual Average Wage	% Cache Wages of State Wages	% Cache Wages of US Wages
21	Mining, quarrying, and oil and gas extraction	0.05	\$73,372	98%	76%
22	Utilities	0.39	\$81,848	83%	82%
23	Construction	0.71	\$36,920	74%	60%
31-33	Manufacturing	2.29	\$46,540	82%	72%
42	Wholesale trade	0.54	\$45,760	69%	62%
44-45	Retail trade	1.02	\$25,220	78%	79%
48-49	Transportation and warehousing	0.44	\$40,144	81%	77%
51	Information	0.42	\$41,964	56%	37%
52	Finance and insurance	0.44	\$48,620	74%	54%
53	Real estate and rental and leasing	0.65	\$30,472	65%	55%
54	Professional and technical services	1.13	\$49,348	69%	54%
55	Management of companies and enterprises	0.53	\$82,108	98%	76%
56	Administrative and waste services	0.58	\$24,804	69%	62%
61	Educational services	0.43	\$25,636	58%	48%
62	Health care and social assistance	1.06	\$37,284	83%	75%
71	Arts, entertainment, and recreation	0.89	\$15,496	56%	44%
72	Accommodation and food services	0.88	\$13,988	75%	65%
81	Other services, except public administration	0.69	\$26,052	75%	69%
99	Unclassified	0.00	\$0	0%	0%
10	Total, All Industries		\$37,284	79%	68%

Source: Bureau of Labor Statistics

Franklin County's average annual wage is \$30,368. Of the sectors that meet or exceed this average wage standard, only two have a location quotient greater than one: 1) utilities, and 2) wholesale trade. Franklin County does exceed the Idaho State wage average for administrative and waster services; however, it has a low location quotient.

TABLE 9.7: FRANKLIN COUNTY LOCATION QUOTIENT VS WAGE

NAICS	Industry	Franklin/State Quotient	Annual Average Wage	% Franklin Wages of State Wages	% Franklin Wages of US Wages
11	Agriculture, forestry, fishing and hunting ¹	0.00	\$0	0%	0%
21	Mining, quarrying, and oil and gas extraction	0.00	\$0	0%	0%
22	Utilities	4.10	\$72,124	90%	72%
23	Construction	0.93	\$33,748	77%	55%
31-33	Manufacturing	0.88	\$45,864	79%	71%
42	Wholesale trade	1.43	\$48,620	82%	65%
44-45	Retail trade	1.21	\$23,036	75%	72%
48-49	Transportation and warehousing	1.25	\$25,948	60%	50%
51	Information	1.27	\$17,368	34%	15%
52	Finance and insurance	0.58	\$32,292	55%	36%
53	Real estate and rental and leasing	0.42	\$5,668	16%	10%
54	Professional and technical services	0.00	\$0	0%	0%
55	Management of companies and enterprises	0.00	\$0	0%	0%
56	Administrative and waste services	0.32	\$44,512	130%	111%
61	Educational services	0.00	\$0	0%	0%

¹ Data in this category is suppressed or censored data.

NAICS	Industry	Franklin/State Quotient	Annual Average Wage	% Franklin Wages of State Wages	% Franklin Wages of US Wages
62	Health care and social assistance	0.00	\$0	0%	0%
71	Arts, entertainment, and recreation	0.48	\$10,452	51%	29%
72	Accommodation and food services	0.81	\$11,336	65%	53%
81	Other services, except public administration	0.50	\$24,440	80%	64%
99	Unclassified	0.00	\$0	0%	0%
10	Total, All Industries		\$30,368	73%	55%

Source: Bureau of Labor Statistics

INDUSTRY LEVEL DATA

The industry level NAICS data provides additional insight for the types of industry that contribute to the highest concentration of employment in Cache Valley compared to the national average, which may be difficult deduce from the sector level data. **Table 9.8** includes all Cache County industries with a location quotient greater than 1.5 as compared to national averages and the industries corresponding average annual wage. Data available at this level indicates a number of industries, as highlighted below, have a high location quotient and an average annual wage above the Cache County average. These industries represent 33 percent of the workforce reported at this data level.

TABLE 9.8: CACHE COUNTY INDUSTRY LEVEL EMPLOYMENT LOCATION QUOTIENT > 1.5

NAICS	Industry	# of Establishments	September 2018 Employment	National Employment Quotient	Average Monthly Wage
3115	Dairy product manufacturing	8	2,019	35.41	\$45,708
3169	Other leather product manufacturing	4	87	20.04	\$28,288
3118	Bakeries and tortilla manufacturing	9	703	5.83	\$35,880
5412	Accounting and bookkeeping services	71	1,812	4.9	\$36,088
3345	Electronic instrument manufacturing	11	755	4.73	\$59,852
4541	Electronic shopping and mail-order houses	29	603	3.87	\$34,060
5417	Scientific research and development services	13	999	3.72	\$80,236
3231	Printing and related support activities	16	613	3.7	\$41,340
1129	Other animal production	3	28	3.59	\$20,592
1152	Support activities for animal production	6	40	3.4	\$37,856
4512	Book stores and news dealers	4	100	3.19	\$25,532
3327	Machine shops and threaded product mfg.	26	447	3.17	\$43,160
1121	Cattle ranching and farming	21	179	2.89	\$23,348
4511	Sporting goods and musical instrument stores	20	455	2.49	\$26,312
5323	General rental centers	3	30	2.12	\$31,980
6232	Residential mental health facilities	11	481	1.95	\$22,984
4442	Lawn and garden equipment and supplies stores	10	118	1.94	\$16,328
5419	Other professional and technical services	51	557	1.92	\$21,788
3253	Agricultural chemical manufacturing	3	25	1.82	\$50,856
8114	Household goods repair and maintenance	15	55	1.79	\$22,360
3113	Sugar and confectionery product manufacturing	3	52	1.74	\$18,148
2361	Residential building construction	130	528	1.69	\$31,616
3273	Cement and concrete product manufacturing	5	126	1.63	\$55,588

NAICS	Industry	# of Establishments	September 2018 Employment	National Employment Quotient	Average Monthly Wage
2383	Building finishing contractors	90	517	1.58	\$33,488
4239	Misc. durable goods merchant wholesalers	33	180	1.55	\$33,644

Source: Bureau of Labor Statistics

Table 9.9 includes all Franklin County industries with a location quotient greater than 1.5 as compared to national averages and the industries corresponding average annual wage. Data available at this level indicates a number of industries, as highlighted below, have a high location quotient and an average annual wage above the Franklin County average. These industries represent 42 percent of the workforce reported at this data level.

TABLE 9.9: FRANKLIN COUNTY INDUSTRY LEVEL EMPLOYMENT LOCATION QUOTIENT > 1.5

NAICS	Industry	# of Establishments	September 2018 Employment	National Employment Quotient	Average Monthly Wage
1121	Cattle ranching and farming	12	79	19.72	\$25,376
4238	Machinery and supply merchant wholesalers	6	81	4.57	\$63,388
4471	Gasoline stations	8	100	4.24	\$10,816
2381	Building foundation and exterior contractors	13	95	4.03	\$41,756
4413	Auto parts, accessories, and tire stores	5	38	2.7	\$32,968
4247	Petroleum merchant wholesalers	3	6	2.33	\$37,752
6212	Offices of dentists	8	48	2.01	\$30,212
4841	General freight trucking	18	44	1.68	\$32,916

Source: Bureau of Labor Statistics

Location quotients are a significant predictor of an economy overly reliant upon a specific business or industry. A well-balanced industry quotient approaches one in most categories. These well-balanced economies, like the State of Utah (overall), typically range from .85 on the low end to 1.75 on the high end.

LARGEST EMPLOYERS

Cache County has a diverse economy including a strong educational presence with Utah State University, as well as a number of research, engineering, and manufacturing companies. The County's largest employers are detailed in **Table 9.10** below.

TABLE 9.10: CACHE COUNTY EMPLOYERS

Company	Description
Utah State University	Education Services
Conservice, LLC	Professional, Scientific and Technical Services
E A Miller	Manufacturing
Logan Regional Hospital	Health Care and Social Assistance
Gossner Foods, Inc	Manufacturing
ICON	Manufacturing
Pepperidge Farm Incorporated	Manufacturing
Pierce Biotechnology Inc	Manufacturing
Schreiber Foods Inc	Manufacturing
Space Dynamics Laboratory	Research and Development
Utah State University Extension	Education Services
Advanced Call Center Technologies	Telemarketing Bureaus and other Contact Centers
Bridgerland Applied Tech Center	Education Services
Cache Board of Education	Education Services
Campbell Scientific, Inc	Measuring and Controlling Devices

Company	Description
ESS West LLC	Temporary Help Services

Source: Utah Department of Workforce Services

Table 9.11 contains a list of the major employers in Franklin County.

TABLE: 9.11: FRANKLIN COUNTY EMPLOYERS

Company	Description
Preston School Dist #201	Local Gov
Franklin County Medical Center	Local Gov
West Side School Dist #202	Local Gov
Trails West Manufacturing of Idaho	Private
Ritewood Inc	Private
Franklin County	Local Gov
Lundahl Ironworks Inc	Private
Ipex USA LLC	Private
Mountain West Drivers Corp	Private
Heritage Senior Living	Private
Apg Media of The Rockies LLC	Private
Pacificorp	Private
Franklin County Fire Protection Dis	Local Gov
Greenline Equipment	Private
West Motor Ford Inc	Private
City of Preston	Local Gov
Treasure Canyon Calcium Co	Private
Preston Fabrication LLC	Private
USPS	Federal Gov
Butterfly Express LLC	Private

Source: Idaho Department of Labor

INDUSTRY CLUSTERS

A Cache County Community Strategic Assessment was completed by EDCUtah to identify primary industry clusters that Cache Valley is well suited to pursue. The industries were identified based on their strengths and the following site selection and expansion criteria: 1) workforce availability, 2) access to/presence of utilities, 3) air quality (attainment/non-attainment), 4) Proximity to interstate and distribution potential, 5) available real estate, 6) presence of a foreign trade zone, 7) tax incentives, and 8) operation costs. Based on the analysis completed by EDCUtah which is supported by the workforce data described above, the primary industry clusters for Cache Valley include:

1. Manufacturing;
2. Aerospace;
3. Life Sciences; and
4. Outdoor Products.

MANUFACTURING

The presence of a qualified workforce is a major decision driver for companies looking to locate and expand in Cache Valley. Many of the location quotients related to manufacturing exceed 1.0 suggesting a high number of skilled individuals in this area. Utilities will need to be evaluated on a case by case basis to ensure adequate services and connectivity. While Cache County is currently a non-attainment for PM-2.5, there may be select projects the county can support. Distribution is a challenge for Cache Valley due to its distance from I-15 and the airport. However, the presence of the Logan-Cache Airport and a rail spur may create unique opportunities. Available land is an asset to Cache Valley and requires considerations. Lower operation costs and access to incentives are benefits to the county for economic development.

TABLE 9.9: MANUFACTURING

Manufacturing	Strength	Neutral	Weakness
Workforce	Yes		
Utilities (water, power, sewer)	Yes		
Air Quality - Attainment vs. Non-attainment		Yes	
Distance to Interstate/ Distribution potential		Yes	
Available Real Estate		Yes	
Foreign Trade Zone			Yes
Tax Incentives	Yes		
Operation Costs	Yes		

Source: edcUtah Cache County Community Strategic Assessment

AEROSPACE INDUSTRY

The Logan-Cache Airport boasts a 9,000-foot runway and is located in close proximity to available real estate. This facility along with testing facilities at Utah State University provide ample resources and opportunities for businesses to test aerospace products. Operation costs and a pipeline for aerospace talent out of USU and Bridgerland Technical College are also strengths. Factors such as the lack of a formal tax incentive structure and location outside the Foreign Trade Zone are obstacles which may need to be addressed to capitalize on this industry cluster.

TABLE 9.10: AEROSPACE

Aerospace	Strength	Neutral	Weakness
Workforce	Yes		
Airport with 8,000 ft runway	Yes		
Testing Facilities		Yes	
Available Real Estate	Yes		
Foreign Trade Zone			Yes
Tax Incentives	Yes		
State Workforce Training	yes		
Operation Costs	Yes		

Source: edcUtah Cache County Community Strategic Assessment

OUTDOOR PRODUCTS INDUSTRY

The outdoor products industry is a new blooming cluster which is strengthened by Cache Valley's location and the abundant recreational activities that attract people to the region, as well as a high concentration of employees in the manufacturing, retail and management industries. Utah State University's Outdoor Product Design and Development degree provides a conduit for a talented workforce. Cache Valley also benefits from its close proximity to similar industries in the secondary market including Davis, Weber and Sat Lake Counties.

TABLE 9.11: OUTDOOR PRODUCTS

Outdoor Products	Strength	Neutral	Weakness
Workforce	Yes		
Quality of Life/Outdoor Access	Yes		
Operation Costs	Yes		
Proximity to Universities	Yes		
Third Party Logistics Providers	Yes		
Turnkey Real Estate		Yes	
Proximity to Major Markets	Yes		
Proximity to Similar Employers		Yes	
Tax Incentives		Yes	

Source: edcUtah Cache County Community Strategic Assessment

LIFE SCIENCES INDUSTRY

Cache Valley is known for its agricultural operations and research. Some life science businesses require unique buildings which requires new construction. The availability of land and a strong workforce prepare the region for success in this industry cluster. Labor costs and operational expenses are further benefits to the region.

TABLE 9.12: LIFE SCIENCES INDUSTRY

Life Sciences Industry	Strength	Neutral	Weakness
Workforce	Yes		
Labor Costs/Operational Costs	Yes		
Similar Employers	Yes		
Proximity to Universities	Yes		
Geographic Accessibility		Yes	
Airport Access		Yes	
Fiber Availability	Yes		
Tax Incentives	Yes		
Available Real Estate	Yes		

Source: edcUtah Cache County Community Strategic Assessment

SECTION 10: IMPLEMENTATION PLAN

The Implementation Plan detailed in this section is the culmination of data gathering; industry, community and government input and strategic planning. The Implementation Plan considers strategic initiatives for Cache Valley from a primary market standpoint, as well as its subset to the macroeconomics of the Wasatch Front. The strategic initiatives build upon one another with a restructure of the Cache Valley Economic Development Alliance (“CVEDA”) being foundational to the success of the plan. Each of the incentives outlined below are aimed to address weaknesses and threats identified in the SWOT Analysis.

CVEDA GOVERNING FRAMEWORK

A critical goal of this planning initiative was to create a greater vision for CVEDA’s role in economic development. This vision includes not only collaborating and networking with government and community leaders and private sector representatives but also taking an active role in the promotion and execution of economic development in Cache Valley through a collective and comprehensive vision. CVEDA’s success is dependent on collaboration between counties, cities, local planning organizations, the Cache Valley Chamber of Commerce, as well as the State, Federal and local economic development drivers. The following initiatives include strategic action items to assert CVEDA as the economic development driver for Cache Valley.

Initiative	Responsible Party	Timeline	Action
CVEDA Reorganization	Current CVEDA Board	3-6 months	Form a private-public based alliance with membership and funding based on a budget of \$300-500K. Further determine membership levels, financial commitments and how financial membership is determined.
		3-6 months	Hire an executive Director for an independent non-profit alliance and allocate appropriate support to implement strategic initiatives.
		3-6 months	Re-format CVEDA by-laws and charter with emphasis and focus on providing the region with resources and tools.
		1 year	Within the CVEDA Board, develop a Finance Sub-Committee tasked with responsibility to address access to capital markets and the Cache Valley region’s ability to finance economic development projects.
	CVEDA Executive Director and Team	1-3 months	Develop a Comprehensive Economic Development Toolbox with emphasis on land use planning, tax increment financing and other public financing tools (reference to Section 5)
		1-3 months	Develop a comprehensive website that would include the Economic Development Toolbox, as well as resources for potential businesses to gather and collect information. Establish CVEDA as the coordinating entity for directing resources and assisting businesses.
		3-6 months	In concert with on-line materials, implement an educational platform to provide tutoring and advice to local government, businesses, educational and institutional entities in terms of using the Economic Development Toolbox and resources
		3-6 months	In partnership with the incorporated cities, develop and maintain a database with available sites including infrastructure.
		1 year	Host an annual event to showcase businesses, conduct site tours, provide region demographic and workforce updates and providing networking opportunities.

Initiative	Responsible Party	Timeline	Action
		1 year	Determine a set of metrics by which to measure the success of economic development initiatives. These measurements could be defined in terms of: i) number of new jobs, ii) new capital investment recognized within Cache Valley, iii) median income levels, iv) number of students retained within the Cache Valley market, v) growth in tax revenues, etc.
		1 year	Coordinate with GOED, EDCUtah and establish CVEDA as the entity in charge of responding to RFIs, coordinating site visits, etc.
		1-5 years	Coordinate with GOED, EDCUtah, DWS, Office of Energy Development, Idaho Department of Commerce to establish CVEDA as the incentives liaison for businesses.

COORDINATION AMONG COUNTIES, CITIES AND BUSINESSES

The SWOT analysis revealed coordination among local governments and businesses was a weakness and an impediment to economic development within the region. With CVEDA acting as an independent non-profit, it will play an important role to field concerns, support and act on initiatives that bring cohesion to the economic development efforts within Cache Valley. CVEDA will also be a key liaison between local governments and developers to ensure development visions are addressed from a regional perspective rather than siloed as a public or private endeavor.

Initiative	Responsible Party	Timeline	Action
Coordination among County, Cities and Businesses	CVEDA	1-3 months	Form an Executive Working Group with cities, county executive and chamber president to conduct business visits and coordinate new business outreach, expansion and retention efforts. Develop a plan to solicit and increase membership with CVEDA, including financial participation in funding the objectives and vision of CVEDA.
	CVEDA & Cities	1 year	Engage planning commission and city planning offices to review land zoning, available real estate, discuss preservation of sensitive lands, ag lands, identify list of ready sites. Develop a comprehensive list of available real estate throughout the Cache Valley region for the specific type of land uses desired by CVEDA. Direct existing and prospective businesses to this comprehensive list and CVEDA's website. Include description of land acreage, availability of utilities, type of preferred land uses and contact information.
	CVEDA & Cities	1 year	Engage with cities and counties for high level planning & community coordination. Work to develop an understanding what local communities desire in terms of land use development and strategically align available land with prospective development.
	CVEDA & County	2-5 years	CVEDA and Cache County would develop a long-term plan for how best to deploy tourism related tax revenues (restaurant, RAPZ, transient room tax, etc.) in order to maximize benefit to residents, existing businesses and prospective businesses. The Plan should emphasize that the public sector should not be competing in areas that

Initiative	Responsible Party	Timeline	Action
			can be provided more efficiently in the private sector, or other not-for-profit entities.

ECONOMIC DEVELOPMENT INCENTIVES

Development incentives will play an important role in Cache Valley's economic development activities. These initiatives may address ways to capitalize on unique strengths such as low operating costs, a strong work force and availability of land despite Cache Valley's relative geographic isolation.

Initiative	Responsible Party	Timeline	Action
Economic Development Toolbox	CVEDA	3-6 months	Utilizing information in Section 5, develop a comprehensive incentive Toolbox through coordination and collaboration with DWS, Bear River Association of Governments, GOED, Office of Energy Development, Idaho Department of Commerce, etc. This Toolbox would be available on-line through the CVEDA website and provide appropriate contact information to facilitate the execution of these tools.
	CVEDA	6 months - 1 Year	Implement an education platform to provide tutoring and advice to local government, businesses, educational and institutional entities in terms of using the Economic Development Toolbox. Assist local government and businesses in determining how to find opportunities and who to direct these opportunities to.
	CVEDA	1 year	Promote the utilization of the Toolbox through brochures, websites, community outreach, etc. and facilitate connections between local and state entities and private business. Work on a coordinated effort to bring local government, business alliances, institutions, and private business under one umbrella for economic development support and assistance.
	CVEDA & Cache-Logan Airport	6 months - 1 year	Work with the Cache-Logan Airport to develop a unique marketing tools to focus on the aerospace industry cluster.

TOURISM AND MARKETING

Tourism and participation in the arts community is an important aspect of Cache Valley's economic livelihood. The region is currently investing in the community and arts through transient room tax and restaurant tax. As businesses seek to expand and locate to the region, amenities, community venues and recreation opportunities will be an important incentive, as well as an important element of the tourism industry. The following incentives aim to encourage continued investment in the community.

Initiative	Responsible Party	Timeline	Action
Community, Arts & Recreation Contribution	CVEDA, Counties, Tourism Department	6 months – 1 year	Develop a long-range plan for restaurant, TRT, and RAPZ tax revenues to consider public and private needs and to avoid duplication and competition of amenities and services.
	CVEDA & Tourism Department	6 months – 1 year	Coordinate tourism marketing with site visits and economic development marketing.

Initiative	Responsible Party	Timeline	Action
	Cache County	1-5 years	Maintain and potentially increase Cache County's capital contribution to cultural venues that bring significant patrons to Cache Valley.

INFRASTRUCTURE

Cache Valley's relative geographic isolation is both a unique characteristic and a development weakness. As the region seeks to balance the value and benefit of its location, a number of infrastructure related initiatives may begin addressing geographic limitations.

Initiative	Responsible Party	Timeline	Action
Geographic Isolation Mitigation	Counties & Cities	6 months- 1 year	Complete a sales leakage analysis to determine key retail opportunities to encourage local consumption of goods and services
	CVEDA & Logan	1-3 years	Actively participate in corridor analysis for Logan City to ensure public and private concerns are considered in relation to the Main Street one-way couplet concept. Develop and advance a plan to move some of the vehicular traffic off of Main Street to other corridors.
	CVEDA & Logan	1-3 years	Identify options for new business based on pass through route
	Cache-Logan Airport	1-3 years	Consider an opportunity zone for the airport to encourage development and higher utilization. Reach out to specific Opportunity Zone Funds to determine their interest in funding potential development.
	Cache-Logan Airport	1-3 years	Consider a community reinvestment area (CRA) in conjunction with the area surrounding the airport.
	CVEDA, USU, Cache-Logan Airport	1-5 years	In collaboration with CVEDA, USU and the Cache-Logan Airport, complete a strategic plan to incubate and develop businesses that can benefit from locating within close proximity to the airport. Develop a strategic marketing plan for the Cache-Logan Airport, including the specific clusters identified in this Plan.
	CVEDA	1-5 years	Strategically identify industries/companies conducive to the County's current PM 2.5 status
	CVEDA	1-5 years	Continue to work with Salt Lake City to expand the Foreign Trade Zone
	CVEDA	1-5 years	Investigate the potential utilization of a satellite to the Inland Port Authority within Cache Valley.
	CVEDA & Cache MPO	2-5 years	Council with Cache Metropolitan Planning Organization on long-range planning for expansion of Hwy 89, Hwy 30 and other routes. Strongly lobby UDOT and State of Utah for support of alternate routes in and out of Cache Valley.

WORKFORCE

Cache Valley boasts a highly educated population and a strong workforce. A key weakness defined by the SWOT analysis is retaining employees. A number of factors, from wages to low unemployment, have created challenges for businesses to expand and locate to the region. The following initiatives focus on addressing workforce challenges throughout Cache Valley.

Initiative	Responsible Party	Timeline	Action
Workforce Retention & Expansion	CVEDA	6 months – 1 year	Utilize CVEDA to create a strategy for responding to appropriate RFIs to land new businesses
	CVEDA	6 months - 1 year	Create a formal strategy with CVEDA and BRAG and the BEAR program to focus on expansion of existing businesses.
	CVEDA	6 months - 1 year	Coordinate with the Business Resource Center and Small Business Development Center to encourage incubation of new businesses.
	CVEDA & Tourism Department	6 months - 1 year	Encourage collaboration between community events, arts and recreational venues to determine markets for amenities to attract a new workforce.
	CVEDA	1 year	Establish an education committee to align USU and Bridgerland Technical College with regional employer needs to encourage student retention and livable wages.
	CVEDA	1 year	Work with EDCUtah to evaluate optimal RFI responses to capitalize on existing workforce
	CVEDA	1-2 years	Work with USU & Bridgerland Technical College to encourage internships, employment placement with local companies

LAND USE

Cache Valley’s abundant land is a strength to the region. Careful attention is required to ensure public, private and environmental concerns are addressed in the development process. Building on the need for additional coordination between local governments and CVEDA, initiatives to encourage dialogue and long-range consideration for land and resources is critical to economic development into the future.

Initiative	Responsible Party	Timeline	Action
Development Vision Alignment	CVEDA	6 months to 1 year	Catalogue all available real estate in partnership with all cities (See Logan City Example)
	CVEDA	1 year	Address zoning and positive relationships with private sector to encourage quality projects with smart-growth development
	CVEDA & County	1-2 years	Create a county initiative to share strategic growth plans and gain community input
	CVEDA, Cities & County	1-2 years	Utilize forums such as CVEDA to discuss long-term planning to ensure a proactive approach to accommodating projected growth in Cache Valley
	CVEDA, Cities & County	1-2 years	Review zoning and discuss options for density
	CVEDA	1-2 years	Evaluate the long-term viability of agriculture in Cache Valley. Develop a partnership with the US Dept. of Agriculture and US Economic Development Administration, USU and private agriculture companies to formalize a comprehensive agriculture strategy.
	CVEDA & BRWCD	1-2 years	Coordinate with Bear River Water Conservancy District to evaluate development capacity and impacts of additional development in Cache Valley.