

**MINUTES
BOX ELDER COUNTY COMMISSION
January 25, 2023**

The Board of County Commissioners of Box Elder County, Utah met in an Administrative/Operational Session at the County Courthouse, 01 South Main Street in Brigham City, Utah at 11:15 a.m. on **January 25 , 2023**. The following members were present:

Stan Summers	Chairman
Boyd Bingham	Commissioner
Marla R. Young	Clerk

Commissioner Lee Perry participated via conference call.

The following items were discussed:

1. Agenda Review/Supporting Documents
2. Commissioners' Correspondence
3. Staff Reports – Agenda Related
4. Correspondence

The Administrative/Operational Session adjourned at 11:24 a.m.

The regular session was called to order by Chairman Summers at 11:30 a.m. with the following members present, constituting a quorum:

Stan Summers	Chairman
Boyd Bingham	Commissioner
Marla Young	County Clerk

Commissioner Lee Perry participated via conference call.

The prayer was offered by Chairman Stan Summers.

The Pledge of Allegiance was led by Auditor Shirlene Larsen.

APPROVAL OF MINUTES

THE MINUTES OF THE REGULAR MEETING OF JANUARY 04, 2023 WERE APPROVED AS WRITTEN ON A MOTION BY COMMISSIONER BINGHAM, SECONDED BY COMMISSIONER SUMMERS AND UNANIMOUSLY CARRIED.

ATTACHMENT NO. 1 - AGENDA

ADMINISTRATIVE REVIEW/REPORTS/FUTURE AGENDA ITEMS – COMMISSION

County Day of the Hill-Commissioner Summers

Chairman Summers reported on the County Day at the Hill. The Commissioners asked legislators questions regarding water, agriculture and federal overreach.

Newly Elected Officials Training and Meeting-Commissioner Bingham

Commissioner Bingham and Commissioner Perry attended a newly elected official training where they discussed public meetings. Commissioner Bingham reported they recommended having a public comment period during open meetings.

FORMER AGENDA ITEMS FOLLOW-UP – COMMISSIONERS

No Former Agenda Items were discussed.

EMERGENCY MANAGEMENT ISSUES

Emergency Manager Mark Millet stated they are watching the snowpack and making preparations for spring runoff.

ARPA

Auditor Shirlene Larsen spoke of the County Fair Project using ARPA funds. She reported they received the first payment of LATCF. The next payment will come in later this year.

Commissioner Summers explained that the local cities' animal shelters are overfilled. The County could use some ARPA funds or LATCF money to help support the local shelters.

The Commissioners recessed to hold an RDA meeting.

MOTION: Commissioner Bingham made a motion to recess to an RDA meeting. The motion was seconded by Commissioner Perry and unanimously carried on a roll call vote of Chairman Summers voting Yea, Commissioner Bingham voting Yea, and Commissioner Perry voting Yea.

PUBLIC INTERESTS / PRESENTATIONS / CONCERNS

Re-Appointment of Cade Palmer to Bear River Health Department Board of Health-Jordan Mathis

MOTION: Commissioner Perry made a motion to approve the reappointment of Cade Palmer to the Bear River Health Department Board. The motion was seconded by Commissioner Bingham and unanimously carried on a roll call vote of Chairman Summers voting Yea, Commissioner Bingham voting Yea, and Commissioner Perry voting Yea.

Bear River Mental Health Financial Statements Fiscal Year Ending 06-30-2022-Rob Johnson

Bear River Mental Health Director, Rob Johnson, presented the financial reports for 2022. He stated that they did not find any deficiencies in internal controls and no findings of instances of non compliance.

Commissioner Summers expressed appreciation for all of their hard work and asked how we could assist BRMH.

Mr. Johnson expressed his appreciation for continued support from Box Elder County.

MOTION: Commissioner Bingham made a motion to accept the Bear River Mental Health financial report. The motion was seconded by Commissioner Perry and unanimously carried on a roll call vote of Chairman Summers voting Yea, Commissioner Bingham voting Yea, and Commissioner Perry voting Yea.

Road Vacate the Old Bridge in Honeyville approx. 6900 North 4600 West-Stefanie Tugaw-Madsen

Stefanie Tugaw-Madsen of Coldwell Banker, and Kelly Shaw and Rich Shaw of Honeyville asked the county to vacate the old road with the old bridge in Honeyville. They explained the road has a history of nuisance with trash and graffiti. The road is a class C road.

Deputy Attorney Anne Hansen explained the area was annexed into Honeyville, but the road was deeded to Box Elder County. She recommended doing a Quit Claim Deed to Honeyville City. Honeyville city can then take the appropriate measures to vacate the road.

The Shaws expressed thanks to the Sheriff's department for all their help with the nuisances.

MOTION: Commissioner Perry made a motion to proceed with a Quit Claim Deed for the road and have Commissioner Bingham work with Honeyville City. The motion was seconded by Commissioner Bingham and unanimously carried on a roll call vote of Chairman Summers voting Yea, Commissioner Bingham voting Yea, and Commissioner Perry voting Yea.

COMMISSIONERS

Letter of Support for Rocky Mountain Power-Chairman Summers

Chairman Summers expressed thanks to Rocky Mountain Power for working to get broadband installed throughout many areas of the county. He encouraged a letter of support to be sent to Rocky Mountain Power.

MOTION: Commissioner Bingham made a motion to sign the letter of support for Rocky Mountain Power. The motion was seconded by Commissioner Perry and unanimously carried on a roll call vote of Chairman Summers voting Yea, Commissioner Bingham voting Yea, and Commissioner Perry voting Yea.

ATTACHMENT NO.2-Letter of Support

Update on Project Gemini-Chairman Summers

This item was postponed.

Resolution #23-02 Regarding Inland Port-Chairman Summers

This item was postponed.

COMMUNITY DEVELOPMENT

Resolution #23-01 Moderate Income Housing Report-Scott Lyons

Community Development Director Scott Lyons explained that in December 2022 the state made changes to the Moderate Income Housing Plan requirements. Resolution #23-01 addresses the changes needed to meet the new requirements

MOTION: Commissioner Bingham made a motion to approve resolution #23-01 of the Moderate Income Housing report. The motion was seconded by Commissioner Perry and unanimously carried on a roll call vote of Chairman Summers voting Yea, Commissioner Bingham voting Yea, and Commissioner Perry voting Yea.

ATTACHMENT NO.3-Resolution #23-01

HUMAN RESOURCES

Early H.S.A. Payment Agreements-Jenica Stander

Human Resource Manager Jenica Stander explained there are two requests for early HSA payments for employees.

MOTION: Commissioner Perry made a motion to approve the early H.S.A. payments for two employees. The motion was seconded by Commissioner Bingham and unanimously carried on a roll call vote of Chairman Summers voting Yea, Commissioner Bingham voting Yea, and Commissioner Perry voting Yea.

WARRANT REGISTER – COMMISSIONERS

The Warrant Register was signed and the following claims were approved: Claim numbers 119636 through 119713 in the amount of \$560,195.87, claim numbers 119714 through 119757 in the amount of \$1,325,945.52, claim numbers 119758 through 119807 in the amount of 187,793.57 with voided claim numbers 117820 and 119643.

PERSONNEL ACTIONS/VOLUNTEER ACTION FORMS – COMMISSIONERS

Employee Name:	Department:	PA Type:	Effective Date:
Bennett, Christin	Commission	Compensation Change/System Change	01/01/2023
Summers, Stan	Commission	Compensation Change/System Change	01/01/2023
Perry, Lee	Commission	Compensation Change/System Change	01/01/2023
Bingham, Boyd	Commission	Compensation Change/System Change	01/01/2023
Busby, Maria	Justice Court	Compensation Change/System Change	01/01/2023
Christensen, Kevin	Justice Court	Compensation Change/System Change	01/01/2023
Falletta, Suzanne	Justice Court	Compensation Change/System Change	01/01/2023
Hansen, Marci Jo	Justice Court	Compensation Change/System Change	01/01/2023
Satterthwaite, Casey	Justice Court	Compensation Change/System Change	01/01/2023
Black, Diane	HR	Compensation Change/System Change	01/01/2023
Hernandez, Mariana	HR	Compensation Change/System Change	01/01/2023
Stander, Jenica	HR	Compensation Change/System Change	01/01/2023
Hammer, Nathan	ITS	Compensation Change/System Change	01/01/2023
Hanks, Aaron	ITS	Compensation Change/System Change	01/01/2023
Keller, Keith	ITS	Compensation Change/System Change	01/01/2023
Adams, Nathan	Auditor	Compensation Change/System Change	01/01/2023
Farnes, Daniel	Auditor	Compensation Change/System Change	01/01/2023
Hendrickson, Ashley	Auditor	Compensation Change/System Change	01/01/2023
Huthman, Mary	Auditor	Compensation Change/System Change	01/01/2023
Jones, April	Auditor	Compensation Change/System Change	01/01/2023
Larsen, Shirlene	Auditor	Compensation Change/System Change	01/01/2023
Carr, Melinda	Treasurer	Compensation Change/System Change	01/01/2023
Gerhardt, Hilary	Treasurer	Compensation Change/System Change	01/01/2023
Miles, Stacy	Treasurer	Compensation Change/System Change	01/01/2023
Muniz, Alexandra	Treasurer	Compensation Change/System Change	01/01/2023
Singleton, Scott	Treasurer	Compensation Change/System Change	01/01/2023
Berry, Tamara	Treasurer	Compensation Change/System Change	01/01/2023
Nelson, Stacie	Treasurer	Compensation Change/System Change	01/01/2023
Thornley, Shawn	Treasurer	Compensation Change/System Change	01/01/2023
Bennett, Kelsey	Recorder	Compensation Change/System Change	01/01/2023
Jensen, Faylene	Recorder	Compensation Change/System Change	01/01/2023

<u>Knotts, Janessa</u>	Recorder	Compensation Change/System Change	01/01/2023
<u>Montgomery, Chad</u>	Recorder	Compensation Change/System Change	01/01/2023
<u>Nelson, Bryant</u>	Recorder	Compensation Change/System Change	01/01/2023
<u>Smith, Jessica</u>	Recorder	Compensation Change/System Change	01/01/2023
<u>Sully, Oaklee</u>	Recorder	Compensation Change/System Change	01/01/2023
<u>Duncan, Brian</u>	Attorney	Compensation Change/System Change	01/01/2023
<u>Frassrand, Stacie</u>	Attorney	Compensation Change/System Change	01/01/2023
<u>Glosson, Rachel</u>	Attorney	Compensation Change/System Change	01/01/2023
<u>Hadfield, Stephen</u>	Attorney	Compensation Change/System Change	01/01/2023
<u>Hansen, Anne</u>	Attorney	Compensation Change/System Change	01/01/2023
<u>Holmes, Tyler</u>	Attorney	Compensation Change/System Change	01/01/2023
<u>Quintero, Stephanie</u>	Attorney	Compensation Change/System Change	01/01/2023
<u>Wardle, Blair</u>	Attorney	Compensation Change/System Change	01/01/2023
<u>Bennett, Rodney</u>	Assessor	Compensation Change/System Change	01/01/2023
<u>Brown, Christina</u>	Assessor	Compensation Change/System Change	01/01/2023
<u>Erickson, Ty</u>	Assessor	Compensation Change/System Change	01/01/2023
<u>Gerhardt, Dianna</u>	Assessor	Compensation Change/System Change	01/01/2023
<u>Krebs, Joseph</u>	Assessor	Compensation Change/System Change	01/01/2023
<u>Packer, Mary Ann</u>	Assessor	Compensation Change/System Change	01/01/2023
<u>Wilde, Kory</u>	Assessor	Compensation Change/System Change	01/01/2023
<u>Burgan, Cheryl</u>	Victim Services	Compensation Change/System Change	01/01/2023
<u>Klavitter, Blayke</u>	Victim Services	Compensation Change/System Change	01/01/2023
<u>Staats, Ryan</u>	Victim Services	Compensation Change/System Change	01/01/2023
<u>Tallant, Tamie</u>	Victim Services	Compensation Change/System Change	01/01/2023
<u>Marx, Sterling</u>	CJC	Compensation Change/System Change	01/01/2023
<u>Brown, Natalie</u>	Buildings/Grounds	Compensation Change/System Change	01/01/2023
<u>Burton, Thomas</u>	Buildings/Grounds	Compensation Change/System Change	01/01/2023
<u>Christensen, Kelsey</u>	Buildings/Grounds	Compensation Change/System Change	01/01/2023
<u>Martinez, Miranda</u>	Buildings/Grounds	Compensation Change/System Change	01/01/2023
<u>Petersen, Randy</u>	Buildings/Grounds	Compensation Change/System Change	01/01/2023
<u>Petersen, Randy</u>	Buildings/Grounds	On Call Pay	01/01/2023
<u>Peterson, Jodi</u>	Buildings/Grounds	Compensation Change/System Change	01/01/2023
<u>Bierer, Natalie</u>	Clerk	Compensation Change/System Change	01/01/2023
<u>Gibson, Tammy</u>	Clerk	Compensation Change/System Change	01/01/2023
<u>Purdum, Lori</u>	Clerk	Compensation Change/System Change	01/01/2023
<u>Young, Marla</u>	Clerk	Compensation Change/System Change	01/01/2023
<u>Christiansen, Destin</u>	Community Dev.	Compensation Change/System Change	01/01/2023
<u>Fuhriman, Diane</u>	Community Dev.	Compensation Change/System Change	01/01/2023
<u>Lyons, Scott</u>	Community Dev.	Compensation Change/System Change	01/01/2023
<u>Wager, Marcus</u>	Community Dev.	Compensation Change/System Change	01/01/2023
<u>Fernelius, Jessie</u>	Inspections	Compensation Change/System Change	01/01/2023
<u>Green, Tyson</u>	Inspections	Compensation Change/System Change	01/01/2023
<u>Green, Tyson</u>	Inspections	On Call Pay	01/01/2023
<u>Illum, Codey</u>	Inspections	Compensation Change/System Change	01/01/2023
<u>Ward, D. Kirk</u>	Inspections	Compensation Change/System Change	01/01/2023
<u>Ward, D. Kirk</u>	Inspections	On Call Pay	01/01/2023

Crockett, Lynnette	Tourism	Compensation Change/System Change	01/01/2023
Hammer, Joan	Tourism	Compensation Change/System Change	01/01/2023
Andersen, Marsha	Sheriff's Office	Compensation Change/System Change	01/01/2023
Hereford, Barbara	Sheriff's Office	Compensation Change/System Change	01/01/2023
Needham, Morgan	Sheriff's Office	Compensation Change/System Change	01/01/2023
Palmer, Cade	Sheriff's Office	Compensation Change/System Change	01/01/2023
Potter, Kevin	Sheriff's Office	Compensation Change/System Change	01/01/2023
Weight, Eysten	Sheriff's Office	Compensation Change/System Change	01/01/2023
Allred, Michael	Sheriff's Office	Compensation Change/System Change	01/01/2023
Blauer, Shawn	Sheriff's Office	Compensation Change/System Change	01/01/2023
Braegger, Shane	Sheriff's Office	Compensation Change/System Change	01/01/2023
Eddington, Steven	Sheriff's Office	Compensation Change/System Change	01/01/2023
Gabriel, Tyler	Sheriff's Office	Compensation Change/System Change	01/01/2023
Graves, Zachary	Sheriff's Office	Compensation Change/System Change	01/01/2023
Gutierrez, Damien	Sheriff's Office	Compensation Change/System Change	01/01/2023
Hopkins, Andrew	Sheriff's Office	Compensation Change/System Change	01/01/2023
Johnson, Scott	Sheriff's Office	Compensation Change/System Change	01/01/2023
Kennedy, Timothy	Sheriff's Office	Compensation Change/System Change	01/01/2023
Martinez, Caleb	Sheriff's Office	Compensation Change/System Change	01/01/2023
Merkley, Steven	Sheriff's Office	Compensation Change/System Change	01/01/2023
Silva, Oscar	Sheriff's Office	Compensation Change/System Change	01/01/2023
Summerill, James	Sheriff's Office	Compensation Change/System Change	01/01/2023
Valdez, Agustin	Sheriff's Office	Compensation Change/System Change	01/01/2023
Wells, Brody	Sheriff's Office	Compensation Change/System Change	01/01/2023
Bowen, David	Sheriff's Office	Compensation Change/System Change	01/01/2023
Iverson, Joshua	Sheriff's Office	Compensation Change/System Change	01/01/2023
Moore, Zachary	Sheriff's Office	Compensation Change/System Change	01/01/2023
Nessen, Parker	Sheriff's Office	Compensation Change/System Change	01/01/2023
Yates, Brandon	Sheriff's Office	Compensation Change/System Change	01/01/2023
Ballard, Kaylyne	Sheriff's Office	Compensation Change/System Change	01/01/2023
Gerhardt, Christine	Sheriff's Office	Compensation Change/System Change	01/01/2023
Gill, Stephanie	Sheriff's Office	Compensation Change/System Change	01/01/2023
Greenhalgh, Sylvia	Sheriff's Office	Compensation Change/System Change	01/01/2023
Whitley, Brad	Sheriff's Office	Compensation Change/System Change	01/01/2023
Nicholls, David	Sheriff's Office	Compensation Change/System Change	01/01/2023
Allen, Hailey	Sheriff's Office	Compensation Change/System Change	01/01/2023
Barfuss, Sandra	Sheriff's Office	Compensation Change/System Change	01/01/2023
Bingham, Dale	Sheriff's Office	Compensation Change/System Change	01/01/2023
Bronson, Kelton	Sheriff's Office	Compensation Change/System Change	01/01/2023
Buckley, Colton	Sheriff's Office	Compensation Change/System Change	01/01/2023
Chipp, James	Sheriff's Office	Compensation Change/System Change	01/01/2023
Connell, Cathy	Sheriff's Office	Compensation Change/System Change	01/01/2023
Evans, Alexander	Sheriff's Office	Compensation Change/System Change	01/01/2023
Ferrin, Mickie	Sheriff's Office	Compensation Change/System Change	01/01/2023
Godfrey, Cody	Sheriff's Office	Compensation Change/System Change	01/01/2023
Green, Matthew	Sheriff's Office	Compensation Change/System Change	01/01/2023

Harris, Zachary	Sheriff's Office	Compensation Change/System Change	01/01/2023
Hatch, Jake	Sheriff's Office	Compensation Change/System Change	01/01/2023
Hughes, Amber	Sheriff's Office	Compensation Change/System Change	01/01/2023
Hyer, Kendall	Sheriff's Office	Compensation Change/System Change	01/01/2023
Johnson, Nikolas	Sheriff's Office	Compensation Change/System Change	01/01/2023
Jordan, Mark	Sheriff's Office	Compensation Change/System Change	01/01/2023
Larsen, Jonathan	Sheriff's Office	Compensation Change/System Change	01/01/2023
Lindstrom, Brian	Sheriff's Office	Compensation Change/System Change	01/01/2023
McCullam, Phillip	Sheriff's Office	Compensation Change/System Change	01/01/2023
Miller, Zachary	Sheriff's Office	Compensation Change/System Change	01/01/2023
Nelson, Anson	Sheriff's Office	Compensation Change/System Change	01/01/2023
Richards, Clark	Sheriff's Office	Compensation Change/System Change	01/01/2023
Riser, Riley	Sheriff's Office	Compensation Change/System Change	01/01/2023
Rodriguez, Eduardo	Sheriff's Office	Compensation Change/System Change	01/01/2023
Scott, Joshua	Sheriff's Office	Compensation Change/System Change	01/01/2023
Shah, Khalil	Sheriff's Office	Compensation Change/System Change	01/01/2023
Stoddard, Zachary	Sheriff's Office	Compensation Change/System Change	01/01/2023
Thompson, Douglas	Sheriff's Office	Compensation Change/System Change	01/01/2023
Tilby, Jason	Sheriff's Office	Compensation Change/System Change	01/01/2023
Uman, Feliza	Sheriff's Office	Compensation Change/System Change	01/01/2023
Waddoups, Zachary	Sheriff's Office	Compensation Change/System Change	01/01/2023
Ward, John	Sheriff's Office	Compensation Change/System Change	01/01/2023
Young, Scott	Sheriff's Office	Compensation Change/System Change	01/01/2023
Zito, Jamison	Sheriff's Office	Compensation Change/System Change	01/01/2023
Anderson, Kylee	Sheriff's Office	Compensation Change/System Change	01/01/2023
Rawson, Brittney	Sheriff's Office	Compensation Change/System Change	01/01/2023
Blanchard, Larry	Sheriff's Office	Compensation Change/System Change	01/01/2023
Crapse, Cindy	Sheriff's Office	Compensation Change/System Change	01/01/2023
Fielding, Ryan	Sheriff's Office	Compensation Change/System Change	01/01/2023
Freeze, David	Sheriff's Office	Compensation Change/System Change	01/01/2023
Fullmer, Brandon	Sheriff's Office	Compensation Change/System Change	01/01/2023
Hubbard, Larry	Sheriff's Office	Compensation Change/System Change	01/01/2023
Hurst, Andrew	Sheriff's Office	Compensation Change/System Change	01/01/2023
Lewis, Scot	Sheriff's Office	Compensation Change/System Change	01/01/2023
Mabus, Debra	Sheriff's Office	Compensation Change/System Change	01/01/2023
Millaway, Brian	Sheriff's Office	Compensation Change/System Change	01/01/2023
Sheridan, Kenneth	Sheriff's Office	Compensation Change/System Change	01/01/2023
Thompson, Terry	Sheriff's Office	Compensation Change/System Change	01/01/2023
Heckert, Denise	Sheriff's Office	Compensation Change/System Change	01/01/2023
Smith, Brandon	Sheriff's Office	Compensation Change/System Change	01/01/2023
Packer, Curtis	Sheriff's Office	Compensation Change/System Change	01/01/2023
Younger, Stacy	Sheriff's Office	Compensation Change/System Change	01/01/2023
Johnson, Elizabeth	Sheriff's Office	Compensation Change/System Change	01/01/2023
Berry, Steven	Sheriff's Office	Compensation Change/System Change	01/01/2023
Boyce, Aaron	Sheriff's Office	Compensation Change/System Change	01/01/2023
Ferrin, Carson	Sheriff's Office	Compensation Change/System Change	01/01/2023

County Commission Meeting for January 25, 2023

Jones, Ashley	Sheriff's Office	Compensation Change/System Change	01/01/2023
Gomez, Paula	Sheriff's Office	Compensation Change/System Change	01/01/2023
Freeze, Wyatt	Weeds	Compensation Change/System Change	01/01/2023
Richards, Courtland	Weeds	Compensation Change/System Change	01/01/2023
Anderson, Chase	Roads	Compensation Change/System Change	01/01/2023
Barfuss, Justin	Roads	Compensation Change/System Change	01/01/2023
Berry, Eric	Roads	Compensation Change/System Change	01/01/2023
Burt, Jabez	Roads	Compensation Change/System Change	01/01/2023
Christoffersen, Chandler	Roads	Compensation Change/System Change	01/01/2023
Cook, Jason	Roads	Compensation Change/System Change	01/01/2023
Douglas, Fred	Roads	Compensation Change/System Change	01/01/2023
Gatehouse, Chad	Roads	Compensation Change/System Change	01/01/2023
Gilson, William	Roads	Compensation Change/System Change	01/01/2023
Glade, David	Roads	Compensation Change/System Change	01/01/2023
Hansen, Thomas	Roads	Compensation Change/System Change	01/01/2023
Hawkes, Jon	Roads	Compensation Change/System Change	01/01/2023
Kimber, Cody	Roads	Compensation Change/System Change	01/01/2023
Kimber, A. William	Roads	Compensation Change/System Change	01/01/2023
McFarland, Darin	Roads	Compensation Change/System Change	01/01/2023
Morris, Bruce	Roads	Compensation Change/System Change	01/01/2023
Nicholas, Eddie	Roads	Compensation Change/System Change	01/01/2023
Perkins, Thomas	Roads	Compensation Change/System Change	01/01/2023
Richins, Gerald	Roads	Compensation Change/System Change	01/01/2023
Spackman, Delbert	Roads	Compensation Change/System Change	01/01/2023
Thompson, Cindy	Roads	Compensation Change/System Change	01/01/2023
VanWeerd, Quinton	Roads	Compensation Change/System Change	01/01/2023
Wagstaff, Tyler	Roads	Compensation Change/System Change	01/01/2023
Weidman, Clark	Roads	Compensation Change/System Change	01/01/2023
Young, Gordon	Roads	Compensation Change/System Change	01/01/2023
Nelson, Heather	Bookmobile	Compensation Change/System Change	01/01/2023
Rhodes, Bradley	Bookmobile	Compensation Change/System Change	01/01/2023
Shandrew, Joshua	Bookmobile	Compensation Change/System Change	01/01/2023
Westergard, Kelli	Bookmobile	Compensation Change/System Change	01/01/2023
Millett, Mark	Emergency Mgmt	Compensation Change/System Change	01/01/2023
Adams, Amy	Fairgrounds	Compensation Change/System Change	01/01/2023
Firth, Alan	Fairgrounds	Compensation Change/System Change	01/01/2023
Fowers, Daniel	Fairgrounds	Compensation Change/System Change	01/01/2023
Gibbs, Reno	Fairgrounds	Compensation Change/System Change	01/01/2023
Rhodes, Janalee	Fairgrounds	Compensation Change/System Change	01/01/2023
Udy, Travis	Fairgrounds	Compensation Change/System Change	01/01/2023
Burningham, Oria	Fire	Compensation Change/System Change	01/01/2023
Jensen, Tiffine	Fire	Compensation Change/System Change	01/01/2023
Lloyd, Kevin	Fire	Compensation Change/System Change	01/01/2023
Meier, Sara	Fire	Compensation Change/System Change	01/01/2023
Newman, Spencer	Fire	Compensation Change/System Change	01/01/2023
Pleasants, Justin	Fire	Compensation Change/System Change	01/01/2023

Allen, Gina	Landfill	Compensation Change/System Change	01/01/2023
Clark, Jacqueline	Landfill	Compensation Change/System Change	01/01/2023
Cook, Kellen	Landfill	Compensation Change/System Change	01/01/2023
Hess, Jeffrey	Landfill	Compensation Change/System Change	01/01/2023
Jensen, Jaron	Landfill	Compensation Change/System Change	01/01/2023
Jensen, Cooper	Landfill	Compensation Change/System Change	01/01/2023
Limb, Travis	Landfill	Compensation Change/System Change	01/01/2023
Mabus, Reml	Landfill	Compensation Change/System Change	01/01/2023
Madsen, Richard	Landfill	Compensation Change/System Change	01/01/2023
Riser, Karson	Landfill	Compensation Change/System Change	01/01/2023
Van Tassell, Aleesha	Landfill	Compensation Change/System Change	01/01/2023
Van Tassell, Roman	Landfill	Compensation Change/System Change	01/01/2023
Newman, Spencer	Fire	Retirement Change	12/15/2022
Lloyd, Kevin	Fire	Retirement Change	12/15/2022
Scott, Joshua	Sheriff's Office	Promotion	12/21/2022
Jordan, Mark	Sheriff's Office	Promotion	12/21/2022
Ward, April	Attorney's Office	Separation	12/30/2022
Kennedy, Timothy	Sheriff's Office	Promotion	1/9/2023
Rodriguez, Eduardo	Sheriff's Office	Promotion	07/11/2022
VanTassell, Aleesha	Landfill	Promotion	01/17/2023
Oaks, Cory	Fire	New Hire	01/20/2023
Burton, James	Landfill	New Hire	01/24/2023

CLOSED SESSION

Strategy session to discuss the character, professional competence, or physical or mental health of an individual.

MOTION: At 12:35 a motion was made by Commissioner Perry to move into a closed session. The motion was seconded by Commissioner Bingham and unanimously carried.

MOTION: At 12:56 a motion was made by Commissioner Bingham to reconvene into regular commission meeting. Seconded by Commissioner Perry the motion. The motion carried unanimously and regular commission meeting was reconvened.

ADJOURNMENT

A motion was made by Commissioner Bingham to adjourn. Chairman Summers seconded the motion, and the meeting adjourned at 12:58 am.

ADOPTED AND APPROVED in regular session this 1st day of February 2023.



Stan Summers, Chairman



Lee Perry, Commissioner



Boyd Bingham, Commissioner



ATTEST:



Marla R. Young, Clerk



COUNTY COMMISSION MEETING
Commission Chambers, 01 South Main Street, Brigham City, Utah 84302
Wednesday, January 25, 2023 at 11:30 AM

AGENDA

NOTICE: *Public notice is hereby given that the Box Elder County Board of County Commissioners will hold an Administrative/Operational Session commencing at 11:15 A.M. and a regular Commission Meeting commencing at 11:30 A.M. on Wednesday January 25, 2023 in the Commission Chambers of the Box Elder County Courthouse, 01 South Main Street, Brigham City, Utah.*

1. ADMINISTRATIVE / OPERATIONAL SESSION

- A. Agenda Review / Supporting Documents
- B. Commissioners' Correspondence
- C. Staff Reports

2. CALL TO ORDER 11:30 A.M.

- A. Invocation Given by: Commisisoner Perry
- B. Pledge of Allegiance Given by: Auditor Shirlene Larsen
- C. Approve Minutes January 04, 2023

3. ADMINISTRATIVE REVIEW / REPORTS / FUTURE AGENDA ITEMS

4. FORMER AGENDA ITEMS

5. EMERGENCY MANAGEMENT ISSUES

6. ARPA

7. PUBLIC INTERESTS / PRESENTATIONS / CONCERNS

- A. 11:38 Re-Appointment of Cade Palmer to Bear River Health Department Board of Health-Jordan Mathis
- B. 11:40 Bear River Mental Health Financial Statements Fiscal Year Ending 06-30-2022-Rob Johnson
- C. 11:50 Road Vacate the Old Bridge in Honeyville approx. 6900 North 4600 West-Stefanie Tugaw-Madsen

8. COMMISSIONERS

- A. 11:52 Letter of Support for Rocky Mountain Power-Chairman Summers
- B. 11:55 Update on Project Gemini-Chairman Summers
- C. 11:57 Resolution #23-02 Regarding Inland Port-Chairman Summers

9. COMMUNITY DEVELOPMENT

- A. 12:00 Resolution #23-01 Moderate Income Housing Report-Scott Lyons

10. HUMAN RESOURCES

A. 12:02 Early H.S.A. Payment Agreements-Jenica Stander

11. WARRANT REGISTER

12. PERSONNEL ACTIONS / VOLUNTEER ACTION FORMS / CELL PHONE ALLOWANCE

13. CLOSED SESSION

14. ADJOURNMENT

Prepared and posted this 20th day of January, 2023. Mailed to the Box Elder News Journal and the Leader on the 20th of January, 2023. These assigned times may vary depending on the length of discussion, cancellation of scheduled agenda times and agenda alteration. Therefore, the times are estimates of agenda items to be discussed. If you have any interest in any topic you need to be in attendance at 11:30 a.m.

A handwritten signature in black ink, appearing to read "Marla R. Young". The signature is fluid and cursive, with the first name "Marla" being the most prominent part.

Marla R. Young - County Clerk

Box Elder County

NOTE: Please turn off or silence cell phones and pagers during public meetings. This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made three (3) working days prior to this meeting. Please contact the Commission Secretary's office at (435) 734-3347 or FAX (435) 734-2038 for information or assistance.



FINANCIAL STATEMENTS
with
INDEPENDENT AUDITORS' REPORT
Years Ended June 30, 2022 and 2021

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INTRODUCTORY SECTION



December 12, 2022

Office of the State Auditor
Utah State Capitol Complex
Senate Office Building, Suite E310
P.O. Box 142310
Salt Lake City, UT 84114

The financial statement report of Bear River Mental Health Services, Inc. (Center), a not-for-profit organization, for the fiscal years ended June 30, 2022 and 2021, is submitted herewith. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the Center. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the Center. All disclosures necessary to enable the reader to gain an understanding of the Center's financial activities have been included.

The financial report is presented in three sections: introductory, financial, and supplemental. The introductory section includes this transmittal letter, organizational chart, and a list of principal officials. The financial section includes the auditor's report and the June 30, 2022 and 2021, financial statements. The supplemental section consists of a comparative detail statement of activities, the auditor's reports in accordance with government auditing standards, and communication with those charged with governance.

The Center contracts with the State of Utah, which dictates that programs be considered for compliance with the requirements governing types of services. Management of the Center is responsible for establishing and maintaining an internal control structure designed to ensure the assets of the Center are protected from loss, theft or misuse; and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America.

The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal, state and county financial assistance, the Center also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. The internal control structure is subject to a periodic evaluation by management. As demonstrated by the statements and schedules included in the financial section of this report, the Center continues to meet its responsibility for sound financial management.

The preparation of the financial statements and supplemental information was made possible by the dedicated services of the Bear River staff, who assisted with the audit process. Additionally, the excellent work accomplished by the staff from the firm of Carver Florek & James, CPA's made this an extremely useful review and summary for management purposes.

Due credit also should be given to the governing board of the Center for their interest and support in planning and conducting the operations in a responsible and progressive manner.

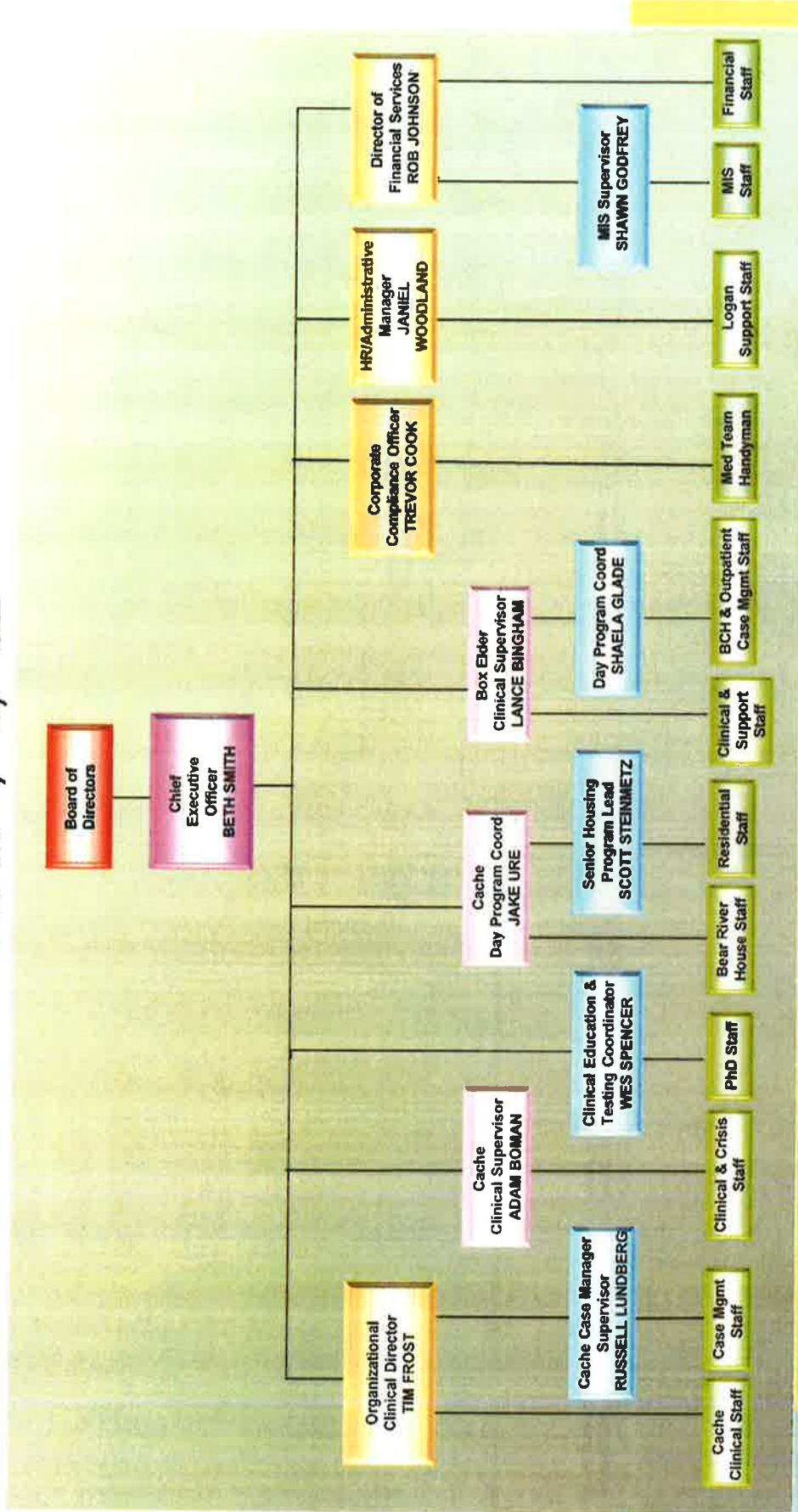
Respectfully,



Beth A. Smith
President/CEO

BEAR RIVER MENTAL HEALTH ORGANIZATIONAL CHART

AS OF 6/30/2022



EXECUTIVE COMMITTEE:

President/CEO Beth A. Smith
Director of Financial Services Robert B. Johnson
Clinical Director Timothy Frost
Corporate Compliance Officer Trevor L. Cook
HR/Administrative Manager Janiel Woodland

BOARD OF DIRECTORS:

Chair Gail Godfrey
Vice Chair Vacant
Member Steve Vincent
Member William Cox
Member David Zook
Member Kirk Allen
Member Kris Monson
Member Steven L. Stowers
Member Jared Taylor
Member Jeff Scott
Member Jarred Glover

FINANCIAL SECTION



**CARVER
FLOREK &
JAMES, CPA's**

CERTIFIED PUBLIC ACCOUNTANTS

Steven L. Carver, CPA
Gordon H. James, CPA
Jason K. Lund, CPA

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Bear River Mental Health Services, Inc.
Logan, Utah

Opinion

We have audited the financial statements of Bear River Mental Health Services, Inc. (a nonprofit Center), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Bear River Mental Health Services, Inc. as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

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

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 12, 2022 on our consideration of the Center'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 Center's internal control over financial reporting and compliance.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the basic financial statements as a whole. The supplementary information included in Schedule 1 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audits of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Carver Florek & James, CPAs

Layton, Utah
December 12, 2022

BEAR RIVER MENTAL HEALTH SERVICES, INC.
STATEMENTS OF FINANCIAL POSITION
June 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 11,291,449	\$ 8,690,390
Accounts receivable	2,516,605	1,375,506
Prepaid expenses	967,938	1,087,471
Total current assets	14,775,992	11,153,367
Property and equipment, net	1,806,062	1,965,733
Investments	20,000	20,000
Total assets	<u>\$ 16,602,054</u>	<u>\$ 13,139,100</u>
 LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	\$ 626,921	\$ 639,342
Accrued expenses	1,223,722	1,128,824
Unexpended county funds	80,458	77,935
Other current liabilities	16,353	7,285
Total current liabilities	1,947,454	1,853,386
Mortgage payable	309,935	309,935
Total liabilities	<u>2,257,389</u>	<u>2,163,321</u>
Net assets - without donor restrictions		
Operating appropriation	5,014,842	4,229,914
Net investment in fixed assets	1,496,127	1,655,798
Undesignated	7,833,696	5,090,067
Total net assets	<u>14,344,665</u>	<u>10,975,779</u>
Total liabilities and net assets	<u>\$ 16,602,054</u>	<u>\$ 13,139,100</u>

See accompanying notes and independent auditors' report

BEAR RIVER MENTAL HEALTH SERVICES, INC.
STATEMENTS OF ACTIVITIES
Years Ended June 30, 2022 and 2021

	2022	2021
SUPPORT AND REVENUES		
Government support:		
Federal	\$ 443,451	\$ 271,867
State	3,500,845	3,184,194
County	470,933	468,231
Total governmental support	4,415,229	3,924,292
Revenues:		
Medicaid, net	13,804,932	10,567,058
Service fees	241,060	206,246
Investment income	64,933	45,762
Client living fees	65,250	65,561
Miscellaneous	31,104	20,806
Total revenues	14,207,279	10,905,433
Total support and revenues	18,622,508	14,829,725
EXPENSES		
Outpatient	9,469,945	7,812,193
Intensive services	4,255,667	3,815,428
Management and general	1,528,010	1,238,365
Total expenses	15,253,622	12,865,986
NON-OPERATING REVENUES		
Gain on sale of assets	-	-
INCREASE (DECREASE) IN NET ASSETS - WITHOUT DONOR RESTRICTIONS	3,368,886	1,963,739
NET ASSETS - WITHOUT DONOR RESTRICTIONS BEGINNING OF YEAR	10,975,779	9,012,040
NET ASSETS - WITHOUT DONOR RESTRICTIONS END OF YEAR	\$ 14,344,665	\$ 10,975,779

See accompanying notes and independent auditors' report

BEAR RIVER MENTAL HEALTH SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2022

	<i>Program Services</i>		Management and General	Company Total
	Outpatient	Intensive Services		
Personnel	\$ 8,405,271	\$ 1,403,454	\$ 1,270,996	\$ 11,079,721
Travel/auto	69,684	38,139	4,315	112,138
Office maintenance	15,467	5,297	8,483	29,247
Occupancy	375,278	183,876	128,837	687,991
Professional	184,125	2,433,168	32,145	2,649,438
Staff support	67,663	15,932	46,061	129,656
Data processing	212,958	25,801	19,303	258,062
Program activities	17,772	116,033	-	133,805
Depreciation	121,261	33,942	10,358	165,561
Other	466	25	7,512	8,003
Total expenses	\$ 9,469,945	\$ 4,255,667	\$ 1,528,010	\$ 15,253,622
	62.08%	27.90%	10.02%	

See accompanying notes and independent auditors' report

BEAR RIVER MENTAL HEALTH SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2021

	<i>Program Services</i>		Management and General	Company Total
	Outpatient	Intensive Services		
Personnel	\$ 6,851,883	\$ 1,293,244	\$ 1,073,460	\$ 9,218,587
Travel/auto	48,195	25,994	2,688	76,877
Office maintenance	18,199	9,115	5,947	33,261
Occupancy	270,199	219,445	44,749	534,393
Professional	135,381	2,062,481	32,220	2,230,082
Staff support	66,406	14,863	37,561	118,830
Data processing	248,008	46,723	18,916	313,647
Program activities	21,874	92,886	-	114,760
Depreciation	147,537	50,677	11,948	210,162
Other	4,511	-	10,876	15,387
Total expenses	\$ 7,812,193	\$ 3,815,428	\$ 1,238,365	\$ 12,865,986
	60.72%	29.66%	9.62%	

See accompanying notes and independent auditors' report

BEAR RIVER MENTAL HEALTH SERVICES, INC.
S STATEMENTS OF CASH FLOWS
Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets without donor restrictions	\$ 3,368,886	\$ 1,963,739
Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization	165,561	210,162
Gain from sale of property and equipment	-	-
Changes in operating assets and liabilities:		
Accounts receivable	(1,141,099)	(189,933)
Prepaid expense, deposits, and other assets	119,533	(342,509)
Accounts payable	(12,421)	369,429
Accrued expenses and interest	106,489	143,999
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>2,606,949</u>	<u>2,154,887</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(5,890)	(47,546)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>(5,890)</u>	<u>(47,546)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,601,059	2,107,341
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>8,690,390</u>	<u>6,583,049</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 11,291,449</u>	<u>\$ 8,690,390</u>

See accompanying notes and independent auditors' report

BEAR RIVER MENTAL HEALTH SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended June 30, 2022 and 2021

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Bear River Mental Health Services, Inc. (Center) is a not-for-profit organization whose purpose is to provide mental health services to residents of Cache, Rich and Box Elder Counties in the state of Utah. The Center was incorporated as a not-for-profit organization on January 1, 1984. Prior to incorporation, mental health services were performed through a tri-county governmental association. The Center receives funding for its programs from various federal, state and local sources. In addition, the Center receives Medicaid reimbursement for eligible patients on a capitation basis. The Center has facilities in Logan, Brigham City and Tremonton, Utah, with satellite offices in Garden City and Randolph, Utah.

The Center provides comprehensive mental health services to clients including: psychosocial rehabilitation, residential services, inpatient services, individual therapy, group therapy, psychological testing, medication management, etc. These services are provided for individuals who are eligible for Utah State Medicaid, the portion of the population that meets the State of Utah's definition for seriously and persistently mentally ill adults or seriously emotionally disturbed children and adolescents, or those individuals in psychiatric crisis or in need of inpatient hospitalization.

Basis of Accounting

The financial statements of the Center have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Basis of Presentation

The Center follows Financial Accounting Standards Board (FASB) Accounting Standards Codification 958, "Not-for-Profit Entities," as the basis of presentation of its financial statements. Therefore, the Center reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. However, the Center had no net assets with donor restrictions during the years ended June 30, 2022 and 2021.

Net assets without donor restrictions – Net assets for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board may designate, from net assets without donor restrictions, net assets for any purpose.

BEAR RIVER MENTAL HEALTH SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended June 30, 2022 and 2021

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The financial statements include estimates and assumptions made by management that affect the carrying amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of revenues and expenses. Actual results could differ from those estimates.

Property and Equipment

Acquisitions of property and equipment in excess of \$5,000 are capitalized. Property and equipment are carried at cost or, if donated, at the estimated fair value at the date of donation. Depreciation is computed on the straight-line method over the estimated useful lives of the assets (3 – 25 years).

Tenant Deposits

The Center collects refundable deposits for certain monthly living accommodations provided to eligible patients. This liability represents amounts received and held as of June 30, 2022 and 2021 and is reported as other current liabilities on the statement of financial position.

Accrued Leave Payable

Unused personal leave that is expected to be liquidated with expendable available resources and paid upon termination has been accrued.

Advertising Expenses

The Center expenses advertising costs as incurred. Advertising costs were \$3,777 and \$10,656 for the years ended June 30, 2022 and 2021, respectively.

Revenues with and without donor restrictions

Revenues earned from services provided under third-party reimbursement and private pay arrangements are recognized on a cash basis due to the uncertainty of the timing and amount of collection. As this treatment has an immaterial effect on the financial statements, and due to the uncertainty of collection which is not susceptible to reasonable estimation by management, the Center's treatment is deemed to conform with generally accepted accounting principles.

Contributions received that are by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

BEAR RIVER MENTAL HEALTH SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended June 30, 2022 and 2021

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

The Center is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Center's tax-exempt purpose may be subject to taxation as unrelated business income. There was no known unrelated business income during the years ended June 30, 2022 and 2021.

Functional Allocation of Expenses

The costs of program and supporting service activities have been summarized on a functional basis in the statement of functional expenses. The statement of functional expenses presents the natural classification detail of expenses by function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Expenses are tracked using direct identification methodology of charging specific expenses as either program, management and general, or fundraising. The financial statements report certain categories of expense that are attributable to one or more program of supporting functions. Those expenses primarily include administrative, building, non-personnel, health savings account (HSA), liability insurance, data processing, and depreciation. Administrative building non-personnel and data processing expenses are allocated based upon management estimate. HSA and liability insurance expenses are allocated to the program to which the applicable employees primarily work. Depreciation expense associated with shared admin/program buildings are allocated based upon management's estimate of usage.

Cash and Cash Equivalents

Cash and cash equivalents includes all unrestricted monies in banks and highly liquid investments with maturity dates of less than three months. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

Accounts Receivable

All of the Center's accounts receivable is the result of normal business and trade. Accounts receivable is stated at the amount management expects to collect. All billings are based upon contracted terms. Management believes all receivables at June 30, 2022 and 2021 are fully collectible. As such, the Center has not established an allowance for doubtful accounts as of June 30, 2022 and 2021.

Subsequent Events

Management has evaluated subsequent events through December 12, 2022, the date on which the financial statements were available for issue.

BEAR RIVER MENTAL HEALTH SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended June 30, 2022 and 2021

2. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Center's financial assets as of June 30, 2022 and 2021, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of June 30, 2022 and 2021:

	2022	2021
Financial assets:		
Cash and cash equivalents	\$ 11,291,449	\$ 8,690,390
Accounts Receivable	2,516,605	1,375,506
Financial assets, end of year	13,808,054	10,065,896
Less: assets unavailable for general expenditures within one year	-	-
Financial assets available to meet cash needs for general expenditures within one year	\$ 13,808,054	\$ 10,065,896

3. CASH AND CASH EQUIVALENTS

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of a bank failure, the Center's deposits may not be recovered. The Center follows the Utah Money Management Act, which requires all deposits of entity to be in a qualified depository, defined as any financial institution whose deposits are insured by an agency of the federal government and 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. As of June 30, 2022, the Center's bank accounts exceeded the FDIC limit of \$250,000 by approximately \$50,000. As of June 30, 2021, none of the Center's bank accounts exceeded the FDIC limit of \$250,000.

Credit Risk

Credit risk is the risk that the counterparty to an investment will not fulfill its obligations. The Center's policy for limiting the credit risk of investments is to comply with the Money Management Act.

The Center is authorized to invest in the Utah Public Treasurer's Investment Fund (PTIF), an external pooled investment fund managed by the Utah State Treasurer and subject to the Act and council requirements. The PTIF is not registered with the SEC as an investment company and deposits are not insured or otherwise guaranteed by the State of Utah.

BEAR RIVER MENTAL HEALTH SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended June 30, 2022 and 2021

3. CASH AND CASH EQUIVALENTS (CONTINUED)

The PTIF operates and reports to participants on an amortized costs basis. The income, gains and losses, net of administration fees, are allocated based upon the participants' average daily balances.

The Center had investments with the PTIF of \$11,253,338 and \$8,676,314 as of June 30, 2022 and 2021, respectively. The entire balance had a maturity of less than one year and is reported as cash and cash equivalents on the statements of financial position. The PTIF has not been rated.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates of debt investments will adversely affect the fair value of an investment. The Center manages its exposure to declines in fair value by investment; mainly in the PTIF and by adhering to the Money Management Act. The Act requires that the remaining term to maturity of investment may not exceed the period of availability of the fund to be invested.

4. INVESTMENTS

Mental Health Risk Retention Group

In 1984, the Center joined an association to provide liability insurance coverage. The association required that stock be purchased in a corporation by all mental health centers participating in the insurance plan. On January 12, 1988, 40 shares of class "C" common stock were issued to the Center in consideration of \$20,000 paid as a deposit. The market value of this investment is not available due to the nature of the corporation.

5. PREPAID MEDICAID MATCH

Medicaid requires that the state's portion of the Medicaid match be prepaid before Medicaid funds may be received by the Center. The match is estimated on a quarterly basis. Occasionally, the estimated match isn't sufficient to cover the actual match amount. The balances in the prepaid Medicaid match account as of June 30, 2022 and 2021 were \$882,202 and \$1,010,084, respectively.

BEAR RIVER MENTAL HEALTH SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended June 30, 2022 and 2021

6. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of June 30, 2022 and 2021:

		<u>2022</u>		<u>2021</u>
Land	\$	457,429	\$	457,429
Buildings and improvements		5,623,600		5,623,600
Furniture and equipment		<u>761,680</u>		<u>755,790</u>
		6,842,709		6,836,819
Accumulated depreciation		<u>(5,036,647)</u>		<u>(4,871,086)</u>
	\$	<u>1,806,062</u>	\$	<u>1,965,733</u>

7. RETIREMENT PLANS

By means of its substantial contract with Cache, Box Elder and Rich Counties, eligible employees of the Center can participate in the Local Governmental Noncontributory Retirement System (Noncontributory System), a cost-sharing multiple-employer defined benefit pension plan administered by the Utah Retirement Systems (Systems).

The Systems are comprised of two pension trust funds and several retirement savings plans. The legacy pension fund is referred to as "Tier 1". The second pension fund entitled "Tier 2 Public Employees System Contributory Retirement System" (Tier 2) became effective July 1, 2011. All participating employees beginning on or after July 1, 2011 who had no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The 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 Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. Utah Retirement Systems (URS) is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms. URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S., Salt Lake City, Utah 84102 or visiting the website: www.urs.org.

The Center was required to contribute a percentage of covered salaries to the respective systems: 18.47 percent to the, Tier 1 Noncontributory Retirement System, and 16.69 percent to the Tier 2 Contributory Hybrid Retirement System. The contribution rates are actuarially determined rates and are approved by the Board as authorized by Utah Code Title 49.

BEAR RIVER MENTAL HEALTH SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended June 30, 2022 and 2021

7. RETIREMENT PLANS (CONTINUED)

The Center's contributions to the Tier 1 Noncontributory Retirement System for years ended June 30, 2022, 2021 and 2020 were \$491,904, \$432,373 and \$424,403, respectively. The Center's contributions to the Tier 2 Contributory Hybrid Retirement System for years ended June 30, 2022, 2021 and 2020 were \$573,225, \$432,929 and \$324,988, respectively. The contributions were equal to the required contributions for each year.

The Center provides supplemental pension benefits for all of its fulltime employees through a defined contribution plan, Section 401(k). Benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate in the plan from the date of employment. Employee contributions are optional within prescribed limits; The Board of Directors authorizes the Center to contribute 2 percent of the Tier 1 and Tier 2 employees' retirement salary. The Center's 2 percent contribution is fully vested upon deposit into the plan. The Center made contributions totaling \$249,217, \$204,647 and \$173,931 for years ended June 30 2022, 2021 and 2020. Employees made \$144,404, \$90,916 and \$58,765 in optional contributions for the same periods.

The Center also offers its employees deferred compensation plans created in accordance with Internal Revenue Service Code. The plans, available to all employees eligible for benefits, permit them to defer a portion of their salary until future years. Employees are eligible to voluntarily participate from the date of employment and are vested immediately upon that date. Employee contributions to the Section 457 plan totaled \$41,987, \$20,060 and \$14,366 and the Roth IRA plan totaled \$33,720, \$24,890 and \$20,240 for the years ended June 30, 2022, 2021 and 2020. The Center did not make any contribution to either plan.

Pension Assets and Liabilities

The actuarially determined share of the URS unfunded pension liability and pre-funded assets ascribed to the Center at December 31, 2021 and 2020 is a net pension asset of \$64,799 and a net pension liability of \$19,556, respectively, for the Tier 2 Public Employees System, and a net pension asset of \$2,063,961 and a net pension liability of \$165,893, respectively, for the Noncontributory System.

8. MORTGAGE PAYABLE

The Center purchased a building in Brigham City, Utah, to use in their mental health services. This purchase was made with loan proceeds available from the Department of Housing and Urban Development (HUD) through the State of Utah Housing Trust Fund at zero percent interest. Repayment of the loan is to be made when the project is sold, transferred to another entity or changes use. The amount due at June 30, 2022 and 2021, was \$309,935, which was for the purchase and renovation of the building.

BEAR RIVER MENTAL HEALTH SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
Years Ended June 30, 2022 and 2021

9. CAFETERIA PLAN

The Center has set up a cafeteria plan to enable employees to have amounts excluded from their income under Section 125(a) and other applicable sections of the Internal Revenue Service Code of 1986, as amended. The plan is to provide contributions from the employees to cover benefits paid. The plan is administered by an independent agency with assets maintained in separate bank accounts.

10. DESIGNATED NET ASSETS

The Board of Directors has appropriated an amount to be set aside for normal operations of the Center. The operating appropriation has been calculated at 120 days of expenditures for year end June 30, 2022. Net investment in fixed assets represents the net book value of capital assets held at year end, net of related debt.

11. OPERATING LEASES

Rent expense for years ended June 30, 2022 and 2021 was \$2,400.

12. CONCENTRATIONS OF RISK

The Center received approximately 74% and 71% of its revenue from Medicaid and approximately 19% and 22% of its revenue from the State of Utah during the years ended June 30, 2022 and 2021, respectively. As of June 30, 2022 and 2021, approximately 24% and 3% of the Center's receivables were from Medicaid and approximately 67% and 84% of the Center's receivables were from the State of Utah, respectively. A change in the level or amount of support could significantly affect the operations of the Center.

13. POTENTIAL MEDICAID MLR SETTLEMENTS

The Center's contract with Medicaid stipulates if the expansion Medical Loss Ratio (MLR) is under 85%, the Center will repay Medicaid until the MLR equals 85%. If the MLR is over 91%, Medicaid would pay the Center until this ratio equals 91%.

For the year ended June 30, 2022, the MLR report is not due to the State of Utah until January 31, 2023, which will then be reviewed by the State of Utah. As such, the Center is unable to estimate any potential settlement amount.

SUPPLEMENTAL SECTION

BEAR RIVER MENTAL HEALTH SERVICES, INC.
SCHEDULE 1: DETAILED STATEMENTS OF ACTIVITIES
Years Ended June 30, 2022 and 2021

	Memorandum Only 2022	Memorandum Only 2021
SUPPORT AND REVENUES		
Government support:		
Federal:		
Block Grant	103,739	100,936
Telehealth-EIM	91,032	8,968
Federal MCOT	-	12,000
Block Grant set aside for children	27,000	30,000
Rapid Follow-Up	33,352	-
Front Line Retention	106,468	-
US Supported Employment	75,000	-
Family recourse facilitator	6,860	9,963
COVID	-	110,000
	<u>443,451</u>	<u>271,867</u>
State:		
State operating grant	1,869,669	1,702,306
State children's grant	215,000	340,000
State Medicaid replacement	61,854	61,939
Stabilization and mobile response	518,847	431,854
Justice assistance grant	141,357	38,560
Early intervention	159,361	190,662
State MCOT	468,571	356,600
Pre-admission screening/resident review	17,304	15,794
Justice reinvestment initiative	48,785	46,250
Community outplacement grant	97	229
	<u>3,500,845</u>	<u>3,184,194</u>
County:		
County match	470,933	468,231
	<u>4,415,229</u>	<u>3,924,292</u>
Total governmental support		
Revenues:		
Medicaid, net:		
Medicaid disability determination	560	1,680
Medicaid capitation	15,884,416	13,096,637
Medicaid FFS	271,317	77,152
Medicaid/Medicare crossovers	21,635	31,619
ARPA HCBS Enhancement	530,109	-
Medicaid match contra revenue	(2,787,798)	(2,530,842)
Medicaid admin fee	(115,307)	(109,188)
	<u>13,804,932</u>	<u>10,567,058</u>
Total Medicaid, net		

See accompanying notes and independent auditors' report

BEAR RIVER MENTAL HEALTH SERVICES, INC.
SCHEDULE 1: DETAILED STATEMENTS OF ACTIVITIES (CONTINUED)
Years Ended June 30, 2022 and 2021

	Memorandum Only <u>2022</u>	Memorandum Only <u>2021</u>
Service fees:		
Personal payments	347	582
Insurance	19,925	52,015
Medicare	74,069	44,636
Mental health court	35,860	37,500
Schools	58,532	51,605
Consult fees	48,740	17,558
Rainbow club/New discovery	3,587	2,350
Total service fees	<u>241,060</u>	<u>206,246</u>
Investment income	64,933	45,762
Client living fees:		
24-hour supervised living fees	17,702	11,959
Semi-independent living fees	47,548	53,602
Total client living fees	<u>65,250</u>	<u>65,561</u>
Miscellaneous:		
Integration Grant	13,500	9,000
Miscellaneous	716	5,236
Donations	10,000	250
Day treatment lunch program	6,888	6,320
Total miscellaneous	<u>31,104</u>	<u>20,806</u>
Total revenues	<u>14,207,279</u>	<u>10,905,433</u>
Total support and revenues	<u>18,622,508</u>	<u>14,829,725</u>

See accompanying notes and independent auditors' report

BEAR RIVER MENTAL HEALTH SERVICES, INC.
SCHEDULE 1: DETAILED STATEMENTS OF ACTIVITIES (CONTINUED)
Years Ended June 30, 2022 and 2021

EXPENSES	Memorandum Only	Memorandum Only
	<u>2022</u>	<u>2021</u>
Salaries	7,215,855	5,834,972
Employee benefits	3,863,866	3,383,615
Total personnel	11,079,721	9,218,587
Travel - in state	37,289	23,114
Travel - out of state	-	-
Gas and oil	24,864	15,229
Maintenance	18,159	8,191
Insurance	31,826	30,343
Total travel/auto	112,138	76,877
Office supplies	18,367	20,518
Postage	3,525	3,318
Printing and publications	7,285	7,897
Maintenance	70	1,528
Total office maintenance	29,247	33,261
Rent	2,440	2,400
Utilities	148,179	136,641
Telephone	52,853	62,529
Insurance	37,849	34,420
Janitorial	64,205	65,004
Maintenance	382,465	233,399
Total occupancy	687,991	534,393
Contract services	218,384	170,548
Inpatient	2,431,054	2,059,534
Residential beds	-	-
Total professional services	2,649,438	2,230,082
Books and journals	1,169	697
Licenses and memberships	9,154	8,008
Education and training	44,346	38,445
Liability insurance	74,987	71,680
Total staff support	129,656	118,830

See accompanying notes and independent auditors' report

BEAR RIVER MENTAL HEALTH SERVICES, INC.
SCHEDULE 1: DETAILED STATEMENTS OF ACTIVITIES (CONTINUED)
Years Ended June 30, 2022 and 2021

	Memorandum Only <u>2022</u>	Memorandum Only <u>2021</u>
Data processing services	22,659	6,716
Data processing supplies/equipment	126,184	202,137
Data processing maintenance	109,219	104,794
Total data processing	<u>258,062</u>	<u>313,647</u>
Materials	5,499	10,209
Medical supplies	4,228	3,394
Patient activities	124,078	101,157
Total program activities	<u>133,805</u>	<u>114,760</u>
Advertising	3,777	10,656
Miscellaneous	2,554	2,763
Bank charges	1,036	1,535
Board of directors	636	433
Total other expenses	<u>8,003</u>	<u>15,387</u>
Equipment and furnishings	5,890	47,546
Total capital outlay	<u>5,890</u>	<u>47,546</u>
Total expenditures before adjustment	15,093,951	12,703,370
Capital expenditures	(5,890)	(47,546)
Depreciation	165,561	210,162
Total expenses	<u>15,253,622</u>	<u>12,865,986</u>
Non-operating revenue:		
Gain on sale of asset	<u>-</u>	<u>-</u>
Net income (loss)	<u><u>3,368,886</u></u>	<u><u>1,963,739</u></u>

See accompanying notes and independent auditors' report

**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 Board of Directors
Bear River Mental Health Services, Inc.
Logan, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Bear River Mental Health Services, Inc. (a nonprofit Center), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 12, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Bear River Mental Health Services, Inc.'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bear River Mental Health Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center'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 Center'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 Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carver Florek & James, CPAs

Layton, Utah
December 12, 2022

December 12, 2022

To the Board of Directors of
Bear River Mental Health Services, Inc.
Logan, Utah

We have audited the financial statements of Bear River Mental Health Services, Inc. as of and for the year ended June 30, 2022, and have issued our report thereon dated December 12, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 13, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

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

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

We did not identify any significant control deficiencies and other matters during our audit.

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Bear River Mental Health Services, Inc. is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies during the year ended June 30, 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

The most sensitive accounting estimate affecting the financial statements is management's estimate of the allowance for uncollectible accounts.

Management's estimate of the allowance for uncollectible accounts is based on management's assessment of the debtor's ability to repay, historical collections, and other factors. We evaluated the key factors and assumptions used to develop the allowance for uncollectible accounts and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

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

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. We did not identify any financial statement misstatements in the current period.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no material misstatements identified as a result of our audit procedures.

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated December 12, 2022.

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings or Issues

In the normal course of our professional association with Bear River Mental Health Services, Inc., we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Bear River Mental Health Services, Inc.'s auditors.

This report is intended solely for the information and use of the board of directors and management of Bear River Mental Health Services, Inc., and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Caven Florek & James, CPAs



Boyd Bingham

Stan Summers

Lee Perry

COUNTY COMMISSIONERS

January 25, 2023

Rocky Mountain Power Company,

To Whom It May Concern:

On behalf of Box Elder County, the commissioners write to express their support and appreciation for the continued efforts and performance made by Rocky Mountain Power as they work diligently with the tackling of this endeavor for the Broadband Buildout. It is refreshing to see the alignment between two entities sharing resources to undertake this specific and mutually beneficial project.

It is our belief that this strategic calibration between Rocky Mountain Power and the Broadband Buildout will be instrumental to all communities in developing a more effective high speed internet infrastructure.

This project will be invaluable for generations to come. It will be a significant asset for Box Elder County and Utah. Box Elder County Commissioners are working closely with all involved to bring this project to fruition.

We look forward to working with Rocky Mountain Power as this project moves forward.

Sincerely,

Handwritten signature of Stan Summers in black ink.

Stan Summers, Chair
Box Elder County Commission

Handwritten signature of Boyd Bingham in black ink.

Boyd Bingham
Commissioner

Lee Perry
Commissioner



**BOX ELDER COUNTY
RESOLUTION 23-01**

MODERATE INCOME HOUSING REPORT

**A RESOLUTION OF BOX ELDER COUNTY, UTAH, ADOPTING THE ANNUAL
MODERATE INCOME HOUSING REPORT.**

WHEREAS, Utah Code Annotated Section 17-27a-408 requires Box Elder County (hereafter "County") to submit an annual "Moderate Income Housing Report" (hereafter "Report") to the Housing and Community Development Division with the Department of Workforce Services;

WHEREAS, the County has prepared and submitted its annual Report and now desires to adopt the same by this Resolution;

NOW, THEREFORE, BE IT RESOLVED by the County Commission of Box Elder County, Utah, that the Report attached in Exhibit A incorporated herein by this reference is hereby adopted. The County Commission is hereby authorized to execute any documents related to the Report. This Resolution is effective immediately upon passage and approval.

PASSED AND ADOPTED by the County Commission on this 25th day of January, 2023.



Stan Summers, Chairman

VOTING:



Summers	Yea <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>
Bingham	Yea <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>
Perry	Yea <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>

ATTEST:



County Clerk

EXHIBIT A

In conformance with Utah Code Annotated Section 17-27a-408 Box Elder County adopts the following strategies and implementations:

(E) Create or allow for, and reduce regulations to, internal or detached accessory dwelling units in residential zones.

In 2013 Box Elder County began allowing detached accessory dwelling units and in 2021 Box Elder County, in compliance with State Code, began allowing internal accessory dwelling units. Box Elder County has marketed this option on its website and in speaking to the general public. In 2023 Box Elder County will promote ADU's quarterly via its Facebook, Instagram, and Twitter social media networks. Box Elder County will also track the number of ADU applications on an annual basis. In 2022 Box Elder County approved 3 detached ADU's.

(L) Reduce, waive, or eliminate impact fees related to moderate income housing.

Box Elder County does not charge impact fees related to moderate income housing. Box Elder County will continue to not charge impact fees related to moderate income housing. Within the 2027 Moderate Income Housing reporting timeline Box Elder County is considering conducting an impact fee study for transportation associated with residential uses. Following this study Box Elder County will pass policy waiving impact fees related to moderate income housing.

(R) Eliminate impact fees for any accessory dwelling unit that is not an internal accessory dwelling unit as defined in section 17-27a-526.

Box Elder County does not charge impact fees for any accessory dwelling units – internal or detached. Box Elder County will continue to not charge impact fees related to accessory dwelling units. Within the 2027 Moderate Income Housing reporting timeline Box Elder County is considering conducting an impact fee study for transportation associated with residential uses. Following this study Box Elder County will pass policy waiving impact fees related to accessory dwelling units.