

LANDFILL ANNUAL REPORT

For Calendar year 2012

MAR - 5 2013
2013-002227

Administrative Information (Please enter all the information requested below)

Facility Name: San Juan County Landfill
 Facility Mailing Address: Post Office Box 9 - 50 West Landfill Road
(Number & Street, Box and/or Route)

City: Blanding Zip Code: 84535-0005
 County: San Juan Permit Number: 93C5R2

Owner

Name: San Juan County Phone No.: (435)678-3070
 Owner Mailing Address: Post Office Box 9 - 117 South Main Street #202
(Number & Street, Box and/or Route)
 City: Monticello State: Utah Zip Code: 84535-0009
 Contact Name: Rick M. Bailey Contact Title: Chief Administrative Officer
 Contact's Mailing Address: Post Office Box 9, Monticello, Utah 84535-0009
 Phone No.: (435)587-3225 Contact's Email Address: rmbailey@sanjuancounty.org

Operator (Complete this section only if the operator is not an employee of the Owner shown above)

Name: Preston Grover (County Landfill Manager) Phone No.: 435-678-3070
 Owner Mailing Address: _____
(Number & Street, Box and/or Route)
 City: _____ State: Utah Zip Code: _____
 Contact Name: _____ Contact Title: _____
 Contact's Mailing Address: _____
 Phone No.: _____ Contact's Email Address: _____

Facility Type and Status

- | | | | |
|---|---|-----------------------------------|--|
| <input checked="" type="checkbox"/> Class I | <input type="checkbox"/> Class IIIb | <input type="checkbox"/> Class V | <input type="checkbox"/> Facility Closed during the year
Date Closed: _____ |
| <input type="checkbox"/> Class II | <input type="checkbox"/> Class IVa | <input type="checkbox"/> Class VI | |
| <input type="checkbox"/> Class IIIa | <input checked="" type="checkbox"/> Class IVb | | |

Annual Disposal (Tons received at the facility for disposal)

Waste Type	Waste Origin		Total	Measurement	
	In-State	Out-of-State		Tons	Cubic Yards
Municipal	<u>5,213.91</u>	<u>57,456.92</u>	<u>62,670.83</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Industrial	<u>448.90</u>	<u>0.00</u>	<u>448.90</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
C/D*	<u>678.01</u>	<u>361.51</u>	<u>1,039.52</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

*C/D waste includes all waste going to a Class IV or VI landfill cell

Conversion Factor Used

- None Used Site Specific From Rules List Site Specific Conversion: _____

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Recycling

Material Recycled: 424.98 TN TIRES Reported in Tons Cubic Yards
25 BATTERIES

Utah Disposal Fee

Disposal fee required to be paid to State Yes No (If yes please show fees paid below)

Municipal: _____ Industrial: _____ C/D: _____ Annual: \$1,450.00

Municipal, Industrial and C/D are fees paid by Commercial Facilities. Annual fee is paid by facilities operated by a municipality

Current Landfill Remaining Capacity

Tons: _____ Cubic Yards: _____ Acre: 60.00 Years: 40.00

Acres Currently Open: 10.00 Acres Currently Closed: 0.00

Financial Assurance

Current Closure Cost Estimate: \$359,283.00

Current Post-Closure Cost Estimate: \$325,438.00

Current Amount or Balance in Mechanism: \$716,576.16

(If facility permit has been renewed and if balance does not equal or exceed total for closure and post-closure care please contact the Division)

Current Financial Assurance Mechanism: PTIF ESC-SAN JUAN CO-LANDFILL ACCOUNT #1630

(ie. Bond, Trust Fund, Corporate or government Test etc.)

Current Financial Assurance Mechanism Holder: PTIF ESC-SAN JUAN CO-LANDFILL ACCOUNT #1630

(ie. Name of Bond Company, Bank etc. Account number)

Financial Assurance: Each facility must recalculate the cost of closure and post-closure care to account for inflation and design changes each year. The inflation factor can be found on the Division web page. Facilities that are using a trust account should include a copy of the most recent account statement.

Note Facilities using "Local Government Financial Test" or the "Corporate Financial Test" must provide the information required in R315-309-8(4) or R315-309-9(3) each year.

Other Reports and Information to be Submitted with Annual Report

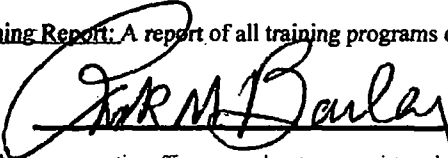
Ground Water Monitoring: Class I and V landfills only. Check if exempt

Explosive Gas Monitoring: Class I, II and V landfills only. Check if exempt

Does the facility have a landfill gas collection system Yes No

If yes please briefly describe use of gas, e.g., flared or used for electricity generation.

Training Report: A report of all training programs or procedures completed by facility personnel during the year.

Signature: 

Date: 2-28-2013

Signature should be by an executive officer, general partner, proprietor, elected official, or a duly authorized representative. A duly authorized representative must meet the requirements of the solid waste rules (UAC R315-310-2(4)(d)).

Type Name: Rick M. Bailey

Title: Chief Administrative Officer

Material Summary
All Transactions 01/01/2012 - 12/31/2012

<u>Material</u>	<u>Description</u>	<u>Loads</u>	<u>Net Wt.</u>	<u>Units</u>	<u>Charges</u>
ANIMAL	ANIMAL	2	0 lb	51.00	357.00
COMMERCIAL	COMMERCIAL WASTE	47	37,237.74460 lb	0.00	930.75
CONST/DEMO	CONST/DEMO	588	997,421.994840 lb	150.00	25,292.50
CONSTRUCTION	CONSTRUCTION MATERIALS	38	421.7784200 lb	0.00	1,052.50
DIRT	CONTAMINATED DIRT	26	448.97897800 lb	0.00	11,222.50
REFRIGERATOR	REFRIGERATOR	11	0 lb	19.00	482.00
RESID/COMM	RESIDENTIAL/ COMMERCIAL	1864	10,895.4321790860 lb	50.00	271,965.00
RESIDENTIAL	RESIDENTIAL WASTE	218	27,177.54340 lb	0.00	1,761.00
SEMI TRUCK TIRE	Semi Truck Tire	25	0 lb	373.00	1,872.00
TIRE	TIRES	73	431.997863980 lb	1506.00	2,764.00
Grand Total:		2892	25760480 lb	2149.00	317,699.25

12,880.24 TN

Dirt 448.9 TN
Res/com 10959.83 TN
Const/Demo 1039.52 TN
Refrigerators 19
Tires 1879

STATEMENT OF ACCOUNT

P T I F

UTAH PUBLIC TREASURERS' INVESTMENT FUND

Richard K. Ellis, Utah State Treasurer, Fund Manager
 PO Box 142315
 350 N State Street, Suite 180
 Salt Lake City, Utah 84114-2315
 Local Call (801) 538-1042 Toll Free (800) 395-7665
 www.treasurer.utah.gov

ESC-SAN JUAN CO-LANDFILL
 GLENIS B PEARSON
 PO BOX 817
 MONTICELLO UT 84535

Account **Account Period**
 1630 December 01, 2012 through December 31, 2012

Summary

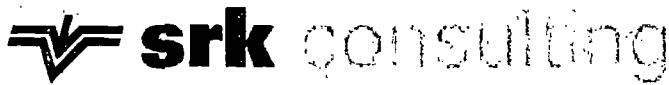
Beginning Balance	\$ 716,156.01	Average Daily Balance	\$ 716,156.01
Deposits	\$ 420.15	Interest Earned	\$ 420.15
Withdrawals	\$ 0.00	360 Day Rate	0.6813
Ending Balance	\$ 716,576.16	365 Day Rate	0.6908

Date	Activity	Deposits	Withdrawals	Balance
12/01/2012	FORWARD BALANCE	\$ 0.00	\$ 0.00	\$ 716,156.01
12/31/2012	REINVESTMENT	908- \$ 420.15	\$ 0.00	\$ 716,576.16
12/31/2012	ENDING BALANCE	\$ 0.00	\$ 0.00	\$ 716,576.16 ✓

**SAN JUAN COUNTY LANDFILL
TRAINING RECORD**

2012

Rural Landfill Training January 11, 2012 Richfield, Utah Preston Grover



SRK Consulting (U.S.) Inc.
5250 Neil Road, Suite 300
Reno, Nevada 89502

T: (775) 828-6800
F: (775) 828-6820

reno@srk.com
www.srk.com

June 3, 2012

Via e-mail (rmbailey@sanjuancounty.org) and 1st Class Mail

Mr. Rick Bailey, County Administrator
San Juan County
117 South Main Street #202
Monticello, UT 84535

Subject: Updated Closure and Postclosure Costs for the San Juan County Landfill, San Juan County, Utah

Dear Mr. Bailey:

SRK Consulting (U.S.), Inc. (SRK) has prepared this update to the closure and post-closure costs for the San Juan County Landfill in San Juan County, Utah in accordance with the requirements of Utah Administrative Code (UAC) Section R315-309-2(2). Closure costs were presented in the 2005 permit renewal application document titled "Application for Renewal, Solid Waste Landfill Permit 93-05, Class I Municipal Solid Waste Landfill, San Juan County Landfill, San Juan County, Utah." That application presented the closure and postclosure costs in 2005 dollars as \$310,500 and \$281,250, respectively. The 2005 costs have been revised for this 2012 inflation update using implicit price deflators for the gross domestic product published by the United States Department of Commerce and available at the following website: http://www.bea.gov/scb/pdf/2012/02%20February/D%20Pages/0212dpg_c.pdf.

The inflation factor is the result of dividing the latest published annual Deflator by the Deflator for the previous year. Adjustment is made by multiplying the closure and postclosure costs by the inflation factor. The closure and postclosure costs calculated in 2005 dollars are therefore multiplied by 1.032 to convert to equivalent 2006 dollars and so on through 2011. Since a deflator hadn't been published for 2012 as of the date of preparation of this report, the published value for 2011 has been assumed to be applicable to all of 2012. This method for estimating 2012 costs should be verified and/or revised in the next update. A copy of the published price deflators is included in **Attachment 1**.

U.S. Offices:

Anchorage 907.677.3520
Denver 303.985.1333
Eiko 775.753.4151
Fort Collins 970.407.8302
Reno 775.828.6800
Tucson 520.544.3688

Mexico Office:

Guadalupe,
Zacatecas
52.492.927.8982

Canadian Offices:

Saskatoon 306.955.4778
Sudbury 705.682.3270
Toronto 416.601.1445
Vancouver 604.681.4196
Yellowknife 867.873.8670

Group Offices:

Africa
Asia
Australia
Europe
North America
South America

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Table 1. Inflation-Adjusted Closure and Post-Closure Costs

Year	Implicit Price Deflator for Gross Domestic Product ¹	Inflation Factor	Adjusted Closure Cost	Adjusted Annual Post-Closure Cost	Years Remaining in Postclosure Period	Adjusted Total Postclosure Cost for Expansion
2005	100		\$310,500	\$9,375	30	\$281,250
2006	103.231	1.032	\$320,532	\$9,678	30	\$290,337
2007	106.227	1.029	\$329,835	\$9,959	30	\$298,763
2008	108.582	1.022	\$337,147	\$10,180	30	\$305,387
2009	109.729	1.011	\$340,709	\$10,287	30	\$308,613
2010	110.992	1.012	\$344,630	\$10,406	30	\$312,165
2011	113.327	1.021	\$351,880	\$10,624	30	\$318,732
2012 ²		1.021	\$359,283	\$10,848	30	\$325,438

NOTE: ¹ Data from U.S. Department of Commerce website at http://www.bea.gov/scb/pdf/2012/02%20February/D%20Pages/0212dpg_c.pdf. ² Reported 2011 deflator used to estimate 2012 costs.

Please feel free to call me at (775) 828-6800 if you have any questions or comments regarding this cost update.

Sincerely,
SRK Consulting (U.S.) Inc.



R. Breese Burnley, P.E.
Principal Professional

attachments: 1. Table C.1. GDP and Other Major NIPA Aggregates, U.S. Department of Commerce

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ATTACHMENT 1
Table C.1. GDP and Other Major NIPA Aggregates
U.S. Department of Commerce

San Juan County Landfill Cost Updates

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C. Historical Measures

This table is derived from the "Selected NIPA Tables" that are published in this issue and from the "GDP and Other Major NIPA Series" tables that were published in the August 2011 issue. (The changes in prices are calculated from indexes expressed to three decimal places.)

Table C.1. GDP and Other Major NIPA Aggregates—Continues

(Quarterly estimates are seasonally adjusted at annual rates)

Year and Quarter	Billions of chained (2005) dollars			Percent change from preceding period		Chain-type price indexes [2005=100]		Implicit price deflators [2005=100]		Percent change from preceding period			
	Gross domestic product	Final sales of domestic product	Gross national product	Real gross domestic product	Real final sales of domestic product	Gross domestic product	Gross domestic purchases	Gross domestic product	Gross national product	Chain-type price index		Implicit price deflators	
										Gross domestic product	Gross domestic purchases	Gross domestic product	Gross national product
1959	2,760.1	2,761.6	2,778.1	7.2	6.3	18.363	17.987	18.355	18.336	1.1	1.2	1.2	1.2
1960	2,828.5	2,834.2	2,848.2	2.5	2.6	18.620	18.235	18.612	18.592	1.4	1.4	1.4	1.4
1961	2,894.4	2,902.1	2,916.1	2.3	2.4	18.830	18.428	18.821	18.802	1.1	1.1	1.1	1.1
1962	3,069.6	3,082.3	3,094.1	6.1	5.5	19.087	18.670	19.078	19.060	1.4	1.3	1.4	1.4
1963	3,204.0	3,199.9	3,230.1	4.4	4.5	19.290	18.887	19.281	19.264	1.1	1.2	1.1	1.1
1964	3,389.4	3,390.8	3,417.5	5.8	6.0	19.589	19.191	19.580	19.563	1.6	1.6	1.6	1.6
1965	3,607.0	3,587.6	3,636.4	6.4	5.8	19.945	19.524	19.936	19.920	1.8	1.7	1.8	1.8
1966	3,842.1	3,803.4	3,869.8	6.5	6.0	20.511	20.071	20.502	20.486	2.8	2.8	2.8	2.8
1967	3,939.2	3,920.0	3,967.7	2.5	3.1	21.142	20.654	21.133	21.116	3.1	2.9	3.1	3.1
1968	4,129.9	4,115.8	4,160.6	4.8	5.0	22.040	21.526	22.031	22.015	4.2	4.2	4.2	4.3
1969	4,258.2	4,245.0	4,288.0	3.1	3.1	23.130	22.582	23.119	23.101	4.9	4.9	4.9	4.9
1970	4,266.3	4,284.3	4,295.8	0.2	0.9	24.349	23.798	24.338	24.320	5.3	5.4	5.3	5.3
1971	4,409.5	4,403.6	4,442.2	3.4	2.8	25.567	25.021	25.554	25.537	5.0	5.1	5.0	5.0
1972	4,643.8	4,638.7	4,676.9	5.3	5.3	26.670	26.134	26.657	26.639	4.3	4.4	4.3	4.3
1973	4,912.8	4,884.0	4,960.3	5.8	5.3	28.148	27.647	28.136	28.121	5.5	5.8	5.5	5.6
1974	4,885.7	4,870.0	4,939.8	-0.6	-0.3	30.695	30.484	30.690	30.669	9.0	10.3	9.1	9.1
1975	4,875.4	4,922.1	4,917.2	-0.2	1.1	33.606	33.328	33.591	33.570	9.5	9.3	9.5	9.5
1976	5,136.9	5,115.9	5,168.8	5.4	3.9	35.535	35.238	35.519	35.502	5.7	5.7	5.7	5.8
1977	5,373.1	5,340.3	5,429.1	4.8	4.4	37.796	37.617	37.783	37.767	6.4	6.8	6.4	6.4
1978	5,672.8	5,634.9	5,728.4	5.6	5.5	40.447	40.286	40.435	40.419	7.0	7.1	7.0	7.0
1979	5,850.1	5,836.2	5,925.2	3.1	3.6	43.811	43.833	43.798	43.782	8.3	8.8	8.3	8.3
1980	5,834.0	5,873.6	5,908.3	-0.3	0.6	47.817	48.448	47.791	47.769	9.1	10.5	9.1	9.1
1981	5,982.1	5,954.4	6,047.3	2.5	1.4	52.326	52.909	52.270	52.251	9.4	9.2	9.4	9.4
1982	5,865.9	5,918.2	5,934.0	-1.9	-0.6	55.514	55.906	55.459	55.438	6.1	5.7	6.1	6.1
1983	6,130.9	6,167.6	6,197.1	4.5	4.2	57.705	57.865	57.652	57.635	3.9	3.5	4.0	4.0
1984	6,571.5	6,490.0	6,634.1	7.2	5.2	59.874	59.904	59.817	59.800	3.8	3.5	3.8	3.8
1985	6,843.4	6,833.1	6,888.0	4.1	5.3	61.686	61.805	61.628	61.614	3.0	2.8	3.0	3.0
1986	7,060.5	7,092.7	7,110.4	3.5	3.8	63.057	63.000	62.991	62.973	2.2	2.3	2.2	2.2
1987	7,307.0	7,289.9	7,335.9	3.2	2.8	64.818	64.978	64.819	64.804	2.8	3.1	2.9	2.9
1988	7,607.4	7,601.3	7,643.9	4.1	4.3	67.047	67.215	67.046	67.031	3.4	3.4	3.4	3.4
1989	7,879.2	7,860.8	7,917.3	3.6	3.4	69.579	69.765	69.577	69.570	3.8	3.8	3.8	3.8
1990	8,027.1	8,025.8	8,075.0	1.9	2.1	72.274	72.601	72.282	72.260	3.9	4.1	3.9	3.9
1991	8,008.3	8,027.9	8,048.8	-0.2	0.0	74.826	74.980	74.824	74.819	3.5	3.3	3.5	3.5
1992	8,280.0	8,277.2	8,319.4	3.4	3.1	76.802	78.788	76.598	76.586	2.4	2.4	2.4	2.4
1993	8,516.2	8,508.0	8,556.0	2.9	2.8	78.288	78.404	78.290	78.291	2.2	2.1	2.2	2.2
1994	8,863.1	8,801.7	8,893.0	4.1	3.5	79.935	80.029	79.940	79.942	2.1	2.1	2.1	2.1
1995	9,086.0	9,085.4	9,121.7	2.5	3.0	81.602	81.743	81.606	81.611	2.1	2.1	2.1	2.1
1996	9,425.8	9,404.4	9,463.1	3.7	3.7	83.154	83.220	83.159	83.166	1.9	1.8	1.9	1.9
1997	9,845.9	9,774.2	9,873.4	4.5	3.9	84.627	84.468	84.628	84.630	1.8	1.5	1.8	1.8
1998	10,274.7	10,208.3	10,295.3	4.4	4.4	85.580	85.034	85.584	85.581	1.1	0.7	1.1	1.1
1999	10,770.7	10,706.5	10,802.9	4.8	4.9	86.840	86.377	86.842	86.840	1.5	1.6	1.5	1.5
2000	11,216.4	11,158.0	11,259.2	4.1	4.2	88.724	88.537	88.723	88.720	2.2	2.5	2.2	2.2
2001	11,337.5	11,382.0	11,395.0	1.1	2.0	90.731	90.198	90.727	90.725	2.3	1.9	2.3	2.3
2002	11,543.1	11,533.6	11,597.1	1.8	1.3	92.192	91.498	92.196	92.191	1.6	1.4	1.6	1.6
2003	11,836.4	11,820.5	11,909.9	2.5	2.5	94.134	93.584	94.135	94.131	2.1	2.3	2.1	2.1
2004	12,246.9	12,181.3	12,341.6	3.5	3.1	96.784	96.415	96.786	96.782	2.8	3.0	2.8	2.8
2005	12,623.0	12,573.0	12,720.1	3.1	3.2	100.000	100.000	100.000	100.000	3.3	3.7	3.3	3.3
2006	12,958.5	12,899.3	13,028.3	2.7	2.8	103.237	103.354	103.231	103.234	3.2	3.4	3.2	3.2
2007	13,206.4	13,177.5	13,322.0	1.9	2.2	106.231	106.402	106.227	106.230	2.9	2.9	2.9	2.9
2008	13,161.9	13,200.5	13,316.9	-0.3	0.2	108.565	109.858	108.582	108.589	2.2	3.2	2.2	2.2
2009	12,703.1	12,852.7	12,843.2	-3.5	-2.6	109.732	109.803	109.729	109.717	1.1	-0.1	1.1	1.0
2010	13,088.0	13,028.9	13,261.0	3.0	1.4	111.000	111.438	110.992	110.971	1.2	1.5	1.2	1.1
2011	13,313.4	13,281.8		1.7	1.9	113.307	114.186	113.327		2.1	2.5	2.1	

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Cost Update

Burnley, Breese <bburnley@srk.com>

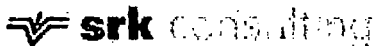
Thu, Feb 28, 2013 at 9:18 AM

To: "Rick Bailey (rmbailey@sanjuancounty.org)" <rmbailey@sanjuancounty.org>

Rick, I hope this is what you were after. The last update we produced for you is attached. Let me know if you need an update to this for the 2013 and I will crank it out today.

Thanks,

Breese Burnley



Mobile: +1-775-230-3558

From: Burnley, Breese

Sent: Monday, June 04, 2012 9:37 AM

To: Rick Bailey (rmbailey@sanjuancounty.org)

Subject: Finally

Hello Rick, you waited way too long for this little letter, but I appreciate your patience. We originally thought we would go back through the unit rates and update the whole cost estimate. The last time SRK did that was for the 2005 renewal application. The attached letter uses the required method for updating costs annually for inflation, but we have not messed with the unit rates. This letter should be all you need, but I do have a couple questions/comments after putting it together.

1. Did you do a 2010 renewal application and did you have adjusted costs done at that time? If yes, my letter will be based on the wrong starting numbers. If not, the attached letter should work no problem.
2. The UDEQ regs suggest using a contractor to adjust costs every 5 years, with the sort of inflation adjustment I provided being performed in intervening years. If the costs have not been updated since 2005, I recommend before the next update is required that you give the design drawings and a blank spreadsheet (that I could provide) to a local contractor capable of doing the work and pay them to fill in the unit rates with reasonable numbers. That would provide a reset point for the next 5 years of inflation adjustments and may actually reduce your total financial assurance requirements given the state of the economy.

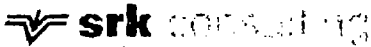
10

Note that because the attached letter is simpler than the approach I originally envisioned, and I am way too late in getting this to you, I am only charging an hour of my time plus my junior engineer's time to put this together. This just happened to be a very busy time with multiple regulatory deadlines coalescing at once, but I will endeavor to be much more responsive if you need my help in the future. Please call if you have questions or need additional information.

Thank you,

R. Breese Burnley, P.E.

Principal Engineer



SRK Consulting (U.S.), Inc.

Suite 300, 5250 Neil Road, Reno, NV, 89502, USA

Tel: +1-775-828-6800; Fax: +1-775-828-6820

Mobile: +1-775-230-3558; Direct: +1-775-284-2220

Email: rbumley@srk.com

www.srk.com

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SJCLF_2012RevisedCosts_20120603_FNL.pdf
223K

Bailey, Rick <rmbailey@sanjuancounty.org>
Draft To: "Burnley, Breese" <bburnley@srk.com>

Thu, Feb 28, 2013 at 9:24 AM

If you could do that, I would really appreciate it. I know our auditors want the updates

[Quoted text hidden]

Rick M. Bailey
San Juan County Administrator (Fire Marshal and Director)
San Juan County (Fire and Emergency Services)
117 South Main Street #202
Post Office Box 9
Monticello, Utah 84535-0009
Office (435) 587-3225

**SAN JUAN COUNTY
INDEPENDENT AUDITORS' REPORT
BASIC FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011**



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YEAR ENDED DECEMBER 31, 2011**

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LARSON & ROSENBERGER LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

County Commissioners
San Juan County
Monticello, Utah

Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of San Juan County, as of and for the year ended December 31, 2011, which collectively comprise San Juan County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of San Juan County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the San Juan Transportation District, the San Juan Health Services District, and San Juan Mental Health/Substance Abuse Special District which are shown as discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the component units, is based solely on the reports of such 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.


In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of San Juan County, as of December 31, 2011, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America

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The Management's Discussion and Analysis and other required supplementary information on pages MDA-1 through MDA-9 and 44 through 48 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with Government Auditing Standards, we have also issued a report dated December 7, 2012, on our consideration of San Juan County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise San Juan County's basic financial statements. The combining and individual non-major fund financial statements and the Statement of Taxes Charged, Collected, and Disbursed, on pages 50 through 53 are presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of transient room taxes and tourism, recreation, cultural and convention facilities taxes is presented for purposes of additional analysis as required by *Utah Code* section 17-31-5.5(3) and is also 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 the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the financial statements. The supplementary information and the schedules described above are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.


Larson & Rosenberger, LLP

December 7, 2012

**San Juan County
Statement of Activities
For the Year Ended December 31, 2011**

Function/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			Component Units	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
				Governmental Activities	Business-type Activities	Total		
Primary Government:								
Governmental activities:								
General government	\$ 4,520,269	\$ 792,466	\$ -	\$ -	\$ (3,727,803)	\$ -	\$ (3,727,803)	\$ -
Public safety	3,798,426	1,768,478	345,793	61,978	(1,622,177)	-	(1,622,177)	-
Public health	1,589,813	70,460	555,010	-	(964,343)	-	(964,343)	-
Highways and public improvements	9,268,394	-	8,619,048	(48,877)	(698,223)	-	(698,223)	-
Parks, recreation, and public property	739,655	18,793	-	-	(720,862)	-	(720,862)	-
Community and economic development	1,784,000	3,578	355,197	978,154	(447,071)	-	(447,071)	-
Total Governmental Activities	<u>21,700,557</u>	<u>2,653,775</u>	<u>9,875,048</u>	<u>991,255</u>	<u>(8,180,479)</u>	<u>-</u>	<u>(8,180,479)</u>	<u>-</u>
Business-type activities:								
Emergency medical services	611,197	456,880	121,952	-	-	(32,365)	(32,365)	-
Landfill	340,646	554,313	-	-	-	213,667	213,667	-
Total Business-type Activities	<u>951,843</u>	<u>1,011,193</u>	<u>121,952</u>	<u>-</u>	<u>-</u>	<u>181,302</u>	<u>181,302</u>	<u>-</u>
Total Primary Government	<u>\$ 22,652,400</u>	<u>\$ 3,664,968</u>	<u>\$ 9,997,000</u>	<u>\$ 991,255</u>	<u>(8,180,479)</u>	<u>181,302</u>	<u>(7,999,177)</u>	<u>-</u>
Component Units:								
Transportation Special Service District	\$ 2,081,971	\$ -	\$ -	\$ 2,047,646				(34,325)
San Juan Health Care Service District	11,373,043	8,570,742	4,214,178	-				1,411,877
San Juan Mental Health/Substance Abuse Special Service District	1,732,069	672,848	1,154,494	-				95,273
Total Component Units	<u>\$ 15,187,083</u>	<u>\$ 9,243,590</u>	<u>\$ 5,368,672</u>	<u>\$ 2,047,646</u>				<u>1,472,825</u>
				General Revenues:				
				Taxes	7,085,935	-	7,085,935	-
				Earnings on investments	194,768	8,518	203,286	33,012
				Miscellaneous	26,517	-	26,517	135,387
				Payment in lieu of tax	1,982,116	-	1,982,116	-
				Gain (loss) on sale of assets	(119,930)	-	(119,930)	-
				Other shared taxes	341,976	-	341,976	-
				Total General Revenues and Transfers	<u>9,511,382</u>	<u>8,518</u>	<u>9,519,900</u>	<u>168,399</u>
				Change in Net Assets	1,330,903	189,820	1,520,723	1,641,224
				Net Assets - Beginning	104,931,888	2,257,773	107,189,661	10,344,661
				Net Assets - Ending	<u>\$ 106,262,791</u>	<u>\$ 2,447,593</u>	<u>\$ 108,710,384</u>	<u>\$ 11,985,885</u>

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San Juan County
Statement of Net Assets – Proprietary Funds
December 31, 2011

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>EMS</u>	<u>Landfill</u>	<u>Total</u>
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 92,511	\$ 781,202	\$ 873,713
Accounts receivable	614,354	22,637	636,991
Allowance for doubtful accounts	(305,624)	-	(305,624)
Due from other funds	-	27,221	27,221
Restricted cash and cash equivalents	5,021	711,079	716,100
Total Current Assets	406,262	1,542,139	1,948,401
FIXED ASSETS			
Land	25,000	-	25,000
Buildings, net	254,120	59,491	313,611
Machinery & Equipment, net	552,872	399,478	952,350
Total Noncurrent Assets	831,992	458,969	1,290,961
Total Assets	1,238,254	2,001,108	3,239,362
LIABILITIES			
Current Liabilities:			
Accounts payable	8,220	1,590	9,810
Accrued liabilities	9,118	6,079	15,197
Due to other funds	217,105	-	217,105
Accrued compensated absences	19,876	18,128	38,004
Current portion of long-term debt	-	24,000	24,000
Total Current Liabilities	254,319	49,797	304,116
Noncurrent Liabilities:			
Closure and post closure costs	-	113,653	113,653
Bonds payable	-	374,000	374,000
Total Noncurrent Liabilities	-	487,653	487,653
Total Liabilities	254,319	537,450	791,769
NET ASSETS			
Invested in capital assets, net of related debt	831,992	60,969	892,961
Retained Earnings:			
Restricted for:			
Landfill closure costs	-	711,079	711,079
Emergency medical service	5,021	-	5,021
Unreserved	146,922	691,610	838,532
Total Net Assets	\$ 983,935	\$ 1,463,658	\$ 2,447,593

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San Juan County
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2011

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>EMS</u>	<u>Landfill</u>	<u>Total</u>
Operating Revenues:			
Charges for sales and services	\$ 456,880	\$ 554,313	\$ 1,011,193
Intergovernmental revenue	121,952	-	121,952
Total Operating Revenues	<u>578,832</u>	<u>554,313</u>	<u>1,133,145</u>
Operating Expenses:			
Salaries and benefits	317,481	212,099	529,580
Purchased services	60,718	2,540	63,258
General and administrative	31,278	18,606	49,884
Supplies and capital outlay	108,973	68,130	177,103
Depreciation	92,747	28,721	121,468
Total operating expenses	<u>611,197</u>	<u>330,096</u>	<u>941,293</u>
Operating Income	<u>(32,365)</u>	<u>224,217</u>	<u>191,852</u>
Nonoperating Revenues (Expenses):			
Interest revenue	1,289	7,229	8,518
Interest expense	-	(10,550)	(10,550)
Total Nonoperating Revenues (Expenses)	<u>1,289</u>	<u>(3,321)</u>	<u>(2,032)</u>
Net Income (Loss)	<u>(31,076)</u>	<u>220,896</u>	<u>189,820</u>
Change in net assets	(31,076)	220,896	189,820
Total net assets - beginning	1,015,011	1,242,762	2,257,773
Total net assets - ending	<u>\$ 983,935</u>	<u>\$ 1,463,658</u>	<u>\$ 2,447,593</u>

San Juan County
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>EMS</u>	<u>Landfill</u>	<u>Total</u>
Cash Flows From Operating Activities			
Receipts from customers and users	\$ 451,340	\$ 559,913	\$ 1,011,253
Payments to suppliers	(193,727)	(89,702)	(283,429)
Payments to employees	(325,247)	(212,464)	(537,711)
Net cash provided (used) by operating activities	<u>(67,634)</u>	<u>257,747</u>	<u>190,113</u>
Cash Flows From Capital and Related Financing Activities			
Increase (decrease) in due to/due from other funds	217,105	(27,221)	189,884
Purchases and construction of capital assets	(165,621)	-	(165,621)
Principal paid on capital debt	-	(24,000)	(24,000)
Interest paid on capital debt	-	(10,550)	(10,550)
Net cash provided (used) by capital and related financing activities	<u>51,484</u>	<u>(61,771)</u>	<u>(10,287)</u>
Cash Flows From Investing Activities			
Interest and dividends received	1,289	7,229	8,518
Net cash provided (used) by investing activities	<u>1,289</u>	<u>7,229</u>	<u>8,518</u>
Net increase (decrease) in cash and cash equivalents	(14,861)	203,205	188,344
Cash and cash equivalents, July 1	112,393	1,289,076	1,401,469
Cash and cash equivalents, June 30	<u>\$ 97,532</u>	<u>\$ 1,492,281</u>	<u>\$ 1,589,813</u>
Reconciliation of operating income to net cash provided (used) by operating activities:			
Operating income	\$ (32,365)	\$ 224,217	\$ 191,852
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	92,747	28,721	121,468
(Increase) decrease in accounts receivable	(127,492)	5,600	(121,892)
Increase (decrease) in accrued liabilities	(524)	(791)	(1,315)
Total adjustments	<u>(35,269)</u>	<u>33,530</u>	<u>(1,739)</u>
Net cash provided (used) by operating activities	<u>\$ (67,634)</u>	<u>\$ 257,747</u>	<u>\$ 190,113</u>

San Juan County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Proprietary Funds

Enterprise Fund

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

Fiduciary Funds (Not included in government-wide statements)

Agency Fund

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

Major and Non-major Funds

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

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

1.C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Measurement Focus

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

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

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San Juan County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Notes Payable

The county has one note payable which is a CIB loan for the Landfill and Solid Waste Collection System. This note was entered into in 1995, bears interest at a rate of 2.5% and is payable over 30 years. The balance of this note as of December 31, 2011 was \$398,000.

2.E. FUND EQUITY RESTRICTIONS

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

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

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

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

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

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

2.F. BUDGETARY BASIS OF ACCOUNTING

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

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

San Juan County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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

Reconciliation to Government-wide Statement of Net Assets:

Deposits & Investments		\$ 5,794,680
Investments		32,085,828
Cash on hand		765
Total		<u>\$ 37,881,273</u>

Government - Wide

Cash and Cash Equivalents		\$ 2,688,293
Restricted Cash and Cash Equivalents		34,146,793
Fiduciary Restricted Cash		1,046,187
Total		<u>\$ 37,881,273</u>

3.B. RESTRICTED ASSETS

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

The restricted assets as of December 31, 2011, are as follows:

Type of Restricted Asset	Cash - Including Time Deposits	Investments	Accrued Interest	Total
Governmental				
Roads and Capital Outlay	\$ 24,570,902	\$ -	\$ -	\$ 24,570,902
Emergency	8,859,791	-	-	8,859,791
Proprietary				
Landfill Closure Costs	711,079	-	-	711,079
Emergency Medical Services	5,021	-	-	5,021
Total	<u>\$ 34,146,793</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,146,793</u>

3.C. TAXES RECEIVABLE – GENERAL FUND

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

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San Juan County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Changes in Long-term Debt

The following is a summary of changes in long-term debt for the year ended December 31, 2011:

<u>Type of Debt</u>	<u>Balance Jan 1, 2011</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Dec 31, 2011</u>
Governmental Activities:				
Accrued Compensated Absences	1,079,952	-	(66,336)	1,013,616
Total General Long-Term Debt	<u>1,079,952</u>	<u>-</u>	<u>(66,336)</u>	<u>1,013,616</u>
Business-type Activities:				
Revenue Bonds - 1995	422,000	-	(24,000)	398,000
Accrued Compensated Absences	46,135	-	(8,131)	38,004
Total Enterprise Fund Debt	<u>\$ 468,135</u>	<u>\$ -</u>	<u>\$ (32,131)</u>	<u>\$ 436,004</u>

Business-type Activity - Revenue Bonds

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

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

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

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San Juan County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Annual Debt Service Requirements – Revenue Bonds

The annual debt service requirements to maturity, including principal and interest, for long-term debt as of December 31, 2011, are as follows:

Year Ending December 31	Business-type Activities Revenue Bonds Payable		
	Principal	Interest	Total
2012	\$ 24,000	\$ 9,950	\$ 33,950
2013	25,000	9,350	34,350
2014	25,000	8,725	33,725
2015	26,000	8,100	34,100
2016	27,000	7,450	34,450
2017-2021	143,000	26,900	169,900
2011-2025	128,000	8,075	136,075
Total	<u>\$ 398,000</u>	<u>\$ 78,550</u>	<u>\$ 476,550</u>

Governmental and Business-type Activities – Compensated Absences Payable:

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

3.H. INTERFUND TRANSACTIONS AND BALANCES

Operating Transfers

	<u>Transfers in</u>	<u>Transfers out</u>
General Fund:	\$ 43,268	\$ 110,000
Tax Stability Trust	-	43,268
Tort Liability Care	110,000	-
GRAND TOTALS	<u>\$ 153,268</u>	<u>\$ 153,268</u>

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

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San Juan County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Due to due from other funds:

<i>Due to / Due from</i>	<u>Due To</u>	<u>Due From</u>
General	\$ -	\$ 292,543
B Road	-	123,647
Health	-	20,533
Emergency Med Services	217,105	-
Capital Projects	240,072	-
Road Capital Projects	-	3,793
Landfill	-	27,221
Tort Liability	-	2,036
Tax Stability Trust	43,268	-
Library	-	30,672
Total:	<u>\$ 500,445</u>	<u>\$ 500,445</u>

3.I. FUND EQUITY

Restricted Fund Equity

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

Landfill proprietary fund equity in the amount of \$711,079 is reserved to provide financial assurances for estimated closure and post closure costs of the landfill.

Restricted Fund Equity

	<u>Government Activities</u>	<u>Business-Type Activites</u>	<u>Totals</u>
General Fund:			
Capital Outlay	\$ 1,952,131	\$ -	\$ 1,952,131
Health & Welfare	1,359,791	-	1,359,791
Capital Projects Funds:			
Capital Outlay	2,356,919	-	2,356,919
Capital Outlay - Roads	4,000,937	-	4,000,937
Special Revenue Fund:			
Class "B" Road Funds	16,260,915	-	16,260,915
Permanent Fund:			
Tax Stability Trust	7,500,000		
Enterprise Fund:			
Closure & Post Closure Liabilities	-	711,079	711,079
Emergency Medical Service	-	5,021	5,021
Total Restricted Net Assets	<u>\$ 33,430,693</u>	<u>\$ 716,100</u>	<u>\$ 26,646,793</u>

San Juan County
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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

In 1999 the County provided medical, health, dental and vision coverage through an agreement with Blue Cross Blue Shield of Utah, using a partially self-funded plan with a loss of \$25,000 per individual and a total maximum aggregate claims liability of \$552,615 which is 90% of the expected annual aggregate liability.

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

4.D. COMMITMENTS AND CONTINGENCIES

Solid Waste Landfill Closure and Post-closure Care Costs

Class I Landfill

State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closures and post closure care costs as an expenditure in the Landfill Enterprise Fund each period based on landfill capacity used as of each balance sheet date. The \$107,970 reported as landfill closure and post closure care liability at December 31, 2011 represents the cumulative amount reported to date based on the percentage used of the estimated capacity of the landfill. The capacity full is currently estimated at 18.17%. The County will recognize the remaining estimated cost of the closure and post closure care of \$486,124 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2011. The County expects to close the landfill in the year 2055. The estimated closure date was changed in 2005 from 2046. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The county is required by State and Federal laws and regulations to make annual contributions to a trust to finance closure and post closure care. The County is in compliance with these requirements, and at December 31, 2011 investments of \$675,525 are held for these purposes. These are reported as restricted assets on the balance sheet. The County expects that future inflation costs will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional post closure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future landfill users or from future tax revenue.

Class IV Landfill

State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste. The final closure of this Class IV Landfill shall consist of leveling waste to the extent practicable, covering with a minimum of two feet of earthen

San Juan County
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For the Year Ended December 31, 2011

material, and seeding with grass according to the closure plan contained in the permit applications. San Juan County shall also meet the requirements of UAC R315-309 by recording with the San Juan County Recorder, as part of the record of title, that the property was used as landfill. Although closure & post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post closure care costs as expenditure in the General Fund each period based on landfill capacity used as of each balance sheet date. The \$5,683 reported as landfill closure and post closure care liability for the Class IV Landfill at December 31, 2011, represents the cumulative amount reported to date based on the use of less than 18.18% of the estimated capacity of the landfill. The County will recognize the remaining estimated cost of closure and post closure care of \$25,585 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2011, The County expects to close the landfill in the year 2055. Actual costs may be higher due to inflation or changes in regulations.

The County is required by State and Federal laws and regulations to make annual contributions to a trust to finance closure and post closure care. The County is in compliance with these requirements, and, at December 31, 2011, investments of \$35,554 are held for these purposes. These are reported as restricted assets on the balance sheet. The County expects that inflation costs will be paid from interest earnings on these annual contributions. However, if interest is inadequate or additional post closure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by charges to future Landfill users or from future tax revenue.

4.E. ECONOMIC DEPENDENCY

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

4.F. SUBSEQUENT EVENTS

In preparing these financial statements, the County has evaluated events and transactions for potential recognition or disclosure through December 7, 2012, the date the financial statements were available to be issued.

SAN JUAN COUNTY LANDFILL OPERATION LANDFILL GAS MONITORING SHEET

26

DATE OF MONITORING: 8/22/2012 MONITORING INSTRUMENT: Drager

LOCATION WITHIN LANDFILL	TIME	TEMPERATURE	WIND SPEED	SAMPLE
Outside Fence South	8:30	60°	5 SE	nan
Office	8:32	60°	5 SE	nan
Cell FACE	8:35	60°	5 SE	nan

NOTES:

MONITORING PERFORMED BY: [Signature]

ORIGINAL: LANDFILL COPY: MONITOR COPY: LANDFILL FILE AT ADMINISTRATIVE OFFICES

SAN JUAN COUNTY LANDFILL OPERATION LANDFILL GAS MONITORING SHEET

30

DATE OF MONITORING: May 14 2012 MONITORING INSTRUMENT: Drager

LOCATION WITHIN LANDFILL	TIME	TEMPERATURE	WIND SPEED	SAMPLE
<u>Cell 1</u>	<u>12:10</u>	<u>75</u>	<u>5-10</u>	<u>[initials]</u>
<u>Cell 2</u>	<u>12:15</u>	<u>75</u>	<u>5-10</u>	<u>[initials]</u>
<u>Cell 3</u>	<u>12:16</u>	<u>75</u>	<u>5-10</u>	<u>[initials]</u>

NOTES:

MONITORING PERFORMED BY: [Signature] R. Ball

ORIGINAL: LANDFILL COPY: MONITOR COPY: LANDFILL FILE AT ADMINISTRATIVE OFFICES

SAN JUAN COUNTY LANDFILL OPERATION LANDFILL GAS MONITORING SHEET

31

DATE OF MONITORING: 3-13-12 MONITORING INSTRUMENT: Dräger X-am 5000

LOCATION WITHIN LANDFILL	TIME	TEMPERATURE	WIND SPEED	SAMPLE
<u>Cell FACE</u>	<u>13:37</u>	<u>60°F</u>	<u>Low</u>	<u>0</u>
<u>Cell D 12'</u>	<u>13:40</u>	<u>60°F</u>	<u>Low</u>	<u>0</u>
<u>Cell E</u>	<u>13:45</u>	<u>60°F</u>	<u>Low</u>	<u>0</u>

NOTES:

MONITORING PERFORMED BY: [Signature]

ORIGINAL: LANDFILL COPY: MONITOR COPY: LANDFILL FILE AT ADMINISTRATIVE OFFICES

SAN JUAN COUNTY LANDFILL OPERATION LANDFILL GAS MONITORING SHEET

3

DATE OF MONITORING: 8/10 MONITORING INSTRUMENT: Dwyer

LOCATION WITHIN LANDFILL	TIME	TEMPERATURE	WIND SPEED	SAMPLE
off	10:42	50°F	2 mph	0
main cell	10:40	50°F	2 mph	0
Construction cell	10:34	50°F	2 mph	0

NOTES:

MONITORING PERFORMED BY: *[Signature]*

ORIGINAL: LANDFILL COPY: MONITOR COPY: LANDFILL FILE AT ADMINISTRATIVE OFFICES