



PUBLIC NOTICE is hereby given that the County Council of Cache County, Utah will hold a **REGULAR COUNCIL MEETING** at **5:00 p.m.** in the Cache County Historic Courthouse Council Chambers, 199 North Main Street, Logan, Utah 84321, **TUESDAY, JANUARY 10, 2023**

Council meetings are live streamed on the Cache County YouTube channel at:
<https://www.youtube.com/channel/UCa4xvEI8bnIEz3B9zw2teaA>

AGENDA

COUNCIL MEETING

- 5:00 p.m.**
1. **CALL TO ORDER**
 2. **OPENING** – Councilmember Karl Ward
 3. **REVIEW AND APPROVAL OF AGENDA**
 4. **REVIEW AND APPROVAL OF MINUTES** (December 13, 2022; December 22, 2022; January 3, 2023)
 5. **REPORT OF COUNTY EXECUTIVE**
 - a. **Appointments:** Logan-Cache Airport Authority Board
 - b. **Financial Reports:** December 2022 Expense Report
 - c. **Other Items:**
 6. **ITEMS OF SPECIAL INTEREST**
 - a. Election of Council Chair and Vice Chair for 2023
 - b. Bear River Mental Health Audited Financial Statements – Rob Johnson, Bear River Mental Health
 7. **DEPARTMENT OR COMMITTEE REPORTS**
 - a. Animal Shelter Update – Sheriff Chad Jensen
 8. **BOARD OF EQUALIZATION MATTERS**
- 5:30 p.m.**
(Estimated)
9. **PUBLIC HEARINGS**
 - a. **Set Public Hearing for January 24, 2023 – Ordinance 2023-01 – Denali South Rezone**
A request to rezone 12.13 acres from the Agricultural (A10) Zone to the Rural 5 (RU5) Zone located at 3388 South Hwy 23, near Wellsville
 - b. **Set Public Hearing for January 24, 2023 – Ordinance 2023-02 – Amending Title 17, Section 17.07.040 General Definitions ‘Density’ and ‘Developable Acreage’**
A request to remove public parks and rights-of way from density calculations
 10. **PENDING ACTION**
 11. **INITIAL PROPOSALS FOR CONSIDERATION OF ACTION**
 - a. **Resolution 2023-01** A Resolution updating the Cache County Personnel Policy & Procedure Manual regarding Merit Increases
 - b. **Resolution 2023-02** A Resolution updating the Cache County Personnel Policy & Procedure Manual regarding At-will Employee Classifications

12. **OTHER BUSINESS**

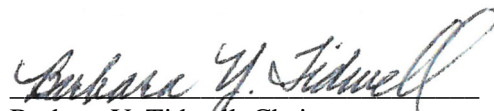
- a. Review of 2022 Council Goals
- b. 2023 Council Member Goals
- c. 2023 Council Members Boards, Committees and Department Assignments

- d. **2023 General Session of the 65th Legislature** *January 17, 2023 to March 3, 2023*
- e. **UAC County Day on the Hill** *Wednesday, January 18, 2023*
- f. **UAC Building Utah Conference** *April 4-5, 2023 – Dixie Convention Center, St. George*
- g. **UAC Management Conference** *April 27-28, 2023 – Salt Palace Convention Center, SLC*

13. **COUNCIL MEMBER REPORTS**

14. **EXECUTIVE SESSION** - Utah Code 52-4-205(1)(a) – Discussion of the character, professional competence, or physical or mental health of an individual

15. **ADJOURN**


Barbara Y. Tidwell, Chair



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.

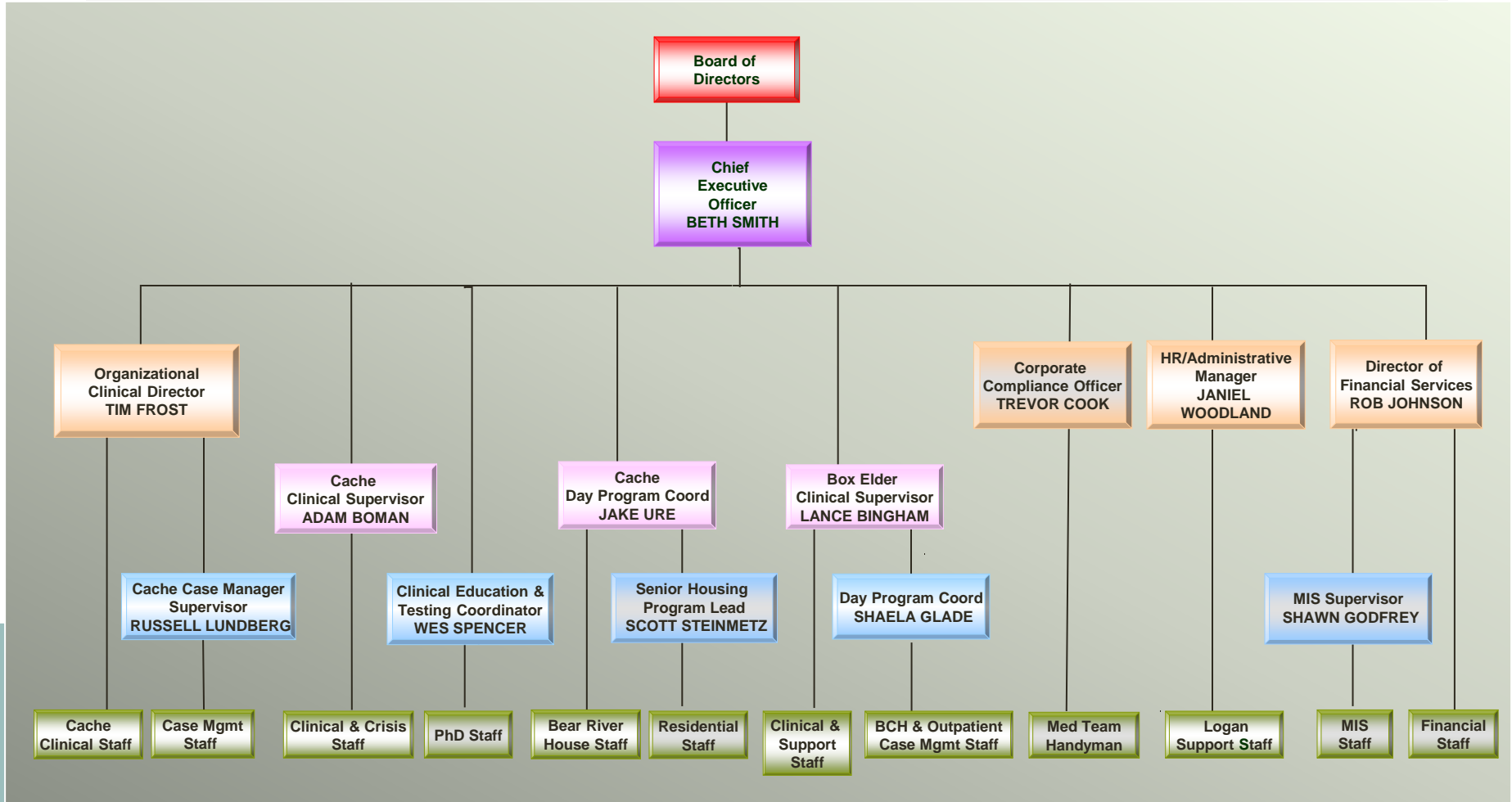
Due credit also should be given to the governing board of the Center for their interest and support in planning and conducting the operations in a responsible and progressive manner.

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

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
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Total expenses	\$ 7,812,193	\$ 3,815,428	\$ 1,238,365	\$ 12,865,986
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	60.72%	29.66%	9.62%	

See accompanying notes and independent auditors' report

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

	2022	2021
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	2,606,949	2,154,887
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(5,890)	(47,546)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(5,890)	(47,546)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,601,059	2,107,341
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	8,690,390	6,583,049
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 11,291,449	\$ 8,690,390

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:

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

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 <u>2022</u>	Memorandum Only <u>2021</u>
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	<u>470,933</u>	<u>468,231</u>
	<u>4,415,229</u>	<u>3,924,292</u>
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>

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

	Memorandum Only <u>2022</u>	Memorandum Only <u>2021</u>
EXPENSES		
Salaries	7,215,855	5,834,972
Employee benefits	<u>3,863,866</u>	<u>3,383,615</u>
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	<u>31,826</u>	<u>30,343</u>
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	<u>70</u>	<u>1,528</u>
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	<u>382,465</u>	<u>233,399</u>
Total occupancy	687,991	534,393
Contract services	218,384	170,548
Inpatient	2,431,054	2,059,534
Residential beds	<u>-</u>	<u>-</u>
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	<u>74,987</u>	<u>71,680</u>
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	258,062	313,647
Materials	5,499	10,209
Medical supplies	4,228	3,394
Patient activities	124,078	101,157
Total program activities	133,805	114,760
Advertising	3,777	10,656
Miscellaneous	2,554	2,763
Bank charges	1,036	1,535
Board of directors	636	433
Total other expenses	8,003	15,387
Equipment and furnishings	5,890	47,546
Total capital outlay	5,890	47,546
Total expenditures before adjustment	15,093,951	12,703,370
Capital expenditures	(5,890)	(47,546)
Depreciation	165,561	210,162
Total expenses	15,253,622	12,865,986
Non-operating revenue:		
Gain on sale of asset	-	-
Net income (loss)	<u>3,368,886</u>	<u>1,963,739</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,

Carver Flock & James, CPAs



**CACHE COUNTY
RESOLUTION NO. 2023 - 01**

**RESOLUTION UPDATING THE CACHE COUNTY PERSONNEL POLICY &
PROCEDURE MANUAL REGARDING MERIT INCREASES**

- A. WHEREAS, the State of Utah permits Cache County to establish a personnel system administered in a manner that will provide for the effective implementation of equitable and adequate compensation under Utah Code Section 17-33-3; and
- B. WHEREAS, the Office of the County Executive shall prepare rules and regulations for adoption by the County Council to effectively administer personnel under Cache County Code Section 2.60.020; and
- C. WHEREAS, Cache County has a strong interest to create adequate compensation to employees at the top of their pay range by implementing a merit increase; and
- D. WHEREAS, it is in the public interest of Cache County to update its Personnel Policy & Procedure Manual so that employees at the top of their pay range receive a merit increase;

NOW, THEREFORE, BE IT RESOLVED that the County Council adopts the following resolution:

Section VII: Personnel Management

E. Merit Increases

A merit increase is an increase in pay for an employee who has given sustained acceptable service over the past year. A merit increase is to be based on an employee's performance during the past year, along with their wage/salary position in relation to what the job market would pay for comparable duties, required education/training, and years of applicable experience. [This merit increase policy applies to all employees with exception of the Sheriff's Office.](#)

1. All merit increases are subject to the approval of funds for such increases by the County Council and budgetary limitations.



2. The performance appraisal form is submitted to Human Resources with a recommendation from the Department Head concerning a merit increase. Merit increases will be effective in January, with the performance appraisal process occurring prior to that time. Merit increases become effective at the beginning of the pay period after the approval process is completed. The Department Head, the Director of Human Resources, and the County Executive must approve the merit increase before it is forwarded to the Finance Department.

3. Should an employee be at the top of the pay range for their position, they will receive a one-time cash payment of 1% of their annual pay rate in place of a merit increase. This one-time payment will not change the base pay rate of the employee and is subject to the approval of funds for such increases by the County Council and budgetary limitations.

RESOLVED BY THE COUNTY COUNCIL OF CACHE COUNTY, UTAH THIS ___ DAY OF _____ 2023.

	In Favor	Against	Abstained	Absent
Sandi Goodlander				
David Erickson				
Nolan Gunnell				
Barbara Tidwell				
Karl Ward				
Mark Hurd				
Kathryn Beus				
Total				

CACHE COUNTY:

ATTEST:

By: _____
Barbara Tidwell, Chair

By: _____
Jess Bradfield, County Clerk / Auditor



Redline Version:

Section VII: Personnel Management

F. Merit Increases

A merit increase is an increase in pay for an employee who has given sustained acceptable service over the past year. A merit increase is to be based on an employee's performance during the past year, along with their wage/salary position in relation to what the job market would pay for comparable duties, required education/training, and years of applicable experience. [This merit increase policy applies to all employees with exception of the Sheriff's Office.](#)

1. All merit increases are subject to the approval of funds for such increases by the County Council and budgetary limitations.
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3. [Should an employee be at the top of the pay range for their position, they will receive a one-time cash payment of 1% of their annual pay rate in place of a merit increase. This one-time payment will not change the base pay rate of the employee and is subject to the approval of funds for such increases by the County Council and budgetary limitations.](#)



**CACHE COUNTY
RESOLUTION NO. 2023 - 02**

**RESOLUTION UPDATING THE CACHE COUNTY PERSONNEL POLICY &
PROCEDURE MANUAL REGARDING AT-WILL EMPLOYEE CLASSIFICATIONS**

- A. WHEREAS, the Office of the County Executive shall prepare rules and regulations for adoption by the County Council to effectively administer personnel under Cache County Code Section 2.60.020; and
- B. WHEREAS, Cache County has restructured its internal personnel structure so that there is a need to redefine its at-will employee classification; and
- C. WHEREAS, it is in the public interest of Cache County to update its Personnel Policy & Procedure Manual so that its internal personnel structure is properly reflected;

NOW, THEREFORE, BE IT RESOLVED that the County Council adopts the following resolution:

Section VI: Employee Classifications/Status and Volunteers

H. At-Will Employee

Appointed employees, temporary employees, non-merit employees, and merit employees on orientation, are “at-will” employees and can be terminated at any time without cause.

1. Appointed employees are considered “at-will” and serve at the discretion of the Elected Official. The following is a list of positions deemed “at-will”:

Executive Office:

- Director of Logan-Cache Airport
- Director of Development Services
- Director of Human Resources
- Director of Finance
- Fire Chief
- Director of Information Technology
- Director of Senior Citizen Center
- Director of Cache Valley Visitor’s Bureau
- Director of Public Works



- Director of Library
- Chief Deputy County Executive

Assessor’s Office:

- Chief Deputy Assessor

Attorney’s Office:

- Chief Deputy Attorney(s)
- Director of Children’s Justice Center

Clerk/Auditor’s Office:

- Chief Deputy Clerk/Auditor

Recorder’s Office:

- Chief Deputy Recorder

Sheriff’s Office:

- Chief Deputy Sheriff

Treasurer’s Office:

- Chief Deputy Treasurer

RESOLVED BY THE COUNTY COUNCIL OF CACHE COUNTY, UTAH THIS ___ DAY OF _____ 2023.

	In Favor	Against	Abstained	Absent
Sandi Goodlander				
David Erickson				
Nolan Gunnell				
Barbara Tidwell				
Karl Ward				
Mark Hurd				
Kathryn Beus				
Total				

CACHE COUNTY:

By: _____
Barbara Tidwell, Chair

ATTEST:

By: _____
Jess Bradfield, County Clerk / Auditor

Redline Version:

Appointed employees, temporary employees, non-merit employees, and merit employees on orientation, are ~~“At-Will”~~ “at-will” employees and can be terminated at any time without cause.

2. Appointed ~~Department Heads~~ employees are considered ~~“At-Will”~~ “at-will” and serve at the discretion of the Elected Official. The following is a list of positions deemed ~~“At-Will”~~ “at-will”:

<ul style="list-style-type: none"> • Director, Human Resources • Director, Children’s Justice Center • Director, Information Technology • Director, Cache Valley Visitors’ Bureau • Director, Finance • Director, Sr. Citizen Center • Road Superintendent 	<ul style="list-style-type: none"> • Chief Building Official • Fire Chief • Lead Surveyor • Water Manager • Director, Development Services • Airport Manager
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Executive Office:

- Director of Logan-Cache Airport
- Director of Development Services
- Director of Human Resources
- Director of Finance
- Fire Chief
- Director of Information Technology
- Director of Senior Citizen Center
- Director of Cache Valley Visitor’s Bureau
- Director of Public Works
- Director of Library
- Chief Deputy County Executive

Assessor’s Office:

- Chief Deputy Assessor

Attorney’s Office:

- Chief Deputy Attorney(s)
- Director of Children’s Justice Center

Clerk/Auditor’s Office:

- Chief Deputy Clerk/Auditor



Recorder's Office:

- Chief Deputy Recorder

Sheriff's Office:

- Chief Deputy Sheriff

Treasurer's Office:

- Chief Deputy Treasurer