

**Subject:** Op-ed: Jordanelle fiasco is hurting Utah's ability to fund its infrastructure | The Salt Lake Tribune  
**Date:** Saturday, February 21, 2015 at 2:59:35 PM Mountain Standard Time  
**From:** Jodi Hoffman  
**To:** John Dougall  
**CC:** Jodi Hoffman  
**Category:** Auditor

*Jodi Hoffman*

**Hoffman Law**  
1887 Gold Dust Lane Suite 303  
Park City, UT 84060  
[jhoffman@xmission.com](mailto:jhoffman@xmission.com)  
435.901.0805

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<http://www.sltrib.com/opinion/2202474-155/op-ed-jordanelle-fiasco-is-hurting-utahs>

## Op-ed: Jordanelle fiasco is hurting Utah's ability to fund its infrastructure

My responsibility is to represent the interests of that mutual fund. Many of those fund shareholders are members of the armed services, veterans and their families.

JSSD claims that its bond default will not affect you. That is simply not the case. Just last week, a Utah city was unable to borrow in the public markets because of concerns over this troubled situation. Investors in bonds of Utah public entities provide critical financing for public infrastructure, such as roads, bridges, water facilities and schools. If those investors lose confidence, it will raise borrowing costs for Utah local governments — costs ultimately borne by Utah residents. Utah's bond lenders are waiting expectantly to see whether the state will allow its local governments to mistreat their investors or whether it will intervene to right a clear wrong.

At the core of this bond default is JSSD's questionable management of improvements in the Jordanelle basin. It begins with JSSD's choice to finance a state-of-the-art wastewater treatment plant with special assessment bonds: These bonds are typically issued to finance improvements, such as roads and sewer lines, that are more localized. By financing localized improvements, the

**Subject:** Fwd: Wasatch County Recorder 11,17,2014  
**Date:** Tuesday, November 18, 2014 at 9:18:09 AM Mountain Standard Time  
**From:** Jodi Hoffman  
**To:** Deidre Henderson  
**CC:** Jodi Hoffman, Paul Rogers, John Dougall  
**Category:** Auditor

Senator Henderson,

In October, you heard testimony from the JSSD attorneys that Wasatch County does not foreclose on property for non-payment of water reservation fees. Based on our limited inquiries, we believe eight lots within the JSSD area were actually foreclosed upon and lost for non-payment of water reservation fees and will forward that evidence to you once it is compiled.

Until then, here is an audio file from yesterday (November 17, 2014). It is a recording of [redacted] attempt to pay his 2012 property taxes (and not other water reservation fees or attachments) at the Wasatch County Treasurer's Office. I have also attached documents filed with and received from the county yesterday.

This property is current on its [JSSD] assessment area payments. It is not current on payment of water reservation fees or similar fire reservation fees that the County charges for fire protection on his undeveloped land.

The audio is of [redacted], the Wasatch County Treasurer Karl McDonald, and his front desk staff.

Wasatch County is quite clear that 1) [redacted] cannot pay his property taxes without clearing the JSSD fees first. The audio is 15 minutes long.

County Treasurer highlights from the audio are:

"The problem is: any payments that are made will go toward the special [JSSD] first before they go to tax, because that's the way the law reads for us to break it down.

"The only way around it is to go to the JSSD and have them to give us a letter to remove [those fees]."

"Once [the JSSD fee] is attached to the property, it as though if it is the tax."

"[Any payment] goes to interest first, penalty, specials [SSDs] and then tax. The last thing to get paid is the tax"

"Because you leave taxes owing, you'll still have penalties and interest"

"It will eventually go to tax sale, once it is five years delinquent"

It was interesting to note that the County *blames the State Legislature* for this.

: "So who decides how the payments are applied?"

County: "It comes from the state code. So, the legislature makes that decision."

This event is consistent with interviews i have had with other property owners (and their title company) surrounding the Jordanelle with respect to their attempts to pay property taxes, without paying water reservation fees.



**Subject:** Fwd: JSSD Area C Legislative Tour 12/1/14  
**Date:** Monday, December 1, 2014 at 9:37:36 AM Mountain Standard Time  
**From:** Jodi Hoffman  
**To:** John Dougall  
**CC:** Jodi Hoffman  
**Category:** Auditor

Mr. Dougall,

I received the attached email today.

*Jodi Hoffman*

**Hoffman Law**  
1887 Gold Dust Lane Suite 303  
Park City, UT 84060  
[jhoffman@xmission.com](mailto:jhoffman@xmission.com)  
435.901.0805

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hereby notified that any dissemination, distribution, or copying of this communication  
or, please immediately notify us by telephone or email.

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Leslie Larsen &lt;leslielarsen@utah.gov&gt;

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**Fwd: News Release - Office of the Utah State Auditor Releases Audit of the Jordanelle Special Service District**

1 message

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**StateAuditornews SA** <stateauditornews@utah.gov>  
To: Leslie Larsen <leslielarsen@utah.gov>

Tue, Aug 25, 2015 at 1:43 PM

This email was sent to our list of news media outlets, including the Deseret News and Salt Lake Tribune.

----- Forwarded message -----

From: **StateAuditornews SA** <stateauditornews@utah.gov>

Date: Mon, Apr 20, 2015 at 9:02 AM

Subject: News Release - Office of the Utah State Auditor Releases Audit of the Jordanelle Special Service District

To: StateAuditornews SA <stateauditornews@utah.gov>, Nicole Toomey Davis <ndavis@utah.gov>

The body of the email is the same as the attachment

If you have questions or would like to schedule an interview, please email [ndavis@utah.gov](mailto:ndavis@utah.gov).

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**News Release**  
**For Immediate Release**  
April 20, 2015

**Office of the Utah State Auditor Releases  
Audit of the Jordanelle Special Service District**

**Salt Lake City, UTAH –**

The Office of the Utah State Auditor (Office) today released its audit of the Jordanelle Special Service District (JSSD). The audit team investigated a wide array of issues such as appropriate use of funds by JSSD officials, the propriety of various land deals, record retention practices and other financial issues.

The full Audit Report may be found on the Office's website, [auditor.utah.gov](http://auditor.utah.gov), specifically at <http://financialreports.utah.gov/saoreports/2015/13-JSSD-8LJordanelleSSDJordanelleSpecialServiceDistrict.pdf>

**About the Office of the Utah State Auditor**

The Office of the Utah State Auditor provides Utah taxpayers and government officials with an independent assessment of financial operation, statutory compliance, and performance

management for state and local government.

Specific activities of the Office include performing financial audits, conducting Federal funds compliance audits, providing local government oversight, conducting agency and program performance audits, performing fraud and compliance audits, and operating the State Auditor Hotline for citizens to report suspected financial issues or improprieties. These capabilities strengthen Utah State Government and help taxpayers have confidence in the integrity of Utah's government agencies.

The Utah State Auditor is a Constitutional Officer of the State of Utah, elected directly by the state's citizens every 4 years. The role of the Utah State Auditor is authorized in Article VII, Section 15 of the Utah Constitution. For more information, see [auditor.utah.gov](http://auditor.utah.gov).

**Contact:**

Nicole Toomey Davis  
Public Information Officer  
Office of the Utah State Auditor  
801-678-4835  
[ndavis@utah.gov](mailto:ndavis@utah.gov)

--

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801-678-4835 Direct  
News: [StateAuditorNews@utah.gov](mailto:StateAuditorNews@utah.gov)

--

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801-678-4835 Direct  
News: [StateAuditorNews@utah.gov](mailto:StateAuditorNews@utah.gov)



**News Release - Office of the Utah State Auditor -Report NO. 13-JSSD-8L - Jordanelle Special Service District.pdf**  
315K



Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**Fwd: FOX 13 INTERVIEW**

1 message

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**Nicole Toomey Davis** <ndavis@utah.gov>  
To: Leslie Larsen <leslielarsen@utah.gov>

Tue, Aug 25, 2015 at 1:48 PM

Nicole Toomey Davis  
Public Information Officer  
Office of the Utah State Auditor  
auditor.utah.gov  
ndavis@utah.gov  
801-678-4835 Direct  
801-538-1025 Office

----- Forwarded message -----

From: **Sampson, Matt** <Matt.Sampson@fox13now.com>  
Date: Mon, Apr 20, 2015 at 10:11 AM  
Subject: FOX 13 INTERVIEW  
To: "ndavis@utah.gov" <ndavis@utah.gov>

Hello,

Fox 13 News would like to interview someone from the State Auditor's Office about the audit of Jordanelle Special Service District. Please e-mail us back or call us at 801-536-1313 with availability.

Thank you,

Matt Sampson

Assignment Manager

Fox 13 News KSTU

801-536-1313 (o)

801-330-3798 (c)



Leslie Larsen &lt;leslielarsen@utah.gov&gt;

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**Fwd: [kuernews] News Release - Office of the Utah State Auditor Releases Audit of the Jordanelle Special Service District**

1 message

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**Nicole Toomey Davis** <ndavis@utah.gov>  
To: Leslie Larsen <leslielarsen@utah.gov>

Tue, Aug 25, 2015 at 1:49 PM

Nicole Toomey Davis  
Public Information Officer  
Office of the Utah State Auditor  
auditor.utah.gov  
ndavis@utah.gov  
801-678-4835 Direct  
801-538-1025 Office

----- Forwarded message -----

From: **Andrea Smardon** <asmardon@kuer.org>  
Date: Mon, Apr 20, 2015 at 12:02 PM  
Subject: RE: [kuernews] News Release - Office of the Utah State Auditor Releases Audit of the Jordanelle Special Service District  
To: "ndavis@utah.gov" <ndavis@utah.gov>

Hello Nicole,

Is someone from the auditor's office available for a recorded interview today on the Jordanelle Special Service District? I could come to the office, or we could do it over the phone. Would it be possible to do it before 3pm?

Thank you,

Andrea Smardon

Reporter

KUER 90.1 FM

101 Wasatch Dr

Salt Lake City, UT 84112

Office: 801-587-8265

Cell: 206-409-2341

asmardon@kuer.org

<http://kuer.org>

**From:** ndavis@utah.gov [mailto:ndavis@utah.gov] **On Behalf Of** StateAuditornews SA  
**Sent:** Monday, April 20, 2015 9:02 AM  
**To:** StateAuditornews SA; Nicole Toomey Davis  
**Subject:** [kuernews] News Release - Office of the Utah State Auditor Releases Audit of the Jordanelle Special Service District

The body of the email is the same as the attachment

If you have questions or would like to schedule an interview, please email ndavis@utah.gov.

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**News Release**  
**For Immediate Release**  
April 20, 2015

**Office of the Utah State Auditor Releases  
Audit of the Jordanelle Special Service District**

**Salt Lake City, UTAH –**

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801-678-4835  
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801-678-4835 Direct  
News: [StateAuditorNews@utah.gov](mailto:StateAuditorNews@utah.gov)

**Subject:** WC Audit priorities  
**Date:** Tuesday, February 5, 2013 at 12:33:46 PM Mountain Standard Time  
**From:**  
**To:** ryanroberts@utah.gov, jdougall@utah.gov  
**Priority:** High  
**Category:** Auditor

Ryan,

As discussed on the phone about the issues we have here with the county, I have attached some documents and have more to send you (a planning commission audio that we are having spliced) but the information attached and below is to help you get started. We have a great deal of information, boxes of it. If you feel there is not enough here, ask for more please. We would also be happy to come down and meet or have you up here. We have a wealth of information up here and many who have been helping with this for many, many years.

*Wasatch County Concerns:*

1. *Nepotism and Merit Pay-Open ended and broad merit pay system. Need to have procedures to determine performance evaluation to base merit pay. **Attached doc with personnel.***

*Planning commission and board of adjustments appointments in Jan 2013- the county manager had no interviews of applicants even though he stated in public radio program that he did not know some applicants. We have that recording. Attached complaint sent to County manager this summer of questionable planning commissioners demeanor during a public hearing. No reply to citizen's complaint. Co manager just re- elected same commissioners as before.*

2. *County creates SSDs to hide actions, manipulate money, and hire family members. I.e. Parks and Rec should be a dept under Wasatch County Council. These SSDs are not under the County Manager or Attorney. They have evaded the management of manager and attorney, is a shell game to hide money. They continually raise county manager's pay and remove his authority and administrative duties.*

***Podcast recordings- <http://wasatchtaxpayersassociation.com/committees/wasatch-county/>***

*List of all Wasatch Co special service districts:*

*<http://www.co.wasatch.ut.us/Portals/0/code/pdfs/Wasatch%20County%20Code%20-%20Title%20Six.pdf>*

***(16) Ernie Giles Special Service District.? A person, and the Wasatch Fire Chief.***

*The Ernie Giles Special Service District was established on April 21, 1997 for the purpose of providing wastewater*

*collection within its jurisdiction in Wasatch County. The District was established pursuant to Wasatch*

*County Resolution 97-4.*

3. *Wasatch County council is their own advisory boards. I.e Wasatch Fire Board. Wasatch County council, WC fire district board, and WC board of equalization is one and the same. No independent review of the WC council's actions.*

4. *Board Pay- recent admission of it being illegal. Wasatch Fire district meeting on Jan 2<sup>nd</sup>, the*



**Subject:** Bell, CA and Wasatch County- Cousins?  
**Date:** Thursday, March 21, 2013 at 2:35:22 PM Mountain Daylight Time  
**From:**  
**To:** 'Ryan Roberts', 'John Dougall'  
**Category:** Auditor

*Hi Ryan and John-*

*I received this email below from a citizen in Wasatch County, and I thought I'd forward it on to you. We have public officials in city and county gov't paying themselves monthly for sitting on countless committees when the state code says it's illegal. 17B-1-308 -1E*

*Board Pay- recent admission of it being illegal. Wasatch Fire district meeting on Jan 2<sup>nd</sup>, the board admits that it's illegal to take board pay and didn't approve their warrants to pay themselves. A week later, at the Jordanelle SSD board meeting they approved their warrants to pay themselves. An audit, by your dept, of JSSD was started in the last 6 months- and promptly canceled last month?  
[http://le.utah.gov/code/TITLE17B/htm/17B01\\_030800.htm](http://le.utah.gov/code/TITLE17B/htm/17B01_030800.htm)*

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Today in USA Today, William Welch wrote the following:

"After Deliberating for nearly a month, a jury convicted five former elected officials of corruption in Bell, Calif., where prosecutors said they awarded themselves inflated salaries.

The charges stem from an investigation into corruption in the Los Angeles County city of 36,000.

The basic accusation against the City Council members was that they paid themselves salaries of up to \$100,000 a year, partly by adding payments for serving on boards that rarely met. An audit by the state controller's office also found that the city had illegally raised property taxes, business license fees and other revenue to the pay the salaries."

I thought this whole thing sounded so familiar with what we have going on. And like Bell California, citizens in our valley, have no idea how much our special service districts are really paying board members monthly, coupled with other perks.

---

*Thanks!*

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**Subject:** Re: Bell, CA and Wasatch County- Cousins?  
**Date:** Monday, March 25, 2013 at 11:33:09 AM Mountain Daylight Time  
**From:** Ryan Roberts  
**To:**  
**CC:** John Dougall  
**Category:** Auditor

Thank you for the information. I have recorded in our database that the directors of the Jordanelle SSD are elected by the Wasatch County Commission. Is that consistent with your knowledge? It looks like 7 members of the board of trustees for the fire district are from the county, which leads one to believe that the county board is indeed the board of trustees of the fire district, possibly by statute. This would indeed fall under the provisions of Utah Code 17B-1-308. Either way, it appears they have corrected the situation.

I have contacted the Jordanelle SSD to inquiry as to whether any of their board members serve on the board as part of their official capacity as elected officials. As I hear back from them I will make sure they are treating their board members appropriately as it pertains to their compensation. If an elected official is appointed to a board, or elected to a board separate from their official capacity as an elected official, then they are entitled to compensation. However, if they serve on another board as part of their official capacity as an elected official and are compensated for that, then they should not also receive compensation as a board member from the district. We will watch for that phenomenon happening and would welcome any other specific instances you are aware of that we can follow-up on.

Thanks,  
Ryan

On Thu, Mar 21, 2013 at 2:35 PM,

wrote:

*Hi Ryan and John-*

*I received this email below from a citizen in Wasatch County, and I thought I'd forward it on to you. We have public officials in city and county gov't paying themselves monthly for sitting on countless committees when the state code says it's illegal. 17B-1-308 -1E*

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---

**Subject:** JSSD standstill agreement

**Date:** Thursday, March 13, 2014 at 11:51:09 PM Mountain Daylight Time

**From:** Jodi Hoffman

**To:** John Dougall

**Category:** Auditor

John,

Here is Wasatch County's signed standstill commitment today.

*Jodi Hoffman*

**Hoffman Law**

1887 Gold Dust Lane Suite 303

Park City, UT 84060

[jhoffman@xmission.com](mailto:jhoffman@xmission.com)

435.901.0805

**Subject:** Fwd: VR Acquisitions v. Wasatch County, et al.  
**Date:** Thursday, February 5, 2015 at 7:35:37 PM Mountain Standard Time  
**From:** Paul Rogers  
**To:** John Dougall  
**Category:** Auditor

Sent from my iPhone

Begin forwarded message:

**From:** "David A. Bryant" <dabryant@bryantlg.com>  
**Date:** February 5, 2015 at 6:05:00 PM MST  
**To:** Paul Rogers <paul@paulrogersgroup.com>, Robert Jolley <robjolley@msn.com>, Chris Kyler <chris@kkoslawyers.com>  
**Subject:** Fwd: VR Acquisitions v. Wasatch County, et al.

Attached motion filed today - paragraph 11. of the memo.

11. At the hearing on Plaintiff's Motion for Preliminary Injunction, multiple witnesses testified to the mass destruction of documents at the Defendant JSSD's offices during the summer of 2014 – a time period that corresponds to the existence of an audit into the JSSD's records by a state auditor.

David A. Bryant  
Bryant L.G.

205 North Michigan Ave.  
Ste. 3910  
Chicago, IL 60601  
(312) 235-4884

Begin forwarded message:

**From:** "McCaffrey, Timothy J." <tmccaffrey@freeborn.com>  
**Date:** February 5, 2015 at 4:09:23 PM CST  
**To:** "David A. Bryant (dabryant@bryantlg.com)" <dabryant@bryantlg.com>  
**Subject:** FW: VR Acquisitions v. Wasatch County, et al.

TIMOTHY J. McCAFFREY  
Attorney at Law  
(312) 360-6865 direct  
[tmccaffrey@freeborn.com](mailto:tmccaffrey@freeborn.com)

Timothy J. McCaffrey, Esq. (*Admitted Pro Hac Vice*)

**FREEBORN & PETERS LLP**

311 South Wacker Drive, Suite 3000

Chicago, Illinois 60606

Telephone: (312) 360-6000

Facsimile: (312) 360-6520

Email: [tmccaffrey@freeborn.com](mailto:tmccaffrey@freeborn.com)

--and--

Michael R. Johnson, Esq. (7070)

Robert G. Wing, Esq. (4445)

Jennifer R. Korb, Esq. (9147)

Matthew M. Cannon, Esq. (11265)

**RAY QUINNEY & NEBEKER P.C.**

36 South State Street, 14th Floor

Salt Lake City, Utah 84101

Telephone: (801) 532-1500

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Email: [mjohnson@rqn.com](mailto:mjohnson@rqn.com)

Email: [rwing@rqn.com](mailto:rwing@rqn.com)

Email: [jkorb@rqn.com](mailto:jkorb@rqn.com)

Email: [mcannon@rqn.com](mailto:mcannon@rqn.com)

*Attorneys for Plaintiff*

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IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF UTAH

CENTRAL DIVISION

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VR ACQUISITIONS LLC

Plaintiff,

v.

WASATCH COUNTY, the JORDANELLE  
SPECIAL SERVICE DISTRICT, the  
JORDANELLE SPECIAL IMPROVEMENT  
DISTRICT NO. 2005-2, JAY PRICE and  
DAN MATTHEWS,

Defendants.

**MOTION FOR AUTHORIZATION TO  
BEGIN CONDUCTING DISCOVERY  
IMMEDIATELY OR, IN THE  
ALTERNATIVE, FOR A  
SCHEDULING CONFERENCE, AND  
MEMORANDUM IN SUPPORT**

Case No. 2:15-CV-00018

Judge: Honorable Dale Kimball

Magistrate: Honorable Evelyn J. Furse

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Special Service District, Special Improvement District No. 2005-2, Dan Matthews, and Jay Price offered to prepare an order on the Motion, but as of today's date has failed to do so.

5. In its opposition to Plaintiff's Motion for Preliminary Injunction, Defendants presented their "threshold legal issues of jurisdiction [and] standing" to the Court.

6. On January 30, 2015, the Court, the Honorable Dale Kimball presiding, entered an Order denying Plaintiff's Motion for a Preliminary Injunction (the "Order"). [See Findings of Fact, Conclusions of Law, and Order, Dkt. 67] But in the Order, Judge Kimball rejected Defendants' arguments regarding standing and immunity, ruling instead that the United States District Court has personal jurisdiction over each of the Defendants, as well as subject matter jurisdiction over each of the claims alleged in Plaintiff's Complaint, and that Plaintiff has standing to pursue the claims in this lawsuit. [Order, at ¶¶ 4, 5 and 6]

7. Judge Kimball also ruled that Plaintiff's claims are not barred by principals of comity, or by the Tax Injunction Act. [Id., ¶¶ 7 and 8]

8. Indeed, Judge Kimball specifically found that Plaintiff had stated a claim against the Defendants upon which relief may be granted. [Order. at ¶ 6 ("If Plaintiff's allegations are true, Defendants have violated Plaintiff's constitutional rights, and the claims belong to Plaintiff. In addition, if the allegations of the Complaint are true, Plaintiff has suffered injury in fact. Plaintiff alleges it is injured because it must either pay an unconstitutional annual assessment or subject its property to foreclosure. According to the allegations of the Complaint, this injury is traceable directly to Defendants' actions.")]

9. Defendant Wasatch County filed a Motion to Dismiss, which Judge Kimball denied. [Dkt. 68]

16. Alternatively, pursuant to Federal Rule of Civil Procedure 16(a), Plaintiff requests that this Court order the parties to appear at a scheduling conference as soon as the Court's calendar allows in order to establish a scheduling order, so that Plaintiff may then commence discovery in this action.

**RELIEF REQUESTED**

The "threshold legal issues" which Defendants wanted decided by the Court prior to any discovery have now all been decided, and Defendants' threshold legal arguments have now all been rejected. This Court, therefore, should now allow Plaintiff to initiate discovery in this matter.

Dated this 5<sup>th</sup> day of February 2015.

**RAY QUINNEY & NEBEKER P.C.**

/s/ Michael R. Johnson

Michael R. Johnson

Robert G. Wing

Jennifer R. Korb

Matthew M. Cannon

*Attorneys for Plaintiff*

**Subject:** t your auditing of the JSSD with 4 attachments  
**Date:** Monday, February 23, 2015 at 8:18:05 PM Mountain Standard Time  
**From:**  
**To:** jdougall@utah.gov  
**CC:** ptonks@utah.gov  
**Category:** Auditor

Sir,

I have heard that you will be releasing a report of your audit of the JSSD in Wasatch County. This release has become common knowledge in Wasatch County. I have been encouraged to send you this information. It is possible you have looked at this information already, but it is not clear that you have seen it so I am sending it to you just in case. The information is two-fold.

First

Secondly,

There was another incident similar to Fishing with Bread. This incident involved George Holmes a JSSD board member. How this was discovered was as follows.

Janet Carson was going through the mail when she came across a late overdue payment from Heber Bank addressed to George Holmes.

She called Darrell Skow and asked him if he knew anything about the loan or the default on the payment. Darrell Skow told Janet not to worry about it and within 2 minutes came over and collected the letter of default from the Heber Bank from Janet. The letter was never seen again.

LeRoy Farrell another JSSD Board member found out about the loan default letter and approached the President of the Heber Bank to see if he could validate the loan to George Holmes. He asked the president about the loan which was guaranteed by JSSD the same way the Fishin with Bread land purchase was done. The president told LeRoy that they didn't like to discuss their clients transactions, but he couldn't deny the existence of the loan.

Where you have all of these people involved in your audit, it might be an easy quick inquiry to determine if there is something to look at.

I know you have been working hard on your audit of the JSSD and I don't want to delay your completion of the audit, but there was also an audit of the JSSD in 2000 where the same individuals were looked at for similar activity and only offered education on how to improve their practice at JSSD. Yet, here we are 15 years later with the same issues that were brought out in 2000.





Van Christensen <vchristensen@utah.gov>

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## JSSD

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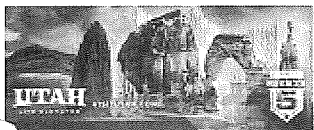
Van Christensen <vchristensen@utah.gov>  
To: Jon Bronson <Jonathan.Bronson@zionsbank.com>

Fri, Oct 24, 2014 at 11:41 AM

Jon,

I understand that Koch has exercised a put option on their bonds. Do you know the approximate dollar value of the put that has been exercised? Also, do you know what happens now, for example how much time does JSSD have to pay Koch? I talked with Steve Capson and he mentioned that new bonds may be issued to pay off bonds related to the put option and that Zion's Bank may purchase the new bonds. Are you able to say anything about this?

Thanks,  
Van



Van Christensen &lt;vchristensen@utah.gov&gt;

---

**JSSD**

**Jon Bronson** <Jonathan.Bronson@zionsbank.com>  
To: Van Christensen <vchristensen@utah.gov>

Mon, Oct 27, 2014 at 9:28 AM

Hi Van. Koch owns about \$9.76 million in outstanding JSSD Area C bonds. Their put documentation gives JSSD until mid-February to take them out. We can only issue new, refunding bond if bond counsel can give a clean legal opinion. Right now, they can't because of bondholder rejection of the tender option to them on foreclosed properties. I am talking with Zions about the possibility of purchasing a new, refunding bond that would refinance only the property owners that are still current – but any such refinancing can't occur as long as bondholders still reject the tender on the previously foreclosed properties.

Why are you asking?

**Jon Bronson**

**Zions Bank Public Finance**

d 801.844.7375 | f 801.844.4484 | m 801.580.0416

[jon.bronson@zionsbank.com](mailto:jon.bronson@zionsbank.com) | [zionspf.com](http://zionspf.com)

**From:** Van Christensen [mailto:vchristensen@utah.gov]  
**Sent:** Friday, October 24, 2014 11:41 AM  
**To:** Jon Bronson  
**Subject:** JSSD

[Quoted text hidden]

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Van Christensen &lt;vchristensen@utah.gov&gt;

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**JSSD Water Reservation Fee Billings 2015**

2 messages

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**Kierstan Smith, CPA** <kierstansmith.cpa@gmail.com>  
To: vchristensen@utah.gov

Tue, Mar 10, 2015 at 12:16 PM

Hi Van,

Attached is the 2015 water reservation fee billing and the 2014 water reservation fee billing. If you need more information, please let me know.

Have a great day!

**Kierstan Smith***Certified Public Accountant*

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**PO Box 331, Lehi UT 84043-0331 • 801-228-8333**

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**2 attachments****Copy JS WRF Final 2015 as Billed 2-24-15.xlsx**  
57K**JS 2014 WRF.xlsx**  
92K

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**Van Christensen** <vchristensen@utah.gov>  
To: "Kierstan Smith, CPA" <kierstansmith.cpa@gmail.com>

Tue, Mar 10, 2015 at 1:36 PM

Thanks Kierstan!

[Quoted text hidden]



Van Christensen &lt;vchristensen@utah.gov&gt;

---

**JSSD & Twin Creeks SSD**

3 messages

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**Liz Palmier** <lpalmier@co.wasatch.ut.us>  
To: "vchristensen@utah.gov" <vchristensen@utah.gov>

Tue, Sep 16, 2014 at 9:57 AM

Van,

I have compiled lists for you to review, from the request that you made of the recorder's office. You can view the documents contained within the list, on the Wasatch County Website. If you have not used this feature before please give me a call, and I will walk you through how to access them.

Elizabeth M Palmier

Wasatch County Recorder

25 N Main

Heber City, UT 84032

435-657-3214



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**10 attachments**

**All Docs From JSSD.PDF**  
394K



**All Docs From Twin Creeks SSD.PDF**  
224K



**All Docs To JSSD.PDF**  
799K



**All Docs To Twin Creeks SSD.PDF**  
452K



**Notice of Rejection of SP WD.PDF**  
855K



**Parcels in JSSD Ownership.PDF**  
409K

**Parcels in Twin Creeks SSD Ownership.PDF**

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855K



**Parcels in JSSD Ownership.PDF**  
409K



**Parcels in Twin Creeks SSD Ownership.PDF**  
22K



**SP WD From JSSD.PDF**  
948K



**Water Docs To JSSD.PDF**  
48K



**Water Docs To Twin Creeks SSD.PDF**  
259K



Julie Wrigley &lt;jwrigley@utah.gov&gt;

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**Re:**

1 message

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**Julie Wrigley** <jwrigley@utah.gov>

Wed, Jan 28, 2015 at 11:22 AM

To: "Brent R. Titcomb" &lt;btritcomb@co.wasatch.ut.us&gt;

Sure. I appreciate your willingness to help. I'm wanting to know if you have any additional evidence that the statutory requirements for publication and mailing to property owners was met for the Notice of Intention discussed in the 10/19/05 minutes. The 2/15/06 minutes indicate that you notified the council that the Notice was published appropriately and was mailed to the owners affected. Do you have any record of publishing or mailing the Notice? The 2/15/06 minutes refer to an affidavit of publishing was filed in the County Clerk's office. Would you still have that?

You mentioned that Janet Carson probably did those functions and you just talked to her about it. Could you clarify what happened as best as you remember?

We didn't discuss this yesterday but I have a similar question on whether there were any protests: The 2/15/06 minutes also state that you *noted the Protest Hearing was held on 11/23/05 and that no written protests against the creation of the SSD were received by November 22, 2005, nor were any verbal protests presented at that meeting. Further no written or verbal protests have been received since that time (to date of minutes).*

Do you have any recollection of the protest hearing and/or direct knowledge as to whether any of the property owners protested?

Thanks again for your assistance.

Julie Wrigley  
Audit Supervisor

desk: 801-538-1340  
cell: 801-808-0194  
fax: 801-538-1383

Office of the Utah State Auditor  
Utah State Capitol Complex  
East Office Building, Suite E310  
PO Box 142310  
Salt Lake City, Utah 84114

On Wed, Jan 28, 2015 at 10:40 AM, Brent R. Titcomb <btritcomb@co.wasatch.ut.us> wrote:

Dear Julie,

Would you please send me a list of things you asked for yesterday? I had a few things going on at the time of your call, It would help me find what you are look for.

Thank you,

Brent R. Titcomb



Julie Wrigley &lt;jwrigley@utah.gov&gt;

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**Re: law reference?**

1 message

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**Leslie Larsen** <leslielarsen@utah.gov>

Fri, Dec 12, 2014 at 8:48 PM

To: Julie Wrigley &lt;jwrigley@utah.gov&gt;

Sorry I didn't see this sooner! I don't know if there's a law, but the contract between JSSD and SLSSD specifically states that.

Have a good weekend!

Sent from my iPhone

> On Dec 12, 2014, at 2:56 PM, Julie Wrigley <jwrigley@utah.gov> wrote:

>

> Hi Leslie,

>

> do you know the reference for the law that says rate payers in one district shouldn't have to subsidize the rate payers in another district?

>

> Julie Wrigley

> Audit Supervisor

>

> desk: 801-538-1340

> cell: 801-808-0194

> fax: 801-538-1383

>

> Office of the Utah State Auditor

> Utah State Capitol Complex

> East Office Building, Suite E310

> PO Box 142310

> Salt Lake City, Utah 84114



Julie Wrigley &lt;jwrigley@utah.gov&gt;

---

**Re: Standards Question**

1 message

Jason Allen &lt;jasonallen@utah.gov&gt;

Thu, Jun 12, 2014 at 4:33 PM

To: Leslie Larsen &lt;leslielarsen@utah.gov&gt;, Julie Wrigley &lt;jwrigley@utah.gov&gt;

Cc: John Dougall &lt;jdougall@utah.gov&gt;

I believe that such a situation could be consider a scope limitation, especially if you feel that having an attorney present in all your interviews would impede the evidence you need for your engagement. I'm sure that concerns comes because of your previous experiences with the different investigations you've conducted. I've also experienced similar situations over the years on various audits and investigations I've been involved with and through the CFE trainings we've each had. People are not generally open to auditors and even less likely to when they have some authority figure there next to them, especially one with such a legal presence as an attorney. Perhaps if the Board realized that we as auditors are just performing an audit/investigation (whatever you want to call it) and we are not on the judicial side of the investigation, they may back down. A scope limitation in the report in addition to anything else that is found, just makes things worse for those being audited.

Although these standards may not exactly fit your type of engagement the general guidance from these citations may be helpful in your situation because they all come to the same conclusion - reports need to be modified when there is a scope limitation.

**Auditing Standards (AU-C):**

Auditing standards require us to gain sufficient appropriate audit evidence, which includes inquiries of knowledgeable persons among many other ways (see AU-C 500). If that audit evidence is inconsistent or we have doubts over the reliability of the audit evidence we obtain then should perform other types of tests to be satisfied with the appropriateness and relevancy of the audit evidence. If we cannot obtain sufficient appropriate audit evidence then the opinions in the auditor's report should be modified (see AU-C 700.20 and 705.07). AU-C 705.11-.14 further explains that the auditor should request management to remove management-imposed limitations on our ability to obtain sufficient appropriate audit evidence.

I'm not sure of whether the JSSD Board that is demanding the attorney to be present would be considered "management" or "those charged with governance" but regardless, unless the imposed limitation is removed to allow us to gain sufficient appropriate audit evidence, we would have to modify our opinion/report.

Also, one of the required representations we obtain from management (see AU-C 580.A35 and 580.11a) at the end of audits is that management has provided us with "unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence." If management refused to furnish written representations it constitutes a limitation on the scope of the audit (see AU-C 580.A34). Other representation required to be made by management include representations pertaining to fraud and noncompliance with laws and regulations (see AU-C 580.12-.13).

**Attestation Standards (AT):**

Attestation standards have a similar requirement to obtain sufficient evidence to provide a reasonable basis for the conclusion that is expressed in the report. These standards also have similar report modifications if the scope of the engagement is restricted, whether imposed by the client or other circumstances, that prevents us from obtaining sufficient evidence (see AT 101.73-.75).

**Generally Accepted Government Auditing Standards (GAGAS or Yellow Book):**

GAGAS has similar report modifications due to scope limitations when restrictions on access to records, government officials, or other individuals needed to conduct the audit whether the engagements are financial audits, attestation engagements, or performance audits (see 2.24 b; 4.15 b; 5.16 c; and 6.84).

Let me know if you need anything else.

Thanks,



Jason Allen, CPA, CFE  
Audit Supervisor

Office of the Utah State Auditor  
East Office Building, Suite E310  
P.O. Box 142310  
Salt Lake City, UT 84114-2310

Phone: (801) 808-0716  
Fax: (801) 538-1383  
jasonallen@utah.gov

On Thu, Jun 12, 2014 at 11:58 AM, Leslie Larsen <leslielarsen@utah.gov> wrote:

Hi Jason,

I have a question for you about standards . . .

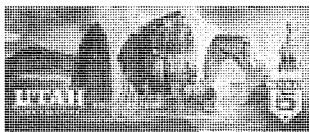
We have a situation with Jordanelle Special Service District where the Board is demanding that their attorney be present for all interviews with JSSD personnel. We feel this impedes the interview. Could this be considered a scope limitation? Is there any other standard that may apply to this situation?

Thanks,

Leslie

--

Leslie Larsen, CPA, CFE  
Office of the Utah State Auditor  
Utah State Capitol Complex Ste E310  
P.O. Box 142310  
Salt Lake City, UT 84114  
(801) 538-1348 office  
(801) 808-0379 cell  
(801) 538-1383 fax



Julie Wrigley &lt;jwrigley@utah.gov&gt;

---

**Re: State Auditor - MLS information request**

1 message

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**Kris Poulson** <KrisP@utahcounty.gov>

Tue, Apr 15, 2014 at 3:06 PM

To: Julie Wrigley &lt;jwrigley@utah.gov&gt;

Julie,

MLS 970842 (tax id 07-7557) was listed for \$5.7M in 06/17/2010 then dropped to \$3.4M 9/27/2010. Property located at South West corner where Highway 40 and River Road intersect (just south of subject property). MLS indicates it has not sold. 38.88 Acres.

MLS 1158613 (tax id 07-7649) was listed in 2004 for \$2,049,300 (37.26 acres) but did not sale (expired 03/06/2006). Located 3769 North Hwy 40.

Everything else are more recent listings (2010 or more recent). I searched for properties in Wasatch County that has sold or expired with more than 20 acres that contained "07" in the tax id. I did search for 07-7110 and the search returned nothing.

Unfortunately that was all the Wasatch Front MLS had for vacant land. There may be another MLS that Wasatch County Realtors use, but the Wasatch Front MLS is the only one I have access to.

Kris

Kris W Poulson  
Utah County Assessor  
100 East Center St  
Provo, UT 84606  
Office: 801 851 8275  
Fax: 801 851 8282

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>>> Julie Wrigley <jwrigley@utah.gov> 4/15/2014 1:13 PM >>>  
Hello Kris,

I understand that Van Christensen spoke with you earlier today about a project we are working on and that you could help us get some information from the MLS.

My objective is to determine whether the sell price of a piece of property that was sold in 2006 approximated fair market value. I don't know if this is possible without doing an actual appraisal. Regardless, we would appreciate any information from the MLS that would be applicable to this sale as well as any guidance or suggestions you may have on how I can achieve my objective.

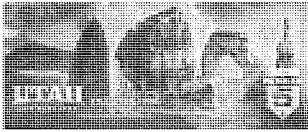
The **parcel # is 07-7110**. It is near Heber, Utah and is approx 37 acres. Let me know if you need more identifying information.

Thank you for your assistance and please let me know if you have any questions.

Julie Wrigley  
Audit Supervisor

desk: 801-538-1340  
cell: 801-808-0194  
fax: 801-538-1383

Office of the Utah State Auditor  
Utah State Capitol Complex  
East Office Building, Suite E310  
PO Box 142310  
Salt Lake City, Utah 84114



Leslie Larsen &lt;leslielarsen@utah.gov&gt;

## JSSD Concluding Comment

1 message

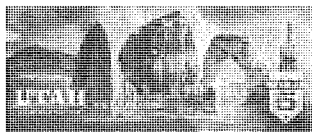
Leslie Larsen <leslielarsen@utah.gov>  
To: Van Christensen <vchristensen@utah.gov>

Mon, Mar 16, 2015 at 4:17 PM

Hi Van,

Here are my thoughts for some specific examples to include with your verbiage for the concluding comment. I'm actually having a really hard time with this because their response has SO many distortions and deflections.

- Page 2 -The 15 year-old contracts referred to were active contracts and were, thus, required to be retained by the retention schedule.
- Page 2 - Credit card documentation was not missing because it had been destroyed in accordance with the retention schedule, but because it had never been required or accumulated by the District.
- Finding 2 - JSSD *did* hold 20 closed meetings between 2008 and 2012 for which it was unable to locate either the recordings or written minutes. May 19, 2014 letter offers a possible explanation for missing digital minutes/recordings, but does not change the fact they were missing. Also doesn't explain the missing audio cassettes which surely must have existed prior to implementation of digital recording.
- Finding 1 - Information was not provided in an open and timely manner based on our documentation of information requested as well as a reasonable deadline imposed compared to the actual date received from the District. Also based on restricted access to District personnel. Had this been a financial statement audit in accordance with GAAP, we would have cited a scope limitation and withdrawn from the engagement.
- Finding 4 - The Board responses to the questions about the Strawberry Lakeview SSD write-off were inconsistent and did not prove the write-off was done with the full knowledge of the Board. The Feb 2012 Board discussion is irrelevant to the issues discussed in the finding.
- Finding 6 - An after-the-fact description of a transaction is not sufficient for audit purposes. A large land purchase should be adequately documented in the entities records. There is NO evidence the NVSSD property purchase was "fully vetted." We do acknowledge in b. that the District was contracted to perform the management function for NVSSD. We believe the County Council, when acting as the Board for SSD's, should serve the citizens of the SSD, and not be conducting transactions which may impact all citizens of the County.
- Finding 7 - We stand-by our assessment that the District resisted implementation of better controls over credit card use based on our evaluation of receipts submitted after the issue was discussed after the August 2012 Board meeting. Check signing authority is irrelevant to credit card misuse.
- Finding 8 - Our office did take transfer tanks into account when evaluating fuel purchases. We also took into account the unusually high or low fuel efficiency readings which occurred due to incorrect odometer readings when evaluating fuel purchases. The District has failed to provide evidence regarding how the on-call vehicles can be excluded from IRS regulations which require employee commute to be treated as a taxable fringe benefit.
- Finding 9 - The meal per diem violates the District's own written policy at the time. We also believe that prudent use of public funds requires employee reimbursement of travel advances for meals which were not actually paid by the employee.
- Finding 10 - The District has failed to provide evidence regarding how the on-call vehicles can be excluded from IRS regulations which require employee commute to be treated as a taxable fringe benefit.
- Finding 11 - Where do I even start on this?!?!?



Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**SM: JSSD Items**

1 message

Leslie Larsen &lt;leslielarsen@utah.gov&gt;

Wed, Feb 25, 2015 at 1:32 PM

To: John Dougall &lt;jdougall@utah.gov&gt;

John,

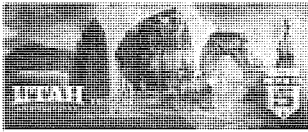
Here's my stab at addressing some items JSSD requested be changed in the report, and why we believe they should remain as is:

- **Control Environment** - Based on our documentation of information requests, the requested deadline compared to the actual date the information was received, as well as restricted access to personnel, in our opinion, this finding and recommendation accurately reflects our testwork and conclusions.
- **Missing Closed Meeting Minutes and Recordings** - There were, in fact, 20 closed meetings held for the period 2008 – 2012 for which we did not receive minutes or recordings. Based on our review of public meeting minutes, closed meetings for which we did not receive minutes/recordings were held 2/12/08, 5/13/08, 12/9/08, 1/13/09, 5/12/09, 8/11/09, 9/8/09, 12/8/09, 2/9/10, 5/11/10, 9/14/10, 11/10, 2/8/11, 3/8/11, 4/19/11, 5/17/11, 9/13/11, 10/12/11, 6/12/12, and 8/14/12. Mr. Gaylord's letter of May 19, 2014 offers a possible explanation, but it does not change the fact these minutes/recordings were missing. It also does not provide a possible explanation for missing audio tapes that must have existed prior to the implementation of digital recording. In our opinion, this finding and recommendation accurately reflects our testwork and conclusions.
- **Contract With SLSSD** - While the February 2012 Board meeting does include discussion related to SLSSD, in our opinion, it does not have any effect on our conclusion. In our opinion, this finding and recommendation accurately reflects our testwork and conclusions.
- **Water Reservation Fees** – As we communicated to you that we would do in advance, we took a sample of names/developers from the JSSD provided list of those being assessed a water reservation fee and requested the corresponding contract. We believe that for those individuals/entities still paying water reservation fees (even though it may have been since 1997), JSSD should retain the contract since it is on-going and still relevant. In our opinion, this finding and recommendation accurately reflects our testwork and conclusions.
- **Purchase of Property Under Unusual Circumstances** – In our opinion, the purchase was not adequately discussed or documented in the JSSD minutes, and the NVSSD minutes show an absence of discussion regarding the purchase until December 2011, which is three years after the purchase was made. We believe the management contract between JSSD and NVSSD is adequately explained in the finding. In our opinion, this finding and recommendation accurately reflects our testwork and conclusions.
- **District Credit Cards** – In our opinion, the finding and recommendation accurately reflects our testwork and conclusions.
- **Fuelman Purchases** – Based on further review, we have eliminated the statement referring to transfer tanks as we had previously concluded that purchases of dyed diesel appeared reasonable. Therefore, any consideration of vehicles with a transfer tank is not applicable. Also, as discussed during our 2/19/15 meeting, we did take into account inaccurate odometer readings and recalculated unusually high or low fuel efficiency. Finally, JSSD vehicles do not meet the IRS definition of a "public safety vehicle" as outlined under Internal Revenue Bulletin: 2010-23 T.D. 9483; therefore, our recommendation regarding taxable fringe benefits is still relevant. In our opinion, this finding and recommendation accurately reflects our testwork and conclusions.
- **Travel Per Diem and Reimbursement** – Because the JSSD travel policy provided for reimbursement of eligible expenses and did not provide for per diem, we believe Internal Revenue Bulletin: 2011-42 is not applicable. In our opinion, this finding and recommendation accurately reflects our testwork and conclusions.

• Conflict of Interest Disclosure – We have made some wording changes to this finding and recommendation. However, we believe the substance of the finding should remain based on the wording of Utah Code 67-16-8, which states “No public officer or public employee shall participate in his official capacity or receive compensation in respect to any transaction between the state or any of its agencies and any business entity as to which such public officer or public employee is also an officer, director, or employee ***or*** (italics and bold added) owns a substantial interest, unless disclosure has been made as provided under Section 67-16-7.” Because the public employee or officer can either be an officer, director, or employee OR own a substantial interest, we believe the substantial interest issue is irrelevant since the other criteria was met. Jay Price was a board member and an employee of ProBuild, which JSSD made purchases from. Jay’s participation in his official capacity that required disclosure included his review of monthly disbursements. In our opinion, the modified wording of this finding and recommendation accurately reflects our testwork and conclusions.

--

Leslie Larsen, CPA, CFE  
Office of the Utah State Auditor  
Utah State Capitol Complex Ste E310  
P.O. Box 142310  
Salt Lake City, UT 84114  
(801) 538-1348 office  
(801) 808-0379 cell  
(801) 538-1383 fax



Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**Re: Issues Not Changed in JSSD Report**

1 message

Leslie Larsen &lt;leslielarsen@utah.gov&gt;

Wed, Feb 25, 2015 at 1:29 PM

To: Van Christensen &lt;vchristensen@utah.gov&gt;

Sure!

On Wed, Feb 25, 2015 at 1:22 PM, Van Christensen <vchristensen@utah.gov> wrote:

I just talked with John, he wants to look at the list and have us possibly discuss it with Mike, rather than send anything written. Will you email it to John.

Thanks,  
Van

On Wed, Feb 25, 2015 at 12:57 PM, Leslie Larsen <leslielarsen@utah.gov> wrote:

Sounds good . . . I'll add that. Do you want me to send it?

On Wed, Feb 25, 2015 at 12:32 PM, Van Christensen <vchristensen@utah.gov> wrote:

Looks good, the only thought I have is for the last bullet point, I think we should specifically say that Jay Price was a board member and employee of ProBuild who JSSD made purchases from. Jay's participation in his official capacity that required disclosure included his review of monthly disbursements.

On Wed, Feb 25, 2015 at 12:11 PM, Leslie Larsen <leslielarsen@utah.gov> wrote:

Van,

Here's my first stab at this:

- Control Environment - Based on our documentation of information requests, the requested deadline compared to the actual date the information was received, as well as restricted access to personnel, in our opinion, this finding and recommendation accurately reflects our testwork and conclusions.
- Missing Closed Meeting Minutes and Recordings - There were, in fact, 20 closed meetings held for the period 2008 – 2012 for which we did not receive minutes or recordings. Based on our review of public meeting minutes, closed meetings for which we did not receive minutes/recordings were held 2/12/08, 5/13/08, 12/9/08, 1/13/09, 5/12/09, 8/11/09, 9/8/09, 12/8/09, 2/9/10, 5/11/10, 9/14/10, 11/10, 2/8/11, 3/8/11, 4/19/11, 5/17/11, 9/13/11, 10/12/11, 6/12/12, and 8/14/12. Mr. Gaylord's letter of May 19, 2014 offers a possible explanation, but it does not change the fact these minutes/recordings were missing. It also does not provide a possible explanation for missing audio tapes that must have existed prior to the implementation of digital recording. In our opinion, this finding and recommendation accurately reflects our testwork and conclusions.
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- Fuelman Purchases – Based on further review, we have eliminated the statement referring to transfer tanks as we had previously concluded that purchases of dyed diesel appeared reasonable. Therefore, any consideration of vehicles with a transfer tank is not applicable. Also, as discussed during our 2/19/15 meeting, we did take into account inaccurate odometer readings and recalculated unusually high or low fuel efficiency. Finally, JSSD vehicles do not meet the IRS definition of a “public safety vehicle” as outlined under Internal Revenue Bulletin: 2010-23 T.D. 9483; therefore, our recommendation regarding taxable fringe benefits is still relevant. In our opinion, this finding and recommendation accurately reflects our testwork and conclusions.
- Travel Per Diem and Reimbursement – Because the JSSD travel policy provided for reimbursement of eligible expenses and did not provide for per diem, we believe Internal Revenue Bulletin: 2011-42 is not applicable. In our opinion, this finding and recommendation accurately reflects our testwork and conclusions.
- Conflict of Interest Disclosure – We have made some wording changes to this finding and recommendation. However, we believe the substance of the finding should remain based on the wording of Utah Code 67-16-8, which states “No public officer or public employee shall participate in his official capacity or receive compensation in respect to any transaction between the state or any of its agencies and any business entity as to which such public officer or public employee is also an officer, director, or employee *or* (italics and bold added) owns a substantial interest, unless disclosure has been made as provided under Section 67-16-7.” Because the public employee or officer can either be an officer, director, or employee OR own a substantial interest, we believe the substantial interest issue is irrelevant since the other criteria was met. In our opinion, the modified wording of this finding and recommendation accurately reflects our testwork and conclusions.

--

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--

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Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**Re: Vehicle Issue**

1 message

---

**Van Christensen** <vchristensen@utah.gov>

Fri, Feb 20, 2015 at 1:33 PM

To: Leslie Larsen &lt;leslielarsen@utah.gov&gt;

Leslie,

I have reviewed the law, workpaper 70 and the minutes you attached with your email. I didn't look at all of the potential conflicts, but at a minimum Steve Farrell should have made disclosure. The only thing I would change in the finding is rather than say "have violated 67-16-8" I would say "may have violated..."

I know Mark Gaylord had problems with us making final determinations regarding whether a law had been violated, but it reminded me of Yellow Book where it says, "Whether an act is, in fact, fraud is a determination to be made through the judicial or other adjudicative system and is beyond the auditor's professional responsibility." Even though we are not citing standards in the report, the concept is valid. I think we should look through the report and change any other references from "have violated" to "may have violated".

Van

On Thu, Feb 19, 2015 at 5:56 PM, Leslie Larsen <leslielarsen@utah.gov> wrote:

My thought at this point is just to gain a better understanding of the relationship between JSSD and the irrigation companies (Lake Creek and Midway), and go from there. I've been trying to find some info on-line, and found the attached Midway minutes for Jan 2013. The minutes indicate that, as a result of a settlement, JSSD gave Midway Irrig. an interest ownership in its water treatment plant in settlement of its debt, which allows Midway to treat up to 250 acre feet of water/ year with the cost incurred by JSSD.

Do you have any other thoughts?

On Thu, Feb 19, 2015 at 5:40 PM, Van Christensen <vchristensen@utah.gov> wrote:

Sounds good, any thoughts on the conflict disclosure finding?

On Thursday, February 19, 2015, Leslie Larsen <leslielarsen@utah.gov> wrote:

I don't think the JSSD vehicles meet the definition of a "public safety vehicle" based on the attached. I am double checking on (N) on 3/ to make sure the trucks don't meet this definition, however. My understanding is that they are standard pick-up trucks (with a couple add-ons), and therefore, don't meet this definition, either. But I'm double-checking on that.

--

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--

Leslie Larsen, CPA, CFE



Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**Re: JSSD Question**

1 message

---

**Leslie Larsen** <leslielarsen@utah.gov>  
To: Sean Clayton <sclayton@utah.gov>

Tue, Feb 10, 2015 at 9:22 AM

Thank you!!

On Tue, Feb 10, 2015 at 6:34 AM, Sean Clayton <sclayton@utah.gov> wrote:  
Leslie,

I would never roll my eyes... :)

I added a tab to the spreadsheet on **50A /76** which contains a pivot table. The table is summed by employee for the entire period covered by the tab "All Years Combined". It verifies that your summation of charges made by Dan Matthews is correct at \$13,433.35.

Let me know if there is anything else I can help out with.

Regards,

**Sean Clayton**  
Staff Auditor

**Work:** (801) 615-3900  
**Email:** sclayton@utah.gov  
**Professional Profile**

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Utah State Capitol Complex  
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PO Box 142310  
Salt Lake City, Utah 84114



On Mon, Feb 9, 2015 at 4:43 PM, Leslie Larsen <leslielarsen@utah.gov> wrote:  
Hi Sean,

I know you're probably either rolling your eyes or chuckling right now, but . . .

We're trying to finalize the draft report and J.D. has a couple questions. One is related to the dollar amount Dan Matthews charged to his Fuelman card for the audit period (for comparison to the amount charged for fuel on the credit card). I filtered the data on 50A and came up with \$13,433.35. But I know that in the past, I haven't cleared something just right and have come up with a wrong amount when I tried to filter. Will you look at the wp and see what total dollar amount you come up with?

Thanks so much!!

Leslie

—

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Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**Re: JSSD Minutes**

1 message

**Leslie Larsen** <leslielarsen@utah.gov>

Thu, Feb 5, 2015 at 10:54 AM

To: Julie Wrigley &lt;jwrigley@utah.gov&gt;

Cc: Van Christensen &lt;vchristensen@utah.gov&gt;

I have no idea

On Thu, Feb 5, 2015 at 10:11 AM, Julie Wrigley <jwrigley@utah.gov> wrote:

In Mark's response to my request for evidence of publication and mailings, he assumes that I have received a copy of Judge Kimball's ruling denying VR Acquisitions motion for preliminary injunction that deals with these issues. Do either of you have this ruling or know what he's talking about?

Julie Wrigley  
Audit Supervisor

desk: 801-538-1340  
cell: 801-808-0194  
fax: 801-538-1383

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On Thu, Feb 5, 2015 at 7:02 AM, Gaylord, Mark (SLC) <Gaylord@ballardspahr.com> wrote:

Julie --

As I mentioned, when I return I will see what we can locate in terms of the mailings. However, as you know, we do not need to send the mailings via certified mail. That is not a statutory requirement. What the statute requires is certification that the mailings were sent. That is what JSSD did and the evidence the auditor has been provided. To request more is not reasonable because it is asking for more information than the statute required. I am also troubled by the fact that the auditor would not be able to conclude with "certainty" that JSSD complied with the statute.

More importantly, not a single property owner in Area C have EVER claimed they did not receive notice. I assume you've received a copy of Judge Kimball's ruling denying VR Acquisitions motion for preliminary injunction that deals with these issues.

Regardless, we'll see what we can locate and get back to you when I return to the office next week.

Thanks for your time and consideration.

Mark R. Gaylord  
801-531-3070

---

From: Julie Wrigley [jwrigley@utah.gov]  
Sent: Wednesday, February 04, 2015 1:43 PM  
To: Gaylord, Mark (SLC)  
Subject: Re: JSSD Minutes

Thanks for your reply. Next week should be fine for the 11/23/05 minutes and information on the property parcel # and purchase date.

One additional issue that I need to discuss with you is regarding the information that you provided us to show that JSSD followed the notice and hearing requirements in forming the SSD. The info you provided was helpful and I believe provides reasonable assurance that the property owners were noticed. We are planning on putting a statement in the report to that effect. However, the info provided does not allow us to conclude with certainty because we were not provided the 'proof of publication' form nor any direct evidence of the mailing (perhaps a certified mail receipt?). You point to the affidavit of Brent Titcomb that these things were done, however, after talking to him, I found that he relied on verbal assurance from Janet Carson. Further, the court order and the transcript, while helpful, only address one property owner.

So, my question is: does the District have the 'Proof of Publication' form and any direct evidence of mailing? And If so, is it something you'd be willing to dig up at this point?

If those items are provided, we will be able to make a statement of fact in our report that the district satisfied the requirements. Otherwise, we'll just say something to the effect that we have reasonable assurance but cannot conclude with certainty.

Please let me know your thoughts on that.

Thanks!

Julie Wrigley  
Audit Supervisor

desk: 801-538-1340  
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On Tue, Feb 3, 2015 at 7:55 AM, Gaylord, Mark (SLC) <Gaylord@ballardspahr.com>  
mailto:Gaylord@ballardspahr.com>> wrote:  
Yes, when I return to Utah next week. Julie, I trust that is acceptable.

Mark R. Gaylord  
BALLARD SPAHR, LLP  
201 South Main Street  
Suite 700  
Salt Lake City, Utah 84117  
(801) 531-3070<tel:%28801%29%20531-3070> (O)  
(801) 209-0446<tel:%28801%29%20209-0446> (C)  
gaylord@ballardspahr.com<mailto:gaylord@ballardspahr.com><mailto:gaylord@ballardspahr.com><mailto:gaylord@ballardspahr.com>>>

On Feb 3, 2015, at 6:47 AM, Theresa Baronek <theresa@jssd.us<mailto:theresa@jssd.us>  
<mailto:theresa@jssd.us<mailto:theresa@jssd.us>>>> wrote:

Mark,

I talked to Darrel this morning. Julie Wrigley from the State Auditor's office is requesting a copy of the Protest Hearing minutes from November 23, 2005.. I understand that you have the minute books.

Would you please look through those and forward them to her.

Thanks, Theresa

<image001.png>

Theresa Baronek, Treasurer  
Twin Creeks SSD  
North Village SSD  
Strawberry -Lakeview SSD  
657-9582<tel:435-657-9582>  
6135 E Lake Creek Rd  
Heber City, UT 84032  
435-657-3244<tel:435-657-3244> Fax 435-657-9582<tel:435-657-9582>

Jordanelle SSD  
P O Box 519  
Heber City, UT 84032  
435-654-9233<tel:435-654-9233> Fax 435-

From: Julie Wrigley [mailto:jwrigley@utah.gov<mailto:jwrigley@utah.gov>]  
Sent: Monday, February 02, 2015 5:37 PM  
To: Theresa  
Subject: JSSD Minutes

Hi Theresa,

I would like to get the minutes for the Protest Hearing held November 23, 2005.

Please let me know if you have any questions. Thanks for your assistance.

Julie Wrigley  
Audit Supervisor

desk: 801-538-1340<tel:801-538-1340>  
cell: 801-808-0194<tel:801-808-0194>  
fax: 801-538-1383<tel:801-538-1383>

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—  
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Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**JSSD**

1 message

**Leslie Larsen** <leslielarsen@utah.gov>

Wed, Jan 29, 2014 at 5:14 PM

To: Sean Clayton &lt;sclayton@utah.gov&gt;, Eric Walker &lt;ericwalker@utah.gov&gt;

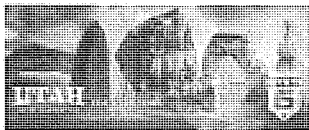
Well, things sure have changed since this morning, huh?

Anyway, per John's request, a paralegal (most likely Shannon McCauley) will deliver the records to our office on Friday at 3:00. I'm hoping you can still accept and inventory the records. I let the attorney know that we would like an inventory sheet to be signed by our office and by them to indicate we all agree on the records that are being transferred to us.

They may not have the older years, but I'm hoping they'll deliver most of them.

Thanks again for all your help!

—  
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Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**Re: JSSD Records**

1 message

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**Leslie Larsen** <leslielarsen@utah.gov>

Fri, Jan 31, 2014 at 5:18 PM

To: Sean Clayton &lt;sclayton@utah.gov&gt;

Thanks! Have a great weekend!

On Jan 31, 2014 4:24 PM, "Sean Clayton" &lt;sclayton@utah.gov&gt; wrote:

Leslie,

The JSSD documents we requested were delivered today by Ballard Spahr LLP. They are contained in one box. They have been inventoried and I have placed the box on your desk.

—

Regards,

**Sean Clayton**

Junior Auditor

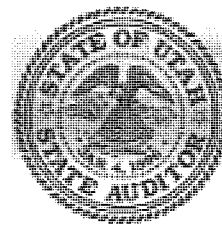
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Salt Lake City, Utah 84114

**Work:** (801) 615-3900**Email:** sclayton@utah.gov**Professional Profile**



Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**JSSD**

1 message

**Leslie Larsen** <leslielarsen@utah.gov>

Tue, Feb 11, 2014 at 12:46 PM

To: Patricia Nelson &lt;patricianelson@utah.gov&gt;

Hi Patricia!

JSSD planning is ready to review. It's under the Specproj client - 3JSSD8L.

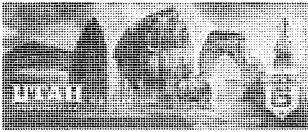
Enjoy! :) )

Thx

--

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Leslie Larsen <leslielarsen@utah.gov>

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## JSSD

1 message

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**Van Christensen** <vchristensen@utah.gov>

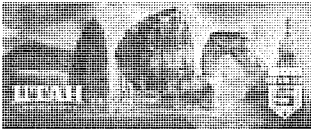
Fri, Feb 28, 2014 at 12:34 PM

To: Leslie Larsen <leslielarsen@utah.gov>

Leslie,

I just talked to Steve Capson and he asked that we request all information through their attorney. You probably knew this, but I wanted to make sure I passed the information along.

Van



Leslie Larsen &lt;leslielarsen@utah.gov&gt;

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## JSSD Records Request

1 message

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**Leslie Larsen** <leslielarsen@utah.gov>

Thu, Mar 6, 2014 at 12:36 PM

To: Van Christensen <vchristensen@utah.gov>, Patricia Nelson <patricianelson@utah.gov>

Hi Van and Patricia,

Employee track shows you'll both be in for at least half day tomorrow, is that correct?

Our deadline for the delivery of the JSSD closed meeting minutes and recordings for Jan 2008 - Dec 2013 is tomorrow, as you know.

I've given Maria and Emily a heads-up. I'm sure that if the records are delivered, the attorney will require a signature. I asked Maria and Emily to call Sean if it's in the afternoon when he's here (12:30 - 4:30). If they are delivered and they arrive in the morning, would one of you be willing to review what's been delivered and sign?

I can work out something else if it's a problem.

Thanks!!

--

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Leslie Larsen &lt;leslielarsen@utah.gov&gt;

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## JSSD Closed Meeting Minutes and Recordings

1 message

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**Leslie Larsen** <leslielarsen@utah.gov>

Thu, Mar 6, 2014 at 1:09 PM

To: Maria Fandl <mfandl@utah.gov>, Emily Lockhart <elockhart@utah.gov>, Van Christensen <vchristensen@utah.gov>, Patricia Nelson <patricianelson@utah.gov>, Sean Clayton <sclayton@utah.gov>

Hi All!

So, *if* the attorneys deliver the requested JSSD closed meeting minutes and recordings tomorrow, we need to ensure they are locked-up right away. Maria . . . do you have a place to lock them up over the weekend until I can take them on Monday?

—

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Leslie Larsen <leslielarsen@utah.gov>

---

## JSSD

1 message

---

**Leslie Larsen** <leslielarsen@utah.gov>  
To: John Dougall <jdougall@utah.gov>

Mon, Mar 10, 2014 at 2:15 PM

Hi John,

Van said you would like for me to go with Paul to review the closed meeting minutes and recordings. I think that only makes sense. I'll coordinate with Paul to arrange the meeting. Let me know if you have any further thoughts on the situation.

Thanks!

--

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Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

## Points for Discussion with JSSD

1 message

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**Leslie Larsen** <leslielarsen@utah.gov>

Tue, Mar 18, 2014 at 4:38 PM

To: John Dougall <jdougall@utah.gov>, Van Christensen <vchristensen@utah.gov>

John and Van,

The only thing I'm not sure of is whether the totals listed for restaurants includes or excludes the \$2,200 in out-of-town meal charges that we believe have been paid twice by JSSD (in the form of per diem allowances on top of meal charges to the credit cards). I have sent Sean an email to look at the workpaper and let me know for sure.

—

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**Outline for Discussion with Board.docx**

16K



Leslie Larsen &lt;leslielarsen@utah.gov&gt;

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## Wasatch Policies and Procedures

1 message

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**Leslie Larsen** <leslielarsen@utah.gov>

Wed, Mar 19, 2014 at 12:36 PM

To: btitcomb@co.wasatch.ut.us

Hi Brent,

I'm working with Van Christensen on the JSSD investigation. I'm wondering about Wasatch County financial policies and procedures. I've reviewed the code on the County website and don't see the policies and procedures I'm looking for, such as:

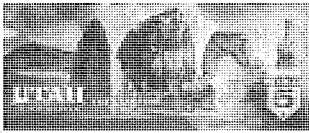
- Travel and per diem
- Credit card usage
- Vehicle and gas card usage
- Write-off or adjustment of bad debt

Does the County have written policies and procedures related to these issues? If so, will you please send me a copy? Also, if JSSD does not have their own written policies, I assume they'd be required to follow the County policy?

I appreciate your help!

--

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Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**SM: Graph - Credit Card Purchases at Gas Station/Convenience Store**

1 message

---

**Leslie Larsen** <leslielarsen@utah.gov>

Thu, Mar 20, 2014 at 2:09 PM

To: John Dougall &lt;jdougall@utah.gov&gt;, Van Christensen &lt;vchristensen@utah.gov&gt;

Here's a pie graph of JSSD credit card purchases at gas stations/convenience stores for 2008-2013. It shows the percentage of and number of transactions within certain dollar amount increments. I think we could tweak it a little bit, but it's a really good starting point.

--

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**JSSD Number of Gas Station Purchases without Gas Card Revised (1).pdf**

35K



Leslie Larsen &lt;leslielarsen@utah.gov&gt;

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**Re: Records Request**

1 message

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**Julie Wrigley** <jwrigley@utah.gov>  
To: Leslie Larsen <leslielarsen@utah.gov>

Thu, Mar 27, 2014 at 5:48 PM

FYI - I quickly looked through the documents and it looks like most things are there (on the surface anyway). A couple of items to note:

- They said JSSD was unable to locate any additional closed meeting minutes or recordings.
- They didn't include any kind of explanation as to why the Fishin with bread deal was done the way it was.

Have a great time!

Julie Wrigley  
Audit Supervisor

desk: 801-538-1340  
cell: 801-808-0194  
fax: 801-538-1383

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On Thu, Mar 27, 2014 at 2:07 PM, Leslie Larsen <leslielarsen@utah.gov> wrote:  
Here's what should be delivered today. Thanks!

----- Forwarded message -----

From: **Leslie Larsen** <leslielarsen@utah.gov>  
Date: Mon, Mar 24, 2014 at 12:58 PM  
Subject: Re: Records Request  
To: "Gaylord, Mark (SLC)" <gaylord@ballardspahr.com>  
Cc: jayprice@digis.net, mikekohler2009@gmail.com, scapson@co.wasatch.ut.us

Mr. Gaylord,

I would like to make an additional request to be included with my request dated March 20th and with a deadline of Wednesday March 26, 2014:

8. The last payroll report for December 2013 which shows year-to-date gross pay, total deductions, and net pay for all JSSD employees and board members.

Thank you,

Leslie Larsen

On Thu, Mar 20, 2014 at 1:05 PM, Leslie Larsen <leslielarsen@utah.gov> wrote:



Mr. Gaylord,

I am requesting the following JSSD records:

1. Vendor history reports for Day's Market, Staples, Home Depot, and Reams for the period of January 2008 - December 2013.
2. The paid invoice file for the same vendors and time frame as 1. above.
3. A list of any other businesses that have extended JSSD a line of credit or charge account for the period of January 2008 - December 2013.
4. Bad debt detail information for the period of January 2008 - December 2013. Please include write-off policy and procedure.
5. All contracts for the period January 2008 - December 2013 between JSSD and any other Wasatch County special service districts for administrative services to be provided by JSSD on behalf of the other district.
6. Any and all documents related to the Fishin' With Bread land purchase transaction. Please ensure an appraisal or some other documentation of land value is included as well as an explanation as to why the sale was structured that way.
7. The remaining closed meeting minutes and recordings for June 2012, August 2012 and January 2008 - December 2011.

**Please acknowledge receipt of this request.**

**Also, please coordinate transfer of these records to me no later than Wednesday March 26, 2014.**

Thank you,

—

Leslie Larsen, CPA, CFE  
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—

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—

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Leslie Larsen <leslielarsen@utah.gov>

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## JSSD documents

1 message

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**Julie Wrigley** <jwrigley@utah.gov>  
To: Leslie Larsen <leslielarsen@utah.gov>

Thu, Apr 3, 2014 at 2:57 PM

FYI, they delivered another batch of documents today. In the cover letter, Gaylord included explanations for the North Village and the Fishin w/ bread purchases.

Hope you are having fun!

Julie Wrigley  
Audit Supervisor

desk: 801-538-1340  
cell: 801-808-0194  
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Utah State Capitol Complex  
East Office Building, Suite E310  
PO Box 142310  
Salt Lake City, Utah 84114



Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**Re: JSSD documents**

1 message

---

**Leslie Larsen** <leslielarsen@utah.gov>

Thu, Apr 3, 2014 at 3:15 PM

To: Julie Wrigley &lt;jwrigley@utah.gov&gt;

Do the explanations make any sense? And if they had these other documents, why didn't they include them with the last batch?

On Apr 3, 2014 4:57 PM, "Julie Wrigley" <jwrigley@utah.gov> wrote:

FYI, they delivered another batch of documents today. In the cover letter, Gaylord included explanations for the North Village and the Fishin w/ bread purchases.

Hope you are having fun!

Julie Wrigley  
Audit Supervisor

desk: 801-538-1340  
cell: 801-808-0194  
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Utah State Capitol Complex  
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Salt Lake City, Utah 84114



Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**Re: JSSD documents**

1 message

---

**Julie Wrigley** <jwrigley@utah.gov>  
To: Leslie Larsen <leslielarsen@utah.gov>

Thu, Apr 3, 2014 at 3:27 PM

The documents they delivered were from your 3/26 request.

I attached the letter with the explanations so you can see for yourself if it makes sense.. I suppose the Fishin explanation makes some sense although I still can't see why JSSD didn't deal directly with the seller's agent and it still ends up with Fishin' getting a pretty sweet deal. I need to think about it and try to verify whatever can be verified on their story.

Julie Wrigley  
Audit Supervisor

desk: 801-538-1340  
cell: 801-808-0194  
fax: 801-538-1383

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Utah State Capitol Complex  
East Office Building, Suite E310  
PO Box 142310  
Salt Lake City, Utah 84114

On Thu, Apr 3, 2014 at 3:15 PM, Leslie Larsen <leslielarsen@utah.gov> wrote:

Do the explanations make any sense? And if they had these other documents, why didn't they include them with the last batch?

On Apr 3, 2014 4:57 PM, "Julie Wrigley" <jwrigley@utah.gov> wrote:

FYI, they delivered another batch of documents today. In the cover letter, Gaylord included explanations for the North Village and the Fishin w/ bread purchases.

Hope you are having fun!

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**Fishin w Bread and North Village transaction explanation.pdf**

907K



Leslie Larsen <leslielarsen@utah.gov>

---

**Re: JSSD**

1 message

---

**John Dougall** <jdougall@utah.gov>  
To: Leslie Larsen <leslielarsen@utah.gov>

Thu, May 15, 2014 at 5:48 PM

Can you email a copy to me?

Have you heard from JSSD regarding the close meeting records?

I'll see you on Monday.

Thx

---

**From:** Leslie Larsen <leslielarsen@utah.gov>  
**Date:** Thursday, May 15, 2014 at 5:40 PM  
**To:** John Dougall <jdougall@utah.gov>  
**Subject:** JSSD

Hi John,

The most recent version of the JSSD interim mgt ltr is at

H:\specproj\Hotline\projects\2013 Hotlines\3JSSD\Preliminary Mgt Ltr

I was not originally planning on coming in tomorrow, but can come in if you want to discuss or so I can make some more progress on things. Let me know.

Thanks!

--

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Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**Fwd: Jordanelle Special Service District Fuelman Reports**

1 message

**SAO Email** <jvallejos@utah.gov>

Wed, May 21, 2014 at 8:55 AM

To: Leslie Larsen &lt;leslielarsen@utah.gov&gt;

Here is the info for JSDD! I wasn't sure if you would have anyone who could do it before next week. Just giving you the opportunity and letting you know it was available.

Sent from my iPhone

Begin forwarded message:

**From:** Jeff Done <jeffdone@utah.gov>**Date:** May 20, 2014 at 9:07:39 AM MDT**To:** Jenifer Vallejos <jvallejos@utah.gov>, Akemi Dean <adean@utah.gov>**Subject:** Re: Jordanelle Special Service District Fuelman Reports

Jenifer here are the transactions you've requested. Akemi thank you for pulling the data so quickly.

**Jeff Done***Fuel Dispensing Manager**Division of Fleet Operations**4120 State Office Building**Office: 801-538-3695**Cell: 801-712-1047*

On Mon, May 19, 2014 at 2:25 PM, Jenifer Vallejos <jvallejos@utah.gov> wrote:

Jeff,

The Office of the Utah State Auditor's Office is performing an investigation of the Jordanelle Special Service District (JSSD). As part of that investigation, we are reviewing gas purchases and usage. We are requesting fuelman reports for the period of January 1, 2008 to January 31, 2014 for Account # BG219597, JSSD. I also see that they have a customer number of 230570.

We do have hard copy reports for 2010-2013; however, it would be more efficient for us to have electronic files for the entire period. If it is not possible to provide us electronic files for this entire period, we need at a minimum, January 1, 2008 to December 31, 2009. We need this information as quickly as is feasibly possible.

Please let me know if you need additional information. In addition, please inform us of when this information will be available to us.

You may contact me at 801-657-6820 or Leslie Larsen at 801-808-0379.

Thanks for your assistance,  
Jenifer Vallejos  
Special Projects Supervisor

---

**7 attachments**



**Jordanell\_FY08.xlsx**

54K



**Jordanell\_FY09.xlsx**

92K



**Jordanell\_FY10.xlsx**

68K



**Jordanell\_FY11.xlsx**

74K



**Jordanell\_FY12.xlsx**

75K



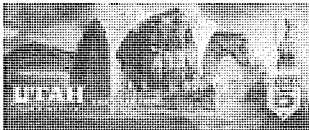
**Jordanell\_FY13.xlsx**

74K



**Jordanell\_FY14.xlsx**

49K



Leslie Larsen <leslielarsen@utah.gov>

---

## JSSD

1 message

---

**Leslie Larsen** <leslielarsen@utah.gov>

Mon, Jun 9, 2014 at 3:40 PM

To: Sean Clayton <sclayton@utah.gov>, Julie Wrigley <jwrigley@utah.gov>

Do either of you have the credit card statements for the Zions VISA 5358? I just need to get the full account number for the subpoenas I'm working on.

Thanks!

--

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(801) 538-1383 fax





Leslie Larsen <leslielarsen@utah.gov>

---

## JSSD

1 message

---

**Leslie Larsen** <leslielarsen@utah.gov>  
To: Jenifer Vallejos <jvallejos@utah.gov>

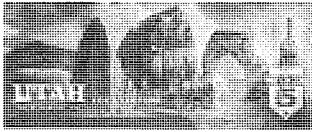
Mon, Jun 23, 2014 at 11:44 AM

Here's Steve Capson's information:

801-913-7357 (cell)

scapson@co.wasatch.ut.us

--  
Leslie Larsen, CPA, CFE  
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Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**SSD Exemption from UCA 17B-1-308**

1 message

---

**Leslie Larsen** <leslielarsen@utah.gov>

Mon, Jun 30, 2014 at 11:24 AM

To: Van Christensen &lt;vchristensen@utah.gov&gt;

Hi Van,

You mentioned a while back that you had talked to someone and found that there is an exemption to UCA 17B-1-308 and this law is not applicable to JSSD. Will you remind me who you spoke to and where the exemption is?

Thanks!

--

Leslie Larsen, CPA, CFE  
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Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

## JSSD paying for costs of Strawberry SSD

1 message

---

Van Christensen <vchristensen@utah.gov>

Tue, Jul 8, 2014 at 8:30 AM

To: Leslie Larsen <leslielarsen@utah.gov>, John Dougall <jdougall@utah.gov>, Paul Tonks <ptonks@utah.gov>

The question came up of whether there was a law that prohibited JSSD from covering the expenses of Strawberry SSD or any other SSD.

The best law I found is in 17B-1-121(2) which states:

**7B-1-121. Limit on fees -- Requirement to itemize and account for fees -- Appeals.**

(2) (a) Upon request by a service applicant who is charged a fee or an owner of residential property upon which a fee is imposed, a local district shall provide a statement of each itemized fee and calculation method for each fee.

(b) If an applicant who is charged a fee or an owner of residential property upon which a fee is imposed submits a request for a statement of each itemized fee no later than 30 days after the day on which the applicant or owner pays the fee, the local district shall, no later than 10 days after the day on which the request is received, provide or commit to provide within a specific time:

(i) for each fee, any studies, reports, or methods relied upon by the local district to create the calculation method described in Subsection (2)(a);

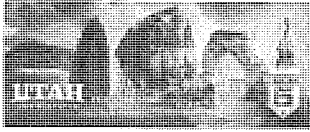
(ii) an accounting of each fee paid;

(iii) how each fee will be distributed by the local district; and

(iv) information on filing a fee appeal through the process described in Subsection (2)(c).

(c) (i) A local district shall establish an impartial fee appeal process to determine whether a fee reflects only the reasonable estimated cost of delivering the service for which the fee was paid.

(ii) A party to a fee appeal described in Subsection (2)(c)(i) may petition for judicial review of the local district's final decision.



Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**SM: Subpoena**

1 message

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**Leslie Larsen** <leslielarsen@utah.gov>

Wed, Jul 9, 2014 at 4:15 PM

To: John Dougall &lt;jdougall@utah.gov&gt;

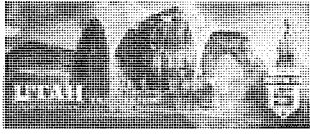
Sorry I missed you . . . I had to talk to Jon about some INV review notes.

I've attached a revised subpoena. How do you feel about July 31st being the no later than date?

—  
Leslie Larsen, CPA, CFE  
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Salt Lake City, UT 84114  
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(801) 538-1383 fax

**JSSD Subpoena Jay Price.docx**

17K



Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**JSSD**

1 message

---

**Leslie Larsen** <leslielarsen@utah.gov>  
To: Sean Clayton <sclayton@utah.gov>

Wed, Jul 9, 2014 at 5:50 PM

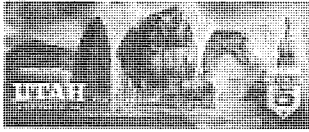
Hi Sean,

I'm not sure if you'll run out of other stuff to do tomorrow, but if so . . .

John wants me to research whether any of the Wasatch Co Council members own property within SLSSD, which might influence their decision to write-off the SLSSD debt. I've been looking on the Wasatch Co website and can search real property by name, but I'm having a hard time finding the parcels on the map. I don't even know the boundaries of SLSSD. Do you happen to know the boundaries? If you run out of stuff to work on, maybe you could try your hand at finding the properties owned by the Council and whether they're within SLSSD??

Thanks!

--  
Leslie Larsen, CPA, CFE  
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Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**Re: JSSD**

1 message

---

**Sean Clayton** <sclayton@utah.gov>  
To: Leslie Larsen <leslielarsen@utah.gov>

Fri, Jul 11, 2014 at 10:27 AM

Leslie,

I looked into the following SLVSSD board members; Steve Capson, Kendall Crittenden, Steve Farrell, Jay Price, Greg McPhie, Kipp Bangerter, and Mike Kohler, to see if any of them hold an interest in land within the SLVSSD boundaries. I started by contacting Theresa Baronek (JSSD employee that is the contact for SLVSSD) and asked her about the boundaries and if any maps were available. She stated that the Strawberry Lakeview Subdivision is the boundary for the SSD. She further said that they have a sewage field that JSSD maintains. Nevertheless, she had no maps of the subdivision. In searching for boundary maps I contacted the Wasatch County Recorder's Office and they led me to the online source that included maps to the boundaries of the Strawberry Lakeview Subdivision (or SLVSSD boundaries). I have attached a copy of the maps to this email.

I searched the above listed SLVSSD board members looking for instances of conflict due to ownership of property within the SLVSSD boundaries. The Strawberry Lakeview Subdivision is located in "Section 31, Township 3 South, Range 10 West" using the Unitah Special Base and Meridian. I used the Wasatch County website and searched Warranty Deeds/Quit Claim Deeds, compared the brief legal description to the section/township/range/base, and found that none of the aforementioned board members directly own property within the boundaries of SLVSSD.

FYI – Strawberry Lakeview Subdivision is owned by Strawberry Lakeview L.L.C. I search for the registered principles along with all the changes to ownership since its formation and found that none of the SLVSSD board members have direct ownership of this LLC.

Regards,

Sean

On Thu, Jul 10, 2014 at 8:40 AM, Sean Clayton <sclayton@utah.gov> wrote:  
No problem. I will get on that today.

Regards,

Sean

Sent from my iPhone

&gt; On Jul 9, 2014, at 5:50 PM, Leslie Larsen &lt;leslielarsen@utah.gov&gt; wrote:

>  
> Hi Sean,  
>  
> I'm not sure if you'll run out of other stuff to do tomorrow, but if so . . .  
>  
> John wants me to research whether any of the Wasatch Co Council members own property within SLSSD, which might influence their decision to write-off the SLSSD debt. I've been looking on the Wasatch Co website and can search real property by name, but I'm having a hard time finding the parcels on the map. I don't even know the boundaries of SLSSD. Do you happen to know the boundaries? If you run out of stuff to work on, maybe you could try your hand at finding the properties owned by the Council and whether they're within SLSSD??  
>  
> Thanks!  
>  
> --  
> Leslie Larsen, CPA, CFE  
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> Utah State Capitol Complex Ste E310  
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> Salt Lake City, UT 84114  
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> (801) 538-1383 fax

---

**6 attachments**

**Strawberry Lakeview Subdivision.PDF**  
4646K



**Articles of Organization - Strawberry Lakeview.pdf**  
211K



**Registered Principals - Strawberry lakeview.pdf**  
68K



**Online change 12222011.pdf**  
24K



**Online change 3182013.pdf**  
27K



**Online change 11252013.pdf**  
26K



Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**Re: Fishin questions**

1 message

**Leslie Larsen** <leslielarsen@utah.gov>

Mon, Jul 21, 2014 at 2:46 PM

To: Julie Wrigley &lt;jwrigley@utah.gov&gt;

Looks good . . . I'll add them to the interview questions.

Any questions for the Willey property?

On Mon, Jul 21, 2014 at 2:43 PM, Julie Wrigley <jwrigley@utah.gov> wrote:  
Thoughts?

**Best Property questions**

1. Why didn't JSSD negotiate at ALL with Flinders on the price? Especially when JSSD guaranteed the loan for Fishin w/B.
2. The lack of an appraisal is troublesome. There were reportedly other interested parties, but an appraisal would have at least given some room for negotiation with Flinders. The title insurance documents show numerous easements, including a large flood easement. This would decrease the value
3. Is there any personal/business/family relationship between the Flinders and Dan Mathews or Flinders and members of the board at that time?
4. If not, would Dan Matthews and the board be willing to sign an affidavit attesting that there was no relationship and that there was no personal gain on the transaction?
5. Since JSSD guaranteed the loan, there is little evidence that Flinders/Fishin had the where with all to purchase the property. Why were they involved? Why couldn't JSSD purchase the property using their own assets? Or get a short term loan?
6. There were water shares included in the purchase price of the property. What was the purpose for buying those? What is the value of the water shares vs. the property?

Julie Wrigley  
Audit Supervisor

desk: 801-538-1340  
cell: 801-808-0194  
fax: 801-538-1383





Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**Willie property questions**

1 message

---

**Julie Wrigley** <jwrigley@utah.gov>  
To: Leslie Larsen <leslielarsen@utah.gov>

Mon, Jul 21, 2014 at 3:54 PM

Was there an agreement with NVSSD at the time JSSD decided to buy the Willie property in 2008? We have not seen an agreement, only a mention in the JSSD minutes

We need more information on the payments for this property. From the information previously sent, JSSD paid \$182,803 down and then paid one installment of \$548,493. This installment was due in March 2010 but was not paid until December 2010. Haven't been able to find the 2nd payment in the payment approval report.

When did the property transfer agreement occur? The agreement showed 5/2/12 but 2012 was crossed out and 2013 written in.

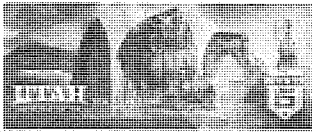
The NVSSD December 2011 minutes indicate that NVSSD will pay the final installment which would have been due March 2012? The agreement between NVSSD and JSSD was executed May 2013 or 2012?. What was the timing of the final payment? Need documentation of that payment.

How much did NVSSD pay in total for the property? How much do they still owe? What are the payment arrangements? Need documentation

Julie Wrigley  
Audit Supervisor

desk: 801-538-1340  
cell: 801-808-0194  
fax: 801-538-1383

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Utah State Capitol Complex  
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PO Box 142310  
Salt Lake City, Utah 84114



Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**Re: GRAMA Request for JSSD**

1 message

**Leslie Larsen** <leslielarsen@utah.gov>

Tue, Jul 29, 2014 at 2:11 PM

To: Linda Siebenhaar &lt;lsiebenhaar@utah.gov&gt;

Looks good to me.

Thanks!

On Tue, Jul 29, 2014 at 1:36 PM, Linda Siebenhaar <lsiebenhaar@utah.gov> wrote:

John / Leslie:

I've prepared the response to the GRAMA request for Jordanelle SSD based on the information you both gave me.

Please review it for accuracy. As you review, keep in mind that the request states that the term "documents and other records" includes anything in written or electronic format.

Thanks, Linda

--  
Leslie Larsen, CPA, CFE  
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Utah State Capitol Complex Ste E310  
P.O. Box 142310  
Salt Lake City, UT 84114  
(801) 538-1348 office  
(801) 808-0379 cell  
(801) 538-1383 fax



Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**info to request from Mark G.**

1 message

---

**Julie Wrigley** <jwrigley@utah.gov>  
To: Leslie Larsen <leslielarsen@utah.gov>

Mon, Aug 4, 2014 at 3:12 PM

I need the following:

Fishin W/ Bread property:

1. Minutes from 2006 where the transaction was discussed

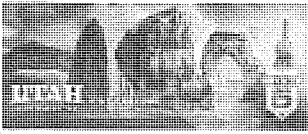
Willey property

1. They were going to follow-up on question #38 in Dan Matthews interview to clarify the timing of the agreement between JSSD & NVSSD and when it was signed
2. Question #'s 37, 39, & 40 dealt with payment on the property by JSSD and payment to JSSD by NVSSD. Specifically, I want documentation of the following:

- evidence of the 2nd installment made by JSSD,
- the 3rd and final installment supposedly paid by NVSSD
- What are the payment terms/agreement? Is there a written document?
- How much has NVSSD paid for the property so far?
- How much does NVSSD still owe?

Thanks!

Julie Wrigley  
Audit Supervisordesk: 801-538-1340  
cell: 801-808-0194  
fax: 801-538-1383Office of the Utah State Auditor  
Utah State Capitol Complex  
East Office Building, Suite E310  
PO Box 142310  
Salt Lake City, Utah 84114



Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

## JSSD Who's Responsible

1 message

---

Van Christensen <vchristensen@utah.gov>

Mon, Aug 4, 2014 at 6:12 PM

To: Julie Wrigley <jwrigley@utah.gov>, Leslie Larsen <leslielarsen@utah.gov>

For a purchasing policy and purchases.

### **17B-1-618. Purchasing procedures.**

All purchases or encumbrances by a local district shall be made or incurred according to the purchasing procedures established by each district by resolution and only on an order or approval of the person or persons duly authorized.

*Van's comment -- only the board of trustees can adopt a resolution and in order to make purchases the district must have policy. So, the board cannot say it's not their problem.*

### **17B-1-642. Approval of district expenditures.**

(1) The board of trustees of each local district shall approve all expenditures of the district except as otherwise provided in this section.

(2) The board of trustees may authorize the district manager or other official approved by the board to act as the financial officer for the purpose of approving:

(a) payroll checks, if the checks are prepared in accordance with a schedule approved by the board; and

(b) routine expenditures, such as utility bills, payroll-related expenses, supplies, and materials.

(3) Notwithstanding Subsection (2), the board of trustees shall, at least quarterly, review all expenditures authorized by the financial officer.

(4) The board of trustees shall set a maximum sum over which all purchases may not be made without the board's approval.

*Van's Comment -- all purchases must be approved by the board unless they authorize another person to make some purchases. So again, I think responsibility stops with the board.*

These policies relate to purchasing, and I think tie the board to responsibility. If there are other critical policies let me know and I will see what I can find.

Thanks to both of you, you both do great work!

Van



Leslie Larsen <leslielarsen@utah.gov>

---

## JSSD

1 message

---

**Leslie Larsen** <leslielarsen@utah.gov>

Tue, Aug 12, 2014 at 12:40 PM

To: Julie Wrigley <jwrigley@utah.gov>

Hi Julie

Do you have any follow-up questions or requests for JSSD? I want to send an email today.

Thanks!

--

Leslie Larsen, CPA, CFE  
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(801) 808-0379 cell  
(801) 538-1383 fax



Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**Re: JSSD Letter**

1 message

---

**Emily Lockhart** <ebritton@utah.gov>  
To: Leslie Larsen <leslielarsen@utah.gov>

Fri, Sep 5, 2014 at 1:54 PM

Actually, Linda had me move the file into her GRAMA file on the F drive. I hope that's ok!

On Fri, Sep 5, 2014 at 1:24 PM, Leslie Larsen <leslielarsen@utah.gov> wrote:

That sounds great...thanks!

Sent from my iPhone

> On Sep 5, 2014, at 10:45 AM, Emily Lockhart <ebritton@utah.gov> wrote:

>

> Hi Leslie,

>

> Paul and John had me format a letter to JSSD today. I saved a copy of this letter in  
H:/specproj/HOTLINE/Projects/2013 Hotlines/3JSSD8L - Jordanelle SSD. The document is titled JSSD  
September 5 Letter.

>

> I'm not sure if I saved it in the right place but I knew a hard copy would need to be saved somewhere. I  
hope I didn't mess up your system!

>

>

> Thanks,

> Emily

—  
Emily Britton  
Government Relations Assistant  
Office of the Utah State Auditor  
ebritton@utah.gov  
801-538-1364



Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**JSSD Records**

1 message

**Leslie Larsen** <leslielarsen@utah.gov>

Thu, Sep 25, 2014 at 2:10 PM

To: lpalmier@co.wasatch.ut.us

Hi Liz,

My name is Leslie, and I'm working with Van Christensen on the JSSD audit. Van forwarded your response to me. We appreciate your help obtaining the information!

I do have a few more questions:

1. For those properties which JSSD obtained through foreclosure, is it possible to see from the lien (or other documents), how much the owner owed JSSD before foreclosure?
2. Can we see the name and other possible contact information of the previous owner?
3. Can we also see what, if any, other liens may be attached to the foreclosed properties?

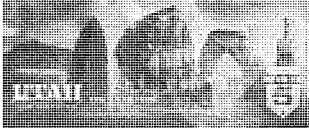
Thanks again for your help!

Leslie

--

Leslie Larsen, CPA, CFE  
Office of the Utah State Auditor  
Utah State Capitol Complex Ste E310  
P.O. Box 142310  
Salt Lake City, UT 84114  
(801) 538-1348 office  
(801) 808-0379 cell  
(801) 538-1383 fax





Leslie Larsen <leslielarsen@utah.gov>

---

## JSSD

1 message

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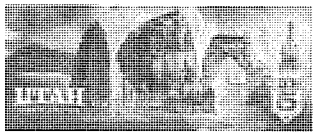
**Van Christensen** <vchristensen@utah.gov>  
To: Brent Titcomb <bttitcomb@co.wasatch.ut.us>  
Cc: Leslie Larsen <leslielarsen@utah.gov>

Wed, Sep 10, 2014 at 1:37 PM

Brent,

Does the county have records of any property lien sales initiated by JSSD and who the purchaser of those parcels were?

Thanks,  
Van



Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**JSSD**

1 message

---

**Van Christensen** <vchristensen@utah.gov>

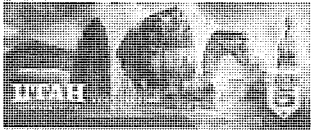
Wed, Sep 10, 2014 at 5:12 PM

To: Leslie Larsen &lt;leslielarsen@utah.gov&gt;, John Dougall &lt;jdougall@utah.gov&gt;

John / Leslie,

I just talked with the Wasatch County Auditor and Recorder. They are preparing a list of all parcels and water rights in JSSD's name. The Recorder said that nearly all of the parcels would be a result of JSSD foreclosing on the property. The Recorder also said that she does not remember JSSD conveying parcels to others. So, it appears that JSSD has foreclosed on the parcels and still holds nearly everything they have foreclosed on.

Van



Leslie Larsen &lt;leslielarsen@utah.gov&gt;

---

**Fwd: JSSD & Twin Creeks SSD**

1 message

---

**Van Christensen** <vchristensen@utah.gov>  
To: Leslie Larsen <leslielarsen@utah.gov>

Tue, Sep 16, 2014 at 11:19 AM

See forwarded email

----- Forwarded message -----

From: **Liz Palmier** <lpalmier@co.wasatch.ut.us>

Date: Tue, Sep 16, 2014 at 9:57 AM

Subject: JSSD &amp; Twin Creeks SSD

To: "vchristensen@utah.gov" &lt;vchristensen@utah.gov&gt;

Van,

I have compiled lists for you to review, from the request that you made of the recorder's office. You can view the documents contained within the list, on the Wasatch County Website. If you have not used this feature before please give me a call, and I will walk you through how to access them.

Elizabeth M Palmier

Wasatch County Recorder

25 N Main

Heber City, UT 84032

435-657-3214



---

**10 attachments****All Docs From JSSD.PDF**








394K

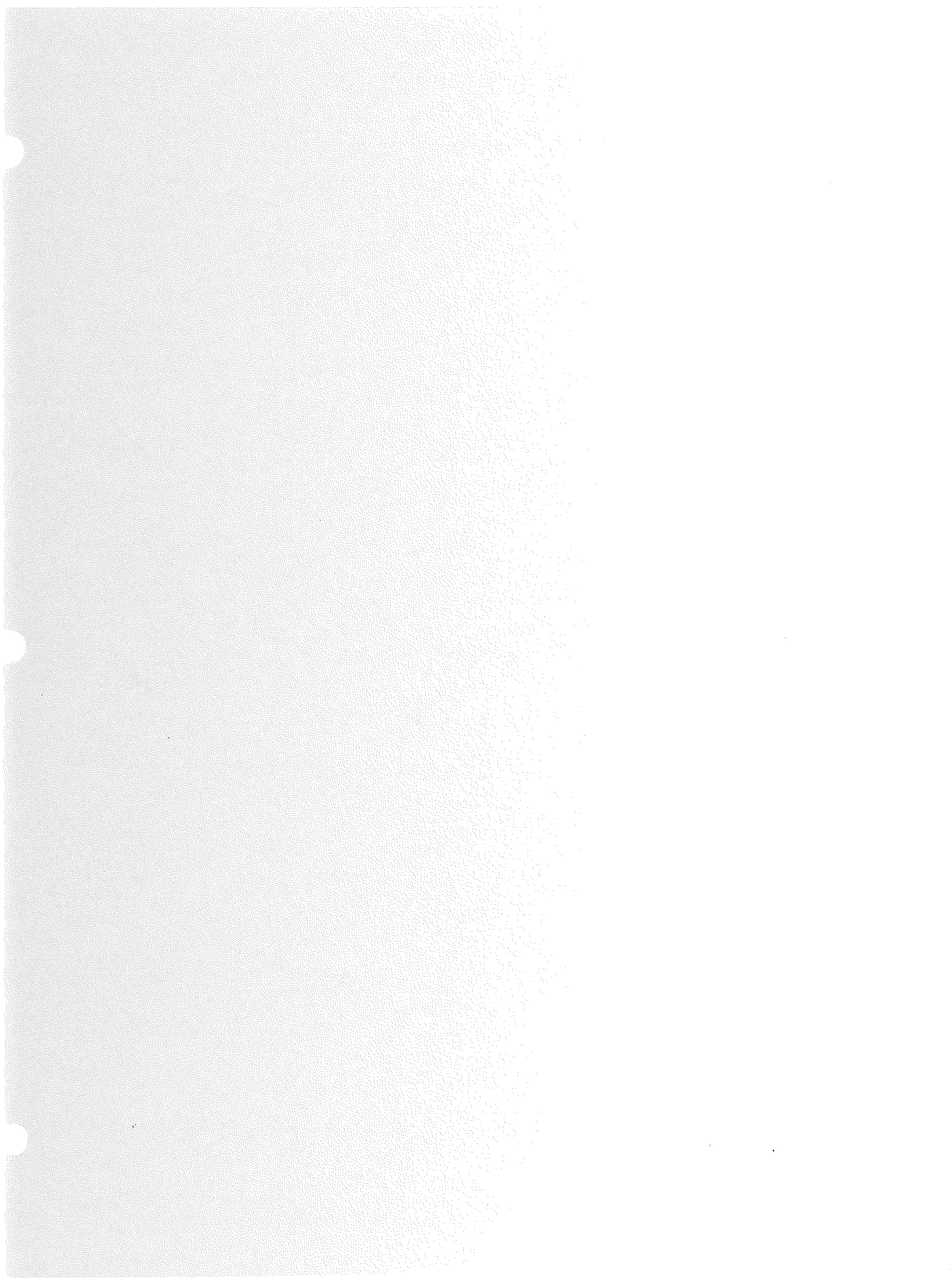
**All Docs From Twin Creeks SSD.PDF**

224K

**All Docs To JSSD.PDF**

799K

-  **All Docs To Twin Creeks SSD.PDF**  
452K
-  **Notice of Rejection of SP WD.PDF**  
855K
-  **Parcels in JSSD Ownership.PDF**  
409K
-  **Parcels in Twin Creeks SSD Ownership.PDF**  
22K
-  **SP WD From JSSD.PDF**  
948K
-  **Water Docs To JSSD.PDF**  
48K
-  **Water Docs To Twin Creeks SSD.PDF**  
259K



**SPECIAL PROJECT DOCUMENTATION FORM (RVSP)**  
(Rev 12/11) Filename: RVSP  
Page 1 of 10

Special Project Name: Jordanelle Special Service District (JSSD) Credit Card Usage	Special Project #: 3JSSD8L
Entity: Jordanelle Special Service District (JSSD)	Period Covered: CY08-CY13
Main Client Contact Name: Dan Matthews	Title: General Manager
Mailing Address: P.O. Box 519	City/State/Zip: Heber City 84032
Phone: 435-654-9233 (bus office) 435-671-2498 (Dan cell)	FAX #:

The completion of this workpaper fulfills the Office's requirements to document planning and many of the more important conclusions reached by the engagement team. It should be completed for each special project and filed in the General File. This workpaper consists of the following major sections:

- I. Approvals
- II. Plan
- III. Final General Matters
- IV. Significant Changes in Plan or Programs and  
Unusual Accounting, Auditing, and Reporting Matters
- V. Concurring Review
- VI. Quality Control Checklist

Section I should be used to document completion and approval of various sections of this workpaper during the special project, as appropriate. Section II should be completed as part of initial planning. Sections III and IV should be completed during various phases of the project. Sections V through VI should be completed at the conclusion of the project.

In completing this workpaper, there may be occasions when material already documented in other workpapers is relevant. There is no need to duplicate previously documented material; a specific reference will suffice.

**SECTION I – APPROVALS**

Preparer Signoff	LAL 2/12/14
Reviewer Signoff	LAL 2/12/14
Director Review <sup>A</sup>	JDA 12/3/14
Concurring Review <sup>B</sup>	VC 2/13/14

- A. The audit plan should be approved prior to initiating significant testwork.
- B. Changes to the plan should be approved on or prior to the date of the concurring review.

**SPECIAL PROJECT DOCUMENTATION FORM (RVSP)**

(Rev 12/11) Filename: RVSP

Page 2 of 10

**SECTION II - PLAN**

The in-charge auditor is responsible for the completion of this section. However, the engagement Director should remain significantly involved.

All items below should be considered on every engagement, but no response other than "N/A" is necessary for items that are not applicable.

**1. Scope**

Indicate scope of project based on the contract, engagement letter, proposal and/or other equivalent documents which define our engagement. Be specific about the depth of coverage and the period to be audited. Be specific about accounts and funds to be included and excluded (if known) and why. Include any client service considerations or requests and critical objectives of the project.

This project is based on a Hotline received from [redacted] The complainants provided us with 2 boxes full of documents and:  
( ) The complainants have multiple allegations, including: credit card misuse; payments made for improvements and construction outside the boundaries (of owners who paid impact fees); questionable land transaction; concerns related to financial practices, such as project costs that were financed 5 times with the interest rate almost tripling, etc.; excessive administrative/overhead fees built-in to the bonds issued; funds expended on un-operational and unusable facilities; and problems obtaining records from JSSD. We reviewed the boxes of documents provided, which include credit card statements, and and determined that we will focus on the credit card misuse only because: 1) per our initial review of the credit card statements, we saw a large number of transactions which, per auditor judgment, warrant further review, and 2) our understanding is that the other issues may be currently involved in litigation. We will review credit card use for the period January 2008 - December 2013.  
7/16/14 - We received an additional Hotline complaint on 7/14/14 related to excessive penalty and interest charges assessed on user accounts. It is included and addressed on 3JSSD8L-RVSPE and RVSPE1.

In Section III.1. identify the areas to be tested.

**2. Nature of the client**

Briefly describe the nature of the client, including its principal services.

JSSD provides treatment, distribution and service of both water and waste water operations.

**3. Schedules and/or Statements**

List or describe any schedules or statements covered by this project.

None

# SPECIAL PROJECT DOCUMENTATION FORM (RVSP)

(Rev 12/11) Filename: RVSP

Page 3 of 10

## 4. Compliance Objectives

Audit Procedures for Consideration	Initial/Date	Reference
Prepare or update a Compliance Requirements form. With the help of client management, determine the laws and regulations that have a direct and material effect on the objectives of the project. Ensure that planned work covers all applicable compliance matters.	LAL 01-30-14	N/A due to limited scope (credit card usage)

## 5. The Standards Employed

(Check off the standards and other guidance which govern our procedures; more than one may be applicable)

- ☐ Generally Accepted Auditing Standards
- ☐ AICPA Audit Guide, "Audits of State and Local Governments"
- ☐ Government Auditing Standards (Yellow Book)
- ☒ Formal auditing standards not applicable based on the nature of this project
- ☐ Other guides or authoritative guidance -- Specify:

## 6. The Type of Engagement and Report(s) to be Issued (check off one or more)

- ☒ Letter/Report with no formal standards cited
- ☐ Consulting Engagement (CS 100)
- ☐ Letters to Underwriters (AU 634)
- ☐ Special Reports (AU 623)
- ☐ Economy, Efficiency, or Performance
- ☐ Internal project (no report issued)
- ☐ Other (i.e. Governmental Audits Compliance, AU 801; Service Organizations, AU 324, etc.)

## 7. Source of Request for Engagement (check off one or more)

- ☐ Legislative Request
- ☐ State Entity or Institution Request
- ☒ Taxpayer Request (including Hotline)
- ☐ Internal request (Special Project Request form)
- ☐ Follow-up of Prior Special Project
- ☐ Rotating Internal Control Review of a State Entity (departmental audits)



# SPECIAL PROJECT DOCUMENTATION FORM (RVSP)

(Rev 12/11) Filename: RVSP

Page 4 of 10

☐ Legislative Request

☐ Other

## 8. Client Management

Enter the names and titles of the client's management with whom the engagement team will have substantial contact during the audit or with whom the engagement team should be aware in order to recognize potential related party transactions (including Directors, Deputies, Controller, Procurement Agent, etc.). (Note: A complex business structure along with related party transactions is a potential fraud indicator.)

<u>Name</u>	<u>Title</u>	<u>Phone No.</u>
Jay Price	Chairman, Wasatch County Council (which also functions as JSSD Board)	435-654-3211
Greg McPhie	Vice Chair	435-654-3211
Kipp Bangerter, Steve Farrell, Mike Kohler, Steve Capson, Kendall Crittenden	Board Members	435-654-3211
Dan Matthews	General Manager	435-671-2498
Darrell Scow	Asst. General Manager	435-654-9233
Eliza McGaha, Theresa Baronek	Treasurer, Clerk	435-654-9233

## 9. Engagement Staffing

Enter the names of members of the engagement team.

	<u>Name</u>
Director	Patricia Nelson
In-Charge	Leslie Larsen
Staff	Kaylee Beck
	Sean Clayton
	Julie Wrigley
	Jenifer Vallejos
Concurring Reviewer	Van Christensen

Use the space below to explain unfilled positions, any lack of industry experience on the part of the engagement **team**, or potential independence issues, and explain how such matters will be compensated for.

None

**SPECIAL PROJECT DOCUMENTATION FORM (RVSP)**

(Rev 12/11) Filename: RVSP

Page 5 of 10

**10. Other Items for Consideration in Planning or Follow-Up**

List matters identified during planning that require follow-up during the current project (i.e., meetings with the client, pre-audit file, prior year's workpapers, including pinkpoints and management letters). Reference should be made to the audit program, workpaper, etc., that details the planned follow-up or addresses the item.

<u>Item</u>	<u>Planned Follow-up</u>	<u>Reference</u>
None		

**11. Key Engagement Dates**

List below significant engagement dates.

<u>Meeting or Event</u>	<u>Workpaper Reference or Approx. Timetable</u>
a) Pre-audit Director / In-Charge Planning Meeting	<u>January 2014</u>
b) Pre-audit In-Charge/Staff Planning Meeting*	<u>February 2014</u>
c) Opening Conference	<u>February 2014</u>
d) Closing Conference	<u>April – May 2014</u>
e) Last Day of Fieldwork	<u>March 2014</u>
f) Expected Date of Report Issuance	<u>April – May 2014</u>
g) _____	_____

\* The in-charge auditor should emphasize awareness for fraud, abuse, illegal acts, and the need for independence of mental attitude.

**SPECIAL PROJECT DOCUMENTATION FORM (RVSP)**

(Rev 12/11) Filename: RVSP

Page 6 of 10

<b>Audit Procedures for Consideration</b>		<b>Initial/Date</b>	<b>Reference</b>
<b>12. Requested Information from Entity</b> Prepare or update for the client a list of schedules, documents, or other administrative tasks needed from the client. Make arrangements for accessing and/or obtaining the necessary records and/or computer tapes from the client.	LAL 02-06-14		3JSSD8L-RVSPB and RVSPB1
<b>13. Related audits</b> a. Identify any examinations done by governmental authorities, regulatory agencies, legislative auditors, and/or legislative fiscal analysts and assess the impact on our audit. Also, for departmental audits, determine if the entity's financial statements have been audited by an independent CPA firm. If so, review the workpapers to determine the extent of the CPA's testing in order that this project is planned to expand from that work, rather than duplicate it. For other types of audits performed by a CPA on the entity, consider reviewing the audit report(s) for consideration in the scope development of this project.	LAL 02-06-14		See 3JSSD8L-AP step 2 for financial audit. LAG started an audit in late '12, but did not complete. No impact on planned testwork. See addtl discussion on 3JSSD8L-RVSPC
b. Meet with internal auditors (if applicable) to: 1) review their structure (e.g. are they a good internal control for the dept?). 2) identify their audit plan and determine what audit work was performed during the past year (for consideration in the scope development of this project). 3) determine if weaknesses identified in their reports may increase engagement risk.	LAL 02-06-14		N/A
c. Inquire of client management (including the internal audit department, if applicable), as to any instances of fraud or embezzlement during the year. Give the following information to the special projects coordinator: 1) what happened, 2) what was done to correct the weakness and help prevent it from happening in the future, and 3) was the Attorney General's Office notified?	LAL 02-11-14		N/A due to nature and scope of this project
<b>14. Internal Control Worksheet</b> Consider preparing an Internal Control Worksheet (Note: Potential fraud indicators include override of controls, employees not taking time off periodically, and top management having an uncaring attitude) or consider using CX4.1	LAL 02-06-14		N/A due to limited scope. Will consider if expand scope of project
<b>15. Minutes</b> Review minutes of the governing board for the past year for any unusual/significant matters (such as related party transactions, errors, fraud, illegal acts, non-compliance with laws, unusual transactions or events) which could have an impact on our project. Generally, minutes of advisory boards to not need to be reviewed.	LAL 02-06-14		See 3JSSD8L-AP step 1

**SPECIAL PROJECT DOCUMENTATION FORM (RVSP)**

(Rev 12/11) Filename: RVSP

Page 7 of 10

<b>16. Audit Programs</b> After the engagement team has agreed on the overall plan in Section II, prepare the audit program for each area or update the continuing programs. (Standard audit programs for the areas listed in Section III.1. are available as examples. Note that the standard audit programs are to help us be efficient in planning and performing testwork. However, these programs should not limit our testwork and can and should be revised both during planning and fieldwork for this project as considered necessary.) Submit audit programs for required approvals.	LAL 02-11-14	3JSSD8L-AP
<b>17. Budget</b> Estimate a budget in the following Section III.2.	LAL 02-06-14	Done
<b>18. Engagement Letter</b>	LAL 02-06-14	N/A due to limited scope of project. Also, we sent letter on 3JSSD8L-RVSPB

**SPECIAL PROJECT DOCUMENTATION FORM (RVSP)**

(Rev 12/11) Filename: RVSP

Page 8 of 10

**SECTION III - FINAL GENERAL MATTERS**

**1. Areas Tested**

Tested Populations:			Identified Any Significant Weaknesses To Tested Population?
Description (List and Check Areas Tested)	Total Estimated or Actual Amount	Where Tested (Name divisions, locations, or indicate if entire department)	
Cash	\$		<input type="checkbox"/>
Cash Receipts			<input type="checkbox"/>
Cash Disbursements			<input type="checkbox"/>
Payroll Disbursements			<input type="checkbox"/>
Fixed Assets			<input type="checkbox"/>
Trust and Agency Funds			<input type="checkbox"/>
Contract Management			<input type="checkbox"/>
Inventory			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>

**2. Budget Status**

If Budget Status reports were not deemed necessary by the Director, complete the following:

Budget:

Audit Programs	150
Senior Time (Planning, Report, etc.)	60
Director Time	20
Concurring Review	5

Total approved budget: 235

Less: Total actual-to-date plus estimated-to-complete:

Under-budget / (Over-budget):

Explanation for significant difference between approved budget and actual hours:

Audit Procedures for Consideration		Initial/Date	Reference
3.	<b>Management Representation</b> For service organization engagements or other engagements where applicable, obtain a written representation from management through the date of the report. (For service organization engagements, see AU 324.61.	LAL 02-06-14	N/A

## UNUSUAL ACCOUNTING, AUDITING, AND REPORTING MATTERS

In the space provided, identify any significant unusual accounting, auditing, or reporting matters, and provide a reference to the memoranda in the workpapers where the essential facts, audit procedures performed and conclusions for each item listed are documented, or alternatively, document the essential facts and conclusions below.

[illegible]

**SPECIAL PROJECT DOCUMENTATION FORM (RVSP)**

(Rev 12/11) Filename: RVSP

Page 10 of 10

**SECTION V-CONCURRING REVIEW**

I have been the Concurring Reviewer for this special project. In this capacity, I:

- λ Reviewed the report(s);
- λ Reviewed the planning documentation including:
  - Section II
  - Audit Programs
  - Significant changes in the plan or programs as documented in Section IV.
  - Other workpapers to the extent considered necessary.
- λ Reviewed unusual accounting, auditing, and reporting matters as documented in Section IV.
- λ Reviewed internal control risk assessments (Section III.1.)
- λ Discussed the engagement with team members, to the extent considered necessary.

Based on this limited review, I concur with the audit planning and treatment of significant accounting, auditing, and reporting matters as documented in Sections II, III.1., and IV; the audit program(s); the audit report; and other workpapers reviewed as considered necessary.

(See concurring reviewer sign-off on Page 1)

**SECTION VI - QUALITY CONTROL CHECKLIST**

**INSTRUCTIONS:** This checklist is a reminder for the in-charge to ensure that the special project is complete (i.e., that all critical areas, forms, and requirements have been completed or met).

**PROCEDURES**

1. Prepare Final Budget Status Report or complete the budget/actual information in Section III.
2. Complete staff evaluations.
3. Prepare billing.
4. Determine that the Transmittal Sheets for all reports have been initiated and submitted to the Director.
5. Save critical data files, (i.e., audit programs, engagement letters, etc.), on the LAN.
6. Prepare (and turn in to Director) any Special Project Request forms including requests to follow-up on this project, if the project is not a rotating project or if a follow-up is considered necessary before the next rotation in 3-5 years. State when it should be done and how in-depth it should be. Also, for rotation projects, give the Special Projects Coordinator: a) an update of the estimate of hours for performing the rotation project the next time, and b) a list of the audit programs tested.
7. For rotating projects, prepare a workpaper for the pre-audit file with suggestions of areas to audit the next time the project is done, or provide any other information that would be helpful. Any areas that are rotated for review within the entity (i.e. cash receipting locations) should be documented on a rotation schedule.

Done?  
(Check)





HOTLINE  
JSSD  
LETTER TO JSSD  
STATE OF UTAH  
3JSSD8L  
OFFICE OF THE STATE AUDITOR

3JSSD8L-RVSPB

January 29, 2014

Dan Matthews, General Manager  
Jordanelle Special Service District  
P.O. Box 519  
Heber City, UT 84032

Also see 3JSSD8L-RVSPB1 for JSSD response  
and inventory of records provided.

Also see 3JSSD8L-35A for OSA second  
request for records which were not provided  
in response to our initial request here.

Dear Mr. Matthews:

The Office of the State Auditor is commencing an investigation into potential misuse of credit cards at the Jordanelle Special Service District (JSSD). In order to investigate these allegations, we are requesting the following JSSD records:

- All original credit card statements and original supporting receipts or other supporting documentation for the period January 2008 through December 2013.
- Evidence of JSSD Board approval of credit card expenditures for the period January 2008 through December 2013.
- A copy of JSSD's financial policies and procedures manual.

Pursuant to *Utah Code* 63A-12-105 2(a), all records created or maintained by a political subdivision of the State of Utah, other than records which constitute a valuable intellectual property, are the property of the State. Further, *Utah Code* 67-3-1(11) allows the State Auditor to initiate audits or investigations of any political subdivision that are necessary to determine honesty and integrity in fiscal affairs, accuracy and reliability of financial statements, effectiveness, and adequacy of financial controls and compliance with the law.

Representatives from the Office of the State Auditor will obtain the above-stated records from the JSSD offices on Thursday January 30, 2014 at 3:00 p.m.

The Office of the State Auditor will then review the records, along with information gathered from other pertinent sources, and will determine whether to proceed with a further investigation. Your cooperation will be integral in making this determination.

If you have any questions or concerns, please contact me at 801-808-0379.

Sincerely,

Leslie Larsen, CPA, CFE  
Audit Supervisor  
leslielarsen@utah.gov



One Utah Center, Suite 800  
201 South Main Street  
Salt Lake City, UT 84111-2221  
TEL 801.531.3000  
FAX 801.531.3001  
www.ballardspahr.com

Mark R. Gaylord  
Direct: 801.531.3070  
Fax: 801.321.9070  
gaylord@ballardspahr.com

January 31, 2014

**Via Hand Delivery**

Leslie Larsen, CPA, CFE  
State of Utah  
Office of the State Auditor  
Utah State Capitol Complex  
East Office Building, Suite E310  
P.O. Box 142310  
Salt Lake City, Utah 84114-2310

Shannon McCauley, Paralegal for Ballard Spahr, delivered this letter and the attached inventory of records provided on 5-15/. The Inventory of Records sheet on 4/ was created by OSA and signed by both an OSA employee and Shannon McCauley. However, although we requested original records, we were provided with photocopies. We will request original records as needed when the copies are illegible. We will also review for completeness of records provided as we perform testwork. Finally, the letter from the JSSD attorney on 1-3/ lists multiple concerns over the OSA decision to review JSSD credit card usage. We have reviewed his concerns and do not feel any are valid or should have any impact on planned testwork.

Dear Ms. Larsen:

It was a pleasure talking to you earlier this week. As I indicated, our firm represents Jordanelle Special Service District ("JSSD") and has done so for a number of years. We have been asked to assist in responding to your letter to Dan Matthews, dated January 29, 2013, in which you advise that the Office of the State Auditor is commencing an investigation into potential misuse of credit cards at JSSD. Specifically, you request the following records from JSSD:

1. All original credit card statements and original supporting receipts or other supporting documentation for the period January 2008 through December 2013.
2. Evidence of JSSD Board approval of credit card expenditures for the period January 2008 through December 2013.
3. A copy of JSSD's financial policies and procedures manual.

We understand this investigation is being undertaken due to several complaints received through the Auditor's Hotline Program. JSSD is ready and willing to cooperate fully with the your request, however, as I mentioned in our call of earlier this week, we have a number of concerns that this investigation is being prompted by disgruntled civil litigants with whom we have been dealing with in protracted litigation and GRAMA requests. Before addressing these concerns, we prefer to outline for you what we are delivering herein with this letter.

- "Copies" not originals of credit card statements and some supporting receipts and other documentation for the period January 2008 through December 2013. Although we have tried to pull all such records within JSSD's possession custody and control, the production may not be complete as JSSD generally follows the Utah Municipal

General Records Retention policy, which provides that retention only must date back four (4) years. The reason we have records dating back to 2008 is because third-parties have served GRAMA requests upon JSSD to which they responded and, as such, have copies of these records. These records are bates labeled from JSSD00000001 to 314.

- JSSD's board meeting minutes from January 2008 through December 2009 (Bates Nos. JSSD00000315-362). These are then replaced with "Payment Approval Reports" for the period February 2010 through January 2014 (Bates Nos. JSD00000363-698).
- JSSD's Purchasing Policy (JSSD00000692-698) along with the Utah Municipal General Records Retention Schedule, which JSSD follows in connection with its general business practice.
- Copies of JSSD's Audited Financial Statements (Bates Nos. JSSD00000701-925) for the years ending 2008 through 2012. These audited financial statements can also be located on the Auditor's own website and have been filed with the Auditor for years.

In producing the foregoing records, JSSD reserves the right to object to the Auditor's decision to allow the complaints of a select few to interfere with the day-to-day operations of JSSD. As noted above, JSSD has been embroiled in protracted litigation with a number of property owners located within certain assessment areas that are managed by JSSD. JSSD has also been compelled, at considerable expense, to respond to a myriad of GRAMA requests. With regards to the GRAMA requests, no party has exhausted their administrative remedies if they believed that JSSD's responses were inadequate. In fact, JSSD asserts it has fully and completely responded to GRAMA requests in a timely manner.

With the foregoing in mind, JSSD would also like to voice its concerns over the Auditor's decision to embark on this investigation. First, JSSD is concerned with the time frame of the inquiry, especially since the State Auditor's own website provides that complaints are generally not accepted if the time elapsed since the [alleged] wrongdoing has been more than two years. Here the Auditor seeks materials going back six years. (<http://auditor.utah.gov/hotline/>, Timing.) Second, as noted above, JSSD has properly and adequately responded to all requests for information from third parties. The State Auditor's website provides that "[t]he entity in question should be contacted first" because this "gives the officials directly involved in the issues the chance to take action or modify procedures." (<http://auditor.utah.gov/hotline/>, Management Notification.) Again, JSSD has responded to all inquiries and we are concerned that this latest complaint to the State Auditor is simply a "witch hunt" by disgruntled litigants and/or property owners within the jurisdiction of JSSD. Third, the State Auditor's website states that "[c]omplaints that are currently under investigation by another entity will generally not be accepted." It further states "[c]omplaints about issues that are being litigated are generally not accepted." (<http://auditor.utah.gov/hotline/>, Related

Leslie Larsen  
January 31, 2014  
Page 3

Issues.) JSSD has provided audited financial statements to the Auditor for years (as evidenced by the State Auditor's own website). Additionally, as noted above, JSSD is involved in litigation concerning the same issues noted in your letter. Specifically, JSSD is a party to two lawsuits currently pending in Fourth District Court and an adversary proceeding in Bankruptcy Court. The litigation was brought by property owners who are challenging assessments due and owing on property located within the District. One property owner alleges that JSSD mismanaged assessment area funds, suggesting, among other things, that JSSD had unsubstantiated and what appeared to be personal or suspect credit card charges from 2009-2011 related to the assessment area. The property owner has submitted a "preliminary forensic audit report" written by James A. Gilbert in which Mr. Gilbert concludes "[a]fter reviewing several monthly credit card statements, it appears that many of the charges could be personal in nature and not for expenditures of JSSD." (Report of James A. Gilbert, 3/11/13). JSSD is vigorously defending itself in the litigation and has been successful in doing so on several fronts. Nevertheless, the materials requested by the State Auditor bear a striking resemblance to one of the claims pending in litigation.

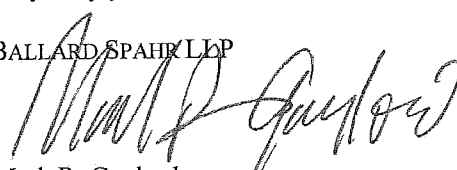
In closing, we are extremely concerned that the plaintiff(s) in the above referenced lawsuit(s) are using the State Auditor's Office as a strategy in litigation and to further their case. Clearly, this is not a proper use of the Auditor's time and resources. The Plaintiffs are entitled to make a document request in the litigation, or any person may make a request pursuant to the Government Records Access and Management Act (GRAMA) (Utah Code Ann. Sec. 63G-2-101 et seq.). GRAMA has certain procedures and policies in place for individuals who believe their request was not properly responded to. We would also note that the State Auditor's website provides that it does not investigate complaints involving GRAMA related issues. (<http://auditor.utah.gov/hotline/>, Disputes over access to government records (GRAMA related issues).)

Regardless of the foregoing concerns, JSSD wants the State Auditor to know it will fully cooperate in its investigation. The production of the enclosed documents is a reflection of this cooperation. To the extent that you have questions regarding the enclosures and/or production of documents, please do not hesitate to give either me or Melanie Vartabedian a call.

Thank you for your time and consideration.

Very truly yours,

BALLARD SPAHR LLP

  
Mark R. Gaylord

MRG/lhb  
Enclosures

### INVENTORY OF RECORDS

The following is a list of the records released to the Office of the State Auditor in cooperation with an audit conducted by the Office of the State Auditor. Upon conclusion of the audit, all records will be returned to Jordanelle Special Service District.

See Attached

JSSD00000001 — JSSD00000925

Signed: \_\_\_\_\_

Office of the Utah State Auditor

Date: \_\_\_\_\_

1/31/14

Signed: \_\_\_\_\_

Jordanelle Special Service District

Date: \_\_\_\_\_

1/31/14

Jordonelle Special Services District  
State Audit Document Inventory

Begin Bates Number	End Bates Number	Document Date	Document Description	Received
JSSD000000001	JSSD000000001	01/23/08-02/22/08	Chase MasterCard account summary for account ending in 6315.	
JSSD000000002	JSSD000000002	02/23/08-03/22/08	Chase MasterCard account summary for account ending in 6315.	
JSSD000000003	JSSD000000003	03/23/08-04/22/08	Chase MasterCard account summary for account ending in 6315.	
JSSD000000004	JSSD000000004	04/23/08-05/22/08	Chase MasterCard account summary for account ending in 6315.	
JSSD000000005	JSSD000000005	05/23/08-06/22/08	Chase MasterCard account summary for account ending in 6315.	
JSSD000000006	JSSD000000006	06/23/08-07/22/08	Chase MasterCard account summary for account ending in 6315.	
JSSD000000007	JSSD000000007	07/23/08-08/22/08	Chase MasterCard account summary for account ending in 6315.	
JSSD000000008	JSSD000000008	08/23/08-09/22/08	Chase MasterCard account summary for account ending in 6315.	
JSSD000000009	JSSD000000009	09/23/08-10/22/08	Chase MasterCard account summary for account ending in 6315.	
JSSD000000010	JSSD000000010	10/23/08-11/22/08	Chase MasterCard account summary for account ending in 6315.	
JSSD000000011	JSSD000000011	11/23/08-12/22/08	Chase MasterCard account summary for account ending in 6315.	

Jordonelle Special Services District  
State Audit Document Inventory

JSSD000000012	JSSD000000012	12/23/08-01/22/09	Chase MasterCard account summary for account ending in 6315.	
JSSD000000013	JSSD000000013	01/23/09-02/22/09	Chase MasterCard account summary for account ending in 6315.	
JSSD000000014	JSSD000000014	02/23/09-03/22/09	Chase MasterCard account summary for account ending in 6315.	
JSSD000000015	JSSD000000015	03/23/09-04/22/09	Chase MasterCard account summary for account ending in 6315.	
JSSD000000016	JSSD000000016	04/23/09-05/22/09	Chase MasterCard account summary for account ending in 6315.	
JSSD000000017	JSSD000000017	05/23/09-06/22/09	Chase MasterCard account summary for account ending in 6315.	
JSSD000000018	JSSD000000018	06/23/09-07/22/09	Chase MasterCard account summary for account ending in 6315.	
JSSD000000019	JSSD000000019	07/23/09-08/22/09	Chase MasterCard account summary for account ending in 6315.	
JSSD000000020	JSSD000000020	04/16/08-05/15/08	Capital One Visa account summary for account ending in 5994.	
JSSD000000021	JSSD000000021	05/16/08-06/16/08	Capital One Visa account summary for account ending in 5994.	
JSSD000000022	JSSD000000022	06/17/08-07/15/08	Capital One Visa account summary for account ending in 5994.	
JSSD000000023	JSSD000000023	08/16/08-09/15/08	Capital One Visa account summary for account ending in 5994.	
JSSD000000024	JSSD000000024	09/16/08-10/15/08	Capital One Visa account summary for account ending in 5994.	

Jordonelle Special Services District  
State Audit Document Inventory

JSSD000000025	JSSD000000025	10/16/08-11/15/08	Capital One Visa account summary for account ending in 5994.	
JSSD000000026	JSSD000000026	11/16/08-12/15/08	Capital One Visa account summary for account ending in 5994.	
JSSD000000027	JSSD000000027	12/16/08-01/15/09	Capital One Visa account summary for account ending in 5994.	
JSSD000000028	JSSD000000028	02/17/09-03/16/09	Capital One Visa account summary for account ending in 5994.	
JSSD000000029	JSSD000000029	03/17/09-04/15/09	Capital One Visa account summary for account ending in 5994.	
JSSD000000030	JSSD000000030	04/16/09-05/15/09	Capital One Visa account summary for account ending in 5994.	
JSSD000000031	JSSD000000031	04/19/09-05/19/09	Capital One Visa account summary for account ending in 5994.	
JSSD000000032	JSSD000000032	05/16/09-06/15/09	Capital One Visa account summary for account ending in 5994.	
JSSD000000033	JSSD000000033	06/16/09-08/15/09	Capital One Visa account summary for account ending in 5994.	
JSSD000000034	JSSD000000034	09/16/09-10/15/09	Capital One Visa account summary for account ending in 5994.	
JSSD000000035	JSSD000000035	10/16/09-11/16/09	Capital One Visa account summary for account ending in 5994.	
JSSD000000036	JSSD000000036	11/17/09-12/15/09	Capital One Visa account summary for account ending in 5994.	
JSSD000000037	JSSD000000037	12/16/09-01/15/10	Capital One Visa account summary for account ending in 5994.	
JSSD000000038	JSSD000000038	02/16/10-03/15/10	Capital One Visa account summary for account ending in 5994.	
JSSD000000039	JSSD000000039	03/16/10-04/15/10	Capital One Visa account summary for account ending in 5994.	
JSSD000000040	JSSD000000040	04/16/10-05/15/10	Capital One Visa account summary for account ending in 5994.	
JSSD000000041	JSSD000000041	05/16/10-06/15/10	Capital One Visa account summary for account ending in 5994.	

Jordonelle Special Services District  
State Audit Document Inventory

JSSD000000042	JSSD000000042	09/16/10-10/15/10	Capital One Visa account summary for account ending in 5994.	
JSSD000000043	JSSD000000043	10/16/10-11/15/10	Capital One Visa account summary for account ending in 5994.	
JSSD000000044	JSSD000000044	11/16/10-12/15/10	Capital One Visa account summary for account ending in 5994.	
JSSD000000045	JSSD000000045	12/19/10-02/18/11	Capital One Visa account summary for account ending in 5994.	
JSSD000000046	JSSD000000046	02/18/11-03/14/11	Capital One Visa account summary for account ending in 5994.	
JSSD000000047	JSSD000000047	02/16/11-03/15/11	Capital One Visa account summary for account ending in 5994.	
JSSD000000048	JSSD000000049	03/16/11-04/15/11	Capital One Visa account summary for account ending in 5994.	
JSSD000000050	JSSD000000050	04/16/11-05/15/11	Capital One Visa account summary for account ending in 5994.	
JSSD000000051	JSSD000000051	05/16/11-06/15/11	Capital One Visa account summary for account ending in 5994.	
JSSD000000052	JSSD000000052	06/16/11-07/15/11	Capital One Visa account summary for account ending in 5994.	
JSSD000000053	JSSD000000053	07/16/11-08/15/11	Capital One Visa account summary for account ending in 5994.	
JSSD000000054	JSSD000000054	08/16/11-09/15/11	Capital One Visa account summary for account ending in 5994.	
JSSD000000055	JSSD000000055	09/16/11-10/15/11	Capital One Visa account summary for account ending in 5994.	
JSSD000000056	JSSD000000056	10/18/11-10/25/11	Capital One Visa account summary for account ending in 5994.	
JSSD000000057	JSSD000000058	10/16/11-11/15/11	Capital One Visa account summary for account ending in 5994.	
JSSD000000059	JSSD000000059	12/16/11-01/15/12	Capital One Visa account summary for account ending in 5994.	
JSSD000000060	JSSD000000060	02/16/12-03/15/12	Capital One Visa account summary for account ending in 5994.	



Jordonelle Special Services District  
State Audit Document Inventory

JSSD000000061	JSSD000000061	03/16/12-04/15/12	Capital One Visa account summary for account ending in 5994.	
JSSD000000062	JSSD000000062	01/28/08	Business Edition Visa account summary for account ending in 0863.	
JSSD000000063	JSSD000000063	02/26/08	Business Edition Visa account summary for account ending in 0863.	
JSSD000000064	JSSD000000064	03/27/08	Business Edition Visa account summary for account ending in 0863.	
JSSD000000065	JSSD000000065	04/25/08	Business Edition Visa account summary for account ending in 0863.	
JSSD000000066	JSSD000000066	05/27/08	Business Edition Visa account summary for account ending in 0863.	
JSSD000000067	JSSD000000067	07/25/08	Business Edition Visa account summary for account ending in 0863.	
JSSD000000068	JSSD000000068	08/26/08	Business Edition Visa account summary for account ending in 0863.	
JSSD000000069	JSSD000000069	09/25/08	Business Edition Visa account summary for account ending in 0863.	
JSSD000000070	JSSD000000070	10/27/08	Business Edition Visa account summary for account ending in 0863.	
JSSD000000071	JSSD000000071	11/26/08	Business Edition Visa account summary for account ending in 0863.	
JSSD000000072	JSSD000000072	12/29/08	Business Edition Visa account summary for account ending in 0863.	
JSSD000000073	JSSD000000073	01/27/09	Business Edition Visa account summary for account ending in 0863.	
JSSD000000074	JSSD000000074	02/25/09	Business Edition Visa account summary for account ending in 0863.	
JSSD000000075	JSSD000000075	03/27/09	Business Edition Visa account summary for account ending in 0863.	
JSSD000000076	JSSD000000076	04/28/09	Business Edition Visa account summary for account ending in 0863.	
JSSD000000077	JSSD000000077	05/28/09	Business Edition Visa account summary for account ending in 0863.	

Jordonelle Special Services District  
State Audit Document Inventory

JSSD000000078	JSSD000000078	06/26/09	Business Edition Visa account summary for account ending in 0863.	
JSSD000000079	JSSD000000079	07/29/09	Business Edition Visa account summary for account ending in 0863.	
JSSD000000080	JSSD000000080	08/28/09	Business Edition Visa account summary for account ending in 0863.	
JSSD000000081	JSSD000000081	09/29/09	Business Edition Visa account summary for account ending in 0863.	
JSSD000000082	JSSD000000082	10/28/09	Business Edition Visa account summary for account ending in 0863.	
JSSD000000083	JSSD000000083	11/27/09	Business Edition Visa account summary for account ending in 0863.	
JSSD000000084	JSSD000000085	12/30/09	Business Edition Visa account summary for account ending in 0863.	
JSSD000000086	JSSD000000087	01/28/10	Business Edition Visa account summary for account ending in 0863.	
JSSD000000088	JSSD000000089	02/25/10	Business Edition Visa account summary for account ending in 0863.	
JSSD000000090	JSSD000000091	03/29/10	Business Edition Visa account summary for account ending in 0863.	
JSSD000000092	JSSD000000093	04/28/10	Business Edition Visa account summary for account ending in 0863.	
JSSD000000094	JSSD000000095	05/28/10	Business Edition Visa account summary for account ending in 0863.	
JSSD000000096	JSSD000000097	06/28/10	Business Edition Visa account summary for account ending in 0863.	
JSSD000000098	JSSD000000099	07/29/10	Business Edition Visa account summary for account ending in 0863.	
JSSD000000100	JSSD000000100	08/27/10	Business Edition Visa account summary for account ending in 0863.	
JSSD000000101	JSSD000000101	09/28/10	Business Edition Visa account summary for account ending in 0863.	
JSSD000000102	JSSD000000102	10/28/10	Business Edition Visa account summary for account ending in 0863.	

Jordonelle Special Services District  
State Audit Document Inventory

JSSD000000103	JSSD000000103	11/29/10	Business Edition Visa account summary for account ending in 0863.	
JSSD000000104	JSSD000000104	01/28/11	Business Edition Visa account summary for account ending in 0863.	
JSSD000000105	JSSD000000105	02/28/11	Business Edition Visa account summary for account ending in 0863.	
JSSD000000106	JSSD000000106	03/30/11	Business Edition Visa account summary for account ending in 0863.	
JSSD000000107	JSSD000000107	04/28/11	Business Edition Visa account summary for account ending in 0863.	
JSSD000000108	JSSD000000108	05/27/11	Business Edition Visa account summary for account ending in 0863.	
JSSD000000109	JSSD000000109	06/29/11	Business Edition Visa account summary for account ending in 0863.	
JSSD000000110	JSSD000000110	07/28/11	Business Edition Visa account summary for account ending in 0863.	
JSSD000000111	JSSD000000111	09/29/11	Business Edition Visa account summary for account ending in 0863.	
JSSD000000112	JSSD000000112	08/30/11	Business Edition Visa account summary for account ending in 0863.	
JSSD000000113	JSSD000000113	10/28/11	Business Edition Visa account summary for account ending in 0863.	
JSSD000000114	JSSD000000114	11/29/11	Business Edition Visa account summary for account ending in 0863.	
JSSD000000115	JSSD000000115	12/29/11	Business Edition Visa account summary for account ending in 0863.	
JSSD000000116	JSSD000000116	01/30/12	Business Edition Visa account summary for account ending in 0863.	
JSSD000000117	JSSD000000117	02/28/12	Business Edition Visa account summary for account ending in 0863.	
JSSD000000118	JSSD000000118	03/28/12	Business Edition Visa account summary for account ending in 0863.	
JSSD000000119	JSSD000000119	04/27/12	Business Edition Visa account summary for account ending in 0863.	

Jordonelle Special Services District  
State Audit Document Inventory

JSSD000000120	JSSD000000120	05/30/12	Business Edition Visa account summary for account ending in 0863.	
JSSD000000121	JSSD000000121	06/28/12	Business Edition Visa account summary for account ending in 0863.	
JSSD000000122	JSSD000000122	07/30/12	Business Edition Visa account summary for account ending in 0863.	
JSSD000000123	JSSD000000123	09/27/12	Business Edition Visa account summary for account ending in 0863.	
JSSD000000124	JSSD000000125	10/29/12	Business Edition Visa account summary for account ending in 0863 and accompanying receipts.	
JSSD000000126	JSSD000000129	11/28/12	Business Edition Visa account summary for account ending in 0863 and accompanying receipts.	
JSSD000000130	JSSD000000132	12/28/12	Business Edition Visa account summary for account ending in 0863 and accompanying receipts.	
JSSD000000133	JSSD000000135	01/29/13	Business Edition Visa account summary for account ending in 0863 and accompanying receipts.	
JSSD000000136	JSSD000000139	02/27/13	Business Edition Visa account summary for account ending in 0863 and accompanying receipts.	
JSSD000000140	JSSD000000144	03/28/13	Business Edition Visa account summary for account ending in 0863 and accompanying receipts.	
JSSD000000145	JSSD000000148	04/29/13	Business Edition Visa account summary for account ending in 0863 and accompanying receipts.	
JSSD000000149	JSSD000000153	05/30/13	Business Edition Visa account summary for account ending in 0863 and accompanying receipts.	
JSSD000000154	JSSD000000160	06/27/13	Business Edition Visa account summary for account ending in 0863 and accompanying receipts.	
JSSD000000161	JSSD000000162	07/29/13	Business Edition Visa account summary for account ending in 0863 and accompanying receipts.	
JSSD000000163	JSSD000000163	08/28/13	Business Edition Visa account summary for account ending in 0863 and accompanying receipts.	
JSSD000000164	JSSD000000167	09/27/13	Business Edition Visa account summary for account ending in 0863 and accompanying receipts.	
JSSD000000168	JSSD000000169	10/29/13	Business Edition Visa account summary for account ending in 0863 and accompanying receipts.	

Jordonelle Special Services District  
State Audit Document Inventory

JSSD000000170	JSSD000000170	11/29/13	Business Edition Visa account summary for account ending in 0863 and accompanying receipts.	
JSSD000000171	JSSD000000171	12/30/13	Business Edition Visa account summary for account ending in 0863 and accompanying receipts.	
JSSD000000172	JSSD000000172	11/29/13	Business Edition Visa account summary for account ending in 0863 and accompanying receipts.	
JSSD000000173	JSSD000000175	12/30/13	Business Edition Visa account summary for account ending in 0863 and accompanying receipts.	
JSSD000000176	JSSD000000185	10/15/12	Zions Bank Visa account summary for accounts ending in 5259, 5358, and 5457 and accompanying receipts.	
JSSD000000186	JSSD000000190	11/14/12	Zions Bank Visa account summary for accounts ending in 5259 and 5358 and accompanying receipts.	
JSSD000000191	JSSD000000200	01/14/13	Zions Bank Visa account summary for accounts ending in 5259, 5358, and 5457 and accompanying receipts.	
JSSD000000201	JSSD000000208	02/14/13	Zions Bank Visa account summary for accounts ending in 5259 and 5358 and accompanying receipts.	
JSSD000000209	JSSD000000229	03/14/13	Zions Bank Visa account summary for accounts ending in 5259, 5358, and 5457 and accompanying receipts.	
JSSD000000230	JSSD000000238	04/12/13	Zions Bank Visa account summary for accounts ending in 5259, 5358, and 5457 and accompanying receipts.	
JSSD000000239	JSSD000000245	05/14/13	Zions Bank Visa account summary for accounts ending in 5259, 5358, and 5457 and accompanying receipts.	
JSSD000000246	JSSD000000256	06/14/13	Zions Bank Visa account summary for accounts ending in 5259, 5358, and 5457 and accompanying receipts.	

Jordonelle Special Services District  
State Audit Document Inventory

JSSD000000257	JSSD000000264	07/12/13	Zions Bank Visa account summary for accounts ending in 5259, 5358, and 5457 and accompanying receipts.	
JSSD000000265	JSSD000000268	08/14/13	Zions Bank Visa account summary for accounts ending in 5259 and 5358 and accompanying receipts.	
JSSD000000269	JSSD000000279	09/13/13	Zions Bank Visa account summary for accounts ending in 5259, 5358, and 5457 and accompanying receipts.	
JSSD000000280	JSSD000000296	10/14/13	Zions Bank Visa account summary for accounts ending in 5259, 5358, and 5457 and accompanying receipts.	
JSSD000000297	JSSD000000310	11/14/13	Zions Bank Visa account summary for accounts ending in 5259, 5358, and 5457 and accompanying receipts.	
JSSD000000311	JSSD000000314	12/13/13	Zions Bank Visa account summary for accounts ending in 5259 and 5358 and accompanying receipts.	
JSSD000000315	JSSD000000316	01/08/08	JSSD Board Meeting Minutes re warrants.	
JSSD000000317	JSSD000000318	02/12/08	JSSD Board Meeting Minutes re warrants.	
JSSD000000319	JSSD000000320	03/18/08	JSSD Board Meeting Minutes re warrants.	
JSSD000000321	JSSD000000322	05/13/08	JSSD Board Meeting Minutes re warrants.	
JSSD000000323	JSSD000000324	06/10/08	JSSD Board Meeting Minutes re warrants.	
JSSD000000325	JSSD000000325	08/12/08	JSSD Board Meeting Minutes re warrants.	
JSSD000000326	JSSD000000327	09/09/08	JSSD Board Meeting Minutes re warrants.	
JSSD000000328	JSSD000000329	10/14/28	JSSD Board Meeting Minutes re warrants.	
JSSD000000330	JSSD000000331	11/11/08	JSSD Board Meeting Minutes re warrants.	
JSSD000000332	JSSD000000333	12/09/08	JSSD Board Meeting Minutes re warrants.	
JSSD000000334	JSSD000000335	01/13/09	JSSD Board Meeting Minutes re warrants.	
JSSD000000336	JSSD000000337	02/10/09	JSSD Board Meeting Minutes re warrants.	
JSSD000000338	JSSD000000339	02/10/09	JSSD Board Meeting Minutes re warrants.	
JSSD000000340	JSSD000000341	05/12/09	JSSD Board Meeting Minutes re warrants.	
JSSD000000342	JSSD000000344	06/16/09	JSSD Board Meeting Minutes re warrants.	
JSSD000000345	JSSD000000346	07/0/09	JSSD Board Meeting Minutes re warrants.	

Jordonelle Special Services District  
State Audit Document Inventory

JSSD000000347	JSSD000000349	08/11/09	JSSD Board Meeting Minutes re warrants.	
JSSD000000350	JSSD000000353	09/08/09	JSSD Board Meeting Minutes re warrants.	
JSSD000000354	JSSD000000357	10/13/09	JSSD Board Meeting Minutes re warrants.	
JSSD000000358	JSSD000000359	11/10/09	JSSD Board Meeting Minutes re warrants.	
JSSD000000360	JSSD000000362	12/08/09	JSSD Board Meeting Minutes re warrants.	
JSSD000000363	JSSD000000691	02/10/10-01/14/14	Payment Approval Reports	
JSSD000000692	JSSD000000698	11/06/00	JSSD Purchasing Policy	
JSSD000000699	JSSD000000700	N/A	Utah Municipal General Records Retention Schedule	
JSSD000000701	JSSD000000745	12/31/08	JSSD Financial Statements	
JSSD000000746	JSSD000000787	12/31/09	JSSD Financial Statements	
JSSD000000788	JSSD000000828	12/31/10	JSSD Financial Statements	
JSSD000000829	JSSD000000873	12/31/11	JSSD Financial Statements	
JSSD000000874	JSSD000000925	12/31/12	JSSD Financial Statements	

<b>JORDANELLE SPECIAL SERVICE DISTRICT</b>	<b>3JSSD8L-RVSPD</b>
<b>3JSSD8L-RVSPD Change in Audit Plan and Program</b>	

**STATUS: PROTECTED (SECTIONS CONTAINING REFERENCES TO INTERVIEWS AND SPECIFIC COMPLAINTS SUBMITTED TO OSA)**

**PURPOSE:** To document our significant change in audit plan and audit program per 3JSSD8L-RVSP Section IV

**TESTWORK:** Based on preliminary testwork performed, including review of JSSD Board minutes (see audit step 1 on 3JSSD8L-AP), review of credit card charges (see step 6), and interviews with applicable personnel (see step 5), as well as various discussions with Steve Capson, Board member, we will expand our investigation to include the following the issues listed below:

- Fishin With Bread Land Transaction – This allegation came in through our original hotline complainants and is addressed
  - On about March 15, 2014, Steve Capson, Board member, called Van Christensen, OSA Director, and told him he had questioned Dan Matthews, GM, about the Fishin With Bread land transaction. According to Steve, Dan started acting very bizarre and ended his answer with the statement “the statute of limitations has expired, anyway.” We decided to look into this transaction, see audit step 8 on 3JSSD8L-AP.
- Gas Card Compared to Gas Station / Convenience Store Transactions – Based on our preliminary testwork under AP step 6, we noted many gas station / convenience store transactions, particularly on Dan Matthews’ card. We determined that further evaluation of the gas card compared to gas station / convenience store charges is necessary; specifically some type of review that may indicate excessive fuel purchases for the type of vehicle and expected miles driven per month. See audit step 9.
- Comingling of SSD Funds and Willey Land Transaction – We noted a discussion related to the purchase of property during our review of Board minutes under step 1. The discussion simply stated that “the land was a good deal for JSSD and they should purchase it.” It did not detail the purpose of the transaction, etc. We later noted that one payment was made by North Village SSD (NVSSD). We are concerned that the property was purchased by JSSD on behalf of NVSSD, which may represent an improper comingling of funds.



NV

- λ Wasatch County Council Pay - We received a separate Hotline complaint related to the Wasatch County Council receiving extra pay for serving on additional boards (see **4WSCO8L** on the Special Projects Database). We will determine whether the Council receives extra pay for serving on the JSSD Board. See audit step 12.
- λ Wasatch County Council/JSSD Board Conflict of Interest - John Dougall, State Auditor, received a complaint directly from someone within Wasatch County who would like to remain anonymous alleging that Jay Price, Wasatch County Council Chairman, purchased some water rights and resold them to developers for a large profit after becoming aware of potential development. This complaint is based somewhat on rumor and the complainant did not have specific details. Therefore, we will not investigate this complaint directly but will determine whether the Council members have properly disclosed all conflicts of interest and properly recused themselves during applicable discussions/votes. See audit steps 13 and 14.
- λ Line of Credit Purchases Compared to Similar Credit Card Purchases - Based on our review of credit cards, we noted many charges to Smith's Grocery or other grocery stores even though, JSSD has a line of credit with Day's Market and any legitimate transactions would most likely be purchased through Day's. We also noted credit card purchases to other businesses or similar business where JSSD has a line of credit (per inquiry with JSSD, they also have a line of credit with Staples, Home Depot, Reams). In order to better be able to conclude on such charges on the credit cards, we will perform additional testwork by obtaining the monthly vendor statements from these businesses and compare to the credit card charges. See audit step 15.
- λ Nepotism Issue - We found out through various interviews that Darrel Scow's son, Doug Scow, is also employed by JSSD. We will perform additional testwork related to potential nepotism concerns. See audit step 16.
- λ Questionable Purchases -
- λ Water Shares/Rights/Leases -

1/13/15 Update - We listened to the Legislature's Revenue and Taxation Interim Committee Meeting held on 10/15/14, which included issues related to JSSD on the agenda, and included testimony given by JSSD property owners and JSSD Board Members. The meeting raised additional questions, and certain legislators also approached John Dougall with additional questions as a result of the meeting; therefore, we have incorporated the following issues/concerns into **3JSSD8L-AP**:

- λ Potential Bond Liability to the State – Because JSSD issued large assessment area bonds to finance the construction of facilities, etc., and because JSSD's financial condition is uncertain and there is a high-risk of default (Note: In CY12 JSSD did, in fact fail to make the annual payment on their Series 2009ABC Special Assessment Bond – also see Finding 12-5 on **3JSSD8L-30A**), there is concern whether liability potentially extends to the State, or other governmental entities, in the event of default. Our objective is to determine the extent of liability or impact on the State or other governmental entities. See audit step 19.
- λ Proper Notice Given to Ratepayers Regarding Bond – Many landowners living within JSSD have defaulted on their assessments related to the special assessment bonds which, according to our understanding, is also the basis for the various lawsuits brought against JSSD by the landowners who contend they were against the special assessment bonds. Our objective is to determine whether JSSD met the legal requirements for proper notice and hearing requirements. See audit step 20.
- λ Interest Rate on the Special Assessment Bonds - The landowners within JSSD contend that the interest rate on the special assessment bonds is too high, and is due to mismanagement of the District. Our objective is to determine whether the interest rate is due to mismanagement, or circumstances beyond management's control. See audit step 21.
- λ Water Reservation Fees – The landowners within JSSD also contend that water reservation fees were imposed by JSSD, which the landowners did not want. In addition, JSSD has charged excessive penalty and interest associated with the water reservation fees (Note: We addressed the penalty and interest on **3JSSD8L-RVSPE**). Our objective is to determine whether the landowners who have been assessed water reservation fees did knowingly apply or contract for the water reservation, and that the terms were clearly disclosed. See audit step 22.

1/15/15 Update – We have learned that Dan Matthews, Manager, is no longer employed by JSSD. We are unsure of the nature of his termination; therefore, we will follow-up by requesting all documentation related to termination/severance payments or agreements between JSSD and former manager, Dan Matthews. We will evaluate for reasonableness, propriety, and compliance with any applicable laws, policies, or regulations. See audit step 23.

**SUMMARY: See additional audit steps on 3JSSD8L-AP**

**Special Project- Jordanelle SSD**  
**3JSSD8L-AP Audit Program**

**3JSSD8L-AP**

**Objective:**

To evaluate the usage of credit cards by employees of the Jordanelle Special Service District (JSSD) and to determine whether the credit cards are being used in accordance with the policies and procedures in place and whether there is an indication they have been misused for personal purchases.  
 Also see steps 8 - 18 that were added to the audit program as a result of changes in the audit plan/program documented on **3JSSD8L-RVSP Section IV**

<b>Audit Steps:</b>		<b>workpaper</b>	<b>sign-off</b>
1	Review JSSD Board minutes for the period of 2008 - 2013 for discussions or actions which may have an impact on planned testwork. Note: Since 2013, the Wasatch County Council has also acted as the JSSD Board.	3JSSD8L-05	LAL 7/8/14
		3JSSD8L-06	LAL 4/9/14
		3JSSD8L-06A	LAL 4/9/14
2	Review JSSD financial statements and independent audits for the period CY08-CY13 for findings and recommendations related to credit card usage or other findings that may indicate weaknesses in the control environment. Determine impact on planned testwork.	3JSSD8L-30	LAM 5/8/14
		3JSSD8L-30A	LAM 5/8/14
3	Determine how many credit cards JSSD has and which cards have been assigned to which employees. Conclude on propriety of the number of cards, persons assigned, etc.	3JSSD8L-15	KB 3/12/14
4	Document policies related to credit card usage and procedures and controls over review/approval of credit card expenditures. Determine impact on planned testwork.	3JSSD8L-20	LAL 5/14/14
5	Determine impact on planned testwork.		LAL 4/9/14
6	Review credit card statements and itemized receipts, where available, for the period January 2008 - December 2013. Conclude on propriety of credit card usage and compliance with JSSD credit card policy.	3JSSD8L-10	SC 5/8/14
		3JSSD8L-10A	SC 5/8/14

- 7 Perform other testwork as considered necessary.

3JSSD8L-35  
thru 35J  
3JSSD8L-40

LAL 11/17/14  
SC 7/1/14

**Additional Steps Added per 3JSSD8L-RVSP Section IV & 3JSSD8L-RVSPD**

- 8 Review the land purchase made by JSSD from Fishin With Bread, LLC to determine propriety and ensure no JSSD employees/board members benefitted personally from the transaction. Coordinate with or refer to the AG's Office for further investigation as considered necessary.

3JSSD8L-45  
thru 45G

JMW 5/13/14

- 9 Review gas card statements for the period January 2008 - December 2013. Consider non-sequential odometer readings and other possible factors which might indicate improper gas purchases. Compare gas purchases on the gas cards to gas station/convenience store purchases made on the credit cards for the same period for applicable parties. Consider frequency of purchases and other possible comparisons to help determine the nature and propriety of the gas station/convenience store purchases. Coordinate testwork with step 6 above.

3JSSD8L-50  
3JSSD8L-50A  
3JSSD8L-51 -  
51C

JV 7/30/14

- 10 Determine whether an improper comingling of funds has occurred between the various Wasatch County SSD's managed by Dan Matthews (JSSD, Twin Creeks, North Village, and Strawberry Lakeview). Specifically review the purchase of the Willey property made by JSSD on behalf of North Village for propriety and proper accounting by obtaining appraisals, contracts, etc. Also determine whether any repayment agreements exist between North Village and JSSD.

3JSSD8L-55

JMW 12/31/14

- 11 Evaluate JSSD's bad debt detail for reasonableness and compliance with policy related to collection and write-off. Determine how much of JSSD's bad debt is related to the contracts with other Wasatch County SSD's for administrative services (Twin Creeks, North Village, and Strawberry Lakeview) and whether those services were properly billed in compliance with the written contract.


3JSSD8L-60  
thru 60G

SC 5/12/14

- 12 Determine whether the Wasatch County Council acting as the JSSD Board has received additional compensation in violation of UCA 17B-1-308.

Per Van  
Christensen,  
OSA Director,  
there is an  
exemption for  
SSD's and this  
law is not  
applicable to  
JSSD.  
Teswork is  
NCN.

LAL 1/22/15

- 13 Obtain the Wasatch County conflict of interest policy and conclude on whether the County Council (acting as the JSSD Board) has adequately disclosed potential conflicts of interest and, based on our review of Board minutes under step 1, properly recused themselves in compliance with the policy. 3JSSD8L-70 LAL 8/13/14
- 14 Perform a registered principal search for key JSSD personnel, including the JSSD Board, and scan the JSSD payment registers for the period January 2008 - December 2013 to review for payments made to related parties. Also, conclude on whether Darrel Scow, Asst. GM, ownership of Western States Water and employment by JSSD is a conflict of interest. 3JSSD8L-75 LAL 8/19/14
- 15 Identify charge accounts or lines of credit JSSD has with various businesses (e.g. Day's Market, Reams, Staples, and Home Depot). Compare charges for these businesses on the credit card to the monthly charge account invoices. Conclude on propriety of the line of credit and credit card charges. Coordinate with step 6 above. B LAL 1/22/15
- 16 Document Doug Scow's title and duties and who he reports to. Determine whether State nepotism laws have been violated since Doug Scow is the son of Darrel Scow, Asst GM. A LAL 1/22/15
- 17  A LAL 1/22/15
- 18 Gain an understanding of JSSD's water leases and water rights. Evaluate the use of leases and rights and determine whether they are reasonable and proper. Coordinate with the AG's Office as considered necessary. A LAL 1/22/15
- 19 Review Utah Code and other applicable resources to determine potential liability or impact on the State, or other government entities, in the event of default on bonds issued by JSSD. 3JSSD8L-80 thru 80C VHC 2/10/15
- 20 Determine whether JSSD notices and hearings to landowners related to the special assessment bonds were in compliance with State law. 3JSSD8L-85 thru 85B JMW 2/10/15
- 21 Evaluate the interest rate on the JSSD Special Assessment Bonds and determine whether the rate is excessively high and why. Conclude on whether the rate is due to mismanagement, or circumstances beyond management's control. 3JSSD8L-90 VHC 2/11/15

- |    |   |                                   |
|----|---|-----------------------------------|
| 22 | Gain an understanding of JSSD's water reservation fees, and determine whether the landowners who are being assessed the fee knowingly and willingly applied or contracted for the water reservation. Also conclude on whether the terms of the contract were properly disclosed to the landowner. | 3JSSD8L-95 - LAL 2/11/15<br>95A   |
| 23 | Request all documentation related to termination/severance payments or agreements between JSSD and former manager, Dan Matthews. Evaluate for reasonableness, propriety, and compliance with any applicable laws, policies, or regulations.   | 3JSSD8L-100 - LAL 2/25/15<br>100A |

**SUMMARY:** See referenced wp's for testwork and conclusions

- A Due to time constraints and due to lack of specific allegations (for step 16), and difficulty in proving the allegation (for step 17), and specific transactions related to the water leases and water rights (for step 18), we will not complete these steps as planned. Further testwork or discussion is NCN.
  
- B We obtained charge account information from JSSD for Day's Market, Reams, Staples, and Home Depot. However, based on our review of the charge account information compared to credit card charges at the same stores, it did not provide us with any further information or help us conclude on the propriety of the credit card charges. Further, there was not sufficient detail to conclude on the charge account purchases. Based on the invoices; however, the purchases did not appear to be unreasonable. Therefore, further testwork related to charge accounts is NCN.

# Special Projects - Jordanelle SSD

3JSSD8L-05

## 3JSSD8L-05 Wasatch County and JSSD Meeting Minutes

**Purpose:** Per audit step 1 on 3JSSD8L-AP .

**Testwork:**

\* Prior to 2013, JSSD had an Administrative Control Board, which was separate from the Wasatch County Council. In 2013, the JSSD Admin Control Board was disbanded and the Wasatch County Council began acting as the JSSD Board, as well.  
 \* Due to questions related to land purchases noted during our review here, we decided to request access to JSSD executive session minutes to gain a better understanding of the land deals. Our review is documented on 3JSSD8L-06.

Meeting Date	Discussion	Impact	
6/10/2008	Board asked about the number of vehicles going home each day with the current fuel prices. Manager said those on call and management are taking vehicles home. Will review and report back next month.	Noted for testwork performed on 3JSSD8L-50. Further discussion here NCN.	
8/12/2008	Manager gave the Board a copy of 2007 audit for review. Stated JSSD is in compliance with all standards and regulations.	Noted for testwork performed on 3JSSD8L-30 because JSSD had 3 material weaknesses in 2007. Further discussion here NCN.	
9/9/2008	Manager will review the cash handling policy for the County and will draft a policy for JSSD.	Noted for testwork on 3JSSD8L-20 since no policy was ever implemented. Further discussion here NCN.	
10/14/2008	JSSD has opportunity to purchase 52 acre parcel from Gary Willey in the North Village. Property is worth about \$2 mil. Based on the appraisal, this is a very good deal for the District.	Noted for testwork on 3JSSD8L-55. Further discussion here NCN.	
July 2009	Manager gave the Board copies of the 2008 audit report for review.	Noted for testwork on 3JSSD8L-30.	

Meeting Date	Discussion	Impact	
8/11/2009	A motion was made to instruct all employees that company vehicles will not be driven home at night. Policy will be reviewed in 3 months.	Noted for testwork on 3JSSD8L-50 .	
	Board instructed the Manager to try to sell the Willey property.	Noted for testwork on 3JSSD8L-55 .	
9/8/2009	Bd member, Jay Price, stated that he will be meeting with Christensen this week and will offer the Willey property to him. District needs to get this property sold.	" "	
	Manager's report indicates financial problems. Discussed cost-saving measures such as moving out of trailer used for admin early, selling several trucks, cancelling cell phones.	Noted for informational purposes only.	
10/13/2009	The Manager and the on-call truck should be authorized to be used to take home.	Noted for testwork on 3JSSD8L-50 .	
12/8/2009	Bd member asked about vehicle policy. Currently the Manager and the on-call vehicle are driven home.	" "	
1/12/2010	Manager stated that they would like to keep the budget for monthly expenses at about \$25,000 per month.	Noted for informational purposes only.	
	Board addressed vehicle use. Supervisors and management may drive their vehicles to and from work and continue with on call truck use. Includes Lloyd Popp, Darrel Scow, Shane Paddock, Lynn Sulser and Janet Carson.	Noted for testwork on 3JSSD8L-50 .	
	Manager stated that JSSD employees are working a 4 day 10 hour work week and have adopted holiday schedule of Wasatch County regarding holidays.	Noted for our credit card testwork on 3JSSD8L-10 since purchases made on Fridays may be higher risk for being personal in nature.	



Meeting Date	Discussion	Impact	
	Regarding Willey property, Manager stated they made the down pmt of \$187,000 and the purchase price is \$1.6 mil. The District is working on contracts and other ideas to create income. They should look at options for paying off the property at next mtg.	Noted for testwork on 3JSSD8L-55.	
2/9/2010	The maintenance contract with Twin Creeks (TCSSD) is up for renewal. JSSD has hired some TCSSD employees. JSSD charges TCSSD \$25,000/mth for the contract. Manager stated that the ability to charge for unexpected expenses was included in the contract.	Noted for testwork on 3JSSD8L-60.	
	Feb 2nd was the date the Area C bond pmts were due. Just over \$2 mil collected and would like to send balance to atty for collection. Interest charge will go from 12% to 20% if pmt not made.	Noted for informational purposes only.	
	The District made a down pmt on the Willey property and there will be pmts for next 3 yrs.	Noted for testwork on 3JSSD8L-55.	
5/11/2010	Jay Price, Bd mbr, suggested the Manager review unpaid accts on a regular basis and report to the Board.	Noted for testwork on 3JSSD8L-60.	
6/8/2010	JSSD has rcvd the billing for pmt due on the Willey property for \$548,000. Check was signed by the Board, but Manager was instructed to hold the check until he is able to talk to the bank.	Noted for testwork on 3JSSD8L-55.	
9/14/2010	Foreclosure on Area C Bond - 63 lots within Talisman dvlpmnt did not sell. JSSD is now owner of these lots.	Noted for informational purposes only.	
	Board would like to renegotiate the purch agmt for the Willey property due to change in property value. Motion made to contact Glory Breeze to propose \$20,000 per acre to be paid over 20 yrs at no more than 5.5% interest.	Noted for testwork on 3JSSD8L-55.	

Meeting Date	Discussion	Impact	
12/14/10	The cost to pay off the Willey property is around \$700,000. The March pmt is past due and next pmt is due March 2011. During the negotiation period it has been sent to an atty for collection. There is a default interest chg. There is enough in budget to pay off in entirety.	Noted for testwork on 3JSSD8L-55.	
2/8/2011	Kierstan Smith has done analysis for the contracts with NVSSD and TCSSD. Jay Price stated that need to address a fee for SLSSD and create a contract.	Noted for testwork on 3JSSD8L-60.	
3/8/2011	Payment for employees to attend the Rural Water Users annual conference. Management will be going to the legal conference held the week after the users conference.	Noted for testwork on 3JSSD8L-40. Further discussion here NCN.	
	Steve Capson stated he would like to see a profit and loss, aging report, and balance sheet included with the financial rpts.	Noted for testwork on 3JSSD8L-60.	
9/13/2011	Board addressed the purchase from the Jr. Livestock auction and discussed options on the use. Manager will write a policy to designate the use. In the past they have given it to groups in need such as scouts. Suggested they could use some of it at montly employee meetings.	Noted for testwork on 3JSSD8L-10 since there are credit card transactions related to the Jr Livestock purchases.	
9/13/2011	UASSD annual board training will be held in Layton on Nov 2-4.	Noted for testwork on 3JSSD8L-10 and 40 for possible meal purchases made on JSSD credit card or per diem paid.	
10/12/2011	Board adopted the policy draft that was presented that describes their participation in the community or charitable programs and the Jr. Livestock purchase.	Noted for testwork on 3JSSD8L-10 since there are credit card transactions related to the Jr Livestock purchases.	
10/12/2011	CRWU conference is in December in Las Vegas and will include per diem and rooms at Caesars Palace	Noted for testwork on 3JSSD8L-40. Further discussion here NCN.	

Meeting Date	Discussion	Impact	
2/14/2012	Need 2 signatures for wire transfer of \$548,493 to pay off the Willey property. Will be fully reimbursed by North Village. Motion passes, but board mbrs would like a contract with the breakout of the pmts and explaining why they have done this.	Noted for testwork on 3ISSD8L-55.	
8/14/2012	Presentation from Hawkins, Cloward, and Simister of the CY11 audit report stated that the District needs to have back up receipts and documentation attached to the credit card statement.	Noted for testwork performed on 3ISSD8L-10 and 30. Further testwork here is NCN.	
11/13/2012	Darrel Scow will follow-up on the diesel charges at Mountainland One Stop and find out why the fuel cards have not been used.	Noted for testwork on 3ISSD8L-50.	
12/4/2012	Per diem checks were distributed for Colorado Water Users Conference for Dec 11 - 14.	Issued 1 to 1 1/2 weeks ahead. Noted for testwork on 3ISSD8L-40.	
2/12/2013	Update on the status of the audit. After meeting with the auditors and their supervisor, the audit was suspended and unofficial suggestions for the District were given.	This refers to the LAG audit initiated in 2012. Noted - further discussion NCN.	
	An aging report was reviewed. District mgt can go ahead and correct errors that may arise in billing; however, the waiving of penalties and interest should be Board's responsibility. A policy needs to be drafted and put in place.	Noted for testwork on 3ISSD8L-20 and 60 as no policy was ever implemented.	
5/14/2013	Motion to approve contract with NVSSD regarding their pmt of a portion of the Willey property.	Noted for testwork on 3ISSD8L-55.	
	Discussion regarding pending resolution by the County to disband the JSSD Board as per changes in Utah law.	Noted for informational purposes only.	
7/9/2013	Steve Farrell, Board Member, requested an itemized accounting of the credit cards.	Noted for testwork on 3ISSD8L-10.	
11/19/2013	Per diem checks issued for Colorado River Water Users Conference in Las Vegas on Dec 10 - 12.	Noted for testwork on 3ISSD8L-40.	

Meeting Date	Discussion	Impact	
12/4/2013	Public hearing and adoption of 2014 budgets - the budget for Strawberry Lakeview SSD was discussed, which is \$10,100.	Noted for testwork on 3JSSD8L-60 since the approved budget for SLSSD must be sufficient to cover the management contract between JSSD and SLSSD.	

**SUMMARY:**

All items noted that are related to testwork performed on other workpapers. Further discussion or testwork here is NCN. NEN

<b>JORDANELLE SPECIAL SERVICE DISTRICT</b>	<b>3JSSD8L-06</b>
<b>3JSSD8L-06 Review of Executive Session Minutes and Recordings</b>	

**STATUS – PROTECTED (SECTIONS WITH INFORMATION RELATED TO CONTENT OF CLOSED SESSION MEETINGS)**

**PURPOSE:** Per audit step 1 on 3JSSD8L-AP

**TESTWORK:** Per our testwork on 3JSSD8L-05, we noted some Board discussions related to the JSSD purchase of the Willey property which raised some questions. Also, we found later a discussion related to North Village SSD (NVSSD) purchasing the property from JSSD, which raised further questions. Due to the lack of proper justification for the property purchase, the eventual purchase (or at least partial purchase – see additional testwork related to the Willey property under audit step 10), as well as some additional questions which developed after our interview documented on 3JSSD8L-25C, we decided to request access to JSSD closed Board meetings to determine whether additional discussion took place during the closed meetings (Note: Per UCA 52-4-205, strategy sessions to discuss the purchase of real property is an allowed purpose of closed meetings).

We requested access to closed meetings for January 2008 – December 2013. See additional discussion of records request on 3JSSD8L-35 and AG letter/subpoena for closed meeting records issued to JSSD on 3JSSD8L-35B.

We arranged to review the minutes and listen to recordings at the Ballard Spahr offices (attorneys for JSSD). On 3/13/14 Paul Tonks, AG Rep for OSA, and Leslie Larsen, Audit Supervisor, visited the Ballard Spahr offices to review the closed meeting information. Melanie Vartabedian, Attorney, told us that JSSD had delivered some minutes/recordings, but couldn't find all dates requested. They would continue looking and provide them when found. A list of all closed meeting dates within our scope (per our review of the public meeting minutes on 3JSSD8L-05) is included on 3JSSD8L-06A. We found that of all the possible dates within our scope, the only minutes/recordings provided were for the following dates: 1/10/12, 2/14/12, 4/3/12, 5/8/12, 9/11/12, 10/9/12, 2/12/13, 3/12/13, 10/8/13, and 11/19/13. Missing were 6/12/12, 8/14/12 and all 2008 – 2011 minutes/recordings.

We reviewed all the provided minutes and listened to the recordings, when available, for the executive session dates listed above. Many of the recordings were inaudible.

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Also see **3JSSD8L-30** for further discussion related to our review of other audits of JSSD and management's response to the findings issued.

3/27/14 – We received a letter from JSSD and their attorney in response to another formal request for documentation. Per the letter, JSSD has been unable to locate any additional closed meeting minutes or recordings (see item #7 on **3JSSD8L-35D1**). Per the State Archives General County Retention Schedule (see [archives.uta.h.gov](http://archives.uta.h.gov)), closed meeting minutes and recordings are permanent records. There is no specific retention schedule for SSD's, so we referred to the County Schedule since JSSD is a special service district formed under Wasatch County. JSSD asserts that their record retention policy follows the State Archives General Municipal Retention policy (see letter from JSSD attorney on **3JSSD8L-35A1**); therefore, we are concerned that such an egregious deviation from retention policy has occurred. Also, per UCA 63A-12-105 2(a), all records created or maintained, except valuable intellectual property, by a political subdivision of the state are the property of the state and shall not be mutilated, destroyed, or otherwise damaged or disposed of, in whole or in part, except as provided in Title 63G, Chapter 2, Government Records Access and Management Act (which states that records must be maintained and destroyed in accordance with the retention schedule). Further, because JSSD has been quite opposed to our investigation (see **3JSSD8L-35** for discussion of various attempts to obtain records, etc.), we are concerned that the missing closed meeting records could be either an attempt to conceal the content of the meetings or to simply be unaccommodating. We will issue **3JSSD8L-FR03** in relation to the missing minutes and recordings. This is considered an important compliance issue. Because these are Board meeting minutes and recordings, and because the Board can close meetings without the General Manager present, the Board is ultimately responsible for the proper recording and minutes of the meetings. The Board is also ultimately responsible for the maintenance of these records. Note: Per UCA 63A-12-105(2)(c), State Archives may, at the request of a government entity, take custody of and maintain records for safekeeping and management. JSSD has not told us that this has occurred; therefore, this section is N/A to the missing records.

8/21/14 Update – Based on our 7/22/14 interviews with JSSD Board and management (see **3JSSD8L-25F**), JSSD found a portable hard drive which might contain some of the missing executive session recordings. An outside IT consultant was hired to review the contents of the hard drive, and we were told JSSD would let us know the results of the review. We sent an email to JSSD to ask about the results of the hard drive review and also to inquire about when JSSD implemented the digital recording of Board meetings (as there should be audio tapes of meetings previous to the date JSSD implemented digital recording). Per an email received on 8/21/14, JSSD cannot recall when it started digital recordings and Dan Matthews does not recall seeing any audio tapes of meetings. Although JSSD didn't tell us exactly the results of the IT review of the hard drive, they told us that "we've provided all minutes we've been able to locate." Therefore, no further audio tapes, minutes, or digital recordings have been provided to us (beyond those reviewed during our meeting documented above on 3/13/14). No changes to **FR-03**.

**SUMMARY: 3JSSD8L-FR03 issued – important compliance issue**

<b>JORDANELLE SPECIAL SERVICE DISTRICT</b>	<b>3JSSD8L-06A</b>
<b>3JSSD8L-06A JSSD Closed Meeting Dates 2008 - 2013</b>	

**PURPOSE:** See 3JSSD8L-06

**TESWORK:** Per our review of the public meeting minutes on 3JSSD8L-05, we compiled this list of dates where a closed JSSD Board meeting was held (per the notation in the public meeting minutes). This was done to help us determine whether the closed meeting minutes/recordings provided to us by JSSD are complete.

**JSSD Closed Meetings (per our review on 3JSSD8L-05) for Jan 2008 – Dec 2013**

February 12, 2008  
May 13, 2008  
December 9, 2008

January 13, 2009  
May 12, 2009  
August 11, 2009  
September 8, 2009  
December 8, 2009

February 9, 2010  
May 11, 2010  
September 14, 2010  
November 2010

February 8, 2011  
March 8, 2011  
April 19, 2011  
May 17, 2011  
September 13, 2011  
October 12, 2011

January 10, 2012  
February 14, 2012  
April 3, 2012  
May 8, 2012  
June 12, 2012  
August 14, 2012  
September 11, 2012  
October 9, 2012

February 12, 2013  
March 12, 2013  
October 8, 2013  
November 19, 2013

**SUMMARY:** See 3JSSD8L-06

<b>JORDANELLE SPECIAL SERVICE DISTRICT</b>	<b>3JSSD8L-10</b>
<b>3JSSD8L-10 Credit Card Summary</b>	

**PURPOSE:** Per audit step 6 on 3JSSD8L-AP

**TESTWORK:**

We reviewed the use of the seven JSSD (the District) credit cards dated between January 1<sup>st</sup>, 2008 and December 31<sup>st</sup>, 2013 obtained through Mark Gaylord, Attorney, Ballard Spahr (see 3JSSD8L-15 for list of cards issued and to which employee). Many of the transactions lack proper supporting documentation (such as detailed receipts, invoices, explanation of purpose, etc.) therefore, we categorized each purchase per the "purchase description" listed on the credit card statement, and assigned one of nine broad categories (Asset, Finance Charge, Gas Station, Grocery, Internet, Misc., Restaurant, Security, and Travel). Furthermore, we analyzed the "Day of the Week" the purchase was made as those purchases made on Fridays (since admin. Staff work four 10-hour days as of Jan 2010 (per 3JSSD8L-05) or weekends are higher risk for misappropriation; whether an itemized receipt with comments was provided; and our initial determination if the purchase appeared to be business or personal in nature and why. (General Note: Our initial determination of 'business or personal' and 'questionable or reasonable' remains intact in the workpaper even if we concluded otherwise. Also, although we did consider day of the week the purchase was made, we did not base our conclusions of reasonableness on this factor alone and do not address it separately in the notes or finding. See the notes for ultimate conclusions). See 3JSSD8L-10A for the purchase data of all seven cards. The chart below contains a summary of all credit card purchases we reviewed (see 3JSSD8L-10A 'Various Tables' Tab for data in the chart below). See Also Note E.

Category	Amount	# of trans	# no receipt	% no receipt
Asset	27,755.71	111	86	77.5%
Finance Charges	1,426.84	64	n/a	n/a
Gas Station	9,011.94	204	201	98.5%
Grocery	18,746.93	312	296	94.9%
Internet	8,442.56	75	n/a	n/a
Misc	31,502.47	180	143	79.4%
Restaurant	10,837.55	262	210	80.2%
Security	4,799.10	204	n/a	n/a
Travel	19,007.02	108	94	87%
<b>Total</b>	<b>131,530.12</b>	<b>1520</b>	<b>1030</b>	<b>Rx 67.7%</b>

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(Chart data to 3JSSD8L-FR01)

**Notes:**

**A: Finance Charges Issue:** We noted various finance charges, in the amount of \$1,426.84, have been assessed on multiple (4) of the JSSD credit cards (see JSSD8L-10A "Summary of Notes Tab"). These finance charges included late fees, over limit fees, and interest charges, all of which are an improper use of public funds. By filtering the data by year, we noted that the finance charges decreased over time. 2008 had the most



instances of finance charges and in 2013, the total was \$89.40. Proper management would dictate no finance charges for credit card use. We will issue **JSSD8L-FR01**.

**B: Gas Purchases :** We noted, to the best of our knowledge, that State Gas Cards (Fuelman) were available to the District throughout the period of our testwork. Fuelman is a program in which qualifying governmental entities purchase fuel for its vehicles and receive a monthly excise tax credit. However, other District credit cards were used in \$9,011.94 (see 3JSSD8L-10A “**Summary of Notes Tab**”) of purchases at gas stations on many occasions throughout our t/w period. Because JSSD also had Fuelman cards, we believe any purchases made at a gas station or convenience store are high-risk. Therefore, we will perform further comparison of gas station purchases made on the credit cards documented here to fuel purchases made on the Fuelman cards on **3JSSD8L-51**.

Since using Fuelman results in an Excise Tax Credit, we estimated the lost excise tax credit from January 1<sup>st</sup>, 2008 to December 31<sup>st</sup>, 2013 to be **\$729** (see **JSSD8L-10A**, “Excise Tax Credit” tab for our calculation). The loss of the Excise Tax Credit is addressed at **3JSSD8L-FR01**.

Furthermore, using Fuelman as the only way to purchase fuel, helps to consolidate and track each vehicle’s unique fuel consumption habits. Therefore, using other district credit cards for purchases was improper since it reduces the District’s ability to track fuel use and reduces accountability of District employees. We have questions as to the legitimacy of some of these purchases due to the following factors:

- λ Lack of documentation —only 3 out of 204 (see table on 1/) purchases at gas stations were supported by a receipt. Without a receipt, we cannot determine what was purchased or make a determination as to whether the purchase was reasonable.
- λ Gas Station and Gas Chart Tabs indicate that 20% of the number of purchases were for \$25 or less. A gas purchase for the manager’s truck would likely exceed that amount. Therefore, it is likely these charges for < \$25 are for items like snacks, drinks, etc.

These issues are addressed in **3JSSD8L-FR01**.

**C: Grocery Purchases** - Between January 1<sup>st</sup>, 2008 and December 31<sup>st</sup>, 2013, we noted that only 16 of the 312 or 5.1% (see table on 1/) grocery store purchases had the corresponding itemized receipt and of those 16, only 5 (per **3JSSD8L-10A Various Tables Tab**) had comments on what the intended use was. The District’s inconsistency in turning in and retaining receipts displays a lack of adequate controls over its credit cards. Interestingly, as discussed further below, all of the 16 expenditures that included a receipt occurred after a repeat finding from the financial auditors regarding lack of documentation. The District’s CPA firm, Hawkins Cloward & Simister, LC produced Finding 11-4 of JSSD’s Audited Financial Statements for year ending December 31<sup>st</sup>, 2011 (see discussion of other audits and findings issued on **3JSSD8L-30**) which states, “*The District does not have a policy in place requiring employees using the District’s*

*credit cards to turn in receipts to verify proper charges... The Districts response: We agree with the finding and will develop a policy that requires credit card receipts to be turned in so that they can be reconciled to the monthly credit card statement."* This finding was discussed in the August 14<sup>th</sup>, 2012 JSSD Board of Directors Meeting where it was decided that receipts would be turned in. Note: the Finding was reissued for the CY12 audit, as well. An examination (see **3JSSD8L-10A** 'Post Aug 2012Receipt Data' Tab) of the 22 grocery store purchases between August 14<sup>th</sup>, 2012 and December 31, 2013, shows that itemized receipts were only provided for 16 of the 22 (72.7%). These are the same 16 receipts referred to above and amounted to \$960 per the '**Various Tables**' tab. Per review of the receipts, approximately half (using conservative judgment) of the documented grocery store purchases were to purchase "treats" or various forms of "junk" food and drinks or magazines. We analyzed the pattern of grocery store purchases on the 'Grocery Analysis' Tab and found that the dollar amount and frequency of grocery store purchases decreased rapidly after the District implemented a policy over credit card receipts. Since the District has an account at Day's Market, we requested the Day's market vendor history to determine whether the purchases there increased in conjunction with Aug 2012 change in policy. This analysis is on the 'Grocery Analysis tab' where we added the yearly purchase total from the Day's Market account to the credit card purchases to determine total grocery purchases. Per analysis, it appears that total grocery purchases remained fairly constant from 2011 to 2013.

For the reasons stated above we question the unsupported transactions and the supported transactions that appear to be unnecessary and wasteful. These issues are discussed at **3JSSD8L-FR01**.

Also, since the District has an account with Day's Market, we would expect that there would be little need to make purchases using the credit card for grocery type items. The credit card was used at Day's Market and other grocery stores. This practice reduces the ability to efficiently monitor grocery purchases and reduces the accountability of District employees. See **3JSSD8L-FR01**.

**D: Restaurant charges** - We question a majority of the local (Wasatch, Salt Lake, Summit, Davis, Utah County) restaurant purchases. Any restaurant purchase outside this area will be addressed in our per diem testwork on **3JSSD8L-40**. Between January 1<sup>st</sup>, 2008 and December 31<sup>st</sup>, 2013, the District's credit card purchases at local restaurants was **\$8,507.89** of which only **\$1,054.44** were determined reasonable based on available supporting documentation. This leaves **\$7,453.45** of local restaurant purchases without documentation (see **3JSSD8L-10A** 'Summary of Notes' tab and 'Restaurant Analysis' tab for numbers). A more detailed report can be found on **JSSD8L-10A – Restaurant Analysis Tab**, filter on "Category" = "Restaurant" and "Note" = "D" and "Appears" = "Reasonable". Therefore, in our opinion, the improper local restaurant purchases amounting to **\$7,453**. are questionable use of public funds. We also noted that the yearly dollar total spent at restaurants has tripled since 2008. We will issue **JSSD8L-FR01**.

**E: Summary of unsupported transactions** - As noted in the chart above and as mentioned in some of the other notes, many of the transactions were not supported with

a receipt. In total, we found that 1,030 of 1,520 (67.7%) credit card transactions were not supported by a detailed receipt or explanation of business purpose. It is not possible for the Board to perform an adequate detailed review of credit card expenditures considering the lack of supporting documentation, yet the Board has approved the credit card expenditures every month during their Board meeting. This is especially troubling given that the District's financial auditors issued a finding related to lack of credit card policy and receipts for both 2011 and 2012 (see Note C). The District eventually committed to retaining receipts in August 2012 in a Board meeting. However, from analysis on the 'Post Aug 2012 Receipt Analysis tab' we found that 54% of transactions were still unsupported by a receipt after that point (46% were supported). Therefore, significant non-compliance persists. The lack of documentation is addressed at 3JSSD8L-FR01 and is considered significant non-compliance.

**F: Other/Misc purchases** - These purchases were marked questionable largely because they did not have a receipt to document their business purpose. However, many could reasonably be business related. We were unsure about some of the transactions and marked those 'personal', meaning that they could potentially be non-business related. However, per auditor judgment, further testwork is unlikely to lead to a timely resolution as to whether the transaction was reasonable or not nor whether it was personal or not. Therefore we have determined not to pursue further testwork on these individual transactions. We have, however, addressed all of these purchases in 3JSSD8L-FR01 as being unsupported - see NOTE E. These purchases total \$40,285.85 (per 3JSSD8L-10A 'Summary of Notes' tab).

**G: Reasonable Purchases** - These purchases were deemed to be reasonable based on documentation and/or discussion with management or other evidence and further t/w is NCN. Examples of reasonable purchases include payment for monthly internet service, monthly security monitoring services, and purchases with proper documentation (itemized receipt with explanation) and some other transactions that per auditor judgment, appeared reasonable. NEN.

**H: Restaurant Charges already covered by Per Diem.** Testwork on 3JSSD8L-40 indicates that per diem was paid to employees for their travel. We reviewed the credit card charges to restaurants and noted those that appeared to be made while traveling. Almost all of those noted as meals while traveling occurred in St. George or Las Vegas. On 3JSSD8L-40, we compared the meal dates to per diem issued determined that these charges should have been covered by the per diem payment. Therefore, these are improper payments and are questionable. We determined the inappropriate charges by employees on the "Restaurant Analysis" tab" at 3JSSD8L-10A. It is also below.

Dan Matthews	\$1,741.80
Darrell Scow	466.43
Total	\$2,208.23

It is improper for the District to allow employees to use the credit card for meals while also paying per diem. We noted on 3JSSD8L-40 that it was likely that these meals were purchased for the benefit of other, likely JSSD employees and board members.

Therefore, either these meals are a waste of funds or the per diem was a waste of funds. See **3JSSD8L-FR01** and **3JSSD8L-40**.

**I: Home Depot purchases.** We noted that the District made purchases totaling \$2,784 at Home Depot even though they have a merchant account with them (see sum of Note I at **3JSSD8L-10A** 'Summary of Notes' tab). There was no supporting documentation for the purchases, therefore, we subpoenaed the detail from Home Depot to determine whether the purchases were reasonable (See wp **3JSSD8L-35I** for subpoena info). Home Depot could only provide detail for 14 of the 15 transactions. Per review of the provided documentation, the items could be business related. Further t/w is NCN to substantiate the propriety of these purchases. However, these items are included in **FR01** for being unsupported. We will also note that it is unusual that the credit card was used to make these purchases when the District had a merchant account. Use of the credit card reduces the ability to efficiently track these types of purchases and reduces the accountability of District employees. See **3JSSD8L-FR01**.

The District's management did not have proper controls in place over credit card purchases. As a result, it appears likely that waste and abuse of District funds occurred. At a minimum, there is a significant amount of purchases which the District cannot prove were proper and reasonable. Further test work is NCN.

**SUMMARY: 3JSSD8L-FR01** issued. This is considered a key internal control weakness as well as an important compliance issue.

Special Projects - JSSD  
3JSSD8L-10A Credit Card Summary

**Purpose:** See 3JSSD8L-10 - to compile and analyze credit card transactions  
We have analyzed all the transactions and credit cards used by the District during the testwork  
of testwork data is presented in various Tabs/Worksheets as noted below. See notes referenced

**All Data Tab** This tab contains all credit card purchases made by JSSD between January 1, 2008 and December 31, 2013. We made our initial determination about whether the purchase was "business or Personal" in nature and "Reasonable, Questionable, or Improper" based on the description of the transaction (if any), day of the week purchased, amount, and merchant. These initial determinations helped us guide the extent of testwork may differ from the conclusion in the Notes.

**Various Tables Tab** This tab summarizes 'All Data' table for various items: supported/unsupported transactions; OSA assigned category totals; total by credit card

**Summary of "All Data" Tab** This tab is a summary pivot table of each category broken out by OSA validity determination and year. The pivot table obtains all of its information from the "ALL DATA" tab of this spreadsheet.

**Summary of Notes Tab** This tab is a summary of the amounts that correspond to the note references on the "ALL DATA" tab of this spreadsheet. These notes also correspond to

**Excise Tax Credit Tab** We obtained Fuelman invoices for JSSD from Alice Hafkey, Business Manager, FleetCor, for the months listed below. We calculated the rate of the excise tax credit for the purpose of estimating the lost excise tax credit from the gas station fuel purchases.

**Post Aug 2012 Receipt Data Tab**  
See note C on 3JSSD8L-10 for further detail concerning the retention of receipts.

**Post Aug 2012 Receipt - Analysis Tab** on data in Tab above, this tab shows credit card purchase documentation patterns after 8/14/2012

**Gas Station Tab** This tab extracts all purchases in the Gas Station category from the "ALL DATA" tab of this spreadsheet and breaks them out into the various dollar amount ranges listed below. The following tab, "Gas Chart", is a visual representation of the data on this

**Gas Station Graphic Tabs** tab is a pie chart graphic showing the number of purchases made at gas stations by dollar increment.

**Gas Charges by Card Holder Tabs** tab is an analysis of all "Gas Station" purchases made from January 1, 2008 through December 31, 2013. These purchases are filtered by credit card number and summarized by year and cardholder.

**Grocery Analysis Tab** is an extract of purchases at grocery stores from the All Data tab. We have identified the number of transactions, sum, and average number of purchases per week for each year. See Note C.

**Restaurant Analysis Tabs** is an extract of purchases at restaurants stores from the All Data tab. We have identified the number of transactions, sum, and average number of purchases per week for each year. Also, we summed purchases at "local" restaurants for Note D and per diem for Note H.

Summary: See 3JSSD8L-10



**All Data Tab** : This tab contains all credit card purchases made by JSSD between January 1, 2008 and December 31, 2013. We made our best estimation in determining whether the purchase was business or personal in nature along with if the purchase appeared "Reasonable", "Questionable", or "Improper".

Refers to  
bates number  
assigned by  
JSSD counsel

Ref#	Card	Listed on statement			Transaction Description	OSA determination per info on stmt		Listed on statement		OSA determination		Evidence of purchase provided?			OSA determination		Notes from 3JSSDBL-10	Notes from 3JSSDBL-40
		Calendar Year	Transaction Date	Day of the Week		Category	Amount	Appears	Receipt Provided	Itemized	Written Comments on Receipt	Determination of Business or Personal	Determination Reason					
0062	Visa 0863	2008	1/1/2008	Tuesday	Walkers - Heber City	Gas Station	59.58	Improper	No	No	No	Personal	No business purpose documentation Too small to be a fuel purchase. Appears to be snacks and drinks.			B		
0062	Visa 0863	2008	1/2/2008	Wednesday	Walkers - Heber City	Gas Station	6.09	Improper	No	No	No	Personal	No business purpose documentation			B		
0062	Visa 0863	2008	1/3/2008	Thursday	Walkers - Heber City	Gas Station	27.64	Improper	No	No	No	Personal	No business purpose documentation			B		
0062	Visa 0863	2008	1/7/2008	Monday	Walkers - Heber City	Gas Station	57.93	Improper	No	No	No	Personal	No business purpose documentation			B		
0062	Visa 0863	2008	1/9/2008	Wednesday	Walkers - Heber City	Gas Station	0.35	Improper	No	No	No	Personal	No business purpose documentation			B		
0062	Visa 0863	2008	1/10/2008	Thursday	Walkers - Heber City	Gas Station	59.07	Improper	No	No	No	Personal	No business purpose documentation			B		
0062	Visa 0863	2008	1/15/2008	Tuesday	Walkers - Heber City	Gas Station	47.23	Improper	No	No	No	Personal	No business purpose documentation			B		
0062	Visa 0863	2008	1/18/2008	Friday	Walkers - Heber City	Gas Station	47.46	Improper	No	No	No	Personal	No business purpose documentation			B		
0062	Visa 0863	2008	1/23/2008	Wednesday	Walkers - Heber City	Gas Station	50.33	Improper	No	No	No	Personal	No business purpose documentation			B		
0062	Visa 0863	2008	1/25/2008	Friday	Walkers - Heber City	Gas Station	40.24	Improper	No	No	No	Personal	No business purpose documentation			B		
0063	Visa 0863	2008	1/30/2008	Wednesday	Maverick - Heber City	Gas Station	68.31	Improper	No	No	No	Personal	No business purpose documentation			B		
0063	Visa 0863	2008	2/4/2008	Monday	Walkers - Heber City	Gas Station	65.42	Improper	No	No	No	Personal	No business purpose documentation			B		
0063	Visa 0863	2008	2/8/2008	Friday	Walkers - Heber City	Misc	65.69	Improper	No	No	No	Business	No business purpose documentation			F		
0062	Visa 0863	2008	2/12/2008	Tuesday	Walmart - Park City	Gas Station	34.06	Questionable	No	No	No	Business	What was purchased? No documentation.			B		
0062	Visa 0863	2008	1/9/2008	Wednesday	Walkers - Heber City	Gas Station	79.95	Reasonable	No	No	No	Personal	No business purpose documentation			G		
0062	Visa 0863	2008	1/10/2008	Thursday	Wildblue Communication	Internet	69.48	Improper	No	No	No	Business	Internet Autopay			G		
0063	Visa 0863	2008	2/14/2008	Thursday	Maverick - Heber City	Gas Station	39.00	Improper	No	No	N/A	Business	No business purpose documentation			A		
0062	Visa 0863	2008	2/14/2008	Monday	Overlimit fee	Finance Charges	51.01	Improper	No	No	N/A	Personal	Improper use of public funds			B		
0063	Visa 0863	2008	2/18/2008	Monday	Maverick - Heber City	Gas Station	51.01	Improper	No	No	N/A	Business	No business purpose documentation			A		
JSSD-0027	Cap One 5994	2008	1/15/2008	Tuesday	Overlimit fee	Finance Charges	39.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds			A		
JSSD-0027	Cap One 5994	2008	1/15/2008	Tuesday	Finance Charges	Finance Charges	6.04	Improper	N/A	N/A	N/A	Business	Improper use of public funds			A		
0062	Visa 0863	2008	1/15/2008	Tuesday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed			G		
0062	Visa 0863	2008	1/15/2008	Tuesday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed			G		
0063	Visa 0863	2008	1/15/2008	Tuesday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed			G		
0063	Visa 0863	2008	2/21/2008	Thursday	Walkers - Heber City	Gas Station	38.99	Improper	No	No	No	Personal	No business purpose documentation			B		
0064	Visa 0863	2008	2/25/2008	Monday	Walkers - Heber City	Gas Station	51.93	Improper	No	No	No	Personal	No business purpose documentation			B		
0064	Visa 0863	2008	2/27/2008	Wednesday	Maverick - Heber City	Gas Station	48.93	Improper	No	No	No	Personal	No business purpose documentation			B		
0064	Visa 0863	2008	3/3/2008	Monday	Walkers - Heber City	Gas Station	64.06	Improper	No	No	No	Personal	No business purpose documentation			B		
0064	Visa 0863	2008	3/6/2008	Thursday	Walkers - Heber City	Gas Station	59.87	Improper	No	No	No	Personal	No business purpose documentation			B		
0064	Visa 0863	2008	3/8/2008	Saturday	Walkers - Heber City	Gas Station	51.27	Improper	No	No	No	Personal	No business purpose documentation			B		
0064	Visa 0863	2008	3/10/2008	Monday	Walkers - Heber City	Gas Station	66.75	Improper	No	No	No	Personal	No business purpose documentation			B		
0064	Visa 0863	2008	3/12/2008	Wednesday	Chevron - Beaver Ut	Gas Station	57.20	Improper	No	No	No	Personal	No business purpose documentation			B		
0064	Visa 0863	2008	3/15/2008	Saturday	Walkers - Heber City	Gas Station	73.22	Improper	No	No	No	Personal	No business purpose documentation			B		
0064	Visa 0863	2008	3/20/2008	Thursday	Walkers - Heber City	Gas Station	61.55	Improper	No	No	No	Personal	No business purpose documentation			B		
0064	Visa 0863	2008	3/24/2008	Monday	Walkers - Heber City	Gas Station	48.78	Improper	No	No	No	Personal	No business purpose documentation			B		
0062	Visa 0863	2008	1/26/2008	Saturday	FedEx	Misc	51.50	Questionable	No	No	No	Personal	Saturday			F		
0065	Visa 0863	2008	3/27/2008	Thursday	Walkers - Heber City	Gas Station	51.49	Improper	No	No	No	Personal	No business purpose documentation			B		
0065	Visa 0863	2008	1/28/2008	Monday	Walgreens - Heber City	Misc	16.97	Questionable	No	No	No	Personal	What was purchased? No documentation.			F		
0065	Visa 0863	2008	4/1/2008	Tuesday	Walkers - Heber City	Gas Station	70.78	Improper	No	No	No	Personal	No business purpose documentation			B		

Ref#	Card	Calendar Year	Transaction Date	Day of the Week	Transaction Description	Category	Amount	Appears	Receipt Provided	Itemized	Written Comments on Receipt	Determination of Business or Personal	Determination Reason	Notes from 3/5SD8L-10	Notes from 3/5SD8L-40
0065	Visa 0863	2008	4/10/2008	Thursday	Walkers - Heber City	Gas Station	70.72	Improper	No	No	No	Personal	No business purpose documentation	B	
0065	Visa 0863	2008	4/17/2008	Thursday	Walkers - Heber City	Gas Station	61.54	Improper	No	No	No	Personal	No business purpose documentation	B	
0065	Visa 0863	2008	4/22/2008	Tuesday	Walkers - Heber City	Gas Station	60.50	Improper	No	No	No	Personal	No business purpose documentation	B	
0066	Visa 0863	2008	4/29/2008	Tuesday	Walkers - Heber City	Gas Station	24.99	Improper	No	No	No	Personal	No business purpose documentation	B	
0066	Visa 0863	2008	5/2/2008	Friday	Walkers - Heber City	Gas Station	75.00	Improper	No	No	No	Personal	No business purpose documentation	B	
0066	Visa 0863	2008	5/7/2008	Friday	Walkers - Heber City	Gas Station	24.34	Improper	No	No	No	Personal	No business purpose documentation	B	
0066	Visa 0863	2008	5/5/2008	Monday	Walkers - Heber City	Gas Station	67.67	Improper	No	No	No	Personal	No business purpose documentation	B	
0066	Visa 0863	2008	5/8/2008	Thursday	Walkers - Heber City	Gas Station	45.66	Improper	No	No	No	Personal	No business purpose documentation	B	
0066	Visa 0863	2008	5/14/2008	Wednesday	Walkers - Heber City	Gas Station	65.69	Improper	No	No	No	Personal	No business purpose documentation	B	
0066	Visa 0863	2008	5/16/2008	Friday	Walkers - Heber City	Gas Station	58.09	Improper	No	No	No	Personal	No business purpose documentation	B	
3/5SD-0001	Chase 6315	2008	2/9/2008	Saturday	TVX AOL Service	Internet	25.90	Reasonable	No	No	No	Business	Internet Autopay	G	
0063	Visa 0863	2008	2/9/2008	Saturday	Wildblue Communication	Internet	79.95	Reasonable	No	No	No	Business	Internet Autopay	G	
0066	Visa 0863	2008	5/21/2008	Wednesday	Walkers - Heber City	Gas Station	74.88	Improper	No	No	No	Personal	No business purpose documentation	B	
0066	Visa 0863	2008	5/23/2008	Friday	Walkers - Heber City	Gas Station	51.31	Improper	No	No	No	Personal	No business purpose documentation	B	
0066	Visa 0863	2008	5/24/2008	Saturday	Walkers - Heber City	Gas Station	46.97	Improper	No	No	No	Personal	Saturday	B	
0067	Visa 0863	2008	6/27/2008	Friday	Walkers - Heber City	Gas Station	55.61	Improper	No	No	No	Personal	No business purpose documentation	B	
0063	Visa 0863	2008	2/15/2008	Friday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0063	Visa 0863	2008	2/15/2008	Friday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0067	Visa 0863	2008	7/2/2008	Wednesday	Walkers - Heber City	Gas Station	59.37	Improper	No	No	No	Personal	No business purpose documentation	B	
0067	Visa 0863	2008	7/10/2008	Thursday	Walkers - Heber City	Gas Station	75.00	Improper	No	No	No	Personal	No business purpose documentation	B	
0067	Visa 0863	2008	7/18/2008	Friday	Walkers - Heber City	Gas Station	75.00	Improper	No	No	No	Personal	No business purpose documentation	B	
0067	Visa 0863	2008	7/23/2008	Wednesday	Walkers - Heber City	Gas Station	57.54	Improper	No	No	No	Personal	No business purpose documentation	B	
0068	Visa 0863	2008	7/25/2008	Friday	Walkers - Heber City	Gas Station	48.63	Improper	No	No	No	Personal	No business purpose documentation	B	
0068	Visa 0863	2008	7/31/2008	Thursday	Walkers - Heber City	Gas Station	55.04	Improper	No	No	No	Personal	No business purpose documentation	B	
0068	Visa 0863	2008	8/13/2008	Wednesday	Walkers - Heber City	Gas Station	52.99	Improper	No	No	No	Personal	No business purpose documentation	B	
0068	Visa 0863	2008	8/13/2008	Wednesday	Horners Corner - Heber City	Gas Station	31.28	Improper	No	No	No	Personal	No business purpose documentation	B	
0064	Visa 0863	2008	2/29/2008	Friday	Fairfield Inn - St George	Travel	230.82	Questionable	No	No	No	Business	Appears to be business travel but no explanation	F	
0064	Visa 0863	2008	2/29/2008	Friday	Fairfield Inn - St George	Travel	230.82	Questionable	No	No	No	Business	Appears to be business travel but no explanation	F	
0064	Visa 0863	2008	2/29/2008	Friday	Fairfield Inn - St George	Travel	230.82	Questionable	No	No	No	Business	Appears to be business travel but no explanation	F	
0068	Visa 0863	2008	8/18/2008	Monday	Walkers - Heber City	Gas Station	65.93	Improper	No	No	No	Personal	No business purpose documentation	B	
0068	Visa 0863	2008	8/22/2008	Friday	Walkers - Heber City	Gas Station	56.34	Improper	No	No	No	Personal	No business purpose documentation	B	
0069	Visa 0863	2008	8/26/2008	Tuesday	Walkers - Heber City	Gas Station	38.31	Improper	No	No	No	Personal	No business purpose documentation	B	
0069	Visa 0863	2008	8/28/2008	Thursday	Walkers - Heber City	Gas Station	49.35	Improper	No	No	No	Personal	No business purpose documentation	B	
0064	Visa 0863	2008	3/8/2008	Saturday	FedEx	Misc	26.16	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	
3/5SD-0002	Chase 6315	2008	3/9/2008	Sunday	TVX AOL Service	Internet	25.90	Reasonable	No	No	No	Business	Internet Autopay	G	
0069	Visa 0863	2008	9/4/2008	Thursday	Walkers - Heber City	Gas Station	72.93	Improper	No	No	No	Personal	No business purpose documentation	B	
0064	Visa 0863	2008	3/10/2008	Monday	Wildblue Communication	Internet	79.95	Reasonable	No	No	No	Business	Internet Autopay	G	
0069	Visa 0863	2008	9/10/2008	Wednesday	Walkers - Heber City	Gas Station	70.20	Improper	No	No	No	Personal	No business purpose documentation	B	
0064	Visa 0863	2008	3/12/2008	Wednesday	Hilton Garden Inn - St George	Travel	473.98	Questionable	No	No	No	Business	Appears to be business travel but no explanation	F	
0064	Visa 0863	2008	3/12/2008	Wednesday	FedEx	Misc	52.20	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	
3/5SD-0073	2on 5558	2013	9/10/2013	Tuesday	4Imprint	Asset	1,964.63	Reasonable	Yes	Yes	Yes	Business	Sport bottles, stress ball, sportpack, flashlight with pen and lanyard	G	
0064	Visa 0863	2008	3/13/2008	Thursday	Sys-Tigerdirect.com	Asset	37.48	Questionable	No	No	No	Business	Cell phones, lap tops, other electronics, etc	F	
0069	Visa 0863	2008	9/12/2008	Friday	Walkers - Heber City	Gas Station	53.77	Improper	No	No	No	Personal	No business purpose documentation	B	
0069	Visa 0863	2008	9/16/2008	Tuesday	Walkers - Heber City	Gas Station	42.63	Improper	No	No	No	Personal	No business purpose documentation	B	



Ref#	Card	Calendar Year	Transaction Date	Day of the Week	Transaction Description	Category	Amount	Appears	Receipt Provided	Itemized	Written Comments on Receipt	Determination of Business or Personal	Determination Reason	Notes from 315SD81-40
0064	Via 0863	2008	3/17/2008	Monday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
	Via 0863	2008	3/17/2008	Monday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
	Via 0863	2008	3/17/2008	Monday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0064	Via 0863	2008	3/17/2008	Monday	Pinnacle Security	Security	59.68	Improper	No	No	No	Business	No business purpose documentation	B
0069	Via 0863	2008	3/19/2008	Friday	Walkers - Heber City	Gas Station	25.00	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	B
0064	Via 0863	2008	3/19/2008	Wednesday	Pinnacle Security	Security	39.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A
0064	Via 0863	2008	3/23/2008	Sunday	Late fee	Finance Charges	70.29	Improper	No	No	No	Business	No business purpose documentation	A
0070	Via 0863	2008	9/25/2008	Thursday	Walkers - Heber City	Gas Station	63.74	Improper	No	No	No	Personal	No business purpose documentation	B
0070	Via 0863	2008	10/12/2008	Thursday	Walkers - Heber City	Gas Station	58.85	Improper	No	No	No	Personal	No business purpose documentation	B
0070	Via 0863	2008	10/12/2008	Thursday	Walkers - Heber City	Gas Station	58.85	Improper	No	No	No	Personal	No business purpose documentation	B
0070	Via 0863	2008	10/17/2008	Thursday	Walkers - Heber City	Gas Station	39.74	Improper	No	No	No	Personal	No business purpose documentation	B
0070	Via 0863	2008	10/19/2008	Thursday	Walkers - Heber City	Gas Station	36.89	Improper	No	No	No	Personal	Improper use of public funds	A
0064	Via 0863	2008	3/27/2008	Thursday	Finance Charges	Finance Charges	35.91	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A
0070	Via 0863	2008	10/10/2008	Friday	Maverick - Heber City	Gas Station	106.10	Improper	No	No	No	Personal	No business purpose documentation	B
0070	Via 0863	2008	10/10/2008	Friday	Walkers - Heber City	Gas Station	37.88	Improper	No	No	No	Personal	No business purpose documentation	B
0070	Via 0863	2008	10/10/2008	Friday	Walkers - Heber City	Gas Station	47.65	Improper	No	No	No	Personal	No business purpose documentation	B
0070	Via 0863	2008	10/15/2008	Wednesday	Walkers - Heber City	Gas Station	37.88	Improper	No	No	No	Personal	No business purpose documentation	B
JSSD-0241	Zion 5358	2013	4/30/2013	Tuesday	Annual Fees	Misc	30.00	Reasonable	N/A	N/A	N/A	Business	No business purpose documentation	G
0070	Via 0863	2008	10/21/2008	Tuesday	Walkers - Heber City	Gas Station	53.39	Improper	No	No	No	Personal	No business purpose documentation	B
0070	Via 0863	2008	10/22/2008	Wednesday	Walkers - Heber City	Gas Station	29.50	Improper	No	No	No	Personal	No business purpose documentation	B
JSSD-0243	Zion 5457	2013	4/30/2013	Tuesday	Annual Fees	Misc	30.00	Reasonable	N/A	N/A	N/A	Business	No business purpose documentation	G
JSSD-0025	Cap One 5994	2008	10/24/2008	Friday	Chevron - Irvine, CA	Gas Station	8.14	Improper	No	No	No	Business	Travel	B
0070	Via 0863	2008	10/24/2008	Friday	Walkers - Heber City	Gas Station	50.71	Improper	No	No	No	Personal	No business purpose documentation	B
0070	Via 0863	2008	10/27/2008	Monday	Walkers - Heber City	Gas Station	18.08	Improper	No	No	No	Personal	No business purpose documentation	B
0071	Via 0863	2008	10/29/2008	Wednesday	Heber North 7-11 - Heber City	Gas Station	44.29	Improper	No	No	No	Personal	No business purpose documentation	B
Cap One 5994	Cap One 5994	2008	4/1/2008	Tuesday	Auto Spa of Heber City, UT	Misc	6.00	Questionable	No	No	No	Personal	Car Wash	F
0071	Via 0863	2008	10/30/2008	Thursday	Walkers - Heber City	Gas Station	32.96	Improper	No	No	No	Personal	No business purpose documentation	B
0071	Via 0863	2008	10/30/2008	Thursday	Walkers - Heber City	Gas Station	42.61	Improper	No	No	No	Personal	No business purpose documentation	B
0071	Via 0863	2008	11/5/2008	Wednesday	Walkers - Heber City	Gas Station	42.61	Improper	No	No	No	Personal	No business purpose documentation	B
Cap One 5994	Cap One 5994	2008	4/2/2008	Wednesday	USPS	Misc	41.00	Questionable	No	No	No	Business	Shipping	F
0071	Via 0863	2008	11/7/2008	Friday	Walkers - Heber City	Gas Station	48.07	Improper	No	No	No	Personal	No business purpose documentation	B
JSSD-0003	Chase 6315	2008	4/9/2008	Wednesday	TXU AOL Service	Gas Station	25.90	Reasonable	No	No	No	Business	Internet Autopay	G
0005	Via 0863	2008	4/9/2008	Wednesday	WildBlue Communication	Internet	79.95	Reasonable	No	No	No	Business	Internet Autopay	G
0063	Via 0863	2008	11/10/2008	Monday	Walkers - Heber City	Gas Station	24.12	Improper	No	No	No	Personal	No business purpose documentation	B
0071	Via 0863	2008	11/17/2008	Monday	Walkers - Heber City	Gas Station	42.17	Improper	No	No	No	Personal	No business purpose documentation	B
0005	Via 0863	2008	4/15/2008	Tuesday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0005	Via 0863	2008	4/15/2008	Tuesday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0005	Via 0863	2008	4/15/2008	Tuesday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0071	Via 0863	2008	11/19/2008	Wednesday	Walkers - Heber City	Gas Station	22.58	Improper	No	No	No	Personal	No business purpose documentation	B
0071	Via 0863	2008	11/24/2008	Monday	Walkers - Heber City	Gas Station	28.09	Improper	No	No	No	Personal	No business purpose documentation	B
0071	Via 0863	2008	11/24/2008	Monday	Walkers - Heber City	Gas Station	25.99	Improper	No	No	No	Personal	No business purpose documentation	B
0063	Via 0863	2008	11/25/2008	Tuesday	Walkers - Heber City	Gas Station	22.78	Improper	No	No	No	Personal	No business purpose documentation	B
Cap One 5994	Via 0863	2008	4/18/2008	Friday	VZWRLSSETM	Asset	63.51	Questionable	No	No	No	Business	Verizon	F
JSSD-0020	Cap One 5994	2008	4/18/2008	Friday	VZWRLSSETM	Asset	63.51	Questionable	No	No	No	Business	Verizon	F
0072	Via 0863	2008	12/1/2008	Monday	Walkers - Heber City	Gas Station	33.16	Improper	No	No	No	Personal	No business purpose documentation	B
JSSD-0020	Cap One 5994	2008	4/19/2008	Saturday	VZWRLSSETM	Asset	89.97	Questionable	No	No	No	Business	Verizon on Saturday	F
0005	Via 0863	2008	4/22/2008	Tuesday	Late fee	Finance Charges	39.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A
0072	Via 0863	2008	4/22/2008	Tuesday	Walkers - Heber City	Gas Station	27.00	Improper	No	No	No	Personal	No business purpose documentation	B
0072	Via 0863	2008	12/12/2008	Friday	Walkers - Heber City	Gas Station	18.64	Improper	No	No	No	Personal	No business purpose documentation	B
0005	Via 0863	2008	4/25/2008	Friday	Finance Charges	Finance Charges	35.93	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A
0072	Via 0863	2008	12/14/2008	Sunday	Chevron - Beaver Ut	Gas Station	35.57	Improper	No	No	No	Business	No business purpose documentation	B
JSSD-0027	Cap One 5520	2008	12/20/2008	Saturday	Walkers - Heber City	Gas Station	25.93	Improper	No	No	No	Personal	On Saturday	B
0072	Cap One 5520	2008	12/20/2008	Saturday	Walkers - Heber City	Gas Station	25.93	Improper	No	No	No	Personal	No business purpose documentation	B
JSSD-0027	Cap One 5520	2008	12/29/2008	Monday	Walkers - Heber City	Gas Station	22.97	Improper	No	No	No	Personal	No business purpose documentation	B
0072	Cap One 5520	2008	12/29/2008	Monday	Walkers - Heber City	Gas Station	22.97	Improper	No	No	No	Personal	No business purpose documentation	B
JSSD-0027	Cap One 5520	2008	1/7/2009	Wednesday	Walkers - Heber City	Gas Station	25.76	Improper	No	No	No	Personal	No business purpose documentation	B

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JSSD-0027	Cap One 2520	2009	1/9/2009	Friday	Walkers - Heber City	Gas Station	31.30	Improper	No	No	No	Personal	No business purpose documentation		
0065	Visa 0863	2008	4/30/2008	Wednesday	FedEx	Misc	21.32	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	
JSSD-0027	Cap One 2520	2009	1/14/2009	Wednesday	Walkers - Heber City	Gas Station	28.24	Improper	No	No	No	Personal	No business purpose documentation	B	
	Cap One 5994	2009	1/16/2009	Friday	Walkers - Heber City	Gas Station	44.08	Improper	No	No	No	Personal	No business purpose documentation	B	
	Cap One 5994	2009	1/20/2009	Tuesday	Walkers - Heber City	Gas Station	32.61	Improper	No	No	No	Personal	No business purpose documentation	B	
	Cap One 5994	2009	1/26/2009	Monday	Smiths Fuel - Heber City	Gas Station	33.01	Improper	No	No	No	Personal	No business purpose documentation	B	
	Cap One 5994	2009	1/30/2009	Friday	Walkers - Heber City	Gas Station	40.61	Improper	No	No	No	Personal	No business purpose documentation	B	
	Cap One 5994	2009	2/6/2009	Friday	Walkers - Heber City	Gas Station	28.56	Improper	No	No	No	Personal	No business purpose documentation	B	
0074	Visa 0863	2009	2/16/2009	Monday	Mountainland One Stop - Heber	Gas Station	31.12	Improper	No	No	No	Personal	No business purpose documentation	B	
JSSD-0004	Chase 6315	2008	5/9/2008	Friday	TXW AOL Service	Internet	25.90	Reasonable	No	No	No	Business	Internet Autopay	G	
0065	Visa 0863	2008	5/9/2008	Friday	Wildblue Communication	Internet	79.95	Reasonable	No	No	No	Business	Internet Autopay	G	
JSSD-0020	Cap One 5994	2008	5/10/2008	Saturday	Hilton Garden Inn - St George	Travel	140.00	Questionable	No	No	No	Business		F	
JSSD-0020	Cap One 5994	2008	5/10/2008	Saturday	Hilton Garden Inn - St George	Travel	127.80	Questionable	No	No	No	Business		F	
0074	Visa 0863	2009	2/13/2009	Friday	Maverick - Heber City	Gas Station	37.49	Improper	No	No	No	Personal	No business purpose documentation	B	
JSSD-0020	Cap One 5994	2008	5/11/2008	Sunday	Hilton Garden Inn - St George	Travel	133.90	Questionable	No	No	No	Business	No business purpose documentation	F	
0074	Cap One 5994	2009	2/18/2009	Wednesday	Walkers - Heber City	Gas Station	40.59	Improper	No	No	No	Personal	No business purpose documentation	B	
0075	Visa 0863	2009	2/25/2009	Wednesday	Walkers - Heber City	Gas Station	34.34	Improper	No	No	No	Personal	No business purpose documentation	B	
JSSD-0020	Cap One 5994	2008	5/15/2008	Thursday	Overlimit fee	Finance Charges	39.00	Improper	N/A	N/A	No	Business	Improper use of public funds	A	
0075	Visa 0863	2009	2/27/2009	Friday	Walkers - Heber City	Gas Station	38.35	Improper	No	No	No	Personal	No business purpose documentation	B	
JSSD-0028	Cap One 5994	2009	3/5/2009	Thursday	Maverick - Heber City	Gas Station	29.29	Improper	No	No	No	Personal	No business purpose documentation	B	
0066	Visa 0863	2008	5/14/2008	Wednesday	FedEx	Misc	12.00	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	
JSSD-0004	Chase 6315	2008	5/18/2008	Sunday	Late Fee	Finance Charges	15.00	Improper	N/A	N/A	No	Business	Improper use of public funds	A	
0066	Visa 0863	2008	5/15/2008	Thursday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0066	Visa 0863	2008	5/15/2008	Thursday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0075	Visa 0863	2009	3/5/2009	Thursday	Maverick - Heber City	Gas Station	35.23	Improper	No	No	No	Personal	No business purpose documentation	B	
0075	Visa 0863	2009	3/7/2009	Saturday	Walkers - Heber City	Gas Station	26.59	Improper	No	No	No	Personal	No business purpose documentation	B	
JSSD-0004	Chase 6315	2008	5/22/2008	Thursday	Finance Charges	Finance Charges	1.00	Improper	N/A	N/A	No	Business	Improper use of Public funds	A	
0075	Visa 0863	2009	3/9/2009	Monday	Texasco - St. George	Gas Station	43.35	Improper	No	No	No	Personal	No business purpose documentation	B	
0075	Visa 0863	2009	3/11/2009	Wednesday	Texasco - Beaver	Gas Station	27.87	Improper	No	No	No	Personal	No business purpose documentation	B	
0075	Visa 0863	2009	3/13/2009	Friday	Walkers - Heber City	Gas Station	29.76	Improper	No	No	No	Personal	No business purpose documentation	B	
0066	Visa 0863	2008	5/27/2008	Tuesday	Finance Charges	Finance Charges	25.04	Improper	N/A	N/A	No	Business	Improper use of public funds	A	
0075	Visa 0863	2009	3/18/2009	Wednesday	Maverick - Heber City	Gas Station	38.89	Improper	No	No	No	Personal	No business purpose documentation	B	
JSSD-0005	Chase 6315	2008	6/22/2008	Sunday	Finance Charges	Finance Charges	1.00	Improper	N/A	N/A	No	Business	Improper use of public funds	A	
0075	Visa 0863	2009	3/24/2009	Tuesday	Walkers - Heber City	Gas Station	33.44	Improper	No	No	No	Personal	No business purpose documentation	B	
0076	Visa 0863	2009	3/27/2009	Friday	Walkers - Heber City	Gas Station	35.38	Improper	No	No	No	Personal	No business purpose documentation	B	
0076	Visa 0863	2009	4/1/2009	Monday	Walkers - Heber City	Gas Station	28.70	Improper	No	No	No	Personal	No business purpose documentation	B	
JSSD-0005	Chase 6315	2008	6/9/2008	Monday	TXW AOL Service	Internet	25.90	Reasonable	No	No	No	Business	Internet Autopay	G	
0076	Visa 0863	2009	4/6/2009	Monday	Walkers - Heber City	Gas Station	27.86	Improper	No	No	No	Personal	No business purpose documentation	B	
JSSD-0028	Zion 5358	2013	10/10/2013	Thursday	Amazon Marketplace PWTS	Asset	35.00	Reasonable	Yes	Yes	No	Business	Phone case for Theresa Baronek at Twin Creeks SSD	G	
0076	Visa 0863	2009	4/8/2009	Wednesday	Walkers - Heber City	Gas Station	23.87	Improper	No	No	No	Personal	No business purpose documentation	B	
0076	Visa 0863	2009	4/10/2009	Friday	Walkers - Heber City	Gas Station	34.81	Improper	No	No	No	Personal	No business purpose documentation	B	
JSSD-0028	Zion 5358	2013	10/10/2013	Thursday	Amazon.com	Asset	24.27	Reasonable	Yes	Yes	No	Business	Invisible shield for Theresa Baronek at Twin Creeks SSD	G	
0076	Visa 0863	2009	4/14/2009	Tuesday	Walkers - Heber City	Gas Station	33.60	Improper	No	No	No	Personal	No business purpose documentation	B	
0076	Visa 0863	2009	4/17/2009	Friday	Walkers - Heber City	Gas Station	33.60	Improper	No	No	No	Personal	No business purpose documentation	B	
0076	Visa 0863	2009	4/21/2009	Tuesday	Maverick - Heber City	Gas Station	19.16	Improper	No	No	No	Personal	No business purpose documentation	B	
0076	Visa 0863	2009	4/24/2009	Friday	Maverick - Heber City	Gas Station	42.66	Improper	No	No	No	Personal	No business purpose documentation	B	
0077	Visa 0863	2009	4/28/2009	Tuesday	Maverick - Heber City	Gas Station	33.63	Improper	No	No	No	Personal	No business purpose documentation	B	



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0086-97	Visa 0863	2010	1/11/2010	Monday	Mountainland One Stop - Heber	Gas Station	57.84	Improper	No	No	No	Personal	No business purpose documentation	B	
0090-91	Visa 0863	2010	3/17/2010	Wednesday	Chevron - Cowe Fort	Gas Station	58.62	Improper	No	No	No	Personal	No business purpose documentation	B	
0098-89	Visa 0863	2010	7/5/2010	Monday	Tecoco - Heber City	Gas Station	57.60	Improper	No	No	No	Personal	No business purpose documentation	B	
JSSD-0008	Chase 6315	2008	9/9/2008	Tuesday	TYX AOL Service	Internet	25.90	Reasonable	No	No	No	Business	Internet Autopay	G	
0100	Visa 0863	2010	8/20/2010	Friday	Mountainland One Stop - Heber	Gas Station	16.55	Improper	No	No	No	Personal	No business purpose documentation	B	
0069	Visa 0863	2008	9/9/2008	Tuesday	Wildblue Communication	Internet	79.95	Reasonable	No	No	No	Business	Internet Autopay	G	
0105	Visa 0863	2011	2/14/2011	Monday	Walkers - Heber City	Gas Station	9.00	Improper	No	No	No	Personal	Too small to be a fuel purchase. Appears to be snacks and drinks.	B	
0106	Visa 0863	2011	3/6/2011	Tuesday	Smiths Fuel - Heber City	Gas Station	92.00	Improper	No	No	No	Personal	No business purpose documentation	B	
0106	Visa 0863	2011	3/16/2011	Wednesday	Chevron - Beaver UT	Gas Station	93.20	Improper	No	No	No	Personal	No business purpose documentation	B	
0106	Visa 0863	2011	3/22/2011	Tuesday	7-Eleven Park City, UT	Gas Station	22.49	Improper	No	No	No	Personal	No business purpose documentation	B	
0106	Visa 0863	2011	3/22/2011	Tuesday	Maverick - Heber City	Gas Station	85.19	Improper	No	No	No	Personal	No business purpose documentation	B	
JSSD-0008	Chase 6315	2008	9/27/2008	Monday	Finance Charges	Finance Charges	1.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0069	Visa 0863	2008	9/15/2008	Monday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0069	Visa 0863	2008	9/15/2008	Monday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0069	Visa 0863	2008	9/15/2008	Monday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
JSSD-0049	Cap One 2520	2011	3/23/2011	Wednesday	Walkers - Heber City	Gas Station	9.00	Improper	No	No	No	Personal	No business purpose documentation	B	
0069	Visa 0863	2008	9/25/2008	Thursday	Finance Charges	Finance Charges	37.33	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0107	Visa 0863	2011	3/31/2011	Thursday	Smiths Fuel - Heber City	Gas Station	37.63	Improper	No	No	No	Personal	No business purpose documentation	B	
0108	Visa 0863	2011	5/2/2011	Monday	Walkers - Heber City	Gas Station	9.00	Improper	No	No	No	Personal	Too small to be a fuel purchase. Appears to be snacks and drinks.	B	
0109	Visa 0863	2011	6/1/2011	Wednesday	Chevron - Park City	Gas Station	52.71	Improper	No	No	No	Personal	No business purpose documentation	B	
0109	Visa 0863	2011	6/8/2011	Wednesday	Walkers - Heber City	Gas Station	9.00	Improper	No	No	No	Personal	Too small to be a fuel purchase. Appears to be snacks and drinks.	B	
JSSD-0051	Cap One 2520	2011	6/14/2011	Tuesday	7-Eleven Park City, UT	Gas Station	19.31	Improper	No	No	No	Personal	No business purpose documentation	B	
JSSD-0053	Cap One 2520	2011	7/14/2011	Thursday	Walkers - Heber City	Gas Station	9.00	Improper	No	No	No	Personal	No business purpose documentation	B	
0111	Visa 0863	2011	8/22/2011	Monday	Walkers - Heber City	Gas Station	9.00	Improper	No	No	No	Personal	Too small to be a fuel purchase. Appears to be snacks and drinks.	B	
JSSD-0054	Cap One 3923	2011	8/31/2011	Wednesday	Walkers - Heber City	Gas Station	17.60	Improper	No	No	No	Personal	No business purpose documentation	B	
0112	Visa 0863	2011	9/6/2011	Tuesday	Walkers - Heber City	Gas Station	9.00	Improper	No	No	No	Personal	Too small to be a fuel purchase. Appears to be snacks and drinks.	B	
0112	Visa 0863	2011	9/16/2011	Friday	Chevron - Hurricane	Gas Station	64.51	Improper	No	No	No	Personal	No business purpose documentation	B	
0112	Visa 0863	2011	9/20/2011	Tuesday	Walkers - Heber City	Gas Station	9.00	Improper	No	No	No	Personal	Too small to be a fuel purchase. Appears to be snacks and drinks.	B	
0112	Visa 0863	2011	9/28/2011	Monday	Walkers - Heber City	Gas Station	9.00	Improper	No	No	No	Personal	Too small to be a fuel purchase. Appears to be snacks and drinks.	B	
0113	Visa 0863	2011	9/30/2011	Friday	Walkers - Heber City	Gas Station	7.00	Improper	No	No	No	Personal	Too small to be a fuel purchase. Appears to be snacks and drinks.	B	
0113	Visa 0863	2011	10/27/2011	Thursday	Maverick - Heber City	Gas Station	5.81	Improper	No	No	No	Personal	Too small to be a fuel purchase. Appears to be snacks and drinks.	B	
0070	Visa 0863	2008	10/5/2008	Sunday	FedEx	Misc	54.27	Questionable	No	No	No	Business	What was purchased? No documentation.	F	
JSSD-0024	Cap One 5994	2008	10/10/2008	Friday	Pest Due Fee	Finance Charges	29.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0114	Visa 0863	2011	10/28/2011	Friday	Maverick - Heber City	Gas Station	6.24	Improper	No	No	No	Personal	Too small to be a fuel purchase. Appears to be snacks and drinks.	B	
JSSD-0058	Cap One 2520	2011	11/3/2011	Thursday	Cap One 2520	Gas Station	6.24	Improper	No	No	No	Personal	No business purpose documentation	B	
0115	Visa 0863	2011	12/17/2011	Saturday	Chevron - Beaver UT	Gas Station	74.87	Improper	No	No	No	Personal	No business purpose documentation	B	
0115	Visa 0863	2011	12/22/2011	Thursday	Walkers - Heber City	Gas Station	9.00	Improper	No	No	No	Personal	Too small to be a fuel purchase. Appears to be snacks and drinks.	B	
JSSD-0009	Chase 6315	2008	10/9/2008	Thursday	TYX AOL Service	Internet	25.90	Reasonable	No	No	No	Business	Internet Autopay	G	
JSSD-0059	Cap One 3923	2012	1/12/2012	Thursday	Walkers - Heber City	Gas Station	9.00	Improper	No	No	No	Personal	No business purpose documentation	B	

Ref#	Card	Calendar Year	Transaction Date	Day of the Week	Transaction Description	Category	Amount	Appears	Receipt Provided	Itemized	Written Comments on Receipt	Determination of Business or Personal	Determination Reason	Notes from 3USD8L-10	Notes from 3USD8L-40
0070	Visa 0863	2008	10/9/2008	Thursday	Wildblue Communication	Internet	79.95	Reasonable	No	No	No	Business	Internet Autopay	G	
0116	Visa 0863	2012	1/18/2012	Wednesday	Smiths Fuel - Heber City	Gas Station	68.00	Improper	No	No	No	Personal	Too small to be a fuel purchase. Appears to be snacks and drinks.	B	
0118	Visa 0863	2012	3/10/2012	Saturday	Walkers - Heber City	Gas Station	7.00	Improper	No	No	No	Personal	No business purpose documentation	B	
0118	Visa 0863	2012	3/14/2012	Wednesday	Chevron - St. George	Gas Station	87.58	Improper	No	No	No	Personal	Too small to be a fuel purchase. Appears to be snacks and drinks.	B	
0118	Visa 0863	2012	3/22/2012	Thursday	Walkers - Heber City	Gas Station	7.00	Improper	No	No	No	Personal	Car Wash	B	
JSSD-0024	Cap One 5994	2008	10/14/2008	Tuesday	Auto Spa of Heber City, UT	Misc	40.00	Questionable	No	No	No	Personal	No business purpose documentation	F	
0120	Visa 0863	2012	5/7/2012	Monday	Waverick - Heber City	Gas Station	65.92	Improper	No	No	No	Personal	No business purpose documentation	B	
JSSD-1150	Zion 5358	2012	5/7/2012	Monday	Waverick Country Store Heber City, UT	Gas Station	0.43	Improper	No	No	No	Personal	No business purpose documentation	B	
JSSD-0009	Chase 6315	2008	10/22/2008	Wednesday	Finance Charges	Finance Charges	1.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0070	Visa 0863	2008	10/15/2008	Wednesday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0070	Visa 0863	2008	10/15/2008	Wednesday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0070	Visa 0863	2008	10/15/2008	Wednesday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0121	Visa 0863	2012	6/4/2012	Monday	Smiths Fuel - Heber City	Gas Station	24.23	Improper	No	No	No	Personal	No business purpose documentation	B	
JSSD-1162	Zion 5358	2012	6/13/2012	Wednesday	Walkers #511 Heber City, UT	Gas Station	9.00	Improper	No	No	No	Personal	No business purpose documentation	B	
JSSD-1162	Zion 5358	2012	6/21/2012	Thursday	7-Eleven Park City, UT	Gas Station	21.99	Improper	No	No	No	Personal	No business purpose documentation	B	
JSSD-1162	Zion 5358	2012	6/25/2012	Monday	Walkers #511 Heber City, UT	Gas Station	9.00	Improper	No	No	No	Personal	No business purpose documentation	B	
JSSD-1180	Zion 5358	2012	8/27/2012	Monday	7-Eleven Park City, UT	Gas Station	30.91	Improper	Yes	No	No	Personal	No business purpose documentation	B	
0123	Visa 0863	2012	8/31/2012	Friday	Smiths Fuel - Heber City	Gas Station	100.44	Improper	No	No	No	Personal	No business purpose documentation	B	
0070	Visa 0863	2008	10/27/2008	Monday	Finance Charges	Finance Charges	25.09	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0130-132	Visa 0863	2012	12/11/2012	Tuesday	Chevron - Beaver UT	Gas Station	68.60	Improper	No	No	No	Personal	No business purpose documentation	B	
0130-132	Visa 0863	2012	12/15/2012	Saturday	7-Eleven - Las Vegas	Gas Station	80.28	Improper	No	No	No	Personal	No business purpose documentation	B	
JSSD-0139	Zion 5358	2013	1/11/2013	Friday	Silver Eagle CS	Gas Station	12.08	Improper	No	No	No	Personal	Gas station/ country store	B	
0140-144	Visa 0863	2013	3/21/2013	Thursday	Taxaco - Hurricane	Gas Station	79.35	Improper	No	No	No	Personal	Why not fuelman?	B	
0140-148	Visa 0863	2013	4/19/2013	Friday	Resort Retailers - Heber City (7/11)	Gas Station	101.26	Improper	No	No	No	Personal	Why not fuelman?	B	
JSSD-0025	Cap One 5994	2008	10/25/2008	Saturday	Thrifty Car Rental Santa Ana, CA	Travel	366.44	Questionable	No	No	No	Business	Travel	F	
0145-148	Visa 0863	2013	4/22/2013	Monday	Resort Retailers - Heber City (7/11)	Gas Station	83.41	Improper	No	No	No	Personal	Why not fuelman?	B	
JSSD-0025	Cap One 5994	2008	10/27/2008	Monday	UVU Lifelong Learning	Misc	55.00	Questionable	No	No	No	Personal	Continuing Education	F	
JSSD-0241	Zion 5358	2013	5/9/2013	Thursday	Chevron - St. George	Gas Station	90.74	Improper	Yes	Yes	No	Business	Travel	B	
JSSD-0243	Zions 5457	2013	5/11/2013	Saturday	Lowes Country Cedar City, UT	Gas Station	76.01	Improper	No	No	No	Business	No business purpose documentation	B	
0154-0154	Visa 0863	2013	6/4/2013	Tuesday	Resort Retailers - Heber City (7/11)	Gas Station	100.00	Improper	Yes	Yes	No	Personal	Why not fuelman?	B	
JSSD-0513	Zion 5358	2013	12/5/2013	Thursday	Smiths Fuel - Heber City	Gas Station	61.52	Improper	No	No	No	Personal	No business purpose documentation	B	
0105	Visa 0863	2011	7/9/2011	Wednesday	Smiths Fuel - Heber City	Gas Station	89.44	Questionable	No	No	No	Personal	No business purpose documentation	B	
JSSD-0053	Cap One 2520	2011	7/30/2011	Saturday	Smith's Fuel #9063 Heber, UT	Gas Station	35.34	Questionable	No	No	No	Personal	On Saturday	B	
0071	Visa 0863	2008	11/7/2008	Friday	Caesars Hotel & Casino - Las Vegas	Travel	140.61	Questionable	No	No	No	Business	Appears to be business travel but no explanation	F	
0071	Visa 0863	2008	11/7/2008	Friday	Caesars Hotel & Casino - Las Vegas	Travel	140.61	Questionable	No	No	No	Business	Appears to be business travel but no explanation	F	
0071	Visa 0863	2008	11/7/2008	Friday	Caesars Hotel & Casino - Las Vegas	Travel	140.61	Questionable	No	No	No	Business	Appears to be business travel but no explanation	F	
0071	Visa 0863	2008	11/7/2008	Friday	Caesars Hotel & Casino - Las Vegas	Travel	140.61	Questionable	No	No	No	Business	Appears to be business travel but no explanation	F	
0071	Visa 0863	2008	11/7/2008	Friday	Caesars Hotel & Casino - Las Vegas	Travel	140.61	Questionable	No	No	No	Business	Appears to be business travel but no explanation	F	
JSSD-0010	Chase 6315	2008	11/9/2008	Sunday	TRW AOL Service	Internet	25.90	Questionable	No	No	No	Business	Internet Autopay	G	
0062	Visa 0863	2008	1/4/2008	Friday	Smiths Food - Heber City	Grocery	25.55	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0213	Zions 5457	2013	3/12/2013	Tuesday	Best Buy Park City, UT	Asset	132.88	Reasonable	Yes	Yes	No	Business	invisible shield, iPhone case, lightning to USB cable chargers	G	
0062	Visa 0863	2008	1/8/2008	Tuesday	Smiths Food - Heber City	Grocery	45.27	Questionable	No	No	No	Personal	No business purpose documentation	C	



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0071	Visa 0863	2008	11/10/2008	Monday	Wildblue Communication	Internet	79.95	Reasonable	No	No	No	Business	Internet Autopay		
0062	Visa 0863	2008	1/9/2008	Wednesday	Smiths Food - Heber City	Grocery	118.69	Questionable	No	No	No	Personal	No business purpose documentation	G	
0063	Visa 0863	2008	1/9/2008	Wednesday	Smiths Food - Park City	Grocery	52.99	Questionable	No	No	No	Personal	No business purpose documentation	C	
0062	Visa 0863	2008	1/16/2008	Wednesday	Smiths Food - Heber City	Grocery	106.03	Questionable	No	No	No	Personal	No business purpose documentation	C	
0071	Visa 0863	2008	11/17/2008	Monday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0071	Visa 0863	2008	11/17/2008	Monday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
JSSD-0026	Cap One 5994	2008	11/18/2008	Monday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0071	Visa 0863	2008	11/18/2008	Tuesday	Allen's Camera	Asset	19.10	Questionable	No	No	No	Personal	Camera Supplies	F	
0071	Visa 0863	2008	11/26/2008	Wednesday	Finance Charges	Finance Charges	30.47	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0062	Visa 0863	2008	1/18/2008	Friday	Smiths Food - Heber City	Grocery	71.40	Questionable	No	No	No	Personal	No business purpose documentation	C	
0062	Visa 0863	2008	1/21/2008	Monday	Smiths Food - Heber City	Grocery	18.02	Questionable	No	No	No	Personal	No business purpose documentation	C	
0062	Visa 0863	2008	1/23/2008	Wednesday	Smiths Food - Heber City	Grocery	41.58	Questionable	No	No	No	Personal	No business purpose documentation	C	
0062	Visa 0863	2008	1/23/2008	Wednesday	Smiths Food - Heber City	Grocery	3.18	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0026	Cap One 5994	2008	11/20/2008	Thursday	Bestflowers.com	Misc	81.94	Reasonable	No	No	No	Personal	Flowers	G	
0062	Visa 0863	2008	1/25/2008	Friday	Smiths Food - Heber City	Grocery	11.64	Questionable	No	No	No	Personal	No business purpose documentation	C	
0063	Visa 0863	2008	1/28/2008	Monday	Smiths Food - Heber City	Grocery	16.83	Questionable	No	No	No	Personal	No business purpose documentation	C	
0063	Visa 0863	2008	1/30/2008	Wednesday	Smiths Food - Heber City	Grocery	94.61	Questionable	No	No	No	Personal	No business purpose documentation	C	
0063	Visa 0863	2008	2/6/2008	Wednesday	Smiths Food - Heber City	Grocery	29.97	Questionable	No	No	No	Personal	No business purpose documentation	C	
0063	Visa 0863	2008	2/6/2008	Wednesday	Smiths Food - Heber City	Grocery	16.40	Questionable	No	No	No	Personal	No business purpose documentation	C	
0063	Visa 0863	2008	2/7/2008	Thursday	Smiths Food - Heber City	Grocery	30.08	Questionable	No	No	No	Personal	No business purpose documentation	C	
0072	Visa 0863	2008	12/9/2008	Tuesday	Expedited Payment Fee	Finance Charges	15.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
JSSD-0026	Cap One 5994	2008	12/2/2008	Tuesday	UVU Cashier Orem, UT	Misc	7.00	Questionable	No	No	No	Personal		F	
0072	Visa 0863	2008	12/4/2008	Thursday	Caesars Hotel & Casino - Las Vegas	Travel	(140.61)	Questionable	No	No	No	Business	Appears to be business travel but no explanation	F	
JSSD-0026	Cap One 5994	2008	12/10/2008	Wednesday	Past Due Fee	Finance Charges	39.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0063	Visa 0863	2008	2/8/2008	Friday	Smiths Food - Heber City	Grocery	33.11	Questionable	No	No	No	Personal	No business purpose documentation	C	
0063	Visa 0863	2008	2/12/2008	Tuesday	Smiths Food - Heber City	Grocery	25.39	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0011	Chase 6315	2008	12/12/2008	Friday	Late Fee	Finance Charges	15.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
JSSD-0011	Chase 6315	2008	12/12/2008	Friday	Finance Charges	Finance Charges	1.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
JSSD-0026	Cap One 5994	2008	12/5/2008	Friday	UVU Lifelong Learning	Misc	45.00	Questionable	No	No	No	Personal	Continuing Education	F	
0063	Visa 0863	2008	2/19/2008	Tuesday	Smiths Food - Heber City	Grocery	122.42	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0011	Chase 6315	2008	12/9/2008	Tuesday	TXW AOL Service	Internet	25.90	Reasonable	No	No	No	Business	Internet Autopay	G	
JSSD-0026	Cap One 5994	2008	12/15/2008	Monday	Overlimit fee	Finance Charges	39.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
JSSD-0026	Cap One 5994	2008	12/15/2008	Monday	Finance Charges	Finance Charges	12.88	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0064	Visa 0863	2008	2/26/2008	Tuesday	Smiths Food - Heber City	Grocery	123.79	Questionable	No	No	No	Personal	No business purpose documentation	C	
0064	Visa 0863	2008	3/14/2008	Friday	Smiths Food - Heber City	Grocery	96.44	Questionable	No	No	No	Personal	No business purpose documentation	C	
0072	Visa 0863	2008	12/9/2008	Tuesday	Wildblue Communication	Internet	79.95	Reasonable	No	No	No	Business	Internet Autopay	G	
0064	Visa 0863	2008	3/24/2008	Monday	Smiths Food - Heber City	Grocery	108.25	Questionable	No	No	No	Personal	No business purpose documentation	C	
0072	Visa 0863	2008	12/9/2008	Tuesday	Caesars Hotel & Casino - Las Vegas	Travel	140.61	Questionable	No	No	No	Business	Appears to be business travel but no explanation	F	
0065	Visa 0863	2008	12/10/2008	Wednesday	Affiliated Metals	Misc	210.00	Questionable	No	No	No	Business	What was purchased? No documentation.	F	
0065	Visa 0863	2008	3/27/2008	Thursday	Smiths Food - Heber City	Grocery	106.62	Questionable	No	No	No	Personal	No business purpose documentation	C	
0065	Visa 0863	2008	3/27/2008	Thursday	Smiths Food - Heber City	Grocery	8.77	Questionable	No	No	No	Personal	No business purpose documentation	C	
0065	Visa 0863	2008	3/31/2008	Monday	Smiths Food - Heber City	Grocery	60.29	Questionable	No	No	No	Personal	No business purpose documentation	C	
0065	Visa 0863	2008	3/31/2008	Monday	Smiths Food - Heber City	Grocery	22.59	Questionable	No	No	No	Personal	No business purpose documentation	C	
0072	Visa 0863	2008	12/15/2008	Monday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0072	Visa 0863	2008	12/15/2008	Monday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
JSSD-0027	Cap One 5994	2008	12/16/2008	Tuesday	Pinnacle Security	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
JSSD-0027	Cap One 5994	2008	12/16/2008	Tuesday	VZVRLSSETM	Asset	63.51	Questionable	No	No	No	Business	Verizon	F	



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0067	Visa 0863	2008	7/11/2008	Friday	Smiths Food - Heber City	Grocery	8.81	Questionable	No	No	No	Personal	No business purpose documentation	C	
0067	Visa 0863	2008	7/21/2008	Monday	Smiths Food - Heber City	Grocery	116.04	Questionable	No	No	No	Personal	No business purpose documentation	C	
0074	Visa 0863	2009	2/9/2009	Monday	Wildblue Communication	Internet	79.95	Reasonable	No	No	No	Business	Internet Autopay	G	
0067	Visa 0863	2008	7/22/2008	Tuesday	Smiths Food - Heber City	Grocery	76.16	Questionable	No	No	No	Personal	No business purpose documentation	C	
0068	Visa 0863	2008	7/25/2008	Friday	Smiths Food - Heber City	Grocery	61.22	Questionable	No	No	No	Personal	No business purpose documentation	C	
0068	Visa 0863	2008	7/28/2008	Monday	Smiths Food - Heber City	Grocery	66.45	Questionable	No	No	No	Personal	No business purpose documentation	C	
0068	Visa 0863	2008	7/30/2008	Wednesday	Smiths Food - Heber City	Grocery	17.76	Questionable	No	No	No	Personal	No business purpose documentation	C	
0068	Visa 0863	2008	7/30/2008	Wednesday	Smiths Food - Park City	Grocery	43.55	Questionable	No	No	No	Personal	No business purpose documentation	C	
0068	Visa 0863	2008	8/11/2008	Monday	Smiths Food - Heber City	Grocery	62.94	Questionable	No	No	No	Personal	No business purpose documentation	C	
0068	Visa 0863	2008	8/13/2008	Wednesday	Smiths Food - Heber City	Grocery	79.01	Questionable	No	No	No	Personal	No business purpose documentation	C	
0074	Visa 0863	2009	2/19/2009	Thursday	DRP AVG online store	Misc	45.94	Questionable	No	No	No	Business	What was purchased? No documentation.	F	
0074	Visa 0863	2009	2/20/2009	Friday	Expedited Payment Fee	Finance Charges	15.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0068	Visa 0863	2008	8/18/2008	Monday	Smiths Food - Heber City	Grocery	126.59	Questionable	No	No	No	Personal	No business purpose documentation	C	
0068	Visa 0863	2008	8/19/2008	Tuesday	Smiths Food - Heber City	Grocery	67.80	Questionable	No	No	No	Personal	No business purpose documentation	C	
0068	Visa 0863	2008	8/22/2008	Friday	Smiths Food - Heber City	Grocery	113.85	Questionable	No	No	No	Personal	No business purpose documentation	C	
0069	Visa 0863	2008	8/26/2008	Tuesday	Smiths Food - Heber City	Grocery	52.97	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0023	Cap One 5994	2008	9/2/2008	Tuesday	Days Market - Heber City	Grocery	18.15	Questionable	No	No	No	Personal	No business purpose documentation	C	
0069	Visa 0863	2008	9/4/2008	Thursday	Smiths Food - Heber City	Grocery	205.04	Questionable	No	No	No	Personal	No business purpose documentation	C	
0069	Visa 0863	2008	9/9/2008	Tuesday	Smiths Food - Heber City	Grocery	99.98	Questionable	No	No	No	Personal	No business purpose documentation	C	
0069	Visa 0863	2008	9/11/2008	Thursday	Smiths Food - Heber City	Grocery	59.29	Questionable	No	No	No	Personal	No business purpose documentation	C	
0069	Visa 0863	2008	9/15/2008	Monday	Smiths Food - Heber City	Grocery	54.54	Questionable	No	No	No	Personal	No business purpose documentation	C	
0069	Visa 0863	2008	9/17/2008	Wednesday	Smiths Food - Heber City	Grocery	138.46	Questionable	No	No	No	Personal	No business purpose documentation	C	
0069	Visa 0863	2008	9/27/2008	Monday	Smiths Food - Heber City	Grocery	62.17	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0028	Cap One 5994	2009	3/4/2009	Wednesday	Salt Lake Windustrial	Asset	299.14	Questionable	No	No	No	Business	Pipe Supply Store	F	
0069	Visa 0863	2008	9/24/2008	Wednesday	Smiths Food - Heber City	Grocery	54.41	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0024	Cap One 5994	2008	9/29/2008	Monday	Smiths Food - Heber City	Grocery	14.40	Questionable	No	No	No	Personal	No business purpose documentation	C	
0070	Visa 0863	2008	9/29/2008	Monday	Smiths Food - Heber City	Grocery	52.05	Questionable	No	No	No	Personal	No business purpose documentation	C	
0070	Visa 0863	2008	9/30/2008	Tuesday	Smiths Food - Heber City	Grocery	32.13	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0014	Chase 6315	2009	3/15/2009	Sunday	Late Fee	Finance Charges	15.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0075	Visa 0863	2009	3/5/2009	Thursday	Crystal Inn - St George, UT	Travel	179.40	Questionable	No	No	No	Business	Appears to be business travel but no explanation	F	
0070	Visa 0863	2008	9/30/2008	Tuesday	Smiths Food - Heber City	Grocery	4.11	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0014	Chase 6315	2009	3/9/2009	Monday	TVX AOL Service	Internet	25.90	Reasonable	No	No	No	Business	Internet Autopay	G	
0070	Visa 0863	2008	10/2/2008	Thursday	Smiths Food - Heber City	Grocery	11.98	Questionable	No	No	No	Personal	No business purpose documentation	C	
0070	Visa 0863	2008	10/7/2008	Tuesday	Smiths Food - Heber City	Grocery	148.90	Questionable	No	No	No	Personal	No business purpose documentation	C	
0075	Visa 0863	2009	3/10/2009	Tuesday	Wildblue Communication	Internet	23.68	Reasonable	No	No	No	Business	Internet Autopay	G	
0070	Visa 0863	2008	10/13/2008	Monday	Smiths Food - Heber City	Grocery	135.57	Questionable	No	No	No	Personal	No business purpose documentation	C	
0075	Visa 0863	2009	3/11/2009	Wednesday	Hilton Garden Inn - St George	Travel	465.00	Questionable	No	No	No	Business	Appears to be business travel but no explanation	F	
JSSD-0014	Chase 6315	2009	3/22/2009	Sunday	Finance Charges	Finance Charges	1.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
JSSD-0025	Cap One 5994	2008	10/20/2008	Monday	Days Market - Heber City	Grocery	19.88	Questionable	No	No	No	Personal	No business purpose documentation	C	
0070	Visa 0863	2008	10/20/2008	Monday	Smiths Food - Heber City	Grocery	214.85	Questionable	No	No	No	Personal	No business purpose documentation	C	
0070	Visa 0863	2008	10/23/2008	Thursday	Smiths Food - Heber City	Grocery	115.53	Questionable	No	No	No	Personal	No business purpose documentation	C	
0071	Visa 0863	2008	10/28/2008	Tuesday	Smiths Food - Heber City	Grocery	156.38	Questionable	No	No	No	Personal	No business purpose documentation	C	
0075	Visa 0863	2009	3/16/2009	Monday	ADT Security Services	Security	39.98	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0075	Visa 0863	2009	3/16/2009	Monday	ADT Security Services	Security	39.98	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0075	Visa 0863	2009	3/16/2009	Monday	ADT Security Services	Security	39.98	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0071	Visa 0863	2008	11/10/2008	Monday	Smiths Food - Heber City	Grocery	82.48	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0025	Cap One 5994	2008	11/12/2008	Wednesday	Smiths Food - Heber City	Grocery	19.43	Questionable	No	No	No	Personal	No business purpose documentation	C	
0071	Visa 0863	2008	11/17/2008	Monday	Smiths Food - Heber City	Grocery	167.57	Questionable	No	No	No	Personal	No business purpose documentation	C	



Ref#	Card	Calendar Year	Transaction Date	Day of the Week	Transaction Description	Category	Amount	Appears	Receipt Provided	Itemized	Written Comments on Receipt	Determination of Business or Personal	Determination Reason	Notes from 3/5SD08L-40
J5SD-0265	Zion 5358	2013	7/25/2013	Thursday	Cabela's Retail Lehi, UT	Asset	170.78	Reasonable	Yes	Yes	No	Business	Duffel bag, ATV duffel bag	G
0071	Via 0863	2008	11/19/2008	Wednesday	Smiths Food - Heber City	Grocery	37.00	Questionable	No	No	No	Personal	No business purpose documentation	C
0071	Via 0863	2008	11/20/2008	Thursday	Smiths Food - Heber City	Grocery	26.64	Questionable	No	No	No	Personal	No business purpose documentation	C
0071	Via 0863	2008	11/24/2008	Monday	Smiths Food - Heber City	Grocery	93.15	Questionable	No	No	No	Personal	No business purpose documentation	C
J5SD-0026	Cap One 2520	2008	12/1/2008	Monday	Smiths Food - Heber City	Grocery	132.78	Questionable	No	No	No	Personal	No business purpose documentation	C
J5SD-0026	Cap One 2520	2008	12/5/2008	Friday	Smiths Food - Heber City	Grocery	76.20	Questionable	No	No	No	Personal	No business purpose documentation	C
0072	Via 0863	2008	12/9/2008	Tuesday	Smiths Food - Heber City	Grocery	348.50	Questionable	No	No	No	Personal	No business purpose documentation	C
J5SD-0026	Cap One 5994	2008	12/10/2008	Wednesday	Days Market - Heber City	Grocery	38.91	Questionable	No	No	No	Personal	No business purpose documentation	C
0072	Via 0863	2008	12/23/2008	Tuesday	Smiths Food - Heber City	Grocery	127.41	Questionable	No	No	No	Personal	No business purpose documentation	C
J5SD-0027	Cap One 5994	2008	12/29/2008	Monday	Smiths Food - Heber City	Grocery	13.26	Questionable	No	No	No	Personal	No business purpose documentation	C
0073	Via 0863	2008	12/29/2008	Monday	Smiths Food - Heber City	Grocery	100.59	Questionable	No	No	No	Personal	No business purpose documentation	C
0073	Via 0863	2009	1/6/2009	Tuesday	Smiths Food - Heber City	Grocery	94.98	Questionable	No	No	No	Personal	No business purpose documentation	C
0073	Via 0863	2009	1/4/2009	Wednesday	Smiths Food - Heber City	Grocery	172.06	Questionable	No	No	No	Personal	No business purpose documentation	C
0073	Via 0863	2009	1/20/2009	Tuesday	Smiths Food - Heber City	Grocery	97.16	Questionable	No	No	No	Personal	No business purpose documentation	C
J5SD-0029	Cap One 5994	2009	4/1/2009	Wednesday	Laumer Do it Best - Heber City	Asset	41.42	Questionable	No	No	No	Business	Hardware Store	F
0073	Via 0863	2009	4/1/2009	Wednesday	Smiths Food - Heber City	Grocery	22.09	Questionable	No	No	No	Personal	No business purpose documentation	C
J5SD-0029	Cap One 5994	2009	4/10/2009	Friday	Past Due Fee	Finance Charges	39.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A
0073	Via 0863	2009	4/22/2009	Thursday	Smiths Food - Heber City	Grocery	54.82	Questionable	No	No	No	Personal	No business purpose documentation	C
J5SD-0015	Chase 6315	2009	4/22/2009	Thursday	Smiths Food - Heber City	Grocery	15.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A
0074	Cap One 5994	2009	1/26/2009	Monday	Smiths Food - Heber City	Grocery	53.27	Questionable	No	No	No	Personal	No business purpose documentation	C
0074	Cap One 5994	2009	1/28/2009	Wednesday	Smiths Food - Heber City	Grocery	63.42	Questionable	No	No	No	Personal	No business purpose documentation	C
0074	Cap One 5994	2009	1/29/2009	Thursday	Smiths Food - Heber City	Grocery	28.04	Questionable	No	No	No	Personal	No business purpose documentation	C
J5SD-0029	Cap One 5994	2009	4/15/2009	Wednesday	Finance Charges	Finance Charges	7.91	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A
0074	Cap One 5994	2009	2/2/2009	Monday	Smiths Food - Heber City	Grocery	15.82	Questionable	No	No	No	Personal	No business purpose documentation	C
0074	Cap One 5994	2009	2/3/2009	Tuesday	Smiths Food - Heber City	Grocery	45.38	Questionable	No	No	No	Personal	No business purpose documentation	C
0074	Via 0863	2009	2/4/2009	Wednesday	Smiths Food - Heber City	Grocery	41.74	Questionable	No	No	No	Personal	No business purpose documentation	C
0074	Via 0863	2009	2/9/2009	Monday	Smiths Food - Heber City	Grocery	11.38	Questionable	No	No	No	Personal	No business purpose documentation	C
0074	Via 0863	2009	2/10/2009	Tuesday	Smiths Food - Heber City	Grocery	12.70	Questionable	No	No	No	Personal	No business purpose documentation	C
0074	Via 0863	2009	2/11/2009	Wednesday	Smiths Food - Heber City	Grocery	44.87	Questionable	No	No	No	Personal	No business purpose documentation	C
J5SD-0015	Chase 6315	2009	4/9/2009	Thursday	TXW AOL Service	Internet	25.90	Reasonable	No	No	No	Business	Internet Autopay	G
J5SD-0015	Chase 6315	2009	4/22/2009	Wednesday	Finance Charges	Finance Charges	1.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A
0076	Via 0863	2009	4/9/2009	Thursday	Wildblue Communication	Internet	49.95	Reasonable	No	No	No	Business	Internet Autopay	G
0074	Via 0863	2009	2/12/2009	Thursday	Smiths Food - Heber City	Grocery	178.64	Questionable	No	No	No	Personal	No business purpose documentation	C
0074	Via 0863	2009	2/17/2009	Tuesday	Smiths Food - Heber City	Grocery	23.59	Questionable	No	No	No	Personal	No business purpose documentation	C
0074	Via 0863	2009	2/20/2009	Friday	Smiths Food - Heber City	Grocery	26.19	Questionable	No	No	No	Personal	No business purpose documentation	C
0074	Via 0863	2009	2/23/2009	Monday	Smiths Food - Heber City	Grocery	91.15	Questionable	No	No	No	Personal	No business purpose documentation	C
0076	Via 0863	2009	4/16/2009	Thursday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0076	Via 0863	2009	4/16/2009	Thursday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0076	Via 0863	2009	4/16/2009	Thursday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0075	Via 0863	2009	2/25/2009	Wednesday	Smiths Food - Heber City	Grocery	132.06	Questionable	No	No	No	Personal	No business purpose documentation	C
0075	Via 0863	2009	3/2/2009	Monday	Smiths Food - Heber City	Grocery	35.68	Questionable	No	No	No	Personal	No business purpose documentation	C
J5SD-0028	Cap One 5994	2009	3/3/2009	Tuesday	Smiths Food - Heber City	Grocery	57.60	Questionable	No	No	No	Personal	No business purpose documentation	C
0075	Via 0863	2009	3/3/2009	Tuesday	Smiths Food - Heber City	Grocery	52.75	Questionable	No	No	No	Personal	No business purpose documentation	C
J5SD-0028	Cap One 2520	2009	3/4/2009	Wednesday	Smiths Food - Heber City	Grocery	4.83	Questionable	No	No	No	Personal	No business purpose documentation	C
J5SD-0028	Cap One 2520	2009	3/5/2009	Thursday	Smiths Food - Heber City	Grocery	5.43	Questionable	No	No	No	Personal	No business purpose documentation	C
0075	Via 0863	2009	3/12/2009	Thursday	Smiths Food - Heber City	Grocery	78.35	Questionable	No	No	No	Personal	No business purpose documentation	C
0075	Via 0863	2009	3/16/2009	Monday	Smiths Food - Heber City	Grocery	44.61	Questionable	No	No	No	Personal	No business purpose documentation	C
0075	Via 0863	2009	3/17/2009	Tuesday	Smiths Food - Heber City	Grocery	14.17	Questionable	No	No	No	Personal	No business purpose documentation	C
0075	Via 0863	2009	3/18/2009	Wednesday	Smiths Food - Heber City	Grocery	17.94	Questionable	No	No	No	Personal	No business purpose documentation	C
J5SD-0030	Cap One 5994	2009	5/15/2009	Friday	Finance Charges	Finance Charges	0.50	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A

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JSSD-0010	Cap One 5994	2009	5/2/2009	Saturday	DT'Symantec mycard.com/sym M/N	Asset	39.99	Questionable	No	No	No	Personal	Antivirus on Saturday	F	
JSSD-0016	Chase 6315	2009	5/2/2009	Saturday	TWX AOL Service	Internet	25.90	Reasonable	No	No	No	Business	Internet Autopay	G	
JSSD-0030	Cap One 5994	2009	5/4/2009	Monday	Caesars Hotel & Casino - Las Vegas	Travel	201.60	Questionable	No	No	No	Business		F	
0075	Visa 0863	2009	3/20/2009	Friday	Smiths Food - Heber City	Grocery	9.67	Questionable	No	No	No	Personal	No business purpose documentation	C	
0075	Visa 0863	2009	3/23/2009	Monday	Smiths Food - Heber City	Grocery	9.26	Questionable	No	No	No	Personal	No business purpose documentation	C	
0075	Visa 0863	2009	3/23/2009	Monday	Smiths Food - Heber City	Grocery	48.18	Questionable	No	No	No	Personal	No business purpose documentation	C	
0075	Visa 0863	2009	3/24/2009	Tuesday	Smiths Food - Heber City	Grocery	4.00	Questionable	No	No	No	Personal	No business purpose documentation	C	
0077	Visa 0863	2009	5/9/2009	Saturday	Wildblue Communication	Internet	49.95	Reasonable	No	No	No	Business	Internet Autopay	G	
JSSD-0016	Chase 6315	2009	5/22/2009	Friday	Finance Charges	Finance Charges	1.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0075	Visa 0863	2009	3/25/2009	Wednesday	Smiths Food - Heber City	Grocery	35.46	Questionable	No	No	No	Personal	No business purpose documentation	C	
0075	Visa 0863	2009	3/26/2009	Thursday	Smiths Food - Heber City	Grocery	22.51	Questionable	No	No	No	Personal	No business purpose documentation	C	
0076	Visa 0863	2009	3/27/2009	Friday	Smiths Food - Heber City	Grocery	9.49	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0029	Cap One 5994	2009	3/30/2009	Monday	Smiths Food - Heber City	Grocery	19.47	Questionable	No	No	No	Personal	No business purpose documentation	C	
0077	Visa 0863	2009	5/16/2009	Saturday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0077	Visa 0863	2009	5/16/2009	Saturday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0077	Visa 0863	2009	5/16/2009	Saturday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0076	Visa 0863	2009	3/31/2009	Tuesday	Smiths Food - Heber City	Grocery	48.79	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0017	Chase 6315	2009	6/11/2009	Thursday	Late Fee	Finance Charges	15.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0076	Visa 0863	2009	4/1/2009	Wednesday	Smiths Food - Heber City	Grocery	28.57	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0032	Cap One 5994	2009	5/19/2009	Thursday	WWW.PALMDESIGN.COM	Asset	116.98	Questionable	No	No	No	Business	Computer/ Electronic Store	F	
0076	Visa 0863	2009	4/2/2009	Thursday	Smiths Food - Heber City	Grocery	4.00	Questionable	No	No	No	Personal	No business purpose documentation	C	
0076	Visa 0863	2009	4/6/2009	Monday	Smiths Food - Heber City	Grocery	4.00	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0029	Cap One 5994	2009	4/7/2009	Tuesday	Smiths Food - Heber City	Grocery	32.05	Questionable	No	No	No	Personal	No business purpose documentation	C	
0076	Visa 0863	2009	4/7/2009	Tuesday	Smiths Food - Heber City	Grocery	35.31	Questionable	No	No	No	Personal	No business purpose documentation	C	
0076	Visa 0863	2009	4/7/2009	Tuesday	Smiths Food - Heber City	Grocery	20.17	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0017	Chase 6315	2009	6/22/2009	Monday	Finance Charges	Finance Charges	1.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0076	Visa 0863	2009	4/13/2009	Monday	Smiths Food - Heber City	Grocery	132.30	Questionable	No	No	No	Personal	No business purpose documentation	C	
0076	Visa 0863	2009	4/14/2009	Tuesday	Smiths Food - Heber City	Grocery	64.22	Questionable	No	No	No	Personal	No business purpose documentation	C	
0076	Visa 0863	2009	4/17/2009	Friday	Smiths Food - Heber City	Grocery	40.03	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0017	Chase 6315	2009	6/9/2009	Tuesday	TWX AOL Service	Internet	25.90	Reasonable	No	No	No	Business	Internet Autopay	G	
0078	Visa 0863	2009	6/9/2009	Tuesday	Wildblue Communication	Internet	49.95	Reasonable	No	No	No	Business	Internet Autopay	G	
JSSD-0059	Cap One 5994	2012	1/14/2012	Saturday	Credit Balance Refund	Misc	1573.67	Reasonable	N/A	N/A	N/A	Business	Credit Refund	G	
JSSD-0030	Cap One 5994	2009	4/30/2009	Thursday	Smiths Food - Heber City	Grocery	20.98	Questionable	No	No	No	Personal	No business purpose documentation	C	
0078	Visa 0863	2009	6/16/2009	Tuesday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0078	Visa 0863	2009	6/16/2009	Tuesday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0078	Visa 0863	2009	6/16/2009	Tuesday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0077	Visa 0863	2009	5/1/2009	Friday	Smiths Food - Heber City	Grocery	41.97	Questionable	No	No	No	Personal	No business purpose documentation	C	
0077	Visa 0863	2009	5/5/2009	Tuesday	Smiths Food - Heber City	Grocery	34.09	Questionable	No	No	No	Personal	No business purpose documentation	C	
0077	Visa 0863	2009	5/11/2009	Monday	Smiths Food - Heber City	Grocery	99.02	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0018	Chase 6315	2009	7/12/2009	Sunday	Late Fee	Finance Charges	15.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0077	Visa 0863	2009	5/12/2009	Tuesday	Smiths Food - Heber City	Grocery	58.32	Questionable	No	No	No	Personal	No business purpose documentation	C	
0077	Visa 0863	2009	5/12/2009	Tuesday	Smiths Food - Heber City	Grocery	7.71	Questionable	No	No	No	Personal	No business purpose documentation	C	
0077	Visa 0863	2009	5/18/2009	Monday	Smiths Food - Heber City	Grocery	54.92	Questionable	No	No	No	Personal	No business purpose documentation	C	
0077	Visa 0863	2009	5/20/2009	Wednesday	Smiths Food - Heber City	Grocery	14.26	Questionable	No	No	No	Personal	No business purpose documentation	C	
0077	Visa 0863	2009	5/27/2009	Wednesday	Smiths Food - Heber City	Grocery	17.68	Questionable	No	No	No	Personal	No business purpose documentation	C	
0078	Visa 0863	2009	5/29/2009	Friday	Smiths Food - Heber City	Grocery	21.08	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0032	Cap One 5994	2009	6/4/2009	Thursday	Smiths Food - Heber City	Grocery	28.97	Questionable	No	No	No	Personal	No business purpose documentation	C	
0078	Visa 0863	2009	6/15/2009	Monday	Smiths Food - Heber City	Grocery	83.76	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0018	Chase 6315	2009	7/22/2009	Wednesday	Finance Charges	Finance Charges	1.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0078	Visa 0863	2009	6/16/2009	Tuesday	Smiths Food - Heber City	Grocery	60.96	Questionable	No	No	No	Personal	No business purpose documentation	C	

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JSSD-0018	Chase 6315	2009	7/9/2009	Thursday	TXW AOL Service	Internet	25.90	Reasonable	No	No	No	Business	Internet Autopay	Notes from 3JSD081-40
0078	Chase 6315	2009	6/18/2009	Thursday	Reams Books and Icons - Heber	Grocery	90.83	Questionable	No	No	No	Personal	No business purpose documentation	G
0078	Chase 6315	2009	6/22/2009	Monday	Smiths Food - Heber City	Grocery	19.97	Questionable	No	No	No	Personal	No business purpose documentation	C
0079	Chase 6315	2009	7/9/2009	Thursday	Wildblue Communication	Internet	49.95	Reasonable	No	No	No	Business	Internet Autopay	G
0079	Chase 6315	2009	6/23/2009	Tuesday	Smiths Food - Heber City	Grocery	49.56	Questionable	No	No	No	Personal	No business purpose documentation	C
0079	Chase 6315	2009	6/30/2009	Tuesday	Smiths Food - Heber City	Grocery	57.98	Questionable	No	No	No	Personal	No business purpose documentation	C
0079	Chase 6315	2009	7/9/2009	Thursday	Smiths Food - Heber City	Grocery	23.52	Questionable	No	No	No	Personal	No business purpose documentation	C
0079	Chase 6315	2009	7/16/2009	Thursday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0079	Chase 6315	2009	7/16/2009	Thursday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0079	Chase 6315	2009	7/16/2009	Thursday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0079	Chase 6315	2009	7/16/2009	Thursday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0079	Chase 6315	2009	7/16/2009	Thursday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0079	Chase 6315	2009	7/16/2009	Thursday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0079	Chase 6315	2009	7/16/2009	Thursday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0079	Chase 6315	2009	7/16/2009	Thursday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0080	Chase 6315	2009	8/3/2009	Monday	Smiths Food - Heber City	Grocery	52.28	Questionable	No	No	No	Personal	No business purpose documentation	C
JSSD-0034	Cap One 5994	2009	9/21/2009	Monday	Smiths Food - Heber City	Grocery	24.25	Questionable	No	No	No	Personal	No business purpose documentation	C
JSSD-0019	Chase 6315	2009	8/22/2009	Saturday	Finance Charges	Finance Charges	1.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A
JSSD-0014	Cap One 5994	2009	10/8/2009	Thursday	Smiths Food - Heber City	Grocery	18.50	Questionable	No	No	No	Personal	No business purpose documentation	C
0082	Chase 6315	2009	10/14/2009	Wednesday	Smiths Food - Heber City	Grocery	47.08	Questionable	No	No	No	Personal	No business purpose documentation	C
JSSD-0033	Cap One 5994	2009	7/31/2009	Friday	Freedom Wireless - Heber City	Asset	47.79	Questionable	No	No	No	Business	Freedom Wireless	F
JSSD-0035	Cap One 5994	2009	10/19/2009	Monday	Wal-Mart - Park City	Grocery	11.58	Questionable	No	No	No	Personal	Office supplies written on statement	C
0082	Chase 6315	2009	10/20/2009	Tuesday	Smiths Food - Heber City	Grocery	28.10	Questionable	No	No	No	Personal	No business purpose documentation	C
0083	Chase 6315	2009	11/9/2009	Monday	Smiths Food - Heber City	Grocery	80.62	Questionable	No	No	No	Personal	No business purpose documentation	C
JSSD-0019	Chase 6315	2009	8/9/2009	Sunday	TXW AOL Service	Internet	25.90	Reasonable	No	No	No	Business	Internet Autopay	G
0080	Chase 6315	2009	8/9/2009	Sunday	Wildblue Communication	Internet	49.95	Reasonable	No	No	No	Business	Internet Autopay	G
JSSD-0036	Cap One 5994	2009	11/16/2009	Monday	Smiths Food - Heber City	Grocery	23.77	Questionable	No	No	No	Personal	No business purpose documentation	C
0083	Chase 6315	2009	11/24/2009	Tuesday	Smiths Food - Heber City	Grocery	30.83	Questionable	No	No	No	Personal	No business purpose documentation	C
0080	Chase 6315	2009	8/17/2009	Monday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0080	Chase 6315	2009	8/17/2009	Monday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0080	Chase 6315	2009	8/17/2009	Monday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0084-85	Chase 6315	2009	12/14/2009	Monday	Smiths Food - Heber City	Grocery	65.46	Questionable	No	No	No	Personal	No business purpose documentation	C
0086-87	Chase 6315	2010	1/12/2010	Tuesday	Smiths Food - Heber City	Grocery	196.51	Questionable	No	No	No	Personal	No business purpose documentation	C
0086-87	Chase 6315	2010	1/26/2010	Tuesday	Smiths Food - Heber City	Grocery	60.88	Questionable	No	No	No	Personal	No business purpose documentation	C
0081	Chase 6315	2009	9/9/2009	Wednesday	Wildblue Communication	Internet	48.95	Reasonable	No	No	No	Business	Internet Autopay	G
0081	Chase 6315	2009	9/16/2009	Wednesday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0081	Chase 6315	2009	9/16/2009	Wednesday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0081	Chase 6315	2009	9/16/2009	Wednesday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0088-89	Cap One 5994	2010	2/3/2010	Monday	Days Market - Heber City	Grocery	12.12	Questionable	No	No	No	Personal	No business purpose documentation	C
JSSD-0039	Chase 6315	2010	2/3/2010	Monday	Smiths Food - Heber City	Grocery	10.99	Questionable	No	No	No	Personal	No business purpose documentation	C
0088-89	Cap One 5994	2010	2/8/2010	Monday	Smiths Food - Heber City	Grocery	84.84	Questionable	No	No	No	Personal	No business purpose documentation	C
JSSD-0038	Cap One 5994	2010	2/18/2010	Thursday	Smiths Food - Heber City	Grocery	26.98	Questionable	No	No	No	Personal	No business purpose documentation	C
0088-89	Chase 6315	2010	2/23/2010	Tuesday	Smiths Food - Heber City	Grocery	23.60	Questionable	No	No	No	Personal	No business purpose documentation	C
0082	Chase 6315	2009	10/9/2009	Friday	Wildblue Communication	Internet	49.95	Reasonable	No	No	No	Business	Internet Autopay	G
0090-91	Chase 6315	2010	3/8/2010	Monday	Smiths Food - Heber City	Grocery	63.78	Questionable	No	No	No	Personal	No business purpose documentation	C
JSSD-0039	Cap One 5994	2010	3/24/2010	Wednesday	Smiths Food - Heber City	Grocery	36.21	Questionable	No	No	No	Personal	No business purpose documentation	C
0082	Chase 6315	2009	10/16/2009	Friday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0082	Chase 6315	2009	10/16/2009	Friday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0082	Chase 6315	2009	10/16/2009	Friday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G
0092-93	Chase 6315	2010	3/29/2010	Monday	Smiths Food - Heber City	Grocery	78.35	Questionable	No	No	No	Personal	No business purpose documentation	C
0092-93	Chase 6315	2010	4/5/2010	Monday	Smiths Food - Heber City	Grocery	24.38	Questionable	No	No	No	Personal	No business purpose documentation	C
0082	Chase 6315	2009	10/21/2009	Wednesday	Wildblue Communication	Internet	99.95	Reasonable	No	No	No	Business	Internet Autopay	G
0082	Chase 6315	2009	10/21/2009	Wednesday	Water Environment Fed Tn	Misc	55.75	Reasonable	No	No	No	Business	What was purchased? No documentation.	F

Ref#	Card	Calendar Year	Transaction Date	Day of the Week	Transaction Description	Category	Amount	Appears	Receipt Provided	Itemized	Written Comments on Receipt	Determination of Business or Personal	Determination Reason	Notes from 3/55DBL-10	Notes from 3/55DBL-40
0083	Visa 0863	2009	10/29/2009	Thursday	HNS* Hughes Net.com	Internet	201.86	Reasonable	No	No	No	Business	Internet Autopay		
0092-93	Visa 0863	2010	4/20/2010	Tuesday	Smiths Food - Heber City	Grocery	94.43	Questionable	No	No	No	Personal	No business purpose documentation	C	
0094-95	Visa 0863	2010	5/11/2010	Tuesday	Smiths Food - Heber City	Grocery	107.42	Questionable	No	No	No	Personal	No business purpose documentation	C	
0083	Visa 0863	2009	11/9/2009	Monday	Wildblue Communication	Internet	(46.88)	Reasonable	No	No	No	Business	Internet Autopay		
JSSD-0211	Zion 5358	2013	3/11/2013	Monday	C-A-L Ranch Stores American Fork	Asset	33.04	Reasonable	Yes	Yes	No	Business	Steel supplies	G	
JSSD-0265	Zion 5358	2013	7/25/2013	Thursday	C-A-L Ranch Stores American Fork	Asset	505.93	Reasonable	Yes	Yes	No	Business	Truck bed tool box, straps, hooks	G	
0083	Visa 0863	2009	11/9/2009	Monday	Wildblue Communication	Internet	25.19	Reasonable	No	No	No	Business	Internet Autopay		
0094-95	Visa 0863	2010	5/25/2010	Tuesday	Smiths Food - Heber City	Grocery	40.46	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0041	Cap One 5594	2010	6/1/2010	Tuesday	Smiths Food - Heber City	Grocery	20.16	Questionable	No	No	No	Personal	No business purpose documentation	C	
0083	Visa 0863	2009	11/16/2009	Monday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0083	Visa 0863	2009	11/16/2009	Monday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0096-97	Visa 0863	2010	6/7/2010	Monday	Smiths Food - Heber City	Grocery	83.55	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0036	Cap One 5594	2009	12/11/2009	Friday	Past Due Fee	Finance Charges	29.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0096-97	Visa 0863	2010	6/8/2010	Tuesday	Days Market - Heber City	Grocery	20.11	Questionable	No	No	No	Personal	No business purpose documentation	C	
0084-85	Visa 0863	2010	7/6/2010	Tuesday	Smiths Food - Heber City	Grocery	51.14	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0036	Cap One 5594	2009	12/15/2009	Tuesday	Finance Charges	Finance Charges	2.05	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
JSSD-0036	Cap One 5594	2009	11/25/2009	Wednesday	VZWRLSSETM	Asset	26.54	Questionable	No	No	No	Business	Verizon	F	
0084-85	Visa 0863	2009	11/29/2009	Sunday	HNS* Hughes Net.com	Internet	201.86	Reasonable	No	No	No	Business	Internet Autopay		
0084-85	Visa 0863	2009	12/1/2009	Tuesday	Freedom Wireless - Heber City	Asset	31.24	Questionable	No	No	No	Personal	No business purpose documentation	F	
0096-99	Visa 0863	2010	7/13/2010	Tuesday	Smiths Food - Heber City	Grocery	89.70	Questionable	No	No	No	Business	What was purchased? No documentation.	C	
0084-85	Visa 0863	2010	7/19/2010	Tuesday	Latimer Do It Best - Heber City	Asset	63.74	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	
0096-99	Visa 0863	2010	7/19/2010	Tuesday	Smiths Food - Heber City	Grocery	73.35	Questionable	No	No	No	Personal	What was purchased? No documentation.	C	
0084-85	Visa 0863	2009	12/2/2009	Wednesday	Staples - Park City	Asset	4.56	Questionable	No	No	No	Personal	No business purpose documentation	F	
0094-99	Visa 0863	2010	7/19/2010	Monday	Smiths Food - Heber City	Grocery	17.60	Questionable	No	No	No	Personal	No business purpose documentation	C	
0100	Cap One 5594	2010	7/16/2010	Monday	Smiths Food #4063 Heber City, UT	Grocery	9.79	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0036	Cap One 5594	2009	8/3/2009	Tuesday	Smiths Food - Heber City	Grocery	15.35	Questionable	No	No	No	Personal	No business purpose documentation	C	
0100	Visa 0863	2010	12/8/2009	Tuesday	Utah Dept of Environment	Misc	100.00	Reasonable	No	No	No	Business	Utah Department of Environmental Quality	G	
0100	Visa 0863	2010	8/9/2010	Monday	Smiths Food - Heber City	Grocery	58.29	Questionable	No	No	No	Personal	No business purpose documentation	C	
0100	Visa 0863	2010	8/11/2010	Wednesday	Smiths Food - Heber City	Grocery	144.18	Questionable	No	No	No	Personal	No business purpose documentation	C	
0100	Visa 0863	2010	8/17/2010	Tuesday	Smiths Food - Heber City	Grocery	100.93	Questionable	No	No	No	Personal	No business purpose documentation	C	
0100	Cap One 5594	2010	8/19/2010	Thursday	Smiths Food #4063 Heber City, UT	Grocery	17.36	Questionable	No	No	No	Personal	No business purpose documentation	C	
0084-85	Visa 0863	2009	12/16/2009	Wednesday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0084-85	Visa 0863	2009	12/16/2009	Wednesday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0100	Visa 0863	2010	8/23/2010	Monday	Smiths Food - Heber City	Grocery	44.57	Questionable	No	No	No	Personal	No business purpose documentation	C	
0101	Visa 0863	2010	8/30/2010	Monday	Smiths Food - Heber City	Grocery	39.19	Questionable	No	No	No	Personal	No business purpose documentation	C	
0101	Visa 0863	2010	9/9/2010	Thursday	Smiths Food - Heber City	Grocery	57.69	Questionable	No	No	No	Personal	No business purpose documentation	C	
0101	Visa 0863	2010	9/14/2010	Tuesday	Smiths Food - Heber City	Grocery	116.82	Questionable	No	No	No	Personal	No business purpose documentation	C	
0084-85	Visa 0863	2009	12/29/2009	Tuesday	HNS* Hughes Net.com	Internet	201.86	Reasonable	No	No	No	Business	Internet Autopay	G	
0101	Visa 0863	2010	9/16/2010	Thursday	Smiths Food - Heber City	Grocery	51.43	Questionable	No	No	No	Personal	No business purpose documentation	C	
0101	Visa 0863	2010	9/20/2010	Monday	Smiths Food - Heber City	Grocery	47.71	Questionable	No	No	No	Personal	No business purpose documentation	C	
0102	Visa 0863	2010	9/29/2010	Wednesday	Smiths Food - Heber City	Grocery	80.74	Questionable	No	No	No	Personal	No business purpose documentation	C	
0102	Visa 0863	2010	10/12/2010	Tuesday	Smiths Food - Heber City	Grocery	117.14	Questionable	No	No	No	Personal	No business purpose documentation	C	
0102	Visa 0863	2010	10/27/2010	Wednesday	Smiths Food - Heber City	Grocery	19.10	Questionable	No	No	No	Personal	No business purpose documentation	C	
0086-87	Visa 0863	2010	1/16/2010	Saturday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0086-87	Visa 0863	2010	1/16/2010	Saturday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0086-87	Visa 0863	2010	1/18/2010	Monday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
JSSD-0043	Cap One 5594	2010	11/9/2010	Tuesday	Smiths Food - Heber City	Grocery	14.06	Questionable	No	No	No	Personal	No business purpose documentation	C	
0103	Visa 0863	2010	11/9/2010	Tuesday	Smiths Food - Heber City	Grocery	116.82	Questionable	No	No	No	Personal	No business purpose documentation	C	

Ref#	Card	Calendar Year	Transaction Date	Day of the Week	Transaction Description	Category	Amount	Appears	Receipt Provided	Itemized	Written Comments on Receipt	Determination of Business or Personal	Determination Reason	Notes from 3/5SD-10	Notes from 3/5SD-40
0088-89	Visa 0863	2010	1/29/2010	Friday	HNS*Hughes Net.com	Internet	201.86	Reasonable	No	No	No	Business	Internet Autopay		G
0103	Visa 0863	2010	11/23/2010	Tuesday	Smiths Food - Heber City	Grocery	53.57	Questionable	No	No	No	Personal	No business purpose documentation		C
0103	Visa 0863	2010	11/23/2010	Tuesday	Smiths Food - Heber City	Grocery	6.99	Questionable	No	No	No	Personal	No business purpose documentation		C
0104	Visa 0863	2011	1/3/2011	Monday	Smiths Food - Heber City	Grocery	91.36	Questionable	No	No	No	Personal	No business purpose documentation		C
0104	Visa 0863	2011	1/11/2011	Tuesday	Smiths Food - Heber City	Grocery	91.78	Questionable	No	No	No	Personal	No business purpose documentation		C
0088-89	Visa 0863	2010	2/16/2010	Tuesday	AVG Technologies NY Global Collect	Asset	37.19	Questionable	No	No	No	Business	Collection software of e-payments		F
JSSD-0038	Cap One 5994	2010	2/16/2010	Tuesday	Kelby Training Inc	Misc	49.69	Questionable	No	No	No	Personal	Online Photography Training		F
0088-89	Visa 0863	2010	2/16/2010	Tuesday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed		G
0088-89	Visa 0863	2010	2/16/2010	Tuesday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed		G
0088-89	Visa 0863	2010	2/16/2010	Tuesday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed		G
0104	Visa 0863	2011	1/19/2011	Wednesday	Smiths Food - Heber City	Grocery	8.00	Questionable	No	No	No	Personal	No business purpose documentation		C
JSSD-0038	Cap One 5994	2010	2/19/2010	Friday	Auto Spa of Heber City, UT	Misc	98.13	Questionable	No	No	No	Personal	No business purpose documentation		C
0105	Visa 0863	2011	1/31/2011	Monday	Smiths Food - Heber City	Grocery	5.00	Questionable	No	No	No	Personal	Car Wash		F
JSSD-0038	Cap One 5994	2010	2/24/2010	Wednesday	Norton Annual Renewal	Asset	77.85	Questionable	No	No	No	Business	No business purpose documentation		F
0088-89	Visa 0863	2010	2/24/2010	Wednesday	USU Conference Inst	Misc	47.79	Questionable	No	No	No	Business	Antivirus		F
0090-91	Visa 0863	2010	3/2/2010	Tuesday	HNS*Hughes Net.com	Internet	300.00	Questionable	No	No	No	Business	What conference?		F
0105	Visa 0863	2011	2/8/2011	Tuesday	Smiths Food - Heber City	Grocery	201.86	Reasonable	No	No	No	Business	Internet Autopay		G
0105	Visa 0863	2011	2/17/2011	Thursday	Days Market - Heber City	Grocery	193.11	Questionable	No	No	No	Personal	No business purpose documentation		C
0106	Visa 0863	2011	3/3/2011	Thursday	Smiths Food - Heber City	Grocery	32.74	Questionable	No	No	No	Personal	No business purpose documentation		C
0106	Visa 0863	2011	3/5/2011	Saturday	Smiths Food - Heber City	Grocery	41.31	Questionable	No	No	No	Personal	No business purpose documentation		C
0106	Visa 0863	2011	3/8/2011	Tuesday	Smiths Food - Heber City	Grocery	22.90	Questionable	No	No	No	Personal	Saturday		C
0090-91	Visa 0863	2010	3/15/2010	Monday	JB's Restaurant - St. George	Restaurant	50.53	Questionable	No	No	No	Personal	No business purpose documentation		F
0090-91	Visa 0863	2010	3/15/2010	Monday	ADT Security Services	Security	21.02	Questionable	No	No	No	Business	Per diem paid		F
0090-91	Visa 0863	2010	3/16/2010	Tuesday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed		G
0090-91	Visa 0863	2010	3/16/2010	Tuesday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed		G
0090-91	Visa 0863	2010	3/16/2010	Tuesday	Denny's - St. George	Restaurant	41.78	Questionable	No	No	No	Personal	Per diem paid		H
0090-91	Visa 0863	2010	3/16/2010	Tuesday	Outback - St. George	Restaurant	42.15	Questionable	No	No	No	Personal	Per diem paid		F
0106	Visa 0863	2011	3/13/2011	Sunday	Smiths Food - Heber City	Grocery	40.77	Questionable	No	No	No	Personal	Sunday		C
0106	Visa 0863	2011	3/22/2011	Tuesday	Smiths Food - Heber City	Grocery	40.58	Questionable	No	No	No	Personal	No business purpose documentation		C
0090-91	Visa 0863	2010	3/17/2010	Wednesday	Hilton Garden Inn - St. George	Travel	498.42	Questionable	No	No	No	Business	Appears to be business travel but no explanation		F
0090-91	Visa 0863	2010	3/17/2010	Wednesday	Hilton Garden Inn - St. George	Travel	498.42	Questionable	No	No	No	Business	Appears to be business travel but no explanation		F
0090-91	Visa 0863	2010	3/17/2010	Wednesday	Hilton Garden Inn - St. George	Travel	498.42	Questionable	No	No	No	Business	Appears to be business travel but no explanation		F
0107	Visa 0863	2011	3/31/2011	Thursday	Smiths Food - Heber City	Grocery	465.00	Questionable	No	No	No	Business	Appears to be business travel but no explanation		F
JSSD-0039	Cap One 5994	2010	3/24/2010	Wednesday	The UPS Store	Grocery	52.47	Questionable	No	No	No	Personal	No business purpose documentation		C
0090-91	Visa 0863	2010	3/25/2010	Thursday	Google	Misc	9.03	Questionable	No	No	No	Business	Shipping		F
0090-91	Visa 0863	2010	3/25/2010	Thursday	Google	Asset	18.95	Questionable	No	No	No	Personal	Remote desktop (mobile application)		F
JSSD-0180	Zion 5358	2013	1/15/2013	Tuesday	DTI Day-Timers Inc	Asset	48.59	Reasonable	Yes	Yes	No	Business	Day Planner/Calendar		G
JSSD-0180	Zion 5457	2012	10/3/2012	Wednesday	Dwyer Instruments Inc	Asset	252.09	Reasonable	Yes	Yes	No	Business	Wolf Creek Ranch chlorinator floats		G
JSSD-0282	Zion 5358	2013	10/2/2013	Wednesday	Forestry Suppliers	Asset	190.24	Reasonable	Yes	Yes	No	Business	Magnifying binocular tube		G
JSSD-0038	Cap One 5994	2010	4/19/2010	Tuesday	Smiths Food - Heber City	Grocery	92.67	Questionable	No	No	No	Personal	No business purpose documentation		C
JSSD-0039	Cap One 5994	2010	3/25/2010	Thursday	Freedom Wireless - Heber City	Asset	10.00	Questionable	No	No	No	Business	Freedom Wireless		F
0092-93	Visa 0863	2011	3/29/2010	Monday	HNS*Hughes Net.com	Internet	201.86	Reasonable	No	No	No	Business	Internet Autopay		G
0108	Visa 0863	2011	5/2/2011	Monday	Smiths Food - Heber City	Grocery	56.95	Questionable	No	No	No	Personal	No business purpose documentation		C
0108	Visa 0863	2011	5/9/2011	Monday	Smiths Food - Heber City	Grocery	18.04	Questionable	No	No	No	Personal	No business purpose documentation		C
0109	Visa 0863	2011	5/17/2011	Tuesday	Smiths Food - Heber City	Grocery	106.50	Questionable	No	No	No	Personal	No business purpose documentation		C
0109	Visa 0863	2011	6/1/2011	Wednesday	Smiths Food - Heber City	Grocery	73.58	Questionable	No	No	No	Personal	No business purpose documentation		C
JSSD-0039	Cap One 5994	2010	4/8/2010	Thursday	Auto Spa of Heber City, UT	Misc	6.00	Questionable	No	No	No	Personal	Car Wash		F



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0109	Visa 0863	2011	6/14/2011	Tuesday	Smiths Food - Heber City	Grocery	69.44	Questionable	No	No	No	Personal	No business purpose documentation	C	
0092-93	Visa 0863	2011	4/16/2011	Friday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0092-93	Visa 0863	2011	4/16/2011	Friday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0092-93	Visa 0863	2011	4/16/2011	Friday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
JSSD-0040	Cap One 5994	2010	4/16/2010	Friday	Norton Annual Renewal	Asset	47.79	Questionable	No	No	No	Personal	Autopay - No contracts reviewed	F	
0109	Visa 0863	2011	6/28/2011	Tuesday	Smiths Food - Heber City	Grocery	98.78	Questionable	No	No	No	Personal	Autopay - No contracts reviewed	C	
0094-95	Visa 0863	2010	4/29/2010	Thursday	HNS*Hughes Net.com	Internet	201.86	Reasonable	No	No	No	Business	No business purpose documentation	G	
0145-148	Visa 0863	2013	4/19/2013	Thursday	Electrical Wholesale Supply - Heber	Misc	117.59	Reasonable	Yes	Yes	No	Business	What was purchased? No documentation.	F	
0094-95	Visa 0863	2010	4/19/2010	Friday	WVH Tool Group - IL	Asset	40.01	Questionable	No	No	No	Business	What was purchased? No documentation.	F	
0094-95	Visa 0863	2010	5/3/2010	Monday	Freedom Wireless - Heber City	Asset	26.55	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	
0094-95	Visa 0863	2010	5/3/2010	Monday	James Wilbee Co Inc - CA	Asset	238.84	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	
0110	Visa 0863	2011	7/12/2011	Tuesday	Smiths Food - Heber City	Grocery	82.14	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0213	Zions 5457	2013	2/25/2013	Monday	Enetra Domain Name/ Email	Misc	22.00	Reasonable	Yes	Yes	No	Personal	plus 2 year renewal	G	
0110	Visa 0863	2011	7/14/2011	Thursday	Smiths Food - Heber City	Grocery	29.79	Questionable	No	No	No	Personal	No business purpose documentation	C	
0094-95	Visa 0863	2010	5/17/2010	Monday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0094-95	Visa 0863	2010	5/17/2010	Monday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0094-95	Visa 0863	2010	5/17/2010	Monday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0110	Visa 0863	2011	7/17/2011	Thursday	Smiths Food - Heber City	Grocery	57.42	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	
0094-95	Visa 0863	2010	5/20/2010	Thursday	Walmart - Park City	Asset	110.18	Questionable	No	No	No	Business	What was purchased? No documentation.	F	
0111	Visa 0863	2011	8/1/2011	Monday	Smiths Food - Heber City	Grocery	51.85	Questionable	No	No	No	Personal	No business purpose documentation	C	
0111	Visa 0863	2011	8/3/2011	Wednesday	Smiths Food - Heber City	Grocery	59.73	Questionable	No	No	No	Personal	No business purpose documentation	C	
0096-97	Visa 0863	2010	5/29/2010	Saturday	HNS*Hughes Net.com	Internet	201.86	Reasonable	No	No	No	Business	No business purpose documentation	G	
0111	Visa 0863	2011	8/15/2011	Monday	Smiths Food - Heber City	Grocery	37.37	Questionable	No	No	No	Personal	No business purpose documentation	C	
0096-97	Visa 0863	2010	6/1/2010	Tuesday	Stables - Park City	Asset	225.58	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	
JSSD-0054	Cap One 2520	2011	8/22/2011	Monday	Smiths Food - Heber City	Grocery	72.46	Questionable	No	No	No	Personal	No business purpose documentation	C	
0111	Visa 0863	2011	8/23/2011	Tuesday	Smiths Food - Heber City	Grocery	58.55	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0054	Cap One 5994	2011	8/25/2011	Thursday	Smiths Food - Heber City	Grocery	54.99	Questionable	No	No	No	Personal	No business purpose documentation	C	
0096-97	Visa 0863	2010	6/13/2010	Sunday	FedEx	Misc	21.13	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	
0096-97	Visa 0863	2010	6/16/2010	Wednesday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0096-97	Visa 0863	2010	6/16/2010	Wednesday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0096-97	Visa 0863	2010	6/16/2010	Wednesday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0111	Visa 0863	2011	8/17/2011	Thursday	Circuit City	Misc	246.16	Questionable	No	No	No	Personal	No business purpose documentation	F	
0098-99	Visa 0863	2011	8/25/2011	Thursday	Smiths Food - Heber City	Grocery	71.15	Questionable	No	No	No	Personal	No business purpose documentation	C	
0098-99	Visa 0863	2011	8/25/2011	Thursday	Smiths Food - Heber City	Grocery	201.86	Reasonable	No	No	No	Business	Internet Autopay	G	
JSSD-0054	Cap One 2520	2011	8/31/2011	Wednesday	HNS*Hughes Net.com	Internet	59.14	Questionable	No	No	No	Personal	No business purpose documentation	C	
0112	Visa 0863	2011	9/6/2011	Tuesday	Smiths Food - Heber City	Grocery	100.48	Questionable	No	No	No	Personal	No business purpose documentation	C	
0112	Visa 0863	2011	9/7/2011	Wednesday	Days Market - Heber City	Grocery	32.81	Questionable	No	No	No	Personal	No business purpose documentation	C	
0112	Visa 0863	2011	9/13/2011	Tuesday	Smiths Food - Heber City	Grocery	105.90	Questionable	No	No	No	Personal	No business purpose documentation	F	
JSSD-0055	Cap One 5994	2010	7/6/2010	Tuesday	The UPS Store	Misc	14.05	Questionable	No	No	No	Personal	No business purpose documentation	C	
0112	Visa 0863	2011	9/20/2011	Tuesday	Smiths Food - Heber City	Grocery	22.20	Questionable	No	No	No	Personal	No business purpose documentation	C	
0098-99	Visa 0863	2010	9/26/2010	Monday	Days Market - Heber City	Grocery	42.32	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	
0098-99	Visa 0863	2010	7/14/2010	Wednesday	Kimball Equipment - SLC	Asset	56.29	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	
0098-99	Visa 0863	2010	7/16/2010	Friday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0098-99	Visa 0863	2010	7/16/2010	Friday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0098-99	Visa 0863	2010	7/16/2010	Friday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0113	Visa 0863	2011	10/3/2011	Monday	Smiths Food - Heber City	Grocery	54.55	Questionable	No	No	No	Personal	No business purpose documentation	C	
0113	Visa 0863	2011	10/12/2011	Wednesday	Smiths Food - Heber City	Grocery	76.06	Questionable	No	No	No	Personal	No business purpose documentation	C	
0113	Visa 0863	2011	10/17/2011	Monday	Smiths Food - Heber City	Grocery	78.47	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0058	Cap One 5994	2010	7/26/2010	Monday	Auto Spa of Heber City, UT	Misc	7.00	Questionable	No	No	No	Personal	No business purpose documentation	F	
JSSD-0058	Cap One 2520	2011	10/24/2011	Monday	Smiths Food - Heber City	Grocery	71.01	Questionable	No	No	No	Personal	No business purpose documentation	C	

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0114	Visa 0863	2011	10/31/2011	Monday	Smith's Food - Heber City	Grocery	41.35	Questionable	No	No	No	Personal	No business purpose documentation		
0114	Visa 0863	2010	7/29/2010	Thursday	HMS* Hughes Net.com	Internet	201.96	Reasonable	No	No	No	Business	Internet Autopay	C	C
0114	Visa 0863	2011	11/8/2011	Tuesday	Smith's Food - Heber City	Grocery	81.50	Questionable	No	No	No	Personal	No business purpose documentation	C	C
0114	Visa 0863	2011	11/11/2011	Friday	Smith's Food - Heber City	Grocery	4.11	Questionable	No	No	No	Personal	No business purpose documentation	C	C
0100	Visa 0863	2010	8/6/2010	Friday	FedEx	Misc	16.45	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	F
0114	Visa 0863	2011	11/15/2011	Tuesday	Smith's Food - Heber City	Grocery	66.23	Questionable	No	No	No	Personal	No business purpose documentation	C	C
0114	Visa 0863	2011	11/21/2011	Monday	Smith's Food - Heber City	Grocery	56.66	Questionable	No	No	No	Personal	No business purpose documentation	C	C
0114	Visa 0863	2011	11/29/2011	Tuesday	Smith's Food - Heber City	Grocery	133.59	Questionable	No	No	No	Personal	No business purpose documentation	C	C
0115	Cap One 5994	2010	8/1/2010	Wednesday	Five Penny A Floral Company Heber	Misc	80.00	Reasonable	No	No	No	Personal	No business purpose documentation	C	C
0115	Visa 0863	2011	11/30/2011	Wednesday	Smith's Food - Heber City	Grocery	14.08	Questionable	No	No	No	Personal	No business purpose documentation	C	C
0100	Visa 0863	2010	8/16/2010	Monday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	G
0100	Visa 0863	2010	8/16/2010	Monday	ADT Security Services	Security	19.99	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	G
0115	Visa 0863	2011	12/6/2011	Tuesday	Smith's Food - Heber City	Grocery	4.11	Questionable	No	No	No	Personal	No business purpose documentation	C	C
0115	Visa 0863	2011	12/20/2011	Tuesday	Smith's Food - Heber City	Grocery	39.39	Questionable	No	No	No	Personal	No business purpose documentation	C	C
0116	Visa 0863	2012	1/4/2012	Wednesday	Smith's Food - Heber City	Grocery	46.58	Questionable	No	No	No	Personal	No business purpose documentation	C	C
JSSD-0059	Cap One 5994	2012	1/5/2012	Thursday	Smith's Food - Heber City	Grocery	5.65	Questionable	No	No	No	Personal	No business purpose documentation	C	C
0116	Visa 0863	2012	1/10/2012	Tuesday	Smith's Food - Heber City	Grocery	107.10	Questionable	No	No	No	Personal	No business purpose documentation	C	C
0116	Visa 0863	2012	1/10/2012	Tuesday	Smith's Food - Heber City	Grocery	22.62	Questionable	No	No	No	Personal	No business purpose documentation	C	C
0101	Visa 0863	2010	8/26/2010	Thursday	Staples Park City	Misc	63.77	Questionable	No	No	No	Personal	No business purpose documentation	F	F
0101	Visa 0863	2010	8/29/2010	Sunday	HMS* Hughes Net.com	Internet	201.96	Reasonable	No	No	No	Business	Internet Autopay	G	G
0116	Visa 0863	2012	1/24/2012	Tuesday	Smith's Food - Heber City	Grocery	136.90	Questionable	No	No	No	Personal	No business purpose documentation	C	C
0117	Visa 0863	2012	2/1/2012	Wednesday	Smith's Food - Heber City	Grocery	36.04	Questionable	No	No	No	Personal	No business purpose documentation	C	C
0117	Visa 0863	2012	2/1/2012	Wednesday	Smith's Food - Heber City	Grocery	55.28	Questionable	No	No	No	Personal	No business purpose documentation	C	C
0117	Visa 0863	2012	2/1/2012	Wednesday	Smith's Food - Heber City	Grocery	13.98	Questionable	No	No	No	Personal	No business purpose documentation	C	C
0118	Visa 0863	2012	3/1/2012	Thursday	Smith's Food - Heber City	Grocery	16.75	Questionable	No	No	No	Personal	No business purpose documentation	C	C
0118	Visa 0863	2012	3/7/2012	Wednesday	Smith's Food - Heber City	Grocery	61.15	Questionable	No	No	No	Personal	No business purpose documentation	C	C
JSSD-0042	Cap One 5994	2010	9/15/2010	Wednesday	Credit Balance Refund	Misc	38.14	Reasonable	No	No	No	Business	Disaster Recovery Software	F	F
JSSD-0042	Cap One 5994	2010	9/15/2010	Wednesday	CBI Acronis	Asset	49.99	Questionable	No	No	No	Business	Office Supplies	F	F
0118	Visa 0863	2012	3/19/2012	Monday	Smith's Food - Heber City	Grocery	150.20	Questionable	No	No	No	Personal	No business purpose documentation	C	C
0101	Visa 0863	2010	9/16/2010	Thursday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	G
0101	Visa 0863	2010	9/16/2010	Thursday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	G
0118	Visa 0863	2012	3/26/2012	Monday	Smith's Food - Heber City	Grocery	15.27	Questionable	No	No	No	Personal	No business purpose documentation	C	C
JSSD-0042	Cap One 5994	2010	9/17/2010	Friday	The Rose Shop Smoky, UT	Misc	160.28	Reasonable	No	No	No	Personal	Flowers	G	G
0119	Visa 0863	2012	3/28/2012	Wednesday	Smith's Food - Heber City	Grocery	12.67	Questionable	No	No	No	Personal	No business purpose documentation	C	C
0102	Visa 0863	2010	9/29/2010	Wednesday	HMS* Hughes Net.com	Internet	201.96	Reasonable	No	No	No	Business	Internet Autopay	G	G
0119	Visa 0863	2012	3/29/2012	Thursday	Smith's Food - Heber City	Grocery	16.53	Questionable	No	No	No	Personal	No business purpose documentation	C	C
0119	Visa 0863	2012	4/2/2012	Monday	Smith's Food - Heber City	Grocery	33.98	Questionable	No	No	No	Personal	No business purpose documentation	C	C
0119	Visa 0863	2012	4/4/2012	Wednesday	Smith's Food - Heber City	Grocery	11.62	Questionable	No	No	No	Personal	No business purpose documentation	C	C
JSSD-0042	Cap One 5994	2010	10/4/2010	Monday	cellphoneshop.net	Asset	24.93	Questionable	No	No	No	Business	Cell Phone Accessories	F	F
0119	Visa 0863	2012	4/9/2012	Monday	Smith's Food - Heber City	Grocery	8.18	Questionable	No	No	No	Personal	No business purpose documentation	C	C
0102	Visa 0863	2010	10/6/2010	Wednesday	FedEx	Misc	29.44	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	F
JSSD-1150	Zion 5358	2012	4/26/2012	Thursday	Smith's Food #4063 Heber City, UT	Grocery	98.42	Questionable	No	No	No	Personal	No business purpose documentation	C	C
0102	Visa 0863	2010	10/11/2010	Monday	High Country News - CO	Misc	66.00	Questionable	No	No	No	Personal	Colorado News Outlet	F	F
0120	Visa 0863	2012	5/1/2012	Tuesday	Smith's Food - Heber City	Grocery	7.15	Questionable	No	No	No	Personal	No business purpose documentation	C	C
0102	Visa 0863	2010	10/16/2010	Saturday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	G
0102	Visa 0863	2010	10/16/2010	Saturday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	G

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0102	Visa 0863	2012	5/7/2012	Monday	Smith's Food - Heber City	Grocery	23.70	Questionable	No	No	No	Personal	No business purpose documentation	C	
0102	Visa 0863	2010	10/11/2010	Thursday	Marriott - SLIC	Travel	51.21	Questionable	No	No	No	Personal	Hotel in SLIC	F	
JSSD-1150	Zion 5358	2012	5/7/2012	Monday	WM Supercenter - Heber City	Grocery	127.84	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-1157	Zion 5358	2012	5/5/2012	Tuesday	Smith's Food #0603 Heber City, UT	Grocery	67.58	Questionable	No	No	No	Personal	No business purpose documentation	C	
0120	Visa 0863	2012	5/29/2012	Tuesday	Smith's Food - Heber City	Grocery	107.78	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-1157	Zion 5358	2012	6/12/2012	Tuesday	Smith's Food #0603 Heber City, UT	Grocery	46.37	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0043	Cap One 5994	2010	10/27/2010	Wednesday	UT Wildlife Internet	Misc	29.00	Questionable	No	No	No	Personal	Wildlife Group	F	
0103	Visa 0863	2012	10/29/2010	Friday	HNS*Hughes Net.com	Internet	201.86	Reasonable	No	No	No	Business	Internet Autopay	G	
JSSD-1162	Zion 5358	2012	6/18/2012	Monday	Smith's Food #0603 Heber City, UT	Grocery	49.25	Questionable	No	No	No	Personal	No business purpose documentation	C	
0121	Visa 0863	2012	6/25/2012	Monday	Smith's Food - Heber City	Grocery	88.23	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-1162	Zion 5358	2012	7/12/2012	Monday	Smith's Food #0603 Heber City, UT	Grocery	142.11	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-1162	Zion 5358	2012	7/9/2012	Monday	Smith's Food #0603 Heber City, UT	Grocery	121.59	Questionable	No	No	No	Personal	No business purpose documentation	C	
0122	Visa 0863	2012	7/19/2012	Monday	Smith's Food - Heber City	Grocery	34.00	Questionable	No	No	No	Personal	No business purpose documentation	C	
0103	Visa 0863	2010	11/16/2010	Tuesday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0103	Visa 0863	2010	11/16/2010	Tuesday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0103	Visa 0863	2010	11/16/2010	Tuesday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Batteries for Laptops on Payment Approval Report JSSD-0428	F	
JSSD-0044	Cap One 5994	2010	11/17/2010	Wednesday	buy.com	Asset	63.76	Questionable	No	No	No	Business	Band aids and WD40	C	
JSSD-1180	Zion 5358	2012	9/4/2012	Tuesday	Smith's Food #0603 Heber City, UT	Grocery	22.29	Reasonable	Yes	Yes	No	Business	Cleaning products	C	
JSSD-1180	Zion 5358	2012	9/10/2012	Monday	Smith's Food #0603 Heber City, UT	Grocery	31.99	Reasonable	Yes	Yes	No	Business	Internet Autopay	G	
0104	Visa 0863	2011	12/29/2010	Wednesday	HNS*Hughes Net.com	Internet	201.86	Reasonable	No	No	No	Business	Drinks and treats	C	
JSSD-1180	Zion 5358	2012	9/11/2012	Tuesday	Smith's Food #0603 Heber City, UT	Grocery	62.95	Questionable	Yes	Yes	No	Personal	What was purchased? No documentation.	F	
0104	Visa 0863	2011	1/3/2011	Monday	Walmart - Park City	Misc	12.19	Questionable	No	No	No	Business	Diet Coke, Bagel, Chips	C	
JSSD-0178	Zion 5358	2012	9/17/2012	Monday	Smith's Food - Heber City	Grocery	23.84	Questionable	Yes	Yes	No	Personal	Autopay - No contracts reviewed	G	
0104	Visa 0863	2011	1/17/2011	Monday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0104	Visa 0863	2011	1/17/2011	Monday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
JSSD-0178	Zion 5358	2012	1/17/2011	Monday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0105	Visa 0863	2011	2/25/2011	Friday	WM Supercenter - Heber City	Grocery	49.00	Reasonable	Yes	Yes	No	Business	Copy Paper	C	
JSSD-0188	Zion 5358	2012	11/12/2012	Monday	Late Fee	Finance Charges	39.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
JSSD-0196	Zion 5358	2012	12/4/2012	Monday	Smith's Food #0603 Heber City, UT	Grocery	8.30	Questionable	Yes	Yes	No	Personal	Snow brush, funnels	C	
JSSD-0199	Zion 5358	2013	1/11/2013	Friday	Smith's Food - Heber City	Grocery	76.85	Questionable	Yes	Yes	No	Personal	Treats and drinks	C	
JSSD-0203	Zion 5358	2013	2/5/2013	Tuesday	Smith's Food - Heber City	Grocery	11.97	Questionable	No	No	No	Personal	No business purpose documentation	C	
0105	Visa 0863	2011	1/29/2011	Saturday	Smith's Food - Heber City	Grocery	125.01	Questionable	No	No	No	Personal	No business purpose documentation	C	
0136-199	Visa 0863	2013	2/21/2013	Thursday	HNS*Hughes Net.com	Internet	201.86	Reasonable	No	No	No	Business	Internet Autopay	G	
JSSD-0211	Zion 5358	2013	3/16/2013	Wednesday	Smith's Food - Heber City	Grocery	68.62	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0045	Cap One 5994	2011	2/5/2011	Saturday	Five Penny A Floral Company Heber	Misc	101.07	Questionable	No	No	No	Personal	No business purpose documentation	C	
0154-160	Visa 0863	2013	3/11/2013	Monday	Smith's Food - Heber City	Grocery	69.06	Questionable	No	No	No	Personal	Flowers on Saturday	G	
JSSD-0211	Zion 5358	2013	3/12/2013	Tuesday	Walmart - Heber City	Grocery	56.17	Questionable	Yes	Yes	No	Personal	Chips, crackers, nuts.	C	
JSSD-0234	Zion 5358	2013	3/27/2013	Wednesday	Walmart - Heber City	Grocery	36.13	Questionable	No	No	No	Personal	No business purpose documentation	C	
JSSD-0232	Zion 5457	2013	4/9/2013	Tuesday	Smith's Food - Heber City	Grocery	46.75	Questionable	Yes	Yes	No	Business	4 Camera bags	C	
0105	Visa 0863	2011	2/16/2011	Wednesday	ADT Security Services	Security	128.67	Questionable	No	No	Yes	Personal	Board Meeting, drinks, treats, advl, exceed'n	C	
0105	Visa 0863	2011	2/16/2011	Wednesday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0105	Visa 0863	2011	2/16/2011	Wednesday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0149-133	Visa 0863	2013	5/14/2013	Tuesday	Smith's Food - Heber City	Grocery	112.83	Questionable	Yes	Yes	No	Personal	Magazines, beef jerky, Nuts, Drinks?	C	
JSSD-0259	Zion 5358	2013	7/9/2013	Tuesday	Smith's Food - Heber City	Grocery	203.32	Questionable	Yes	Yes	No	Personal	Snacks, drinks, aspirin, aleve, bugrofen, pizza rolls, automotive, armor all	C	
0105	Visa 0863	2011	2/17/2011	Thursday	Walmart - Park City	Asset	52.86	Questionable	No	No	No	Business	What was purchased? No documentation.	F	
JSSD-0047	Cap One 5994	2011	2/18/2011	Friday	Five Penny A Floral Company Heber	Misc	77.03	Reasonable	No	No	No	Personal	Flowers	G	
JSSD-0047	Cap One 5994	2011	2/18/2011	Friday	USU Conference INST	Misc	300.00	Questionable	No	No	No	Business	What conference?	F	



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0106	Visa 0863	2011	3/1/2011	Tuesday	HNS*Hughes Net.com	Internet	201.86	Reasonable	No	No	No	Business	Internet Autopay	G	
JSSD-0273	Zion 5358	2013	8/19/2013	Monday	Wal-Mart - Heber City	Grocery	60.44	Questionable	Yes	Yes	Yes	Personal	Phone case	C	
JSSD-0282	Zion 5358	2013	10/3/2013	Thursday	Smiths Food - Heber City	Grocery	23.42	Questionable	Yes	Yes	Yes	Personal	Treats: sandwiches for field trip to Strawberry Ranch with engineer and owner.	C	
JSSD-0299	Zion 5358	2013	10/22/2013	Thursday	Smiths Food - Heber City	Grocery	13.29	Questionable	Yes	Yes	Yes	Personal	Toilet paper and supplies for office (treats)	C	
0170-172	Visa 0863	2013	11/11/2013	Monday	Smiths Food - Heber City	Grocery	71.17	Questionable	No	No	No	Business	No business purpose documentation	C	
0171,173-175	Visa 0863	2013	12/3/2013	Tuesday	Smiths Food - Heber City	Grocery	40.27	Reasonable	Yes	Yes	Yes	Business	Rock salt to weight down vehicle	C	
0062	Visa 0863	2008	1/4/2008	Friday	The Hub Café - Heber City	Restaurant	21.19	Questionable	No	No	No	Personal	No explanation	D	
0062	Visa 0863	2008	1/8/2008	Tuesday	Taco Time - Heber City	Restaurant	8.87	Questionable	No	No	No	Personal	Chg appears to be for only 1 person (not related to a meeting)	D	
0062	Visa 0863	2008	1/9/2008	Wednesday	Loco Lizard Cantina - Park City	Restaurant	35.00	Questionable	No	No	No	Personal	No explanation	D	
0106	Visa 0863	2011	3/30/2011	Wednesday	Interest fee	Finance Charges	32.99	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
JSSD-0048	Cap One 3923	2011	3/14/2011	Monday	Players Sports Grill - St. George	Restaurant	83.98	Questionable	No	No	No	Business	Per diem paid	H	F
0106	Visa 0863	2011	3/15/2011	Tuesday	Texas Roadhouse - St. George	Restaurant	65.11	Questionable	No	No	No	Business	Per diem paid	H	F
0062	Visa 0863	2008	1/11/2008	Friday	Tarahumara Mexican - Midway	Restaurant	50.09	Questionable	No	No	No	Personal	No explanation	D	
0106	Visa 0863	2011	3/16/2011	Wednesday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0106	Visa 0863	2011	3/16/2011	Wednesday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0106	Visa 0863	2011	3/16/2011	Wednesday	Hilton Garden Inn - St. George	Travel	602.33	Questionable	No	No	No	Business	Appears to be business travel but no explanation	F	
0106	Visa 0863	2011	3/16/2011	Wednesday	Hilton Garden Inn - St. George	Travel	565.32	Questionable	No	No	No	Business	Appears to be business travel but no explanation	F	
0062	Visa 0863	2008	1/22/2008	Tuesday	The Hub Café - Heber City	Restaurant	42.50	Questionable	No	No	No	Personal	No explanation	D	
0106	Visa 0863	2011	3/16/2011	Wednesday	Hilton Garden Inn - St. George	Travel	374.71	Questionable	No	No	No	Business	Appears to be business travel but no explanation	F	
0063	Visa 0863	2008	1/31/2008	Thursday	Taco Time - Heber City	Restaurant	13.40	Questionable	No	No	No	Personal	No explanation	D	
0063	Visa 0863	2008	2/5/2008	Tuesday	The Hub Café - Heber City	Restaurant	18.40	Questionable	No	No	No	Personal	No explanation	D	
0063	Visa 0863	2008	2/6/2008	Wednesday	Arbys - Heber City	Restaurant	14.09	Questionable	No	No	No	Personal	No explanation	D	
0063	Visa 0863	2008	2/13/2008	Wednesday	The Hub Café - Heber City	Restaurant	20.12	Questionable	No	No	No	Personal	No explanation	D	
0063	Visa 0863	2008	2/22/2008	Friday	The Hub Café - Heber City	Restaurant	20.14	Questionable	No	No	No	Personal	No explanation	D	
0064	Visa 0863	2008	3/4/2008	Tuesday	The Hub Café - Heber City	Restaurant	29.03	Questionable	No	No	No	Personal	No explanation	D	
JSSD-0048	Cap One 5994	2011	3/28/2011	Monday	Endica Domain Name/ Email	Misc	19.98	Questionable	No	No	No	Business	Business Domain Name/ Email	F	
JSSD-0048	Cap One 5994	2011	3/29/2011	Tuesday	Five Penny A Floral Company Heber	Misc	85.00	Reasonable	No	No	No	Personal	Flowers	G	
0106	Visa 0863	2011	3/29/2011	Tuesday	HNS*Hughes Net.com	Internet	201.86	Reasonable	No	No	No	Business	Internet Autopay	G	
0064	Visa 0863	2008	3/18/2008	Tuesday	Arbys - Heber City	Restaurant	18.29	Questionable	No	No	No	Personal	No explanation	D	
1	Cap One 5994	2008	3/26/2008	Wednesday	Taco Time - Heber City	Restaurant	4.48	Questionable	No	No	No	Personal	Food for one person	D	
0065	Visa 0863	2008	3/27/2008	Thursday	Taco Time - Heber City	Restaurant	19.21	Questionable	No	No	No	Personal	No explanation	D	
0065	Visa 0863	2008	4/15/2008	Tuesday	Home of the Train - Heber City	Restaurant	16.86	Questionable	No	No	No	Personal	No explanation	D	
0065	Visa 0863	2008	4/23/2008	Wednesday	The Hub Café - Heber City	Restaurant	33.25	Questionable	No	No	No	Personal	No explanation	D	
JSSD-0048	Cap One 5994	2011	4/5/2011	Tuesday	DTI Day-Timers Inc	Asset	36.92	Questionable	No	No	No	Business	Calendar/ Planners	F	
JSSD-0048	Cap One 3923	2011	4/5/2011	Tuesday	Staples - Park City	Asset	225.33	Questionable	No	No	No	Business	Office Supplies	F	
JSSD-0048	Cap One 3923	2011	4/5/2011	Tuesday	Staples Riverton, NJ	Asset	54.47	Questionable	No	No	No	Business	Office Supplies	F	
0065	Visa 0863	2008	4/24/2008	Thursday	The Hub Café - Heber City	Restaurant	21.98	Questionable	No	No	No	Personal	No explanation	D	
0066	Visa 0863	2008	5/2/2008	Friday	Taco Time - Heber City	Restaurant	21.38	Questionable	No	No	No	Personal	No explanation	D	
JSSD-0048	Cap One 5994	2011	4/8/2011	Friday	Flower Patch	Misc	88.64	Reasonable	No	No	No	Personal	Flowers	G	
JSSD-0048	Cap One 3923	2011	4/18/2011	Thursday	CH Spencer & Co Salt Lake UT	Asset	98.90	Questionable	No	No	No	Business	Pump/Pipe Equipment	F	
JSSD-0049	Zion 5358	2011	1/8/2013	Tuesday	Home Depot - Park City	Asset	427.95	Reasonable	Yes	Yes	Yes	Business	Power Washer, yardstick	G	
0107	Visa 0863	2011	4/16/2011	Saturday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0107	Visa 0863	2011	4/16/2011	Saturday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	

Ref#	Card	Calendar Year	Transaction Date	Day of the Week	Transaction Description	Category	Amount	Appears	Receipt Provided	Itemized	Written Comments on Receipt	Determination of Business or Personal	Determination Reason	Notes from 3JSSDBL-10	Notes from 3JSSDBL-40
0067	Visa 0863	2011	4/16/2011	Saturday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0068	Visa 0863	2011	8/19/2008	Tuesday	The Hub Café - Heber City	Restaurant	23.26	Questionable	No	No	No	Personal	No explanation	D	
0069	Visa 0863	2008	9/15/2008	Monday	Allys - Heber City	Restaurant	17.22	Questionable	No	No	No	Personal	No explanation	D	
0070	Visa 0863	2008	9/18/2008	Thursday	Taco Time - Heber City	Restaurant	11.97	Questionable	No	No	No	Personal	No explanation	D	
0071	Visa 0863	2008	9/24/2008	Wednesday	Mountain House Grill - Midway	Restaurant	44.81	Questionable	No	No	No	Personal	No explanation	D	
JSSD-0024	Cap One 2520	2008	10/2/2008	Thursday	Taco Time - Heber City	Restaurant	17.95	Questionable	No	No	No	Personal	No explanation	D	
JSSD-0024	Cap One 2520	2008	10/7/2008	Thursday	Baja Cantina Park City, UT	Restaurant	56.71	Questionable	No	No	No	Personal	No explanation	D	
JSSD-0024	Cap One 2520	2008	10/9/2008	Thursday	Chuck-A-Rama 6 Provo, UT	Restaurant	19.32	Questionable	No	No	No	Personal	No explanation	D	
0107	Visa 0863	2011	4/28/2011	Thursday	Interest fee	Finance Charges	40.21	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0108	Visa 0863	2011	4/29/2011	Friday	HNS*Hughes Net.com	Internet	201.86	Reasonable	No	No	No	Business	Internet Autopay	G	
JSSD-0025	Cap One 2520	2008	10/14/2008	Tuesday	Taco Time - Heber City	Restaurant	15.66	Questionable	No	No	No	Personal	No explanation	D	
JSSD-0025	Cap One 2520	2008	10/15/2008	Wednesday	Taco Time - Heber City	Restaurant	20.09	Questionable	No	No	No	Personal	No explanation	D	
JSSD-0025	Cap One 2520	2008	10/23/2008	Thursday	Daniels Summit Lodge Nest Heber	Restaurant	35.41	Questionable	No	No	No	Personal	No explanation	D	
JSSD-0026	Cap One 2520	2008	11/20/2008	Thursday	Taco Time - Heber City	Restaurant	16.89	Questionable	No	No	No	Personal	No explanation	D	
0108	Visa 0863	2011	5/5/2011	Thursday	US Plastics/USP Home - OH	Asset	251.31	Questionable	No	No	No	Business	What was purchased? No documentation.	F	
JSSD-0050	Cap One 5994	2011	5/9/2011	Monday	Business Radio Licensing	Misc	225.00	Questionable	No	No	No	Business	No explanation	F	
0072	Visa 0863	2008	12/5/2008	Friday	The Hub Café - Heber City	Restaurant	24.33	Questionable	No	No	No	Personal	No explanation	D	
JSSD-0026	Cap One 2520	2008	12/8/2008	Monday	Wendy's - Heber City	Restaurant	13.02	Questionable	No	No	No	Personal	No explanation	D	
0072	Visa 0863	2008	12/12/2008	Friday	Don Pedros Family Mexican Heber	Restaurant	40.23	Questionable	No	No	No	Personal	No explanation	D	
0075	Visa 0863	2009	3/4/2009	Wednesday	Soldier Hollow Grill Midway, UT	Restaurant	49.97	Questionable	No	No	No	Personal	No explanation	D	
JSSD-0050	Cap One 5994	2011	5/11/2011	Wednesday	Norton Software Norton.com	Asset	52.96	Questionable	No	No	No	Business	Antivirus	F	
0075	Visa 0863	2009	3/5/2009	Thursday	Wendy's - Heber City	Restaurant	19.50	Questionable	No	No	No	Personal	No explanation	D	
0108	Visa 0863	2011	5/17/2011	Tuesday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
JSSD-1180	Zion 5358	2012	8/14/2012	Tuesday	Go Wireless Heber City, UT	Misc	31.82	Questionable	Yes	Yes	No	Business	Car phone charges	G	
0108	Visa 0863	2011	5/17/2011	Tuesday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0108	Visa 0863	2011	5/17/2011	Tuesday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0076	Visa 0863	2009	4/2/2009	Thursday	Soldier Hollow Grill Midway, UT	Restaurant	26.06	Questionable	No	No	No	Personal	No explanation	D	
0076	Visa 0863	2009	4/3/2009	Friday	The Hub Café - Heber City	Restaurant	27.77	Questionable	No	No	No	Personal	No explanation	D	
JSSD-0029	Cap One 5994	2009	4/7/2009	Tuesday	Mrs. Callis Candy Co.	Restaurant	12.75	Questionable	No	No	No	Personal	No explanation	D	
0109	Visa 0863	2011	5/29/2011	Sunday	HNS*Hughes Net.com	Internet	201.86	Reasonable	No	No	No	Business	Internet Autopay	G	
0077	Visa 0863	2009	5/4/2009	Monday	Allys - Heber City	Restaurant	14.23	Questionable	No	No	No	Personal	No explanation	D	
JSSD-0211	Zion 5358	2013	3/11/2013	Monday	MetalMart1	Asset	114.32	Questionable	Yes	Yes	No	Business	Pipe cut guide template, weld magnet	D	
0079	Visa 0863	2009	6/25/2009	Thursday	Wendy's - Heber City	Restaurant	9.38	Questionable	No	No	No	Personal	No explanation	D	
0079	Visa 0863	2009	7/23/2009	Thursday	Soldier Hollow Grill Midway, UT	Restaurant	42.61	Questionable	No	No	No	Personal	No explanation	D	
0081	Visa 0863	2009	9/2/2009	Wednesday	Squatters Roadhouse - Park City	Restaurant	12.08	Questionable	No	No	No	Personal	Appears to be only one person / or alcoholic drinks before the Windy Ridge Café	D	
JSSD-0051	Cap One 5994	2011	6/3/2011	Friday	Buy.com	Misc	19.90	Questionable	No	No	N/A	Personal	Shopping Website	F	
0081	Visa 0863	2009	9/2/2009	Wednesday	Windy Ridge Café - Park City	Restaurant	56.51	Questionable	No	No	No	Personal	No explanation	D	
0081	Visa 0863	2009	9/8/2009	Tuesday	Taco Time - Provo	Restaurant	13.77	Questionable	No	No	No	Personal	No explanation	D	
0130-139	Visa 0863	2013	2/19/2013	Tuesday	Office Max - Provo	Asset	394.96	Reasonable	Yes	Yes	No	Business	Desk scanner	G	
0109	Visa 0863	2011	6/6/2011	Monday	Sears Dealer - Heber	Asset	191.24	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	
0083	Visa 0863	2009	11/3/2009	Tuesday	Wal-Mart - Park City	Asset	235.97	Questionable	No	No	No	Business	What was purchased? No documentation.	F	
0083	Visa 0863	2009	11/3/2009	Tuesday	Taco Time - Heber City	Restaurant	13.67	Questionable	No	No	No	Personal	No explanation	D	
0083	Visa 0863	2009	11/18/2009	Wednesday	Taco Time - Heber City	Restaurant	16.67	Questionable	No	No	No	Personal	No explanation	D	
0084-85	Visa 0863	2009	12/2/2009	Wednesday	Soldier Hollow Grill Midway, UT	Restaurant	35.25	Questionable	No	No	No	Personal	No explanation	D	
0084-85	Visa 0863	2009	12/3/2009	Thursday	Taco Time - Heber City	Restaurant	24.74	Questionable	No	No	No	Personal	No explanation	D	
0084-85	Visa 0863	2009	12/17/2009	Thursday	Don Pedros Family Mexican Heber	Restaurant	39.05	Questionable	No	No	No	Personal	No explanation	D	
JSSD-0211	Zion 5358	2013	3/11/2013	Monday	Prairie Dist US 341	Asset	402.93	Reasonable	Yes	Yes	No	Business	Magnet welder, parts for metal	G	
0109	Visa 0863	2011	6/16/2011	Thursday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0109	Visa 0863	2011	6/16/2011	Thursday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	

Ref#	Card	Calendar Year	Transaction Date	Day of the Week	Transaction Description	Category	Amount	Appears	Receipt Provided	Itemized	Written Comments on Receipt	Determination of Business or Personal	Determination Reason	Notes from 3ISSDL-10	Notes from 3ISSDL-40
0109	Visa 0863	2011	6/16/2011	Thursday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed		
JSSD-0052	Cap One 5994	2011	6/20/2011	Monday	Park City Finance Dept Park City, UT	Misc	35.35	Questionable	No	No	No	Business	Finance Department	F	
0086-87	Visa 0863	2010	1/7/2010	Thursday	Taco Time - Heber City	Restaurant	21.37	Questionable	No	No	No	Personal	No explanation	D	
0086-87	Visa 0863	2010	1/13/2010	Wednesday	Domino's - Heber City	Restaurant	37.25	Questionable	No	No	No	Personal	No explanation	D	
0086-87	Visa 0863	2010	1/16/2010	Saturday	Soldier Hollow Grill Midway, UT	Restaurant	24.82	Questionable	No	No	No	Personal	No explanation	D	
0086-87	Visa 0863	2010	1/19/2010	Tuesday	Don Pedro's Family Mexican Heber	Restaurant	23.57	Questionable	No	No	No	Personal	No explanation	D	
0110	Visa 0863	2011	6/29/2011	Wednesday	HNS Hughes Net.com	Internet	201.85	Reasonable	No	No	No	Business	Internet Autopay	G	
0086-89	Visa 0863	2010	2/18/2010	Thursday	Taco Time - Heber City	Restaurant	23.35	Questionable	No	No	No	Personal	No explanation	D	
0090-91	Visa 0863	2010	3/4/2010	Thursday	Taco Time - Heber City	Restaurant	14.11	Questionable	No	No	No	Personal	No explanation	D	
0090-91	Visa 0863	2010	3/10/2010	Wednesday	Don Pedro's Family Mexican Heber	Restaurant	34.44	Questionable	No	No	No	Personal	No explanation	D	
0110	Visa 0863	2011	7/5/2011	Tuesday	HP Home Store - CA	Asset	81.27	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	
JSSD-0052	Cap One 5994	2011	7/8/2011	Friday	American Backflow Prevent	Misc	72.00	Questionable	No	No	No	Business	Membership	F	
0090-91	Visa 0863	2010	3/11/2010	Thursday	Soldier Hollow Grill Midway, UT	Restaurant	34.44	Questionable	No	No	No	Personal	No explanation	D	
JSSD-0052	Cap One 5994	2011	7/8/2011	Friday	Verizon WRLS	Asset	19.84	Questionable	No	No	No	Business	Verizon	F	
JSSD-0052	Cap One 5994	2011	7/8/2011	Friday	Verizon WRLS Orem, UT	Asset	24.03	Questionable	No	No	No	Business	Verizon	F	
JSSD-0039	Cap One 5994	2010	3/17/2010	Wednesday	Loco Lizard Cantina - Park City	Restaurant	106.82	Questionable	No	No	No	Personal	No explanation	D	
0110	Visa 0863	2011	7/12/2011	Tuesday	HP Home Store - CA	Asset	86.05	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	
0090-91	Visa 0863	2010	3/25/2010	Thursday	Don Pedro's Family Mexican Heber	Restaurant	38.68	Questionable	No	No	No	Personal	No explanation	D	
JSSD-0195	Zions 5457	2012	12/18/2012	Tuesday	Honeybaked Ham	Misc	1,188.88	Reasonable	Yes	Yes	No	Personal	27 8lb. Honeybaked Ham	G	
0092-93	Visa 0863	2010	3/31/2010	Wednesday	Don Pedro's Family Mexican Heber	Restaurant	24.86	Questionable	No	No	No	Personal	No explanation	D	
0092-93	Visa 0863	2010	4/1/2010	Thursday	Taco Time - Heber City	Restaurant	21.70	Questionable	No	No	No	Personal	No explanation	D	
0094-95	Visa 0863	2010	5/10/2010	Monday	Taco Time - Heber City	Restaurant	17.42	Questionable	No	No	No	Personal	No explanation	D	
0111	Visa 0863	2011	8/25/2011	Thursday	Late Fee	Finance Charges	39.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0110	Visa 0863	2011	7/16/2011	Saturday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0111	Visa 0863	2011	8/30/2011	Tuesday	Interest fee	Finance Charges	49.11	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0110	Visa 0863	2011	7/16/2011	Saturday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0110	Visa 0863	2011	7/16/2011	Saturday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0094-95	Visa 0863	2010	5/19/2010	Wednesday	Squatters Roadhouse - Park City	Restaurant	102.51	Questionable	No	No	No	Personal	No explanation	D	
0096-97	Visa 0863	2010	5/26/2010	Wednesday	Taco Time - Heber City	Restaurant	8.98	Questionable	No	No	No	Personal	Appears only one person ate.	D	
0096-97	Visa 0863	2010	6/2/2010	Wednesday	Taco Time - Heber City	Restaurant	11.97	Questionable	No	No	No	Personal	No explanation	D	
JSSD-0053	Cap One 5994	2011	7/13/2011	Thursday	Thermometer Control	Asset	255.00	Questionable	No	No	No	Business	Thermometer Control	F	
0098-99	Visa 0863	2010	7/1/2010	Thursday	Arbys - Heber City	Restaurant	22.45	Questionable	No	No	No	Personal	No explanation	D	
0098-99	Visa 0863	2010	7/20/2010	Tuesday	Don Pedro's Family Mexican Heber	Restaurant	42.28	Questionable	No	No	No	Personal	No explanation	D	
0100	Visa 0863	2010	8/2/2010	Monday	Wendy's - Heber City	Restaurant	15.50	Questionable	No	No	No	Personal	No explanation	D	
0100	Visa 0863	2010	8/9/2010	Monday	Arbys - Heber City	Restaurant	22.48	Questionable	No	No	No	Personal	No explanation	D	
0111	Visa 0863	2011	7/29/2011	Friday	HNS Hughes Net.com	Internet	201.85	Reasonable	No	No	No	Business	Internet Autopay	G	
0100	Visa 0863	2010	8/16/2010	Monday	Taco Time - Heber City	Restaurant	15.71	Questionable	No	No	No	Personal	No explanation	D	
0101	Visa 0863	2010	9/2/2010	Thursday	Arbys - Heber City	Restaurant	15.64	Questionable	No	No	No	Personal	No explanation	D	
0102	Visa 0863	2010	9/29/2010	Wednesday	Taco Time - Heber City	Restaurant	14.21	Questionable	No	No	No	Personal	No explanation	D	
0102	Visa 0863	2010	10/4/2010	Monday	Don Pedro's Family Mexican Heber	Restaurant	41.04	Questionable	No	No	No	Personal	No explanation	D	
0102	Visa 0863	2010	10/7/2010	Thursday	Chicks Cafe - Heber City	Restaurant	54.25	Questionable	No	No	No	Personal	No explanation	D	
0102	Visa 0863	2010	10/28/2010	Monday	Angry Bull - Heber City	Restaurant	25.98	Questionable	No	No	No	Personal	No explanation	D	
0103	Visa 0863	2010	10/26/2010	Tuesday	Soldier Hollow Grill Midway, UT	Restaurant	58.42	Questionable	No	No	No	Personal	No explanation	D	
0102	Visa 0863	2010	10/27/2010	Wednesday	Don Pedro's Family Mexican Heber	Restaurant	43.32	Questionable	No	No	No	Personal	No explanation	D	
0103	Visa 0863	2010	11/9/2010	Tuesday	Domino's - Heber City	Restaurant	51.39	Questionable	No	No	No	Personal	No explanation	D	
0111	Visa 0863	2011	8/16/2011	Tuesday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0111	Visa 0863	2011	8/16/2011	Tuesday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0111	Visa 0863	2011	8/16/2011	Tuesday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
JSSD-0054	Cap One 5994	2011	8/19/2011	Friday	Allied Electronics Inc	Asset	229.29	Questionable	No	No	No	Business	Autopay - No contracts reviewed	F	
JSSD-0054	Cap One 5994	2011	8/19/2011	Friday	Allied Electronics Inc	Asset	61.41	Questionable	No	No	No	Business	Electronics	F	

Ref#	Card	Calendar Year	Transaction Date	Day of the Week	Transaction Description	Category	Amount	Appears	Receipt Provided	Itemized	Written Comments on Receipt	Determination of Business or Personal	Determination Reason	Notes from 3/5SD01-10	Notes from 3/5SD01-40
0103	Visa 0863	2011	11/10/2011	Wednesday	Don Pedros Family Mexican Heber	Restaurant	43.81	Questionable	No	No	No	Personal	No explanation	D	
0104	Visa 0863	2011	1/24/2011	Monday	ADYS - SIC	Restaurant	13.35	Questionable	No	No	No	Personal	No explanation	D	
0111	Visa 0863	2011	1/25/2011	Tuesday	Don Pedros Family Mexican Heber	Restaurant	43.22	Questionable	No	No	No	Personal	No explanation	D	
0114	Visa 0863	2011	8/22/2011	Monday	WM Supercenter - Heber City	Misc	24.31	Questionable	No	No	No	Business	What was purchased? No documentation.	F	
0105	Visa 0863	2011	1/26/2011	Wednesday	The Hub Cafe - Heber City	Restaurant	52.58	Questionable	No	No	No	Personal	No explanation	D	
0106	Visa 0863	2011	2/1/2011	Tuesday	Don Pedros Family Mexican Heber	Restaurant	29.04	Questionable	No	No	No	Personal	No explanation	D	
0105	Visa 0863	2011	2/14/2011	Monday	Don Pedros Family Mexican Heber	Restaurant	42.81	Questionable	No	No	No	Personal	No explanation	D	
0111	Visa 0863	2011	8/29/2011	Monday	HMS*Hughes Net.com	Internet	201.85	Reasonable	No	No	No	Business	Internet Autopay	G	
0106	Visa 0863	2011	3/2/2011	Wednesday	Wendy's - Heber City	Restaurant	34.12	Questionable	No	No	No	Personal	No explanation	D	
0106	Visa 0863	2011	3/8/2011	Tuesday	Los 2 Lagos - Heber City	Restaurant	38.75	Questionable	No	No	No	Personal	No explanation	D	
0106	Visa 0863	2011	3/9/2011	Wednesday	Don Pedros Family Mexican Heber	Restaurant	28.56	Questionable	No	No	No	Personal	No explanation	D	
3/5SD-0048	Cap One 2520	2011	3/21/2011	Monday	Loco Lizard Cantina - Park City	Restaurant	37.14	Questionable	No	No	No	Personal	No explanation	D	
0106	Visa 0863	2011	3/24/2011	Thursday	Don Pedros Family Mexican Heber	Restaurant	28.56	Questionable	No	No	No	Personal	No explanation	D	
0107	Visa 0863	2011	3/29/2011	Tuesday	Wendy's - Heber City	Restaurant	11.22	Questionable	No	No	No	Personal	No explanation	D	
0107	Visa 0863	2011	3/31/2011	Thursday	Los Hermanos - American Fork	Restaurant	37.00	Questionable	No	No	No	Personal	Seemed to lump this with shopping at Cal Ranch Store on that same day	D	
3/5SD-0049	Cap One 2520	2011	4/6/2011	Wednesday	Subway - Heber City	Restaurant	29.35	Questionable	No	No	No	Personal	No explanation	D	
0112	Visa 0863	2011	9/14/2011	Wednesday	Texas Roadhouse - St. George	Restaurant	56.28	Questionable	No	No	No	Personal	Per diem paid	H	F
3/5SD-0055	Cap One 3923	2011	9/15/2011	Thursday	Chili's Grill St. George, UT	Restaurant	32.77	Questionable	No	No	No	Personal	Per diem paid	H	G
0107	Visa 0863	2011	4/7/2011	Thursday	Wendy's - Heber City	Restaurant	28.54	Questionable	No	No	No	Personal	No explanation	D	
0112	Visa 0863	2011	9/16/2011	Friday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0112	Visa 0863	2011	9/16/2011	Friday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0112	Visa 0863	2011	9/16/2011	Friday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
3/5SD-0055	Cap One 3923	2011	9/17/2011	Saturday	Hilton Garden Inn - St. George	Travel	263.16	Questionable	No	No	No	Business	Travel	F	
0112	Visa 0863	2011	9/17/2011	Saturday	Hilton Garden Inn - St. George	Travel	312.13	Questionable	No	No	No	Business	Appears to be business travel but no explanation	F	
3/5SD-0211	Zion 5358	2013	2/19/2013	Tuesday	Sears Roebuck Provo, UT	Asset	605.64	Reasonable	Yes	Yes	No	Business	Hocks garage organizers	G	
0107	Visa 0863	2011	4/19/2011	Tuesday	Chick's Cafe - Heber City	Restaurant	43.48	Questionable	No	No	No	Personal	No explanation	D	
3/5SD-0050	Cap One 3923	2011	4/20/2011	Wednesday	The Hub Cafe - Heber City	Restaurant	18.68	Questionable	No	No	No	Personal	No explanation	D	
0107	Visa 0863	2011	4/20/2011	Wednesday	The Hub Cafe - Heber City	Restaurant	22.64	Questionable	No	No	No	Personal	No explanation	D	
3/5SD-0050	Cap One 3923	2011	4/21/2011	Thursday	Chick's Cafe - Heber City	Restaurant	28.02	Questionable	No	No	No	Personal	No explanation	D	
0107	Visa 0863	2011	4/25/2011	Monday	Don Pedros Family Mexican Heber	Restaurant	43.32	Questionable	No	No	No	Personal	No explanation	D	
3/5SD-0050	Cap One 2520	2011	4/26/2011	Tuesday	Subway - Heber City	Restaurant	33.63	Questionable	No	No	No	Personal	No explanation	D	
0108	Visa 0863	2011	5/2/2011	Monday	The Hub Cafe - Heber City	Restaurant	23.92	Questionable	No	No	No	Personal	No explanation	D	
0112	Visa 0863	2011	9/29/2011	Thursday	Interest fee	Finance Charges	36.56	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
3/5SD-1171	Zion 5358	2012	8/2/2012	Thursday	National Instruments Corpni.com	Misc	2,248.92	Reasonable	Yes	Yes	Yes	Business	Internet Autopay	G	
0113	Visa 0863	2011	9/29/2011	Thursday	HMS*Hughes Net.com	Internet	201.85	Reasonable	No	No	No	Business	Internet Autopay	G	
3/5SD-0050	Cap One 2520	2011	5/5/2011	Thursday	Don Pedros Family Mexican Heber	Restaurant	43.01	Questionable	No	No	No	Personal	No explanation	D	
3/5SD-0051	Cap One 2520	2011	5/24/2011	Tuesday	Goodwood Barbeque Draper, UT	Restaurant	38.97	Questionable	No	No	No	Personal	No explanation	D	
0109	Visa 0863	2011	5/26/2011	Thursday	Don Pedros Family Mexican Heber	Restaurant	42.32	Questionable	No	No	No	Personal	No explanation	D	
0109	Visa 0863	2011	6/7/2011	Thursday	Taco Time - Heber City	Restaurant	27.16	Questionable	No	No	No	Personal	No explanation	D	
3/5SD-0051	Cap One 2520	2011	6/6/2011	Monday	Don Pedros Family Mexican Heber	Restaurant	28.56	Questionable	No	No	No	Personal	No explanation	D	
3/5SD-0051	Cap One 2520	2011	6/9/2011	Thursday	Don Pedros Family Mexican Heber	Restaurant	28.54	Questionable	No	No	No	Personal	No explanation	D	
3/5SD-0052	Cap One 3923	2011	6/15/2011	Wednesday	Taco Time - Heber City	Restaurant	19.27	Questionable	No	No	No	Personal	No explanation	D	
3/5SD-0052	Cap One 2520	2011	6/28/2011	Tuesday	Don Pedros Family Mexican Heber	Restaurant	40.32	Questionable	No	No	No	Personal	No explanation	D	
0113	Visa 0863	2011	10/17/2011	Monday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0113	Visa 0863	2011	10/17/2011	Monday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0110	Visa 0863	2011	10/17/2011	Monday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
3/5SD-0057	Cap One 5994	2011	10/19/2011	Wednesday	Verizon WRLS Orem, UT	Asset	40.13	Questionable	No	No	No	Personal	No explanation	D	
							32.10	Questionable	No	No	No	Business	Verizon	F	





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0115	Visa 0863	2011	12/13/2011	Tuesday	Wendy's - Beaver Ut	Restaurant	14.75	Questionable	No	No	No	Personal	Per diem paid	H	F
JSSD-0059	Cap One 3923	2012	1/5/2012	Thursday	Atlys - Heber City	Restaurant	-181.07	Questionable	No	No	No	Personal	Per diem paid	H	F
0115	Visa 0863	2011	12/14/2011	Wednesday	SO PT Silverado Steakhouse - LV, NV	Restaurant	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0115	Visa 0863	2011	12/16/2011	Friday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0115	Visa 0863	2011	12/16/2011	Friday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
JSSD-0057	Cap One 5994	2011	12/16/2011	Saturday	Cesar's Place ADV RVSN Las Vegas	Travel	(124.32)	Questionable	No	No	No	Business	Hotel Refund	F	
0116	Visa 0863	2012	1/17/2012	Tuesday	McDonald's - Heber City	Restaurant	13.70	Questionable	No	No	No	Personal	No explanation	D	
0115	Visa 0863	2011	12/17/2011	Saturday	Caesars Hotel & Casino - Las Vegas	Travel	600.06	Questionable	No	No	No	Business	Appears to be business travel but no explanation	F	
0117	Visa 0863	2012	2/1/2012	Wednesday	Interest fee	Finance Charges	45.45	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0115	Visa 0863	2012	1/21/2012	Wednesday	Caesars Hotel & Casino - Las Vegas	Travel	12.97	Questionable	No	No	No	Personal	Appears to be room service	F	
0116	Visa 0863	2012	1/23/2012	Monday	Wendy's - Heber City	Restaurant	20.30	Questionable	No	No	No	Personal	No explanation	D	
JSSD-0059	Cap One 5994	2011	12/19/2011	Monday	The UPS Store	Misc	26.36	Questionable	No	No	No	Business	Shipping	F	
0117	Visa 0863	2012	2/1/2012	Wednesday	Don Pedros Family Mexican Heber	Restaurant	39.23	Questionable	No	No	No	Personal	No explanation	D	
0117	Visa 0863	2012	2/1/2012	Wednesday	Don Pedros Family Mexican Heber	Restaurant	68.56	Questionable	No	No	No	Personal	No explanation	D	
0115	Visa 0863	2011	12/29/2011	Thursday	Interest fee	Finance Charges	21.58	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0116	Visa 0863	2012	1/29/2012	Thursday	HMS*Hughes Net.com	Internet	201.86	Reasonable	No	No	No	Business	Internet Autopay	G	
0117	Visa 0863	2012	2/1/2012	Wednesday	Atlys - Heber City	Restaurant	24.80	Questionable	No	No	No	Personal	No explanation	D	
0117	Visa 0863	2012	2/1/2012	Wednesday	Little America -SLC	Restaurant	40.62	Questionable	No	No	No	Personal	No explanation	D	
0117	Visa 0863	2012	2/1/2012	Wednesday	Don Pedros Family Mexican Heber	Restaurant	29.04	Questionable	No	No	No	Personal	No explanation	D	
0117	Visa 0863	2012	2/1/2012	Wednesday	Soldier Hollow Grill Midway, UT	Restaurant	50.80	Questionable	No	No	No	Personal	No explanation	D	
JSSD-0060	Cap One 3923	2012	2/22/2012	Wednesday	Los 2 Lagos - Heber City	Restaurant	51.34	Questionable	No	No	No	Personal	No explanation	D	
JSSD-0060	Cap One 3923	2012	2/23/2012	Thursday	Don Pedros Family Mexican Heber	Restaurant	55.09	Questionable	No	No	No	Personal	No explanation	D	
0118	Visa 0863	2012	2/27/2012	Monday	Don Pedros Family Mexican Heber	Restaurant	43.81	Questionable	No	No	No	Personal	No explanation	D	
0116	Visa 0863	2012	3/5/2012	Monday	Don Pedros Family Mexican Heber	Restaurant	28.56	Questionable	No	No	No	Business	Autopay - No contracts reviewed	G	
0116	Visa 0863	2012	1/17/2012	Tuesday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Personal	No explanation	D	
0118	Visa 0863	2012	3/6/2012	Tuesday	Soldier Hollow Grill Midway, UT	Restaurant	29.93	Questionable	No	No	No	Personal	No explanation	D	
0118	Visa 0863	2012	3/7/2012	Wednesday	Chicks Cafe - Heber City	Restaurant	26.39	Questionable	No	No	No	Business	Autopay - No contracts reviewed	G	
0116	Visa 0863	2012	1/17/2012	Tuesday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0116	Visa 0863	2012	1/17/2012	Tuesday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Personal	No explanation	D	
0119	Visa 0863	2012	3/28/2012	Wednesday	Don Pedros Family Mexican Heber	Restaurant	42.81	Questionable	No	No	No	Personal	No explanation	D	
0119	Visa 0863	2012	3/30/2012	Friday	Chicks Cafe - Heber City	Restaurant	28.61	Questionable	No	No	No	Personal	No explanation	D	
0119	Visa 0863	2012	4/3/2012	Tuesday	Don Pedros Family Mexican Heber	Restaurant	42.20	Questionable	No	No	No	Business	Internet Autopay	D	
0116	Visa 0863	2012	1/29/2012	Sunday	HMS*Hughes Net.com	Internet	201.86	Reasonable	No	No	No	Business	Internet Autopay	G	
0119	Visa 0863	2012	4/5/2012	Thursday	Don Pedros Family Mexican Heber	Restaurant	54.80	Questionable	No	No	No	Personal	No explanation	D	
0117	Visa 0863	2012	2/1/2012	Wednesday	Sears Dealer - Heber	Asset	382.44	Questionable	No	No	No	Personal	Statement cutoff and hard to read	F	
0117	Visa 0863	2012	2/1/2012	Wednesday	Sears Dealer - Heber	Asset	289.94	Questionable	No	No	No	Personal	Statement cutoff and hard to read	F	
0119	Visa 0863	2012	4/19/2012	Thursday	Don Pedros Family Mexican Heber	Restaurant	41.30	Questionable	No	No	No	Personal	No explanation	D	
JSSD-1150	Zion 5358	2012	4/25/2012	Wednesday	Don Pedros Family Mexican Heber	Restaurant	40.71	Questionable	No	No	No	Personal	No explanation	D	
0120	Visa 0863	2012	5/3/2012	Thursday	Wendy's - Heber City	Restaurant	20.00	Questionable	No	No	No	Personal	Round number...gift card??	D	
JSSD-1157	Zion 5358	2012	5/15/2012	Thursday	Dickey's Heber City, UT	Restaurant	45.83	Questionable	No	No	No	Personal	No explanation	D	
JSSD-1157	Zion 5358	2012	5/17/2012	Thursday	Red Juana Salt Lake City, UT	Restaurant	85.76	Questionable	No	No	No	Personal	No explanation	D	
0117	Visa 0863	2012	2/1/2012	Wednesday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0117	Visa 0863	2012	2/1/2012	Wednesday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0117	Visa 0863	2012	2/1/2012	Wednesday	ADT Security Services	Security	23.78	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
JSSD-1157	Zion 5358	2012	5/24/2012	Thursday	Don Pedros Family Mexican Heber	Restaurant	58.73	Questionable	No	No	No	Personal	No explanation	D	
0121	Visa 0863	2012	6/6/2012	Wednesday	Taco Time - Heber City	Restaurant	20.55	Questionable	No	No	No	Personal	No explanation	D	
JSSD-1157	Zion 5358	2012	6/11/2012	Monday	Don Pedros Family Mexican Heber	Restaurant	57.48	Questionable	No	No	No	Personal	No explanation	D	
JSSD-1162	Zion 5358	2012	6/18/2012	Monday	Subway - Heber City	Restaurant	29.35	Questionable	No	No	No	Personal	No explanation	D	

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JSD-1162	Zion 5358	2012	6/19/2012	Tuesday	Red Rock Junction, LC Park City, UT	Restaurant	49.43	Questionable	No	No	No	Personal	No explanation	D	
JSD-1162	Zion 5358	2012	7/9/2012	Monday	Don Pedros Family Mexican Heber	Restaurant	40.71	Questionable	No	No	No	Personal	No explanation	D	
JSD-1164	Zions 5457	2012	7/10/2012	Tuesday	Subway	Restaurant	30.08	Questionable	No	No	No	Personal	No explanation	D	
JSD-0060	Cap One 5994	2012	2/28/2012	Tuesday	Crystal Inn - St George, UT	Travel	379.12	Questionable	No	No	No	Business	What conference?	F	
0118	Visa 0863	2012	2/28/2012	Tuesday	USU Conference Inst	Misc	600.00	Questionable	No	No	No	Business	What was purchased? No documentation.	F	
0118	Visa 0863	2012	2/28/2012	Tuesday	WM Supercenter - Heber City	Misc	26.92	Questionable	No	No	No	Business	Internet Autopay	G	
0118	Visa 0863	2012	2/29/2012	Wednesday	HMS+Hughes Net.com	Internet	201.86	Reasonable	No	No	No	Business	No explanation	D	
JSD-1171	Zion 5358	2012	7/17/2012	Tuesday	Los 2 Lagos Heber, UT	Restaurant	36.35	Questionable	No	No	No	Personal	No explanation	D	
JSD-1080	Cap One 5994	2012	3/3/2012	Saturday	Crystal Inn - St George, UT	Travel	379.12	Questionable	No	No	No	Business	No explanation	F	
0122	Visa 0863	2012	7/19/2012	Wednesday	Los 2 Lagos - Heber City	Restaurant	29.18	Questionable	No	No	No	Personal	No explanation	D	
0122	Visa 0863	2012	7/25/2012	Wednesday	Don Pedros Family Mexican Heber	Restaurant	65.70	Questionable	No	No	No	Personal	No explanation	D	
JSD-0060	Cap One 3923	2012	3/6/2012	Tuesday	U.S. Bank Supply	Misc	28.90	Questionable	No	No	No	Business	U.S. Bank	F	
JSD-1171	Zion 5358	2012	7/31/2012	Tuesday	Wendy's - Heber City	Restaurant	31.23	Questionable	No	No	No	Personal	No explanation	D	
JSD-1171	Zion 5358	2012	8/18/2012	Saturday	Wendy's - Heber City	Restaurant	41.51	Questionable	Yes	Yes	No	Personal	Saturday at 9:48 PM	D	
JSD-1178	Zions 5457	2012	8/21/2012	Tuesday	Don Pedros Family Mexican Heber, UT	Restaurant	38.23	Reasonable	Yes	Yes	No	Business	Impact fee study	D	
JSD-1180	Zion 5358	2012	8/28/2012	Tuesday	Don Pedros Family Mexican Heber	Restaurant	38.03	Reasonable	Yes	Yes	No	Business	Discussion regarding financial staff	D	
0118	Visa 0863	2012	3/12/2012	Monday	Chuck a rama - St. George	Restaurant	32.35	Questionable	No	No	No	Personal	Per diem paid	H	F
0118	Visa 0863	2012	3/13/2012	Tuesday	Players Sports Grill - St. George	Restaurant	54.80	Questionable	No	No	No	Personal	Per diem paid	H	F
JSD-1180	Zion 5358	2012	9/5/2012	Wednesday	Bambara Restaurant Salt Lake City	Restaurant	65.70	Reasonable	Yes	Yes	No	Business	Lunch with attorneys about Red Ledges	D	
0118	Visa 0863	2012	3/14/2012	Wednesday	Denny's - St. George	Restaurant	26.04	Questionable	No	No	No	Personal	Per diem paid	H	F
JSD-0061	Cap One 3923	2012	3/16/2012	Friday	Hilton Garden Inn - St. George	Travel	597.68	Questionable	No	No	No	Business	Travel	F	
0118	Visa 0863	2012	3/16/2012	Friday	Hilton Garden Inn - St. George	Travel	642.24	Questionable	No	No	No	Business	Appears to be business travel but no explanation	F	
0118	Visa 0863	2012	3/16/2012	Friday	Hilton Garden Inn - St. George	Travel	642.24	Questionable	No	No	No	Business	Appears to be business travel but no explanation	F	
0118	Visa 0863	2012	3/16/2012	Friday	ADT Security Services	Security	26.57	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
JSD-0178	Zion 5358	2012	9/17/2012	Monday	Plaza Power Sports	Misc	177.44	Reasonable	Yes	Yes	No	Business	ATV dealer Invoice 88008	G	
0118	Visa 0863	2012	3/16/2012	Friday	ADT Security Services	Security	26.57	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0118	Visa 0863	2012	3/16/2012	Friday	ADT Security Services	Security	26.57	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0118	Visa 0863	2012	3/16/2012	Friday	WM Supercenter - Heber City	Misc	18.02	Questionable	No	No	No	Business	What was purchased? No documentation.	F	
JSD-1178	Zions 5457	2012	9/6/2012	Thursday	Don Pedros Family Mexican Heber, UT	Restaurant	34.91	Reasonable	Yes	Yes	No	Business	Meeting about Red Ledges and MIT: Dan, Jay,	D	
0123	Visa 0863	2012	9/10/2012	Monday	Don Pedros Family Mexican Heber	Restaurant	37.55	Questionable	No	No	No	Business	Dough, Darrel	D	
JSD-0178	Zion 5358	2012	9/13/2012	Thursday	Don Pedros Family Mexican Heber	Restaurant	40.71	Reasonable	Yes	Yes	No	Business	No explanation	D	
JSD-0178	Zion 5358	2012	9/25/2012	Tuesday	Don Pedros Family Mexican Heber	Restaurant	40.71	Questionable	Yes	Yes	No	Business	Lunch meeting re: collaboration efforts	D	
0124-125	Visa 0863	2012	9/28/2012	Friday	Subway - Heber City	Restaurant	20.52	Questionable	No	No	No	Personal	No explanation	D	
0124-125	Visa 0863	2012	10/22/2012	Monday	Don Pedros Family Mexican Heber	Restaurant	40.71	Questionable	No	No	No	Personal	No explanation	D	
0124-125	Visa 0863	2012	10/26/2012	Friday	Don Pedros Family Mexican Heber	Restaurant	37.66	Questionable	No	No	No	Personal	No explanation	D	
0119	Visa 0863	2012	3/29/2012	Thursday	HMS+Hughes Net.com	Internet	201.86	Questionable	No	No	No	Business	Internet Autopay	G	
JSD-1196	Zion 5358	2012	11/13/2012	Tuesday	Soldier Hollow Grill Midway, UT	Restaurant	32.80	Questionable	Yes	Yes	No	Personal	Dinner at 8:09	D	
0126-129	Visa 0863	2012	11/14/2012	Wednesday	Loco Lizard Cantina - Park City	Restaurant	66.97	Questionable	Yes	Yes	No	Business	No explanation	D	
0119	Visa 0863	2012	4/2/2012	Monday	WM Supercenter - Heber City	Asset	43.53	Questionable	No	No	No	Business	What was purchased? No documentation.	F	
JSD-1196	Zion 5358	2012	11/15/2012	Thursday	Gateway Grille Karnas, UT	Restaurant	43.35	Reasonable	Yes	Yes	No	Business	All day auditor tour	D	
0130-132	Visa 0863	2012	12/3/2012	Monday	Chick's Café - Heber City	Restaurant	41.41	Reasonable	Yes	Yes	No	Business	Appears to be lunch with someone from Wells Fargo.	D	
JSD-1196	Zion 5358	2012	12/4/2012	Tuesday	Spin Café - Heber City	Restaurant	50.10	Reasonable	Yes	Yes	No	Business	Steve Capson, Darrel, Dan meeting about water	D	
JSD-0193	Zion 5358	2012	12/31/2012	Monday	Spin Café - Heber City	Restaurant	36.18	Questionable	Yes	Yes	No	Personal	No explanation	D	
0119	Visa 0863	2012	4/9/2012	Monday	Valley Kubota - Heber City	Misc	50.94	Questionable	No	No	No	Business	What was purchased? No documentation.	F	
0119	Visa 0863	2012	4/16/2012	Monday	Oreilly Auto Parts - Heber City	Misc	5.30	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	

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0121	Visa 0863	2012	6/27/2012	Wednesday	Statement Copy Fee	Finance Charges	3.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0119	Visa 0863	2012	4/16/2012	Monday	ADT Security Services	Security	26.57	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0119	Visa 0863	2012	4/16/2012	Monday	ADT Security Services	Security	26.57	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0119	Visa 0863	2012	4/16/2012	Monday	ADT Security Services	Security	26.57	Reasonable	No	No	No	Business	What was purchased? - No documentation.	F	
0119	Visa 0863	2012	4/16/2012	Monday	WM Supercenter - Heber City	Asset	53.10	Questionable	No	No	No	Business	What was purchased? - No documentation.	F	
0119	Visa 0863	2012	4/16/2012	Monday	Chicks Café - Heber City	Restaurant	33.51	Questionable	Yes	No	No	Personal	No explanation	D	
JSSD-0193	Zion 5358	2013	1/3/2013	Thursday	Chicks Café - Heber City	Restaurant	24.31	Questionable	Yes	No	No	Personal	No explanation	D	
JSSD-0193	Zion 5358	2013	1/10/2013	Thursday	Don Pedros Family Mexican Heber	Restaurant	39.14	Questionable	Yes	No	No	Personal	No explanation	D	
JSSD-0193	Zion 5358	2013	1/10/2013	Thursday	HNS Hughes Net.com	Internet	201.86	Reasonable	No	No	No	Business	Internet Autopay	G	
0120	Visa 0863	2012	4/29/2012	Sunday	Loco Lizard Cantina - Park City	Restaurant	44.59	Questionable	Yes	Yes	No	Personal	No explanation	D	
JSSD-0203	Zion 5358	2013	1/14/2013	Monday	Chicks Café - Heber City	Restaurant	35.58	Reasonable	Yes	No	No	Personal	No explanation	D	
JSSD-0203	Zion 5358	2013	1/29/2013	Thursday	Chicks Café - Heber City	Restaurant	31.83	Reasonable	Yes	No	No	Personal	Meet with who...to discuss project?	D	
0136-139	Visa 0863	2013	1/29/2013	Thursday	Chicks Café - Heber City	Restaurant	24.85	Questionable	No	No	No	Personal	No explanation	D	
0136-139	Visa 0863	2013	2/7/2013	Thursday	SIC Parking Stations	Misc.	4.00	Questionable	N/A	N/A	N/A	Business	Lunch meeting Mayflower issues with Stan	G	
JSSD-1180	Zion 5358	2012	9/5/2012	Wednesday	002 Red Rock Junction Park City	Restaurant	38.53	Reasonable	Yes	No	Yes	Business	Castleton	D	
JSSD-0203	Zion 5358	2013	2/11/2013	Monday	Chicks Café - Heber City	Restaurant	35.58	Questionable	No	No	No	Personal	No explanation	D	
0136-139	Visa 0863	2012	2/12/2013	Tuesday	Late Fee	Finance Charges	39.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0122	Visa 0863	2012	7/25/2012	Wednesday	Romano's Provo, UT	Restaurant	51.37	Reasonable	Yes	No	Yes	Business	Meeting in Provo	D	
JSSD-0211	Zion 5358	2013	2/19/2013	Tuesday	Wendy's - Heber City	Restaurant	25.35	Questionable	No	No	No	Personal	No explanation	D	
JSSD-0211	Zion 5358	2013	2/28/2013	Thursday	Don Pedros Family Mexican Heber	Restaurant	63.00	Reasonable	Yes	No	Yes	Business	Meeting with Mayor, others	D	
JSSD-0211	Zion 5358	2013	3/6/2013	Wednesday	Chicks Café - Heber City	Restaurant	38.26	Questionable	Yes	No	No	Personal	No explanation	D	
JSSD-0234	Zion 5358	2013	3/14/2013	Thursday	Chicks Café - Heber City	Restaurant	25.34	Questionable	Yes	No	No	Personal	Appears to be lunch for two. No names or description of meeting noted.	D	
0140-144	Visa 0863	2013	3/25/2013	Monday	Don Pedros Family Mexican Heber	Restaurant	30.73	Reasonable	Yes	No	Yes	Business	Meeting for Area C bond	D	
JSSD-0234	Zion 5358	2013	3/26/2013	Tuesday	Chicks Café - Heber City	Restaurant	36.75	Questionable	Yes	No	No	Personal	Appears to be lunch for two. No names or description of meeting noted.	D	
0145-148	Visa 0863	2013	4/9/2013	Tuesday	Don Pedros Family Mexican Heber	Restaurant	36.94	Questionable	Yes	No	No	Personal	Appears to be lunch for two. No names or description of meeting noted.	D	
0145-148	Visa 0863	2013	4/11/2013	Thursday	Wendy's - Heber City	Restaurant	24.60	Questionable	No	No	No	Personal	No explanation	D	
JSSD-0241	Zion 5358	2013	4/23/2013	Tuesday	Don Pedros Family Mexican Heber	Restaurant	35.57	Questionable	Yes	No	No	Personal	Appears to be lunch for two. No names or description of meeting noted.	D	
0145-148	Visa 0863	2013	4/24/2013	Wednesday	Dickey's Heber City, UT	Restaurant	37.07	Questionable	Yes	No	No	Personal	Appears to be lunch for two. No names or description of meeting noted.	D	
JSSD-0241	Zion 5358	2013	5/1/2013	Wednesday	Loco Lizard Cantina - Park City	Restaurant	39.25	Reasonable	Yes	No	Yes	Business	Appears to be lunch with someone about master plan for JSSD.	D	
0149-153	Visa 0863	2013	5/6/2013	Monday	Kneaders - Heber City	Restaurant	135.05	Questionable	Yes	Yes	No	Personal	Purchased late afternoon. No description or attendees.	D	
0149-153	Visa 0863	2013	5/14/2013	Tuesday	ADT Security Services	Security	26.57	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0120	Visa 0863	2012	5/16/2012	Wednesday	Radisson Salt Lake	Restaurant	42.67	Questionable	No	No	No	Personal	No explanation	D	
0149-153	Visa 0863	2012	5/16/2012	Wednesday	ADT Security Services	Security	26.57	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0154-160	Visa 0863	2013	5/16/2012	Wednesday	Arbys - Heber City	Restaurant	25.23	Questionable	No	No	No	Personal	No explanation	D	
0154-160	Visa 0863	2013	5/29/2013	Wednesday	Loco Lizard Cantina - Park City	Restaurant	44.61	Questionable	Yes	No	No	Personal	Appears to be lunch...no description	D	
JSSD-0261	Zions 5457	2013	6/4/2013	Tuesday	Dick's Heber City, UT	Restaurant	266.78	Questionable	Yes	Yes	Yes	Business	No explanation	D	
JSSD-0261	Zions 5457	2013	6/19/2013	Wednesday	Don Pedros Family Mexican Heber	Restaurant	55.87	Reasonable	Yes	No	Yes	Business	Meeting for RSSD Master Plan	D	
JSSD-0259	Zion 5358	2013	7/1/2013	Monday	Uth Geological Survey Salt Lake City	Misc.	76.67	Reasonable	Yes	No	No	Business	Attorney meeting about water policy	G	
JSSD-1157	Zion 5358	2012	5/16/2012	Wednesday	Market Street Grill Unive Salt Lake	Restaurant	117.17	Reasonable	Yes	No	Yes	Business	Meeting about Mayflower and Triple crown	D	
JSSD-0265	Zion 5358	2013	8/1/2013	Thursday	Don Pedros Family Mexican Heber	Restaurant	26.47	Reasonable	Yes	No	Yes	Business	Internet Autopay	G	
JSSD-0242	Zion 5358	2013	9/16/2013	Monday	HNS Hughes Net.com	Internet	201.86	Reasonable	No	No	No	Business	No explanation	D	
0120	Visa 0863	2012	5/29/2012	Tuesday	Gateway Grill - Kamas	Restaurant	262.42	Questionable	Yes	Yes	No	Personal	No explanation	D	



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JSSD-0282	Zion 5358	2013	10/2/2013	Tuesday	Don Pedros Family Mexican Heber	Restaurant	48.74	Reasonable	Yes	No	Yes	Business	Dam inspection	D	
JSSD-0282	Zion 5358	2013	10/9/2013	Wednesday	Dickey's Heber City, UT	Restaurant	32.72	Reasonable	Yes	No	Yes	Business	Meeting about Mayflower bond payment, water issues, etc.	D	
JSSD-0299	Zion 5358	2013	10/21/2013	Monday	café Rio Mexican Grill Heber	Restaurant	26.71	Reasonable	Yes	Yes	Yes	Business	Meeting	D	
0168-169	Visa 0863	2013	10/24/2013	Thursday	Jimmy Johns - Heber City	Restaurant	37.54	Reasonable	Yes	Yes	Yes	Business	Meeting with IT guys. Why over lunch and not at the office?	D	
JSSD-0299	Zion 5358	2013	10/24/2013	Thursday	Burger King Salt Lake city, UT	Restaurant	14.19	Reasonable	Yes	Yes	Yes	Business	Meeting with Ballard about dispositions	D	
JSSD-0299	Zion 5358	2013	11/4/2013	Monday	Chicks Café - Heber City	Restaurant	52.82	Reasonable	Yes	Yes	Yes	Business	Meeting with board members about Mayflower, etc	D	
0170-172	Visa 0863	2013	11/5/2013	Tuesday	Loco Lizard Cantina - Park City	Restaurant	69.51	Questionable	No	No	No	Personal	No explanation	D	
0121	Visa 0863	2012	6/16/2012	Saturday	ADT Security Services	Security	26.57	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0121	Visa 0863	2012	6/16/2012	Saturday	ADT Security Services	Security	26.57	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0121	Visa 0863	2012	6/16/2012	Saturday	ADT Security Services	Security	26.57	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0170-172	Visa 0863	2013	11/6/2013	Wednesday	Don Pedros Family Mexican Heber	Restaurant	55.99	Questionable	No	No	No	Personal	No explanation	D	
0170-172	Visa 0863	2013	11/27/2013	Wednesday	Chicks Café - Heber City	Restaurant	27.53	Questionable	No	No	No	Personal	No explanation	D	
0171-173-175	Visa 0863	2013	12/2/2013	Monday	Jimmy Johns - Heber City	Restaurant	34.06	Reasonable	Yes	Yes	Yes	Business	Meeting with someone to talk about the master plan. Why over lunch and not at the office?	D	
JSSD-0313	Zion 5358	2013	12/4/2013	Wednesday	Dickey's Heber City, UT	Restaurant	38.61	Questionable	No	No	No	Personal	No explanation	D	
0075	Visa 0863	2009	2/26/2009	Thursday	Simply Mac	Asset	509.64	Questionable	No	No	No	Business	What was purchased? No documentation.	F	
0136-139	Visa 0863	2013	2/19/2013	Thursday	Sportsmans Warehouse - Provo	Asset	125.94	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	
0084-85	Cap One 5994	2010	8/20/2010	Friday	The Buckle	Misc	83.34	Questionable	No	No	No	Personal	No business purpose documentation	F	
0084-85	Visa 0863	2009	12/8/2009	Tuesday	Advantage Legal Seminars	Misc	177.00	Questionable	No	No	No	Personal	Appears to be CPE for attorney	G	
0098-99	Visa 0863	2010	12/9/2009	Wednesday	National Business Institute	Misc	355.00	Questionable	No	No	No	Personal	Appears to be CPE for attorney	G	
0098-99	Visa 0863	2010	7/1/2010	Thursday	Utah State Bar Licensing	Misc	560.00	Questionable	No	No	No	Personal	Appears to be to maintain personal license	G	
0122	Visa 0863	2012	6/29/2012	Friday	HNS*Hughes Net.com	Internet	201.86	Reasonable	No	No	No	Business	Internet Autopay	G	
0101	Visa 0863	2010	9/17/2010	Friday	American Bar Association - IL	Misc	62.95	Questionable	No	No	No	Personal	Appears to be to maintain personal membership	G	
JSSD-1196	Zion 5358	2012	11/29/2012	Thursday	Staples Park City, UT	Misc	139.15	Reasonable	Yes	Yes	Yes	Business	System mechanic	G	
0102	Visa 0863	2010	9/30/2010	Thursday	CLE International - Denver, CO	Misc	1190.00	Questionable	No	No	No	Personal	Continuing Legal Education	G	
0109	Visa 0863	2011	6/21/2011	Tuesday	Utah State Bar Licensing	Misc	570.00	Questionable	No	No	No	Personal	Appears to be to maintain personal license	G	
0112	Visa 0863	2011	9/21/2011	Wednesday	American Bar Association - IL	Misc	1,004.00	Questionable	No	No	No	Personal	Appears to be to maintain personal membership	G	
JSSD-0057	Cap One 5994	2011	10/17/2011	Monday	CLE International - Denver, CO	Misc	1,485.00	Questionable	No	No	No	Personal	Continuing Law Education	G	
0121	Visa 0863	2012	6/11/2012	Monday	Utah State Bar Licensing	Misc	570.00	Questionable	No	No	No	Personal	Appears to be to maintain personal license	G	
JSSD-1180	Zion 5358	2012	10/4/2012	Wednesday	CLE International - Denver, CO	Misc	1,485.00	Questionable	No	No	No	Personal	Continuing Law Education	G	
JSSD-0178	Zion 5358	2012	10/4/2012	Thursday	CLE International - Denver, CO	Misc	1,135.00	Questionable	No	No	No	Business	Continuing Law Education	G	
0154-160	Visa 0863	2013	3/11/2013	Monday	Utah State Bar Licensing	Misc	570.00	Questionable	No	No	No	Personal	Appears to be to maintain personal license	G	
0154-160	Visa 0863	2013	6/6/2013	Thursday	Utah State Bar Licensing	Misc	15.00	Questionable	No	No	No	Personal	Appears to be to maintain personal license	G	
JSSD-0248	Zion 5358	2013	6/10/2013	Monday	Utah State Bar - Events UT	Misc	325.00	Questionable	No	No	No	Personal	Appears to be for personal event	G	
0122	Visa 0863	2012	7/16/2012	Monday	ADT Security Services	Security	26.57	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0122	Visa 0863	2012	7/16/2012	Monday	ADT Security Services	Security	26.57	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
JSSD-0248	Zion 5358	2013	6/10/2013	Monday	Utah State Bar - Events UT	Security	26.57	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0122	Visa 0863	2012	7/12/2012	Thursday	DTV*Direct TV Hardware	Misc	150.00	Questionable	No	No	No	Personal	Appears to be for personal event	G	
0122	Visa 0863	2012	7/12/2012	Thursday	DTV*Direct TV Hardware	Misc	21.20	Questionable	No	No	No	Personal	Improper use of public funds	G	
0123	Visa 0863	2012	7/18/2012	Wednesday	DTV*Direct Service	Misc	95.61	Questionable	No	No	No	Personal	Improper use of public funds	G	
0124-125	Visa 0863	2012	10/18/2012	Thursday	DTV*Direct Service	Misc	47.79	Questionable	No	No	No	Business	Appears to be TV for the office including HD.	G	
0126-129	Visa 0863	2012	11/18/2012	Sunday	DTV*Direct Service	Misc	61.60	Questionable	Yes	Yes	Yes	Business	Appears to be TV for the office including HD.	G	
0130-132	Visa 0863	2012	12/18/2012	Tuesday	DTV*Direct Service	Misc	61.61	Questionable	Yes	Yes	Yes	Business	Appears to be TV for the office including HD.	G	



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JSD-0196	Zion 5358	2012	12/14/2012	Wednesday	Caesar's Place ADV BSNV Las Vegas	Travel		Reasonable	No	No	No	Business		G	
0074	Via 0863	2008	2/12/2008	Saturday	Simply Mac	Asset	3,200.00	Questionable	No	No	No	Business	Saturday	F	
0130-132	Via 0863	2012	12/12/2012	Wednesday	SO PT Coronado Café - LV NV	Restaurant	40.29	Questionable	No	No	No	Personal	Per diem paid	H	F
0130-132	Via 0863	2012	12/12/2012	Wednesday	So PT Garden Buffet Las Vegas	Restaurant	15.03	Questionable	No	No	No	Personal	Per diem paid	H	F
0130-132	Via 0863	2012	12/13/2012	Thursday	So PT Garden Buffet Las Vegas	Restaurant	81.94	Questionable	No	No	No	Personal	Per diem paid	H	F
0130-132	Via 0863	2012	12/14/2012	Friday	So PT Garden Buffet Las Vegas	Restaurant	30.05	Questionable	No	No	No	Personal	Per diem paid	H	F
0067	Via 0863	2008	7/22/2008	Tuesday	SRP*Sinus Radio	Misc	121.97	Questionable	No	No	No	Personal	Improper use of public funds	G	
0130-132	Via 0863	2012	12/15/2012	Saturday	Caesars Hotel & Casino - Las Vegas	Travel	94.70	Questionable	No	No	No	Business	Appears to be business travel but no explanation	F	
JSD-0193	Zion 5358	2012	12/16/2012	Sunday	Caesars Hotel & Casino - Las Vegas	Travel	(127.68)	Questionable	No	No	No	Business		F	
JSD-0193	Zion 5358	2012	12/16/2012	Sunday	Caesars Hotel & Casino - Las Vegas	Travel	(133.04)	Questionable	No	No	No	Business		F	
0080	Via 0863	2009	8/10/2009	Monday	SRP*Sinus Radio	Misc	144.65	Questionable	No	No	No	Personal	Improper use of public funds	G	
JSD-0193	Zion 5358	2012	12/16/2012	Sunday	Caesars Hotel & Casino - Las Vegas	Travel	(127.68)	Questionable	No	No	No	Business		F	
JSD-0193	Zion 5358	2012	12/16/2012	Sunday	Caesars Hotel & Casino - Las Vegas	Travel	(127.68)	Questionable	No	No	No	Business		F	
JSD-0193	Zion 5358	2012	12/16/2012	Sunday	Caesars Hotel & Casino - Las Vegas	Travel	(127.68)	Questionable	No	No	No	Business		F	
0136-139	Via 0863	2013	2/27/2013	Wednesday	Interest fee	Finance Charges	5.51	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
JSD-0193	Zion 5358	2012	12/16/2012	Sunday	Caesars Hotel & Casino - Las Vegas	Travel	(127.68)	Questionable	No	No	No	Business		F	
JSD-0193	Zion 5358	2012	12/16/2012	Sunday	Caesars Hotel & Casino - Las Vegas	Travel	(150.08)	Questionable	No	No	No	Business		F	
JSD-0211	Zion 5358	2013	3/2/2013	Saturday	Hilton Garden Inn - St. George	Travel	664.56	Reasonable	Yes	Yes	No	Business	Travel	G	
JSD-0211	Zion 5358	2013	3/2/2013	Saturday	Hilton Garden Inn - St. George	Travel	664.56	Reasonable	Yes	Yes	No	Business	Travel	G	
JSD-0193	Zion 5358	2012	12/16/2012	Sunday	Caesars Hotel & Casino - Las Vegas	Travel	(383.04)	Questionable	No	No	No	Business		F	
0098-99	Via 0863	2010	7/10/2010	Saturday	SRP*Sinus Radio	Misc	174.51	Questionable	No	No	No	Personal	Improper use of public funds	G	
JSD-0193	Zion 5358	2012	12/16/2012	Sunday	Caesars Hotel & Casino - Las Vegas	Travel	(510.72)	Questionable	No	No	No	Business		F	
JSD-0282	Zion 5358	2013	10/11/2013	Friday	Utah Dept of Environment	Misc	100.00	Reasonable	Yes	Yes	No	Business	Exam for Eric Davis	G	
0110	Via 0863	2011	7/10/2011	Sunday	SRP*Sinus Radio	Misc	167.69	Questionable	No	No	No	Personal	Improper use of public funds	G	
0130-132	Via 0863	2012	12/17/2012	Monday	ADT Security Services	Security	26.57	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0164-167	Via 0863	2013	9/3/2013	Tuesday	Valley Kubota - Heber City	Asset	153.48	Reasonable	Yes	Yes	No	Business	Autopay - No contracts reviewed	G	
0130-132	Via 0863	2012	12/17/2012	Monday	ADT Security Services	Security	26.57	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0118	Via 0863	2012	3/11/2012	Sunday	SRP*Sinus Radio	Misc	241.36	Questionable	No	No	No	Personal	Improper use of public funds	G	
0122	Via 0863	2012	7/10/2012	Tuesday	SRP*Sinus Radio	Misc	185.96	Questionable	No	No	No	Personal	Improper use of public funds	G	
0140-144	Via 0863	2013	3/10/2013	Sunday	SRP*Sinus Radio	Misc	214.26	Questionable	No	No	No	Personal	Improper use of public funds	G	
0161-162	Via 0863	2013	7/10/2013	Wednesday	SRP*Sinus Radio	Misc	189.99	Questionable	No	No	No	Personal	Improper use of public funds	G	
0133-135	Via 0863	2013	1/16/2013	Wednesday	ADT Security Services	Security	26.57	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0133-135	Via 0863	2013	1/16/2013	Wednesday	ADT Security Services	Security	26.57	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0133-135	Via 0863	2013	1/16/2013	Wednesday	ADT Security Services	Security	26.57	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0168-169	Via 0863	2013	10/22/2013	Tuesday	SRP*Sinus Radio	Misc	228.61	Questionable	No	No	No	Personal	Improper use of public funds	G	
JSD-0022	Cap One 5994	2008	6/23/2008	Monday	UWU Lifelong Learning	Misc	84.00	Questionable	No	No	No	Personal	Continuing Education	F	
0063	Via 0863	2008	2/15/2008	Friday	Nelson and Sons	Misc	188.80	Questionable	No	No	No	Business	Fish food?	G	
0136-139	Via 0863	2013	2/16/2013	Saturday	ADT Security Services	Security	26.57	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0136-139	Via 0863	2013	2/16/2013	Saturday	ADT Security Services	Security	26.57	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0067	Via 0863	2008	6/26/2008	Thursday	Nelson and Sons	Misc	298.20	Questionable	No	No	No	Business	Fish food?	G	
JSD-0232	Zions 5457	2013	3/21/2013	Thursday	Wingate By Wyndham - St. George	Travel	352.36	Reasonable	Yes	Yes	No	Business		G	I
JSD-0232	Zions 5457	2013	3/21/2013	Thursday	Wingate By Wyndham - St. George	Travel	352.36	Reasonable	Yes	Yes	No	Business		G	I
0071	Via 0863	2008	11/4/2008	Tuesday	Nelson and Sons	Misc	202.80	Questionable	No	No	No	Business	Fish food?	G	
0079	Via 0863	2009	6/29/2009	Monday	Nelson and Sons	Misc	224.16	Questionable	No	No	No	Business	Fish food?	G	
JSD-0193	Zion 5358	2012	12/23/2012	Monday	SO PT Silverado Steakhouse - LV NV	Restaurant	488.85	Questionable	Yes	Yes	No	Business	Steak dinner for 10 - per diem paid	H	F
0092-93	Via 0863	2010	4/12/2010	Monday	Nelson and Sons	Misc	280.03	Questionable	No	No	No	Business	Fish food?	G	
0067	Via 0863	2008	6/27/2008	Friday	Home Depot - Park City	Asset	462.75	Questionable	No	No	No	Business	What was purchased? - No documentation.	I	

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0067	Visa 0863	2008	6/27/2008	Friday	Home Depot - Park City	Asset	0.06	Questionable	No	No	No	Business	What was purchased? No documentation.	I	
0069	Visa 0863	2008	8/29/2008	Friday	Home Depot - Park City	Asset	259.51	Questionable	No	No	No	Business	What was purchased? No documentation.	I	
J55D-0211	Zion 5358	2013	7/28/2013	Thursday	Hilton Garden Inn - St. George	Travel	488.26	Questionable	No	No	No	Business	What was purchased? No documentation.	F	
0070	Visa 0863	2008	10/23/2008	Thursday	Home Depot - Park City	Asset	190.11	Questionable	No	No	No	Business	What was purchased? No documentation.	I	
0084-85	Visa 0863	2009	12/9/2009	Wednesday	Home Depot - Park City	Asset	95.68	Questionable	No	No	No	Personal	What was purchased? No documentation.	I	
0100	Visa 0863	2010	8/9/2010	Monday	Home Depot - Park City	Asset	49.07	Questionable	No	No	No	Personal	What was purchased? No documentation.	I	
0101	Visa 0863	2010	9/13/2010	Monday	Home Depot - Park City	Asset	119.04	Questionable	No	No	No	Personal	What was purchased? No documentation.	I	
0140-144	Visa 0863	2013	3/19/2013	Tuesday	Players Sports Grill - St. George	Restaurant	87.55	Questionable	Yes	Yes	No	Personal	Per diem paid. Lunch receipt for 7 entries. No names or description.	H	F
0102	Visa 0863	2010	10/26/2010	Tuesday	C-A-I Ranch Stores American Fork	Asset	85.36	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	
0105	Visa 0863	2011	7/17/2011	Thursday	Home Depot - Park City	Asset	34.35	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	
0107	Visa 0863	2011	3/31/2011	Thursday	C-A-I Ranch Stores American Fork	Asset	606.69	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	
0108	Visa 0863	2011	5/10/2011	Tuesday	C-A-I Ranch Stores American Fork	Asset	1,851.89	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	
0140-144	Visa 0863	2013	3/16/2013	Saturday	ADT Security Services	Security	26.57	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0140-144	Visa 0863	2013	3/20/2013	Wednesday	Domino's - St. George	Restaurant	48.85	Questionable	Yes	Yes	No	Personal	Per diem paid. Dinner receipt. No names or description.	H	F
0140-144	Visa 0863	2013	3/20/2013	Wednesday	Players Sports Grill - St. George	Restaurant	50.93	Questionable	Yes	Yes	No	Personal	Per diem paid. Lunch receipt for 3 entries. No names or description.	H	F
0140-144	Visa 0863	2013	3/16/2013	Saturday	ADT Security Services	Security	26.57	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0140-144	Visa 0863	2013	3/16/2013	Saturday	ADT Security Services	Security	26.57	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0108	Visa 0863	2011	5/10/2011	Tuesday	C-A-I Ranch Stores American Fork	Asset	246.51	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	
0140-144	Visa 0863	2013	3/19/2013	Tuesday	Batteries Plus - Washington, UT	Asset	69.04	Questionable	No	No	No	Business	What was purchased? No documentation.	F	
0140-144	Visa 0863	2013	3/21/2013	Thursday	Wingate By Wyndham - St. George	Travel	352.36	Reasonable	No	No	No	Business	Appears to be business travel but no explanation	F	I
0108	Visa 0863	2011	5/11/2011	Wednesday	C-A-I Ranch Stores American Fork	Asset	327.72	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	
J55D-0241	Zion 5358	2013	5/9/2013	Thursday	Domino's - St. George	Restaurant	34.94	Questionable	Yes	No	No	Business	Per diem paid. Travel	H	F
J55D-0050	Cap One 3923	2011	5/12/2011	Thursday	C-A-I Ranch Stores Spanish Fork, UT	Asset	449.44	Questionable	No	No	No	Personal	Merchandise Store	F	
0149-153	Visa 0863	2013	5/10/2013	Friday	Iggy's Sports Grill - St. George	Restaurant	45.91	Questionable	Yes	Yes	No	Personal	Per diem paid. One dollar difference from receipt to statement (NMEI)	H	F
J55D-0234	Zion 5358	2013	3/26/2013	Tuesday	PayPal AWWAINTERMO	Misc	345.00	Reasonable	No	No	No	Business	AWWA	G	
0145-148	Visa 0863	2013	4/16/2013	Tuesday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0110	Visa 0863	2011	6/29/2011	Wednesday	Home Depot - Park City	Asset	192.01	Questionable	No	No	No	Personal	What was purchased? No documentation.	I	
0110	Visa 0863	2011	6/30/2011	Thursday	Home Depot - Park City	Asset	209.58	Questionable	No	No	No	Personal	What was purchased? No documentation.	I	
0145-148	Visa 0863	2013	4/16/2013	Tuesday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0145-148	Visa 0863	2013	4/16/2013	Tuesday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0110	Visa 0863	2011	7/8/2011	Friday	Sweeney Enterprises - TX	Asset	753.34	Questionable	No	No	No	Personal	Automated feeding systems	F	
J55D-0273	Zion 5358	2013	9/12/2013	Thursday	Shorty's Diner Hailey, ID	Restaurant	36.50	Questionable	Yes	No	Yes	Business	Per diem paid. Meeting about rights; attorney issues	F	
0110	Visa 0863	2011	7/27/2011	Wednesday	Quality Ford - Tooele UT	Asset	780.00	Questionable	No	No	No	Personal	Was this equipment?	H	
0113	Visa 0863	2011	10/20/2011	Thursday	Home Depot - Park City	Asset	338.10	Questionable	No	No	No	Personal	What was purchased? No documentation.	I	
J55D-1152	Zion 5457	2012	4/25/2013	Thursday	Home Depot - Park City	Asset	72.84	Reasonable	No	No	No	Business	Kubota	G	
0113	Visa 0863	2011	10/25/2011	Thursday	Valley Kubota Heber City, UT	Asset	289.88	Questionable	No	No	No	Business	What was purchased? No documentation.	I	
0117	Visa 0863	2012	2/1/2012	Wednesday	Home Depot - Park City	Asset	360.09	Questionable	No	No	No	Personal	Statement cutoff and hard to read	H	
J55D-0243	Zion 5457	2013	5/8/2013	Wednesday	Creeker Barrel St. George, UT	Restaurant	25.35	Questionable	No	No	No	Business	per diem paid. Travel	G	
0149-153	Visa 0863	2013	5/8/2013	Wednesday	IC Mikeleons - Nephi	Restaurant	38.12	Questionable	No	No	No	Personal	Per diem paid	H	F
0120	Visa 0863	2012	5/15/2012	Tuesday	Home Depot - Park City	Asset	83.11	Questionable	No	No	No	Personal	What was purchased? No documentation.	I	
0149-153	Visa 0863	2012	5/11/2013	Saturday	Iggy's Sports Grill - St. George	Restaurant	30.58	Questionable	No	No	No	Personal	Per diem paid	H	F
0121	Visa 0863	2012	6/21/2012	Thursday	Home Depot - Park City	Asset	120.94	Questionable	No	No	No	Personal	What was purchased? No documentation.	I	
0149-153	Visa 0863	2013	5/16/2013	Thursday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0149-153	Visa 0863	2013	5/16/2013	Thursday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	

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0149-153	Visa 0863	2013	5/16/2013	Thursday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
JSSD-0250	Zions 5457	2013	5/20/2013	Monday	Staples - Park City	Asset	82.95	Questionable	No	No	No	Business	Office Supplies	F	
0063	Visa 0863	2008	1/26/2008	Saturday	BVI Bookstore	Misc	100.10	Questionable	No	No	No	Personal	Saturday	G	
0062	Visa 0863	2008	1/2/2008	Thursday	Barnes & Noble	Misc	42.69	Questionable	No	No	No	Personal	What was purchased? No documentation.	F	
0066	Cap One 5994	2008	3/30/2008	Thursday	Redbox DVD Heber, UT	Misc	1.06	Questionable	No	No	No	Personal	DVD	F	
JSSD-0248	Visa 0863	2013	5/10/2013	Wednesday	FedEx	Misc	17.21	Questionable	No	No	No	Business	1 adult	F	
JSSD-0248	Zion 5358	2013	6/5/2013	Wednesday	Expeda	Travel	133.61	Reasonable	Yes	Yes	No	Business	1 adult	G	
JSSD-0248	Zion 5358	2013	6/5/2013	Wednesday	Expeda	Travel	133.61	Reasonable	Yes	Yes	No	Business	2 adults	G	
JSSD-0248	Zion 5358	2013	5/29/2013	Wednesday	Caesar's Place ADV RSVN Las Vegas	Travel	131.04	Questionable	No	No	No	Business	Travel	F	
JSSD-0248	Zion 5358	2013	5/29/2013	Wednesday	Caesar's Place ADV RSVN Las Vegas	Travel	131.04	Questionable	No	No	No	Business	Travel	F	
JSSD-0248	Zion 5358	2013	5/29/2013	Wednesday	Caesar's Place ADV RSVN Las Vegas	Travel	131.04	Questionable	No	No	No	Business	Travel	F	
JSSD-0248	Zion 5358	2013	5/29/2013	Wednesday	Caesar's Place ADV RSVN Las Vegas	Travel	131.04	Questionable	No	No	No	Business	Travel	F	
JSSD-0248	Zion 5358	2013	5/29/2013	Wednesday	Caesar's Place ADV RSVN Las Vegas	Travel	131.04	Questionable	No	No	No	Business	Travel	F	
0140-144	Visa 0863	2013	3/25/2013	Monday	Wal-Mart - Heber City	Misc	38.17	Questionable	Yes	Yes	No	Personal	Two leather cell phone cases.	G	
0076	Visa 0863	2009	4/5/2009	Sunday	FedEx	Misc	14.89	Questionable	No	No	No	Business	Sunday	F	
JSSD-0201	Zions 5457	2013	10/15/2013	Tuesday	SO PT Silverado Steakhouse - LV NV	Restaurant	214.99	Questionable	Yes	No	No	Business	Per diem paid.	H	G
0154-160	Visa 0863	2013	6/25/2013	Tuesday	Wal-Mart - Heber City	Asset	89.19	Questionable	Yes	Yes	No	Business	Check for binoculars on asset listing.	G	
JSSD-0248	Zion 5358	2013	5/29/2013	Wednesday	Caesars Hotel & Casino - Las Vegas	Travel	131.04	Questionable	No	No	No	Business	Travel	F	
0076	Visa 0863	2009	4/19/2009	Sunday	FedEx	Misc	49.05	Questionable	No	No	No	Business	Sunday	F	
0079	Visa 0863	2009	7/12/2009	Sunday	FedEx	Misc	33.77	Questionable	No	No	No	Business	Sunday	F	
0079	Visa 0863	2009	7/19/2009	Sunday	FedEx	Misc	18.95	Questionable	No	No	No	Business	Sunday	F	
JSSD-0033	Cap One 5994	2009	7/19/2009	Sunday	FedEx	Misc	16.96	Questionable	No	No	No	Business	Sunday	F	
JSSD-0250	Zions 5457	2013	6/12/2013	Wednesday	Longline Images, Inc	Misc	84.95	Questionable	No	No	No	Personal	Graphic Design/ Printing on Sunday	F	
JSSD-0248	Zion 5358	2013	6/13/2013	Thursday	Best Buy Park City, UT	Asset	194.29	Questionable	No	No	No	Business	Hotel room refund	F	
0154-160	Visa 0863	2013	6/13/2013	Thursday	Expeda	Travel	133.61	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0154-160	Visa 0863	2013	6/17/2013	Monday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0154-160	Visa 0863	2013	6/17/2013	Monday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0154-160	Visa 0863	2013	6/26/2013	Wednesday	Wal-Mart - Heber City	Asset	41.86	Questionable	Yes	Yes	No	Business	More cables and various phone accessories.	G	
0154-160	Visa 0863	2013	6/27/2013	Monday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
JSSD-0259	Zion 5358	2013	6/26/2013	Wednesday	Delta Air Smith/ Kierstan	Travel	117.80	Reasonable	No	No	No	Business	Travel CASELLE accounting conference Las Vegas October 16 and 17, one way	G	
JSSD-0259	Zion 5358	2013	6/26/2013	Wednesday	Delta Air Barmoe/ Theresa	Travel	117.80	Reasonable	No	No	No	Business	Travel CASELLE accounting conference Las Vegas October 16 and 17, one way	G	
0084-85	Visa 0863	2009	12/20/2009	Sunday	FedEx	Misc	20.11	Questionable	No	No	No	Personal	Sunday	F	
JSSD-0259	Zion 5358	2013	6/26/2013	Wednesday	Delta Air Megaha/Ella	Travel	158.80	Reasonable	No	No	No	Business	Travel CASELLE accounting conference Las Vegas October 16 and 17, one way	G	
0154-160	Visa 0863	2013	6/13/2013	Thursday	Wasatch County Online	Misc	28.98	Reasonable	Yes	Yes	No	Business	Recording fee	G	
JSSD-1180	Zion 5358	2012	9/11/2012	Tuesday	Wasatch Office Supply Heber, UT	Misc	3.60	Reasonable	Yes	Yes	No	Business	Binder clips	G	
JSSD-0265	Zion 5358	2013	8/24/2013	Wednesday	Late fee	Finance Charges	39.00	Improper	N/A	N/A	N/A	Business	Improper use of public funds	A	
0084-85	Visa 0863	2009	12/20/2009	Sunday	FedEx	Misc	21.87	Questionable	No	No	No	Personal	Sunday	F	
0161-162	Visa 0863	2013	7/16/2013	Tuesday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0161-162	Visa 0863	2013	7/16/2013	Tuesday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
JSSD-0265	Zion 5358	2013	8/1/2013	Thursday	Sun Valley Corp. Sun Valley, ID	Travel	220.89	Questionable	No	No	No	Business	Autopay - No contracts reviewed	F	
0084-89	Visa 0863	2010	1/31/2010	Sunday	FedEx	Misc	49.22	Questionable	No	No	No	Personal	Sunday	F	



Ref#	Card	Calendar Year	Transaction Date	Day of the Week	Transaction Description	Category	Amount	Appears	Receipt Provided	Itemized	Written Comments on Receipt	Determination of Business or Personal	Determination Reason	Notes from 3JSSD8L-10	Notes from 3JSSD8L-40
JSSD-0271	Zion 5457	2013	8/30/2013	Friday	So Pt Hotel and Casino Las Vegas	Travel	66.08	Reasonable	Yes	Yes	No	Business	Travel	G	
JSSD-0265	Zion 5358	2013	8/1/2013	Thursday	Sun Valley Corp. Sun Valley, ID	Travel	220.89	Questionable	No	No	No	Business	Registration	F	
JSSD-0269	Zion 5358	2013	8/1/2013	Thursday	AWWA IMS	Misc	450.00	Questionable	No	No	No	Business	Per diem paid. Dinner, dinner for 4	F	G
JSSD-0301	Zion 5457	2013	10/16/2013	Wednesday	So Pt Baja Miguel Las Vegas	Restaurant	128.21	Questionable	Yes	Yes	No	Business	Registration	F	
JSSD-0265	Zion 5358	2013	8/10/2013	Saturday	AWWA IMS	Misc	450.00	Questionable	No	No	No	Business		F	
JSSD-0284	Zion 5457	2013	9/13/2013	Friday	Sun Valley Corp. Sun Valley, ID	Travel	441.78	Questionable	Yes	Yes	No	Business	House fixtures	F	
JSSD-0265	Zion 5358	2013	8/10/2013	Saturday	Enriched Housing LLC	Misc	27.80	Questionable	No	No	No	Business	Registration	F	
JSSD-0273	Zion 5358	2013	8/16/2013	Friday	American Waterworks	Misc	196.00	Questionable	No	No	No	Business	Autopay - No contracts reviewed	F	
0163	Visa 0863	2013	8/16/2013	Friday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business	Sunday	F	
0890-91	Visa 0863	2010	3/7/2010	Sunday	FedEx	Misc	20.65	Questionable	No	No	No	Personal	Autopay - No contracts reviewed	F	
0163	Cap One 5994	2010	8/16/2013	Friday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business	Autopay - No contracts reviewed	F	
	Cap One 5994	2010	6/20/2010	Sunday	Scrapbook.com	Misc	45.08	Questionable	No	No	No	Personal	No business purpose documentation; Sunday	F	
	Visa 0863	2013	7/28/2013	Wednesday	Google.com	Misc	26.95	Questionable	No	No	No	Personal	No explanation	F	
0163	Visa 0863	2013	9/16/2013	Monday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0164-167	Visa 0863	2013	9/16/2013	Monday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0103	Visa 0863	2010	11/13/2010	Saturday	Music DVM/DS - WA	Misc	0.99	Questionable	No	No	No	Personal	Music download??	F	
JSSD-0054	Cap One 2520	2011	9/1/2011	Thursday	Paypal Saint Croix	Misc	35.00	Questionable	No	No	No	Personal	PayPal	F	
0130-132	Visa 0863	2012	11/27/2012	Tuesday	WM Supercenter - Heber City	Asset	78.58	Questionable	Yes	Yes	No	Business	Cleaning supplies and cell phone case	G	
0164-167	Visa 0863	2013	9/16/2013	Monday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0164-167	Visa 0863	2013	9/16/2013	Monday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0168-169	Visa 0863	2013	10/16/2013	Wednesday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0168-169	Visa 0863	2013	10/16/2013	Wednesday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0168-169	Visa 0863	2013	10/16/2013	Wednesday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0115	Visa 0863	2011	12/14/2011	Wednesday	Tower Emporium Essentials - LV, NV	Misc	20.65	Questionable	No	No	No	Personal	Gift Souvenir Ship at Caesars Hotel and Casino	F	
JSSD-0193	Zion 5358	2013	1/7/2013	Monday	PayPal Laurie	Misc	30.00	Questionable	No	No	No	Personal	PayPal	F	
JSSD-0299	Zion 5358	2013	10/17/2013	Thursday	Hilton Lake Las Vegas Resherderson	Travel	291.54	Reasonable	Yes	Yes	No	Business		G	
JSSD-0299	Zion 5358	2013	10/17/2013	Thursday	Hilton Lake Las Vegas Resherderson	Travel	291.54	Reasonable	Yes	Yes	No	Business		G	
JSSD-0299	Zion 5358	2013	10/17/2013	Thursday	Hilton Lake Las Vegas Resherderson	Travel	291.54	Reasonable	Yes	Yes	No	Business		G	
JSSD-0301	Cap One 3023	2011	6/30/2011	Thursday	Cabelas Retail Lehi, UT	Asset	10.65	Questionable	No	No	No	Personal	Merchandise Store	F	
JSSD-0241	Zion 5457	2013	10/18/2013	Friday	So Pt Hotel and Casino Las Vegas	Travel	174.16	Reasonable	Yes	Yes	No	Business		G	
JSSD-0241	Zion 5358	2013	5/1/2013	Wednesday	Expedia	Travel	1,071.14	Questionable	No	No	No	Personal		F	
0126-129	Visa 0863	2012	11/7/2012	Wednesday	WM Supercenter - Heber City	Misc	12.50	Questionable	Yes	Yes	No	Business	Could not determine what was purchased.	G	
0154-160	Visa 0863	2013	6/5/2013	Wednesday	Walmart - Heber City	Asset	100.83	Questionable	Yes	Yes	No	Personal	Itunes gift cards (3) along with car charger, weed killer.	G	
0133-135	Visa 0863	2013	1/8/2013	Tuesday	WM Supercenter - Heber City	Misc	8.46	Questionable	Yes	Yes	No	Business	Two car washes for personal of county vehicles?	G	
JSSD-0025	Cap One 5994	2008	10/21/2008	Tuesday	Bubba Gump Rest Anaheim, CA	Restaurant	61.88	Questionable	No	No	No	Business	Travel	F	
0075	Visa 0863	2009	3/9/2009	Monday	Denny's - St. George	Restaurant	35.00	Questionable	No	No	No	Personal		F	
	Visa 0863	2009	3/11/2009	Wednesday	Denny's - St. George	Restaurant	24.35	Questionable	No	No	No	Personal		F	
JSSD-0203	Zion 5358	2013	1/28/2013	Monday	Best Buy Orem UT	Asset	1,239.41	Reasonable	Yes	Yes	No	Business	Microsoft Office Home and Business, iPad case, iPhone case, Laptop AC adapter	G	
0154-160	Visa 0863	2013	6/4/2013	Tuesday	Best Buy Park City, UT	Asset	1,983.32	Reasonable	Yes	Yes	No	Business	One laptop, apple tv, phone and iPad cases, cables.	G	
0170172	Visa 0863	2013	11/16/2013	Saturday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0170172	Visa 0863	2013	11/16/2013	Saturday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0170172	Visa 0863	2013	11/16/2013	Saturday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
JSSD-0313	Zion 5358	2013	11/21/2013	Thursday	TR Prof Software SVC	Asset	250.00	Questionable	No	No	No	Business	Website, Computer design software	F	
0133-135	Visa 0863	2013	1/25/2013	Friday	WM Supercenter - Heber City	Misc	13.37	Reasonable	Yes	Yes	No	Business	Vehicle oil purchase.	G	
JSSD-0282	Zion 5358	2013	10/27/2013	Wednesday	Best Buy Park City, UT	Asset	956.22	Reasonable	Yes	Yes	No	Business	Camera, memory cards, camera bag	G	

Ref#	Card	Calendar Year	Transaction Date	Day of the Week	Transaction Description	Category	Amount	Appears	Receipt Provided	Itemized	Written Comments on Receipt	Determination of Business or Personal	Determination Reason	Notes from 3/5SD8L-10	Notes from 3/5SD8L-40
JSSD-0211	Zion 5358	2013	2/20/2013	Wednesday	The Flower Market St. George, UT	Misc	74.31	Reasonable	Yes	Yes	No	Business	Get well soon at Dixie Regional Medical	G	
JSSD-0211	Zion 5358	2013	3/8/2013	Friday	Five Penny A Floral Company Heber	Misc	79.69	Reasonable	No	No	No	Personal		G	
JSSD-0248	Zion 5358	2013	5/22/2013	Wednesday	Flower Patch	Misc	68.07	Reasonable	Yes	Yes	No	Personal	It's a girl! balloon and teddy bear, Emily Scow	G	
JSSD-0313	Zion 5358	2013	12/5/2013	Thursday	Caesar's Place ADV RSVN Las Vegas	Travel	(131.04)	Questionable	No	No	No	Business	Women's Center	F	
JSSD-0313	Zion 5358	2013	12/5/2013	Thursday	Caesar's Place ADV RSVN Las Vegas	Travel	(131.04)	Questionable	No	No	No	Business		F	
JSSD-0313	Zion 5358	2013	12/5/2013	Thursday	Caesar's Place ADV RSVN Las Vegas	Travel	(131.04)	Questionable	No	No	No	Business		F	
JSSD-0299	Zion 5358	2013	10/23/2013	Wednesday	Five Penny A Floral Company Heber	Misc	106.25	Reasonable	No	No	No	Personal		G	
JSSD-0313	Zion 5358	2013	12/11/2013	Wednesday	So Pt Garden Buffet Las Vegas	Restaurant	45.08	Questionable	No	No	No	Business	per diem paid	H	F
0164-167	Visa 0863	2013	9/13/2013	Friday	Sun Valley Corp. Sun Valley, ID	Travel	441.78	Reasonable	Yes	Yes	No	Business	Looks like a hotel for 3 nights and business listed	G	
0171,173-175	Visa 0863	2013	12/17/2013	Tuesday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Is American Waterworks	G	
0171,173-175	Visa 0863	2013	12/17/2013	Tuesday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
0171,173-175	Visa 0863	2013	12/17/2013	Tuesday	ADT Security Services	Security	28.36	Reasonable	No	No	No	Business	Autopay - No contracts reviewed	G	
JSSD-1169	Zions 5467	2012	8/7/2012	Tuesday	WM Supercenter #4696 Heber City, UT	Misc	66.97	Reasonable	Yes	Yes	Yes	Business	First aid kit and equipment for trip to Daniels and Strawberry	G	

Various Tables Tab: - This tab summarizes 'All Data' table for various items: supported/unsupported transactions; OSA assigned category totals; total by credit card. Data highlighted in green is included in our writeup 3JSSD8L-10 in a table format.

#### Unsupported purchases

No	
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Receipt Provided	(Multiple Items)
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Written Comments on Receipt	Yes
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Values	Count of no Receipt Provided	Sum of Amount
Asset	86	17,573.55
Finance Charges	201	8,790.29
Gas Station	296	17,786.55
Grocery	75	8,442.56
Misc	143	24,040.79
Restaurant	210	7,375.36
Travel	204	4,799.10
Grand Total	94	14,573.93
	1309	103,382.13

Values	Count of Receipt Provided	Sum of Amount
Asset	25	10,182.16
Finance Charges	64	1,426.84
Gas Station	3	221.65
Grocery	16	960.38
Misc	37	7,461.68
Restaurant	52	3,462.19
Travel	14	4,433.09
Grand Total	211	28,147.99

Count of Written Comments on Receipt	Yes
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Row Labels	Sum of Amount
Asset	27,755.71
Finance Charges	1,426.84
Gas Station	9,011.94
Grocery	18,746.93
Internet	8,442.56
Misc	31,502.47
Restaurant	10,837.55
Security	4,799.10
Travel	19,007.02
Grand Total	131,530.12

Type	Total No. of Trans	No. Unsupported	% Unsupported	Amount Unsupported	No. Supported	% Supported	Amount Supported	Written Comments on Receipt	Type Amount
Asset	111	86	77.48%	\$ 17,573.55	25	22.52%	\$ 10,182.16	2	\$ 27,755.71
Finance Charges	64	0	0.00%	\$ -	64	100.00%	\$ 1,426.84	0	\$ 1,426.84
Gas Station	204	201	98.53%	\$ 8,790.29	3	1.47%	\$ 221.65	0	\$ 9,011.94
Grocery	312	296	94.87%	\$ 17,786.55	16	5.13%	\$ 960.38	5	\$ 18,746.93
Internet	75	75	100.00%	\$ 8,442.56	0	0.00%	\$ -	0	\$ 8,442.56
Misc	180	143	79.44%	\$ 24,040.79	37	20.56%	\$ 7,461.68	2	\$ 31,502.47
Restaurant	262	210	80.15%	\$ 7,375.36	52	19.85%	\$ 3,462.19	26	\$ 10,837.55
Security	204	204	100.00%	\$ 4,799.10	0	0.00%	\$ -	0	\$ 4,799.10
Travel	108	94	87.04%	\$ 14,573.93	14	12.96%	\$ 4,433.09	0	\$ 19,007.02
All	1520	1309	86.12%	\$ 103,382.13	211	13.88%	\$ 28,147.99	35	\$ 131,530.12
		75		\$ (8,442.56)					
		204		\$ (4,799.10)					
		1030	67.8%	\$ 90,140.47					
				\$ 68.5%					
				Total Dollar Amount Unsupported					
Row Labels	Sum of Amount	Per 3JSSD8L-15							
Cap One 2520	1,436.87	Dan Matthews							
Cap One 3923	2,052.72	Darrel Scow							
Cap One 5994	12,072.88	Janet Carsen							

Internet was all autopay on card. There

no receipts, but considered reasonable



Chase 6315	595.10	AOL
Visa 0863	87,250.38	Dan Matthews
Zion 5358	23,220.85	Dan Matthews
Zions 5457	4,901.32	Darrel Scow
<b>Grand Total</b>	<b>131,530.12</b>	

111,908.10	Dan Matthews
85%	JSSD81-FR01

	Summary & Percentages by year				
	Improper	Questionable	Retainable	Total	% Improper & questionable
2008	5,695.61	17,994.05	7,230.97	25,920.63	81.2%
2009	5,995.61	18,012.00	7,230.97	26,238.58	84.0%
2010	1,995.61	10,120.00	2,994.80	13,301.71	77.5%
2011	1,995.61	21,890.25	3,598.13	26,483.99	86.4%
2012	731.89	12,210.67	6,108.33	19,150.89	64.9%
2013	731.89	12,210.67	11,136.09	24,078.65	68.0%
2014	10,314.00	64,753.98	36,162.14	111,230.12	77.3%
2015	10,314.00	64,753.98	36,162.14	111,230.12	27.7%

Summary of Notes Tab: This tab is a summary of the amounts that correspond to to the note references on the "ALL DATA" tab of this spreadsheet. These notes also correspond to notes on 3JSSD8L-10.

Sum of Amount	Note	A	B	C	D	F	G	H	I	Grand Total
<b>Improper</b>										
Finance Charges	1,426.84									1,426.84
Gas Station			8,887.16							8,887.16
<b>Improper Total</b>	<b>1,426.84</b>	<b>8,887.16</b>								<b>10,314.00</b>
<b>Reasonable</b>										
Asset							9,690.56			9,690.56
Grocery			143.55							143.55
Internet							8,442.56			8,442.56
Misc						173.34	7,750.75			7,924.09
Restaurant				1,054.44						1,054.44
Security							4,799.10			4,799.10
Travel						352.36	4,055.48			4,407.84
<b>Reasonable Total</b>		<b>143.55</b>	<b>1,054.44</b>	<b>525.70</b>	<b>34,738.45</b>					<b>36,462.14</b>
<b>Questionable</b>										
Asset						14,716.53	564.44		2,784.18	18,065.15
Gas Station			124.78							124.78
Grocery				18,603.38						18,603.38
Misc						10,323.01	13,255.37			23,578.38
Restaurant				7,453.45		121.43		2,208.23		9,783.11
Travel						14,599.18				14,599.18
<b>Questionable Total</b>	<b>124.78</b>	<b>18,603.38</b>	<b>7,453.45</b>	<b>39,760.15</b>	<b>13,819.81</b>	<b>2,208.23</b>	<b>2,784.18</b>	<b>2,784.18</b>	<b>84,753.98</b>	
<b>Grand Total</b>	<b>1,426.84</b>	<b>9,011.94</b>	<b>18,746.93</b>	<b>8,507.89</b>	<b>40,285.85</b>	<b>48,558.26</b>	<b>2,208.23</b>	<b>2,784.18</b>	<b>131,530.12</b>	
3JSSD8L	Note A	Note B	Note D	Note F	Note H	Note I				

Home Depot charges  
(All on Dan Matthew's card)



3JSSD8L-10A

Excise Tax Credit Tab: We obtained Fuelman invoices for JSSD from Alice Hafkey, Business Manager, FleetCor, for the months listed below and obtained the amounts spent on fuel and the excise tax credit (see columns A & C). We re-calculated the rate of the excise tax credit for the purpose of obtaining an average rate to estimate the lost excise tax credit from Non-Fuelman gas station fuel purchases. We believe that the excise tax rate applied during the time period below is representative of the audit period and is sufficient to use for our estimate. Further t/w is NCN.

		A	B = C/A	C
<u>Year</u>	<u>Month</u>	<u>Base Price</u>	<u>Rate</u>	<u>Excise Tax Credit</u>
2012	December	3,749.25	0.0815950	305.92
2013	January	3,875.77	0.0927351	359.42
2013	February	4,001.71	0.0803981	321.73
2013	March	3,993.71	0.0803188	320.77
2013	April	4,672.51	0.0782470	365.61
2013	May	4,251.89	0.0778901	331.18
2013	June	4,304.88	0.0735491	316.62
2013	July	4,501.20	0.0745112	335.39
2013	August	4,305.60	0.0737621	317.59
2013	September	4,476.62	0.0734483	328.80
2013	October	4,721.94	0.0793975	374.91
2013	November	3,569.29	0.0842773	300.81
2013	December	4,049.22	0.0878219	355.61
2014	January	3,683.41	0.0887221	326.80
2014	February	3,299.51	0.0872827	287.99
<b>Average</b>			<b>0.0809304</b> ②	

(from "Sum of Notes" tab)

Fuel Charged on Credit Card	① 9,011.94
Average Excise Tax Credit Rate	② 8.09304%
<b>Total Lost Excise Tax Credit</b>	<b>729.34</b> 3JSSD8L-10, note B

[illegible]

Ref#	Card	Year	Transaction Date	Day of the Week	Transaction Description	Category	Amount	Appears	Receipt Provided	Itemized	Written Comments on Receipt	Determination of Business or Personal
0126-129	Visa 0863	2012	11/7/2012	Wednesday	WM Supercenter - Heber City	Misc	12.50	Questionable	Yes	Yes	No	Business
0126-129	Visa 0863	2012	11/7/2012	Wednesday	Autzone - Heber City	Asset	63.74	Questionable	Yes	Yes	No	Personal
JSSD-0188	Zion 5358	2012	11/12/2012	Monday	WM Supercenter - Heber City	Grocery	8.30	Questionable	Yes	Yes	No	Personal
JSSD-1196	Zion 5358	2012	11/13/2012	Tuesday	Soldier Hollow Grill Midway, UT	Restaurant	32.80	Questionable	Yes	No	No	Personal
0126-129	Visa 0863	2012	11/14/2012	Wednesday	Loco Lizard Cantina - Park City	Restaurant	66.97	Reasonable	Yes	Yes	Yes	Business
JSSD-1196	Zion 5358	2012	11/14/2012	Wednesday	Cesar's Place ADV RSVN Las Vegas	Travel	(127.68)	Reasonable	No	No	No	Business
JSSD-1196	Zion 5358	2012	11/15/2012	Thursday	Gateway Grille Kanab, UT	Restaurant	43.35	Questionable	Yes	Yes	Yes	Business
0126-129	Visa 0863	2012	11/16/2012	Friday	ADT Security Services	Security	26.57	Questionable	No	No	No	Business
0126-129	Visa 0863	2012	11/16/2012	Friday	ADT Security Services	Security	26.57	Questionable	No	No	No	Business
0126-129	Visa 0863	2012	11/16/2012	Friday	ADT Security Services	Security	26.57	Questionable	No	No	No	Business
0126-129	Visa 0863	2012	11/18/2012	Sunday	DTV Direct Service	Misc	61.60	Improper	Yes	Yes	No	Business
0130-132	Visa 0863	2012	11/27/2012	Tuesday	WM Supercenter - Heber City	Asset	78.58	Questionable	Yes	Yes	No	Business
JSSD-1196	Zion 5358	2012	11/29/2012	Thursday	Staples Park City, UT	Misc	139.15	Reasonable	Yes	Yes	No	Business
0130-132	Visa 0863	2012	12/3/2012	Monday	Chicks Café - Heber City	Restaurant	41.41	Reasonable	Yes	No	Yes	Business
JSSD-1196	Zion 5358	2012	12/4/2012	Tuesday	Spin Café - Heber City	Restaurant	50.10	Questionable	Yes	Yes	Yes	Business
JSSD-1196	Zion 5358	2012	12/4/2012	Tuesday	Smith's Food #4063 Heber City, UT	Grocery	76.85	Improper	Yes	Yes	No	Personal
JSSD-1196	Zion 5358	2012	12/5/2012	Wednesday	Office Chairs Unlim	Misc	459.98	Reasonable	No	No	No	Business
JSSD-1196	Zion 5358	2012	12/6/2012	Thursday	Anazon Mktplace PMTS	Misc	16.99	Questionable	No	No	No	Personal
JSSD-1196	Zion 5358	2012	12/10/2012	Monday	Anazon Mktplace PMTS	Misc	29.69	Questionable	No	No	No	Personal
JSSD-1196	Zion 5358	2012	12/10/2012	Monday	Cesar's Place ADV RSVN Las Vegas	Travel	(127.68)	Reasonable	No	No	No	Business
0130-132	Visa 0863	2012	12/11/2012	Tuesday	Chevron - Beaver UT	Gas Station	68.60	Improper	No	No	No	Personal
0130-132	Visa 0863	2012	12/12/2012	Wednesday	SO PT Coronado Café - LV/NV	Restaurant	40.29	Questionable	No	No	No	Personal
0130-132	Visa 0863	2012	12/12/2012	Wednesday	So PT Garden Buffet Las Vegas	Restaurant	15.03	Questionable	No	No	No	Personal
JSSD-1196	Zion 5358	2012	12/12/2012	Wednesday	Cesar's Place ADV RSVN Las Vegas	Travel	(127.68)	Reasonable	No	No	No	Business
JSSD-1196	Zion 5358	2012	12/12/2012	Wednesday	Cesar's Place ADV RSVN Las Vegas	Travel	(127.68)	Reasonable	No	No	No	Business
JSSD-1196	Zion 5358	2012	12/12/2012	Wednesday	Cesar's Place ADV RSVN Las Vegas	Travel	(127.68)	Reasonable	No	No	No	Business
0130-132	Visa 0863	2012	12/13/2012	Thursday	So PT Garden Buffet Las Vegas	Restaurant	81.94	Questionable	No	No	No	Personal
JSSD-0193	Zion 5358	2012	12/13/2012	Thursday	SO PT Silverado Steakhouse - LV, NV	Restaurant	488.85	Questionable	Yes	Yes	No	Business
0130-132	Visa 0863	2012	12/14/2012	Friday	So PT Garden Buffet Las Vegas	Restaurant	30.05	Questionable	No	No	No	Personal
0130-132	Visa 0863	2012	12/15/2012	Saturday	7-Eleven - Las Vegas	Gas Station	80.28	Improper	No	No	No	Personal
0130-132	Visa 0863	2012	12/15/2012	Saturday	Caesars Hotel & Casino - Las Vegas	Travel	94.70	Questionable	No	No	No	Business
JSSD-0193	Zion 5358	2012	12/16/2012	Sunday	Caesars Hotel & Casino - Las Vegas	Travel	(127.68)	Questionable	No	No	No	Business
JSSD-0193	Zion 5358	2012	12/16/2012	Sunday	Caesars Hotel & Casino - Las Vegas	Travel	(383.04)	Questionable	No	No	No	Business
JSSD-0193	Zion 5358	2012	12/16/2012	Sunday	Caesars Hotel & Casino - Las Vegas	Travel	(127.68)	Questionable	No	No	No	Business
JSSD-0193	Zion 5358	2012	12/16/2012	Sunday	Caesars Hotel & Casino - Las Vegas	Travel	(127.68)	Questionable	No	No	No	Business
JSSD-0193	Zion 5358	2012	12/16/2012	Sunday	Caesars Hotel & Casino - Las Vegas	Travel	(127.68)	Questionable	No	No	No	Business
JSSD-0193	Zion 5358	2012	12/16/2012	Sunday	Caesars Hotel & Casino - Las Vegas	Travel	(127.68)	Questionable	No	No	No	Business
JSSD-0193	Zion 5358	2012	12/16/2012	Sunday	Caesars Hotel & Casino - Las Vegas	Travel	(127.68)	Questionable	No	No	No	Business
0130-132	Visa 0863	2012	12/17/2012	Monday	ADT Security Services	Security	26.57	Questionable	No	No	No	Business
0130-132	Visa 0863	2012	12/17/2012	Monday	ADT Security Services	Security	26.57	Questionable	No	No	No	Business
0130-132	Visa 0863	2012	12/17/2012	Monday	ADT Security Services	Security	26.57	Questionable	No	No	No	Business
0130-132	Visa 0863	2012	12/18/2012	Tuesday	DTV Direct Service	Misc	61.61	Improper	Yes	Yes	No	Business
JSSD-0195	Zions 5457	2012	12/18/2012	Tuesday	Honeybaked Ham	Restaurant	1,188.88	Improper	Yes	Yes	No	Personal
JSSD-0193	Zion 5358	2012	12/31/2012	Monday	Spin Café - Heber City	Restaurant	36.18	Questionable	Yes	Yes	No	Personal
JSSD-0193	Zion 5358	2013	1/3/2013	Thursday	Chicks Café - Heber City	Restaurant	33.51	Questionable	Yes	No	No	Personal
JSSD-0193	Zion 5358	2013	1/7/2013	Monday	PayPal Laurie	Misc	30.00	Improper	No	No	No	Personal
0133-135	Visa 0863	2013	1/8/2013	Tuesday	WM Supercenter - Heber City	Misc	8.46	Questionable	Yes	Yes	No	Business
JSSD-0193	Zion 5358	2013	1/8/2013	Tuesday	Home Depot - Park City	Asset	427.95	Reasonable	Yes	Yes	No	Business
JSSD-0193	Zion 5358	2013	1/10/2013	Thursday	Chicks Café - Heber City	Restaurant	24.31	Questionable	Yes	No	No	Personal
JSSD-0193	Zion 5358	2013	1/10/2013	Thursday	Don Pedros Family Mexican Heber	Restaurant	39.14	Questionable	Yes	No	No	Personal
JSSD-0193	Zion 5358	2013	1/11/2013	Friday	Silver Eagle CS	Gas Station	12.08	Improper	No	No	No	Personal

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JSSD-0193	Zion 5358	2013	1/11/2013	Friday	Smiths Food - Heber City	Grocery	11.97	Improper	No	No	No	Personal
JSSD-0203	Zion 5358	2013	1/14/2013	Monday	Loco Lizard Cantina - Park City	Restaurant	44.59	Questionable	Yes	Yes	No	Personal
JSSD-0203	Zion 5358	2013	1/15/2013	Tuesday	DTT Day-Timers Inc	Asset	48.59	Reasonable	Yes	Yes	No	Business
0133-135	Visa 0863	2013	1/16/2013	Wednesday	ADT Security Services	Security	26.57	Questionable	No	No	No	Business
0133-135	Visa 0863	2013	1/16/2013	Wednesday	ADT Security Services	Security	26.57	Questionable	No	No	No	Business
0133-135	Visa 0863	2013	1/16/2013	Wednesday	ADT Security Services	Security	26.57	Questionable	No	No	No	Business
0133-135	Visa 0863	2013	1/16/2013	Wednesday	ADT Security Services	Security	26.57	Questionable	No	No	No	Business
0133-135	Visa 0863	2013	1/16/2013	Wednesday	ADT Security Services	Security	26.57	Questionable	No	No	No	Business
JSSD-0203	Zion 5358	2013	1/24/2013	Friday	DTV*Directv Service	Misc	61.60	Improper	Yes	Yes	No	Business
JSSD-0203	Zion 5358	2013	1/24/2013	Thursday	Chicks Café - Heber City	Restaurant	35.58	Questionable	Yes	No	No	Personal
0133-135	Visa 0863	2013	1/25/2013	Friday	WM Supercenter - Heber City	Misc	13.37	Reasonable	Yes	Yes	No	Business
0133-135	Visa 0863	2013	1/25/2013	Friday	Late Fee	Finance Charges	35.00	Improper	N/A	N/A	N/A	Business
JSSD-0203	Zion 5358	2013	1/28/2013	Monday	Best Buy Dream UT	Asset	1,239.41	Questionable	Yes	Yes	No	Personal
0133-135	Visa 0863	2013	1/29/2013	Tuesday	Interest fee	Finance Charges	9.89	Improper	N/A	N/A	N/A	Business
0136-139	Visa 0863	2013	1/29/2013	Tuesday	Chicks Café - Heber City	Restaurant	31.83	Questionable	Yes	Yes	Yes	Business
JSSD-0203	Zion 5358	2013	1/29/2013	Tuesday	Chicks Café - Heber City	Grocery	125.01	Improper	No	No	No	Personal
0136-139	Visa 0863	2013	2/5/2013	Tuesday	Smiths Food - Heber City	Restaurant	24.85	Questionable	No	No	No	Personal
JSSD-0203	Zion 5358	2013	2/7/2013	Thursday	Chicks Café - Heber City	Restaurant	39.53	Questionable	Yes	No	Yes	Business
JSSD-0203	Zion 5358	2013	2/11/2013	Monday	002 Red Rock Junction Park City	Restaurant	39.53	Questionable	No	No	No	Personal
0136-139	Visa 0863	2013	2/12/2013	Tuesday	Chicks Café - Heber City	Restaurant	36.58	Questionable	No	No	No	Personal
0136-139	Visa 0863	2013	2/16/2013	Saturday	ADT Security Services	Security	26.57	Questionable	No	No	No	Business
0136-139	Visa 0863	2013	2/16/2013	Saturday	ADT Security Services	Security	26.57	Questionable	No	No	No	Business
0136-139	Visa 0863	2013	2/16/2013	Saturday	ADT Security Services	Security	26.57	Questionable	No	No	No	Business
0136-139	Visa 0863	2013	2/16/2013	Saturday	ADT Security Services	Security	26.57	Questionable	No	No	No	Business
0136-139	Visa 0863	2013	2/18/2013	Monday	DTV*Directv Service	Misc	63.73	Improper	Yes	Yes	No	Business
0136-139	Visa 0863	2013	2/19/2013	Tuesday	Office Max - Provo	Asset	394.96	Reasonable	Yes	Yes	No	Business
0136-139	Visa 0863	2013	2/19/2013	Tuesday	Sportsmans Warehouse - Provo	Asset	125.94	Questionable	No	No	No	Personal
JSSD-0211	Zion 5358	2013	2/19/2013	Tuesday	Sears Roebuck Provo, UT	Asset	605.64	Reasonable	Yes	Yes	No	Business
JSSD-0211	Zion 5358	2013	2/19/2013	Tuesday	Romanos Provo, UT	Restaurant	51.37	Questionable	Yes	No	Yes	Business
JSSD-0211	Zion 5358	2013	2/20/2013	Wednesday	The Flower Market St. George, UT	Misc	74.31	Questionable	Yes	Yes	No	Business
0136-139	Visa 0863	2013	2/21/2013	Thursday	Smiths Food - Heber City	Grocery	68.62	Improper	No	No	No	Personal
JSSD-0213	Zions 5457	2013	2/25/2013	Monday	Entica Domain Name/ Email	Misc	22.00	Reasonable	Yes	Yes	No	Personal
0136-139	Visa 0863	2013	2/27/2013	Wednesday	Interest fee	Finance Charges	5.51	Improper	N/A	N/A	N/A	Business
JSSD-0211	Zion 5358	2013	2/28/2013	Thursday	Hilton Garden Inn - St George	Travel	448.26	Questionable	No	No	No	Business
JSSD-0211	Zion 5358	2013	2/28/2013	Thursday	Hilton Garden Inn - St George	Travel	25.35	Questionable	No	No	No	Personal
JSSD-0211	Zion 5358	2013	3/2/2013	Saturday	Wendy's - Heber City	Restaurant	664.56	Questionable	Yes	Yes	No	Business
JSSD-0211	Zion 5358	2013	3/2/2013	Saturday	Hilton Garden Inn - St George	Travel	664.56	Reasonable	Yes	Yes	No	Business
JSSD-0211	Zion 5358	2013	3/6/2013	Wednesday	Smiths Food - Heber City	Grocery	101.07	Improper	No	No	No	Personal
JSSD-0211	Zion 5358	2013	3/6/2013	Wednesday	Don Pedros Family Mexican Heber	Restaurant	63.00	Questionable	Yes	No	Yes	Business
JSSD-0211	Zion 5358	2013	3/8/2013	Friday	Five Penny A Floral Company Heber	Misc	79.69	Questionable	No	No	No	Personal
0140-144	Visa 0863	2013	3/10/2013	Sunday	SRR*Sirius Radio	Misc	214.26	Improper	No	No	No	Personal
0154-160	Visa 0863	2013	3/11/2013	Monday	Smiths Food - Heber City	Grocery	56.17	Improper	Yes	Yes	No	Personal
0154-160	Visa 0863	2013	3/11/2013	Monday	Utah State Bar Licensing	Misc	570.00	Improper	No	No	No	Personal
JSSD-0211	Zion 5358	2013	3/11/2013	Monday	C-A-I Ranch Stores American Fork	Asset	33.04	Reasonable	Yes	Yes	No	Business
JSSD-0211	Zion 5358	2013	3/11/2013	Monday	Sears Roebuck West Jordan, UT	Asset	772.28	Reasonable	Yes	Yes	No	Business
JSSD-0211	Zion 5358	2013	3/11/2013	Monday	Praxair Dist US 341	Asset	402.93	Reasonable	Yes	Yes	No	Business
JSSD-0211	Zion 5358	2013	3/11/2013	Monday	MetalMart1	Asset	114.32	Reasonable	Yes	Yes	No	Business
JSSD-0211	Zion 5358	2013	3/12/2013	Tuesday	Wal-Mart - Heber City	Grocery	36.13	Improper	No	No	No	Personal
JSSD-0211	Zions 5457	2013	3/12/2013	Tuesday	Best Buy Park City, UT	Asset	132.88	Questionable	Yes	Yes	No	Personal
JSSD-0234	Zion 5358	2013	3/14/2013	Thursday	Chicks Café - Heber City	Restaurant	38.26	Questionable	Yes	No	No	Personal
0140-144	Visa 0863	2013	3/16/2013	Saturday	ADT Security Services	Security	26.57	Questionable	No	No	No	Business
0140-144	Visa 0863	2013	3/16/2013	Saturday	ADT Security Services	Security	26.57	Questionable	No	No	No	Business
0140-144	Visa 0863	2013	3/16/2013	Saturday	ADT Security Services	Security	26.57	Questionable	No	No	No	Business
0140-144	Visa 0863	2013	3/16/2013	Saturday	ADT Security Services	Security	26.57	Questionable	No	No	No	Business
0140-144	Visa 0863	2013	3/18/2013	Monday	DTV*Directv Service	Misc	63.73	Improper	Yes	Yes	No	Business
0140-144	Visa 0863	2013	3/19/2013	Tuesday	Batteries Plus - Washington, UT	Asset	69.04	Questionable	No	No	No	Personal
0140-144	Visa 0863	2013	3/19/2013	Tuesday	Players Sports Grill - St. George	Restaurant	87.55	Questionable	Yes	Yes	No	Personal
0140-144	Visa 0863	2013	3/20/2013	Wednesday	Players Sports Grill - St. George	Restaurant	50.93	Questionable	Yes	Yes	No	Personal





Ref#	Card	Year	Transaction Date	Day of the Week	Transaction Description	Category	Amount	Appears	Receipt Provided	Itemized	Written Comments on Receipt	Determination of Business or Personal
JSSD-0248	Zion 5358	2013	5/29/2013	Wednesday	Caesar's Place ADV RSVN Las Vegas	Travel	131.04	Questionable	No	No	No	Business
JSSD-0248	Zion 5358	2013	5/29/2013	Wednesday	Caesar's Hotel & Casino - Las Vegas	Travel	131.04	Questionable	No	No	No	Business
JSSD-0248	Zion 5358	2013	5/29/2013	Wednesday	Caesar's Hotel & Casino - Las Vegas	Travel	131.04	Questionable	No	No	No	Business
0154-160	Visa 0863	2013	6/4/2013	Tuesday	Best Buy Park City, UT	Asset	1,983.32	Questionable	Yes	Yes	No	Personal
0154-160	Visa 0863	2013	6/4/2013	Tuesday	Loco Lizard Cantina - Park City	Restaurant	44.61	Questionable	Yes	No	No	Personal
0154-160	Visa 0863	2013	6/4/2013	Tuesday	Resort Retailers - Heber City (7/11)	Gas Station	100.00	Improper	Yes	Yes	No	Personal
0154-160	Visa 0863	2013	6/5/2013	Wednesday	Walmart - Heber City	Asset	100.83	Improper	Yes	Yes	No	Personal
JSSD-0248	Zion 5358	2013	6/5/2013	Wednesday	Expedia	Travel	133.61	Reasonable	Yes	Yes	No	Business
JSSD-0248	Zion 5358	2013	6/5/2013	Wednesday	Expedia	Travel	133.61	Reasonable	Yes	Yes	No	Business
JSSD-0248	Zion 5358	2013	6/5/2013	Wednesday	Expedia	Travel	133.61	Reasonable	Yes	Yes	No	Business
0154-160	Visa 0863	2013	6/6/2013	Thursday	Utah State Bar Licensing	Misc	15.00	Improper	No	No	No	Personal
JSSD-0248	Zion 5358	2013	6/10/2013	Monday	Utah State Bar - Events UT	Misc	325.00	Improper	No	No	No	Personal
JSSD-0248	Zion 5358	2013	6/10/2013	Monday	Utah State Bar - Events UT	Misc	150.00	Improper	No	No	No	Personal
JSSD-0250	Zions 5457	2013	6/12/2013	Wednesday	Best Buy Park City, UT	Asset	194.29	Questionable	No	No	No	Personal
0154-160	Visa 0863	2013	6/13/2013	Thursday	Wasatch County Online	Misc	28.98	Reasonable	Yes	Yes	No	Business
JSSD-0248	Zion 5358	2013	6/13/2013	Thursday	Expedia	Travel	133.61	Questionable	No	No	No	Business
0154-160	Visa 0863	2013	6/17/2013	Monday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business
0154-160	Visa 0863	2013	6/17/2013	Monday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business
0154-160	Visa 0863	2013	6/18/2013	Tuesday	DTV* Directv Service	Misc	63.73	Improper	Yes	Yes	No	Business
JSSD-0261	Zions 5457	2013	6/19/2013	Wednesday	Dick's Heber City, UT	Restaurant	266.78	Questionable	Yes	Yes	No	Personal
0154-160	Visa 0863	2013	6/25/2013	Tuesday	Walmart - Heber City	Asset	89.19	Questionable	Yes	Yes	No	Business
0154-160	Visa 0863	2013	6/26/2013	Wednesday	Walmart - Heber City	Asset	41.86	Questionable	Yes	Yes	No	Business
JSSD-0259	Zion 5358	2013	6/26/2013	Wednesday	Delta Air Smiths Kierstan	Travel	117.80	Questionable	No	No	No	Business
JSSD-0259	Zion 5358	2013	6/26/2013	Wednesday	Delta Air Barnock/ Theresa	Travel	117.80	Questionable	No	No	No	Business
JSSD-0259	Zion 5358	2013	6/26/2013	Wednesday	Delta Air Mgaha/Elira	Travel	158.80	Questionable	No	No	No	Business
JSSD-0259	Zion 5358	2013	7/1/2013	Monday	Don Pedros Family Mexican Heber	Restaurant	55.87	Questionable	Yes	No	Yes	Business
JSSD-0259	Zion 5358	2013	7/9/2013	Tuesday	Smiths Food - Heber City	Grocery	203.32	Improper	Yes	Yes	No	Personal
0161-162	Visa 0863	2013	7/10/2013	Wednesday	SR* Sirius Radio	Misc	189.99	Improper	No	No	No	Personal
0161-162	Visa 0863	2013	7/16/2013	Tuesday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business
0161-162	Visa 0863	2013	7/16/2013	Tuesday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business
0161-162	Visa 0863	2013	7/16/2013	Tuesday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business
0161-162	Visa 0863	2013	7/16/2013	Tuesday	DTV* Directv Service	Misc	505.93	Improper	Yes	Yes	No	Business
JSSD-0265	Zion 5358	2013	7/25/2013	Thursday	C-A-I Ranch Stores American Fork	Asset	170.78	Reasonable	Yes	Yes	No	Business
JSSD-0265	Zion 5358	2013	8/1/2013	Thursday	Cabela's Retail Lehi, UT	Asset	220.89	Questionable	Yes	Yes	No	Business
JSSD-0265	Zion 5358	2013	8/1/2013	Thursday	Sun Valley Corp. Sun Valley, ID	Travel	220.89	Questionable	No	No	No	Business
JSSD-0265	Zion 5358	2013	8/1/2013	Thursday	Sun Valley Corp. Sun Valley, ID	Travel	220.89	Questionable	No	No	No	Business
JSSD-0265	Zion 5358	2013	8/1/2013	Thursday	Market Street Grill Unive Salt Lake	Restaurant	117.17	Questionable	Yes	No	Yes	Business
JSSD-0265	Zion 5358	2013	8/10/2013	Saturday	Enriched Housing LLC	Misc	27.80	Questionable	No	No	No	Personal
JSSD-0265	Zion 5358	2013	8/10/2013	Saturday	AWWA IMS	Misc	450.00	Questionable	No	No	No	Business
JSSD-0265	Zion 5358	2013	8/10/2013	Saturday	AWWA IMS	Misc	450.00	Questionable	No	No	No	Business
JSSD-0265	Zion 5358	2013	8/14/2013	Wednesday	Late Fee	Finance Charges	39.00	Improper	N/A	N/A	N/A	Business
0163	Visa 0863	2013	8/16/2013	Friday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business
0163	Visa 0863	2013	8/16/2013	Friday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business
0163	Visa 0863	2013	8/16/2013	Friday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business
JSSD-0273	Zion 5358	2013	8/16/2013	Friday	American Waterworks	Misc	196.00	Questionable	No	No	No	Business
0163	Visa 0863	2013	8/18/2013	Sunday	DTV* Directv Service	Misc	69.04	Improper	Yes	Yes	No	Business
JSSD-0273	Zion 5358	2013	8/19/2013	Monday	Walmart - Heber City	Grocery	60.44	Questionable	Yes	Yes	Yes	Personal
JSSD-0271	Zions 5457	2013	8/30/2013	Friday	So Pt Hotel and Casino Las Vegas	Travel	66.08	Reasonable	Yes	Yes	No	Business
0164-167	Visa 0863	2013	9/3/2013	Tuesday	Valley Kubota - Heber City	Asset	153.48	Reasonable	Yes	Yes	No	Business
JSSD-0273	Zion 5358	2013	9/10/2013	Tuesday	4Imprint	Asset	1,964.63	Reasonable	Yes	Yes	Yes	Business
JSSD-0273	Zion 5358	2013	9/12/2013	Thursday	Shorty's Diner Halley, ID	Restaurant	36.50	Questionable	Yes	No	Yes	Business
0164-167	Visa 0863	2013	9/13/2013	Friday	Sun Valley Corp. Sun Valley, ID	Travel	441.78	Improper	Yes	Yes	No	Personal

Ref#	Card	Year	Transaction Date	Day of the Week	Transaction Description	Category	Amount	Appears	Receipt Provided	Itemized	Written Comments on Receipt	Determination of Business or Personal
JSSD-284	Zions 5457	2013	9/13/2013	Friday	Sun Valley Corp. Sun Valley, ID	Travel	441.78	Reasonable	Yes	Yes	No	Business
0164-167	Visa 0863	2013	9/16/2013	Monday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business
0164-167	Visa 0863	2013	9/16/2013	Monday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business
0164-167	Visa 0863	2013	9/16/2013	Monday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business
JSSD-0282	Zion 5358	2013	9/16/2013	Monday	Don Pedros Family Mexican Heber	Restaurant	26.47	Questionable	Yes	No	Yes	Business
0164-167	Visa 0863	2013	9/18/2013	Wednesday	DTV Direct Service	Misc	116.86	Improper	Yes	Yes	No	Business
JSSD-0282	Zions 5457	2013	9/23/2013	Monday	Gateway Grill - Kamas	Restaurant	262.42	Questionable	Yes	Yes	No	Personal
JSSD-0282	Zion 5358	2013	10/1/2013	Tuesday	Don Pedros Family Mexican Heber	Restaurant	48.74	Questionable	Yes	No	Yes	Business
JSSD-0282	Zion 5358	2013	10/2/2013	Wednesday	Best Buy Park City, UT	Asset	356.22	Questionable	Yes	Yes	No	Personal
JSSD-0282	Zion 5358	2013	10/2/2013	Wednesday	Forestry Suppliers	Asset	190.24	Questionable	Yes	Yes	No	Business
JSSD-0282	Zion 5358	2013	10/3/2013	Thursday	Smith's Food - Heber City	Grocery	23.42	Improper	Yes	Yes	Yes	Personal
JSSD-0282	Zion 5358	2013	10/9/2013	Wednesday	Dickey's Heber City, UT	Restaurant	32.72	Questionable	Yes	No	Yes	Business
JSSD-0282	Zion 5358	2013	10/10/2013	Thursday	Amazon MtPleace PMTS	Asset	35.00	Questionable	Yes	Yes	No	Personal
JSSD-0282	Zion 5358	2013	10/10/2013	Thursday	Amazon.com	Asset	24.27	Questionable	Yes	Yes	No	Personal
JSSD-0282	Zion 5358	2013	10/11/2013	Friday	Utah Dept of Environment	Misc	100.00	Reasonable	Yes	Yes	No	Business
JSSD-0301	Zions 5457	2013	10/15/2013	Tuesday	SO PT Silverado Steakhouse - LV, NV	Restaurant	214.99	Questionable	Yes	No	No	Business
0168-169	Visa 0863	2013	10/16/2013	Wednesday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business
0168-169	Visa 0863	2013	10/16/2013	Wednesday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business
0168-169	Visa 0863	2013	10/16/2013	Wednesday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business
0168-169	Visa 0863	2013	10/16/2013	Wednesday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business
JSSD-0301	Zions 5457	2013	10/16/2013	Wednesday	So Pt Baja Miguels Las Vegas	Restaurant	128.21	Questionable	Yes	Yes	No	Business
JSSD-0299	Zion 5358	2013	10/17/2013	Thursday	Hilton Lake Las Vegas ResHenderson	Travel	291.54	Reasonable	Yes	Yes	No	Business
JSSD-0299	Zion 5358	2013	10/17/2013	Thursday	Hilton Lake Las Vegas ResHenderson	Travel	291.54	Reasonable	Yes	Yes	No	Business
JSSD-0299	Zion 5358	2013	10/17/2013	Thursday	Hilton Lake Las Vegas ResHenderson	Travel	291.54	Reasonable	Yes	Yes	No	Business
0168-169	Visa 0863	2013	10/18/2013	Friday	DTV Direct Service	Misc	116.86	Improper	Yes	Yes	No	Business
JSSD-0301	Zions 5457	2013	10/18/2013	Friday	So Pt Hotel and Casino Las Vegas	Travel	174.16	Reasonable	Yes	Yes	No	Business
JSSD-0299	Zion 5358	2013	10/21/2013	Monday	café Rio Mexican Grill Heber	Restaurant	26.71	Questionable	Yes	Yes	Yes	Business
0168-169	Visa 0863	2013	10/22/2013	Tuesday	SPR* Sirius Radio	Misc	228.61	Improper	No	No	No	Personal
JSSD-0299	Zion 5358	2013	10/22/2013	Tuesday	Smith's Food - Heber City	Grocery	13.29	Improper	Yes	Yes	Yes	Personal
JSSD-0299	Zion 5358	2013	10/23/2013	Wednesday	Five Penny A Floral Company Heber	Misc	106.25	Questionable	No	No	No	Personal
0168-169	Visa 0863	2013	10/24/2013	Thursday	Jimmy Johns - Heber City	Restaurant	37.54	Questionable	Yes	Yes	Yes	Business
JSSD-0299	Zion 5358	2013	10/24/2013	Thursday	Burger King Salt Lake city, UT	Restaurant	14.19	Questionable	Yes	Yes	Yes	Business
JSSD-0299	Zion 5358	2013	11/4/2013	Monday	Chicks Café - Heber City	Restaurant	52.82	Questionable	Yes	Yes	Yes	Business
0170-172	Visa 0863	2013	11/5/2013	Tuesday	Loco Lizard Cantina - Park City	Restaurant	69.51	Questionable	No	No	No	Personal
0170-172	Visa 0863	2013	11/6/2013	Wednesday	Don Pedros Family Mexican Heber	Restaurant	55.99	Questionable	No	No	No	Personal
0170-172	Visa 0863	2013	11/11/2013	Monday	Smith's Food - Heber City	Grocery	7.17	Improper	No	No	No	Personal
0170-172	Visa 0863	2013	11/16/2013	Saturday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business
0170-172	Visa 0863	2013	11/16/2013	Saturday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business
0170-172	Visa 0863	2013	11/16/2013	Saturday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business
0170-172	Visa 0863	2013	11/18/2013	Monday	DTV Direct Service	Misc	116.86	Improper	Yes	No	No	Business
JSSD-0313	Zion 5358	2013	11/21/2013	Thursday	TR Prof Software SVC	Asset	250.00	Questionable	No	No	No	Business
0170-172	Visa 0863	2013	11/27/2013	Wednesday	Chicks Café - Heber City	Restaurant	27.53	Questionable	No	No	No	Personal
0171-173-175	Visa 0863	2013	12/2/2013	Monday	Jimmy Johns - Heber City	Restaurant	34.06	Questionable	Yes	Yes	Yes	Business
0171-173-175	Visa 0863	2013	12/3/2013	Tuesday	Smith's Food - Heber City	Grocery	40.27	Reasonable	Yes	Yes	Yes	Business
JSSD-0313	Zion 5358	2013	12/4/2013	Wednesday	Dickey's Heber City, UT	Restaurant	38.41	Questionable	No	No	No	Personal
JSSD-0313	Zion 5358	2013	12/5/2013	Thursday	Cesar's Place ADV RSVN Las Vegas	Travel	(31.04)	Questionable	No	No	No	Business
JSSD-0313	Zion 5358	2013	12/5/2013	Thursday	Cesar's Place ADV RSVN Las Vegas	Travel	(31.04)	Questionable	No	No	No	Business
JSSD-0313	Zion 5358	2013	12/5/2013	Thursday	Cesar's Place ADV RSVN Las Vegas	Travel	(31.04)	Questionable	No	No	No	Business
JSSD-0313	Zion 5358	2013	12/5/2013	Thursday	Cesar's Place ADV RSVN Las Vegas	Travel	(31.04)	Questionable	No	No	No	Business
JSSD-0313	Zion 5358	2013	12/5/2013	Thursday	Smith's Fuel - Heber City	Gas Station	61.52	Improper	No	No	No	Personal
JSSD-0313	Zion 5358	2013	12/11/2013	Wednesday	So Pt Garden Buffet Las Vegas	Restaurant	45.08	Questionable	No	No	No	Business
0171-173-175	Visa 0863	2013	12/17/2013	Tuesday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business
0171-173-175	Visa 0863	2013	12/17/2013	Tuesday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business
0171-173-175	Visa 0863	2013	12/17/2013	Tuesday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business
0171-173-175	Visa 0863	2013	12/17/2013	Tuesday	ADT Security Services	Security	28.36	Questionable	No	No	No	Business
0171-173-175	Visa 0863	2013	12/20/2013	Friday	DTV Direct Service	Misc	116.86	Improper	Yes	Yes	No	Business

**Post August 2012 Receipt Analysis Tab:** This tab shows credit card purchase documentation patterns after 8/14/2012

**Note:** The charts below include all credit card transactions on or after the JSSD Board of Directors Meeting on August 14th, 2012, which is when the audit finding related to credit card receipts was discussed (see 3JSSD8L-10 Note C). The pivot tables below are linked to the Post Aug 2012 receipt Data" tab of this spreadsheet.

**Chart 1** shows if a receipt was provided as documentation.

Receipt Provide	No of Transactions	Percent of Total		
N/A	7	2.23%		
No	166	52.87%	166	54%
Yes	141	44.90%	141	46%
<b>Grand Total</b>	<b>314</b>	<b>100.00%</b>	<b>307</b>	

**Chart 2** indicates if the receipt that was provided was itemized.

Itemized	No of Transactions	Percent of Total	
N/A	7	2.23%	
No	199	63.38%	
Yes	108	34.39%	
<b>Grand Total</b>	<b>314</b>	<b>100.00%</b>	

**Chart 3** indicates if the receipt included written comments or explanations of the business purpose of

Comments	No of Transactions	Percent of Total	
N/A	7	2.23%	
No	274	87.26%	
Yes	33	10.51%	
<b>Grand Total</b>	<b>314</b>	<b>100.00%</b>	

Gas Station Tab: This tab extracts all purchases in the Gas Station category from the 'ALL DATA' tab of this spreadsheet and breaks them out into the various dollar amount ranges listed below. The following tab, "Gas Chart", is a visual representation of the data on this tab.

Category	Amount	\$0 - \$5	\$5 - \$10	\$10 - \$15	\$15 - \$20	\$20 - \$25	\$25 - \$30	\$30 - \$35	\$35 - \$40	\$40 - \$50	\$50 - \$60	\$60 - \$70	\$70 - \$80	\$80 - \$90	\$90 - \$100	\$100 - \$110
Gas Station	106.10	0	0	0	0	0	0	0	0							1
Gas Station	101.26	0	0	0	0	0	0	0	0							1
Gas Station	100.44	0	0	0	0	0	0	0	0							1
Gas Station	100.00	0	0	0	0	0	0	0	0							1
Gas Station	93.20	0	0	0	0	0	0	0	0						1	
Gas Station	92.00	0	0	0	0	0	0	0	0						1	
Gas Station	90.74	0	0	0	0	0	0	0	0						1	
Gas Station	89.44	0												1		
Gas Station	88.22	0	0	0	0	0	0	0	0					1		
Gas Station	87.58	0	0	0	0	0	0	0	0					1		
Gas Station	85.19	0	0	0	0	0	0	0	0					1		
Gas Station	83.41	0	0	0	0	0	0	0	0					1		
Gas Station	80.28	0	0	0	0	0	0	0	0				1			
Gas Station	79.35	0	0	0	0	0	0	0	0				1			
Gas Station	76.01	0	0	0	0	0	0	0	0				1			
Gas Station	75.00	0	0	0	0	0	0	0	0				1			
Gas Station	75.00	0	0	0	0	0	0	0	0				1			
Gas Station	75.00	0	0	0	0	0	0	0	0				1			
Gas Station	74.87	0	0	0	0	0	0	0	0				1			
Gas Station	74.68	0	0	0	0	0	0	0	0				1			
Gas Station	73.22	0	0	0	0	0	0	0	0				1			
Gas Station	72.93	0	0	0	0	0	0	0	0				1			
Gas Station	70.90	0	0	0	0	0	0	0	0				1			
Gas Station	70.78	0	0	0	0	0	0	0	0				1			
Gas Station	70.72	0	0	0	0	0	0	0	0				1			
Gas Station	70.29	0	0	0	0	0	0	0	0				1			
Gas Station	70.20	0	0	0	0	0	0	0	0				1			
Gas Station	69.48	0	0	0	0	0	0	0	0			1				
Gas Station	68.60	0	0	0	0	0	0	0	0			1				
Gas Station	68.31	0	0	0	0	0	0	0	0			1				
Gas Station	68.00	0	0	0	0	0	0	0	0			1				
Gas Station	67.67	0	0	0	0	0	0	0	0			1				
Gas Station	66.75	0	0	0	0	0	0	0	0			1				
Gas Station	65.93	0	0	0	0	0	0	0	0			1				
Gas Station	65.92	0	0	0	0	0	0	0	0			1				
Gas Station	65.69	0	0	0	0	0	0	0	0			1				
Gas Station	65.69	0	0	0	0	0	0	0	0			1				
Gas Station	65.42	0	0	0	0	0	0	0	0			1				
Gas Station	64.51	0	0	0	0	0	0	0	0			1				
Gas Station	64.06	0	0	0	0	0	0	0	0			1				
Gas Station	63.74	0	0	0	0	0	0	0	0			1				
Gas Station	61.55	0	0	0	0	0	0	0	0			1				



Category	Amount	\$0 - \$5	\$5 - \$10	\$10 - \$15	\$15 - \$20	\$20 - \$25	\$25 - \$30	\$30 - \$35	\$35 - \$40	\$40 - \$50	\$50 - \$60	\$60 - \$70	\$70 - \$80	\$80 - \$90	\$90 - \$100	\$100 - \$110
Gas Station	61.54	0	0	0	0	0	0	0	0			1				
Gas Station	61.52	0	0	0	0	0	0	0	0			1				
Gas Station	60.50	0	0	0	0	0	0	0	0			1				
Gas Station	59.87	0	0	0	0	0	0	0	0		1					
Gas Station	59.68	0	0	0	0	0	0	0	0		1					
Gas Station	59.58	0	0	0	0	0	0	0	0		1					
Gas Station	59.37	0	0	0	0	0	0	0	0		1					
Gas Station	59.07	0	0	0	0	0	0	0	0		1					
Gas Station	58.85	0	0	0	0	0	0	0	0		1					
Gas Station	58.85	0	0	0	0	0	0	0	0		1					
Gas Station	58.80	0	0	0	0	0	0	0	0		1					
Gas Station	58.62	0	0	0	0	0	0	0	0		1					
Gas Station	58.09	0	0	0	0	0	0	0	0		1					
Gas Station	57.93	0	0	0	0	0	0	0	0		1					
Gas Station	57.84	0	0	0	0	0	0	0	0		1					
Gas Station	57.60	0	0	0	0	0	0	0	0		1					
Gas Station	57.54	0	0	0	0	0	0	0	0		1					
Gas Station	57.20	0	0	0	0	0	0	0	0		1					
Gas Station	56.34	0	0	0	0	0	0	0	0		1					
Gas Station	55.78	0	0	0	0	0	0	0	0		1					
Gas Station	55.61	0	0	0	0	0	0	0	0		1					
Gas Station	55.04	0	0	0	0	0	0	0	0		1					
Gas Station	54.73	0	0	0	0	0	0	0	0		1					
Gas Station	53.77	0	0	0	0	0	0	0	0		1					
Gas Station	53.39	0	0	0	0	0	0	0	0		1					
Gas Station	53.21	0	0	0	0	0	0	0	0		1					
Gas Station	52.71	0	0	0	0	0	0	0	0		1					
Gas Station	52.59	0	0	0	0	0	0	0	0		1					
Gas Station	52.40	0	0	0	0	0	0	0	0		1					
Gas Station	52.17	0	0	0	0	0	0	0	0		1					
Gas Station	51.93	0	0	0	0	0	0	0	0		1					
Gas Station	51.65	0	0	0	0	0	0	0	0		1					
Gas Station	51.49	0	0	0	0	0	0	0	0		1					
Gas Station	51.36	0	0	0	0	0	0	0	0		1					
Gas Station	51.31	0	0	0	0	0	0	0	0		1					
Gas Station	51.27	0	0	0	0	0	0	0	0		1					
Gas Station	51.01	0	0	0	0	0	0	0	0		1					
Gas Station	50.71	0	0	0	0	0	0	0	0		1					
Gas Station	50.33	0	0	0	0	0	0	0	0		1					
Gas Station	49.94	0	0	0	0	0	0	0	0	1						
Gas Station	49.35	0	0	0	0	0	0	0	0	1						
Gas Station	48.93	0	0	0	0	0	0	0	0	1						
Gas Station	48.78	0	0	0	0	0	0	0	0	1						
Gas Station	48.63	0	0	0	0	0	0	0	0	1						
Gas Station	48.07	0	0	0	0	0	0	0	0	1						

Category	Amount	\$0 - \$5	\$5 - \$10	\$10 - \$15	\$15 - \$20	\$20 - \$25	\$25 - \$30	\$30 - \$35	\$35 - \$40	\$40 - \$50	\$50 - \$60	\$60 - \$70	\$70 - \$80	\$80 - \$90	\$90 - \$100	\$100 - \$110
Gas Station	47.65	0	0	0	0	0	0	0	0	1						
Gas Station	47.46	0	0	0	0	0	0	0	0	1						
Gas Station	47.38	0	0	0	0	0	0	0	0	1						
Gas Station	47.23	0	0	0	0	0	0	0	0	1						
Gas Station	46.97	0	0	0	0	0	0	0	0	1						
Gas Station	46.41	0	0	0	0	0	0	0	0	1						
Gas Station	46.30	0	0	0	0	0	0	0	0	1						
Gas Station	45.66	0	0	0	0	0	0	0	0	1						
Gas Station	45.47	0	0	0	0	0	0	0	0	1						
Gas Station	44.36	0	0	0	0	0	0	0	0	1						
Gas Station	44.29	0	0	0	0	0	0	0	0	1						
Gas Station	44.10	0	0	0	0	0	0	0	0	1						
Gas Station	44.08	0							1							
Gas Station	43.86	0	0	0	0	0	0	0	0	1						
Gas Station	43.35	0	0	0	0	0	0	0	0	1						
Gas Station	43.20	0	0	0	0	0	0	0	0	1						
Gas Station	42.89	0	0	0	0	0	0	0	0	1						
Gas Station	42.66	0	0	0	0	0	0	0	0	1						
Gas Station	42.63	0	0	0	0	0	0	0	0	1						
Gas Station	42.61	0	0	0	0	0	0	0	0	1						
Gas Station	42.17	0	0	0	0	0	0	0	0	1						
Gas Station	40.59	0	0	0	0	0	0	0	0	1						
Gas Station	40.24	0	0	0	0	0	0	0	0	1						
Gas Station	40.02	0	0	0	0	0	0	0	0	1						
Gas Station	40.01	0								1						
Gas Station	39.79	0	0	0	0	0	0	0	1							
Gas Station	39.74	0	0	0	0	0	0	0	1							
Gas Station	39.70	0	0	0	0	0	0	0	1							
Gas Station	38.99	0	0	0	0	0	0	0	1							
Gas Station	38.89	0	0	0	0	0	0	0	1							
Gas Station	38.35	0	0	0	0	0	0	0	1							
Gas Station	38.31	0	0	0	0	0	0	0	1							
Gas Station	37.89	0	0	0	0	0	0	0	1							
Gas Station	37.88	0	0	0	0	0	0	0	1							
Gas Station	37.73	0	0	0	0	0	0	0	1							
Gas Station	37.63	0	0	0	0	0	0	0	1							
Gas Station	37.58	0	0	0	0	0	0	0	1							
Gas Station	37.49	0	0	0	0	0	0	0	1							
Gas Station	36.79	0	0	0	0	0	0	0	1							
Gas Station	35.57	0	0	0	0	0	0	0	1							
Gas Station	35.38	0	0	0	0	0	0	0	1							
Gas Station	35.34	0							1							
Gas Station	35.23	0	0	0	0	0	0	0	1							
Gas Station	34.81	0	0	0	0	0	0	0	1							
Gas Station	34.34	0	0	0	0	0	0	0	1							

Category	Amount	\$0-\$5	\$5-\$10	\$10-\$15	\$15-\$20	\$20-\$25	\$25-\$30	\$30-\$35	\$35-\$40	\$40-\$50	\$50-\$60	\$60-\$70	\$70-\$80	\$80-\$90	\$90-\$100	\$100-\$110
Gas Station	34.06	0	0	0	0	0	0	1	0							
Gas Station	33.64	0						1								
Gas Station	33.63	0	0	0	0	0	0	1	0							
Gas Station	33.60	0	0	0	0	0	0	1	0							
Gas Station	33.44	0	0	0	0	0	0	1	0							
Gas Station	33.38	0	0	0	0	0	0	1	0							
Gas Station	33.30	0	0	0	0	0	0	1	0							
Gas Station	33.16	0	0	0	0	0	0	1	0							
Gas Station	32.96	0	0	0	0	0	0	1	0							
Gas Station	32.61	0						1								
Gas Station	32.39	0	0	0	0	0	0	1	0							
Gas Station	31.30	0	0	0	0	0	0	1	0							
Gas Station	31.28	0	0	0	0	0	0	1	0							
Gas Station	31.12	0	0	0	0	0	0	1	0							
Gas Station	30.91	0	0	0	0	0	0	1	0							
Gas Station	29.76	0	0	0	0	0	1	0	0							
Gas Station	29.50	0	0	0	0	0	1	0	0							
Gas Station	29.29	0	0	0	0	0	1	0	0							
Gas Station	28.83	0	0	0	0	0	1	0	0							
Gas Station	28.70	0	0	0	0	0	1	0	0							
Gas Station	28.56	0					1									
Gas Station	28.24	0	0	0	0	0	1	0	0							
Gas Station	28.09	0	0	0	0	0	1	0	0							
Gas Station	27.97	0	0	0	0	0	1	0	0							
Gas Station	27.86	0	0	0	0	0	1	0	0							
Gas Station	27.64	0	0	0	0	0	1	0	0							
Gas Station	27.00	0	0	0	0	0	1	0	0							
Gas Station	26.59	0	0	0	0	0	1	0	0							
Gas Station	25.99	0	0	0	0	0	1	0	0							
Gas Station	25.93	0	0	0	0	0	1	0	0							
Gas Station	25.76	0	0	0	0	0	1	0	0							
Gas Station	24.99	0	0	0	0	0	1	0	0							
Gas Station	24.34	0	0	0	0	1	0	0	0							
Gas Station	24.23	0	0	0	0	1	0	0	0							
Gas Station	24.12	0	0	0	0	1	0	0	0							
Gas Station	23.87	0	0	0	0	1	0	0	0							
Gas Station	22.97	0	0	0	0	1	0	0	0							
Gas Station	22.78	0	0	0	0	1	0	0	0							
Gas Station	22.58	0	0	0	0	1	0	0	0							
Gas Station	22.49	0	0	0	0	1	0	0	0							
Gas Station	21.99	0	0	0	0	1	0	0	0							
Gas Station	19.31	0	0	0	1	0	0	0	0							
Gas Station	19.26	0	0	0	1	0	0	0	0							
Gas Station	18.64	0	0	0	1	0	0	0	0							
Gas Station	18.08	0	0	0	1	0	0	0	0							



Category	Amount	\$0 - \$5	\$5 - \$10	\$10 - \$15	\$15 - \$20	\$20 - \$25	\$25 - \$30	\$30 - \$35	\$35 - \$40	\$40 - \$50	\$50 - \$60	\$60 - \$70	\$70 - \$80	\$80 - \$90	\$90 - \$100	\$100 - \$110
Gas Station	17.60	0	0	0	1	0	0	0	0							
Gas Station	16.55	0	0	0	1	0	0	0	0							
Gas Station	16.17	0	0	0	1	0	0	0	0							
Gas Station	12.08	0	0	1	0	0	0	0	0							
Gas Station	9.00	0	1	0	0	0	0	0	0							
Gas Station	9.00	0	1	0	0	0	0	0	0							
Gas Station	9.00	0	1	0	0	0	0	0	0							
Gas Station	9.00	0	1	0	0	0	0	0	0							
Gas Station	9.00	0	1	0	0	0	0	0	0							
Gas Station	9.00	0	1	0	0	0	0	0	0							
Gas Station	9.00	0	1	0	0	0	0	0	0							
Gas Station	9.00	0	1	0	0	0	0	0	0							
Gas Station	9.00	0	1	0	0	0	0	0	0							
Gas Station	9.00	0	1	0	0	0	0	0	0							
Gas Station	9.00	0	1	0	0	0	0	0	0							
Gas Station	9.00	0	1	0	0	0	0	0	0							
Gas Station	9.00	0	1	0	0	0	0	0	0							
Gas Station	9.00	0	1	0	0	0	0	0	0							
Gas Station	9.00	0	1	0	0	0	0	0	0							
Gas Station	9.00	0	1	0	0	0	0	0	0							
Gas Station	8.14	0	1	0	0	0	0	0	0							
Gas Station	7.00	0	1	0	0	0	0	0	0							
Gas Station	7.00	0	1	0	0	0	0	0	0							
Gas Station	7.00	0	1	0	0	0	0	0	0							
Gas Station	6.24	0	1	0	0	0	0	0	0							
Gas Station	6.24	0	1	0	0	0	0	0	0							
Gas Station	6.09	0	1	0	0	0	0	0	0							
Gas Station	5.81	0	1	0	0	0	0	0	0							
Gas Station	0.43	1	0	0	0	0	0	0	0							
Gas Station	0.35	1	0	0	0	0	0	0	0							
		2	21	1	7	10	16	17	18	31	36	18	14	6	3	4

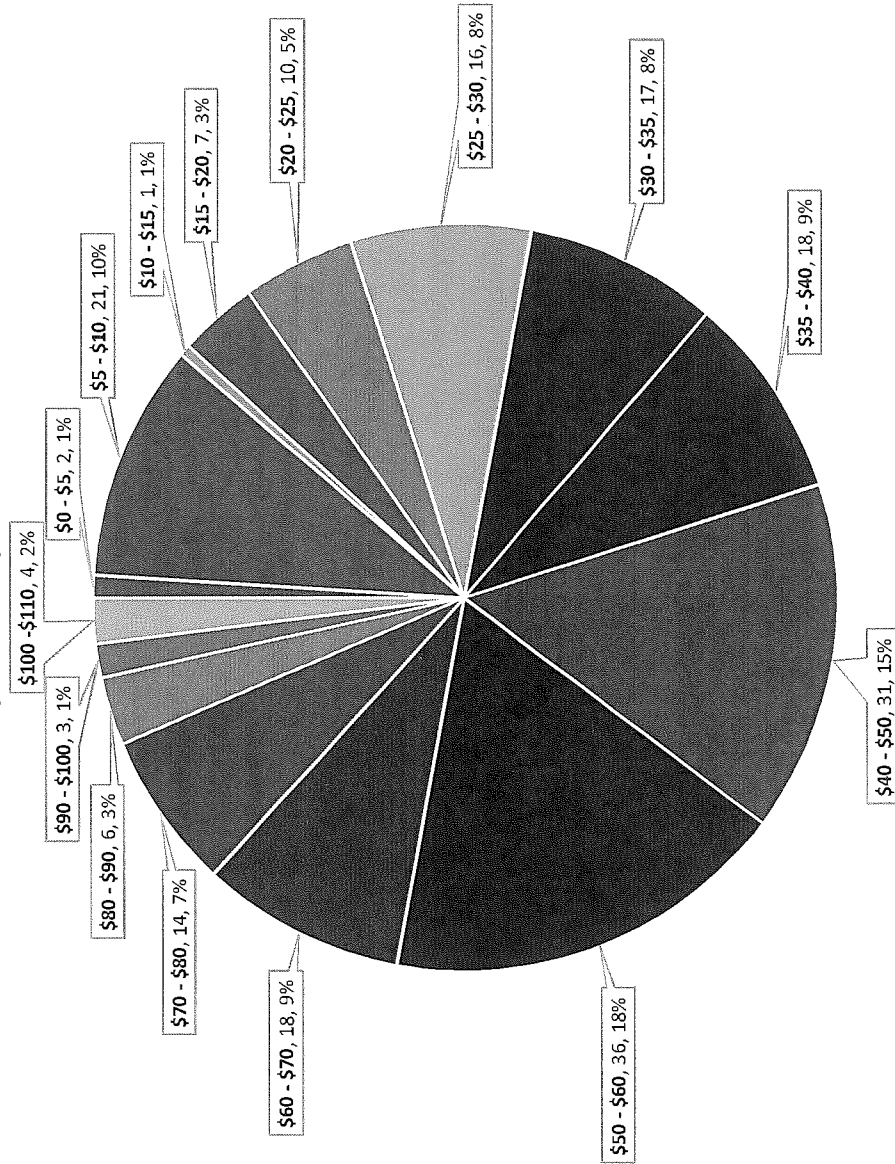
Range	Count
\$0 - \$5	2
\$5 - \$10	21
\$10 - \$15	1
\$15 - \$20	7
\$20 - \$25	10
\$25 - \$30	16
\$30 - \$35	17
\$35 - \$40	18
\$40 - \$50	31
\$50 - \$60	36
\$60 - \$70	18
\$70 - \$80	14
\$80 - \$90	6
\$90 - \$100	3
\$100 - \$110	4

Category	\$0 - \$5	\$5 - \$10	\$10 - \$15	\$15 - \$20	\$20 - \$25	\$25 - \$30	\$30 - \$35	\$35 - \$40	\$40 - \$50	\$50 - \$60	\$60 - \$70	\$70 - \$80	\$80 - \$90	\$90 - \$100	\$100 - \$110
Amount															
Total	204														

Total	204
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Gas Station Graphic Tab:

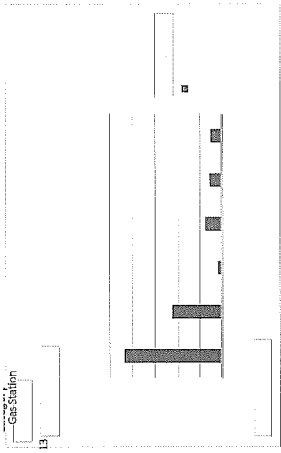
JSSD Number and % of Total Gas Station Purchases Made on Credit Card  
(Instead of Gas Card) by \$ Increment  
1/2008 to 12/2013



Gas Charges by Card Holder Tab: This tab is an analysis of all "Gas Station" purchases made from January 1, 2008 through December 31, 2013. These purchases are filtered by credit card number and summarized by year and cardholder.

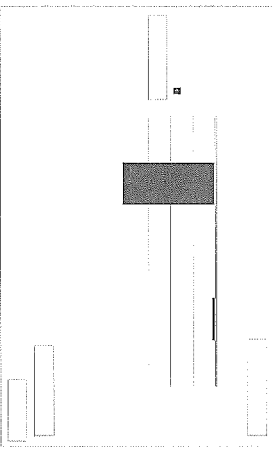
Cap One 2520	Dan Matthews
Via 0863	Dan Matthews
Zion 5358	Dan Matthews
Card	(Multiple Items)

Sum of Amount	Column Labels	Grand Total
Row Labels	Gas Station	
2008	4,342.76	4,342.76
2009	2,268.91	2,268.91
2010	190.61	190.61
2011	781.98	781.98
2012	580.38	580.38
2013	528.36	528.36
Grand Total	8,693.00	8,693.00



Cap One 5994	Janet Carson
Card	Cap One 5994

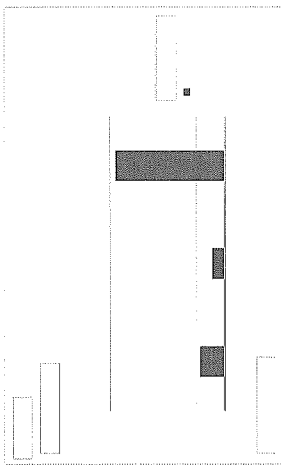
Sum of Amount	Column Labels	Grand Total
Row Labels	Gas Station	
2008	8.14	8.14
2009	208.19	208.19
Grand Total	216.33	216.33



315SD8L-10A

Cap One 3923	Darrel Scow
Zion 5457	Darrel Scow
Card	(Multiple Items)

Sum of Amount	Column Labels	Grand Total
Row Labels	Gas Station	
2011	17.60	17.60
2012	9.00	9.00
2013	76.01	76.01
Grand Total	102.61	102.61



3JSSD8L-10A

Grocery Analysis Tab: This is an extract of the purchases at grocery stores from the All Data tab. We have identified the number of transactions, sum, and average number of purchases per week for each year. See Note C.

Year	2008	2009	2010	2011	2012	2013	Total
Trans count	96	76	40	49	36	15	312
Yearly Sum	\$7,077.54	\$3,368.33	\$2,318.29	\$3,017.90	\$1,929.74	\$1,035.13	\$18,746.93
Avg # of purch per week	1.85	1.46	0.77	0.94	0.69	0.29	
Day's mkt acct yrly sum	2,838.23	2,223.40	2,527.87	5,267.00	6,564.70	6,696.12	26,117.32
Total grocery	\$9,915.77	\$5,591.73	\$4,846.16	\$8,284.90	\$8,494.44	\$7,731.25	

Ref#	Card	Calendar Year	Transaction Da	Day of the Weel	Transaction Description	Category	Amount	count	sum	avg/week
0062	Visa 0863	2008	01/04/08	Friday	Smiths Food - Heber City	Grocery	25.55			
0062	Visa 0863	2008	01/08/08	Tuesday	Smiths Food - Heber City	Grocery	45.27			
0062	Visa 0863	2008	01/09/08	Wednesday	Smiths Food - Heber City	Grocery	118.69			
0062	Visa 0863	2008	01/09/08	Wednesday	Smiths Food - Park City	Grocery	52.99			
0062	Visa 0863	2008	01/16/08	Wednesday	Smiths Food - Heber City	Grocery	106.03			
0062	Visa 0863	2008	01/18/08	Friday	Smiths Food - Heber City	Grocery	71.40			
0062	Visa 0863	2008	01/21/08	Monday	Smiths Food - Heber City	Grocery	18.02			
0062	Visa 0863	2008	01/23/08	Wednesday	Smiths Food - Heber City	Grocery	41.58			
0062	Visa 0863	2008	01/23/08	Wednesday	Smiths Food - Heber City	Grocery	3.18			
0062	Visa 0863	2008	01/25/08	Friday	Smiths Food - Heber City	Grocery	11.64			
0063	Visa 0863	2008	01/28/08	Monday	Smiths Food - Heber City	Grocery	16.83			
0063	Visa 0863	2008	01/30/08	Wednesday	Smiths Food - Heber City	Grocery	94.61			
0063	Visa 0863	2008	02/06/08	Wednesday	Smiths Food - Heber City	Grocery	29.97			
0063	Visa 0863	2008	02/06/08	Wednesday	Smiths Food - Heber City	Grocery	16.40			
0063	Visa 0863	2008	02/07/08	Thursday	Smiths Food - Heber City	Grocery	30.08			
0063	Visa 0863	2008	02/08/08	Friday	Smiths Food - Heber City	Grocery	33.11			
0063	Visa 0863	2008	02/12/08	Tuesday	Smiths Food - Heber City	Grocery	25.39			
0063	Visa 0863	2008	02/19/08	Tuesday	Smiths Food - Heber City	Grocery	122.42			
0064	Visa 0863	2008	02/26/08	Tuesday	Smiths Food - Heber City	Grocery	123.79			
0064	Visa 0863	2008	03/14/08	Friday	Smiths Food - Heber City	Grocery	96.44			
0064	Visa 0863	2008	03/24/08	Monday	Smiths Food - Heber City	Grocery	108.25			

Ref#	Card	Calendar Year	Transaction Da	Day of the Wee	Transaction Description	Category	Amount	count	sum	avg/week
0065	Visa 0863	2008	03/27/08	Thursday	Smiths Food - Heber City	Grocery	106.62			
0065	Visa 0863	2008	03/27/08	Thursday	Smiths Food - Heber City	Grocery	8.77			
0065	Visa 0863	2008	03/31/08	Monday	Smiths Food - Heber City	Grocery	60.29			
0065	Visa 0863	2008	03/31/08	Monday	Smiths Food - Heber City	Grocery	22.59			
	Cap One 5994	2008	04/01/08	Tuesday	Smiths Food - Heber City	Grocery	19.67			
	Cap One 5994	2008	04/02/08	Wednesday	Smiths Food - Heber City	Grocery	16.40			
0065	Visa 0863	2008	04/02/08	Wednesday	Smiths Food - Heber City	Grocery	89.52			
	Cap One 5994	2008	04/03/08	Thursday	Smiths Food - Heber City	Grocery	24.60			
0065	Visa 0863	2008	04/14/08	Monday	Smiths Food - Heber City	Grocery	62.53			
0065	Visa 0863	2008	04/17/08	Thursday	Smiths Food - Heber City	Grocery	173.61			
0065	Visa 0863	2008	04/18/08	Friday	Smiths Food - Heber City	Grocery	19.58			
0065	Visa 0863	2008	04/19/08	Saturday	Smiths Food - Heber City	Grocery	26.52			
0065	Visa 0863	2008	04/21/08	Monday	Smiths Food - Heber City	Grocery	62.64			
JSSD-0020	Cap One 5994	2008	04/22/08	Tuesday	Smiths Food - Heber City	Grocery	5.98			
0066	Visa 0863	2008	04/25/08	Friday	Kamas Town Food - Kamas	Grocery	71.37			
0066	Visa 0863	2008	04/28/08	Monday	Smiths Food - Heber City	Grocery	208.06			
0066	Visa 0863	2008	05/01/08	Thursday	Smiths Food - Heber City	Grocery	91.15			
0066	Visa 0863	2008	05/06/08	Tuesday	Smiths Food - Heber City	Grocery	21.35			
0066	Visa 0863	2008	05/12/08	Monday	Smiths Food - Heber City	Grocery	8.22			
0066	Visa 0863	2008	05/13/08	Tuesday	Smiths Food - Heber City	Grocery	85.90			
0066	Visa 0863	2008	05/14/08	Wednesday	Smiths Food - Heber City	Grocery	69.43			
0066	Visa 0863	2008	05/19/08	Monday	Smiths Food - Heber City	Grocery	159.64			
0066	Visa 0863	2008	05/20/08	Tuesday	Smiths Food - Heber City	Grocery	113.64			
0066	Visa 0863	2008	05/21/08	Wednesday	Smiths Food - Heber City	Grocery	30.43			
0066	Visa 0863	2008	05/26/08	Monday	Smiths Food - Heber City	Grocery	49.61			
JSSD-0022	Cap One 5994	2008	06/26/08	Thursday	Smiths Food - Heber City	Grocery	35.06			
0067	Visa 0863	2008	06/27/08	Friday	Smiths Food - Heber City	Grocery	148.33			
0067	Visa 0863	2008	06/30/08	Monday	Smiths Food - Heber City	Grocery	209.33			
0067	Visa 0863	2008	07/03/08	Thursday	Smiths Food - Heber City	Grocery	55.51			
0067	Visa 0863	2008	07/10/08	Thursday	Smiths Food - Heber City	Grocery	71.16			
0067	Visa 0863	2008	07/11/08	Friday	Smiths Food - Heber City	Grocery	8.81			
0067	Visa 0863	2008	07/21/08	Monday	Smiths Food - Heber City	Grocery	116.44			
0067	Visa 0863	2008	07/22/08	Tuesday	Smiths Food - Heber City	Grocery	76.16			

Ref#	Card	Calendar Year	Transaction Da	Day of the Wee	Transaction Description	Category	Amount	count	sum	avg/week
0068	Visa 0863	2008	07/25/08	Friday	Smiths Food - Heber City	Grocery	61.22			
0068	Visa 0863	2008	07/28/08	Monday	Smiths Food - Heber City	Grocery	66.45			
0068	Visa 0863	2008	07/30/08	Wednesday	Smiths Food - Heber City	Grocery	17.76			
0068	Visa 0863	2008	07/30/08	Wednesday	Smiths Food - Park City	Grocery	43.55			
0068	Visa 0863	2008	08/11/08	Monday	Smiths Food - Heber City	Grocery	62.94			
0068	Visa 0863	2008	08/13/08	Wednesday	Smiths Food - Heber City	Grocery	79.01			
0068	Visa 0863	2008	08/18/08	Monday	Smiths Food - Heber City	Grocery	126.59			
0068	Visa 0863	2008	08/19/08	Tuesday	Smiths Food - Heber City	Grocery	67.80			
0068	Visa 0863	2008	08/22/08	Friday	Smiths Food - Heber City	Grocery	113.85			
0069	Visa 0863	2008	08/26/08	Tuesday	Smiths Food - Heber City	Grocery	52.97			
JSSD-0023	Cap One 5994	2008	09/02/08	Tuesday	Days Market - Heber City	Grocery	18.15			
0069	Visa 0863	2008	09/04/08	Thursday	Smiths Food - Heber City	Grocery	206.04			
0069	Visa 0863	2008	09/09/08	Tuesday	Smiths Food - Heber City	Grocery	99.98			
0069	Visa 0863	2008	09/11/08	Thursday	Smiths Food - Heber City	Grocery	59.29			
0069	Visa 0863	2008	09/15/08	Monday	Smiths Food - Heber City	Grocery	54.54			
0069	Visa 0863	2008	09/17/08	Wednesday	Smiths Food - Heber City	Grocery	138.46			
0069	Visa 0863	2008	09/22/08	Monday	Smiths Food - Heber City	Grocery	62.17			
0069	Visa 0863	2008	09/24/08	Wednesday	Smiths Food - Heber City	Grocery	54.41			
JSSD-0024	Cap One 5994	2008	09/29/08	Monday	Smiths Food - Heber City	Grocery	14.40			
0070	Visa 0863	2008	09/29/08	Monday	Smiths Food - Heber City	Grocery	52.05			
0070	Visa 0863	2008	09/30/08	Tuesday	Smiths Food - Heber City	Grocery	32.13			
0070	Visa 0863	2008	09/30/08	Tuesday	Smiths Food - Heber City	Grocery	4.11			
0070	Visa 0863	2008	10/02/08	Thursday	Smiths Food - Heber City	Grocery	11.98			
0070	Visa 0863	2008	10/07/08	Tuesday	Smiths Food - Heber City	Grocery	148.90			
0070	Visa 0863	2008	10/13/08	Monday	Smiths Food - Heber City	Grocery	135.57			
JSSD-0025	Cap One 5994	2008	10/20/08	Monday	Days Market - Heber City	Grocery	19.88			
0070	Visa 0863	2008	10/20/08	Monday	Smiths Food - Heber City	Grocery	214.85			
0070	Visa 0863	2008	10/23/08	Thursday	Smiths Food - Heber City	Grocery	115.53			
0071	Visa 0863	2008	10/28/08	Tuesday	Smiths Food - Heber City	Grocery	158.38			
0071	Visa 0863	2008	11/10/08	Monday	Smiths Food - Heber City	Grocery	82.48			
JSSD-0025	Cap One 5994	2008	11/12/08	Wednesday	Smiths Food - Heber City	Grocery	19.43			
0071	Visa 0863	2008	11/17/08	Monday	Smiths Food - Heber City	Grocery	167.57			
0071	Visa 0863	2008	11/19/08	Wednesday	Smiths Food - Heber City	Grocery	37.10			

Ref#	Card	Calendar Year	Transaction Da	Day of the Wee	Transaction Description	Category	Amount	count	sum	avg/week
0071	Visa 0863	2008	11/20/08	Thursday	Smiths Food - Heber City	Grocery	26.64			
0071	Visa 0863	2008	11/24/08	Monday	Smiths Food - Heber City	Grocery	93.15			
JSSD-0026	Cap One 2520	2008	12/01/08	Monday	Smiths Food - Heber City	Grocery	132.78			
JSSD-0026	Cap One 2520	2008	12/05/08	Friday	Smiths Food - Heber City	Grocery	76.20			
0072	Visa 0863	2008	12/09/08	Tuesday	Smiths Food - Heber City	Grocery	348.50			
JSSD-0026	Cap One 5994	2008	12/10/08	Wednesday	Days Market - Heber City	Grocery	38.91			
0072	Visa 0863	2008	12/23/08	Tuesday	Smiths Food - Heber City	Grocery	127.41			
JSSD-0027	Cap One 5994	2008	12/29/08	Monday	Smiths Food - Heber City	Grocery	13.26			
0073	Visa 0863	2008	12/29/08	Monday	Smiths Food - Heber City	Grocery	100.59			
0073	Visa 0863	2009	01/06/09	Tuesday	Smiths Food - Heber City	Grocery	94.98			
0073	Visa 0863	2009	01/14/09	Wednesday	Smiths Food - Heber City	Grocery	172.06			
0073	Visa 0863	2009	01/20/09	Tuesday	Smiths Food - Heber City	Grocery	97.16			
	Cap One 5994	2009	01/21/09	Wednesday	Smiths Food - Heber City	Grocery	22.09			
	Cap One 5994	2009	01/22/09	Thursday	Smiths Food - Heber City	Grocery	54.82			
	Cap One 5994	2009	01/26/09	Monday	Smiths Food - Heber City	Grocery	53.27			
	Cap One 5994	2009	01/28/09	Wednesday	Smiths Food - Heber City	Grocery	63.42			
	Cap One 5994	2009	01/29/09	Thursday	Smiths Food - Heber City	Grocery	28.04			
	Cap One 5994	2009	02/02/09	Monday	Smiths Food - Heber City	Grocery	15.82			
	Cap One 5994	2009	02/03/09	Tuesday	Smiths Food - Heber City	Grocery	45.38			
	Cap One 5994	2009	02/04/09	Wednesday	Smiths Food - Heber City	Grocery	41.74			
0074	Visa 0863	2009	02/09/09	Monday	Smiths Food - Heber City	Grocery	11.38			
0074	Visa 0863	2009	02/10/09	Tuesday	Smiths Food - Heber City	Grocery	12.70			
0074	Visa 0863	2009	02/11/09	Wednesday	Smiths Food - Heber City	Grocery	44.87			
0074	Visa 0863	2009	02/12/09	Thursday	Smiths Food - Heber City	Grocery	178.64			
0074	Visa 0863	2009	02/17/09	Tuesday	Smiths Food - Heber City	Grocery	23.59			
0074	Visa 0863	2009	02/20/09	Friday	Smiths Food - Heber City	Grocery	26.19			
0074	Visa 0863	2009	02/23/09	Monday	Smiths Food - Heber City	Grocery	91.15			
0075	Visa 0863	2009	02/25/09	Wednesday	Smiths Food - Heber City	Grocery	132.66			
JSSD-0028	Cap One 5994	2009	03/02/09	Monday	Smiths Food - Heber City	Grocery	35.68			
0075	Visa 0863	2009	03/03/09	Tuesday	Smiths Food - Heber City	Grocery	57.60			
JSSD-0028	Cap One 2520	2009	03/03/09	Tuesday	Smiths Food - Heber City	Grocery	52.75			
JSSD-0028	Cap One 2520	2009	03/04/09	Wednesday	Smiths Food - Heber City	Grocery	4.83			
JSSD-0028	Cap One 2520	2009	03/05/09	Thursday	Smiths Food - Heber City	Grocery	5.43			
								96	7077.54	1.846154



Ref#	Card	Calendar Year	Transaction Da	Day of the Week	Transaction Description	Category	Amount	count	sum	avg/week
0075	Visa 0863	2009	03/12/09	Thursday	Smiths Food - Heber City	Grocery	78.35			
0075	Visa 0863	2009	03/16/09	Monday	Smiths Food - Heber City	Grocery	44.61			
0075	Visa 0863	2009	03/17/09	Tuesday	Smiths Food - Heber City	Grocery	14.17			
0075	Visa 0863	2009	03/18/09	Wednesday	Smiths Food - Heber City	Grocery	17.94			
0075	Visa 0863	2009	03/20/09	Friday	Smiths Food - Heber City	Grocery	9.67			
0075	Visa 0863	2009	03/23/09	Monday	Smiths Food - Heber City	Grocery	9.26			
0075	Visa 0863	2009	03/23/09	Monday	Smiths Food - Heber City	Grocery	48.18			
0075	Visa 0863	2009	03/24/09	Tuesday	Smiths Food - Heber City	Grocery	4.00			
0075	Visa 0863	2009	03/25/09	Wednesday	Smiths Food - Heber City	Grocery	35.46			
0075	Visa 0863	2009	03/26/09	Thursday	Smiths Food - Heber City	Grocery	22.51			
0076	Visa 0863	2009	03/27/09	Friday	Smiths Food - Heber City	Grocery	9.49			
JSSD-0029	Cap One 2520	2009	03/30/09	Monday	Smiths Food - Heber City	Grocery	19.47			
0076	Visa 0863	2009	03/31/09	Tuesday	Smiths Food - Heber City	Grocery	48.79			
0076	Visa 0863	2009	04/01/09	Wednesday	Smiths Food - Heber City	Grocery	28.57			
0076	Visa 0863	2009	04/02/09	Thursday	Smiths Food - Heber City	Grocery	4.00			
0076	Visa 0863	2009	04/06/09	Monday	Smiths Food - Heber City	Grocery	4.00			
JSSD-0029	Cap One 5994	2009	04/07/09	Tuesday	Smiths Food - Heber City	Grocery	32.05			
0076	Visa 0863	2009	04/07/09	Tuesday	Smiths Food - Heber City	Grocery	35.31			
0076	Visa 0863	2009	04/07/09	Tuesday	Smiths Food - Heber City	Grocery	20.17			
0076	Visa 0863	2009	04/13/09	Monday	Smiths Food - Heber City	Grocery	132.30			
0076	Visa 0863	2009	04/14/09	Tuesday	Smiths Food - Heber City	Grocery	64.22			
0076	Visa 0863	2009	04/17/09	Friday	Smiths Food - Heber City	Grocery	40.03			
JSSD-0030	Cap One 5994	2009	04/30/09	Thursday	Smiths Food - Heber City	Grocery	20.98			
0077	Visa 0863	2009	05/01/09	Friday	Smiths Food - Heber City	Grocery	41.97			
0077	Visa 0863	2009	05/05/09	Tuesday	Smiths Food - Heber City	Grocery	34.09			
0077	Visa 0863	2009	05/11/09	Monday	Smiths Food - Heber City	Grocery	99.02			
0077	Visa 0863	2009	05/12/09	Tuesday	Smiths Food - Heber City	Grocery	58.32			
0077	Visa 0863	2009	05/12/09	Tuesday	Smiths Food - Heber City	Grocery	7.71			
0077	Visa 0863	2009	05/18/09	Monday	Smiths Food - Heber City	Grocery	54.92			
0077	Visa 0863	2009	05/20/09	Wednesday	Smiths Food - Heber City	Grocery	14.26			
0077	Visa 0863	2009	05/27/09	Wednesday	Smiths Food - Heber City	Grocery	17.68			
0078	Visa 0863	2009	05/29/09	Friday	Smiths Food - Heber City	Grocery	71.08			
JSSD-0032	Cap One 5994	2009	06/04/09	Thursday	Smiths Food - Heber City	Grocery	28.97			

Ref#	Card	Calendar Year	Transaction Da	Day of the Weel	Transaction Description	Category	Amount	count	sum	avg/week
0078	Visa 0863	2009	06/15/09	Monday	Smiths Food - Heber City	Grocery	83.76			
0078	Visa 0863	2009	06/16/09	Tuesday	Smiths Food - Heber City	Grocery	60.96			
0078	Visa 0863	2009	06/18/09	Thursday	Reams Boots and Jeans - Heber	Grocery	90.83			
0078	Visa 0863	2009	06/22/09	Monday	Smiths Food - Heber City	Grocery	19.97			
0078	Visa 0863	2009	06/23/09	Tuesday	Smiths Food - Heber City	Grocery	49.56			
0079	Visa 0863	2009	06/30/09	Tuesday	Smiths Food - Heber City	Grocery	57.98			
0079	Visa 0863	2009	07/09/09	Thursday	Smiths Food - Heber City	Grocery	23.52			
0079	Visa 0863	2009	07/14/09	Tuesday	Smiths Food - Heber City	Grocery	37.89			
0079	Visa 0863	2009	07/23/09	Thursday	Smiths Food - Heber City	Grocery	52.28			
0080	Visa 0863	2009	08/03/09	Monday	Smiths Food - Heber City	Grocery	23.59			
JSSD-0034	Cap One 5994	2009	09/21/09	Monday	Smiths Food - Heber City	Grocery	24.25			
JSSD-0034	Cap One 5994	2009	10/08/09	Thursday	Smiths Food - Heber City	Grocery	18.50			
0082	Visa 0863	2009	10/14/09	Wednesday	Smiths Food - Heber City	Grocery	47.08			
JSSD-0035	Cap One 5994	2009	10/19/09	Monday	Walmart - Park City	Grocery	11.58			
0082	Visa 0863	2009	10/20/09	Tuesday	Smiths Food - Heber City	Grocery	28.10			
0083	Visa 0863	2009	11/09/09	Monday	Smiths Food - Heber City	Grocery	80.62			
JSSD-0036	Cap One 5994	2009	11/16/09	Monday	Smiths Food - Heber City	Grocery	23.77			
0083	Visa 0863	2009	11/24/09	Tuesday	Smiths Food - Heber City	Grocery	30.83			
0084-85	Visa 0863	2009	12/14/09	Monday	Smiths Food - Heber City	Grocery	65.46			
0086-87	Visa 0863	2010	01/12/10	Tuesday	Smiths Food - Heber City	Grocery	196.51			
0086-87	Visa 0863	2010	01/26/10	Tuesday	Smiths Food - Heber City	Grocery	60.88			
0088-89	Cap One 5994	2010	02/01/10	Monday	Days Market - Heber City	Grocery	12.12			
0088-89	Visa 0863	2010	02/03/10	Wednesday	Smiths Food - Heber City	Grocery	10.99			
0088-89	Visa 0863	2010	02/08/10	Monday	Smiths Food - Heber City	Grocery	84.84			
JSSD-0038	Cap One 5994	2010	02/18/10	Thursday	Smiths Food - Heber City	Grocery	26.98			
0088-89	Visa 0863	2010	02/23/10	Tuesday	Smiths Food - Heber City	Grocery	23.60			
0090-91	Visa 0863	2010	03/08/10	Monday	Smiths Food - Heber City	Grocery	63.78			
JSSD-0039	Cap One 5994	2010	03/24/10	Wednesday	Smiths Food - Heber City	Grocery	36.21			
0092-93	Visa 0863	2010	03/29/10	Monday	Smiths Food - Heber City	Grocery	78.35			
0092-93	Visa 0863	2010	04/05/10	Monday	Smiths Food - Heber City	Grocery	14.38			
0092-93	Visa 0863	2010	04/20/10	Tuesday	Smiths Food - Heber City	Grocery	94.43			
0094-95	Visa 0863	2010	05/11/10	Tuesday	Smiths Food - Heber City	Grocery	107.42			
0094-95	Visa 0863	2010	05/25/10	Tuesday	Smiths Food - Heber City	Grocery	40.46			
							76	3,368.33	1,461,538	

Ref#	Card	Calendar Year	Transaction Da	Day of the Wee	Transaction Description	Category	Amount	count	sum	avg/week
JSD-0041	Cap One 5994	2010	06/01/10	Tuesday	Smiths Food - Heber City	Grocery	20.16			
0096-97	Visa 0863	2010	06/07/10	Monday	Smiths Food - Heber City	Grocery	83.55			
0096-97	Visa 0863	2010	06/08/10	Tuesday	Days Market - Heber City	Grocery	20.11			
0098-99	Visa 0863	2010	07/06/10	Tuesday	Smiths Food - Heber City	Grocery	51.14			
0098-99	Visa 0863	2010	07/13/10	Tuesday	Smiths Food - Heber City	Grocery	89.70			
0098-99	Visa 0863	2010	07/19/10	Monday	Smiths Food - Heber City	Grocery	73.35			
0098-99	Visa 0863	2010	07/19/10	Monday	Smiths Food - Heber City	Grocery	17.60			
	Cap One 5994	2010	07/26/10	Monday	Smith's Food #4063 Heber City, UT	Grocery	9.79			
0100	Visa 0863	2010	08/03/10	Tuesday	Smiths Food - Heber City	Grocery	15.35			
0100	Visa 0863	2010	08/09/10	Monday	Smiths Food - Heber City	Grocery	58.29			
0100	Visa 0863	2010	08/11/10	Wednesday	Smiths Food - Heber City	Grocery	144.18			
0100	Visa 0863	2010	08/17/10	Tuesday	Smiths Food - Heber City	Grocery	100.93			
	Cap One 5994	2010	08/19/10	Thursday	Smith's Food #4063 Heber City, UT	Grocery	17.36			
0100	Visa 0863	2010	08/23/10	Monday	Smiths Food - Heber City	Grocery	44.57			
0101	Visa 0863	2010	08/30/10	Monday	Smiths Food - Heber City	Grocery	39.19			
0101	Visa 0863	2010	09/09/10	Thursday	Smiths Food - Heber City	Grocery	57.69			
0101	Visa 0863	2010	09/14/10	Tuesday	Smiths Food - Heber City	Grocery	116.82			
0101	Visa 0863	2010	09/16/10	Thursday	Smiths Food - Heber City	Grocery	51.43			
0101	Visa 0863	2010	09/20/10	Monday	Smiths Food - Heber City	Grocery	47.71			
0102	Visa 0863	2010	09/29/10	Wednesday	Smiths Food - Heber City	Grocery	80.74			
0102	Visa 0863	2010	10/12/10	Tuesday	Smiths Food - Heber City	Grocery	117.14			
0102	Visa 0863	2010	10/27/10	Wednesday	Smiths Food - Heber City	Grocery	19.10			
JSD-0043	Cap One 5994	2010	11/09/10	Tuesday	Smiths Food - Heber City	Grocery	14.06			
0103	Visa 0863	2010	11/09/10	Tuesday	Smiths Food - Heber City	Grocery	116.82			
0103	Visa 0863	2010	11/23/10	Tuesday	Smiths Food - Heber City	Grocery	53.57			
0103	Visa 0863	2010	11/23/10	Tuesday	Smiths Food - Heber City	Grocery	6.99		40	2318.29
0104	Visa 0863	2011	01/03/11	Monday	Smiths Food - Heber City	Grocery	91.36			0.769231
0104	Visa 0863	2011	01/11/11	Tuesday	Smiths Food - Heber City	Grocery	91.78			
0104	Visa 0863	2011	01/19/11	Wednesday	Smiths Food - Heber City	Grocery	8.00			
0104	Visa 0863	2011	01/25/11	Tuesday	Smiths Food - Heber City	Grocery	99.13			
0105	Visa 0863	2011	01/31/11	Monday	Smiths Food - Heber City	Grocery	77.85			
0105	Visa 0863	2011	02/08/11	Tuesday	Smiths Food - Heber City	Grocery	193.11			
0105	Visa 0863	2011	02/17/11	Thursday	Days Market - Heber City	Grocery	32.74			

Ref#	Card	Calendar Year	Transaction Da	Day of the Weel	Transaction Description	Category	Amount	count	sum	avg/week
0106	Visa 0863	2011	03/03/11	Thursday	Smiths Food - Heber City	Grocery	41.31			
0106	Visa 0863	2011	03/05/11	Saturday	Smiths Food - Heber City	Grocery	22.90			
0106	Visa 0863	2011	03/08/11	Tuesday	Smiths Food - Heber City	Grocery	50.53			
0106	Visa 0863	2011	03/13/11	Sunday	Smiths Food - Heber City	Grocery	40.77			
0106	Visa 0863	2011	03/22/11	Tuesday	Smiths Food - Heber City	Grocery	40.58			
0107	Visa 0863	2011	03/31/11	Thursday	Smiths Food - Heber City	Grocery	52.47			
JSSD-0050	Cap One 2520	2011	04/19/11	Tuesday	Smiths Food - Heber City	Grocery	92.67			
0108	Visa 0863	2011	05/02/11	Monday	Smiths Food - Heber City	Grocery	56.95			
0108	Visa 0863	2011	05/09/11	Monday	Smiths Food - Heber City	Grocery	18.04			
0108	Visa 0863	2011	05/17/11	Tuesday	Smiths Food - Heber City	Grocery	106.50			
0109	Visa 0863	2011	06/01/11	Wednesday	Smiths Food - Heber City	Grocery	73.58			
0109	Visa 0863	2011	06/14/11	Tuesday	Smiths Food - Heber City	Grocery	69.44			
0109	Visa 0863	2011	06/28/11	Tuesday	Smiths Food - Heber City	Grocery	98.78			
0110	Visa 0863	2011	07/12/11	Tuesday	Smiths Food - Heber City	Grocery	82.14			
0110	Visa 0863	2011	07/14/11	Thursday	Smiths Food - Heber City	Grocery	29.79			
0110	Visa 0863	2011	07/21/11	Thursday	Smiths Food - Heber City	Grocery	57.42			
0111	Visa 0863	2011	08/01/11	Monday	Smiths Food - Heber City	Grocery	51.85			
0111	Visa 0863	2011	08/03/11	Wednesday	Smiths Food - Heber City	Grocery	59.73			
0111	Visa 0863	2011	08/15/11	Monday	Smiths Food - Heber City	Grocery	37.37			
JSSD-0054	Cap One 2520	2011	08/22/11	Monday	Smiths Food - Heber City	Grocery	72.46			
0111	Visa 0863	2011	08/23/11	Tuesday	Smiths Food - Heber City	Grocery	58.55			
JSSD-0054	Cap One 5994	2011	08/25/11	Thursday	Smiths Food - Heber City	Grocery	54.99			
0111	Visa 0863	2011	08/25/11	Thursday	Smiths Food - Heber City	Grocery	71.15			
JSSD-0054	Cap One 2520	2011	08/31/11	Wednesday	Smiths Food - Heber City	Grocery	59.14			
0112	Visa 0863	2011	09/06/11	Tuesday	Smiths Food - Heber City	Grocery	100.48			
0112	Visa 0863	2011	09/07/11	Wednesday	Days Market - Heber City	Grocery	32.81			
0112	Visa 0863	2011	09/13/11	Tuesday	Smiths Food - Heber City	Grocery	105.90			
JSSD-0055	Cap One 2520	2011	09/20/11	Tuesday	Smiths Food - Heber City	Grocery	22.20			
0112	Visa 0863	2011	09/26/11	Monday	Days Market - Heber City	Grocery	42.32			
0113	Visa 0863	2011	10/03/11	Monday	Smiths Food - Heber City	Grocery	54.55			
0113	Visa 0863	2011	10/12/11	Wednesday	Smiths Food - Heber City	Grocery	76.06			
0113	Visa 0863	2011	10/17/11	Monday	Smiths Food - Heber City	Grocery	78.47			
JSSD-0058	Cap One 2520	2011	10/24/11	Monday	Smiths Food - Heber City	Grocery	71.01			

Ref#	Card	Calendar Year	Transaction Da	Day of the Weel	Transaction Description	Category	Amount	count	sum	avg/week
0114	Visa 0863	2011	10/31/11	Monday	Smiths Food - Heber City	Grocery	41.35			
0114	Visa 0863	2011	11/08/11	Tuesday	Smiths Food - Heber City	Grocery	81.50			
0114	Visa 0863	2011	11/11/11	Friday	Smiths Food - Heber City	Grocery	4.11			
0114	Visa 0863	2011	11/15/11	Tuesday	Smiths Food - Heber City	Grocery	66.23			
0114	Visa 0863	2011	11/21/11	Monday	Smiths Food - Heber City	Grocery	56.66			
0115	Visa 0863	2011	11/29/11	Tuesday	Smiths Food - Heber City	Grocery	133.59			
0115	Visa 0863	2011	11/30/11	Wednesday	Smiths Food - Heber City	Grocery	14.08			
0115	Visa 0863	2011	12/06/11	Tuesday	Smiths Food - Heber City	Grocery	4.11			
0115	Visa 0863	2011	12/20/11	Tuesday	Smiths Food - Heber City	Grocery	39.39			
0116	Visa 0863	2012	01/04/12	Wednesday	Smiths Food - Heber City	Grocery	46.58			
JSSD-0059	Cap One 5994	2012	01/05/12	Thursday	Smiths Food - Heber City	Grocery	5.65		49	3017.90 0.942308
0116	Visa 0863	2012	01/10/12	Tuesday	Smiths Food - Heber City	Grocery	107.10			
0116	Visa 0863	2012	01/10/12	Tuesday	Smiths Food - Heber City	Grocery	22.62			
0116	Visa 0863	2012	01/24/12	Tuesday	Smiths Food - Heber City	Grocery	136.90			
0117	Visa 0863	2012	02/01/12	Wednesday	Smiths Food - Heber City	Grocery	36.04			
0117	Visa 0863	2012	02/01/12	Wednesday	Smiths Food - Heber City	Grocery	55.28			
0117	Visa 0863	2012	02/01/12	Wednesday	Smiths Food - Heber City	Grocery	13.98			
0118	Visa 0863	2012	03/01/12	Thursday	Smiths Food - Heber City	Grocery	16.75			
0118	Visa 0863	2012	03/07/12	Wednesday	Smiths Food - Heber City	Grocery	61.15			
0118	Visa 0863	2012	03/19/12	Monday	Smiths Food - Heber City	Grocery	150.20			
0118	Visa 0863	2012	03/26/12	Monday	Smiths Food - Heber City	Grocery	15.27			
0119	Visa 0863	2012	03/28/12	Wednesday	Smiths Food - Heber City	Grocery	12.67			
0119	Visa 0863	2012	03/29/12	Thursday	Smiths Food - Heber City	Grocery	16.53			
0119	Visa 0863	2012	04/02/12	Monday	Smiths Food - Heber City	Grocery	33.98			
0119	Visa 0863	2012	04/04/12	Wednesday	Smiths Food - Heber City	Grocery	11.62			
0119	Visa 0863	2012	04/09/12	Monday	Smiths Food - Heber City	Grocery	8.18			
JSSD-1150	Zion 5358	2012	04/26/12	Thursday	Smith's Food #4063 Heber City, UT	Grocery	98.42			
0120	Visa 0863	2012	05/01/12	Tuesday	Smiths Food - Heber City	Grocery	7.15			
0120	Visa 0863	2012	05/07/12	Monday	Smiths Food - Heber City	Grocery	21.70			
JSSD-1150	Zion 5358	2012	05/07/12	Monday	WMI Supercenter - Heber City	Grocery	127.84			
JSSD-1157	Zion 5358	2012	05/15/12	Tuesday	Smith's Food #4063 Heber City, UT	Grocery	67.58			
0120	Visa 0863	2012	05/29/12	Tuesday	Smiths Food - Heber City	Grocery	102.78			
JSSD-1157	Zion 5358	2012	06/12/12	Tuesday	Smith's Food #4063 Heber City, UT	Grocery	46.37			

Ref#	Card	Calendar Year	Transaction Da	Day of the Weel	Transaction Description	Category	Amount	count	sum	avg/week
JSSD-1162	Zion 5358	2012	06/18/12	Monday	Smith's Food #4063 Heber City, UT	Grocery	49.25			
0121	Visa 0863	2012	06/25/12	Monday	Smiths Food - Heber City	Grocery	85.23			
JSSD-1162	Zion 5358	2012	07/02/12	Monday	Smith's Food #4063 Heber City, UT	Grocery	142.11			
JSSD-1162	Zion 5358	2012	07/09/12	Monday	Smith's Food #4063 Heber City, UT	Grocery	121.59			
0122	Visa 0863	2012	07/16/12	Monday	Smiths Food - Heber City	Grocery	34.00			
JSSD-1180	Zion 5358	2012	09/04/12	Tuesday	Smith's Food #4063 Heber City, UT	Grocery	22.29			
JSSD-1180	Zion 5358	2012	09/10/12	Monday	Smith's Food #4063 Heber City, UT	Grocery	31.99			
JSSD-1180	Zion 5358	2012	09/11/12	Tuesday	Smith's Food #4063 Heber City, UT	Grocery	62.95			
JSSD-0178	Zion 5358	2012	09/17/12	Monday	Smiths Food - Heber City	Grocery	23.84			
JSSD-0178	Zion 5358	2012	10/02/12	Tuesday	WM Supercenter - Heber City	Grocery	49.00			
JSSD-0188	Zion 5358	2012	11/12/12	Monday	WM Supercenter - Heber City	Grocery	8.30			
JSSD-1196	Zion 5358	2012	12/04/12	Tuesday	Smith's Food #4063 Heber City, UT	Grocery	76.85	36	1929.74	0.692308
JSSD-0193	Zion 5358	2013	01/11/13	Friday	Smiths Food - Heber City	Grocery	11.97			
JSSD-0203	Zion 5358	2013	02/05/13	Tuesday	Smiths Food - Heber City	Grocery	125.01			
0136-139	Visa 0863	2013	02/21/13	Thursday	Smiths Food - Heber City	Grocery	68.62			
JSSD-0211	Zion 5358	2013	03/06/13	Wednesday	Smiths Food - Heber City	Grocery	101.07			
0154-160	Visa 0863	2013	03/11/13	Monday	Smiths Food - Heber City	Grocery	56.17			
JSSD-0211	Zion 5358	2013	03/12/13	Tuesday	Walmart - Heber City	Grocery	36.13			
JSSD-0234	Zion 5358	2013	03/27/13	Wednesday	Walmart - Heber City	Grocery	46.75			
JSSD-0232	Zions 5457	2013	04/09/13	Tuesday	Smiths Food - Heber City	Grocery	128.67			
0149-153	Visa 0863	2013	05/14/13	Tuesday	Smiths Food - Heber City	Grocery	112.83			
JSSD-0259	Zion 5358	2013	07/09/13	Tuesday	Smiths Food - Heber City	Grocery	203.32			
JSSD-0273	Zion 5358	2013	08/19/13	Monday	Walmart - Heber City	Grocery	60.44			
JSSD-0282	Zion 5358	2013	10/03/13	Thursday	Smiths Food - Heber City	Grocery	23.42			
JSSD-0299	Zion 5358	2013	10/22/13	Tuesday	Smiths Food - Heber City	Grocery	13.29			
0170,172	Visa 0863	2013	11/11/13	Monday	Smiths Food - Heber City	Grocery	7.17			
0171,173-1	Visa 0863	2013	12/03/13	Tuesday	Smiths Food - Heber City	Grocery	40.27	15	1035.13	0.288462
totals								312	18746.93	

Summary of all Restaurant charges by year

Year	2008	2009	2010	2011	2012	2013	totals
trans count	33	18	33	64	61	53	262
yearly sum	804.48	473.56	1,118.22	2,592.45	2,899.19	2,949.65	10,837.55
avg purch per week	0.634615	0.346154	0.634615	1.230769231	1.175076923	1.019231	

We noted that the yearly dollar amt spent at restaurants has more than tripled since 2008 (2013 yearly sum compared to 2008 yearly sum).

Summary of local restaurant charges

Category	Restaurant
Notes from 3JSSD8L-10	D

Ref#	Card	Calendar Year	Transaction Date	Week	Transaction Description	Category	Amount
0062	Visa 0863	2008	01/04/08	Friday	The Hub Café - Heber City	Restaurant	21.19
0062	Visa 0863	2008	01/08/08	Tuesday	Taco Time - Heber City	Restaurant	8.87
0062	Visa 0863	2008	01/09/08	Wednesday	Loco Lizard Cantina - Park City	Restaurant	35.00
0062	Visa 0863	2008	01/11/08	Friday	Tarahumara Mexican - Midway	Restaurant	23.54
0062	Visa 0863	2008	01/22/08	Tuesday	The Hub Café - Heber City	Restaurant	42.50
0063	Visa 0863	2008	01/31/08	Thursday	Taco Time - Heber City	Restaurant	13.40
0063	Visa 0863	2008	02/05/08	Tuesday	The Hub Café - Heber City	Restaurant	18.40
0063	Visa 0863	2008	02/06/08	Wednesday	Arbys - Heber City	Restaurant	14.09
0063	Visa 0863	2008	02/13/08	Wednesday	The Hub Café - Heber City	Restaurant	20.12
0063	Visa 0863	2008	02/22/08	Friday	The Hub Café - Heber City	Restaurant	20.14
0064	Visa 0863	2008	03/04/08	Tuesday	Arbys - Heber City	Restaurant	29.03
0064	Visa 0863	2008	03/18/08	Tuesday	Arbys - Heber City	Restaurant	18.29
0065	1 Cap One 5994	2008	03/26/08	Wednesday	Taco Time - Heber City	Restaurant	4.48
0065	Visa 0863	2008	03/27/08	Thursday	Taco Time - Heber City	Restaurant	19.21
0065	Visa 0863	2008	04/15/08	Tuesday	Home of the Train - Heber City	Restaurant	16.86
0065	Visa 0863	2008	04/23/08	Wednesday	The Hub Café - Heber City	Restaurant	33.25
0065	Visa 0863	2008	04/24/08	Thursday	The Hub Café - Heber City	Restaurant	21.98
0066	Visa 0863	2008	05/02/08	Friday	Taco Time - Heber City	Restaurant	21.38
0068	Visa 0863	2008	08/19/08	Tuesday	The Hub Café - Heber City	Restaurant	23.26
0069	Visa 0863	2008	09/15/08	Monday	Arbys - Heber City	Restaurant	17.22
0069	Visa 0863	2008	09/18/08	Thursday	Taco Time - Heber City	Restaurant	11.97
0070	Visa 0863	2008	09/24/08	Wednesday	Mountain House Grill - Midway	Restaurant	44.81
JSSD-0024	Cap One 2520	2008	10/02/08	Thursday	Taco Time - Heber City	Restaurant	17.95
JSSD-0024	Cap One 2520	2008	10/07/08	Tuesday	Baja Cantina Park City, UT	Restaurant	56.71
JSSD-0024	Cap One 2520	2008	10/09/08	Thursday	Chuck-A-Rama 6 Provo, UT	Restaurant	19.32
JSSD-0025	Cap One 2520	2008	10/14/08	Tuesday	Taco Time - Heber City	Restaurant	19.66
JSSD-0025	Cap One 2520	2008	10/15/08	Wednesday	Taco Time - Heber City	Restaurant	20.09
JSSD-0025	Cap One 5994	2008	10/21/08	Tuesday	Bubba Gump Rest Anaheim, CA	Restaurant	61.88
JSSD-0025	Cap One 2520	2008	10/23/08	Thursday	Daniels Summit Lodge Rest Heber	Restaurant	35.41
JSSD-0026	Cap One 2520	2008	11/20/08	Thursday	Taco Time - Heber City	Restaurant	16.89
0072	Visa 0863	2008	12/05/08	Friday	The Hub Café - Heber City	Restaurant	24.33
JSSD-0026	Cap One 2520	2008	12/08/08	Monday	Wendy's - Heber City	Restaurant	13.02
0072	Visa 0863	2008	12/12/08	Friday	Don Pedros Family Mexican Heber	Restaurant	40.23
0075	Visa 0863	2009	03/04/09	Wednesday	Soldier Hollow Grill Midway, UT	Restaurant	49.97
0075	Visa 0863	2009	03/05/09	Thursday	Wendy's - Heber City	Restaurant	19.50
0075	Visa 0863	2009	03/09/09	Monday	Denny's - St. George	Restaurant	35.00
0075	Visa 0863	2009	03/11/09	Wednesday	Denny's - St. George	Restaurant	24.55
0076	Visa 0863	2009	04/02/09	Thursday	Soldier Hollow Grill Midway, UT	Restaurant	26.06

Summary of rest. Charges also covered by Per Diem

Notes from 3JSSD8L-10	H
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Row Labels	Sum of Amount
F	1741.8
G	466.43
Grand Total	2208.23

Dan Matthews  
Darrel Scow  
See Note H

3JSSD8L-10 Note D

Row Labels	Questionable	Reasonable	Grand Total
2008	742.6		742.6
2009	414.01		414.01
2010	1013.273		1013.273
2011	2045.33		2045.33
2012	1777.6	352.44	2130.04
2013	1460.64	702	2162.64
Grand Total	7453.453	1054.44	8507.893

Ref#	Card	Calendar Year	Transaction Date	Day of the Week	Transaction Description	Category	Amount
0076	Visa 0863	2009	04/03/09	Friday	The Hub Café - Heber City	Restaurant	27.77
JSSD-0029	Cap One 5994	2009	04/07/09	Tuesday	Mrs. Calls Candy Co.	Restaurant	12.75
0077	Visa 0863	2009	05/04/09	Monday	Arbys - Heber City	Restaurant	14.23
0079	Visa 0863	2009	06/25/09	Thursday	Wendy's - Heber City	Restaurant	9.38
0079	Visa 0863	2009	07/23/09	Thursday	Soldier Hollow Grill Midway, UT	Restaurant	42.61
0081	Visa 0863	2009	09/02/09	Wednesday	Squatters Roadhouse - Park City	Restaurant	12.08
0081	Visa 0863	2009	09/02/09	Wednesday	Windy Ridge Café - Park City	Restaurant	56.51
0081	Visa 0863	2009	09/08/09	Tuesday	Taco Time - Provo	Restaurant	13.77
0083	Visa 0863	2009	11/03/09	Tuesday	Taco Time - Heber City	Restaurant	13.67
0083	Visa 0863	2009	11/18/09	Wednesday	Taco Time - Heber City	Restaurant	16.67
0084-85	Visa 0863	2009	12/02/09	Wednesday	Soldier Hollow Grill Midway, UT	Restaurant	35.25
0084-85	Visa 0863	2009	12/03/09	Thursday	Taco Time - Heber City	Restaurant	24.74
0084-85	Visa 0863	2009	12/17/09	Thursday	Don Pedros Family Mexican Heber	Restaurant	39.05
0086-87	Visa 0863	2010	01/07/10	Thursday	Taco Time - Heber City	Restaurant	21.37
0086-87	Visa 0863	2010	01/13/10	Wednesday	Dominos - Heber City	Restaurant	37.25
0086-87	Visa 0863	2010	01/16/10	Saturday	Soldier Hollow Grill Midway, UT	Restaurant	24.82
0086-87	Visa 0863	2010	01/19/10	Tuesday	Don Pedros Family Mexican Heber	Restaurant	23.57
0088-89	Visa 0863	2010	02/18/10	Thursday	Taco Time - Heber City	Restaurant	23.35
0090-91	Visa 0863	2010	03/04/10	Thursday	Taco Time - Heber City	Restaurant	14.11
0090-91	Visa 0863	2010	03/10/10	Wednesday	Don Pedros Family Mexican Heber	Restaurant	34.44
0090-91	Visa 0863	2010	03/11/10	Thursday	Soldier Hollow Grill Midway, UT	Restaurant	34.44
0090-91	Visa 0863	2010	03/15/10	Monday	JB's Restaurant - St. George	Restaurant	21.02
0090-91	Visa 0863	2010	03/16/10	Tuesday	Outback - St. George	Restaurant	42.15
0090-91	Visa 0863	2010	03/16/10	Tuesday	Denny's - St. George	Restaurant	41.78
JSSD-0039	Cap One 5994	2010	03/17/10	Wednesday	Loco Lizard Cantina - Park City	Restaurant	106.82
0090-91	Visa 0863	2010	03/25/10	Thursday	Don Pedros Family Mexican Heber	Restaurant	38.68
0092-93	Visa 0863	2010	03/31/10	Wednesday	Don Pedros Family Mexican Heber	Restaurant	24.86
0092-93	Visa 0863	2010	04/01/10	Thursday	Taco Time - Heber City	Restaurant	21.70
0094-95	Visa 0863	2010	05/10/10	Monday	Taco Time - Heber City	Restaurant	17.42
0094-95	Visa 0863	2010	05/19/10	Wednesday	Squatters Roadhouse - Park City	Restaurant	102.51
0096-97	Visa 0863	2010	05/26/10	Wednesday	Taco Time - Heber City	Restaurant	8.98
0096-97	Visa 0863	2010	06/02/10	Wednesday	Taco Time - Heber City	Restaurant	11.97
0098-99	Visa 0863	2010	07/01/10	Thursday	Arbys - Heber City	Restaurant	22.45
0098-99	Visa 0863	2010	07/20/10	Tuesday	Don Pedros Family Mexican Heber	Restaurant	42.78
0100	Visa 0863	2010	08/02/10	Monday	Wendy's - Heber City	Restaurant	15.50
0100	Visa 0863	2010	08/09/10	Monday	Arbys - Heber City	Restaurant	22.48
0100	Visa 0863	2010	08/16/10	Monday	Taco Time - Heber City	Restaurant	15.71
0101	Visa 0863	2010	09/02/10	Thursday	Arbys - Heber City	Restaurant	15.64
0102	Visa 0863	2010	09/29/10	Wednesday	Taco Time - Heber City	Restaurant	14.21
0102	Visa 0863	2010	10/04/10	Monday	Don Pedros Family Mexican Heber	Restaurant	41.04
0102	Visa 0863	2010	10/07/10	Thursday	Chicks Café - Heber City	Restaurant	54.25
0102	Visa 0863	2010	10/18/10	Monday	Angry Bull - Heber City	Restaurant	25.98
0103	Visa 0863	2010	10/26/10	Tuesday	Soldier Hollow Grill Midway, UT	Restaurant	58.42
0102	Visa 0863	2010	10/27/10	Wednesday	Don Pedros Family Mexican Heber	Restaurant	43.32
0103	Visa 0863	2010	11/09/10	Tuesday	Dominos - Heber City	Restaurant	51.39
0103	Visa 0863	2010	11/10/10	Wednesday	Don Pedros Family Mexican Heber	Restaurant	43.81
0104	Visa 0863	2011	01/24/11	Monday	Arbys - SLC	Restaurant	13.35
0104	Visa 0863	2011	01/25/11	Tuesday	Don Pedros Family Mexican Heber	Restaurant	43.22
0104	Visa 0863	2011	01/26/11	Wednesday	The Hub Café - Heber City	Restaurant	52.58



Ref#	Card	Calendar Year	Transactio n Date	Day of the Week	Transaction Description	Category	Amount
0105	Visa 0863	2011	02/01/11	Tuesday	Don Pedros Family Mexican Heber	Restaurant	29.04
0105	Visa 0863	2011	02/14/11	Monday	Don Pedros Family Mexican Heber	Restaurant	42.81
0106	Visa 0863	2011	03/02/11	Wednesday	Wendy's - Heber City	Restaurant	34.12
0106	Visa 0863	2011	03/08/11	Tuesday	Los 2 Lagos - Heber City	Restaurant	38.75
0106	Visa 0863	2011	03/09/11	Wednesday	Don Pedros Family Mexican Heber	Restaurant	28.56
JSSD-0048	Cap One 3923	2011	03/14/11	Monday	Texas Roadhouse - St. George	Restaurant	65.11
0106	Visa 0863	2011	03/14/11	Monday	Players Sports Grill - St. George	Restaurant	83.98
0106	Visa 0863	2011	03/15/11	Tuesday	Players Sports Grill - St. George	Restaurant	50.69
JSSD-0048	Cap One 2520	2011	03/21/11	Monday	Loco Lizard Cantina - Park City	Restaurant	37.14
0106	Visa 0863	2011	03/24/11	Thursday	Don Pedros Family Mexican Heber	Restaurant	28.56
0107	Visa 0863	2011	03/29/11	Tuesday	Wendy's - Heber City	Restaurant	11.22
0107	Visa 0863	2011	03/31/11	Thursday	Los Hermanos - American Fork	Restaurant	37.00
JSSD-0049	Cap One 2520	2011	04/06/11	Wednesday	Subway - Heber City	Restaurant	29.35
0107	Visa 0863	2011	04/07/11	Thursday	Wendy's - Heber City	Restaurant	28.54
0107	Visa 0863	2011	04/19/11	Tuesday	Chicks Café - Heber City	Restaurant	43.48
JSSD-0050	Cap One 3923	2011	04/20/11	Wednesday	The Hub Café - Heber City	Restaurant	18.68
0107	Visa 0863	2011	04/20/11	Wednesday	The Hub Café - Heber City	Restaurant	22.64
JSSD-0050	Cap One 3923	2011	04/21/11	Thursday	Chicks Café - Heber City	Restaurant	28.02
0107	Visa 0863	2011	04/25/11	Monday	Don Pedros Family Mexican Heber	Restaurant	43.32
JSSD-0050	Cap One 2520	2011	04/26/11	Tuesday	Subway - Heber City	Restaurant	33.63
0108	Visa 0863	2011	05/02/11	Monday	The Hub Café - Heber City	Restaurant	23.92
JSSD-0050	Cap One 2520	2011	05/05/11	Thursday	Don Pedros Family Mexican Heber	Restaurant	43.01
JSSD-0051	Cap One 2520	2011	05/24/11	Tuesday	Goodwood Barbeque Draper, UT	Restaurant	38.97
0109	Visa 0863	2011	05/26/11	Thursday	Don Pedros Family Mexican Heber	Restaurant	42.32
0109	Visa 0863	2011	06/02/11	Thursday	Taco Time - Heber City	Restaurant	27.16
JSSD-0051	Cap One 2520	2011	06/06/11	Monday	Don Pedros Family Mexican Heber	Restaurant	28.56
JSSD-0051	Cap One 2520	2011	06/09/11	Thursday	Taco Time - Heber City	Restaurant	28.34
JSSD-0052	Cap One 3923	2011	06/15/11	Wednesday	Taco Time - Heber City	Restaurant	19.27
JSSD-0052	Cap One 2520	2011	06/28/11	Tuesday	Don Pedros Family Mexican Heber	Restaurant	40.52
0110	Visa 0863	2011	06/30/11	Thursday	Gateway Grill - Kamas	Restaurant	40.13
JSSD-0053	Cap One 2520	2011	07/19/11	Tuesday	Taco Time - Heber City	Restaurant	25.44
JSSD-0053	Cap One 3923	2011	07/20/11	Wednesday	Pizza Hut Heber, UT	Restaurant	35.89
JSSD-0053	Cap One 2520	2011	07/29/11	Friday	Sizzler Provo, UT	Restaurant	81.97
0111	Visa 0863	2011	08/03/11	Wednesday	Arbys - Heber City	Restaurant	15.55
0111	Visa 0863	2011	08/04/11	Thursday	Don Pedros Family Mexican Heber	Restaurant	41.84
0111	Visa 0863	2011	08/05/11	Friday	Loco Lizard Cantina - Park City	Restaurant	48.79
0111	Visa 0863	2011	08/08/11	Monday	Taco Time - Heber City	Restaurant	25.13
0112	Visa 0863	2011	09/01/11	Thursday	Don Pedros Family Mexican Heber	Restaurant	29.04
0112	Visa 0863	2011	09/14/11	Wednesday	Texas Roadhouse - St. George	Restaurant	56.28
JSSD-0055	Cap One 3923	2011	09/15/11	Thursday	Chili's Grill St. George, UT	Restaurant	32.77
0112	Visa 0863	2011	09/22/11	Thursday	Don Pedros Family Mexican Heber	Restaurant	23.86
0112	Visa 0863	2011	09/26/11	Monday	Spin Café - Heber City	Restaurant	16.54
0113	Visa 0863	2011	10/03/11	Monday	Chicks Café - Heber City	Restaurant	41.68
JSSD-0055	Cap One 3923	2011	10/05/11	Wednesday	Don Pedros Family Mexican Heber	Restaurant	38.23
0113	Visa 0863	2011	10/11/11	Tuesday	Don Pedros Family Mexican Heber	Restaurant	43.00
JSSD-0058	Cap One 2520	2011	10/17/11	Monday	Soldier Hallow Grill Midway, UT	Restaurant	32.26
0113	Visa 0863	2011	10/24/11	Monday	Don Pedros Family Mexican Heber	Restaurant	42.29
JSSD-0058	Cap One 3923	2011	10/26/11	Wednesday	Don Pedros Family Mexican Heber	Restaurant	66.22
0114	Visa 0863	2011	10/27/11	Thursday	Zephyr Lot - SLC	Restaurant	5.00

Ref#	Card	Calendar Year	Transaction Date	Transaction Week	Transaction Description	Category	Amount
0114	Visa 0863	2011	10/27/11	Thursday	Lamb's Grill - SLC	Restaurant	38.95
0114	Visa 0863	2011	10/28/11	Friday	Market Street Grill - SLC	Restaurant	121.30
0114	Visa 0863	2011	10/28/11	Friday	Zephyr Lot - SLC	Restaurant	5.00
JSSD-0058	Cap One 2520	2011	11/01/11	Tuesday	Loco Lizard Cantina - Park City	Restaurant	51.94
0114	Visa 0863	2011	11/02/11	Wednesday	Applebees - Layton UT	Restaurant	50.03
JSSD-0058	Cap One 3923	2011	11/03/11	Thursday	Chili's Grill Layton, UT	Restaurant	48.60
0114	Visa 0863	2011	11/09/11	Wednesday	Miners Club at the Canyons - Park C	Restaurant	80.00
0114	Visa 0863	2011	11/17/11	Thursday	Don Pedros Family Mexican Heber	Restaurant	43.32
0115	Visa 0863	2011	12/13/11	Thursday	Wendy's - Beaver Ut	Restaurant	14.75
0115	Visa 0863	2011	12/13/11	Tuesday	Virgin River - Meaquite NV	Restaurant	62.47
0115	Visa 0863	2011	12/14/11	Wednesday	SO PT Silverado Steakhouse - LV, NI	Restaurant	181.07
0115	Visa 0863	2011	12/19/11	Monday	Subway - Heber City	Restaurant	17.25
0116	Visa 0863	2012	01/03/12	Tuesday	Don Pedros Family Mexican Heber	Restaurant	28.56
JSSD-0059	Cap One 3923	2012	01/05/12	Thursday	Arbys - Heber City	Restaurant	21.05
0116	Visa 0863	2012	01/17/12	Tuesday	McDonald's - Heber City	Restaurant	13.70
0116	Visa 0863	2012	01/23/12	Monday	Wendy's - Heber City	Restaurant	20.30
0117	Visa 0863	2012	02/01/12	Wednesday	Don Pedros Family Mexican Heber	Restaurant	39.23
0117	Visa 0863	2012	02/01/12	Wednesday	Don Pedros Family Mexican Heber	Restaurant	68.56
0117	Visa 0863	2012	02/01/12	Wednesday	Arbys - Heber City	Restaurant	24.80
0117	Visa 0863	2012	02/01/12	Wednesday	Little America - SLC	Restaurant	40.62
0117	Visa 0863	2012	02/01/12	Wednesday	Don Pedros Family Mexican Heber	Restaurant	29.04
0117	Visa 0863	2012	02/03/12	Wednesday	Soldier Hallow Grill Midway, UT	Restaurant	50.80
JSSD-0060	Cap One 3923	2012	02/22/12	Wednesday	Los 2 Lagos - Heber City	Restaurant	51.34
JSSD-0060	Cap One 3923	2012	02/23/12	Thursday	Don Pedros Family Mexican Heber	Restaurant	55.09
0118	Visa 0863	2012	02/27/12	Monday	Don Pedros Family Mexican Heber	Restaurant	43.81
0118	Visa 0863	2012	03/05/12	Monday	Don Pedros Family Mexican Heber	Restaurant	28.56
0118	Visa 0863	2012	03/06/12	Tuesday	Soldier Hallow Grill Midway, UT	Restaurant	29.93
0118	Visa 0863	2012	03/07/12	Wednesday	Chicks Café - Heber City	Restaurant	26.39
0118	Visa 0863	2012	03/12/12	Monday	Chuck a rama - St. George	Restaurant	32.15
0118	Visa 0863	2012	03/13/12	Tuesday	Players Sports Grill - St. George	Restaurant	54.80
0118	Visa 0863	2012	03/14/12	Wednesday	Denny's - St. George	Restaurant	26.04
0119	Visa 0863	2012	03/28/12	Wednesday	Don Pedros Family Mexican Heber	Restaurant	42.81
0119	Visa 0863	2012	03/30/12	Friday	Chicks Café - Heber City	Restaurant	28.61
0119	Visa 0863	2012	04/03/12	Tuesday	Don Pedros Family Mexican Heber	Restaurant	42.20
0119	Visa 0863	2012	04/05/12	Thursday	Don Pedros Family Mexican Heber	Restaurant	54.80
0119	Visa 0863	2012	04/19/12	Thursday	Don Pedros Family Mexican Heber	Restaurant	41.30
JSSD-1150	Zion 5358	2012	04/25/12	Wednesday	Don Pedros Family Mexican Heber	Restaurant	40.71
0120	Visa 0863	2012	05/03/12	Thursday	Wendy's - Heber City	Restaurant	20.00
JSSD-1157	Zion 5358	2012	05/15/12	Tuesday	Dickey's Heber City, UT	Restaurant	45.83
JSSD-1157	Zion 5358	2012	05/17/12	Thursday	Red Iguana Salt Lake City, UT	Restaurant	85.76
JSSD-1157	Zion 5358	2012	05/24/12	Thursday	Don Pedros Family Mexican Heber	Restaurant	58.73
0121	Visa 0863	2012	06/06/12	Wednesday	Taco Time - Heber City	Restaurant	20.55
JSSD-1157	Zion 5358	2012	06/11/12	Monday	Don Pedros Family Mexican Heber	Restaurant	57.48
JSSD-1162	Zion 5358	2012	06/18/12	Monday	Subway - Heber City	Restaurant	29.35
JSSD-1162	Zion 5358	2012	06/19/12	Tuesday	Red Rock Junction LC Park City, UT	Restaurant	49.43
JSSD-1162	Zion 5358	2012	07/09/12	Monday	Don Pedros Family Mexican Heber	Restaurant	40.71
JSSD-1164	Zions 5457	2012	07/10/12	Tuesday	Subway	Restaurant	30.48
JSSD-1171	Zion 5358	2012	07/17/12	Tuesday	Los 2 Lagos Heber, UT	Restaurant	36.35
0122	Visa 0863	2012	07/18/12	Wednesday	Los 2 Lagos - Heber City	Restaurant	29.18

Ref#	Card	Calendar Year	Transaccio Date	Day of the Week	Transaction Description	Category	Amount
0122	Visa 0863	2012	07/25/12	Wednesday	Don Pedros Family Mexican Heber	Restaurant	65.70
JSSD-1171	Zion 5358	2012	07/31/12	Tuesday	Subway - Heber City	Restaurant	31.23
JSSD-1180	Zion 5358	2012	08/18/12	Saturday	Wendy's - Heber City	Restaurant	41.51
JSSD-1178	Zions 5457	2012	08/21/12	Tuesday	Don Pedros Family Mexican Heber	Restaurant	38.23
JSSD-1180	Zion 5358	2012	08/28/12	Tuesday	Don Pedros Family Mexican Heber	Restaurant	38.03
JSSD-1180	Zion 5358	2012	09/05/12	Wednesday	Banbara Restaurant Salt Lake City	Restaurant	65.70
JSSD-1178	Zions 5457	2012	09/06/12	Thursday	Don Pedros Family Mexican Heber	Restaurant	34.91
0123	Visa 0863	2012	09/10/12	Monday	Don Pedros Family Mexican Heber	Restaurant	37.55
JSSD-0178	Zion 5358	2012	09/13/12	Thursday	Don Pedros Family Mexican Heber	Restaurant	40.71
JSSD-0178	Zion 5358	2012	09/25/12	Tuesday	Don Pedros Family Mexican Heber	Restaurant	40.71
0124-125	Visa 0863	2012	09/28/12	Friday	Subway - Heber City	Restaurant	20.52
0124-125	Visa 0863	2012	10/22/12	Monday	Don Pedros Family Mexican Heber	Restaurant	40.71
0124-125	Visa 0863	2012	10/26/12	Friday	Don Pedros Family Mexican Heber	Restaurant	37.66
JSSD-1196	Zion 5358	2012	11/13/12	Tuesday	Soldier Hollow Grill Midway, UT	Restaurant	32.80
0126-129	Visa 0863	2012	11/14/12	Wednesday	Loco Lizard Cantina - Park City	Restaurant	66.97
JSSD-1196	Zion 5358	2012	11/15/12	Thursday	Gateway Grille Kamas, UT	Restaurant	43.35
0130-132	Visa 0863	2012	12/03/12	Monday	Chicks Café - Heber City	Restaurant	41.41
JSSD-1196	Zion 5358	2012	12/04/12	Tuesday	Spin Café - Heber City	Restaurant	50.10
0130-132	Visa 0863	2012	12/12/12	Wednesday	SO PT Coronado Café - LV, NV	Restaurant	40.29
0130-132	Visa 0863	2012	12/12/12	Wednesday	So PT Garden Buffet Las Vegas	Restaurant	15.03
JSSD-0193	Zion 5358	2012	12/13/12	Thursday	So PT Garden Buffet Las Vegas	Restaurant	81.94
0130-132	Visa 0863	2012	12/13/12	Thursday	SO PT Silverado Steakhouse - LV, NV	Restaurant	488.85
0130-132	Visa 0863	2012	12/14/12	Friday	So PT Garden Buffet Las Vegas	Restaurant	30.05
JSSD-0193	Zion 5358	2012	12/31/12	Monday	Spin Café - Heber City	Restaurant	36.18
JSSD-0193	Zion 5358	2013	01/03/13	Thursday	Chicks Café - Heber City	Restaurant	33.51
JSSD-0193	Zion 5358	2013	01/10/13	Thursday	Chicks Café - Heber City	Restaurant	24.31
JSSD-0193	Zion 5358	2013	01/10/13	Thursday	Don Pedros Family Mexican Heber	Restaurant	39.14
JSSD-0203	Zion 5358	2013	01/14/13	Monday	Loco Lizard Cantina - Park City	Restaurant	44.59
JSSD-0203	Zion 5358	2013	01/24/13	Thursday	Chicks Café - Heber City	Restaurant	35.58
0136-139	Visa 0863	2013	01/29/13	Tuesday	Chicks Café - Heber City	Restaurant	31.83
0136-139	Visa 0863	2013	02/07/13	Thursday	Chicks Café - Heber City	Restaurant	24.85
JSSD-0203	Zion 5358	2013	02/11/13	Monday	002 Red Rock Junction Park City	Restaurant	39.53
0136-139	Visa 0863	2013	02/12/13	Tuesday	Chicks Café - Heber City	Restaurant	36.58
JSSD-0211	Zion 5358	2013	02/19/13	Tuesday	Romanos Provo, UT	Restaurant	51.37
JSSD-0211	Zion 5358	2013	02/28/13	Thursday	Wendy's - Heber City	Restaurant	25.35
JSSD-0211	Zion 5358	2013	03/06/13	Wednesday	Don Pedros Family Mexican Heber	Restaurant	63.00
JSSD-0234	Zion 5358	2013	03/14/13	Thursday	Chicks Café - Heber City	Restaurant	38.26
0140-144	Visa 0863	2013	03/19/13	Tuesday	Players Sports Grill - St. George	Restaurant	87.55
0140-144	Visa 0863	2013	03/20/13	Wednesday	Players Sports Grill - St. George	Restaurant	50.93
0140-144	Visa 0863	2013	03/20/13	Wednesday	Dominos - St. George	Restaurant	48.85
0140-144	Visa 0863	2013	03/25/13	Monday	Don Pedros Family Mexican Heber	Restaurant	25.34
JSSD-0234	Zion 5358	2013	03/26/13	Tuesday	Subway - Heber City	Restaurant	30.73
0145-148	Visa 0863	2013	04/09/13	Tuesday	Chicks Café - Heber City	Restaurant	30.75
0145-148	Visa 0863	2013	04/11/13	Thursday	Don Pedros Family Mexican Heber	Restaurant	36.94
JSSD-0241	Zion 5358	2013	04/23/13	Tuesday	Wendy's - Heber City	Restaurant	24.60
0145-148	Visa 0863	2013	04/24/13	Wednesday	Don Pedros Family Mexican Heber	Restaurant	35.57
JSSD-0241	Zion 5358	2013	05/01/13	Wednesday	Dickey's Heber City, UT	Restaurant	37.07
0149-153	Visa 0863	2013	05/06/13	Monday	Loco Lizard Cantina - Park City	Restaurant	39.25
0149-153	Visa 0863	2013	05/08/13	Wednesday	JC Mikelsons - Nephi	Restaurant	38.12

Ref#	Calendar	Transaction Date	Day of the Week	Transaction Description	Category	Amount
JSSD-0243	Zions 5457	2013 05/08/13	Wednesday	Cracker Barrel St. George, UT	Restaurant	25.35
JSSD-0241	Zion 5358	2013 05/09/13	Thursday	Dominos - St. George	Restaurant	34.94
0149-153	Visa 0863	2013 05/10/13	Friday	legys Sports Grill - St. George	Restaurant	45.91
0149-153	Visa 0863	2013 05/11/13	Saturday	legys Sports Grill - St. George	Restaurant	30.58
0149-153	Visa 0863	2013 05/14/13	Tuesday	Kneaders - Heber City	Restaurant	135.05
0149-153	Visa 0863	2013 05/21/13	Tuesday	Radisson Salt Lake	Restaurant	42.67
0154-160	Visa 0863	2013 05/29/13	Wednesday	Arbys - Heber City	Restaurant	25.23
0154-160	Visa 0863	2013 06/04/13	Tuesday	Loco Lizard Cantina - Park City	Restaurant	44.61
JSSD-0261	Zions 5457	2013 06/19/13	Wednesday	Dickey's Heber City, UT	Restaurant	266.78
JSSD-0259	Zion 5358	2013 07/01/13	Monday	Don Pedros Family Mexican Heber	Restaurant	55.87
JSSD-0265	Zion 5358	2013 08/01/13	Thursday	Market Street Grill Unive Salt Lake	Restaurant	117.17
JSSD-0273	Zion 5358	2013 09/12/13	Thursday	Shorty's Diner Hailey, ID	Restaurant	36.50
JSSD-0282	Zion 5358	2013 09/16/13	Monday	Don Pedros Family Mexican Heber	Restaurant	26.47
JSSD-0284	Zions 5457	2013 09/23/13	Monday	Gateway Grill - Kamas	Restaurant	262.42
JSSD-0282	Zion 5358	2013 10/01/13	Tuesday	Don Pedros Family Mexican Heber	Restaurant	48.74
JSSD-0282	Zion 5358	2013 10/09/13	Wednesday	Dickey's Heber City, UT	Restaurant	32.72
JSSD-0301	Zions 5457	2013 10/15/13	Tuesday	SO PT Silverado Steakhouse - LV, NV	Restaurant	214.99
JSSD-0301	Zions 5457	2013 10/16/13	Wednesday	So Pt Baja Miguels Las Vegas	Restaurant	128.21
JSSD-0299	Zion 5358	2013 10/21/13	Monday	café Rio Mexican Grill Heber	Restaurant	26.71
0168-169	Visa 0863	2013 10/24/13	Thursday	Jimmy Johns - Heber City	Restaurant	37.54
JSSD-0299	Zion 5358	2013 10/24/13	Thursday	Burger King Salt Lake city, UT	Restaurant	14.19
JSSD-0299	Zion 5358	2013 11/04/13	Monday	Chicks Café - Heber City	Restaurant	52.82
0170,172	Visa 0863	2013 11/05/13	Tuesday	Loco Lizard Cantina - Park City	Restaurant	69.51
0170,172	Visa 0863	2013 11/06/13	Wednesday	Don Pedros Family Mexican Heber	Restaurant	55.99
0170,172	Visa 0863	2013 11/27/13	Wednesday	Chicks Café - Heber City	Restaurant	27.53
0171,173-1	Visa 0863	2013 12/02/13	Monday	Jimmy Johns - Heber City	Restaurant	34.06
JSSD-0313	Zion 5358	2013 12/04/13	Wednesday	Dickey's Heber City, UT	Restaurant	38.41
JSSD-0313	Zion 5358	2013 12/11/13	Wednesday	So Pt Garden Buffet Las Vegas	Restaurant	45.08

Special Project- Jordanelle SSD  
3JSSD8L-15 Credit Card Assignments

3JSSD8L-15

Purpose: Per audit step 3 on 3JSSD8L-AP

Testwork:

We obtained the credit card numbers, assignees, time period, and credit limit from the credit card statements submitted to us by JSSD. We also reviewed the monthly JSSD Payment Report, which is a report that includes all payments for the period for the Board's review and approval, for payments made to other credit card companies not already listed below. We found no other payments and, therefore, consider our list of credit cards issued below to be complete.

For the fuel card information, we obtained the PIN and assignee as well as the time period (based on when the PIN was activated) directly from State Fleet Services, who manages the Fuelman gas cards. Based on our review of the fuel card statements, information obtained from Fleet Services, and other information provided by JSSD (list of vehicles and employee assigned the vehicle, a complete JSSD employee listing) we consider our list of fuel card information to be complete.

The credit cards are currently issued only to management (the General Manager and Asst. Manager). Other than the issues discussed in Note C below, we consider the remaining number of cards issued, assignees, number of gas card PIN's issued, to be reasonable. All information has been noted for further detailed testwork.

For the credit cards, see 3JSSD8L-10 for detailed testwork of transactions. For the gas cards, see 3JSSD8L-10 and 50 for detailed testwork of transactions.

	Credit Card	Assignee	Time Period	Total Credit Limit	Notes
1	Zion VISA 5358	Dan Matthews, GM	4/25/2012-Present	\$5,000	C
2	Zion VISA 5457	Darrel Scow, Asst Mgr	4/25/2012-Present	\$2,500	
3	CapOne 2520	Dan Matthews, GM	10/2/2008-2/12/2012	\$500	C
4	CapOne 3923	Darrel Scow, Asst Mgr	3/14/2011-5/12/2012	\$500	
5	CapOne 5994	Janet Carson, Clerk	1/15/2008-5/12/2012		A

6	Chase 6315	AOL	2/9/2008-8/22/2009	\$10,000	B
7	VISA 0863	Dan Matthews, GM	1/1/2008-Present	\$5,000	C

	Fuel PIN #	Assignee	Time Period
1	72634	Dan Matthews, GM	3/2/1999-Present
2	65926	Darrel Scow, Asst Mgr	9/23/2009-Present
3	66356	Theresa Baronek, Clerk	4/9/2012-Present
4	93668	Cameron Budd, Staff	11/6/2008-8/17/2011
5	50481	Kelvin Burgener, Staff	9/23/2005-Present
6	64927	Janet Carson, Clerk	9/23/2005-2/23/2012
7	62093	Max Covey, Staff	9/22/2005-Present
8	54560	Eric Davis, Staff	11/6/2008-Present
9	95455	Mont Mair, Supervisor	4/27/2007-Present
10	48301	Chance Morris, Staff	6/16/2006-Present
11	49162	Shane Paddock, Supervisor	9/22/2005-Present
12	22428	Lloyd Popp	9/23/2005-12/15/2010
13	16241	Doug Scow, Water Rights Speci	10/22/2009-Present
14	54735	Kim Snyder, Staff	9/24/2009-Present
15	41078	Lynn Sulser, Supervisor	5/25/1999-Present
16	10504	Chad Wall	9/23/2005-9/20/2011
17	31107	Wade Webster, Staff	5/3/2006-Present

**Notes**

A. Janet Carson's (former clerk) credit card was the primary card on the Capital One account. The credit limit was dependent on the other Capital One card holders and increased throughout the time period. The card is no longer active. Noted for testwork performed on 3JSSD8L-10. Further testwork here is NCN.

B. We noted that the Chase credit card was only used for recurring AOL Service payments ( See 3JSSD8L-10A). To the best of our knowledge, the credit card is no longer active and the District no longer uses the AOL Service. Further testwork is NCN. NEN

C. We noted that Dan Matthews, General Manager, has been assigned two credit cards (for the CapOne 2520 and VISA 5358 the timing is staggered, so he had 2 credit cards for the entire audit scope period except for an approx 2 month window between when the CapOne 2520 was closed and the VISA 5358 was opened). Based on auditor judgment, we do not believe it is reasonable that Dan is assigned 2 credit cards. We also do not believe it is reasonable that his credit limit increased from \$5,500 to \$10,000 in 2012 when the VISA 5358 was opened - see info above. However, we are unsure whether the credit limit was increased because Dan requested the larger credit limit, or because the credit card company granted the larger limit of its own accord. Regardless, we believe this limit is too high for District purposes and represents an unnecessary risk. Because JSSD has several merchant accounts, such as Day's Market (grocery), Home Depot, Reams, Staples (see 3JSSD8L-RVSPD where lines of credit are documented), we would expect to see these categories of purchases go through the merchant accounts, which are subject to invoice review and approval, and represent less risk to the entity. Based on this, we believe JSSD requires only a small to moderate credit limit for occasional, out-of-the-ordinary purchases. Multiple cards and excessive credit limits increase the opportunities for improper purchases to be made on JSSD credit cards and is an unwise business practice. We will issue 3JSSD8L-FR01 in relation to this issue. Combined with the lack of detailed Board review and unsupported credit card purchases documented on 3JSSD8L-10, this is considered a key internal control weakness.

**SUMMARY: 3JSSD8L-3FR01 issued - key internal control weakness**

<b>JORDANELLE SPECIAL SERVICE DISTRICT</b>	<b>3JSSD8L-20</b>
<b>3JSSD8L-20 JSSD Policies and Procedures</b>	

**PURPOSE:** Per audit step 4 on 3JSSD8L-AP

**TESTWORK:** We requested a copy of JSSD's financial policies and procedures manual to determine the policy and procedures over credit card expenditures. See 3JSSD8L-35 for documentation of requests for records and JSSD's responses. After multiple requests, JSSD acknowledged they do not have a financial policy and procedure manual. On 3JSSD8L-35C1 JSSD states (through their attorney) that "JSSD does not have a "financial policies and procedures manual." As we've indicated in prior communications, JSSD complies with State law regarding the financial affairs of JSSD by following the Utah Municipal General Records Retention Schedule." This doesn't make sense as the Utah Municipal General Records Retention Schedule deals solely with record retention requirements and not financial policy and procedure requirements. Despite this, JSSD has sent small portions of written policies – generally only a couple pages which address a specific subject (personnel, purchasing, operation of sanitary sewer system, water shares, and vehicle use – See 3JSSD8L-35C2). However, the District does not have written policies related to remaining important issues such as cash receipt handling, cash disbursements, etc. We noted during our review of board minutes on 3JSSD8L-05 that a cash handling policy was discussed during the 9/9/08 Board meeting and the Manager said he would draft a policy for JSSD. However, based on the lack of further discussion in the minutes and the current lack of policy, this was never followed-up by the Manager or the Board. We believe the lack of follow-up by the Manager and Board contributed to the lack of complete written policies and procedures.

Written policies and procedures are essential to a good control environment. Because JSSD has been in existence since 1993 and has operated for many years without a complete policies and procedures manual, this causes even further concern, especially since we have other concerns related to poor control environment at JSSD (see 3JSSD8L-30). We will issue 3JSSD8L-FR04 in relation to the lack of complete policies and procedures. We believe the lack of follow-up by the Manager and Board contributed to the lack of complete policies and procedures. This is considered a key internal control weakness. Also see 3JSSD8L-FR05 where we address control environment issues.

based on our findings during detailed credit card testwork on 3JSSD8L-10, it appears JSSD practice regarding credit card usage is deficient. Until recently, JSSD employees did not turn in supporting detailed documentation for most credit card transactions. Also, it appears the Board does not provide adequate oversight or perform a sufficient detailed review of credit card expenditures

We will issue 3JSSD8L-FR01 from workpaper 3JSSD8L-10 in relation to the lack of detailed receipts. We will also address the lack of Board oversight/review on 3JSSD8L-FR01. This is considered a key internal control weakness.



Because we are already reviewing all credit card transactions for the period January 2008 – December 2013 on **3JSSD8L-10** and concluding on propriety, this will not impact our credit card testwork. Further teswork related to JSSD policies and procedures is NCN.

**SUMMARY: 3JSSD8L-FR04** issued - key internal control weakness.

**3JSSD8L-FR01** issued (see **3JSSD8L-10**) - key internal control weakness.

<b>JORDANELLE SPECIAL SERVICE DISTRICT</b>	<b>3JSSD8L-25F</b>
<b>3JSSD8L-25F Interview with Board, Manager, Asst Manager</b>	

**PURPOSE:** Per audit step 5 on **3JSSD8L-AP**. To interview the JSSD Board, Manager, and Assistant Manager.

**TESTWORK:** We issued the subpoenas included on **3JSSD8L-35J** to all Board members; Dan Matthews, Manager; and Darrel Scow, Assistant Manager to appear for an interview related to our investigation. We negotiated with Mark Gaylord, JSSD Atty, and agreed to interview all of these individuals on Tuesday July 22, 2014 at the main JSSD offices in Heber City. Note: Kipp Bangerter, Board Member, was not available that day, but we were able to interview all others. We determined that scheduling another day to interview Mr. Bangerter was NCN because we interviewed six of seven Board members, and because most of the pertinent information was available from Dan Matthews (as opposed to the Board members).

Before each interview, the individual was asked to take an oath to tell the truth.

We also asked each interviewee whether they desired Mark Gaylord, Attorney, Ballard Spahr, to be present during the interview. Note: We were informed in advance that Mark Gaylord would sit in during all interviews. We considered whether this could be considered a scope limitation as we felt some individuals may feel intimidated by the presence of the District's attorney, and that it did not lend itself to a candid interview. However, based on our review of standards, as well as discussion with Paul Tonks, OSA AG Rep, we determined that the individuals have the right to have an attorney present, if desired. Therefore, we questioned each individual, and all affirmed they wanted to have Mark Gaylord present during the interview.

The responses noted below are not complete and are not meant to be a transcript of the interview, but merely to show the nature of the discussion and responses from each interviewee, as well as document important responses that have an impact on testwork and findings issued.

JSSD Board – page 1/

Dan Matthews – page 8/

Darrell Scow – page 15/

#### **INTERVIEW QUESTIONS FOR BOARD MEMBERS**

1. How long have you been in office?  
Greg McPhie (GM) – January 2011  
Mike Kohler (MK) – Elected 2009, out for 2003 -2004, and then re-elected 2005  
Kendall Crittenden (KC) – January 2005 for Wasatch County Council, July 2013 for JSSD  
Steve Farrell (SF) – January 2005 for Wasatch County Council, July 2013 for JSSD  
Jay Price (JP) – January 2003 for WC Council, 2003 or 2004 for JSSD

Steve Capson (SC) – Council and JSSD Board since January 2011

2. Which years has the Wasatch County Council also acted as the JSSD Board? *Noted in 2005 minutes that County Council acted as the governing authority of JSSD. Changed to a separate Administrative Control Board at some point, which was disbanded in May 2013 and went back to County Council.*

MK – The Admin Control Board was created approximately 2006 and then WC Council took over July 2013. UCA 17D-1-212 deals with governing body vs. administrative control board.

3. What are your duties or assignments?

All – Approve budget, attend meetings, visit facilities when needed, month-to-month duties, financials, approve expenditures, act as the legislative body.

4. Why has a complete written policy and procedure manual never been implemented? *Multiple discussions over the years regarding need for policy (9/9/08 – cash handling policy; 2/12/13 – aging report policy), but a complete manual never implemented.*

GM – Thought they had one

MK – Have discussed time-to-time, have used Wasatch Cty as necessary

KC – In process now

SF – Thought there was one patterned after the County

JP – They just issued an RFP for someone to write

SC – Started the process of writing in '11 or '12. Understaffing has caused delay

\*We discussed recommendation of implementing financial policies and procedures. See **3JSSD8L-20**.

5. Why does JSSD purchase cattle and have it processed as a "charitable donation?" *What law or policy allows JSSD to do this? This question is related to credit card testwork on **3JSSD8L-10**. On August 15, 2008 paid \$828.99 to process; September 13, 2010 paid \$517.31 to process; August 22, 2011 paid \$558.00 to process; September 6, 2012 paid \$496.50 to process. Total amount charged to JSSD credit cards (for processing only, does not include purchasing the beef) from 2008 to 2012 was \$2,400.80. \*\*Board adopted policy 10/12/11 describing participation in the community or charitable programs and the Jr. Livestock – request copy.*

GM – Hasn't seen the policy

JP – They talk before the livestock auction and decide what to buy. Jay buys the animals. Use for employee social or give to the Boy Scouts

\*We requested a copy of the policy.

\*Update: Initially, our understanding was that government entities could not make charitable donations unless it was related to the purpose/function of the govt entity. However, based on additional research, we determined this is not the case, and JSSD's donations to the livestock auction do not violate State law. Therefore, further testwork related to the livestock auction is NCN. NEN

6. What are your procedures for expenditure approval? *Do you perform a detailed review of credit card and other expenditures before approval? How did you approve the credit card disbursements with so few detailed receipts or explanation of business purpose? After 8/14/12,*

which is when the 1<sup>st</sup> credit card finding issued by auditors was discussed in Bd mtg, only 44.9% of transactions (141 of 314) were backed -up by receipt, of which only 108 were itemized, and only 33 had some explanation of business purpose.

All – Receive a copy of the payment report 4 – 7 days in advance of the Board meeting. Can request more information when necessary. Look for large expenditures or ones that look atypical. Generally don't do a detailed review, but do ask questions sometime s.

\*We let all Board members know that we expect a finding and recommendation regarding documentation of credit card transactions in our final report. See **3JSSD8L-10**.

7. Where does JSSD receive Sirius Radio? *This question is related to credit card testwork on **3JSSD8L-10**. The provided credit card records indicate that starting July 22, 2008 JSSD paid one annual subscription for satellite radio and did so each year through 7/10/2013. On March 11<sup>th</sup>, 2012 a second subscription was started and on October 22, 2013 a third subscription was started. Each subscription appears to be an annual "all access" single user account ranging from 121 to 241 dollars per annum.*

JP – Knew about it, but no big deal. Business purpose would be to keep employee morale high er because they are traveling to distant locations.

Remaining Board members were not aware of the subscriptions .

8. Where does JSSD receive DirectTV? *This question is related to credit card testwork on **3JSSD8L-10**. The provided credit card records indicate that starting July 18, 2012 JSSD pays a monthly subscription for satellite television service. For the first 13 months the monthly charge ranged from 61 to 69 dollars. On October 18, 2013 the monthly charge changed to 117 dollars.*

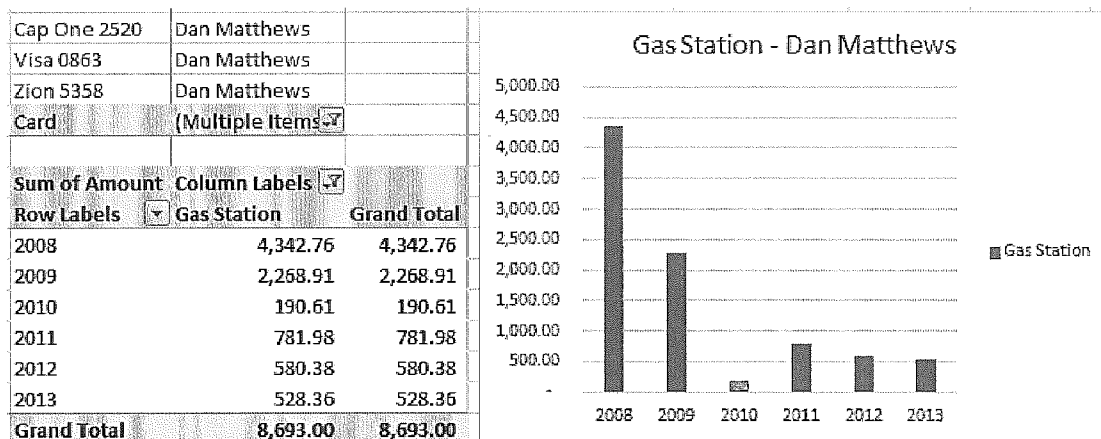
JP – Here at the main office

Remaining Board members did not know .

9. How many employees have take -home privileges of JSSD vehicles? Who reviews their fuel usage (Fuelman reports)? Is the personal use/commute included in the employees' income as a taxable benefit as required by IRS Publication 15 -B? The JSSD policy refers to a "fuel record" which must be maintained in the car - who maintains or reviews these fuel records? We have found instances of unusually low fuel efficiency, inaccurate odometer readings, frequent fuel purchases, and purchases on Fuelman and on credit card within 2 days, including some on the same day – who reviews for these types of occurrences?

All – Management and on -call employees . The Board, generally, does not review the Fuelman statements. Darrel Scow might review them. None of the Board members knew how the vehicle/gas card usage should be handled with regard to IRS Publication 15 -B.

\*We recommended the Board and Counsel review the IRS Publication and determine the effect on employee taxable income . See **3JSSD8L-50**.



10. What is your understanding of the required retention for closed meeting minutes and recordings? Why were recordings, which are required to be retained permanently, maintained on a laptop? Where have the public meeting minutes been stored? Where are the recordings/minutes that were not maintained by Janet Carson (Janet was employed 2002 – 2012, but JSSD was created in 1995), or before digital recording was implemented (approx. 2006 – 2008)? How are recordings being maintained currently?

Per Mark Gaylord, JSSD Attorney, the District has recently located a hard drive which they believe may contain the missing minutes/recordings. They are in the process of having the drive evaluated for content and format by an outside provider.

\*We will wait for the results of the evaluation before further questioning. See follow-up on 3JSSD8L-06.

11. Why are meal per diems disbursed up to 1 month before the travel date? *Example, travel per diem for the Las Vegas Water Conference December 2013 were issued during the first weeks of November.*

All – Think the checks are written advance but not disbursed that far in advance.

\* We recommended they write a policy and strengthen their procedures.

\* We will follow -up on Board minutes to determine whether checks were disbursed that far in advance. See 3JSSD8L-40 for follow-up.

12. What is JSSD policy or practice concerning guaranteeing loans for private entities?

\*Board members were not aware of the details of the Fishin' with Bread and Willey property transactions as Jay Price was the only Board member serving on the JSSD Board at the time of these transactions. Our interview with Jay Price was fairly hostile, and he was unwilling to provide much detail. Therefore, we skipped questions 12 – 27 for our Board interviews and will question Dan Matthews, Manager, instead. See below.

13. What is your understanding of the Fishin' with Bread transaction? Were you on the Board in 2006 when the transaction occurred?  
\*It became apparent that the board members were unfamiliar with this transaction as most were not on the board at the time. We decided to inquire with Dan Matthews, instead. See interview with Dan below. Questions #13 – 20 N/A.
14. Why didn't JSSD negotiate at all with Flinders on the price? Especially when JSSD guaranteed the loan for FWB? N/A
15. The lack of an appraisal is troublesome. There were reportedly other interested parties, but an appraisal would have at least given some room for negotiation with Flinders. The title insurance documents show numerous easements, including a large flood easement. This would decrease the value. N/A
16. Since JSSD guaranteed the loan, there is little evidence that Flinders/FWB had the wherewithal to purchase the property. Why were they involved? Why couldn't JSSD purchase the property using their own assets? Or get a short-term loan? N/A
17. Do you believe it's proper for a government entity to guarantee a loan for a private entity? N/A
18. There were water shares included in the purchase price of the property. What was the purpose for buying those? What is the value of the water shares vs. the property? N/A
19. Is there a personal/business/family relationship between Flinders and any Board members or employees at that time? N/A
20. If not, would you be willing to sign an affidavit attesting there was no relationship and no personal gain on the transaction? N/A
21. What is your understanding of the Willey property transaction? Were you on the Board in 2008 when the property was purchased? Why did JSSD purchase land that is within the NVSSD boundaries?  
\*See responses to Willey property questions documented in our interview with Dan Matthews below. Further inquiry here is NCN.
22. Why wasn't an appraisal obtained? N/A
23. Was there an agreement with NVSSD at the time JSSD decided to buy the Willey property in 2008? We have not seen an agreement, only a mention in the JSSD minutes. N/A
24. We need more information on the payments for this property. From the information previously sent, JSSD paid \$182,803 down and then paid one installment of \$548,493. This installment was due in March 2010 but was not paid until Dec 2010. We haven't been able to find the 2<sup>nd</sup> payment in the payment approval report. N/A

25. When did the property transfer occur? The agreement showed 5/2/12, but 2012 was crossed-out and 2013 written in. N/A

26. The NVSSD Dec 2011 minutes indicate NVSSD will pay the final installment which would have been due March 2012? The agreement between NVSSD and JSSD was executed May 2013 or 2012? What was the timing of the final payment? We need documentation of that payment. N/A

27. How much did NVSSD pay in total for the property? How much do they still owe? What the payment arrangements? Need documentation. N/A

28. Does the Board review an aging report and approve write-off of bad debt? How often and how detailed?

GM – Yes, review approximately quarterly. Not sure if the Board approves write-offs.

MK – Yes, review at least twice/year. The Board has discussed write-offs, but doesn't remember if they approved the write-offs.

KC – Doesn't remember any discussion.

SF – Yes, have reviewed probably twice in the last year. The Board discusses and approves write-offs, but he doesn't know if there have actually been any write-offs.

JP – Yes, quarterly. The Board reviews write-offs, but doesn't know if it's the Board's duty to approve the write-offs. The Board sees the big ones (write-offs).

SC – Yes, at least 3-4 times/year.

\*Noted for our testwork on **3JSSD8L-60**. Per auditor judgment, due to the inconsistency of the responses and apparent lack of reliable review or approval, we will proceed with the issuance of our finding on **3JSSD8L-60**.

29. Why has Strawberry Lakeview SSD been allowed to default on their monthly administrative services contract? Did the Board approve the write-off for CY12? What was the Board's decision for CY13, and why had no decision been made as of 6 months past year-end? Are you aware this violates the contract with SLSSD? Why was a SLSSD budget total of only \$10,100 approved for 2014, which clearly isn't enough to cover the contract with JSSD?

GM – Not aware of the situation

MK – Doesn't remember for CY12 or CY13

KC – Doesn't remember for CY12 or CY13

SF – The contract with SLSSD is a maintenance contract. The County used to run the sewer for SLSSD, but then the guy retired. The State requires a certified operator, so that's why JSSD is now overseeing the maintenance. Doesn't remember CY12 or CY13 write-off.

JP – Had a contract for \$3,000/month, but now it's on an as-needed basis.

SC – The Board found that \$3,000/month is too much because they were able to do most monitoring remotely, so now have a contract on an as-needed basis.

\*We explained the problems with the contract and discussed the need to correct the situation. See **3JSSD8L-60**. We will also note that the \$3,000/month was too much and JSSD simply did not have to provide that level of administration and operation support.

\*JSSD will confirm that they have not received any payment from SLSSD for CY13 . See follow -up on 3JSSD8L-60.

30. What other entities do you have a financial interest in or a relationship with?

GM – Other Wasatch Co SSDs, Gun Club, Central Utah Project Board (did not mention Lake Creek until we asked)

MK – Local Emergency Preparedness Committee, Fire Board, Midway Irrigation

KC – None

SF – None – had to resign from the Sanitation District

JP – Works for a company (ProBuild) that has sold materials to JSSD . He's not assigned to the JSSD account.

SC - None

31. Have you completed a conflict of interest form? Have you recused yourself from votes involving Midway Irrigation or Lake Creek Irrigation (for Farrell, Kohler, and McPhie)?

GM – No

MK – No disclosure form, has recused himself many times

KC – Doesn't remember

SF – Yes, completed form for the County Council. Submitted to the County Atty

JP – No – resigned from Midway Irrigation 6 – 8 years ago

SC – No, no conflicts of interest

\*We discussed recommendation of completing a conflict of interest form annually and updating as-needed. See 3JSSD8L-70. Note: SC was opposed to a conflict of interest stmt because he felt it might open him up to criticism if he were unable to update it in time. For example, if a developer who is also his client were to walk into a JSSD Board mtg, he wouldn't be able to run to the County offices and update his stmt. We told him it would be reasonable to state the conflict for the recording and minutes, recuse himself from any vote which may affect the potential conflict, and then update his stmt as soon as is reasonably possible. SC's opposition does not affect our issuance of a finding related to conflict of interest statements – see 3JSSD8L-70.

32. What is JSSD's relationship with Midway Irrigation? What is the nature of the litigation between JSSD and Midway Irrigation? How is a conflict of interest avoided as Steve Farrell and Mike Kohler are both officers of Midway Irrigation?

MK - Midway Irrigation is a private, non -profit company which provides secondary water. The litigation has been settled.

SF – Litigation was related to default of payment by JSSD. The case was settled and allows MI the right to treat 250 acre feet of water/year. He feels like the MI stockholders were able to get something of value from the settlement.

\*See #31 above where we recommend conflict of interest disclosures.

33. What is JSSD's relationship with Lake Creek Irrigation? How is a conflict of interest avoided as Greg McPhie is the Director of Lake Creek?



GM – It is a private water company. A lot of development has been within the boundaries of Lake Creek. JSSD and LC work together for culinary and irrigation water. LC is a secondary provider.

MK – There is no affiliation, just an on-going relationship of trading and working out water shares. JSSD is a stockholder in Lake Creek

\*See #31 above where we recommend conflict of interest disclosures.

34. Have you ever benefitted personally from your position with the County/JSSD?

All – No

35. Are you aware of anyone who has benefitted personally from their position with the County/JSSD?

All – No

#### INTERVIEW QUESTIONS FOR DAN MATTHEWS

1. How long have you been employed by JSSD?

Since Jan 1999

2. What are your duties or assignments?

General operations, communicate with Board, budget, personnel

3. Why has a complete written policy and procedure manual never been implemented? *Multiple discussions over the years regarding need for policy (9/9/08 – cash handling policy; 2/12/13 – aging report policy).*

He gave a draft (used the policy of another district) to the Board (this is for administrative policies only, such as how to handle call-outs, complaints, etc.). He asked the County and was told they really didn't have financial policies. He is talking to other districts to find an example of policy to use as a guideline.

\*We discussed recommendation related to policies and procedures. See 3JSSD8L-20.

4. Why does JSSD purchase cattle and have it processed as a "charitable donation?" What law or policy allows JSSD to do this? *This question is related to credit card testwork on 3JSSD8L-10. On August 15, 2008 paid \$828.99 to process; September 13, 2010 paid \$517.31 to process; August 22, 2011 paid \$558.00 to process; September 6, 2012 paid \$496.50 to process. Total amount charged to JSSD credit cards (for processing only, does not include purchasing the beef) from 2008 to 2012 was \$2,400.80. \*\*Board adopted policy 10/12/11 describing participation in the community or charitable programs and the Jr. Livestock – request copy.*

\*We requested a copy of JSSD's policy during Board interviews. See follow-up on 3JSSD8L-10.

5. Have you or do you ever allow another District employee to borrow your District credit card?

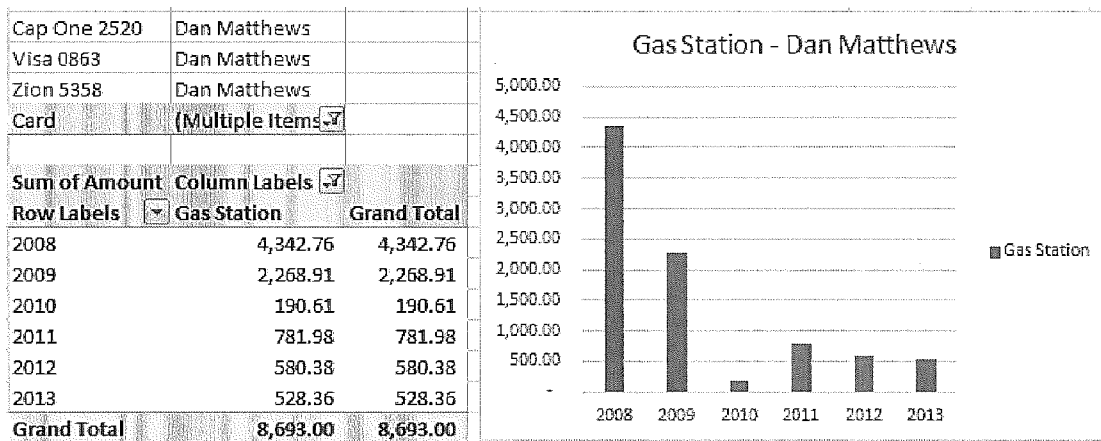
How often do you submit detailed receipts for credit card purchases to administrative staff?

After 8/14/12, which is when the 1<sup>st</sup> credit card finding issued by auditors was discussed in Bd mtg, only 44.9% of transactions (141 of 314) were backed -up by receipt, of which only 108 were itemized, and only 33 had some explanation of business purpose.

Yes, occasionally the secretaries will use his credit card. They've decided to keep the cards in a lockbox and only use them in very limited situations.

\*We told him that our recommendation would be to always submit an itemized receipt and documentation of business purpose. We told him that we expect all of the information above regarding lack of receipts and types of purchases found on 3JSSD8L-10 to be included in the finding. See 3JSSD8L-10 for testwork and conclusions.

6. Why did you use your District credit card to purchase fuel instead of the Fuelman card?



It used to be that stations which accepted the Fuelman card were limited. In the last 2 -3 years it's expanded and is now available in Heber City.

\*We discussed the use of Fuelman as a control over fuel purchases and usage, as well as the cost savings, which will be included as a finding in our report. See 3JSSD8L-50. We will also review the data to determine if Dan's assertion that stations which accept Fuelman have become available in Heber City in the last 2 -3 years is reasonable.

7. Where does JSSD receive Sirius Radio? This question is related to credit card testwork on 3JSSD8L-10. The provided credit card records indicate that starting July 22, 2008 JSSD paid one annual subscription for satellite radio and did so each year through 7/10/2013. On March 11<sup>th</sup>, 2012 a second subscription was started and on October 22, 2013 a third subscription was started. Each subscription appears to be an annual "all access" single user account ranging from 121 to 241 dollars per annum.

All new trucks come with a year subscription. He has renewed the subscription in 3 trucks (his truck plus 2 supervisors) because they're on the road a lot and can't always get a radio signal.

\*This is deemed reasonable for 3 trucks. Noted for our credit card expenditure testwork on 3JSSD8L-10.

8. Where does JSSD receive DirectTV? *This question is related to credit card testwork on 3JSSD8L-10. The provided records indicate that starting July 18, 2012 JSSD pays a monthly subscription for satellite television service. For the first 13 months the monthly charge ranged from 61 to 69 dollars. On October 18, 2013 the monthly charge changed to 117 dollars.*

It is received there at the main JSSD office. They can't receive broadcast TV, and because employees can be there during evenings and weekends, they use it to run the news, etc.

\*This is deemed reasonable. Noted for our credit card expenditure testwork on 3JSSD8L-10.

9. Who has been your internet provider and for which years? *This question is related to credit card testwork on 3JSSD8L-10 because it was charged monthly to one of the JSSD credit cards.*

Provider was Wildblue Communications and AOL from start of test period (January 2008) through November 2009 (AOL ended three months earlier during August 2009). Provider was Hughes Net starting October 2009 through June 2012.

\*Pass this question as it is no longer considered important (as we gained additional understanding from performing credit card testwork on 3JSSD8L-10 and additional understanding of the entity, we no longer consider this question important to our conclusion on wp -10).

10. What was purchased at Nelson and Sons? *This question is related to credit card testwork on 3JSSD8L-10. February 15, 2008 in the amount of \$188.80; June 26, 2008 in the amount of \$298.20; November 4, 2008 in the amount of \$202.80; June 29, 2009 in the amount of \$224.16; April 12, 2010 in the amount of \$260.03.*

Fish food for fish pond on the grounds of the water treatment plant. Is also used as an indicator of water problems /contamination.

\*This is deemed reasonable. Noted for our credit card testwork on 3JSSD8L-10.

11. Do you have an automated feeding system on District property? *This question is related to credit card testwork on 3JSSD8L-10. Purchased from Sweeney Enterprises in Texas on July 8, 2011 for \$753.34.*

Fish pond – see #10

12. Why was there a purchase at the BYU Bookstore? *This question is related to credit card testwork on 3JSSD8L-10. Purchase at BYU bookstore in the amount of \$100.10 made at the BYU Bookstore on Saturday, January 26, 2008. An additional purchase was made a few weeks earlier (January 3, 2008) at Barnes and Noble in the amount of \$42.69.*

A water law book written by Hafen, which could only be purchased at BYU Bookstore.

\*This is deemed reasonable. Noted for our credit card testwork on 3JSSD8L-10.

13. What is your understanding of the District policy regarding personal use of JSSD-owned vehicles? Understanding of policy regarding use of the gas card?

No personal use allowed. Assigned for on-call purposes

\*We recommended JSSD review IRS Publication 15-B and determine how use of JSSD vehicles should be handled as far as taxable benefits to the employee. We told him we recommend JSSD review IRS Pub 15 B to determine impact on JSSD employee taxable income. See 3JSSD8L-50.

14. Describe the use of the gas card as it related to policy and records. Are gas cards assigned to a particular vehicle? Do you strictly enforce the assignment and use of cards to a vehicle? Are particular employees assigned to a vehicle?  
\*This information had already been obtained by staff performing gas card testwork on 3JSSD8L-50. Further inquiry here is NCN.
15. What records or documentation (e.g. odometer readings, gallons purchased) was required to use the JSSD credit card for gas purchases?  
None
16. How often do you use the District vehicle? How many miles per week (business vs. personal)? What is your normal commute? Do you ever use the vehicle on the weekend or for personal use?  
District is 110 miles around, so sometimes require a lot of travel. No personal use allowed.
17. How often do you travel out of the JSSD area for business purposes and where?  
\*This information had already been obtained by staff performing gas card testwork on 3JSSD8L-50. Further inquiry here is NCN.
18. How often have you or do you now fill up the vehicle? What has required you to purchase fuel as frequently as 0 – 2 days apart?  
Because of the size of the District, often require 2 same day fill-ups. Also, the guys often idle the vehicles in the winter because of the temps, so may show lower than normal mpg on Fuelman reports.  
\*Noted for testwork on 3JSSD8L-50. We will also determine if this explanation is consistent with the information in the Fuelman reports.
19. Why did you use the JSSD credit card instead of gas card for gas station purchases (also see #6)? Were these for fuel or for something else? *JSSD policy requires use of the gas card except when a station isn't available or card doesn't work.*  
See #6
20. Is your commute included in your taxable income as required by IRS Publication 15-B? If not, why isn't it considered a taxable benefit?  
No, didn't think it was required since the vehicles are assigned for on-call duties.  
\*We recommended the Board and mgmt review IRS Pub 15-B to determine how it applies. See 3JSSD8L-50.
21. Have you ever used either the JSSD credit card or gas card to purchase gas for a personal vehicle?  
No

22. Are Fuelman reports reviewed? By whom and for what are they reviewed? Why were inconsistencies or unusual purchases (very low fuel efficiency, frequent fuel purchases, inaccurate odometer readings, etc) not investigated and documented in order to validate the propriety of the purchase?

Darrel Scow, Asst Mgr, reviews the reports.

23. What is your understanding of the required retention for closed meeting minutes and recordings? Why were recordings, which are required to be retained permanently, maintained on a laptop? Where have the public meeting minutes been stored? Where are the recordings/minutes that were not maintained by Janet Carson (Janet was employed 2002 – 2012, but JSSD was created in 1995), or before digital recording was implemented (approx. 2006 – 2008)? How are recordings being maintained currently?

See response to Board interview question #10

24. Why are meal per diems disbursed up to 1 month before the travel date? *Example, travel per diem for the Las Vegas Water Conference December 2013 were issued during the first weeks of November.*

See response to Board interview question #11

25. What is JSSD policy or practice concerning guaranteeing loans for private entities?

When we asked this question, Mark Gaylord took great issue with the word 'guarantee'. He vehemently denied that JSSD guaranteed the loan. – the lender asked Dan to sign the Collateral assignment. It came up at the very end of the closing process and it was a no-brainer because if Flinders defaulted, the District would buy the property anyway and would have used the pledged money to buy it. They did not see it as risking any funds of the District. The Collateral assignment was solely to show the lender that he had a buyer with the capacity to purchase the property. \*See 3JSSD8L-45 for testwork and follow-up.

26. What is your understanding of the Fishin' with Bread transaction?

In early 2006, JSSD realized that their current property for the water reclamation facility had a high water table and they were interested in the adjacent property that came on the market. Former site would have needed \$3 M in remediation to deal with groundwater issues. Best Ranch was an ideal piece of property because no water issues. Bond trustees said it was legal and board approved. Tom Flinders was ahead of them and had made the offer already. Dan went to Flinders and told him they wanted the property as well. Flinders indicated that he might sell them most of it and keep some for himself. Flinders formed Fishin w/ Bread but he didn't have the cash to buy the property. He negotiated a flip by buying it from the seller. He went to get the loan from the bank and needed to show the bank that he had a buyer. The compression on the closing date of the loan was unexpected. At the time the property first came up for sell, JSSD didn't have the bond funds yet and didn't know exactly when they would have them. They ended up using an interim warrant (or anticipation note) to purchase the property. \*See 3JSSD8L-45 for testwork and follow-up.

27. Why didn't JSSD negotiate at all with Flinders on the price? Especially when JSSD guaranteed the loan for FWB? JSSD didn't know if Flinders would actually sell it to them and they didn't

know what he had negotiated. The board was not in a position to negotiate because they wanted the property and they had already passed a resolution saying they would pay full price. They never knew what Flinders paid for it. Had no idea that the seller would negotiate that large of a discount. \*See 3JSSD8L-45 for testwork and follow-up.

28. The lack of an appraisal is troublesome. There were reportedly other interested parties, but an appraisal would have at least given some room for negotiation with Flinders. The title insurance documents show numerous easements, including a large flood easement. This would decrease the value.

Per DM, they did not know what Flinders paid. It is very difficult to find a place to put a sewer plant. Must have a buffer zone because nobody wants to be neighbors. Former site would have needed \$3 M in remediation to deal with ground water issues. It was an ideal piece of property because there were no water issues. It didn't matter whether there was an appraisal or not, the board wanted that land. \*See 3JSSD8L-45 for testwork and follow-up.

29. Since JSSD guaranteed the loan, there is little evidence that Flinders/FWB had the wherewithal to purchase the property. Why were they involved? Why couldn't JSSD purchase the property using their own assets? Or get a short-term loan? Flinders had already made the offer. \*See 3JSSD8L-45 for testwork and follow-up.

30. Do you believe it's proper for a government entity to guarantee a loan for a private entity? N/A – since they didn't consider it a guarantee. \*See 3JSSD8L-45 for testwork and follow-up.

31. There were water shares included in the purchase price of the property. What was the purpose for buying those? What is the value of the water shares vs. the property? It is customary to sell water shares with the property. They are irrigation shares which means they are summer time shares. He said their books would reflect the value. Per Gaylord an acre foot of water costs about \$20,000 give or take \$2,000. Per Lee (an attorney on speaker phone with expertise in water rights), the value of the water is high and going up. It was a good investment for the District. They transfer the shares into a well and as growth occurs they will incorporate into the system. They may use existing well to justify pumping water or they may dig a new well. \*See 3JSSD8L-45 for testwork and follow-up.

32. Is there a personal/business/family relationship between Flinders and any Board members or employees at that time? Never any involvement with anyone associated with JSSD to his knowledge. No knowledge of any money flowing to anyone associated with JSSD from this transaction. This was an arms-length agreement. \*See 3JSSD8L-45 for testwork and follow-up.

33. If not, would you be willing to sign an affidavit attesting there was no relationship and no personal gain on the transaction? Yes – See 3JSSD8L-45 for affidavits.

34. What is your understanding of the Willey property transaction? Why did JSSD purchase land that is within the NVSSD boundaries?

Both districts had interest in the property. It was designed to be the storm water retention basin for the North Village. JSSD thought an admin building could be built there. There has been discussion about joining JSSD & NVSSD. There is a debate going on for the last 5 years or so about whether it's beneficial to have separate districts on contiguous property. It's not cost effective to manage them separately.

JSSD negotiated deal, made down payment and 1<sup>st</sup> two payments. NVSSD made the 3<sup>rd</sup> payment and is going to buy back remainder. \*See 3JSSD8L-55 for testwork and follow -up.

35. Why wasn't an appraisal obtained?

An appraisal was obtained before the original purchase by JSSD.

\*We don't believe an appraisal was obtained before the purchase of the property from JSSD by NVSSD. See 3JSSD8L-55 for testwork and follow -up.

36. Was there an agreement with NVSSD at the time JSSD decided to buy the Willey property in 2008? We have not seen an agreement, only a mention in the JSSD minutes.

There is an agreement. The agreement was reached with NVSSD in the 12/1/11 minutes. The formal agreement was overlooked and not signed until some point after the board discussed it.

\*See 3JSSD8L-55 for testwork and follow -up.

37. We need more information on the payments for this property. From the information previously sent, JSSD paid \$182,803 down and then paid one installment of \$548,493. This installment was due in March 2010 but was not paid until Dec 2010. We haven't been able to find the 2<sup>nd</sup> payment in the payment approval report.

JSSD paid 1<sup>st</sup> two payments. NVSSD paid 3<sup>rd</sup>. Dan Matthews was not sure about the payment plan for NVSSD to buy it from JSSD. He will check.

\*We will follow -up on 3JSSD8L-55.

38. When did the property transfer occur? The agreement showed 5/2/12, but 2012 was crossed out and 2013 written in.

They will check on the dates and get back to us. \*See 3JSSD-55 for testwork and follow -up.

39. The NVSSD Dec 2011 minutes indicate NVSSD will pay the final installment which would have been due March 2012? The agreement between NVSSD and JSSD was executed May 2013 or 2012? What was the timing of the final payment? We need documentation of that payment. They will check and get back to us.

\*We will follow -up on 3JSSD8L-55.

40. How much did NVSSD pay in total for the property? How much do they still owe? What the payment arrangements? Need documentation.

They will check and get back to us.

\*We will follow -up on 3JSSD8L-55.

41. Does the Board review an aging report and approve write -off of bad debt? How often and how detailed? Are you allowed to write -off some accounts without Board approval?  
\*See #28 on 6/. Per auditor judgment, due to the inconsistency of the responses and apparent lack of reliable review or approval, we will proceed with the issuance of our finding on 3JSSD8L-60.
42. Why has Strawberry Lakeview SSD been allowed to default on their monthly administrative services contract? Did the Board approve the write -off for CY12 and CY13? Are you aware this violates the contract with SLSSD? Why was a SLSSD budget total of only \$ 10,100 approved for 2014, which clearly isn't enough to cover the contract with JSSD?  
Determined that \$3,000/mth was too much.  
\*See response to Board interview question #29.
43. What other entities do you have a financial interest in or a relationship with ?  
Lake Creek Irrigation Board – lives in LC and owns shares. TCSSD (Twin Creeks SSD) also owns shares, which occurred before JSSD was asked to manage TCSSD .  
\*We recommend annual conflict of interest statements. See 3JSSD8L-70.
44. What is JSSD's relations hip with Midway Irrigation? What is the nature of the litigation between JSSD and Midway Irrigation? How is a conflict of interest avoided as Steve Farrell and Mike Kohler are both officers of Midway Irrigation?  
\*See #32 on 7/ .
45. What is JSSD's relati onship with Lake Creek Irrigation? How is a conflict of interest avoided as Greg McPhie is the Director of Lake Creek?  
\*See #33 on 7/ .
46. Have you ever benefitted personally from your position at JSSD?  
No
47. Are you aware of anyone who has benefitted personally from their position with the County/JSSD?  
No

#### INTERVIEW QUESTIONS FOR DARREL SCOW

1. How long have you been employed by JSSD?  
Since approx. Sept 2009. He was a consultant for JSSD before that – since 1995 .
2. What are your duties or assignments?



Was a consultant on water rights. As Asst. Mgr, he takes care of the field force, makes sure projects are completed, and others are assigned .

3. Why has a complete written policy and procedure manual never been implemented? *Multiple discussions over the years regarding need for policy (9/9/08 – cash handling policy; 2/12/13 – aging report policy).*

A set of Admin policies was presented to the Board last Board meeting. Dan put it together and he reviewed .

\*See Board interview question #4.

4. Why does JSSD purchase cattle and have it processed as a “charitable donation?” What law or policy allows JSSD to do this? *This question is related to credit card testwork on 3JSSD8L-10. On August 15, 2008 paid \$828.99 to process; September 13, 2010 paid \$517.31 to process; August 22, 2011 paid \$558.00 to process; September 6, 2012 paid \$496.50 to process. Total amount charged to JSSD credit cards (for processing only, does not include purchasing the beef) from 2008 to 2012 was \$2,400.80. \*\*Board adopted policy 10/12/11 describing participation in the community or charitable programs and the Jr. Livestock – request copy.*

\*See additional note documented under this question to the Board above.

5. Have you or do you ever allow another District employee to borrow your District credit card? How often do you submit detailed receipts for credit card purchases to administrative staff? *After 8/14/12, which is when the 1<sup>st</sup> credit card finding issued by auditors was discussed in Bd mtg, only 44.9% of transactions (141 of 314) were backed up by receipt, of which only 108 were itemized, and only 33 had some explanation of business purpose.*

Yes, the clerks (Theresa and Eliza) can use when necessary .

\*See Board interview question #6 for recommendation.

6. Where does JSSD receive Sirius Radio? *This question is related to credit card testwork on 3JSSD8L-10. The provided credit card records indicate that starting July 22, 2008 JSSD paid one annual subscription for satellite radio and did so each year through 7/10/2013. On March 11<sup>th</sup>, 2012 a second subscription was started and on October 22, 2013 a third subscription was started. Each subscription appears to be an annual “all access” single user account ranging from 121 to 241 dollars per annum.*

\*Already addressed with Dan Matthews above.

7. Where does JSSD receive DirectTV? *This question is related to credit card testwork on 3JSSD8L-10. The provided credit card records indicate that starting July 18, 2012 JSSD pays a monthly subscription for satellite television service. For the first 13 months the monthly charge ranged from 61 to 69 dollars. On October 18, 2013 the monthly charge changed to 117 dollars.*

\*Already addressed with Dan Matthews above.

8. What is your understanding of the District policy regarding personal use of JSSD -owned vehicles? Understanding of policy regarding use of the gas card?

His vehicle is on -call related. It is an emergency equipped vehicle to respond to emergency situations.

9. Describe the use of the gas card as it related to policy and records. Are gas cards assigned to a particular vehicle? Do you strictly enforce the assignment and use of cards to a vehicle? Are particular employees assigned to a vehicle?

He was the Fleet Manager for Salt Lake City for 2 years. He reviews the Fuelman reports periodically (twice/yr) to ensure all vehicles have cards, odometer errors, fuel usage, etc. JSSD has 20 generators, 4 backhoes and loaders which run on diesel. Two trucks have tanks on the back to transfer the diesel. When this is done, the odometer is entered as "0". Idle time has a lot to do with the average mpg.

\*We recommended that Darrel review the Fuelman reports on a monthly basis as twice/yr is not sufficient. See **3JSSD8L-50** for follow-up. We will also determine if Darrel's explanation is consistent with information in the Fuelman reports.

10. What records or documentation (e.g. odometer readings, gallons purchased) were required to use the JSSD credit card for gas purchases?

\*Per additional testwork performed, we determined that we did not have any specific questions for Darrell related to fuel purchases on the JSSD credit card or gas card. Further inquiry NCN. See testwork on **3JSSD8L-10** and **50**.

11. How often do you use the District vehicle? How many miles per week (business vs. personal)? What is your normal commute? Do you ever use the vehicle on the weekend or for personal use?

\*See #10 above.

12. How often do you travel out of the JSSD area for business purposes and where?

\*See #10 above.

13. Is your commute included in your taxable income as required by IRS Publication 15-B? If not, why isn't it considered a taxable benefit?

\*Board and Counsel will review. See **3JSSD8L-50** for follow-up.

14. Have you ever used either the JSSD credit card or gas card to purchase gas for a personal vehicle?

\*See #10 above.

15. Are Fuelman reports reviewed? By whom and for what are they reviewed? Why were inconsistencies or unusual purchases (very low fuel efficiency, frequent fuel purchases, inaccurate odometer readings, etc) not investigated and documented in order to validate the propriety of the purchase?

\*See #9 above.

16. In November 2012, you were asked to follow -up on diesel charges at Mountainland One Stop and find out why the fuel cards were not used. What did you find out?  
Some employees were putting diesel purchases on account at Mountainland because that's the way they had always done it before. Will have them change to put all on Fuelman .  
\*Noted for testwork on 3JSSD8L-50.
17. What is your understanding of the required retention for closed meeting minutes and recordings? Why were recordings, which are required to be retained permanently, maintained on a laptop? Where have the public meeting minutes been stored? Where are the recordings/minutes that were not maintained by Janet Carson (Janet was employed 2002 – 2012, but JS SD was created in 1995), or before digital recording was implemented (approx. 2006 – 2008)? How are recordings being maintained currently?  
\*See Board interview question #10 above.
18. Why are meal per diems disbursed up to 1 month before the travel date? *Example, travel per diem for the Las Vegas Water Conference December 2013 were issued during the first weeks of November.*  
JSSD follows the IRS standard for food and incidentals .  
\*See Board interview question #11 above .
19. What is JSSD policy or practice concerning guaranteeing loans for private entities?  
\*Pass #19 – 30 because already addressed with Dan Matthews and/or Board members .
20. What is your understanding of the Fishin' with Bread transaction?  
\*Per additional information obtained, we determined that Darrell was not employed by JSSD at the time of these transactions; therefore, #20 - #28 are N/A. Further inquiry NCN.
21. Do you believe it's proper for a government entity to guarantee a loan for a private entity? N/A
22. If hired after 2008, ask these questions. If not, skip to #29. What is your understanding of the Willey property transaction? Why did JSSD purchase land that is within the NVSSD boundaries?  
N/A
23. Why wasn't an appraisal obtained? N/A
24. Was there an agreement with NVSSD at the time JSSD decided to buy the Willey property in 2008? We have not seen an agreement, only a mention in the JSSD minutes. N/A
25. We need more information on the payments for this property. From the information previously sent, JSSD paid \$182,803 down and then paid one installment of \$548,493. This installment was due in March 2010 but was not paid until Dec 2010. We haven't been able to find the 2<sup>nd</sup> payment in the payment approval report. N/A
26. When did the property transfer occur? The agreement showed 5/2/12, but 2012 was crossed out and 2013 written in. N/A

27. The NVSSD Dec 2011 minutes indicate NVSSD will pay the final installment which would have been due March 2012? The agreement between NVSS D and JSSD was executed May 2013 or 2012? What was the timing of the final payment? We need documentation of that payment.  
N/A
28. How much did NVSSD pay in total for the property? How much do they still owe? What the payment arrangements? Need documentat ion. N/A
29. Does the Board review an aging report and approve write -off of bad debt? How often and how detailed? Are you and Dan able to write -off certain accounts without Board approval?  
\*We adequately addressed these issues under #28 – 29 on 6/ . Further inquiry here is NCN.
30. Why has Strawberry Lakeview SSD been allowed to default on their monthly administrative services contract? Did the Board approve the write -off for CY12 and CY13? Are you aware this violates the contract with SLSSD? Why was a SLSSD budget total of only \$10,100 approved for 2014, which clearly isn't enough to cover the contract with JSSD?  
\*We adequately addressed these issues under #28 – 29 on 6/ . Further inquiry here is NCN.
31. What other entities do you have a finan cial interest in or a relationship with?  
Owns Western States Water Consulting. Advisor for, but not a voting member of, Wasatch County Water Board and Lake Creek Irrigation.  
\*We will recommend annual conflict of interest statements. See 3JSSD8L-70.
32. What is JSSD's relationship with Midway Irrigation? What is the nature of the litigation between JSSD and Midway Irrigation? How is a conflict of interest avoided as Steve Farrell and Mike Kohler are both officers of Midway Irrigation?  
\*Adequately addres sed under #32 -33 on 7-8/ . Further inquiry here is NCN.
33. What is JSSD's relationship with Lake Creek Irrigation? How is a conflict of interest avoided as Greg McPhie is the Director of Lake Creek?  
\*Adequately addressed under #32 -33 on 7-8/ . Further inquiry here is NCN.
34. Have you ever benefitted personally from your position at JSSD?  
No
35. Are you aware of anyone who has benefitted personally from their position with the County/JSSD?  
No

**SUMMARY:** Responses noted and those relevant to testwork performed have been forwarded to the applicable workpaper. Further testwork or discussion here is NCN.

JORDANELLE SPECIAL SERVICE DISTRICT	3JSSD8L-30
3JSSD8L-30 JSSD Independent Auditor's Report Findings and Recommendations	

**Purpose:** Per audit step 2 on 3JSSD8L-AP

**Testwork:** We performed the following:

-We reviewed the Legislative Auditor General (LAG) "Report to the Legislature No. 2000-02, A Performance Audit of Special Service Districts in Wasatch County." This report was released in April 2000. This LAG report stated that "special service districts were not well controlled," and that "management and board oversight was such that significant risk was allowed to exist within the SSD's." LAG also noted that internal control weaknesses identified by the special service district's (SSD's) auditors were not quickly corrected. We would expect that, as a result of this 2000 audit, Wasatch County and the various SSD Boards would have implemented an increased level of oversight.

-A

-We also reviewed Jordanelle Special Service District (JSSD) financial statements and independent auditor reports for CY06 – CY12 for findings and recommendations related to credit card usage or other findings that may indicate potential weaknesses in the control environment. We reviewed for CY06 – CY12 (instead of CY08 – CY13, which is the scope of our investigation) because we wanted to examine the trend of repeat findings and because the CY13 report is not yet complete. See the findings and recommendations from the independent auditor's reports, and responses from JSSD management on 3JSSD8L-30A. \*Update: the CY13 audit was released in October 2014, so we added the findings to our schedule on 3JSSD8L-30A. There was one material weakness related to restatement of the FS, and two immaterial instances of legal non-compliance related to budgeting and bad debt write-offs.

For CY12, the most recent audit report as of the initial date of testwork, the auditor's determined that JSSD had 3 significant deficiencies in internal control over financial reporting: lack of policy on bond foreclosures and foreclosing on properties in an inconsistent manner; entering into verbal agreements with other Wasatch County SSD's which should be documented by a written agreement; lack of credit card policy requiring employees to submit receipts for review. JSSD also had 2 instance of noncompliance or other matters: not returning residual monies held for feasibility studies to developers; and default on special assessment bonds by failing to make the required annual payment. See 3JSSD8L-30A for a more detailed description of these and prior year findings.

We also noted that JSSD has a history of failure to implement audit recommendations in a timely or consistent manner. We evaluated the pattern and nature of findings for CY06 – CY13 documented on 3JSSD8L-30A and noticed the following:

- λ We found that for the period of CY06 – CY13, JSSD had a total of 35 findings, 20 of which were repeat findings due to JSSD failure to implement the recommended corrective action (Note: we counted those findings issued more than twice since, generally, the audit isn't complete until approx. halfway thru the following CY which wouldn't allow JSSD time to correct the problem for the audit of the following year + those findings that were issues very similar in nature and could be construed to be the same finding (see "similar issues" #1 – 3 below and summary at bottom of -30A).
- λ Of the 35 findings issued for the period reviewed, 21 of the findings are either a Material Weakness or Significant Deficiency in I/C Over Financial Rptg.
- λ One of the repeat findings is related to monies held in escrow for feasibility studies that have not been returned to developers. This finding has been reissued for CY06 – CY12, and indicates management resistance to implementation of audit recommendations .  
Note: it was not until CY12 that JSSD's response indicated they disagree with the finding.
- λ A finding was issued for CY06 related to missing employee or supervisor signature on timecards (see 06-2). Even though the finding was apparently corrected for CY07, it was then reissued again for CY11 (see 11-2). This indicates that management implemented a change in procedure in response to the finding, but did not maintain the procedure over time.
- λ We noticed similar issues being written-up as findings, such as:
  1. Lack of written contracts for water leases (10-2) and lack of written agreements with other Wasatch SSD's (11-3 and 12-3). This indicates a persistent problem with failure to obtain written contracts/agreements.
  2. Lack of written policy and procedure related to contributed assets (07-4 and 08-4); special assessment bond foreclosures (12-2); and credit card usage and requirement to turn in receipts (11-4 and 12-4). In general, it appears JSSD has been issued findings repeatedly for lack of policy and procedure and, yet, still has not created written policies and procedures (see additional discussion of JSSD policy and procedure on 3JSSD8L-20).
  3. Conducting business outside the accounting system. We noted that finding 08-5 Manual Invoices (invoices being generated outside the acctg dept and not included in A/R) and finding 10-3 Accounts Payable (JSSD tracks some payables outside the A/P system) both indicate that JSSD has conducted business outside the accounting system. This represents an increased risk for fraud, especially if there is a lack of separation of duties. These types of transactions are also very difficult to identify during a financial audit.
- λ We found that management has been resistant to recommendations to implement better controls and review of credit card usage. The auditors issued a credit card finding for CY11 as 11-4 and then reissued for CY12 as 12-4. We noted on 3JSSD8L-05 and 10, that the Board discussed the CY11 audit findings and recommendations during their August 14, 2012 Board meeting.

). We analyzed receipts during our evaluation of credit card usage on 3JSSD8L-10A, and noted that after 8/14/12 (date of Board mtg), only 141 of a possible 307 credit card transactions were supported by a receipt (45%). Further, of the 141

receipts provided, only 108 were itemized receipts, and only 33 included a written comment or explanation of business purpose. Per auditor judgment, this shows at least management resistance to implementation of audit recommendations.

Further, per testwork performed in other areas, we have also found a pattern of non-compliance with certain laws and policies and procedures, lack of written policies and procedures, and many transactions which are undocumented and, some of which, are potentially improper (see **FR-01** through **FR-04**, and **FR-06** through **FR-09**).

Based on our review of the pattern and nature of prior LAG and independent auditor findings, including 20 repeat findings and 21 designated as a MW or Sig Def in IC, as well as the pattern of non-compliance with certain laws and policies and procedures, lack of written policies and procedures, and many transactions which are undocumented with some potentially improper transactions, it appears that JSSD Board and management has, at least, a resistance to, and at worst, a blatant disregard for audit findings and recommendations and compliance with law and policy and procedure. We will issue **3JSSD8L-FR05** in relation to the weak management control environment and resistance to implementation of audit recommendations and non-compliance with law and policy and procedure. We consider this to be a key internal control weakness. Because we are already reviewing all credit card transactions for CY08 – CY13, and also because we are already expanding testwork to include other high-risk areas (see **3JSSD8L-RVSPD**), our conclusions here will not have any further impact on planned testwork.

**Summary: 3JSSD8L-FR05 issued – key internal control weakness**

\* See Summary below

Per Financial Statements for CY07 - CY12 Schedule of Audit Findings									
Finding #	Finding #	Finding #	Finding #	Finding #	Finding #	Finding #	Finding #	Finding #	Finding #
06-1	07-1	08-1	09-1	10-1	11-1	12-1	Finding Description		
							<p><b>Excess Accruals:</b> While conducting the audit we noted that residual monies being held in escrow for feasibility studies have not been returned to the developers who commissioned the studies. During 1999 developer's arranged with the District to have feasibility studies performed. Management's representation at the time the monies were received was that the District would act as an agent, holding the monies in escrow to fund the studies. The accounting for the studies has consistently been reported in this manner. However, now that the studies are complete, management's representation is that the monies received were a fee for service and should be recognized as revenue, not returned to the developers.</p>		
06-2							<p><b>Authorization of Payroll (Sig Deficiency in IC over Fin Rpgr):</b> While conducting the audit we noted that many timecards were missing either the employee's signature or the supervisor's signature.</p>		
	07-2						<p><b>Restricted Monies (Material Weakness):</b> While conducting the audit we noted that the District has not been tracking restricted monies to ensure the funds are expended for their restricted purposes.</p>		
			09-2				<p><b>Tap Fees (Material Weakness for 16, Sig Deficiency in IC over Fin Rpgr for 09):</b> While conducting the audit we noted that the District has been recording tap fees as bond assessment revenues. This resulted in the misstatement of deferred assessment revenues and receivables, and restricted cash.</p>		
06-3	07-3	08-3					<p><b>Transactions Posted Incorrectly (Material Weakness):</b> While conducting the audit we noted multiple instances of posting errors. Invoices for engineering services related to the construction of the District's capital assets were being expensed. We also noted that debt service principle payments were being expensed. We noted that invoices for services and supplies not related to construction-in-progress were being capitalized. We noted that cash receipts were posted in expense accounts. We also noted that payments for water under contract were being capitalized.</p>		
06-4							<p><b>Excessive Journal Entries (Sig Deficiency in IC over Fin Rpgr):</b> While conducting the audit we noted that an excess amount of journal entries are being made to correct posting errors of invoices and cash receipts. We also noted that some transactions were moved multiple times. The journal entries are not being documented which made tracking the transactions through the General Ledger extremely difficult.</p>		
	07-4	08-4				%	<p><b>Contributed Assets (Material Weakness):</b> While conducting the audit we noted that the District is not recording contributed assets and has no process in place for recording such information.</p>		
						&	<p><b>Manual Invoices (Material Weakness):</b> While conducting the audit we noted that there are invoices being generated and issued outside of the accounting department. Therefore, the invoice is never included in accounts receivable and the related revenue is not recognized until payment is received. The receipt of payment without a corresponding invoice in the accounts receivable subsidiary journal has resulted in receipts being recorded incorrectly and errors in the general ledger.</p>		
							Finding Recommendation		
							<p>We recommend the District's management confirm with these developers in writing that the projects are complete and the monies received were a fee for service.</p>		
							<p>We agree with the finding and will implement the recommendation, insofar as possible. For CY09 they added: Some escrow balances may require future work. Therefore, some escrow balances will not be refunded until further notice.</p>		
							<p>12-1 The District disagrees with the finding. The unspent proceeds are being utilized in 2013 to update the master plans for the district, consistent with their initial intent. Furthermore, any refund of proceeds would go to current land owners who are not necessarily the same developers who paid the fees over two years ago. The funds are expected to be completely utilized within the coming year for their intended purpose.</p>		
							<p>We recommend the District review all timecards for required signatures prior to processing payroll to ensure payroll has been properly authorized.</p>		
							<p>We agree with the finding and will use extra care to ensure restricted monies are tracked more thoroughly.</p>		
							<p>We recommend the District track restricted funds in separate accounts to ensure proper expenditure of restricted funds.</p>		
							<p>We recommend management, when instructing the accounting staff to generate and invoice, clarify whether the client is being billed assessment fees under a bond or being charged a tap fee for connecting to the District's infrastructure.</p>		
							<p>08-02 A new general ledger account has been set up for recording tap fees. We agree with the finding and will use extra care to ensure the fees are recorded properly.</p>		
							<p>09-02 This finding was corrected during the year. A new general ledger was created for recording tap fees and a large reclassification was made.</p>		
							<p>We recommend more care be taken during the data input phase of the Cash Disbursements process to ensure the invoice is posted to the correct general ledger account.</p>		
							<p>We agree with the finding and will exercise more care to ensure the proper accounts are used when invoices are entered into the accounting system.</p>		
							<p>We recommend efforts be made by the District Treasurer to ensure transactions be entered correctly into the accounting system. When corrections are made, a list of the adjusting journal entries should be kept with a detailed explanation for each entry and documentation if applicable.</p>		
							<p>We agree with the finding and will implement the recommendation, insofar as possible. We believe the appointment of a new District Treasurer will mitigate many of the issues noted.</p>		
							<p>We recommend the District implement a process to ensure all contributed assets are completely recorded, properly valued, and thoroughly documented.</p>		
							<p>We agree with the finding and the District manager will work with the Treasurer to put a procedure in place to ensure contributed assets are valued and recorded as title is transferred.</p>		
							<p>We recommend all changes be invoiced through the billing program. If a manual invoice can not be avoided, the invoice should be immediately provided to the accounting staff to enter into the billing system. All payment receipts should be entered through accounts receivable. If an invoice relating to a receipt can not be found, the receipt should be investigated and an invoice generated in the billing system prior to posting.</p>		
							<p>We agree with the finding and will issue all invoices through the utility billing or accounts receivable modules as applicable.</p>		





Per Financial Statements for CX07 - CY12						
Schedule of Audit Findings						
Finding #	Finding #	Finding #	Finding #	Finding #	Finding #	Finding #
					12-5	<p><b>Finding Description</b></p> <p><b>Default on Special Assessment Bonds, Series 2009ABC (Noncompliance)</b> : During 2012 it was noted that the District failed to make the annual special assessment bond payments. Failing to make the scheduled payment is a violation of the terms of the bond. Accordingly, the District is not currently in compliance with the bond agreement.</p> <p><b>Restatement of Financial Information ( Material Weakness):</b> For the year ended December 31, 2013, beginning net position was restated to reflect corrections to unearned revenue and capital assets. The restatement was necessary to present the District's basic FS in accordance with acstg principles generally accepted in the U.S.</p> <p><b>Recommendation</b></p> <p>The District should continue to work with the bondholders to satisfy the bond payments with the foreclosed lots.</p> <p><b>Response</b></p> <p>The District agrees with the finding, however, bond assessments are ultimately the responsibility of the land owners and developers. If assessments are not received, bond payments cannot be made. Foreclosure proceedings are initiated in a timely fashion as dictated by the bond documents. However, foreclosure is a lengthy process. Additionally, resistance on the part of bondholders to accept foreclosed land as payment has also delayed the process.</p> <p>We have and will continue to ensure FS are presented in accordance with acstg principles generally accepted in the U.S.</p>
					13-1	<p><b>Restatement of Financial Information ( Material Weakness):</b> For the year ended December 31, 2013, beginning net position was restated to reflect corrections to unearned revenue and capital assets. The restatement was necessary to present the District's basic FS in accordance with acstg principles generally accepted in the U.S.</p> <p><b>Recommendation</b></p> <p>We recommend the District evaluate its revenue recognition policy to ensure it is consistent with acstg principles generally accepted in the U.S. We also recommend the District continue to annually reconcile its water share certificates to its accounting records.</p> <p><b>Response</b></p> <p>We have and will continue to ensure FS are presented in accordance with acstg principles generally accepted in the U.S.</p>

Per Utah State Compliance Report (Legal Compliance)						
CY07 - CY12						
Finding #	Finding #	Finding #	Finding #	Finding #	Finding #	Finding #
07-1	08-1					
<p><b>Notice of Budget Hearing (Immaterial Noncompliance):</b> Utah Code, Section 17A-1, Part 4, requires the District to publish a notice for the budget hearing at least seven days prior to the hearing. Notice for the hearing was given only six days prior for CY07 and was not published for CY08.</p>						
	08-2					
<p><b>08-2 Expenditures in Excess of Budget (Immaterial Noncompliance):</b> Utah Code, Section 17B-1-6 states that the officers and employees of the District shall not incur expenditures in excess of the total appropriations for any department or fund. The District's expenditures were in excess of budget.</p> <p><b>Budgeting (Immaterial Noncompliance):</b> Expenditures may not legally exceed budgeted appropriations at the fund level. Total expenditures exceeded budgeted amounts by \$1,106,803 or 7% for the year ended Dec 31, 2013.</p>						
		10-1				
<p><b>Fidelity Bond (Immaterial Noncompliance):</b> During our audit we noted the District did not have sufficient fidelity bond coverage for the year ending December 31, 2010. Utah State Law (Utah Code 51-7-15 and Rule 4 of the Utah Money Management Council) requires fidelity bonds be secured for public treasurers that handle public funds.</p>						
<p><b>Bad Debt (Immaterial Noncompliance):</b> During the year ended Dec 31, 2013, significant assets re: balances related to water reservation fees were written off as uncollectible. No formal documentation of the review and turnover of these write-offs was available.</p>						

### SUMMARY:

- \* A total of 35 findings issued for CY06 - CY13, including legal compliance (sum of all findings issued above)
- \* The following CY and, thus, JSSD would not have adequate time to correct the problem in time for the following year audit) + those issues which are considered to be very similar in nature and appear to be persistent problems (see @, &, %)
- \* A total of 20 repeat findings issued for CY06 - CY13, including legal compliance (sum of number of findings issued more than twice above - we only counted those issued more than twice since the audit is generally not complete until approx. halfway thru the following CY and, thus, JSSD would not have adequate time to correct the problem in time for the following year audit) + those issues which are considered to be very similar in nature and appear to be persistent problems (see @, &, %)
- \* A total of 21 findings for CY06 - CY13 which either are a Material Weakness or Significant Deficiency in I/C Over Financial Reporting (sum of number of findings designated as either a Mat. Weak. or Sig Def in I/C above)
- \* For those findings marked with <sup>@</sup> (10-2, 11-3, 12-3) we found a similar issue involving lack of written agreements/contracts. We will include this in our count of repeat findings above as it appears to be a persistent problem
- \* For those findings marked with <sup>&</sup> (8, 8-3, 8-4) we found a similar issue involving JSSD conducting business outside of the accounting system. We will include this in our count of repeat findings above as it appears to be a persistent problem
- \* For those findings marked with <sup>%</sup> (7-4, 8-4, 12-2, 11-4, 12-4) we found a similar issue involving lack of policy or procedure. We will include this in our count of repeat findings above as it appears to be a persistent problem.

<b>JORDANELLE SPECIAL SERVICE DISTRICT</b>	<b>3JSSD8L-35</b>
<b>3JSSD8L-35 Doc of Discussions and Attempts to Obtain Records</b>	

**PURPOSE:** Per audit step 7 on 3JSSD8L-AP. To document the various discussions with JSSD employees, board members, and attorney regarding their records and OSA attempts to obtain JSSD records (due to the nature of this investigation and resistance from the client we've encountered, we have determined it may be beneficial to document our discussions with and attempts to obtain records from JSSD (or other sources)).

**TESTWORK:**

1/28/14 — I called Dan Matthews, General Manager, JSSD (435-671-2498 cell), to inform him we will be commencing an investigation into credit card usage. Dan immediately became upset and told me we had already audited them a year or so ago. I told him we didn't. After further discussion, we determined it was the Legislative Auditors (LAG) who had been there. Dan said LAG was there for about 3 months starting approximately November 2012, but left when they realized they were being used as discovery for a private lawsuit (between JSSD and various landowners within the District). A report was never released. I did tell Dan that we would coordinate with LAG, however ( ). Dan then told me that he would sue to find out who has called our Hotline to report them. I told him that Hotline complainant information is protected under GRAMA; therefore, he couldn't do that. He argued that a judge may force us to disclose under court order. Dan also argued that we shouldn't commence any type of audit due to JSSD's pending litigation with landowners within the District. I assured him we had a narrow scope and would not interfere with the litigation. I then told him we want the credit card statements, itemized receipts, and a few other miscellaneous records by Thursday January 30<sup>th</sup> at 3:00 p.m. and the records would be picked up by OSA employees (see letter on 3JSSD8L-RVSPB, which I emailed to Dan and sent a hardcopy on January 29, 2014). Dan protested and said he would have to talk to their attorney first because of the pending litigation.

1/29/14 — Dan Matthews emailed and said he had forwarded our letter to their attorney, Mark Gaylord, Ballard Spahr, and to the JSSD Board (same as Wasatch County Council). The Board Chairman, Jay Price, instructed Dan to begin to pull whatever documents they have and to give them directly to Mr. Gaylord, who will facilitate getting the documents to OSA. He stated that the documents would not be ready by Thursday January 30<sup>th</sup> at 3:00 p.m. Dan also requested that any future communications be sent to Jay Price, Chairman, Wasatch County Council, at [jayprice@digis.net](mailto:jayprice@digis.net), or at the County Council offices.

1/30/14 — Mark Gaylord, Ballard and Spahr, called and said they could have a paralegal run the records to our office on Friday January 31. We agreed to give JSSD an extension until the 31st.

1/31/14 – The records requested on **3JSSD8L-RVSPB** were delivered to our office in the afternoon. Also see letter from JSSD attorney included on **3JSSD8L-RVSPB1**. Note: We did find later that some requested records were missing. See further discussion below.

2/12/14 – After performing some preliminary review of credit card transactions, we have numerous concerns and questions which require additional documentation. We also determined that there were some missing documents from the first document request received on 1/31/14. I drafted a second request for records on **3JSSD8L-35A** (Note: the initial letter to JSSD is included with the planning documents on **3JSSD8L-RVSPB** since it also served as an engagement letter. From here forward, all communication will be included with this workpaper). I emailed a copy to Jay Price at [jayprice@digis.net](mailto:jayprice@digis.net) and sent a hardcopy to the Wasatch County offices, as Dan Matthews had specifically stated he could be contacted there. Our letter requests the records to be transferred to OSA by Wednesday February 19<sup>th</sup>.

2/18/14 – Jay Price called to let me know he has been out of town and just delivered a copy our second letter over to JSSD today. Jay said he doesn't know if they'll be able to pull everything by tomorrow (Wed the 19<sup>th</sup>) but they will try. He said he would call me in the morning and let me know the status and we could decide whether they would deliver part of the request to us by February 19<sup>th</sup> or if we would give them an extension due to Jay being out of town. I told him I'd be willing to give them a little bit of an extension. Jay said they may not even need the extension, but said again he would call me in the morning.

2/19/14 – Jay Price did not call me.

2/19/14 – I realized that we had been provided only some of the JSSD Board minutes (for 2008 and 2009) and only 9 of 12 months for 2013 are included on the JSSD website. I asked our intern, Kaylee Beck, to call Dan Matthews to ask him for the remaining Board minutes. Kaylee reported to me that Dan had told her no – we need to send a formal written request and have it approved by their attorney.

I immediately called Dan back and told him that we should not have to do that, especially for documents as simple and clearly public as public meeting board minutes. Dan argued that our other requests were in formal letter format. I told him that was because the first letter also acted as a notice of our investigation and the second was as a courtesy and because there were many specific items that were just easier to document in a letter rather than verbally. I told Dan that from this point forward, my expectation is that we can verbally request information on an as-needed basis and have it be sent to us within a reasonable amount of time.

Dan continued to argue about the litigation with the landowners and how OSA shouldn't be involved. I again told him we have a narrow scope, it is within our purview, and should not interfere with the lawsuit. Dan questioned why we continue to ask for additional documents when we stated our scope was only credit card usage. I told him that we couldn't or shouldn't audit an entity without first gaining an understanding of that entity and that we should be able to conduct the audit as we deem necessary. Dan argued various issues for almost ½ hour. At the end of the conversation, Dan told me we'd get our minutes by Monday (either in hardcopy form or posted to the website) and then hung up.

2/20/14 – Mark Gaylord, JSSD Attorney, called me. Mr. Gaylord continued to object to our audit based on the wording on our website (we state that “complaints about issues that are being litigated are generally not accepted”). I again explained that we have the ability to use our judgment, which is why we use the term “generally” and that we have defined a narrow scope (credit card usage). I reminded him that if we have no findings, that our investigation may actually help JSSD during their litigation. I expressed concern that we are being forced to jump through hoops to obtain public records that even citizens shouldn’t have to jump through. I reiterated my statement to Dan that from this point forward, my expectation is that we can verbally request information on an as-needed basis and have it be sent to us within a reasonable amount of time. Mr. Gaylord again stated they would sue to find out the identity of the Hotline complainant(s) and that we were being used to obtain information the complainants do not have access to. I reminded Mr. Gaylord that Hotline complainant information is protected under GRAMA, and that if we are given a GRAMA request after our report, if any, is public, we would not release JSSD records since they are not our records – we would refer the requestor to JSSD to obtain the records directly. Mr. Gaylord seemed intent on telling me that the lawsuit had been dismissed by the judge due to lack of merit, as he mentioned it several times. When I stated that there really should be no conflict at all then, he backpedaled and said the “well, the bulk of the lawsuit has been thrown out.” I then stated that even further reduces the chances of conflict between our investigation and the lawsuit. Mr. Gaylord stated that JSSD does not have all the documents requested and may not be required to per the Record Retention Policy. I told Mr. Gaylord that I will still request all of the missing credit card statements, regardless of record retention policy. It is certainly possible for JSSD to request these statements from their credit card company and send them to us.

Mr. Gaylord argued all these points with me for nearly 40 minutes. At the end of the conversation, he told me he would have a runner deliver the records to our office that afternoon (Friday January 21<sup>st</sup>).

2/21/14 – The records were not delivered and there was no contact from JSSD.

2/24/14 – I called Mark Gaylord, JSSD Attorney, and left a detailed message on his cell phone regarding the fact the records that had not been delivered on Friday afternoon as agreed and, at that point, no contact yet on Monday. I specifically asked him to call me by the end of the business day that day. He never called or made any contact.

2/24/14 – Van Christensen, Director, OSA, called Steve Capson, Wasatch County Council and JSSD Board Member, who is also a CPA, and had a discussion regarding the records. Van told Steve that it doesn’t look good for them to not cooperate with our investigation. Steve agreed and said he would talk to the Board and call Van back by the next day, Tuesday February 25.

2/25/14 - Van did not hear back from Steve.

2/26/14 – Due to the resistance and lack of response from JSSD, we decided to issue a subpoena for the items listed in our second request for documents to JSSD (see second request on **3JSSD8L-35A**). I prepared the subpoena to be sent that day. Just as I was about to send the subpoena (scanned copy via email to Jay Price, Chairman), I received a phone call from Melanie Vartabedian, Ballard Spahr, who told me she had some documents to deliver. I told her I needed to have them delivered immediately in order to avoid the subpoena (Note: A runner delivered

them within ½ hour and the subpoena was destroyed). I asked Melanie if all documents had been provided, and she told me there were a few exceptions noted in a cover letter from Mark Gaylord (see **3JSSD8L-35A1**). Melanie then stated that it would be best for us to send all requests for information through their office (Ballard Spahr), who would coordinate with JSSD. I told Melanie that if truly that is the easiest and most efficient way to request information, then I am willing to do that. However, I am not willing to go through Ballard Spahr if creates a delay, or is just a way to force us to jump through hoops. I then verbally requested the JSSD Board closed meeting minutes and recordings for January 2008 through December 2013 (due to questions that had resulted from our review of JSSD Board minutes on **3JSSD8L-05**). Melanie said she would pass along my request.

2/26/14 – Van Christensen, OSA Director, spoke with Steve Capson, Wasatch County Council. Steve told Van that it is his understanding that closed meeting minutes and recordings must be obtained by a court ordered subpoena (see UCA 52-4-206(5), which states that closed meeting recordings and minutes are protected records under GRAMA “except that the records may be disclosed under a court order only as provided under Section 52-4-304.” Per our review of this Section, it relates to action challenging closed meetings and doesn’t relate to audits, so this may not be applicable to OSA).

2/27/14 –

\_\_\_\_\_ We discussed how to go about the request from JSSD, and decided that Paul would write a letter on AG letterhead and attach an administrative subpoena. See letter and subpoena on **3JSSD8L-35B**.

2/27/14 – I realized that requested compensation agreement records were not included with the delivery of records made the previous day. I sent an email to Mark Gaylord, Ballard Spahr, to obtain the omitted records. See email attached at bottom of **3JSSD8L-35C**.

2/28/14 – Van Christensen, OSA Director, spoke with Steve Capson, Wasatch County Council. Steve confirmed that the Board would like us to request all documents and information through their attorney, Mark Gaylord, Ballard Spahr.

2/28/14 – The hardcopy of the letter from Paul and subpoena (see **3JSSD8L-35B**) was mailed to Jay Price, Chairman, and Mark Gaylord, Attorney.

3/3/14 – An email copy of the letter from Paul and subpoena (see **3JSSD8L-35B**) was sent to Jay Price, Chairman, and Mark Gaylord, Attorney. The requested deadline to deliver the records was March 7, 2014.

3/6/14 – In response to our subpoena on **3JSSD8L-35B**, Paul Tonks received an email from Ballard Spahr requesting that he review the closed meeting minutes/recording at their office. It also stipulated that Paul couldn’t take notes or discuss the contents with anyone. Paul objected and Ballard Spahr agreed to allow Leslie Larsen, OSA Supervisor, to accompany him to review the minutes/recording.

3/6/14 – I had not received any type of acknowledgement of or response to our 2/27/14 email (at bottom of **3JSSD8L-35C**), so we sent another email requesting additional missing records from

the 2/26/14 delivery and more questions considered necessary for our investigation. We also included our 2/27/14 request. See **3JSSD8L-35C**.

3/11/14 — I received a response from our 3/6/14 request. See letter on **3JSSD8L-35C1**. We noted that most of our requested items were not included because they do not exist. We also noted that JSSD claimed they could not obtain the missing CapitalOne statements because JSSD's manager was not the primary card holder.

3/12/14 — I called CapitalOne Business Card (1-800-955-7070) and spoke with April, who is a Supervisor. I explained that we are conducting an audit and that JSSD has claimed they weren't able to obtain the missing statements from CapitalOne due to Dan Matthews not being the primary card holder. April told me that if anyone who is on the account calls and can verify certain personal information, CapitalOne should be able to proceed with the request for back statements. I asked if statements as far back as 2008 are accessible, and she believed they would be. Based on my conversation with CapitalOne, it appears the missing statements should have been accessible to JSSD.

3/13/14 — Paul Tonks and Leslie Larsen went to the Ballard Spahr offices to review the closed meeting minutes/recordings. Melanie Vartabedian, Ballard Spahr, told us that JSSD couldn't find all of the records and will provide more to us when they find them. The meeting minutes/recordings provided include all 4 executive session meetings held during 2013 (Feb 12, March 12, Oct 8, and Nov 19) and 6 of 8 executive session meetings held during 2012 (Jan 10, Feb 14, Apr 3, May 8, Sept 11, Oct 9). Missing were June 12 and Aug 14). No records were provided previous to 2012. See **3JSSD8L-06** for documentation of our review of these minutes.

3/20/14 — I submitted another request for records to JSSD. See email request on **3JSSD8L-35D**. I specifically requested all documents related to the Fishin' With Bread land transaction, including an appraisal, as well as an explanation as to why the transactions was structured the way it was (see item #6 on **-35D**).

3/20/14 — I received copies of various policies and procedures in response to multiple requests for a complete copy of JSSD's financial policies and procedures manual (see **3JSSD8L-35C2**). Policies sent were limited to: purchasing, personnel, operation of sanitary sewer system, recording water shares, and vehicle use policy. Because JSSD has stated they do not have written policies and procedures, we are unclear as to why they have written policies in these areas (other than Utah Code requires, at a minimum, purchasing and personnel policies). See additional discussion on **3JSSD8L-20**.

3/24/14 —

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3/26/14 — I received an email from Mark Gaylord asking for an additional 24 hours to produce the records per our 3/20/14 request. We agreed and expect delivery on 3/27.

3/27/14 — I requested any and all documents related to the Willey property transaction (see **3JSSD8L-35E**).

3/27/14 – I received a response from the 3/20/14 request for records (see **3JSSD8L-35D1**). I noted that JSSD did send a number of documents related to the Fishin' With Bread transaction, but did not include a land appraisal or a detailed explanation of the transaction, as requested per item #6 on **3JSSD8L-35D**.

3/31/14 – Julie Wrigley, Audit Supervisor, sent another request for an appraisal and explanation of the Fishin' With Bread Transaction (see **3JSSD8L-35F**).

4/3/14 – We received an explanation of both the Fishin' and Willey property transactions from JSSD (see **3JSSD8L-35F1**). We will perform testwork on these transactions on **3JSSD8L-45** and **55**, respectively.

4/28/14 – Steve Capson, Board Member, called and told me that Chad Flinders from Fishin' With Bread heard our office is doing an investigation. Chad came forward and volunteered to sign an affidavit stating that no County or JSSD officials were involved in the Fishin' With Bread transaction. Per Steve, Mark Gaylord, Attorney, will be handling the affidavit and it should be done in the next couple of weeks. Steve asked if I would like a copy when it is done and I told him yes. Note: As of 6/24/14, we have not received the affidavit. Update: We received affidavits from Tom Flinders and Dan Matthews on 12/5/14 (see **3JSSD8L-45G** and **G1**). We are unsure if Steve Capson really meant *Tom* Flinders came forward (see above); however, our understanding is that Tom Flinders, and not Chad Flinders, was the individual involved in the Fishin With Bread transaction. Therefore, an affidavit from Chad Flinders is NCN. See further testwork on **3JSSD8L-45**.

5/14/14 – Per John Dougall, State Auditor, we sent a second subpoena for the missing closed meeting minutes and recordings on **3JSSD8L-35G** with a deadline of May 19<sup>th</sup> (also see first subpoena under 2/28/14 entry above and **3JSSD8L-35B**).

5/19/14 – I received a response to our second subpoena (see **3JSSD8L-35G1**). JSSD reaffirms its position that our request for the closed meeting minutes is improper. JSSD also explains that a former employee who was charged with taking and recording closed meeting minutes maintained these records on her computer. When she left JSSD, the records were inadvertently deleted.

5/21/14 – I sent a follow-up email regarding JSSD's response on **3JSSD8L-35G1**. Specifically, I asked: 1) the name of the former employee who maintained the closed meeting minutes and recordings, and 2) why important closed meeting minutes and recordings were allowed to be stored on an employee's computer.

5/22/14 – I received an email response to my questions above. See **3JSSD8L-35G2**. JSSD indicates the former employee who was charged with taking and recording minutes is Janet Carson, Former Clerk. JSSD also included more detail regarding the missing minutes and recordings.

6/2/14 – I sent another follow-up email to request the beginning and ending dates of Janet Carson's employment at JSSD.



6/12/14 – I sent another email requesting the beginning and ending dates of Janet Carson's employment as I received no response to the 6/2/14 request.

6/17/14 – I received a response to the questions noted above. See **3JSSD8L-35G3**. JSSD indicated that Janet Carson, former clerk, was employed from approximately 2002 through January 2012. See additional discussion related to the missing closed session minutes and recordings on **3JSSD8L-06**.

6/16/14 – We decided to send a subpoena to obtain itemized receipts for select merchants where the JSSD credit cards were used because the majority of credit card transactions are not supported by itemized receipts. Per auditor judgment, we selected Smith's Grocery and Home Depot. We sent the subpoena to Smith's Grocery (Kroger Company) on 6/16 (see **3JSSD8L-35H**) and the Home Depot on 6/24 (see **3JSSD8L-35H1**). See **3JSSD8L-10** for detailed testwork related to credit card transactions.

7/15/14 – We sent a subpoena to all current JSSD Board members; Dan Matthews, Manager; and Darrel Scow, Asst. Manager, to appear for an interview related to our examination. See **3JSSD8L-35J** for subpoena and **3JSSD8L-25F** for documentation of interview responses.

7/22/14 – Interviews with the Board, General Manager, and Assistant Manager were held at the main JSSD office. The interviews are documented on **3JSSD8L-25F**.

\*While we did have additional interactions with JSSD personnel and Mark Gaylord, Attorney, after 7/22/14; however, it is not documented in detail here.

**SUMMARY:** This was for documentation purposes only due to the nature of the investigation and resistance we've encountered from JSSD. Further discussion or testwork is NCN.



**HOTLINE**  
**JSSD**  
**FEB 12 REQUEST FOR RECORDS**  
**3JSSD8L**  
**OFFICE OF THE STATE AUDITOR**

3JSSD8L-35A

February 12, 2014

Dan Matthews, General Manager, requested  
we send all future official communication  
to Jay Price, Chair, Wasatch County Council.  
The Council also functions as the JSSD Board.  
Jay Price, Chairman

Wasatch County Council  
25 N Main  
Heber City, UT 84032

**Note:** Per our review of the JSSD Payment Approval Reports provided by JSSD in response to 3JSSD8L-RVSPB, which show JSSD disbursements, we noted that JSSD also has fuel cards (Fuelman) which were not provided to OSA. We also noted some missing months from the other credit card statements that were provided (see record inventory included on 3JSSD8L-RVSPB1). Therefore, we sent this second request for JSSD records to obtain the fuel cards and the missing credit card months. We also requested various records in response to questions that have arisen during our preliminary review of the other credit card records provided.

Dear Mr. Price:

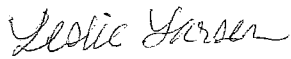
As communicated under previous letter dated January 29, 2014, the Office of the State Auditor is commencing an investigation into alleged misuse of credit cards at the Jordanelle Special Service District (JSSD). At that time we requested all credit card statements and supporting receipts or other supporting documentation for the period January 2008 through December 2013. We have since become aware that JSSD has also issued fuel credit cards (Fuelman and Gascard), which were not provided to us along with the other requested documentation. We also found that for the credit card statements that were provided, some months were missing and thus the statements provided were not complete. Therefore, we request the following credit card and additional documentation:

- All Fuelman and Gascard credit card statements and supporting receipts or other supporting documentation for the period January 2008 through December 2013.
- Statements and supporting receipts for the Chase MasterCard ending in 6315 for 7/16/08 – 8/15/08, 1/16/09 – 2/16/09, 8/16/09 – 9/15/09, 1/16/10 – 2/15/10, 6/16/10 – 9/15/10, and 1/16/12 – 2/15/12.
- Statements and supporting receipts for the Business Edition VISA ending in 0863 for June 2008, December 2010, and August 2012.
- Statements and supporting receipts for the Zions Bank VISA cards ending in 5358 and 5457 for the months of April through September 2012 and December 14, 2012.
- A list of all JSSD-owned vehicles (including recreational vehicles, etc.), to whom they are assigned, if applicable, and mileage logs detailing business, commute, and personal miles for the period January 2008 through December 2013.
- The compensation agreement or contract between JSSD and any employee or Board Member which contains any type of vehicle or fuel allowance for the period January 2008 through December 2013.
- All documentation related to per diem, travel advance, or travel reimbursement payments made to JSSD employees and Board Members for the period January 2008 through December 2013.
- A complete copy of JSSD's financial policies and procedures manual.
- A current listing of all JSSD employees.

- A thorough record of all JSSD-purchased cell phones, tablets, and computers and to whom they are/were assigned for the period January 2008 through December 2013.
- The Payment Approval Report for July 14, 2010 through September 14, 2010 and September 11, 2012 through October 10, 2012.
- Any reports or communications between JSSD and its auditors concerning deficiencies or concerns expressed by the auditors which have not already been provided to our office.

Please coordinate the transfer of the above-stated records to our office by next Wednesday February 19, 2014. If you have any questions or concerns, please contact me at 801-808-0379.

Sincerely,



Leslie Larsen, CPA, CFE  
Audit Supervisor  
leslielarsen@utah.gov

One Utah Center, Suite 800  
201 South Main Street  
Salt Lake City, UT 84111-2221  
TEL 801.531.3000  
FAX 801.531.3001  
www.ballardspahr.com

Mark R. Gaylord  
Direct: 801.531.3070  
Fax: 801.321.9070  
gaylord@ballardspahr.com

February 26, 2014

**Via Hand Delivery**

Leslie Larsen, CPA, CFE  
State of Utah  
Office of the State Auditor  
Utah State Capitol Complex  
East Office Building, Suite E310  
P.O. Box 142310  
Salt Lake City, Utah 84114-2310

Mr. Gaylord, JSSD Attorney, reiterates his objections to our investigation and requests the opportunity to review the documents provided to OSA by the Hotline complainants *in camera*. Our documents and workpapers are classified as protected under GRAMA since the report has not been issued. We have told both Mr. Gaylord and Mr. Matthews, JSSD GM, this fact multiple times. No formal response to Mr. Gaylord or JSSD is considered necessary.

Dear Ms. Larsen:

As you know, our firm represents Jordanelle Special Services District ("JSSD") and we are assisting in responding to your letters to Dan Matthews and Mr. Price dated January 29, 2013 and February 12, 2014. I write to follow up on your February 12 letter, your conversation with Dan Matthews on February 20, and our conversation on February 21.

As an initial matter, per your oral request to Mr. Matthews that JSSD produce Wasatch County meeting minutes, I would direct you to Wasatch County's website, which has copies of meeting minutes from January 7, 2009 to the present date. The minutes can be accessed at the following link: [http://www.co.wasatch.ut.us/On line Services/Meetings and Agendas.aspx](http://www.co.wasatch.ut.us/On_line_Services/Meetings_and_Agendas.aspx). Regardless of this fact, we have also enclosed copies of these minutes herein, which bear the Bates Nos. JSSD00001642-00001769.

We are also producing herewith documents requested in your February 12, 2014 letter bearing bates numbers JSSD00000926-JSSD00001641, along with an inventory summarizing the documents produced. Please note that JSSD is producing only documents it has within its possession, custody and control. As you know, pursuant to JSSD's retention policy (which follows the Utah Municipal General Records Retention Policy) the majority of its records only date back four years. Additionally, JSSD does not access or maintain electronic records of its credit card statements. Rather, it receives hard copies of all statements and manages its accounts by issuing checks each month to pay the monthly charges, all of which are approved by its governing board. To the extent there are documents requested by your February 12 letter that are not produced herewith, JSSD will continue to search.

In producing the foregoing records, JSSD reiterates its objections as set forth in my letter to you dated January 31, 2014, which are, in sum, that the investigation is being undertaken improperly as a tactic by parties to pending litigation with JSSD. Although you have refused to provide the names of the alleged "anonymous tipsters," and/or provide copies of documents you have received from the same, JSSD contends that the Auditor should follow its own procedures and guidelines which provides it does not investigate matters that are the subject of litigation. We believe the investigation is being undertaken improperly and based on false accusations being leveled at JSSD by parties to the litigation, namely representatives of the parties to the various actions, including possibly David Cummings, Joan and Ray Cummings, Robert Martino, Anthony Martino, Brad Myler, Jodi Hoffman, James Gilbert, Scott DuBois, Matt Muir, James Anderson, Michael Johnson, and Matthew Cannon. Based on your unwillingness to provide copies of the documents received from the "tipsters" which would reveal whether our concerns are justified, we are left having to speculate that the Auditor's office is being used as a strawman to gain information to which the plaintiffs in these cases may not otherwise be entitled. At the very least, we request that the Auditor allow us to review the documents you received *in camera* so that we may assure our client that the investigation being undertaken is based on legitimate grounds. In making this request, we by no means intend to interfere with your investigation. In fact, as we discussed, we actually welcome the investigation, but merely have concerns that the Auditor's office is being used by third-parties for an improper purpose through an improper means to unlawfully and intentionally interfere with JSSD's business.

Regardless of the objections raised herein, as you proceed with your investigation, JSSD would merely request the opportunity to discuss with you any concerns you may have before issuing a final report. Based on past experience, we are aware of an expert report (the so called "Gilbert Report" which we assume you have received) that one of the parties to pending litigation has been circulating which accuses JSSD of wrongful conduct. This report was prepared without any input from JSSD and is based on pure speculation without any underlying support. In fact, the Gilbert Report simply lacks foundation and is wrong. Therefore, JSSD would appreciate the chance to discuss any concerns your investigation uncovers before issuing a final report, as doing so without such an opportunity could have a significant impact on JSSD. JSSD believes it has the right to review the audit and respond before any audit report is published.

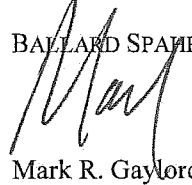
Notwithstanding its objections, JSSD continues to be willing to cooperate fully with the requests of the Auditor and does so by its production on January 31, 2014 and by its further production today. In doing so, JSSD has requested that if you need further information, we would appreciate your coordinating the request through this office, and either myself or Melanie Vartabedian. You are welcome to copy JSSD, Jay Price and/or Dan Matthews, but hopefully by taking this approach, we can quickly respond and provide the necessary information.

Leslie Larsen  
February 26, 2014  
Page 3

Thank you for your consideration. Should you have any questions or concerns, please give me a call.

Very truly yours,

BALLARD SPAHR LLP



Mark R. Gaylord

MRG/ldb

Enclosures

cc: Melanie J. Vartabedian, Esq.

JSSD

LETTER FROM STATE OF UTAH PAUL TONKS, AG  
TO JSSD REQUESTING CLOSED MTG MINUTES & RECORDINGS  
3JSSD8L



## OFFICE OF THE ATTORNEY GENERAL

February 28, 2014

Jay Price, Chairman  
Wasatch County Council  
P.O. Box 519  
Heber City, UT 84032

Dear Mr. Price,

This letter is a formal written request from the Office of the State Auditor to receive the following records:

Closed meeting minutes and recordings for the Jordanelle Special Services  
District from January 2008 through December 2013.

This request is made pursuant to the constitutional and statutory authority of the State Auditor (See, Utah Const. Art. VII, §15; Utah Code § 67-3-1), and a subpoena for the records has been attached to this letter. Please note that this is not a request for records pursuant to the provisions of the Government Records Access and Management Act as outlined in Utah Code § 63G-2-204, but is instead a sharing of governmental records with the Office of the State Auditor as outlined in Utah Code § 63G-2-206(3). See also, Utah Code § 63A-12-105(1). Accordingly, a court order is not needed to obtain these records and the Office of the State Auditor avers that it will keep the same records classification that you have given them. Therefore, please deliver the requested records on or before March 7, 2014 to the following address:

**Office of the State Auditor**  
Attn: Leslie Larsen  
Utah State Capitol Complex  
East Office Building, Suite E310  
P.O. Box 142310  
Salt Lake City, Utah 84114-2310

Failure to comply with this request in a timely manner may result in a Utah District Court action filed against your governmental entity with the potential of any court costs or attorney fees incurred by the Office of the State Auditor to initiate and complete such action being charged against you. If you have any questions, please contact me at the below telephone number or at my e-mail address at [ptonks@utah.gov](mailto:ptonks@utah.gov).

Sincerely,

A handwritten signature in black ink, appearing to read "Paul H. Tonks", written over a horizontal line.

Paul H. Tonks  
Assistant Attorney General  
Assigned Counsel to the State Auditor

Cc: Mark R. Gaylord

OFFICE OF THE UTAH STATE AUDITOR

In the matter of the investigation  
of Jordanelle Special Service  
District

SUBPOENA

THE STATE OF UTAH SENDS GREETINGS TO:

Jay Price, Chairman  
Wasatch County Council  
P.O. Box 519  
Heber City, UT 84032

WHEREAS under *Utah Code Ann.* subsection 67-3-1(5), the Utah State Auditor has the authority to issue subpoenas for the purpose of obtaining documents necessary to the performance of his audit responsibilities.

WHEREAS the Office of the Utah State Auditor is conducting an investigation of Jordanelle Special Service District;

NOW, THEREFORE, by virtue of its statutory authority, the Utah State Auditor orders you to provide the following records by March 7, 2014 and deliver to Leslie Larsen, Audit Supervisor, at the Utah State Capitol Complex, East Office Building, Suite E310, Salt Lake City, Utah, 84114:

ITEMS TO BE PRODUCED

Closed meeting minutes and recordings for the Jordanelle Special Services District from January 2008 through December 2013.

BY AUTHORITY I have this 28 day of February, 2014, issued the foregoing Subpoena, and affix my signature.

By:   
John Dougall  
Utah State Auditor



5/12/2014

State of Utah Mail - Re: Compensation Agreements

3JSSD8L-35C



HOTLINE

JSSD

3/6 & 2/27 REQUEST FOR RECORDS  
3JSSD8L

Leslie Larsen <leslielarsen@utah.gov>

## Re: Compensation Agreements

1 message

Leslie Larsen <leslielarsen@utah.gov>

Thu, Mar 6, 2014 at 2:02 PM

To: gaylord@ballardspahr.com

Cc: Dan Matthews <jssd@xmission.com>, jayprice@digis.net

Mr. Gaylord,

I sent the email included below last Thursday to follow-up on missing compensation agreements, but have not received any type of response. We have noted other missing documentation which was not included with the delivery of records made on February 26th. The missing items are listed below:

1. Compensation agreements or contracts between JSSD and any employee or Board Member for the period of January 2008 through December 2013, regardless of whether it contains any type of vehicle or fuel allowance
2. JSSD Board minutes for July 2010 and December 2011
3. A complete copy of JSSD's financial policies and procedures manual
4. Mileage logs detailing business, commute, and personal miles for all JSSD-owned vehicles for the period January 2008 through 2013. If such records do not exist, please include a statement to that effect and an explanation as to why the records do not exist.
5. CapitalOne Business VISA statements for 7/16/08 - 8/15/08, 1/16/09 - 2/15/09, 6/16/09 - 7/15/09, 8/16/09 - 9/15/09, 1/16/10 - 2/15/10, 6/16/10 - 9/15/10, 11/16/11 - 12/15/11, and 1/16/12 - 2/15/12. Please note that this request was inadvertently mislabeled as Chase MasterCard in our request letter dated February 12, 2014. Also, for those credit card statements that have not been retained by the District, please request a replacement credit card statement from the credit card company and have it mailed directly to me at the address listed below. As these statements should be available through the credit card company, our request is unrelated to whether these statements are within the required record retention period or not.

**For items 1 - 4, please respond with the records by Tuesday March 11, 2014. For item 5, please request the statements by Tuesday March 11, 2014 and inform me as to when I can expect to receive them directly from the credit card company.**

In addition, we have two more requests/questions:

6. The January 2010 Board minutes state that JSSD employees will work four 10-hour days. Is this the current work schedule? Please detail the current policy and any exceptions to the policy.
7. We are also requesting documentation of any and all reimbursements made from employees to JSSD for overpayment of a travel advance, travel per diem, or travel reimbursement for the period of January 2008 through December 2013. Please ensure documentation related to a reimbursement from Dan Matthews in the amount of \$412.67 is included.

**Please respond to items 6 -7 by Wednesday March 12, 2014.**

Please let me know if you have any questions or concerns.

Leslie Larsen

On Thu, Feb 27, 2014 at 1:55 PM, Leslie Larsen <leslielarsen@utah.gov> wrote:

I'm following-up on the records requested per our letter dated February 12th. We noted that no compensation agreements were included in the documents delivered to our office yesterday, but there was no explanation in the cover letter as to why they were not included. Please let me know if such compensation agreements exist and, if so, why they were excluded. If compensation agreements do exist between JSSD and employees or board members, we are requesting a copy of them for the period of January 2008 through December 2013, regardless of whether they contain any type of vehicle or fuel allowance.

Thank you,

—  
Leslie Larsen, CPA, CFE  
Office of the Utah State Auditor  
Utah State Capitol Complex Ste E310  
P.O. Box 142310  
Salt Lake City, UT 84114  
(801) 538-1348 office  
(801) 808-0379 cell  
(801) 538-1383 fax

—  
Leslie Larsen, CPA, CFE  
Office of the Utah State Auditor  
Utah State Capitol Complex Ste E310  
P.O. Box 142310  
Salt Lake City, UT 84114  
(801) 538-1348 office  
(801) 808-0379 cell  
(801) 538-1383 fax

One Utah Center, Suite 800  
201 South Main Street  
Salt Lake City, UT 84111-2221  
TEL 801.531.3000  
FAX 801.531.3001  
www.ballardspahr.com

Mark R. Gaylord  
Direct: 801.531.3070  
Fax: 801.321.9070  
gaylord@ballardspahr.com

March 11, 2014

**Via E-mail and Hand Delivery**

Leslie Larsen, CPA, CFE  
Office of the Utah State Auditor  
Utah State Capitol Complex, Suite E310  
P.O. Box 142310  
Salt Lake City, UT 84114

**Response consists of only 4 pages due to: lack of compensation agreements, missing minutes, lack of policy and procedure manual, lack of employee mileage logs, and inability to obtain missing credit card statements directly from the credit card company. See below.**

**Jordanelle Special Services District Response to  
State Auditor Request of March 6, 2014**

Dear Ms. Larsen:

As you know, we represent Jordanelle Special Service District (JSSD). We are in receipt of your March 6th email request additional documents from JSSD. Enclosed herewith are documents responsive to your request which have been bates labeled JSSD00001648-1651, consisting of only four pages. The reason for limited number of documents is based on the responses below, which respond to each numbered item requested in your email of March 6th:

1. JSSD has no compensation agreements or contracts between itself and any employee or Board Member for the period of January 2008 through December 2013.
2. JSSD has simply been unable to locate the minutes for July 2010 and December 2011.
3. JSSD does not have a "financial policies and procedures manual." As we've indicated in prior communications, JSSD complies with State law regarding the financial affairs of JSSD by following the Utah Municipal General Records Retention Schedule.
4. JSSD does not require employees to keep mileage logs because the vehicles are used for JSSD business. It is important to note that several JSSD employees are on call twenty four hours a day, seven days a week.
5. JSSD has been unsuccessful in obtaining copies of credit card statements from CapitalOne. CapitalOne has refused to give any information regarding the

DMWEST #10659105 v1

Leslie Larsen, CPA, CFE  
March 11, 2014  
Page 2

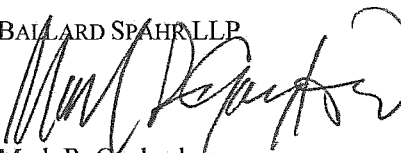
account because JSSD's manager was not the primary cardholder. Accordingly, by law, CapitalOne is barred from turning over the requested information.

6. All JSSD employees work four ten-hour days with the following exceptions:
  - a. Secretarial staff work five nine-hour days, with every other Friday off.
  - b. The manager and the assistant manager work four ten-hour days, plus Fridays and Saturdays as needed. They are also on call twenty-four hours a day, seven days a week.
  - c. On call workers are available to work after hours. When they are on call, they may be working any time during the day or night.
  - d. Supervisors are also considered to be on-call, and are required to respond as needed any time day or night.
7. The only reimbursement that JSSD staff located was the reimbursement from Dan Matthews to JSSD in the amount of \$462.17, as referenced in your March 6th email. The reimbursement was for mileage when Mr. Matthews decided to take a JSSD vehicle to a conference instead of his personal vehicle.

As always, please let me know if you have any questions or concerns regarding JSSD's responses hereto.

Very truly yours,

BALLARD SPAHR LLP



Mark R. Gaylord

MRG/mjg  
Enclosures

**RESPONSE TO REQUESTS FOR WRITTEN  
POLICIES AND PROCEDURES  
3JSSD8L**

One Utah Center, Suite 800  
201 South Main Street  
Salt Lake City, UT 84111-2221  
TEL 801.531.3000  
FAX 801.531.3001  
www.ballardspahr.com

Mark R. Gaylord  
Direct: 801.531.3070  
Fax: 801.321.9070  
gaylord@ballardspahr.com

**Note: Pages 4-9/ and 10-15/ appear to be  
duplicates. We included all pages, however,  
since this is how it was sent to us from JSSD.**

March 20, 2014

**Via E-mail and Hand Delivery**

Leslie Larsen, CPA, CFE  
Office of the Utah State Auditor  
Utah State Capitol Complex, Suite E310  
P.O. Box 142310  
Salt Lake City, UT 84114

**We have made multiple requests for a complete copy  
of JSSD's written financial policies and procedures,  
with the most recent on 3JSSD8L-35C. JSSD sent  
this response with limited sections of written policies  
and procedures - see below. We are unsure of the source  
of these policies as JSSD has stated they do not have  
written policies and procedures. See 3JSSD8L-20  
for further discussion.**

**Jordanelle Special Services District Response  
to State Auditor Request**

Dear Ms. Larsen:

In response to inquiries by the State Auditor's office, and our recent communications, we indicated that we had asked our client (Jordanelle Special Service District) to continue to look for additional documents, including various policies and procedures that may have been considered and/or adopted. Recently, we obtained copies of the following:

1. Jordanelle Special Service District Purchasing Policy (JSSD00001652-1664);
2. Personnel Policies and Procedures (JSSD00001665-1686);
3. Jordanelle Special Service District Plan of Operation for Sanitary Sewer System (JSSD00001687-91);
4. District Policy for Recording Water Shares (JSSD00001692); and
5. Jordanelle Special Service District Vehicle Use Policy (JSSD00001693-1704).

As we've mentioned in prior correspondence, JSSD does not have a "financial policies and procedures manual." Rather, it complies with State law regarding its financial affairs.

In closing, we continue to examine files for any additional documents and/or information that may be responsive to the Auditor's requests. To the extent we uncover additional responsive documents we will forward them to your attention. In the meantime, we have learned that the

DMWEST #10678303 v1

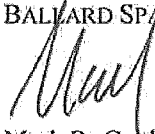
Leslie Larsen, CPA, CFE  
March 20, 2014  
Page 2

Auditor may be issuing a preliminary report regarding its audit. Of course, JSSD would like the opportunity to discuss with you any concerns you may have identified with regards to its operations so as to avoid any misunderstandings or improper conclusions that may be drawn from the documents provided to date.

Thanks in advance for your consideration.

Very truly yours,

BALLARD SPAHR LLP



Mark R. Gaylord

MRG/mjg

Enclosures

cc: Paul Tonks (via e-mail)  
Melanie Vartabedian, Esq.



**HOTLINE**  
**JSSD**  
**MAR 20 REQUEST FOR RECORDS**  
**3JSSD8L**

Leslie Larsen <leslielarsen@utah.gov>

## Records Request

1 message

Leslie Larsen <leslielarsen@utah.gov>

Thu, Mar 20, 2014 at 1:05 PM

To: "Gaylord, Mark (SLC)" <gaylord@ballardspahr.com>

Cc: jayprice@digis.net, mikedohler2009@gmail.com, scapson@co.wasatch.ut.us

Mr. Gaylord,

I am requesting the following JSSD records:

1. Vendor history reports for Day's Market, Staples, Home Depot, and Reams for the period of January 2008 - December 2013.
2. The paid invoice file for the same vendors and time frame as 1. above.
3. A list of any other businesses that have extended JSSD a line of credit or charge account for the period of January 2008 - December 2013.
4. Bad debt detail information for the period of January 2008 - December 2013. Please include write-off policy and procedure.
5. All contracts for the period January 2008 - December 2013 between JSSD and any other Wasatch County special service districts for administrative services to be provided by JSSD on behalf of the other district.
6. Any and all documents related to the Fishin' With Bread land purchase transaction. Please ensure an appraisal or some other documentation of land value is included as well as an explanation as to why the sale was structured that way.
7. The remaining closed meeting minutes and recordings for June 2012, August 2012 and January 2008 - December 2011.

**Please acknowledge receipt of this request.**

**Also, please coordinate transfer of these records to me no later than Wednesday March 26, 2014.**

Thank you,

—

Leslie Larsen, CPA, CFE  
Office of the Utah State Auditor  
Utah State Capitol Complex Ste E310  
P.O. Box 142310  
Salt Lake City, UT 84114  
(801) 538-1348 office  
(801) 808-0379 cell  
(801) 538-1383 fax

One Utah Center, Suite 800  
201 South Main Street  
Salt Lake City, UT 84111-2221  
TEL 801.531.3000  
FAX 801.531.3001  
www.ballardspahr.com

Mark R. Gaylord  
Direct: 801.531.3070  
Fax: 801.321.9070  
gaylord@ballardspahr.com

March 27, 2014

**Via Hand Delivery**

Leslie Larsen, CPA, CFE  
Office of the Utah State Auditor  
Utah State Capitol Complex, Suite E310  
P.O. Box 142310  
Salt Lake City, UT 84114

See #4 where JSSD responds that prior to 2014,  
there was no written or verbal write-off policy for  
bad debts.

**Jordanelle Special Services District Response to  
State Auditor Request of March 20, 2014**

Dear Ms. Larsen:

As you know, we represent Jordanelle Special Service District (JSSD). We are in receipt of your March 20, 2014 request for additional documents from JSSD. Enclosed herewith are documents responsive to your requests which have been bates labeled JSSD00001707-2749. JSSD responds to the numbered item requests in your email of March 20 as follows:

1. All documents in JSSD's possession are produced herewith.
2. All documents in JSSD's possession are produced herewith.
3. All documents in JSSD's possession are produced herewith.
4. Documents for 2008-2012 are attached. 2013 has not yet been completed.  
Regarding the write-off policy, since the beginning of 2014, the governing board of JSSD has directed that if there is a mistake on the bill or the amount was incorrectly billed, the manager has authority to write that off. Otherwise, the board will approve any future write-off. Prior to 2014, there was no written or oral write-off policy.
5. All documents in JSSD's possession are produced herewith.
6. All documents in JSSD's possession are produced herewith.
7. JSSD is unable to locate any additional closed meeting minutes or recordings.
8. All documents in JSSD's possession are produced herewith.



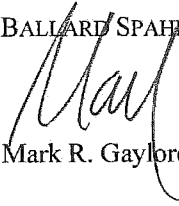
Leslie Larsen, CPA, CFE  
March 27, 2014  
Page 2

9. All documents in JSSD's possession are produced herewith.

As always, please let me know if you have any questions or concerns regarding JSSD's responses hereto.

Very truly yours,

BALLARD SPAHR LLP



Mark R. Gaylord

MRG/mjg  
Enclosures



**HOTLINE**  
**JSSD**  
**MAR 27 REQUEST FOR RECORDS**  
**3JSSD8L**

Julie Wrigley <jwrigley@utah.gov>

## JSSD Record Request

1 message

Leslie Larsen <leslielarsen@utah.gov>

Thu, Mar 27, 2014 at 1:32 PM

To: "Gaylord, Mark (SLC)" <gaylord@ballardspahr.com>, "jayprice@digis.net" <jayprice@digis.net>, "mikekohler2009@gmail.com" <mikekohler2009@gmail.com>, "scapson@co.wasatch.ut.us" <scapson@co.wasatch.ut.us>, Julie Wrigley <jwrigley@utah.gov>

Mr. Gaylord,

I am requesting the following JSSD records:

1. Any and all records related to the original Willey property purchase made by JSSD and subsequent sale or assumption of part interest by the North Village SSD. Please include an appraisal or other documentation of the value of the property for both transactions. Also include an explanation as to why the purchase was structured that way and any repayment agreements between North Village and JSSD.

**Please acknowledge receipt of this request.**

**Also, please coordinate transfer of the records by Wednesday April 2, 2014 to:**

**Julie Wrigley, Audit Supervisor**  
**Utah State Capitol Complex Ste E310**  
**SLC UT 84114**  
**jwrigley@utah.gov**  
**801-808-0194**

Thank you,

Leslie Larsen

—  
Leslie Larsen, CPA, CFE  
Office of the Utah State Auditor  
Utah State Capitol Complex Ste E310  
P.O. Box 142310  
Salt Lake City, UT 84114  
(801) 538-1348 office  
(801) 808-0379 cell  
(801) 538-1383 fax

**HOTLINE****JSSD****3/31/14 REQUEST FOR RECORDS (FORWARDED TO BOARD MBRS ON 4/2/14)****3JSSD8L****Fwd: Records Request**

1 message

**Julie Wrigley** <jwrigley@utah.gov>

Wed, Apr 2, 2014 at 1:34 PM

To: jayprice@digis.net, mikekohler2009@gmail.com, scapson@co.wasatch.ut.us

Cc: Leslie Larsen &lt;leslielarsen@utah.gov&gt;

Dear gentlemen,

I am working with Leslie Larsen on the JSSD project. Please see the email thread below for follow-up questions related to the Fishin With Bread Transaction that I sent to Mark Gaylord last week. I neglected to cc you in that email. I have not yet received a response from Mr. Gaylord.

Thank you,

Julie Wrigley  
Audit Supervisor

desk: 801-538-1340  
cell: 801-808-0194  
fax: 801-538-1383

Office of the Utah State Auditor  
Utah State Capitol Complex  
East Office Building, Suite E310  
PO Box 142310  
Salt Lake City, Utah 84114

----- Forwarded message -----

From: **Julie Wrigley** <jwrigley@utah.gov>

Date: Mon, Mar 31, 2014 at 2:24 PM

Subject: Re: Records Request

To: "Gaylord, Mark (SLC)" &lt;Gaylord@ballardspahr.com&gt;

Cc: Leslie Larsen &lt;leslielarsen@utah.gov&gt;

Mr. Gaylord,

Thank you for sending the requested documents last week.

Two follow-up questions regarding item #6 (Fishin With Bread Transaction):

1. Since there was no appraisal or any other documentation that supported the land value, I have assumed that this documentation does not exist. Please advise and provide documentation if it exists.
2. We have requested an explanation as to why this transaction was structured the way it was. While the provided documentation details the structure of the transaction, it does not provide an explanation as to why it was handled this way. On its face, the transaction appears to unnecessarily benefit a third party at the expense of the rate payers. Please provide an explanation as to why Fishin with Bread was involved in this transaction and why JSSD assisted them with their purchase of the land.

Regards,

Julie Wrigley  
Audit Supervisor

desk: 801-538-1340  
cell: 801-808-0194  
fax: 801-538-1383

Office of the Utah State Auditor  
Utah State Capitol Complex  
East Office Building, Suite E310  
PO Box 142310  
Salt Lake City, Utah 84114

On Thu, Mar 27, 2014 at 2:07 PM, Leslie Larsen <leslielarsen@utah.gov> wrote:  
Here's what should be delivered today. Thanks!

----- Forwarded message -----

From: **Leslie Larsen** <leslielarsen@utah.gov>  
Date: Mon, Mar 24, 2014 at 12:58 PM  
Subject: Re: Records Request  
To: "Gaylord, Mark (SLC)" <gaylord@ballardspahr.com>  
Cc: jayprice@digis.net, mikedohler2009@gmail.com, scapson@co.wasatch.ut.us

Mr. Gaylord,

I would like to make an additional request to be included with my request dated March 20th and with a deadline of Wednesday March 26, 2014:

8. The last payroll report for December 2013 which shows year-to-date gross pay, total deductions, and net pay for all JSSD employees and board members.

Thank you,

Leslie Larsen

On Thu, Mar 20, 2014 at 1:05 PM, Leslie Larsen <leslielarsen@utah.gov> wrote:  
Mr. Gaylord,

I am requesting the following JSSD records:

1. Vendor history reports for Day's Market, Staples, Home Depot, and Reams for the period of January 2008 - December 2013.
2. The paid invoice file for the same vendors and time frame as 1. above.
3. A list of any other businesses that have extended JSSD a line of credit or charge account for the period of January 2008 - December 2013.
4. Bad debt detail information for the period of January 2008 - December 2013. Please include write-off

policy and procedure.

5. All contracts for the period January 2008 - December 2013 between JSSD and any other Wasatch County special service districts for administrative services to be provided by JSSD on behalf of the other district.

6. Any and all documents related to the Fishin' With Bread land purchase transaction. Please ensure an appraisal or some other documentation of land value is included as well as an explanation as to why the sale was structured that way.

7. The remaining closed meeting minutes and recordings for June 2012, August 2012 and January 2008 - December 2011.

**Please acknowledge receipt of this request.**

**Also, please coordinate transfer of these records to me no later than Wednesday March 26, 2014.**

Thank you,

--

Leslie Larsen, CPA, CFE  
Office of the Utah State Auditor  
Utah State Capitol Complex Ste E310  
P.O. Box 142310  
Salt Lake City, UT 84114  
(801) 538-1348 office  
(801) 808-0379 cell  
(801) 538-1383 fax

--

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--

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201 South Main Street  
Salt Lake City, UT 84111-2221  
TEL 801.531.3000  
FAX 801.531.3001  
www.ballardspahr.com

**HOTLINE  
JSSD  
RESPONSE FROM JSSD EXPLAINING  
FISHIN' AND WILLEY LAND TRANS.  
3JSSD8L**

**3JSSD8L-35F1**

Mark R. Gaylord  
Direct: 801.531.3070  
Fax: 801.321.9070  
gaylord@ballardspahr.com

April 3, 2014

**Via Hand Delivery**

Leslie Larsen, CPA, CFE  
State of Utah  
Office of the State Auditor  
Utah State Capitol Complex  
East Office Building, Suite E310  
P.O. Box 142310  
Salt Lake City, Utah 84114-2310

**Evaluation of JSSD's response related to the Fishin' With Bread and Willey land transactions will be done on 3JSSD8L-45 and 3JSSD8L-55, respectively. Further testwork here is NCN.**

**Jordanelle Special Services District Response to  
State Auditor Request of March 26, 2014**

Dear Ms. Larsen:

In response to your email of March 26, 2014, we hereby submit documents relating to the North Village Special Service District's and Jordanelle Special Service District's joint purchase of real property from Investment Lodging Corporation in 2008. Specifically, we are providing an inventory of the documents along with the documents (bates no. JSSD00002750 to JSSD00002916).

In producing these records, and per your request, we would like to provide a brief explanation as to how this transaction came about and the District's reason for acquiring this property. In addition, in response to Julie Wrigley's March 31<sup>st</sup> email, we will provide further detail relating to JSSD's purchase of the "Best Ranch" from Fishin with Bread, LLC.

**North Village Property Transaction**

As a matter of background, the so-called North Village transaction arose in late 2007 or early 2008 when a developer (Investment Lodging Corporation ("ILC")) was facing difficulty with property it had acquired and intended to use for a detention/retention basin for the storm water system for a large portion of the North Village development. Wasatch County's storm water consultant had worked with the developers to begin preliminary planning of a regional storm water system. In late 2007 or early 2008, ILC encountered financial difficulty and several board members became aware that it might lose the property. The JSSD board discussed purchasing the property with the idea that it could be used not only for eventual storm water retention, but possibly for a site

DMWEST #10707380 v1

for a joint SSD administration building, a pump station site, and for other District facilities.<sup>1</sup> There was also some discussion that the Districts, NVSSD and JSSD, would be assigned to provide storm water services as an additional service, and would thus own and operate any storm water detention facilities.

After much discussion during the course of 2008, and at the direction of the governing body of JSSD, the manager contacted representatives of ILC about the opportunity to acquire the property. An independent appraisal was completed in August/September of 2008, which appraised the property at \$2.0 million. After negotiations with ILC, it agreed to sell the property to JSSD for the total purchase price of \$1,828,309.84. The proposed purchase was presented to JSSD's governing board during the October 2008 meeting. The board voted unanimously to have the manager complete the purchase of the subject property.

JSSD completed the purchase of the property in the Spring of 2009. After economic conditions changed significantly, JSSD became concerned that it might not be able to make the subsequent payments on the property and attempted to negotiate new terms which proved unsuccessful. JSSD paid the down payment, and two of the three annual payments.

In 2001, the governing board of NVSSD and the governing board of JSSD agreed that the NVSSD would make the third and final payment. Eventually, the two Districts entered into an agreement whereby NVSSD would make the third payment. By doing so, it would hold a one-third interest in the property. Eventually, NVSSD will acquire the balance of the property when it pays JSSD the amounts JSSD paid to the seller. NVSSD voted to approve that contract and agreed to make the final payment in the December 1, 2011 meeting. JSSD ratified the agreement in the May 2013 meeting.

#### **Fishin with Bread, LLC Purchase Transaction**

As a part of the construction of the Water Reclamation Facility (the "WRF"), the District originally acquired a parcel of property on Old Highway 40 near the base of the Jordanelle Dam. This was the only location available at the time for construction of the WRF. As the engineers began to design the facility, they dug a series of test pits and installed piezometers to determine the depth of the groundwater in the area. Tests results were very troubling, indicating that, in order to de-water the site sufficiently to allow construction of the WRF, it might result in a substantial increase in costs for construction of the plant. The very feasibility of using that site was called into question. In April of 2006, the property known as the "Best Ranch" came up for sale. This property was approximately 1/4 mile further South of the planned WRF site.

The engineers, staff and governing board discussed and determined that the Best Ranch site was a superior location for the WRF. The manager had multiple discussions with members of the governing board, who instructed the manager to contact the seller's agent and indicate that JSSD was

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<sup>1</sup> As you know from a previous production of documents by JSSD, it has a management contract with North Village Special Service District ("NVSSD"). Hence, it viewed this purchase as an opportunity to improve NVSSD's services to the community.

interested in purchasing the property. The manager called the listing agent, informed him of JSSD's interest, and asked for permission to go on the site and install piezometers to confirm the absence of ground water. JSSD's engineers determined there were not the same ground water concerns and JSSD determined that it was in its best interest to offer to purchase this site to be used for the WRF.

The manager communicated with Jon Bronson, of Zion's Bank Public Financing, who was the District's Financial Advisor for the Area C Bond and Blaine Carlton, the District's Bond Counsel. Both confirmed that it was legal, within the bond law and documentation, to purchase the additional property if the District determined that it would be a superior site. However, Mr. Bronson indicated that there would be some delay in getting the bond funds to purchase the site, but was confirmed that a portion of the bond proceeds could be used to purchase the Best Ranch.

With this understanding, the manager once again reached out the seller's agent and became aware that others had also expressed an interest in purchasing the Best Ranch. JSSD learned that several potential buyers were interested in purchasing the Best Ranch for a number of recreational uses and to construct fishing cabins. The district also learned that Mr. Flinders was interested in purchasing the property to mitigate wetlands on another parcel of property he was developing.

Shortly thereafter, the manager spoke with Mr. Flinders, and told him that JSSD was interested in buying the property. Mr. Flinders confirmed that he also wanted to buy the property. The manager explained that JSSD was not able to complete the sale until it had the funds necessary to do so, which may take longer than the seller's preferred. Mr. Flinders expressed a willingness to purchase the property to "lock it up" and then sell most, or all of the property to JSSD. The manager discussed this proposal with board members. A concern was raised that Mr. Flinders would demand a higher purchase price and that JSSD did not want to pay any more than the list price. JSSD was also concerned that another buyer would purchase the property before the Bond could secure the funds to complete the sale. Accordingly, in follow-up discussions with Mr. Flinders he assured JSSD that he would purchase the property and sell it to the district for the list price of the original seller -- \$2,790,000.00. From that point on, the manager negotiated solely with Mr. Flinders for the purchase of the property.

None of the Board members, nor the manager, had any knowledge of, or involvement in, any negotiations between Mr. Flinders and the original seller, the formation of Mr. Flinders' LLC, or any other aspect of the transaction between Mr. Flinders and the seller.

On the 4<sup>th</sup> of May, 2006, the Board passed resolution 2006-13, authorizing the manager to enter into the Real Estate Purchase Contract to purchase the property from Mr. Flinders for the original list price of \$2,790,000. Although no appraisal was obtained for the property, the purchase price was discussed, and based on the interest shown in the property, believed to be a fair value. Therefore, the Board approved moving forward with the purchase.

As the closing date approached, the District learned that Mr. Flinders was obtaining a commercial loan to finance the purchase of the property. The bank expressed concern that the District would not go forward with the purchase and asked the District to assure that it would purchase the property from Mr. Flinders. Although the manager assured the bank that JSSD would purchase the property, the District was asked to sign an Assignment of Deposit Account for the



Leslie Larsen, CPA, CFE  
April 3, 2014  
Page 4

purpose of assuring the purchase. Since the timing of Mr. Flinders' loan and the closing were almost simultaneous, the manager signed the Assignment based on the understanding from Mr. Bronson that the bond money would be available for the purchase. As expected, the Bond funds came in and the purchase was consummated, with the full knowledge and approval of the governing body.

Very truly yours,

BALLARD SPAHR LLP

*Mark Gaylord / MJV*  
Mark R. Gaylord

MRG/mjg

cc: Mr. Dan Matthews  
Melanie Vartabedian, Esq.

HOTLINE  
JSSD  
SECOND SUBPOEN FOR CLOSED  
MEETING MINUTES  
OFFICE OF THE UTAH STATE AUDITOR

3JSSD8L-35G

In the matter of the investigation  
of Jordanelle Special Service  
District

SUBPOENA

THE STATE OF UTAH SENDS GREETINGS TO:

Jay Price, Chairman  
Wasatch County Council  
P.O. Box 519  
Heber City, UT 84032

WHEREAS under *Utah Code Ann.* subsection 67-3-1(5), the Utah State Auditor has the authority to issue subpoenas for the purpose of obtaining documents necessary to the performance of his audit responsibilities.

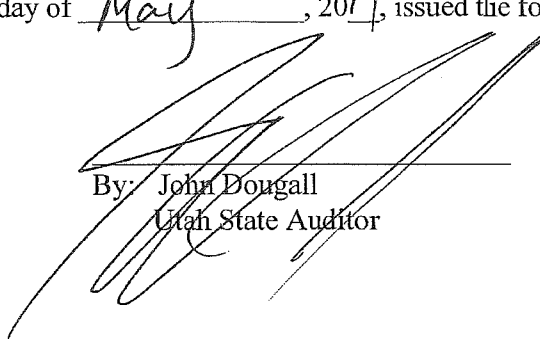
WHEREAS the Office of the Utah State Auditor is conducting an investigation of Jordanelle Special Service District;

NOW, THEREFORE, by virtue of its statutory authority, the Utah State Auditor orders you to provide the following records by 12:00 p.m. (noon) on May 19, 2014 and deliver to Leslie Larsen, Audit Supervisor, at the Utah State Capitol Complex, East Office Building, Suite E310, Salt Lake City, Utah, 84114:

**ITEMS TO BE PRODUCED**

Closed meeting minutes and recordings for the Jordanelle Special Services District for January 2008 through December 2011, June 2012, and August 2012.

BY AUTHORITY I have this 14 day of May, 2014, issued the foregoing Subpoena, and affix my signature.

By:   
John Dougall  
Utah State Auditor

One Utah Center, Suite 800  
201 South Main Street  
Salt Lake City, UT 84111-2231  
TEL 801.531.3000  
FAX 801.531.3001  
www.ballardspahr.com

Mark R. Gaylord  
Direct: 801.531.3070  
Fax: 801.321.9070  
gaylord@ballardspahr.com

May 19, 2014

**Via E-mail**

Leslie Larsen, CPA, CFE  
State of Utah  
Office of the State Auditor  
Utah State Capitol Complex  
East Office Building, Suite E310  
P.O. Box 142310  
Salt Lake City, Utah 84114-2310

**JSSD reaffirms its position that our request for closed meeting minutes is improper. On page 2/, JSSD explains that a former employee who was charged with taking and recording the closed meeting minutes maintained them on her computer. When she left JSSD, the minutes and recordings were inadvertently deleted.**

**Jordanelle Special Services District Response to  
State Auditor Subpoena dated May 14, 2014**

Dear Ms. Larsen:

As you know, this firm represents Jordanelle Special Service District ("JSSD"). We are in receipt of the Subpoena directed to Jay Price, Chairman of the Wasatch County Council. The Subpoena seeks the production of the following CONFIDENTIAL records of JSSD:

Closed meeting minutes and recordings of Jordanelle Special Service District for January 2008 through December 2011, June 2012, and August 2012.

With respect to the foregoing request, JSSD and the Auditor's office has already been down this road with regards to JSSD's executive session minutes and the Auditor's demand for the production of such records. In fact, the parties entered in to a Stipulated Protective Order, a copy of which is attached. JSSD reaffirms its position that the request for its "Closed Meeting Minutes" is improper and goes far beyond the investigation being undertaken.

Regardless, as you also know, JSSD did produce all executive session minutes (i.e. Closed Meeting Minutes) from January 2012 to the present, save and excepting June and August. Attached hereto is a list of the Closed Meeting Minutes that we allowed Mr. Paul Tonks to review in accordance with the Protective Order. Although the Closed Meeting Minutes were not included in what was produced to Mr. Tonks, if you review the minutes of JSSD for those two months, you will see the subject matter of both executive sessions is disclosed. In June it was to address a staffing issue and "pending litigation" while the August minutes reveal the executive session was used to discuss a "Property sale or acquisition" and "pending litigation." Although JSSD has been unable to locate the audio recordings and/or written minutes, the public meetings we produced months ago reveal the subject matter of the two executive sessions.

DMWEST #10812509 v1

Leslie Larsen, CPA, CFE  
May 19, 2014  
Page 2

With regards to the "Closed Meeting Minutes" from January 2008 through December 2011, as we mentioned to Mr. Tonks when he came to review the Closed Meeting Minutes for 2012 and 2013, JSSD has undertaken an exhaustive search for the minutes from the "executive sessions" prior to 2012 without success. Apparently, JSSD's former employee, charged with taking and recording minutes during the JSSD board meetings, had maintained these records on her computer. When she left JSSD, as a shared employee, it appears that the Closed Meeting Minutes were inadvertently deleted from the computer. JSSD has continued to review its files to determine if any of the Closed Meeting Minutes were retained in hard copy, but that too has proven unsuccessful.

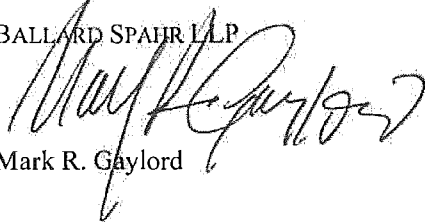
Finally, with regards to the information sought by the Subpoena, JSSD objects to the inference that JSSD held executive session meetings during each board meeting for a four year period. That simply was not the case. A review of JSSD's minutes for the same time period reveals that only four times during the 2008, 2010 and 2011 did JSSD hold an executive session, while it held five such meetings in 2009.

In closing, JSSD continues to be concerned about the Auditor's investigation to the extent that it would appear the Auditor's office is being used to further private litigants' lawsuits. Much of the information the Auditor has sought from JSSD parallels the very claims and charges being leveled at JSSD in no less than four separate lawsuits. We would very much like the opportunity to meet with you and Mr. McDougall to address our client's concerns. Although we welcome the Auditor's inquiries, we trust you can understand the concerns we've raised with you in prior communications.

Thank you for your consideration. Should you have any questions regarding the foregoing please do not hesitate to give me a call.

Very truly yours,

BALLARD SPAHR LLP

  
Mark R. Gaylord

MRG/mjg

Enclosures

cc: Melanie Vartabedian, Esq. (via email)  
Paul Tonks, Esq. (via email)  
Mr. Jay Price (via email)  
Mr. Steve Capson (via email)  
Mr. Michael Kohler (via email)

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**OFFICE OF UTAH STATE AUDITOR**

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**In the matter of the  
investigation of Jordanelle  
Special Service District**

**STIPULATED PROTECTIVE ORDER**

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Pursuant to Rule 26(c) of the Utah Rules of Civil Procedure, for the purpose of ensuring that matters raised by this investigation are made available to the Office of the Utah State Auditor ("State Auditor") while, at the same time, ensuring that protected and confidential information disclosed by Jordanelle Special Services District ("JSSD"), whether pursuant to compulsory process or voluntarily, is not improperly disclosed, the parties hereby stipulate and agree as follows:

**RECITALS**

WHEREAS on February 28, 2014, JSSD was served with a Subpoena by the Office of the Utah State Auditor.

WHEREAS the Subpoena requests closed meeting minutes and recordings for JSSD from January 2008 through December 2013, which JSSD designates as protected records pursuant to Utah Code Ann. § 63G-2-305(17) and (18) (the "Protected Records").

WHEREAS the Protected Records contain attorney-client privileged information and work product regarding pending litigation pending against JSSD in Fourth District Court, State of Utah.

WHEREAS JSSD wishes to cooperate with the State Auditor and adequately respond to the Subpoena, so long as the Protected Records and the contents contained therein are not disclosed under any circumstances by the Auditor and such cooperation does not constitute a waiver of the attorney client and work-product privileges.


**STIPULATION**

NOW THEREFORE, based on the mutual agreement between JSSD and the State Auditor, the parties hereby stipulate and agree as follows:

1. JSSD shall make the Protected Records available for an *in camera* review by counsel of the Auditor and one or more representatives of the State Auditor's office (the "Reviewing Parties").
2. The Reviewing Parties agree that:
  - a. Protected Records are confidential and protected records pursuant to Utah Code Ann. § 63G-5-305(17) and (18)
  - b. The Protected Records are being produced by JSSD, *in camera*, pursuant to Utah Code Ann. § 63G-2-206, with the understanding the Protected Records will remain protected and not subject to public dissemination and/or a GRAMA request to the Auditor.
  - c. By making the Protected Records available for *in camera* review JSSD is not waiving the attorney-client privilege and/or work product protection at any point of time in the future.
  - d. The Reviewing Parties shall not make any copies of the Protected Records.
  - e. The Reviewing Parties shall not disclose the contents of the Protected Records to any third-party but may make general reference to the contents of Protected Records in any audit issued by the Utah State Auditor in a public document.
  - f. The contents of the Protected Records shall not be used for any purpose other than for the State Auditor's office investigation.
3. If after review, the Reviewing Parties believe that the Auditor needs physical copies of the Protected Records, the Reviewing Parties shall inform JSSD's counsel in writing, explaining the legal grounds upon which such Protected Records are needed.
4. The parties shall cooperate with determining whether the Protected Records can be produced and/or whether to submit the issue to the Third Judicial District Court, Salt Lake County, State of Utah for judicial consideration.

DATED this 13<sup>th</sup> day of March, 2014

UTAH STATE AUDITOR



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By: Paul Tonks, Esq.  
Attorney for Auditor

JORDANELLE SPECIAL SERVICE DISTRICT

---

By: Melanie Vartabedian  
Attorney for JSSD

Jordanelle Special Services District Executive Meeting Minutes  
Provided to State Auditor's Counsel Paul Tonks on 3/13/2014  
In Camera Review

Date	Description
1/10/2012	Jordanelle Special Services District Executive Session Minutes
1/10/2012	Jordanelle Special Services District Executive Session Minutes
2/14/2012	Jordanelle Special Services District Executive Session Minutes
2/14/2012	Jordanelle Special Services District Executive Session Minutes
4/3/2012	Jordanelle Special Services District Executive Session Minutes
4/3/2012	Jordanelle Special Services District Executive Session Minutes
5/8/2012	Audio Recording of Jordanelle Special Services District Executive Session Minutes
5/8/2012	Jordanelle Special Services District Executive Session Minutes
9/11/2012	Jordanelle Special Services District Executive Session Minutes
9/11/2012	Audio Recording of Jordanelle Special Services District Executive Session Minutes
10/9/2012	Jordanelle Special Services District Executive Session Minutes
10/9/2012	Jordanelle Special Services District Executive Session Minutes
10/9/2012	Audio Recording of Jordanelle Special Services District Executive Session Minutes
2/12/2013	Jordanelle Special Services District Executive Session Minutes
2/12/2013	Jordanelle Special Services District Executive Session Minutes
2/12/2013	Jordanelle Special Services District Executive Session Minutes
2/12/2013	Audio Recording of Jordanelle Special Services District Executive Session Minutes
3/12/2013	Jordanelle Special Services District Executive Session Minutes
3/12/2013	Jordanelle Special Services District Executive Session Minutes
3/12/2013	Audio Recording of Jordanelle Special Services District Executive Session Minutes
10/8/2013	Jordanelle Special Services District Executive Session Minutes
10/8/2013	Jordanelle Special Services District Executive Session Minutes
10/8/2013	Audio Recording of Jordanelle Special Services District Executive Session Minutes
11/19/2013	Jordanelle Special Services District Executive Session Minutes
11/19/2013	Jordanelle Special Services District Executive Session Minutes
11/19/2013	Audio Recording of Jordanelle Special Services District Executive Session Minutes



**HOTLINE****3JSSD8L-35G2****JSSD****ADDITIONAL RESPONSE TO QUESTIONS  
RE SECOND SUBPOENA**

Leslie Larsen &lt;leslielarsen@utah.gov&gt;

**RE: Jordanelle Special Service District's Response to State Auditor  
Subpoena dated 5/14/14**

1 message

**Gaylord, Mark (SLC)** <Gaylord@ballardspahr.com>

Thu, May 22, 2014 at 10:19 AM

To: Leslie Larsen &lt;leslielarsen@utah.gov&gt;

Cc: "Vartabedian, Melanie J. (SLC)" &lt;vartabedianm@ballardspahr.com&gt;, "jayprice@digis.net" &lt;jayprice@digis.net&gt;, "scapson@co.wasatch.ut.us" &lt;scapson@co.wasatch.ut.us&gt;, "mikekohler2009@gmail.com" &lt;mikekohler2009@gmail.com&gt;

Leslie –

JSSD response indicates the former employee who was charged with taking and recording minutes was Janet Carson, Former Clerk. JSSD also gives more detail regarding the missing minutes. See 2/.

JSSD's response to questions are set forth below. In responding, we would like to address your characterization that all executive sessions are "important." Actually, that is not entirely accurate. Generally, the only time JSSD went into executive session was to address (a) pending litigation in which strategies and information was discussed with counsel subject to the attorney/client privilege and/or work product doctrine; (b) human resource issues, that is employment issues; and (c) proposed terms and conditions for the purchase and/or sale of assets. With respect to item (c), this was done to avoid revealing the terms and conditions upon which JSSD may be acquiring and/or selling an asset. However, when it came time to authorize the purchase and/or sale of property, JSSD always discussed the sale as part of its public meeting. The balance of all JSSD business was discussed openly, including but not limited to all issues relating to management of JSSD, including Area C and the approval of funds expended for the construction of the Improvements the District undertook with regards to Area C. Therefore, although executive sessions are an essential part of JSSD's need for confidentiality, the information conveyed in those meetings are limited in scope and do not deal with the day-to-day operations of the District, which were openly discussed during Board Meetings and reflected in the minutes of JSSD previously produced. More importantly, no official business was ever conducted during these executive sessions.

Thank you for your consideration. If you have any other questions, please do not hesitate to let me know.

Thanks.

**Mark R. Gaylord**

Ballard Spahr LLP

One Utah Center, Suite 800

201 South Main Street

Salt Lake City, UT 84111-2221

Direct 801.531.3070

Mobile 801.209.0446

Fax 801.321.9070

gaylord@ballardspahr.com | www.ballardspahr.com

**From:** Leslie Larsen [mailto:leslielarsen@utah.gov]  
**Sent:** Wednesday, May 21, 2014 5:54 PM  
**To:** Gaylord, Mark (SLC)  
**Cc:** Vartabedian, Melanie J. (SLC); jayprice@digis.net; scapson@co.wasatch.ut.us; mikekohler2009@gmail.com  
**Subject:** Re: Jordanelle Special Service District's Response to State Auditor Subpoena dated 5/14/14

In follow-up to your letter regarding the missing executive session minutes and recordings, I have a couple questions:

1. Who, by name, was the former employee charged with taking and recording minutes?

The former employee is Janet Carson. She was an employee of the Wasatch County Fire District and split her time with Jordanelle Special Service District. JSSD reimbursed the Fire District for her services. She acted as the secretary for all JSSD board meetings. Therefore, she was responsible for maintaining the minutes, including minutes from the executive sessions.

2. Why were important executive session minutes allowed to be stored on the employees computer?

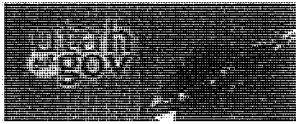
The minutes from the executive sessions were recorded on a JSSD laptop, not the employee's laptop. Ms. Carson would record the minutes using a microphone attached to the computer and we assume saved as a .wav file. When Ms. Carson ceased working for JSSD, the laptop remained at JSSD. The District's staff attempted to download and save all information on the laptop, but discovered the hard drive was damaged. Although data was downloaded onto a disk, the District's efforts to locate the disk have proven unsuccessful. We will continue to see if we can locate the disk to determine if we were successful in saving copies of the minutes. [Note, at the very least, we do have written minutes for the time periods you requested and as noted above, the executive sessions were limited in scope, dealt with confidential information, and more importantly **no action was taken during the executive sessions**. In other words, if action was taken by the District, it was done during the public meeting.]

Thank you,

On Mon, May 19, 2014 at 6:06 PM, Goodale, Mary Jane (SLC) <GoodaleM@ballardspahr.com> wrote:

Attached is a letter to you from Mark Gaylord of today's date, which I am forwarding to you on his behalf.

Mary Jane Goodale



**HOTLINE**  
**JSSD**  
**ADDITIONAL RESPONSE TO SECOND** Larsen <leslielarsen@utah.gov>  
**SUBPOENA QUESTIONS**

**RE: Jordanelle Special Service District's Response to State Auditor Subpoena dated 5/14/14**

1 message

**Gaylord, Mark (SLC)** <Gaylord@ballardspahr.com>

Tue, Jun 17, 2014 at 3:36 PM

To: Leslie Larsen <leslielarsen@utah.gov>

Cc: "Vartabedian, Melanie J. (SLC)" <vartabedianm@ballardspahr.com>, "Larsen, Randall M. (SLC)" <Larsen@ballardspahr.com>, "Jay Price" <jayprice@digis.net>, "Steve Capson (src@khsa.biz)" <src@khsa.biz>, "mkohler@co.wasatch.ut.us" <mkohler@co.wasatch.ut.us>, "Paul Tonks (ptonks@utah.gov)" <ptonks@utah.gov>

Leslie –

JSSD's response indicates that Janet Carson, Former Clerk, who was charged with taking and recording closed meeting minutes, was employed by JSSD from approx. 2002 to January 2012. See 3JSSD8L-06 for additional discussion regarding the missing closed meeting minutes and recordings.

First, let me apologize for the delay in responding. I got busy with depositions last week and let this slip through the cracks.

With regards to Ms. Carson she was never employed by JSSD directly. Rather, she worked part time for JSSD from approximately 2002 to January 2012. She was actually employed by Wasatch County Fire District, which billed JSSD for a portion of her wages. She quit in January of 2012.

With regards to the closed meeting minutes, by my email below, we were not attempting to imply that such meetings are not "important." In fact to the contrary, they are vital to the right of the government entity to have private conversations when the issues to be discussed involve legal issues that are the subject of pending or anticipated litigation. However, as I mentioned below, with the exception of attorney client communications, work product, litigation strategy, issues relating to employment, and/or potential purchase and sale of assets, the District does not go into an executive session. As it relates to the latter two items (employment and the purchase or sale of assets), if a decision is made in executive session, the Board will then move out of executive session and take action during the public meeting. Hence, the only information that remains protected would be matters involving the providing of legal advice, legal strategy, and the like.

I hope this clarifies JSSD's position. In that regard, JSSD is fully aware that closed meeting minutes and recordings are "permanent" records. As I mentioned in prior communications, the District has searched its files for the missing minutes (which were maintained by Ms. Carson) and have been unable to locate them. It will continue to search for these records and will produce them if and when they are located.

In closing, as you know, we've requested an opportunity to sit down with you and the Auditor at a mutually convenient time. We believe that the private litigants who continue to feed the Auditor information have improperly characterized the nature of JSSD's management in an effort to further

their own self-interests. We believe it only fair that JSSD be given an opportunity to be heard in a meaningful way.

Thank you in advance for your time and consideration.

**Mark R. Gaylord**  
Ballard Spahr LLP  
One Utah Center, Suite 800  
201 South Main Street  
Salt Lake City, UT 84111-2221  
Direct 801.531.3070  
Mobile 801.209.0446  
Fax 801.321.9070  
gaylord@ballardspahr.com | www.ballardspahr.com

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**From:** Leslie Larsen [mailto:leslielarsen@utah.gov]  
**Sent:** Monday, June 02, 2014 12:36 PM  
**To:** Gaylord, Mark (SLC)  
**Subject:** Re: Jordanelle Special Service District's Response to State Auditor Subpoena dated 5/14/14

Mr. Gaylord,

I have another follow-up question:

- What are the starting and ending dates of Janet Carson's employment with JSSD?

Also, I contend that by their very nature, closed meeting minutes and recordings are important. Regardless, the law is clear that closed meeting minutes and recordings are *permanent* records, whether the entity deems them important or not.

Thank you,

Leslie Larsen

HOTLINE  
JSSD - SUBPOENA TO KROGER CO

3JSSD8L-35H

OFFICE OF THE UTAH STATE AUDITOR  
STATUS - PROTECTED (CREDIT CARD NUMBERS)

In the matter of the investigation  
of Jordanelle Special Service  
District

SUBPOENA

THE STATE OF UTAH SENDS GREETINGS TO:

The Kroger Company  
c/o Corporation Service Company  
2180 South 1300 East Ste 650  
Salt Lake City, UT 84106

WHEREAS under *Utah Code Ann.* subsection 67-3-1(5), the Utah State Auditor has the authority to issue subpoenas for the purpose of obtaining documents necessary to the performance of his audit responsibilities;

WHEREAS the Office of the Utah State Auditor is conducting an investigation of Jordanelle Special Service District;

NOW, THEREFORE, by virtue of its statutory authority, the Utah State Auditor orders you to provide the following records within a reasonable time frame, not to exceed 30 days from the date of this subpoena, to be coordinated with Ms. Leslie Larsen, Audit Supervisor, at 801-808-0379 and to be delivered to Ms. Larsen at the Utah State Capitol Complex, East Office Building, Suite E310, Salt Lake City, Utah, 84114-2310:

ITEMS TO BE PRODUCED

Itemized receipts for any and all purchases made at Smith's Grocery Stores for the period January 2008 through December 2013 with the following credit cards issued to employees of Jordanelle Special Service District:

First National VISA  
CapitalOne VISA  
CapitalOne VISA

Zions VISA XXXX XXXX XXXX 5358 - Please see attached list of dates and amounts

Please contact Leslie Larsen, Audit Supervisor at (801) 808-0379, with an estimate of costs before proceeding and to obtain more information if necessary.

BY AUTHORITY I have this 16 day of June, 2014, issued the foregoing Subpoena, and affix my signature.

By:   
John Dougall  
Utah State Auditor

Card	Transaction Date	Transaction Description	Amount
Zion 5358	4/26/2012	Smith's Food #4063 Heber City, UT	98.42
Zion 5358	5/15/2012	Smith's Food #4063 Heber City, UT	67.58
Zion 5358	6/12/2012	Smith's Food #4063 Heber City, UT	46.37
Zion 5358	6/18/2012	Smith's Food #4063 Heber City, UT	49.25
Zion 5358	7/2/2012	Smith's Food #4063 Heber City, UT	142.11
Zion 5358	7/9/2012	Smith's Food #4063 Heber City, UT	121.59
Zion 5358	9/4/2012	Smith's Food #4063 Heber City, UT	22.29
Zion 5358	9/10/2012	Smith's Food #4063 Heber City, UT	31.99
Zion 5358	9/11/2012	Smith's Food #4063 Heber City, UT	62.95
Zion 5358	9/17/2012	Smiths Food - Heber City	23.84
Zion 5358	12/4/2012	Smith's Food #4063 Heber City, UT	76.85
Zion 5358	1/11/2013	Smiths Food - Heber City	11.97
Zion 5358	2/5/2013	Smiths Food - Heber City	125.01
Zion 5358	3/6/2013	Smiths Food - Heber City	101.07
Zion 5358	7/9/2013	Smiths Food - Heber City	203.32
Zion 5358	10/3/2013	Smiths Food - Heber City	23.42
Zion 5358	10/22/2013	Smiths Food - Heber City	13.29
Zion 5358	12/5/2013	Smiths Fuel - Heber City	61.52

6/26/2014

State of Utah Mail - Fwd: Subpoena

**HOTLINE**

**3JSSD8L-35HA**

**JSSD**

**RESPONSE FROM KROGER CO** Sean Clayton <sclayton@utah.gov>

**Fwd: Subpoena**

1 message

This is the response to our subpoena issued to Kroger Compnay on June 16th, 2014. While we requested itemized receipts from January 2008 through December 2013 from various JSSD Credit Cards, Kroger was only able to retrieve the most recent 12 months. See testwork on **3JSSD8L-10**.

**Leslie Larsen** <leslielarsen@utah.gov>  
To: Sean Clayton <sclayton@utah.gov>

Mon, Jun 23, 2014 at 1:00 PM

----- Forwarded message -----

From: **Whittaker, Racheal M** <racheal.whittaker@kroger.com>

Date: Thu, Jun 19, 2014 at 12:11 PM

Subject: Subpoena

To: "leslielarsen@utah.gov" <leslielarsen@utah.gov>

Good afternoon I attached transaction details requested in the subpoena. Unfortunately our data only goes back 1 year, so I am only able to produce 4 of the transactions.

Please let me know if you have any questions.

Thank you,

**Racheal M. Whittaker**

MAX Transaction Monitoring Supervisor

The Kroger Co.

P: 513-387-1039

F: 513-387-1431

Racheal.Whittaker@Kroger.com

This e-mail message, including any attachments, is for the sole use of the intended recipient(s) and may contain information that is confidential and protected by law from unauthorized disclosure. Any unauthorized review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply e-mail and destroy all copies of the original message.

6/26/2014

State of Utah Mail - Fwd: Subpoena



--  
Leslie Larsen, CPA, CFE  
Office of the Utah State Auditor  
Utah State Capitol Complex Ste E310  
P.O. Box 142310  
Salt Lake City, UT 84114  
(801) 538-1348 office  
(801) 808-0379 cell  
(801) 538-1383 fax

---

**2 attachments**



**viewDocumentContent.pb.pdf**  
132K



**Binder1.pdf**  
78K



6/18/2014 10:30

## Transaction Details 7/8/2013

Store #	Cashier #	Cashier Name	Trans Date	Trans Time	Register #	Trans #	SKL UPC	SKL Desc	Dept	Original Amt	Trans Disc Amt	Tender Amount	Record Code	Expenditure Amount	Customer	Trans Status	Account Number of Coupon ID
60	160	COWENBER	07/06/2013	09:00:00	7	19	#142010012	BEFOREST FLD FRT SNCK 42CT	1	\$ 7.99	\$ 0.00	\$ 0.00	Regular	\$ 7.99	4435053664	COMPLETE	
							3010078467	KBLR TWHSE PITA MED HERB	60	\$ 3.99	\$ 0.00	\$ 0.00	Regular	\$ 3.99			
							3010078458	KBLR TWHSE PITA SEA SALT	60	\$ 3.99	\$ 0.00	\$ 0.00	Regular	\$ 3.99			
							3010026351	KBLR TOASTED PARTY PACK	60	\$ 4.79	\$ 0.00	\$ 0.00	Regular	\$ 4.79			
							7229001900	TN PRD SSG EGG BSC ML 6CT	45	\$ 8.79	\$ 0.00	\$ 0.00	Regular	\$ 8.79			
							4280000382	TTNO PEPP PIZZA ROLL 90CT	45	\$ 9.89	\$ 0.00	\$ 0.00	Regular	\$ 9.89			
							1111079731	KRO WHOLE FANCY CASHEWS	60	\$ 16.99	\$ 0.00	\$ 0.00	Regular	\$ 16.99			
							4280000382	TTNO PEPP PIZZA ROLL 90CT	45	\$ 9.89	\$ 0.00	\$ 0.00	Regular	\$ 9.89			
							7229001900	TN PRD SSG EGG BSC ML 6CT	45	\$ 8.79	\$ 0.00	\$ 0.00	Regular	\$ 8.79			
							10000015761	*** DESC UNKNOWN-COL	60	\$ 0.00	\$ 0.00	\$ 0.00	Loyalty Card	\$ 0.00			
							10000015761	*** DESC UNKNOWN-COL	60		(\$ 1.50)		Loyalty Card				
							10000050399	*** DESC UNKNOWN-COL	45		(\$ 0.50)		Loyalty Card				
							10000052390	*** DESC UNKNOWN-COL	60		(\$ 1.00)		Loyalty Card				
							10000050399	*** DESC UNKNOWN-COL	45		(\$ 0.50)		Loyalty Card				
							63256500010	UNKNOWN-COL FUJI WATER 6PK	1	\$ 12.99	\$ 0.00	\$ 0.00	Regular	\$ 12.99			
							1111084814	KRO TRAIL MIX	60	\$ 9.99	\$ 0.00	\$ 0.00	Regular	\$ 9.99			
							1111084814	KRO TRAIL MIX	60	\$ 9.99	\$ 0.00	\$ 0.00	Regular	\$ 9.99			
							7061210865	ARMOR GLASS WIPES	63	\$ 7.89	\$ 0.00	\$ 0.00	Regular	\$ 7.89			
							10000013265	*** DESC UNKNOWN-COL	63		(\$ 1.18)		Loyalty Card				
							7061210861	ARMOR ALL PROTECTANT WIPES	63	\$ 7.89	\$ 0.00	\$ 0.00	Regular	\$ 7.89			
							10000013265	*** DESC UNKNOWN-COL	63		(\$ 1.18)		Loyalty Card				
							3400056004	TWIZZLERS CHOC TWISTS	4	\$ 2.49	\$ 0.00	\$ 0.00	Regular	\$ 2.49			
							10000010969	*** DESC UNKNOWN-COL	4		(\$ 0.50)		Loyalty Card				
							3400056004	TWIZZLERS CHOC TWISTS	4	\$ 2.49	\$ 0.00	\$ 0.00	Regular	\$ 2.49			
							10000010969	*** DESC UNKNOWN-COL	4		(\$ 0.50)		Loyalty Card				
							1111079990	KRO IBUPROFEN TAB ECONOMY SZ	3	\$ 7.47	\$ 0.00	\$ 0.00	Regular	\$ 7.47			
							31284353642	BAYER LOW DOSE 81MG	3	\$ 12.59	\$ 0.00	\$ 0.00	Regular	\$ 12.59			
							32586653648	ALEVE ARTHRITIS TABLETS	3	\$ 15.37	\$ 0.00	\$ 0.00	Regular	\$ 15.37			

8/10/2014 10:35

## Transaction Data 7/26/2013

Store #	Cashier #	Cashier Name	Trans Date	Trans Time	Register #	Trans #	SKU Desc	Qty	Original Amt	Trans Date	Trans Time	Trans Amt	Record Code	Extended Amount	Customer #	Emp Sale	Trans Status	Account Number or Coupon ID
01	109	CONSUMER	07/26/2013	00:00	7	10	133400501 REFR ALPH DUAL VENT STICK	63	\$ 3.49	\$ 0.00	\$ 0.00	\$ 0.00	Regular	\$ 3.49	#412001004		COMPLETE	
							1370085056 HFTY MEGA CNCH TRASH SAK	1	\$ 12.99	\$ 0.00	\$ 0.00	\$ 0.00	Regular	\$ 12.99				
							4900003165 DASANI PURE WATER 24PK	1	\$ 4.99	\$ 0.00	\$ 0.00	\$ 0.00	Regular	\$ 4.99				
							4900002934 DIET COKE CF FRIDGE 12PK	12	\$ 4.49	\$ 0.00	\$ 0.00	\$ 0.00	Regular	\$ 4.49				
							7900004052 HWN PNCH FP 12PK	12	\$ 4.49	\$ 0.00	\$ 0.00	\$ 0.00	Regular	\$ 4.49				
							4900002934 DIET COKE CF FRIDGE 12PK	12	\$ 4.49	\$ 0.00	\$ 0.00	\$ 0.00	Regular	\$ 4.49				
							4900003105 FRESCA FRIDGEPACK 12PK	12	\$ 4.49	\$ 0.00	\$ 0.00	\$ 0.00	Regular	\$ 4.49				47690000000005358
									\$ 0.00	\$ 0.00	\$ 0.00	\$ 203.32	Credit Card	\$ 0.00				
									\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	Loyalty Card	\$ 0.00				
									\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	Used Targeted	\$ 0.00				
													Tax	\$ 7.98				
Total for Trans #										\$ 203.70	(\$ 8.36)	\$ 203.32		\$ 211.68				
Report Totals										\$ 203.70	(\$ 8.36)	\$ 203.32		\$ 211.68			26	

01/18/2014 15:30

Transaction Details 10/3/2013

Stop #	Cashier #	Cashier Name	Trans Date	Trans Time	Register #	Trans #	SKU or UPC	SKU Desc	Qty	Original Amt	Trans Disc Amt	Tender Amount	Receipt Code	Extended Amount	Customer #	Emp Sale	Trans Status	Account Number or Coupon ID
63	000	S ELF	10/03/2013	07:25:00	00	14	4876000710	STRING CHEESE 12CT	2	\$ 4.99	\$ 0.00	\$ 0.00	Regular	\$ 4.99	4457623004		COMPLETE	
							10000013763	*** DESC	2	\$ 0.00	\$ 0.00	\$ 0.00	Loyalty Card	\$ 0.00				
							2410044068	UNKNOWN-COI SNSH CHEEZIT ORIG	60	\$ 3.49	\$ 0.00	\$ 0.00	Loyalty Card	\$ 3.49				
							4400003202	CRACKRS NBSC OREO CHO SNOWCH CKY	60	\$ 3.09	\$ 0.00	\$ 0.00	Regular	\$ 3.09				
							78279600557	PAPJ CHICKEN SLD CROISSANT	73	\$ 2.99	\$ 0.00	\$ 0.00	Regular	\$ 2.99				
							78279600553	PAPJ TUNA SLD	73	\$ 2.99	\$ 0.00	\$ 0.00	Regular	\$ 2.99				
							1111039402	CROISSANT DELI HAM SANDWICH 4 PK	73	\$ 2.49	\$ 0.00	\$ 0.00	Regular	\$ 2.49				
							4133	APPLES GALA SML	19	\$ 6.49	\$ 0.00	\$ 0.00	Regular	\$ 6.49				
							10000023889	*** DESC	19				Loyalty Card					
							5908	UNKNOWN-COI PRODUCE .50 OFF STICKER	19				Store Coupon					
											\$ 23.42	\$ 23.42	Credit Card	\$ 0.00				47690000000005358
										\$ 0.00	\$ 0.00	\$ 0.00	Loyalty Card	\$ 0.00				
										\$ 0.00	\$ 0.00	\$ 0.00	Used Targeted	\$ 0.00				
													Tax	\$ 0.95				

Total for Trans #

Report Totals

\$ 26.53 (\$ 4.06) \$ 23.42

\$ 27.48 \$ 27.48

8

8/10/2014 13:45

Transaction Details 10/22/2013

Store #	Card #	Cardholder Name	Trans Date	Trans Time	Register #	Trans #	BU or UPC	SKU Desc	Dept	Original Amt	Trans Disc Amt	Tender Amount	Receipt Date	Receipt Amount	Customer	Emp Sale	Trans Status	Account Number or Card ID
53	599	SELF	10/22/2013	07:50:00	85	7	3000031684	OKER INST OTML VRTY 10CT	1	\$ 2.99	\$ 0.00	\$ 0.00	10/22/13	\$ 2.99	#403200004		COMPLETE	
							10000029681	*** DESC UNKNOWN-COI	1	\$ 0.00	\$ 0.00	\$ 0.00	Loyalty Card	\$ 0.00				
							5100000004	V8 100% SPCY HT VG JC 6PK	1	\$ 4.79	(\$ 0.99)	\$ 0.00	Loyalty Card	\$ 0.00				
							1111078597	KRO HMS ULTR BTH TSU 12DR	1	\$ 5.97	\$ 0.00	\$ 0.00	Regular	\$ 4.79				
							601111078597	*** DESC UNKNOWN-COI	1	\$ 2.99	(\$ 1.98)	\$ 0.00	Regular	\$ 5.97				
							3000031684	OKER INST OTML VRTY 10CT	1	\$ 2.99	\$ 0.00	\$ 0.00	Loyalty Card	\$ 2.99				
							10000029681	*** DESC UNKNOWN-COI	1		(\$ 0.99)	\$ 0.00	Loyalty Card					47690000000005358
											\$ 0.00	\$ 13.29	Credit Card	\$ 0.00				
											\$ 0.00	\$ 0.00	Loyalty Card	\$ 0.00				
											\$ 0.00	\$ 0.00	Used Targeted	\$ 0.00				
												Tax		\$ 0.51				
Total for Trans #										\$ 16.74	(\$ 3.96)	\$ 13.29		\$ 17.25				
Report Totals										\$ 16.74	(\$ 3.96)	\$ 13.29		\$ 17.25		4		

CHECKOUT

8/18/2014 15:48

## Transaction Details: 12/8/2013

Store #	Center #	Cashier Name	Trans Date	Trans Time	Register	Trans #	SKU or UPC	SKU Desc	Dept	Original Amt	Trans Disc Amt	Tender Amount	Record Code	Extended Amount	Customer	Emp Sub	Trans Status	Account Number or Coupon ID
60	000007	SPIRIT TERMINAL	08/05/2013	15:17:00	107	57	1114206338	KROZ UNLEADED GASOLINE UNL	58	\$ 63.58	\$ 0.00	\$ 0.00	Regular	\$ 63.58	4432333004		COMPLETE	
							100000005999	*** DESC UNKNOWN-COI	58	\$ 0.00	\$ 0.00	\$ 0.00	Loyalty Card	\$ 0.00				
										\$ 0.00	(\$ 2.06)	\$ 61.52	Loyalty Card	\$ 0.00				
										\$ 0.00	\$ 0.00	\$ 0.00	Fuel Credit	\$ 0.00				
										\$ 0.00	\$ 0.00	\$ 0.00	Loyalty Card	\$ 0.00				
										\$ 0.00	\$ 0.00	\$ 0.00	Used Targeted	\$ 0.00				
Total for Trans #										\$ 63.58	(\$ 2.06)	\$ 61.52		\$ 63.58				
Report Totals										\$ 63.58	(\$ 2.06)	\$ 61.52		\$ 63.58	1			

6/30/2014

State of Utah Mail - Fwd: Subpoena

3JSSD8L-35HA1



**HOTLINE  
JSSD  
2ND RESPONSE FROM KROGER**

Sean Clayton <sclayton@utah.gov>

---

**Fwd: Subpoena**

**Whittaker, Racheal M** <racheal.whittaker@kroger.com>  
To: Sean Clayton <sclayton@utah.gov>

Fri, Jun 27, 2014 at 6:57 AM

Please see attachment for both transactions.

Thank you

**The initial response to our subpoena from Kroger Co (see 3JSSD8L-35H) was missing 2 transactions. This is our request for and Kroger's response to our additional request for the transactions. See credit card testwork on 3JSSD8L-10.**

**From:** Sean Clayton [mailto:sclayton@utah.gov]  
**Sent:** Thursday, June 26, 2014 10:41 AM  
**To:** Whittaker, Racheal M  
**Subject:** Fwd: Subpoena

Racheal,

My name is Sean Clayton and I am working with Leslie Larsen on the analysis of the transactions from our subpoena that you provided. Thank you for the previous receipts provided. We are looking for two more. They are listed below and were made with the credit card listed on the subpoena ending in 0863 (for the full credit card number see subpoena).

- Visa 0863 11/11/2013 in the amount of \$7.17 at Smith's Food in Heber City, Utah
- Visa 0863 12/03/2013 in the amount of \$40.27 at Smith's Food in Heber City, Utah

If you have any questions feel free to contact me via email or my mobile is listed below.

Regards,

**Sean Clayton**  
Staff Auditor

**Work:** (801) 615-3900  
**Email:** sclayton@utah.gov

**Office of the Utah State Auditor**  
Utah State Capitol Complex  
East Office Building, Suite E310  
PO Box 142310  
Salt Lake City, Utah 84114

**Professional Profile**

[Quoted text hidden]  
[Quoted text hidden]

6/30/2014

State of Utah Mail - Fwd: Subpoena



63\_999\_11\_19.pdf  
53K

6/27/2014 05:45

## Transaction Details 11/11/2013 to 12/31/2013

Store - CSR	Reg #	Cashier Name	Trans Date	Trans Time	Trans #	PKT or UPC	PKT Date	Chrg Amt	Trans Disc Amt	Extended Amount	Tender Amount	Receipt Code	Customer	Trans Status	Account Number
63 000	57	SELF	11/11/2013	001000	11	2011	BNRY 55 MACALL'S	\$ 1.17	\$ 0.00	\$ 1.17	\$ 0.00	Regular	44528253664	COMPLETE	
						2082	CLGN DRINKING WATER	\$ 5.19	\$ 0.00	\$ 5.19	\$ 0.00	Regular			4418220000000863
								\$ 0.00	\$ 0.00	\$ 0.00	\$ 7.17	Credit Card			
								\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	Loyalty Card Final			
								\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	Used Targeted			
								\$ 0.00	\$ 0.00	\$ 0.21	\$ 0.00	Tax			
								\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	No Sale			

## Total for Trans #

63 352 5 AMYGIVENS 12/3/2013 121400 19 1062 EDL CRYSTAL SOLAR SALT \$ 37.90 \$ 0.00 \$ 37.90 \$ 7.17 \$ 0.00 44528253664 COMPLETE

								\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	Loyalty Card			4418220000000863
								\$ 0.00	\$ 0.00	\$ 0.00	\$ 40.27	Credit Card			
								\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	Loyalty Card Final			
								\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	Used Targeted			
								\$ 0.00	\$ 0.00	\$ 2.37	\$ 0.00	Tax			

## Total for Trans #

63 352 5 AMYGIVENS 12/3/2013 121400 19 1062 EDL CRYSTAL SOLAR SALT \$ 37.90 \$ 0.00 \$ 37.90 \$ 7.17 \$ 0.00 44528253664 COMPLETE

## Report Totals

63 352 5 AMYGIVENS 12/3/2013 121400 19 1062 EDL CRYSTAL SOLAR SALT \$ 37.90 \$ 0.00 \$ 37.90 \$ 7.17 \$ 0.00 44528253664 COMPLETE



HOTLINE

JSSD - SUBPOENA TO HOME DEPOT

3JSSD8L-35I

OFFICE OF THE UTAH STATE AUDITOR

STATUS - PROTECTED (CREDIT CARD NUMBERS)

In the matter of the investigation  
of Jordanelle Special Service  
District

SUBPOENA

THE STATE OF UTAH SENDS GREETINGS TO:

The Home Depot, Inc.  
Attn: Legal Department  
2455 Paces Ferry Rd.  
Atlanta, GA 30339

WHEREAS under *Utah Code Ann.* subsection 67-3-1(5), the Utah State Auditor has the authority to issue subpoenas for the purpose of obtaining documents necessary to the performance of his audit responsibilities;

WHEREAS the Office of the Utah State Auditor is conducting an investigation of Jordanelle Special Service District;

NOW, THEREFORE, by virtue of its statutory authority, the Utah State Auditor orders you to provide the following records within a reasonable time frame, not to exceed 30 days from the date of this subpoena, to be coordinated with Ms. Leslie Larsen, Audit Supervisor, at 801-808-0379 and to be delivered to Ms. Larsen at the Utah State Capitol Complex, East Office Building, Suite E310, Salt Lake City, Utah, 84114-2310:

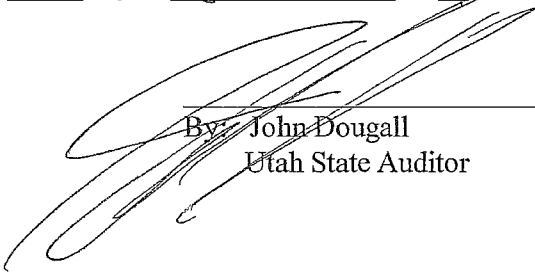
**ITEMS TO BE PRODUCED**

Itemized receipts for any and all purchases made at Home Depot Stores for the period January 2008 through December 2013 with the following credit cards issued to employees of Jordanelle Special Service District:

First National VISA  
CapitalOne VISA  
CapitalOne VISA 4

Please contact Leslie Larsen, Audit Supervisor at (801) 808-0379, with an estimate of costs before proceeding and to obtain more information if necessary.

BY AUTHORITY I have this 24 day of June, 2014, issued the foregoing Subpoena, and affix my signature.

By:   
John Dougall  
Utah State Auditor

HOTLINE

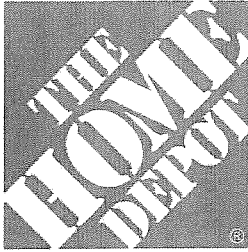
JSSD

3JSSD8L-35IA

RESPONSE FROM HOME DEPOT

2455 Paces Ferry Road Building C-20 • Atlanta, GA 30339-4024

STATUS - PROTECTED (CREDIT CARD NUMBERS ON 2/)



Received correspondence on 7/7/2014

Valerie L. Gipson

Commercial Litigation - Legal Assistant

Phone: 770.433.8211 ext 18435

Fax: 770.384.3655

June 30, 2014

This is the first response to our subpoena issued to Home Depot on June 24th, 2014 (see 3JSSD8L-35I). Home Depot requests additional information, such as dates, amounts, and store location, which we provided in response to this request. Home Depot also explains that they will only be able to retrieve the most recent 18 - 24 months' transactions (we requested itemized receipts from January 2008 through December 2013). See Home Depot's second response on 3JSSD8L-IA1, which includes detailed receipts in response to our subpoena, and see 3JSSD8L-10 for detailed credit card transaction testwork.

Leslie Larsen, Audit Supervisor  
Utah State Capitol Complex  
East Office Building  
Suite E310  
Salt Lake City, Utah 84114

Re: Jordanelle Special Service District

Dear Ms. Larsen:

This will serve as the response of The Home Depot to the attached request for certain credit card records in the above referenced matter. A laborious search was conducted in receipt lookup which retains receipts for 18 - 24 months but no records found.

With respect to itemized credit card receipts, The Home Depot would need the information available from the statements (i.e. credit card numbers, store location, transaction dates, and amounts) in order to locate the individual transactions. I will be happy to conduct a search for any transactions that may still exist upon receipt of the information available from the statements.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in cursive script that reads "Valerie L. Gipson".

Valerie L. Gipson

Commercial Litigation  
The Home Depot U.S.A. Inc.

Enclosure

SU-14-06-09426

OFFICE OF THE UTAH STATE AUDITOR

Rcvd. Legal Dept.

In the matter of the investigation  
of Jordanelle Special Service  
District

SUBPOENA

THE STATE OF UTAH SENDS GREETINGS TO:

The Home Depot, Inc.  
Attn: Legal Department  
2455 Paces Ferry Rd.  
Atlanta, GA 30339

JUN 27 2014  
SDT *[Signature]*

WHEREAS under *Utah Code Ann.* subsection 67-3-1(5), the Utah State Auditor has the authority to issue subpoenas for the purpose of obtaining documents necessary to the performance of his audit responsibilities;

WHEREAS the Office of the Utah State Auditor is conducting an investigation of Jordanelle Special Service District;

NOW, THEREFORE, by virtue of its statutory authority, the Utah State Auditor orders you to provide the following records within a reasonable time frame, not to exceed 30 days from the date of this subpoena, to be coordinated with Ms. Leslie Larsen, Audit Supervisor, at 801-808-0379 and to be delivered to Ms. Larsen at the Utah State Capitol Complex, East Office Building, Suite E310, Salt Lake City, Utah, 84114-2310:

**ITEMS TO BE PRODUCED**

Itemized receipts for any and all purchases made at Home Depot Stores for the period January 2008 through December 2013 with the following credit cards issued to employees of Jordanelle Special Service District:

First National VISA 4 [redacted] 3  
CapitalOne VISA 4 [redacted]  
CapitalOne VISA 41 [redacted]

Please contact Leslie Larsen, Audit Supervisor at (801) 808-0379, with an estimate of costs before proceeding and to obtain more information if necessary.

BY AUTHORITY I have this 24 day of June, 2014, issued the foregoing Subpoena, and affix my signature.

*[Signature]*  
By: John Dougall  
Utah State Auditor

[illegible]

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**HOTLINE  
JSSD  
2ND RESPONSE FROM H.D.**

**3JSSD8L-35IA1**



**2455 Paces Ferry Road Building C-20 • Atlanta, GA 30339-4024  
STATUS - PROTECTED (CREDIT CARD NUMBERS ON 2/)**

Received via email on 7/15/2014

Valerie L. Gipson, – Commercial Litigation  
Direct Dial (770) 433-8211 x18435  
Direct Facsimile (770) 384-3655  
Mail Code: C20  
Email: [valerie\\_gipson@homedepot.com](mailto:valerie_gipson@homedepot.com)

**VIA EMAIL [sclayton@utah.gov](mailto:sclayton@utah.gov)**

Sean Clayton  
Utah State Capitol Complex  
East Office Building  
Suite E310  
Salt Lake City, Utah 84114

July 15, 2014  
This is the second response from Home Depot. H.D. requested additional information (dates, times, store locations) in order to retrieve itemized receipts for JSSD credit card purchases (see 3JSSD8L-IA). We compared the results here to our credit card purchases at H.D. on 3JSSD8L-10, and found that only 1 itemized receipt is missing here (1/8/13 prchs for \$427.95). Note: H.D. responded on 3JSSD8L-IA that they would most likely only be able to retrieve transactions from the previous 18-24 months. Therefore, missing only 1 of the total 15 H.D. transactions for 2008 - 2013 (per 3JSSD8L-10) is acceptable and further inquiry with H.D. is NCN. See 3JSSD8L-10 for detailed testwork and conclusion on these transactions.  
Re: Jordanelle Special Service District

**Dear Mr. Clayton:**

This letter will serve as a response of The Home Depot's to your subpoena regarding the above-referenced action. Enclosed are the records and a signed/dated Affidavit of Authenticity.

At your convenience if you have any further questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in cursive script that reads "Valerie L. Gipson".

Valerie L. Gipson  
Commercial Litigation  
The Home Depot  
Enclosure

SU-14-106-09426

OFFICE OF THE UTAH STATE AUDITOR

Recd. Legal Dept.

In the matter of the investigation  
of Jordanelle Special Service  
District

SUBPOENA

THE STATE OF UTAH SENDS GREETINGS TO:

The Home Depot, Inc.  
Attn: Legal Department  
2455 Paces Ferry Rd.  
Atlanta, GA 30339

JUN 27 2014  
SDT 

WHEREAS under *Utah Code Ann.* subsection 67-3-1(5), the Utah State Auditor has the authority to issue subpoenas for the purpose of obtaining documents necessary to the performance of his audit responsibilities;

WHEREAS the Office of the Utah State Auditor is conducting an investigation of Jordanelle Special Service District;

NOW, THEREFORE, by virtue of its statutory authority, the Utah State Auditor orders you to provide the following records within a reasonable time frame, not to exceed 30 days from the date of this subpoena, to be coordinated with Ms. Leslie Larsen, Audit Supervisor, at 801-808-0379 and to be delivered to Ms. Larsen at the Utah State Capitol Complex, East Office Building, Suite E310, Salt Lake City, Utah, 84114-2310:

**ITEMS TO BE PRODUCED**

Itemized receipts for any and all purchases made at Home Depot Stores for the period January 2008 through December 2013 with the following credit cards issued to employees of Jordanelle Special Service District:

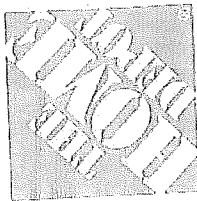
First National VISA 4 3  
CapitalOne VISA 4  
CapitalOne VISA 4

Please contact Leslie Larsen, Audit Supervisor at (801) 808-0379, with an estimate of costs before proceeding and to obtain more information if necessary.

BY AUTHORITY I have this 24 day of June, 2014, issued the foregoing Subpoena, and affix my signature.

  
By: John Dougall  
Utah State Auditor

2455 Paces Ferry Road C-20  
Atlanta, GA 30339-4024



Leslie Larsen, Audit Supervisor  
Utah State Capitol Complex  
East Office Building  
Suite E310  
Salt Lake City, Utah 84114

STATE OF GEORGIA \*

\*

COUNTY OF COBB \*

IN RE: Jordanelle Special Service District

\* \* \* \* \*

**AFFIDAVIT OF AUTHENTICITY**

I swear and affirm under the penalties of perjury that I am the records custodian for The Home Depot and that the following 16 number of page(s) of records are true, correct and complete copies of the original documents which were made at or near the time of the occurrence of the matters set forth; by a person with knowledge of those matters or from information transmitted by a person with knowledge of those matters; that they were kept in the course of the regularly conducted activity of this office/facility; and that these records were made by the regularly conducted activity as a regular practice.

DATED: July 15, 2014

Valerie L. Gipson  
(Printed Name)

The Home Depot  
(Facility)

2455 Paces Ferry Road  
(Address)

Atlanta, Georgia 30339  
(City, State, Zip Code)

I affirm under the penalties for perjury that the above and foregoing statements are true and correct to the best of my knowledge and belief.

Valerie L. Gipson  
(Signature)



\*\*\*Trans 0075 Reg 0001 Cashier NRG39M

4415 00001 00750 06/27/2008

SALE 61 NRG39M 10:09 AM

SALES POSTING DATE: : 06/27/2008

070826218408 4 LB RAGS <S>	10.97
070826218408 4 LB RAGS <S>	10.97
695298037083 ELECT TAPE	3.79
695298037083 ELECT TAPE	3.79
695298037038 35YELELCTAPE	3.79
695298037069 35WHELECTAPE	3.79
695298037052 35BLUELCTAPE	3.79
695298037021 35GRNELCTAPE	3.79
695298037113 ELECT TAPE	3.79
783310290452 STFSHTPCS50'	25.99
046878540712 1/2 POP-UP	3.06
695298020023 3/4X22 TAPE	2.40
695298020023 3/4X22 TAPE	2.40
695298037045 35 TAPE	3.57
695298044531 TAPE	3.79
695298044531 TAPE	3.79
695298044531 TAPE	3.79
695298037076 TAPE-BR	3.79
046878540712 1/2 POP-UP	3.06
078371971472 METAL FRM	28.96
731919050038 GLOVES	11.96
051131982123 TAPE	6.49
051131982123 TAPE	6.49
051131587281 TAPE	6.49
051131982123 TAPE	6.49
051131587281 TAPE	6.49
052427600356 GORILLA TAPE	8.98
052427600356 GORILLA TAPE	8.98
073257009522 12' PLASTIC	41.59
181532 1.2MIL PLAST	54.87
051655690276 149PC BLKCHR	149.97
SUBTOTAL	435.38
SALES TAX	27.43
TOTAL	\$462.81

\*ACCEPT

\*

XXXXXXXXXXXX0863 VISA 0.06

AUTH CODE 611105/2014066 EXPIR 0209 TA

\*ACCEPT

\*

XXXXXXXXXXXX0863 VISA 462.75

AUTH CODE 611112/2014068 EXPIR 0209 TA

\*\*\*Trans 9737 Reg 0001 Cashier NRG39M

4415 00001 97376 08/29/2008

SALE 61 NRG39M 02:06 PM

SALES POSTING DATE: : 08/29/2008

051131982130 TAPE	6.49
051131982130 TAPE	6.49
648738744973 26PC SD SET	29.96
071649043505 3PACK LOCK	15.69
030699006502 1/2X4HEXBOLT	16.58
030699084401 HEX NUTS	7.65
030699084203 HEX NUTS	4.25
030699080502 3/8 WASHER	26.80
030699280513 PLASTBAGGDS	0.98
030699280711 PLASTBAGGDS	0.98
051131982147 TAPE	6.49
051131982147 TAPE	6.49
051131982123 TAPE	6.49
051131982123 TAPE	6.49
030699080700 1/2 WASHER	16.58
030699084609 HEX NUTS	6.37
030699080304 1/4 WASHER	44.70
030699000609 1/4X11/2HXBL	10.97
695298044531 TAPE	3.79
695298037083 ELECT TAPE	3.79
695298037052 35BLUELCTAPE	3.79
695298037021 35GRNELCTAPE	3.79
695298044531 TAPE	3.79
695298044531 TAPE	3.79

SUBTOTAL 243.19

SALES TAX 15.32

TOTAL \$258.51

\*ACCEPT

\*

XXXXXXXXXXXX0863 VISA 258.51

AUTH CODE 615060/9013732 EXPIR 0209 TA

\*\*\*Trans 6400 Reg 0001 Cashier NRG39M

4415 00001 64004 10/23/2008

SALE 61 NRG39M 12:02 PM

SALES POSTING DATE: : 10/23/2008

038739032054 LITE COMBO	14.97
039800040220 ENRHCP2AAA	13.97
015286773609 CHP FLSLGHT <S>	37.97
039953519130 HSKY3LEDHL	9.99
015286773609 CHP FLSLGHT <S>	37.97
015286695673 FOCUS BEAM	49.99
4893465050248 TIE DOWNS <S>	13.98

SUBTOTAL 178.84

SALES TAX 11.27

TOTAL \$190.11

\*ACCEPT

\*

XXXXXXXXXXXX0863 VISA 190.11

AUTH CODE 613014/4014400 EXPIR 0209 TA

\*\*\*Trans 8914 Reg 0057 Cashier

4415 00057 89144 12/09/2009

SALE 14 12:46 PM

SALES POSTING DATE: : 12/09/2009

750545101464 FAN HR 29.99

750545101464 FAN HR 29.99

750545101464 FAN HR 29.99

SUBTOTAL 89.97

SALES TAX 5.71

TOTAL \$95.68

\*ACCEPT \*

XXXXXXXXXXXX0863 VISA 95.68

AUTH CODE 664505/2577931 EXPIR 0211 TA

\*\*\*Trans 6974 Reg 0056 Cashier  
4415 00056 69742 08/09/2010  
SALE 14 02:26 PM

SALES POSTING DATE: : 08/09/2010

051131982123 TAPE	6.97
051131982147 TAPE	6.97
052427600356 GORILLA TAPE	8.98
054007061434 ELECT.TAPE	3.95
054007061434 ELECT.TAPE	3.95
054007061434 ELECT.TAPE	3.95
054007108283 35WHELECTAPE	3.79
054007108368 35BLUELCTAPE	3.79
054007108368 35BLUELCTAPE	3.79

SUBTOTAL	46.14
SALES TAX	2.93

TOTAL	\$49.07
-------	---------

\*ACCEPT \*  
XXXXXXXXXXXX0863 VISA 49.07  
AUTH CODE 191885/9564981 EXPIR 0211 TA

\*\*\*Trans 7295 Reg 0059 Cashier  
4415 00059 72955 09/13/2010  
SALE 14 02:10 PM

SALES POSTING DATE: : 09/13/2010

051141254661 TOUGH TAPE	9.77
051131982147 TAPE	6.97
054007108696 ELECT TAPE	3.79
054007108696 ELECT TAPE	3.79
054007108511 35GRNELCTAPE	3.79
054007108511 35GRNELCTAPE	3.79
054007108368 35BLUELCTAPE	3.79
054007108368 35BLUELCTAPE	3.79
783250617326 400A CMP	72.45

SUBTOTAL	111.93
SALES TAX	7.11
TOTAL	\$119.04

\*ACCEPT \*  
XXXXXXXXXXXX0863 VISA 119.04  
AUTH CODE 762210/4594299 EXPIR 0211 TA

\*\*\*Trans 5167 Reg 0058 Cashier  
4415 00058 51670 02/17/2011  
SALE 14 02:03 PM

SALES POSTING DATE: : 02/17/2011

051141254661 TOUGH TAPE	9.77
ITEM CORRECTION	
051141254661 TOUGH TAPE	-9.77
051141254661 TOUGH TAPE	9.77
075353033616 15YDGRNDUCT	3.59
075353033593 15YORGDUCT	3.59
054007112716 ELECT TAPE	3.79
054007112716 ELECT TAPE	3.79
054007108511 35GRNELCTAPE	3.79
054007108368 35BLUELCTAPE	3.79
SUBTOTAL	32.11
SALES TAX	2.04
TOTAL	\$34.15
*ACCEPT	*
XXXXXXXXXXXX0863 VISA	34.15

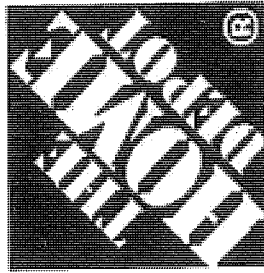
# Credit Services - Receipt LookUp

## Receipt

Transaction Identifier : [4415, 01/08/2013, 8, 7252]

Printed on: 07/14/2014 10:49:31

### Receipt Image



**More saving.  
More doing.**

1595 EAST FRONTAGE RD  
PARK CITY, UT 84098 (435)649-1467

4415 00008 72523 01/08/13 12:41 PM  
CASHIER KRISTINA - KLG66661

046396554925 3000 PSI PW <A> 399.00  
3100 PSI HOMEITE HONDA PW 09 / 12  
732042300458 YARDSTICK <B>  
WOOD YARDSTICK 3.40  
500.68

SUBTOTAL 402.40  
SALES TAX 25.55  
TOTAL \$427.95  
XXXXXXXXXX5358 VISA 427.95  
AUTH CODE 008879/6084835 TA  
P.O.#/JOB NAME: NONE



4415 08 72523 01/08/2013 5058

RETURN POLICY DEFINITIONS

<https://webapps.homedepot.com/RLUWebApp/>

### Account Details

Xref number	Account Number	Type	ExpDate	Signature	Entry
*****5358	*****5358	VI	01/15	Y	SWIPE

Settlement Release Date : 01/09/2013  
CARDHOLDER AGREES TO OBLIGATION DEFINED IN CARDHOLDER'S AGREEMENT WITH ISSUER

CUSTOMER SIGNATURE

### Miscellaneous Details

Sales Posting Date : 01/08/2013

7/14/2014



POLICY ID	DAYS	POLICY EXPIRES ON
A	7 30	02/07/2013
B	1 90	04/08/2013

THE HOME DEPOT RESERVES THE RIGHT TO  
LIMIT / DENY RETURNS. PLEASE SEE THE  
RETURN POLICY SIGN IN STORES FOR  
DETAILS.

BUY ONLINE PICK-UP IN STORE  
AVAILABLE NOW ON HOMEDEPOT.COM.  
CONVENIENT, EASY AND MOST ORDERS  
READY IN LESS THAN 2 HOURS!  
\*\*\*\*\*

**ENTER FOR A CHANCE  
TO WIN A \$5,000  
HOME DEPOT GIFT  
CARD!**

Share Your Opinion With Us! Complete  
the brief survey about your store visit  
and enter for a chance to win at:

[www.homedepot.com/opinion](http://www.homedepot.com/opinion)

**COMPARTA SU OPINION EN UNA BREVE  
ENCUESTA PARA LA OPORTUNIDAD DE  
GANAR.**

**User ID:  
149750 145343**

**Password:  
13058 145335**

Entries must be entered by 02/07/2013.  
Entrants must be 18 or older to enter.  
See complete rules on website. No  
purchase necessary.

<https://webapps.homedepot.com/RLUWebApp/>

7/14/2014

<https://webapps.homedepot.com/RLUWebApp/>

\*\*\*Trans 0084 Reg 0058 Cashier  
4415 00058 00842 06/29/2011  
SALE 14 03:07 PM

SALES POSTING DATE: : 06/29/2011

051643051065 4PK CAM	22.97
070183888917 ROUND UP	156.00
026703005180 BUCKET	1.58

SUBTOTAL 180.55

SALES TAX 11.46

TOTAL \$192.01

\*ACCEPT

XXXXXXXXXXXX0863 VISA 192.01  
AUTH CODE 222616/5587440 EXPIR 0213 TA

\*\*\*Trans 1209 Reg 0001 Cashier KNR2538

4415 00001 12094 06/30/2011

SALE 61 KNR2538 09:08 AM

SALES POSTING DATE: : 06/30/2011

090489149895 HANDYPANEL 18.89

088381076517 7-1/4" C SAW 149.00

028874021150 SCREW BIT 4.97

015812502505 COMBO SQUARE 9.96

764666109018 15/8GLDSCW1# 6.47

876504000736 92-5/8 STUD 1.97

750298707005 92-5/8 STUD 1.97

017082897817 MEAT 1.98

017082897817 MEAT 1.98

SUBTOTAL 197.19

SALES TAX 12.39

TOTAL \$209.58

\*ACCEPT \*

XXXXXXXXXXXX0863 VISA 209.58

AUTH CODE 619704/4011039 EXPIR 0213 TA

\*\*\*Trans 6331 Reg 0002 Cashier KXD0267

4415 00002 63319 10/20/2011

SALE 61 KXD0267 10:03 AM

SALES POSTING DATE: : 10/20/2011

046396552105 BLOWER	39.97
781756626095 14/3 100'HSK	39.97
781756626095 14/3 100'HSK	39.97
648846002798 14GLPROVAC	99.00
648846002798 14GLPROVAC	99.00

SUBTOTAL 317.91

SALES TAX 20.19

TOTAL \$338.10

\*ACCEPT

\*

XXXXXXXXXXXX0863 VISA 338.10

AUTH CODE 327236/2020693 EXPIR 0213 TA

\*\*\*Trans 2502 Reg 0009 Cashier NRG39M

SALE 11 NRG39M 04:17 PM

SALES POSTING DATE: : 10/25/2011

088381077521 DRILL/IMPACT 229.00

051643051065 4PK CAM 22.97

765294264049 HANDSANI2 1.80

SUBTOTAL 253.77

SALES TAX 16.11

TOTAL \$269.88

\*ACCEPT \*

XXXXXXXXXXXX0863 VISA 269.88

AUTH CODE 501000/7092168 EXPIR 0213 TA

4415 00009 25024 10/25/2011

\*\*\*Trans 5781 Reg 0001 Cashier LJK99P

4415 00001 57818 05/15/2012

SALE 61 LJK99P 09:46 AM

SALES POSTING DATE: 05/15/2012

078371908973 FORCE FLEX	14.96
054007061434 ELECT.TAPE	3.95
054007061434 ELECT.TAPE	3.95
054007108283 ELECTTAPE	3.78
054007108283 ELECTTAPE	3.78
044549850337 GAS CAN #5	17.98
648846000190 PAPER FILTER	15.97
4893465050248 TIE DOWNS	13.87

SUBTOTAL 78.24

SALES TAX 4.97

TOTAL \$83.21

\*PROMPT FOR PO \*

XXXXXXXXXXXX0863 VISA 83.21

AUTH CODE 366491/4016079 EXPIR 0213 TA

\*\*\*Trans 3658 Reg 0001 Cashier CKS1188

4415 00001 36580 06/21/2012

SALE 61 CKS1188 01:14 PM

SALES POSTING DATE: : 06/21/2012

045899375013 4" NAIL ON 1	1.48
045899375075 4" NAIL ON 7	1.48
045899375068 4" NAIL ON 6	1.48
045899375082 4" NAIL ON 8	1.48
039953530593 BR5LED3HL	15.98
071514150178 SPRING LINK	0.98
071514150178 SPRING LINK	0.98
094664022751 MICROLTBBW	6.97
039800084002 D 4 PACKBAT	6.98
039800084002 D 4 PACKBAT	6.98
039800068194 AA 36 PACK	12.97
038739514956 LED 3D/2AA	27.98
038739514956 LED 3D/2AA	27.98
038739514956 LED 3D/2AA	27.98
ITEM CORRECTION	
ITEM CORRECTION	
038739514956 LED 3D/2AA	-27.98
SUBTOTAL	113.72
SALES TAX	7.22
TOTAL	\$120.94
*PROMPT FOR PO	*
XXXXXXXXXXXX0863 VISA	120.94
AUTH CODE 850799/7013834 EXPIR 0213 TA	



HOTLINE  
JSSD  
INTERVIEW SUBPOENAS TO BOARD & MGT  
3JSSD8L  
OFFICE OF THE UTAH STATE AUDITOR

3JSSD8L-35J

In the matter of the investigation  
of Jordanelle Special Service  
District

SUBPOENA

THE STATE OF UTAH SENDS GREETINGS TO:

Dan Matthews, Manager  
Jordanelle Special Service District  
P.O. Box 519  
Heber City, UT 84032

WHEREAS under *Utah Code Ann.* subsection 67-3-1(5), the Utah State Auditor may subpoena witnesses and documents and examine into any matter that the auditor considers necessary.

WHEREAS the Office of the Utah State Auditor is conducting an investigation of Jordanelle Special Service District (JSSD);

NOW, THEREFORE, by virtue of its statutory authority, the Utah State Auditor orders you to appear for the purpose of an interview related to certain JSSD financial transactions and practices. Please coordinate the day and time with Leslie Larsen, Audit Supervisor, at 801-808-0379. The interview will be held no later than July 31, 2014 at either the JSSD Administrative Offices (5780 N. Old Highway 40, Heber City, Utah) or the Office of the Utah State Auditor (Utah State Capitol Complex, East Office Building, Suite E310, Salt Lake City, Utah).

BY AUTHORITY I have this 15 day of July, 2014, issued the foregoing Subpoena, and affix my signature.

By:   
Utah State Auditor

OFFICE OF THE UTAH STATE AUDITOR

In the matter of the investigation  
of Jordanelle Special Service  
District

SUBPOENA

THE STATE OF UTAH SENDS GREETINGS TO:

Darrel Scow, Assistant General Manager  
Jordanelle Special Service District  
P.O. Box 519  
Heber City, UT 84032

WHEREAS under *Utah Code Ann.* subsection 67-3-1(5), the Utah State Auditor may subpoena witnesses and documents and examine into any matter that the auditor considers necessary.

WHEREAS the Office of the Utah State Auditor is conducting an investigation of Jordanelle Special Service District (JSSD);

NOW, THEREFORE, by virtue of its statutory authority, the Utah State Auditor orders you to appear for the purpose of an interview related to certain JSSD financial transactions and practices. Please coordinate the day and time with Leslie Larsen, Audit Supervisor, at 801-808-0379. The interview will be held no later than July 31, 2014 at either the JSSD Administrative Offices (5780 N. Old Highway 40, Heber City, Utah) or the Office of the Utah State Auditor (Utah State Capitol Complex, East Office Building, Suite E310, Salt Lake City, Utah).

BY AUTHORITY I have this 15 day of July, 2014, issued the foregoing Subpoena, and affix my signature.

By:   
John Dougall  
Utah State Auditor

OFFICE OF THE UTAH STATE AUDITOR

In the matter of the investigation  
of Jordanelle Special Service  
District

SUBPOENA

THE STATE OF UTAH SENDS GREETINGS TO:

Greg McPhie, Board Member  
Jordanelle Special Service District  
P.O. Box 519  
Heber City, UT 84032

WHEREAS under *Utah Code Ann.* subsection 67-3-1(5), the Utah State Auditor may subpoena witnesses and documents and examine into any matter that the auditor considers necessary.

WHEREAS the Office of the Utah State Auditor is conducting an investigation of Jordanelle Special Service District (JSSD);

NOW, THEREFORE, by virtue of its statutory authority, the Utah State Auditor orders you to appear for the purpose of an interview related to certain JSSD financial transactions and practices. Please coordinate the day and time with Leslie Larsen, Audit Supervisor, at 801-808-0379. The interview will be held no later than July 31, 2014 at either the JSSD Administrative Offices (5780 N. Old Highway 40, Heber City, Utah) or the Office of the Utah State Auditor (Utah State Capitol Complex, East Office Building, Suite E310, Salt Lake City, Utah).

BY AUTHORITY I have this 15 day of July, 2014, issued the foregoing Subpoena, and affix my signature.

  
By: John Dougall  
Utah State Auditor

OFFICE OF THE UTAH STATE AUDITOR

In the matter of the investigation  
of Jordanelle Special Service  
District

SUBPOENA

THE STATE OF UTAH SENDS GREETINGS TO:

Jay Price, Board Member  
Jordanelle Special Service District  
P.O. Box 519  
Heber City, UT 84032

WHEREAS under *Utah Code Ann.* subsection 67-3-1(5), the Utah State Auditor may subpoena witnesses and documents and examine into any matter that the auditor considers necessary.

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By: John Dougall  
Utah State Auditor

OFFICE OF THE UTAH STATE AUDITOR

In the matter of the investigation  
of Jordanelle Special Service  
District

SUBPOENA

THE STATE OF UTAH SENDS GREETINGS TO:

Kendall Crittenden, Board Member  
Jordanelle Special Service District  
P.O. Box 519  
Heber City, UT 84032

WHEREAS under *Utah Code Ann.* subsection 67-3-1(5), the Utah State Auditor may subpoena witnesses and documents and examine into any matter that the auditor considers necessary.

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By: John Dougall  
Utah State Auditor

OFFICE OF THE UTAH STATE AUDITOR

In the matter of the investigation  
of Jordanelle Special Service  
District

SUBPOENA

THE STATE OF UTAH SENDS GREETINGS TO:

Kipp Bangerter, Board Member  
Jordanelle Special Service District  
P.O. Box 519  
Heber City, UT 84032

WHEREAS under *Utah Code Ann.* subsection 67-3-1(5), the Utah State Auditor may subpoena witnesses and documents and examine into any matter that the auditor considers necessary.

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By:   
Utah State Auditor

OFFICE OF THE UTAH STATE AUDITOR

In the matter of the investigation  
of Jordanelle Special Service  
District

SUBPOENA

THE STATE OF UTAH SENDS GREETINGS TO:

Michael Kohler, Board Member  
Jordanelle Special Service District  
P.O. Box 519  
Heber City, UT 84032

WHEREAS under *Utah Code Ann.* subsection 67-3-1(5), the Utah State Auditor may subpoena witnesses and documents and examine into any matter that the auditor considers necessary.

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BY AUTHORITY I have this 15 day of July, 2014, issued the foregoing Subpoena, and affix my signature.

By:   
Utah State Auditor

OFFICE OF THE UTAH STATE AUDITOR

In the matter of the investigation  
of Jordanelle Special Service  
District

SUBPOENA

THE STATE OF UTAH SENDS GREETINGS TO:

Stephen Capson, Board Member  
Jordanelle Special Service District  
P.O. Box 519  
Heber City, UT 84032

WHEREAS under *Utah Code Ann.* subsection 67-3-1(5), the Utah State Auditor may subpoena witnesses and documents and examine into any matter that the auditor considers necessary.

WHEREAS the Office of the Utah State Auditor is conducting an investigation of Jordanelle Special Service District (JSSD);

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BY AUTHORITY I have this 15 day of July, 2014, issued the foregoing Subpoena, and affix my signature.

  
By: John Dougall  
Utah State Auditor



OFFICE OF THE UTAH STATE AUDITOR

In the matter of the investigation  
of Jordanelle Special Service  
District

SUBPOENA

THE STATE OF UTAH SENDS GREETINGS TO:

Steve Farrell, Board Member  
Jordanelle Special Service District  
P.O. Box 519  
Heber City, UT 84032

WHEREAS under *Utah Code Ann.* subsection 67-3-1(5), the Utah State Auditor may subpoena witnesses and documents and examine into any matter that the auditor considers necessary.

WHEREAS the Office of the Utah State Auditor is conducting an investigation of Jordanelle Special Service District (JSSD);

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By: John Dougall  
Utah State Auditor

<b>JORDANELLE SPECIAL SERVICE DISTRICT</b>	<b>3JSSD8L-40</b>
<b>3JSSD8L-40 Per Diem</b>	<b>February 28, 2014</b>

**PURPOSE:** Per audit step 7 on **3JSSD8L-AP**

**TESTWORK:**

While reviewing JSSD's (the District) credit card purchases on **3JSSD8L-10** (see Note H on **3JSSD8L-10**), we noted that meal purchases were made at various out of town restaurants. We compared these purchases to the per diem payments made to employees and board members on the Payment Approval Report, obtained from Mark Gaylord, Attorney, Ballard and Spahr. We requested proof of all per diem checks and received copies of checks starting in January 2010 from Mark Gaylord, Attorney, Ballard and Spahr. We tied these checks to the Payment Approval Report with **NMEN**. Reviewing the period 2010-2013 is considered sufficient to determine whether there is evidence of weaknesses in the use of per diem. We have noted on **3JSSD8L-40A** where meal purchases on the credit card have occurred when per diem was also issued. See **Notes F & G** below.

Per **3JSSD8L-35C2 33/** 'Travel and Training' Policy, effective October 2005, the District allows a reimbursement of up to \$40 per day for meals for conferences. The policy also allows the amount to be adjusted by the Manager annually. Per our testwork, the District issues a flat per diem at a rate of \$50 per day. To gauge the reasonableness of the District's current per diem amount and practices we referred to the Utah Administrative Code (UAC) **R25-7** and IRS rules which refer to the [gsa.gov](http://gsa.gov) tables documented at **3JSSD8L-40B**. The \$50 per day rate is higher than the per diem issued by the State of \$39 per day for in state travel and \$46 per day for out of state travel. None of the cities traveled to by the District classify as "premium" cities. We also confirmed that Wasatch County uses a per diem of \$30 dollars per day (source, Sandy Hansen, Wasatch County Deputy Clerk/Auditor). The IRS rates range from \$46 to \$71 (per **3JSSD8L-40B**). We conclude that the per diem rate, while higher than the basic state rate and the county rate, is within the IRS range and is therefore considered reasonable. Therefore, further t/w on the rate is NCN. **NMEN**.

During the management and board interviews held at the JSSD offices on Tuesday July 22, 2014, Steve Capson stated that JSSD follows IRS guidelines for per diem. However, we noted that JSSD does not use the partial day method as outlined by the IRS documented at **3JSSD8L-40B**. Per our review, they pay a full day no matter how much of the day is traveled. The existing policy indicates that the District will pay "up to" \$40 per day, supporting the idea that the full amount should not be paid for less than a full day of travel. The District should reduce the per diem paid for partial days of travel. Failure to do so results in excess and unnecessary costs to the District. See **3JSSD8L-FR02**.

Also during the interviews, two board members stated that while away at conferences some of their meals are paid for by others (engineers, vendors, etc.). We also noted on **3JSSD8L-40A**, that it appeared some meals were provided by the hotel/conferences. Per **3JSSD8L-40B**, **UAC R25-7-6(a) & UAC R25-6(b)(i)**, per diem should be adjusted for the time of day that employee leaves and returns and for any meals provided by a hotel or conference (and we infer any other

party). The failure to reduce the per diem amount to account for meal provided by other parties results in waste for the District. See **3JSSD8L-FR02**.

We noted in the minutes that per diem & mileage checks were often distributed in advance of conferences. We inquired with board members why per diem checks were handed out up to a month before the conference. The board members generally replied that they may have been written ahead of time but not distributed that far in advance (see **3JSSD8L-25F**). However, per the JSSD board meeting minutes dated November 19<sup>th</sup>, 2013, "mileage and per diem checks were handed out" for the conference taking place nearly one month later on December 10<sup>th</sup> through 12<sup>th</sup> in Las Vegas. The practice of distributing per diem so far in advance of travel exposes the District to waste and abuse. The travel policy at **3JSSD8L-35C2**, only addresses direct reimbursement of expenses and requires employees to retain receipts to support reimbursement. However, it does allow for advance reimbursement of expenses. The policy and current practice are not consistent. The District should either follow its existing policy for reimbursement of travel expenses which requires employees to keep all receipts for reimbursement, or amend its policy to allow and properly monitor per diem payment. Regardless, advances should be reviewed to ensure that waste and abuse does not occur. See **3JSSD8L-FR02**.

The inconsistency between the written travel policy and current practice of using per diem, the evidence that per diem was paid even though meals were provided by others, the practice of not reducing per diem for beginning and ending days of travel similar to Utah Admin Code and IRS rules, and the evidence that per diem was paid while also charging meals on the District's credit cards, indicates a weak control environment. The District did not have the proper controls to ensure that public funds were not wasted. Further, we are very concerned that employees and board members accepted per diem and then allowed the District and others to pay for their meals. The District should reduce the risk of misuse and abuse by paying per diem after the travel has occurred or by implementing a review or reconciliation of advances. The District needs to implement a policy that reduces per diem for partial travel days and meals provided by others. They should also ensure that employees don't use the credit card for meals covered by per diem. Finally, the District should consider seeking reimbursement for those meals that were provided by the district twice or provided by other parties. These issues are addressed at **3JSSD8L-FR02**. The use of the credit card to pay for meals during travel is also addressed at **3JSSD8L-FR01**. This is considered a key internal control weakness. Further test work is NCN.

**SUMMARY:** This is a key I/C weakness over disbursements. See finding on **3JSSD8L-FR02**.

Notes:

**A – E:** Not used in this testwork.

**F & G:** Dan Matthews, General Manager, & Darrell Scow, Assistant Manager JSSD, were issued per diem checks at a rate of \$50 per day. However, over the period reviewed, we discovered credit card purchases for meals in the amount of \$1,741.80 (sum of Note F for Dan Matthews) and \$466.43 (sum of Note G for Darrell Scow) during times periods and in locations

that appeared to be related to conferences and therefore, should have been covered by per diem. These purchases were in addition to the per diem Mr. Matthews & Mr. Scow were issued. Based on the amounts charged for meals, it appears likely that the meals included other people. We believe it is possible that other employees or Board Members of JSSD participated since they traveled together to these conferences. If so, this would be improper and an indicator of waste and abuse, because they too received per diem for travel related meal purchases. Therefore, we believe that these purchases in the amount of \$1,741.80 & \$466.43 are an improper use of public funds. This is addressed at **3JSSD8L-FR02**.

**JORDANELLE SPECIAL SERVICE DISTRICT**  
**3JSSD8L-40A Per Diem Summary**  
**3JSSD8L-40A**  
**6/30/2013**

Refers to Bates # on Payment Approval Report		Refers to Bates # on Copies of Supporting Documents		Source Payment Approval Report obtained from Mark Gaylord, JSSD Attorney at Ballard Spahr		JSSD Out of Town CC Purchases (Information from 3JSSD8L-10A)	
Ref#	Ref# (t)	Invoice Date	Name	Account	Disc	Amount	Note
0364	01224	2/10/2010	Shane Paddock	43000 - Travel	Conference Expense	255.60	
0364	01222	2/10/2010	Kim Snyder	43000 - Travel	Conference Per Diem	50.00	
0364	01232	3/1/2010	Dan Matthews	44000 - Training/Conf	St George Seminar	200.00	F 104.95 - \$104.95 charged at St George restaurant; 3/15/10 JB's Restaurant \$21.02; 3/16/10 Outback \$42.15; 3/16/10 Denny's \$41.78
0364	01322	3/1/2010	Darrel Scow	44000 - Training/Conf	Per Diem - St George Conference	200.00	
0364	01231	3/1/2010	Doug Scow	44000 - Training/Conf	Per Diem - St George Conference	200.00	
0366	01223	2/10/2010	Shane Paddock	52000 - Supplies	Conference Expense	100.00	
0381	01257	5/31/2010	Lynn Sulser	43000 - Travel	Per Diem	200.00	
0436	01320	2/17/2011	Kelvin Burgener	43000 - Travel	Mileage	300.00	
0436	01320	2/17/2011	Kelvin Burgener	43000 - Travel	Mileage	300.00	
0436	01314	2/17/2011	Max Covey	43000 - Travel	RWWA Conf - Per Diem and Mileage	500.00	
0436	01317	2/17/2011	Dan Matthews	43000 - Travel	Per Diem	200.00	F 134.67 - \$134.67 charged at St George restaurant; 3/14/11 Players Sports Grill \$83.98; 3/15/11 Players Sports Grill \$50.69
0438	01316	2/17/2011	Shane Paddock	43000 - Travel	Per Diem	60.00	
0438	01318	2/17/2011	Lynn Sulser	43000 - Travel	Mileage & Per Diem	500.00	
0440	01312	2/17/2011	Eric Davis	43000 - Travel	Per Diem and Mileage	500.00	
0442	Missing	2/17/2011	Darrel Scow	43000 - Travel	Per Diem - St George Conference	200.00	G 65.11 - \$65.11 charged at St George restaurant; 3/14/11 Texas Roadhouse \$65.11
0442	Missing	2/17/2011	Doug Scow	43000 - Travel	Mileage - Doug Scow	300.00	
0442	Missing	2/17/2011	Doug Scow	43000 - Travel	Per Diem - St George Conference	200.00	
0467	01369	8/15/2011	Chad Wall	43000 - Travel	Per Diem for mine travel	400.00	
0467	01366	8/15/2011	Trevor McPhie	43000 - Travel	Per Diem - Mine Maintenance	400.00	
0467	01367	8/15/2011	Lee Smith	43000 - Travel	Per Diem - Mine Maintenance	240.00	
0467	01368	8/15/2011	Mont C Blair	43000 - Travel	Per Diem - Mine Maintenance	240.00	
0474	Missing	9/1/2011	Dan Matthews	43000 - Travel	Per Diem	150.00	F 56.28 - \$56.28 charged at St George restaurant; 9/14/11 Texas Roadhouse \$56.28
0474	01370	9/7/2011	Chad Wall	43000 - Travel	Per Diem for mine travel	400.00	
0474	01373	9/7/2011	Trevor McPhie	43000 - Travel	Per Diem - Mine Maintenance	400.00	
0474	01372	9/7/2011	Lee Smith	43000 - Travel	Per Diem - Mine Maintenance	240.00	
0474	01371	9/7/2011	Mont C Blair	43000 - Travel	Per Diem - Mine Maintenance	120.00	
0474	01381	9/1/2011	Darrel Scow	44000 - Training/Conf	Per Diem - St George Conference	150.00	G 32.77 - \$32.77 charged at St George restaurant; 9/15/11 Chili's Grill \$32.77
0474	01382	9/1/2011	Doug Scow	44000 - Training/Conf	Per Diem - St George Conference	150.00	

Ref #	Ref # (1)	Invoice Date	Name	Account	Desc	Amount	JSSD CC Pur Notes See 31SSD81-10	Note
0480	01384	9/22/2011	Trevor McPhie	43000 - Travel	Per Diem - Mine Maintenance	400.00		
0480	01385	9/22/2011	Lee Smith	43000 - Travel	Per Diem - Mine Maintenance	240.00		
0480	01383	9/22/2011	Mont C. Mair	43000 - Travel	Per Diem - Mine Maintenance	400.00		
Missing	01410	11/25/2011	Dan Matthews	43000 - Travel	Per Diem	200.00	258.29 charged in Beaver, Mesquite, and Las Vegas; 12/13/11 Wendy's \$14.75; 12/13/11 Virgin River \$62.47; 12/14/11 So Pt Silverado Steakhouse \$181.07	F
Missing	01411	11/25/2011	Darrel Scow	43000 - Travel	Per Diem - Las Vegas	200.00		
Missing	01412	11/25/2011	Glen Wanwagoner	43000 - Travel	Per Diem and Mileage	400.00		
Missing	01413	11/25/2011	Stan Castleton	43000 - Travel	Per Diem and Mileage	400.00		
Missing	01414	11/25/2011	Leeroy Farrell	43000 - Travel	Per Diem and Mileage	400.00		
Missing	01415	11/25/2011	Jay Price	43000 - Travel	Per Diem and Mileage	400.00		
Missing	01416	11/25/2011	Stephen Capson	43000 - Travel	Per Diem and Mileage	400.00		
Missing	01419	1/3/2012	Dan Matthews	43000 - Travel	Travel	100.00		
0486	01420	1/3/2012	Darrel Scow	43000 - Travel	Travel	140.00		
0492	01428	2/9/2012	Chance Morris	43000 - Travel	AWWA Conf - Per Diem and Mileage	500.00		
0492	01434	2/9/2012	Lynn Sulser	43000 - Travel	Mileage & Per Diem	500.00		
0505	Missing	2/27/2012	Dan Matthews	43000 - Travel	Per Diem	200.00	112.99 charged at St George restaurant; 3/12/12 Chuck a rama \$37.15; 3/13/12 Players Sports Grill \$54.80; 3/14/12 Denny's \$26.04	F
0505	Missing	2/27/2012	Darrel Scow	43000 - Travel	Per Diem - St. George Conference	200.00		
0505	01439	2/27/2012	Darrel Scow	43000 - Travel	Travel	300.00		
0506	Missing	2/27/2012	Doug Scow	43000 - Travel	Per Diem - St. George Conference	500.00		
0507	Missing	2/27/2012	Jay Price	43000 - Travel	Per Diem and Mileage	500.00		
0510	Missing	2/27/2012	Leroy Farrell	43000 - Travel	Per Diem and Mileage	500.00		
0510	Missing	2/27/2012	Stan Castleton	43000 - Travel	Per Diem and Mileage	500.00		
0571	01500	11/19/2012	Bill Probst	43000 - Travel	Per Diem/CRWUA Conf	250.00		
0572	01502	11/19/2012	Dan Matthews	43000 - Travel	Per Diem/CRWUA Conf	250.00	656.16 charged at Las Vegas restaurant; 12/12 So Pt Coronado Cafe \$40.29; 12/12/12 So Pt Garden Buffet \$15.03; 12/13/12 So Pt Garden Buffet \$81.94; 12/13/12 So Pt Silverado Steakhouse \$488.85; 12/14/12 So Pt Garden Buffet \$30.05	F
0572	01504	11/19/2012	Darrel Scow	43000 - Travel	Per Diem/CRWUA Conf	250.00		
0572	01504	11/29/2012	Darrel Scow	44000 - Training/Conf	Mileage - CRWUA Conf	457.32		
0572	01507	11/19/2012	Doug Scow	43000 - Travel	Per Diem/CRWUA Conf	250.00		
0573	01509	11/19/2012	George Holmes	44000 - Training/Conf	Per Diem/CRWUA Conf	250.00		
0573	01511	11/19/2012	Greg McPhie	44000 - Training/Conf	Per Diem/CRWUA Conf	250.00		
0574	01513	11/19/2012	Jay Price	44000 - Training/Conf	Per Diem/CRWUA Conf	250.00		
Missing	01514	11/19/2012	Kipp Bangeter	44000 - Training/Conf	Per Diem/CRWUA Conf	250.00		
0574	Missing	11/19/2012	Leeroy Farrell	44000 - Training/Conf	Per Diem/CRWUA Conf	250.00		

Ref #	Ref # (1)	Invoice Date	Name	Account	Desc	Amount	JSSD CC Put Notes See 3JSSDBL-10	Note
0575	01516	11/19/2012	Stan Castleton	44000 - Training/Conf	Per Diem/CRWUA Conf	250.00		
0576	01517	11/19/2012	Stephen Capson	44000 - Training/Conf	Per Diem/CRWUA Conf	250.00		
0580	01519	12/6/2012	Doug Scow	44000 - Training/Conf	Mileage - CRWUA Conf	459.54		
0580	01521	12/6/2012	George Holmes	44000 - Training/Conf	Mileage - CRWUA Conf	453.99		
Missing	01523	2/4/2013	Shane Paddock	44000 - Training/Conf	Per Diem/2013 RWAU Confer	200.00		
0593	01524	2/4/2013	Kevin Burgener	44000 - Training/Conf	Per Diem/2013 RWAU Confer	250.00		
0593	01524	2/4/2013	Kevin Burgener	44000 - Training/Conf	Mileage/2013 RWAU Confer	325.44		
0602	01536	2/26/2013	Dan Matthews	44000 - Training/Conf	Mileage/Utah Water User	325.44		No fuelman or visa charges for fuel
0602	01536	2/26/2013	Dan Matthews	44000 - Training/Conf	Per Diem/Utah Water User	200.00	187.33	\$187.33 charged at St George restaurant; 3/19/13 Players Sports Grill \$87.55; 3/20/13 Players Sports Grill \$50.93; 3/20/13 Dominos \$48.85
0602	01534	2/26/2013	Darrel Scow	44000 - Training/Conf	Per Diem/Utah Water User	200.00		Breakfast included in Hotel
0602	01534	2/26/2013	Darrel Scow	44000 - Training/Conf	Mileage/Utah Water User	329.96		
0602	01538	2/26/2013	Doug Scow	44000 - Training/Conf	Per Diem/Utah Water User	200.00		Breakfast included in Hotel
0603	01526	2/26/2013	George Holmes	44000 - Training/Conf	Mileage/Utah Water User	332.22		
0603	01526	2/26/2013	George Holmes	44000 - Training/Conf	Per Diem/Utah Water User	200.00		Breakfast included in Hotel
0603	01526	2/26/2013	George Holmes	44000 - Training/Conf	Mileage/Utah Water User	325.44		
0603	01542	2/26/2013	Glen Wanwagone	44000 - Training/Conf	Per Diem/Utah Water User	200.00		Breakfast included in Hotel
0603	01542	2/26/2013	Glen Wanwagone	53000	Mileage/Utah Water User	325.44		
0603	01528	2/26/2013	Greg McPhie	44000 - Training/Conf	Per Diem/Utah Water User	200.00		Breakfast included in Hotel
0603	01528	2/26/2013	Greg McPhie	44000 - Training/Conf	Mileage/Utah Water User	325.44		
0604	01530	2/26/2013	Jay Price	44000 - Training/Conf	Per Diem/Utah Water User	200.00		Breakfast included in Hotel
0604	01530	2/26/2013	Jay Price	53000	Mileage/Utah Water User	325.44		
Missing	1544	3/17/2013	Jay Price	43000 - Travel	Reimbursement for lodging	176.19		3/17 - 3/19 Wingate has breakfast
Missing	01546	3/17/2013	George Holmes	43000 - Travel	Reimbursement for lodging	176.18		3/17 - 3/19 Wingate has breakfast
0604	01540	2/26/2013	Kipp Bangeter	44000 - Training/Conf	Per Diem/Utah Water User	200.00		Breakfast included in Hotel
0604	01540	2/26/2013	Kipp Bangeter	53000	Mileage/Utah Water User	325.44		
Missing	01552	3/17/2013	Kipp Bangeter	43000 - Travel	Reimbursement for lodging	264.27		3/17 - 3/20 Wingate has breakfast
0614	Missing	3/14/2013	Dan Matthews	44000 - Training/Conf	Per Diem - Utah Water User	200.00		
0619	01550	5/6/2013	Dan Matthews	43000 - Travel	Per Diem - St George Conference	200.00	149.55	\$149.55 charged in Nephi and St George restaurant; 5/8/13 JC Mikelsons \$38.12; 5/9/13 Dominos \$34.94; 5/10/13 legys Sports Grill \$45.91; 5/11/13 legys Sports Grill \$30.58
0619	01548	5/6/2013	Darrel Scow	43000 - Travel	Per Diem - St George Conference	200.00	25.35	\$25.35 charged at St George restaurant; 5/8/13 Cracker Barrel \$25.35
0640	01556	6/13/2013	Darrel Scow	43000 - Travel	Per Diem - St George Conference	100.00		6/17 - 6/18
0643	01554	6/13/2013	Shane Paddock	43000 - Travel	Per Diem - St George Conference	100.00		6/17 - 6/18



Ref #	Ref # (1)	Invoice Date	Name	Account	Desc	Amount	JSSD CC Pur. Notes See 3155PBL-10	Note
0650	01560	8/21/2013	Dan Matthews	43000 - Travel	Per Diem - AWWA Conf Idaho	200.00	36.50 - 9/10 - 9/13 charged in Hailey, ID; 9/12/13 Shorty's Diner \$36.50	F
0650	01562	8/21/2013	Darrel Scow	43000 - Travel	Per Diem - AWWA Conf Idaho	200.00	9/10 - 9/13	
0659	01564	10/2/2013	Darrel Scow	43000 - Travel	Per Diem - Caselle Conf LV	150.00	343.20 charged at Caselle Conf in Las Vegas; 10/15/13 So Pt Silverado Steakhouse \$214.99; 10/16/13 So Pt Baja Miguel's \$128.21	G
0659	01564	10/2/2013	Darrel Scow	43000 - Travel	Per Diem - Caselle Conf LV	150.00		
0660	01571	10/2/2013	Eliza McGaha	43000 - Travel	Mileage - Caselle Conf LV	482.51		
0662	01569	10/2/2013	Kierstan Smith	43000 - Travel	Per Diem - Caselle Conf LV	150.00		
0665	01567	10/2/2013	Theresa Baronek	43000 - Travel	Per Diem - Caselle Conf LV	150.00		
0670	01593	11/13/2013	Dan Matthews	43000 - Travel	Mileage - CRWUA Conf	462.17	supposedly returned less 50 for additional day per diem	
0671	01593	11/13/2013	Dan Matthews	43000 - Travel	Per Diem - CRWUA Cong	200.00	45.08 \$45.08 charged in Las Vegas restaurant; 12/11/13 So Pt Garden buffet \$45.08	F
0671	01573	11/13/2013	Darrel Scow	43000 - Travel	Additional Mileage - Caselle	205.15		
0671	01590	11/13/2013	Darrel Scow	43000 - Travel	Mileage - CRWUA Conf	465.56		
0671	01590	11/13/2013	Darrel Scow	43000 - Travel	Per Diem - CRWUA Cong	200.00		
0671	01588	11/13/2013	Doug Scow	43000 - Travel	Mileage - CRWUA Conf	468.95		
0671	01588	11/13/2013	Doug Scow	43000 - Travel	Per Diem - CRWUA Cong	200.00		
0672	01578	11/13/2013	George Holmes	43000 - Travel	Mileage - CRWUA Cong	462.17		
0672	01578	11/13/2013	George Holmes	43000 - Travel	Per Diem - CRWUA Cong	200.00		
0672	01586	11/13/2013	Greg McPhie	43000 - Travel	Mileage - CRWUA Conf	462.17		
0672	01586	11/13/2013	Greg McPhie	43000 - Travel	Per Diem - CRWUA Cong	200.00		
0673	01580	11/13/2013	Jay Price	43000 - Travel	Mileage - CRWUA Cong	462.17		
0673	01580	11/13/2013	Jay Price	43000 - Travel	Per Diem - CRWUA Cong	200.00		
0674	01584	11/13/2013	Kipp Bangeter	43000 - Travel	Mileage - CRWUA Conf	462.17		
0674	01584	11/13/2013	Kipp Bangeter	43000 - Travel	Per Diem - CRWUA Cong	200.00		
0674	01582	11/13/2013	Mike Kohler	43000 - Travel	Mileage - CRWUA Conf	462.17		
0674	01582	11/13/2013	Mike Kohler	43000 - Travel	Per Diem - CRWUA Cong	200.00		
0676	01574	11/13/2013	Stephen Capson	43000 - Travel	Mileage - CRWUA Cong	462.17		
0676	01574	11/13/2013	Stephen Capson	43000 - Travel	Per Diem - CRWUA Cong	200.00		
0676	01576	11/13/2013	Steve Farrell	43000 - Travel	Mileage - CRWUA Conf	462.17		
0676	01576	11/13/2013	Steve Farrell	43000 - Travel	Per Diem - CRWUA Cong	200.00		
0681	01611	12/5/2013	Darrel Scow	43000 - Travel	Additional Day Per Diem - CRWUA	50.00		
0682	01609	12/5/2013	Doug Scow	43000 - Travel	Additional Day Per Diem - CRWUA	50.00		
0683	01601	12/5/2013	George Holmes	43000 - Travel	Additional Day Per Diem - CRWUA	50.00		
0683	01599	12/5/2013	Greg McPhie	43000 - Travel	Additional Day Per Diem - CRWUA	50.00		
0684	01597	12/5/2013	Jay Price	43000 - Travel	Additional Day Per Diem - CRWUA	50.00		
0684	01595	12/5/2013	Kipp Bangeter	43000 - Travel	Additional Day Per Diem - CRWUA	50.00		
0685	01603	12/5/2013	Mike Kohler	43000 - Travel	Additional Day Per Diem - CRWUA	50.00		
0688	01605	12/5/2013	Stephen Capson	43000 - Travel	Additional Day Per Diem - CRWUA	50.00		
0688	01607	12/5/2013	Steve Farrell	43000 - Travel	Additional Day Per Diem - CRWUA	50.00		
						Total	2,208.23	



Ref #	Ref # (1)	Invoice Date	Name	Account	Desc	Amount	JSSD CC Pur Notes See 3JSSD8L-10	Note
Auditor Analysis								
						Σ	Note F 1,741.80 3JSSD8L-40	
						Σ	Note G 466.43 3JSSD8L-40	
						Total	<u>2,208.23</u>	

7/30/2014

## Meals and Incidental Expenses ( M&amp;IE) Breakdown

Source: [http://www.gsa.gov/portal/content/101518?utm](http://www.gsa.gov/portal/content/101518?utm_source=OGP&utm_medium=print-radio&utm_term=mie&utm_campaign=shortcuts)

source=OGP&amp;utm\_medium=print-radio&amp;utm\_term=mie&amp;utm\_campaign=shortcuts

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GSA

U.S. General Services Administration

## HOTLINE

JSSD

GSA MEAL AND INCIDENTAL  
EXPENSE BREAKDOWN

3JSSD8L

3JSSD8L-40B

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Breakdown

The separate amounts for breakfast, lunch and dinner listed in the chart are provided should you need to deduct any of those meals from your trip voucher. For example, if your trip includes meals that are already paid for by the government (such as through a registration fee for a conference), you will need to deduct those meals from your voucher. Refer to [Section 301-11.18 of the Federal Travel Regulation](#) for specific guidance on deducting these amounts from your per diem reimbursement claims for meals furnished to you by the government. Other organizations may have different rules that apply for their employees; please check with your organization for more assistance.

The table lists the six M&IE tiers in the lower 48 continental United States (currently ranging from \$46 to \$71). If you need to deduct a meal amount, first determine the location where you will be working while on official travel. You can look up the location-specific information at [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem). The M&IE rate for your location will be one of the six tiers listed on this table. Find the corresponding amount on the first line of the table (M&IE Total) and then look below for each specific meal deduction amount.

The table also lists the portion of the M&IE rate that is provided for incidental expenses (currently \$5 for all tiers).

Total	Continental Breakfast/ Breakfast	Lunch	Dinner	IE
\$46	\$7	\$11	\$23	\$5
\$51	\$8	\$12	\$26	\$5
\$56	\$9	\$13	\$29	\$5
\$61	\$10	\$15	\$31	\$5
\$66	\$11	\$16	\$34	\$5
\$71	\$12	\$18	\$36	\$5

This table lists the amount federal employees receive for the first and last calendar day or travel. The first and last calendar day of travel is calculated at 75 percent.

Total	First & Last Day of Travel
\$46	\$34.50
\$51	\$38.25
\$56	\$42.00
\$61	\$45.75
\$66	\$49.50
\$71	\$53.25

Looking for the foreign and outside the continental United States (OCOUS) breakdown chart? Visit [FTR Appendix B](#). (Note: Appendix B breakdowns do not apply to any locations in the continental United States; use the chart listed above.)

The shortcut to this page is [www.gsa.gov/mie](http://www.gsa.gov/mie).

Last Reviewed 2014-04-18

## QUESTIONS:

For all travel policy questions, email [travelpolicy@gsa.gov](mailto:travelpolicy@gsa.gov).



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Full day

Partial Day



U.S. General Services Administration

# FY 2014 Per Diem Rates for Utah

(October 2013 - September 2014)

SEARCH BY CITY, STATE OR ZIP CODE		
Enter your city	OR	Enter your ZIP Code
<input type="text"/>		<input type="text"/>
Utah ▼		<input type="text"/>
<a href="#">FIND PER DIEM RATES</a>		
<a href="#">Per Diem Map &gt;</a>		

**ADDITIONAL PER DIEM TOPICS**

[Meals & Incidental Expenses Breakdown \(M&IE\)](#)  
[FAQs](#)  
[State Tax Exemption Forms](#)  
[Factors Influencing Lodging Rates](#)  
[FY 2014 Per Diem Highlights](#)  
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Cities not appearing below may be located within a county for which rates are listed.

To determine what county a city is located in, visit the [National Association of Counties \(NACO\) website \(a non-federal website\)](#).

You searched for: **Utah**

Primary Destination* (1)	County (2, 3)	Max lodging by Month (excluding taxes)												Meals & Inc. Exp.**
		2013			2014									
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
Standard Rate	Applies for all locations without	83	83	83	83	83	83	83	83	83	83	83	83	46
Includes St George	specified rates													
Moab	Grand	128	114	114	114	114	128	128	128	128	128	128	128	56
Park City	Summit	99	99	211	211	211	211	99	99	99	99	99	99	71
Provo	Utah	85	85	85	85	85	85	85	85	85	85	85	85	51
Salt Lake City	Salt Lake and Tooele	103	103	103	115	115	115	103	103	103	103	103	103	61

\* NOTE: Traveler reimbursement is based on the location of the work activities and not the accommodations, unless lodging is not available at the work activity, then the agency may authorize the rate where lodging is obtained.

\*\* Meals and Incidental Expenses, see [Breakdown of M&IE Expenses](#) for important information on first and last days of travel.

Last Reviewed 2014-05-21

[Back to original](#)

U.S. General Services Administration

## FY 2014 Per Diem Rates for Nevada

(October 2013 - September 2014)

SEARCH BY CITY, STATE OR ZIP CODE	
Enter your city <input type="text"/>	Enter your ZIP Code <input type="text"/>
<input type="text" value="Nevada"/>	<input type="button" value="FIND PER DIEM RATES"/>
<a href="#">Per Diem Map &gt;</a>	

**ADDITIONAL PER DIEM TOPICS**

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[FAQs](#)  
[State Tax Exemption Forms](#)  
[Factors Influencing Lodging Rates](#)  
[FY 2014 Per Diem Highlights](#)  
[Fire Safe Hotels](#)  
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Cities not appearing below may be located within a county for which rates are listed.

To determine what county a city is located in, visit the [National Association of Counties \(NACO\) website \(a non-federal website\)](#).

You searched for: Nevada

Primary Destination* (1)	County (2, 3)	Max lodging by Month (excluding taxes)												Meals & Inc. Exp.**	
		2013			2014										
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
Standard Rate	Applies for all locations without specified rates	83	83	83	83	83	83	83	83	83	83	83	83	83	46
Incline Village / Reno / Sparks	Washoe	93	93	93	93	93	93	93	93	93	93	125	125	93	51
Las Vegas	Clark	92	92	92	92	92	92	92	92	92	92	92	92	92	71
Stateline, Carson City	Douglas, Carson City	88	88	88	88	88	88	88	88	88	88	88	88	88	61

\* NOTE: Traveler reimbursement is based on the location of the work activities and not the accommodations, unless lodging is not available at the work activity, then the agency may authorize the rate where lodging is obtained.

\*\* Meals and Incidental Expenses, see [Breakdown of M&IE Expenses](#) for important information on first and last days of travel.

Last Reviewed 2014-05-21

Special Projects – Jordanelle Special Service District	3JSSD8L - 45
3JSSD8L - 45 Fishin' With Bread Transaction	

**Purpose:** Per audit step 8 on 3JSSD8L-AP. To document circumstances surrounding the land purchase transaction between Fishin' With Bread, LLC and JSSD and to request assistance from the Attorney General's office in researching this transaction.

**BACKGROUND INFO:**

T,

1

**Testwork:**

Per Steve Capson, Board Member, JSSD's attorneys have all the documentation related to this transaction. The attorneys and management have represented that this transaction was addressed in the litigation between JSSD and landowners (as documented on 3JSSD8L-RVSP) and that everything is fine. Therefore, we requested documentation from JSSD's attorneys for this transaction. After repeated requests, the attorney provided documentation that was identical to the documents provided by the complainants. Therefore, no new information was obtained from the documents. After several requests, JSSD counsel provided a written explanation of the transaction which is at 3JSSD8L-45C.

, review of the purchase documents, and our own research, we have identified the following unknowns/questions that we believe should be investigated further. We have attempted to address some of the questions below but have ultimately determined that assistance from the AG's office would be beneficial to determine whether this transaction is reasonable and to determine whether the transaction violates civil and/or criminal statutes. We are concerned that this transaction was done with the intention of benefitting private individuals at the District members' expense, which could be a criminal act. Also, the AG's office has

attorneys with expertise in real estate transactions and water rights, as well as investigative resources that we do not have. See our request to the AG at 3JSSD8L-45D.

#### Questions/Unknowns

- λ Is the explanation provided by JSSD counsel reasonable?
- λ Was the property really worth \$2.79 million? Wasatch County tax records assessed the value at \$715 K in 2006. What were the water shares worth?
  - We contacted Kris Poulson, Utah County Assessor, in an attempt to approximate the value of the parcel in 2006 based on the Wasatch Front MLS system. Per Kris' response, his search did not turn up anything that was conclusive or usable data in comparing other land values to the subject property. Also, Kris stated that no information was found for the parcel # 07-7110 (the land purchased by JSSD). Kris stated that Wasatch County realtors may not have used the Wasatch Front MLS.
- λ Who benefitted from this transaction? Is there a possibility that a kickback occurred?
- λ Was the purchase arrangement illegal?
- λ If illegal, has the statute of limitations expired?

After our request at 3JSSD8L-45D, we met with Assistant Attorney Greg Hanson, who analyzed the documents we had to date. See 3JSSD8L-45E for his analysis. We also met with AG Investigators and communicated our concerns to them. The AG investigators have not completed their work as of report date (see documentation of our discussions with them and the status of their testwork at 3JSSD8L-45F).

#### Reference items

While compiling the documents and performing research we noted the following information that we believe will be useful to the AG's and to us as we continue to investigate the questions above. The information is listed here for ease of reference:

- λ Per various documents and the county parcel map, the subject property is parcel # 07-7110 (tax id OWC-0480-0-007-035 approx 37 acres. 5360 N Old Highway 40)
- λ Per Articles of Incorporation, registered principal search, and the sales documents, the principals of Fishin With Bread are Chad Flinders & Tom Flinders. Tom Flinders is also listed as seller's agent for Fishin with Bread. Both Chad & Tom Flinders are listed as principals in other businesses. We reviewed the other businesses and did not note any additional concerns with the other businesses in relation to this transaction. Further t/w is NCN on other business relationships.
- λ : water reclamation facility was constructed on the subject property but has not been put into operation.

λ 1

Per the Real Estate Purchase Contract (3JSSD-45A #3), 27 water shares are included in the sale of the property to JSSD.

λ Per JSSD counsel, no appraisal was obtained prior to this transaction.

λ 2

property while JSSD paid \$2.79 million. This indicates that Fishin With Bread profited from the transaction.

See 3JSSD8L-45F for further testwork and analysis of this transaction.

**Summary:** Referred to AG at 3JSSD8L-45D. From analysis on 3JSSD8L-45F, we issue 3JSSD8L-FR09. Due to significant public interest in this transaction, we will also include information about the transaction in the audit report.

Special Projects - JSSD  
 3JSSD8L-45-A Index of documents  
 Confidential/Protected  
 3JSSD8L-45-A

Purpose: See 3JSSD8L-45.

General note:

This index summarizes various documents obtained during testwork on the property transaction. We assigned each document a reference # for our own internal purposes and documented the substance of each document. We have reviewed these documents in gaining an understanding of the transaction and in assessing risk areas for our testwork. The documents are not included in the workpapers. Certain information is considered confidential to private individuals and should therefore be protected.

Doc Ref #	Date	Document	Substance of Document	Source
3JSSD8L-45-A 1	5/24/2006			
3JSSD8L-45-A 2	5/24/2006			
3JSSD8L-45-A 3	5/31/2006			
3JSSD8L-45-A 4	6/20/2006			
3JSSD8L-45-A 5	6/20/2006			
3JSSD8L-45-A 6	6/20/2006			
3JSSD8L-45-A 7	6/23/2006			



Doc Ref#	Date	Document	Substance of Document	Source
3JSSD8L-45-A 8	6/26/2006			
3JSSD8L-45-A 9	6/28/2006		WVg	
3JSSD8L-45-A 10	6/30/2006			
3JSSD8L-45-A 11	6/30/2006		Prepared by Fishin With Bread, Chad & Tom Flinders are the principals. We searched both names for other businesses in their names and noted none that appeared to be affiliated with the District. The RPS results are included with document #14 for reference.)	
3JSSD8L-45-A 12	various			
3JSSD8L-45-A 13	2006			
3JSSD8L-45-A 14	5/26/2006	Articles of Incorporation and Registered Principal search on Fishin With Bread.	Fishin was registered with Commerce in May 2006 and did not file for renewal the following year which makes it appear that this business was established solely to make this transaction. (OSA note: we performed a registered search on Fishin With Bread, Chad & Tom Flinders are the principals. We searched both names for other businesses in their names and noted none that appeared to be affiliated with the District. The RPS results are included with document #14 for reference.)	OSA
3JSSD8L-45-A 15		Wasatch County Base Map	Parcel # 07-7110 is the parcel purchased from Fishin in 2006. Parcel 13-6312 was the parcel that JSSD owned and was the original intended site for the water reclamation facility	OSA
3JSSD8L-45-A 16	6/29/2006			
3JSSD8L-45-A 17	5/4/2006	Resolution No. 2006-03	Authorizes the manager of JSSD to enter into a Real Estate Purchase Agreement for the purpose of acquiring additional property for the construction of the Jordanelle Water Reclamation Facility. Signed by B. Probst, Chairman, Administrative Control Board.	JSSD counsel
3JSSD8L-45-A 18	6/23/2006	1099S Proceeds from Real Estate	Gross proceeds = \$2,790,000 to Fishin W/ Bread.	JSSD counsel
3JSSD8L-45-A 19		Best Ranch Map	map	JSSD counsel
3JSSD8L-45-A 20	5/8/2006	Commitment for Title Insurance	Title Insurance documents addressed to Tom Flinders from First American Title Ins Agency	JSSD counsel
3JSSD8L-45-A 21	unknown	Soils Information	technical details on soil	JSSD counsel
3JSSD8L-45-A 22	6/29/2006	Deed of Reconveyance	First Utah Bank reconveyance to the persons entitled the property held under the Trust Deed.	JSSD counsel
3JSSD8L-45-A 23	5/8/2006	Sellers Disclosure -Best	Best's disclosures to Fishin	JSSD counsel
3JSSD8L-45-A 24	6/6/2006	Transaction Documents Receipt	describes the documents received by JSSD	JSSD counsel

Doc Ref #	Date	Document	Substance of Document	Source
3JSSD8L-45-A 25	loan date 6/20/06	Notice of Final Agreement, LLC Resolution to Grant Collateral, LLC Resolution to Borrow/Grant Collateral, Commercial Guaranty	Documents related to #4 & #5 above regarding loan from First Utah Bank to Fishin With Bread. Notice of Final Agreement - acknowledgement that written loan agreement is the final agreement. LLC Resolution to Grant Collateral - indicates that Dan Matthews has authority to grant security on behalf of JSSD "for the payment of any loans, any promissory notes, or any other or further indebtedness of Fishin With Bread, LLC to Lender". LLC Resolution to Borrow/Grant Collateral - indicates that Fishin With Bread personnel are authorized to grant security interest to Lender for loan. Commercial Guaranty - Tom Flinders, Guarantor guarantees full and punctual payment to Lender for loans to Fishin With Bread.	JSSD counsel
3JSSD8L-45-A 26	5/1/2006			
3JSSD8L-45-A 27	6/28/2006			
3JSSD8L-45-A 28	6/28/2006			
3JSSD8L-45-A 29	5/1/2006			
3JSSD8L-45-A 30	6/28/2006			
3JSSD8L-45-A 31	6/28/2006			

Summary: See 3JSSD8L-45

**Special Project - JSSD**  
**Explanation for Fishin With Bread Transaction**  
**Received from JSSD**

3JSSD8L-45C

Leslie Larsen, CPA, CFE  
April 3, 2014  
Page 2

for a joint SSD administration building, a pump station site, and for other District facilities.<sup>1</sup> There was also some discussion that the Districts, NVSSD and JSSD, would be assigned to provide storm water services as an additional service, and would thus own and operate any storm water detention facilities.

After much discussion during the course of 2008, and at the direction of the governing body of JSSD, the manager contacted representatives of ILC about the opportunity to acquire the property. An independent appraisal was completed in August/September of 2008, which appraised the property at \$2.0 million. After negotiations with ILC, it agreed to sell the property to JSSD for the total purchase price of \$1,828,309.84. The proposed purchase was presented to JSSD's governing board during the October 2008 meeting. The board voted unanimously to have the manager complete the purchase of the subject property.

JSSD completed the purchase of the property in the Spring of 2009. After economic conditions changed significantly, JSSD became concerned that it might not be able to make the subsequent payments on the property and attempted to negotiate new terms which proved unsuccessful. JSSD paid the down payment, and two of the three annual payments.

In 2001, the governing board of NVSSD and the governing board of JSSD agreed that the NVSSD would make the third and final payment. Eventually, the two Districts entered into an agreement whereby NVSSD would make the third payment. By doing so, it would hold a one-third interest in the property. Eventually, NVSSD will acquire the balance of the property when it pays JSSD the amounts JSSD paid to the seller. NVSSD voted to approve that contract and agreed to make the final payment in the December 1, 2011 meeting. JSSD ratified the agreement in the May 2013 meeting.

**Fishin with Bread, LLC Purchase Transaction**

As a part of the construction of the Water Reclamation Facility (the "WRF"), the District originally acquired a parcel of property on Old Highway 40 near the base of the Jordanelle Dam. This was the only location available at the time for construction of the WRF. As the engineers began to design the facility, they dug a series of test pits and installed piezometers to determine the depth of the groundwater in the area. Tests results were very troubling, indicating that, in order to de-water the site sufficiently to allow construction of the WRF, it might result in a substantial increase in costs for construction of the plant. The very feasibility of using that site was called into question. In April of 2006, the property known as the "Best Ranch" came up for sale. This property was approximately 1/4 mile further South of the planned WRF site.

The engineers, staff and governing board discussed and determined that the Best Ranch site was a superior location for the WRF. The manager had multiple discussions with members of the governing board, who instructed the manager to contact the seller's agent and indicate that JSSD was

<sup>1</sup> As you know from a previous production of documents by JSSD, it has a management contract with North Village Special Service District ("NVSSD"). Hence, it viewed this purchase as an opportunity to improve NVSSD's services to the community.

interested in purchasing the property. The manager called the listing agent, informed him of JSSD's interest, and asked for permission to go on the site and install pizometers to confirm the absence of ground water. JSSD's engineers determined there were not the same ground water concerns and JSSD determined that it was in its best interest to offer to purchase this site to be used for the WRF.

The manager communicated with Jon Bronson, of Zion's Bank Public Financing, who was the District's Financial Advisor for the Area C Bond and Blaine Carlton, the District's Bond Counsel. Both confirmed that it was legal, within the bond law and documentation, to purchase the additional property if the District determined that it would be a superior site. However, Mr. Bronson indicated that there would be some delay in getting the bond funds to purchase the site, but was confirmed that a portion of the bond proceeds could be used to purchase the Best Ranch.

With this understanding, the manager once again reached out the seller's agent and became aware that others had also expressed an interest in purchasing the Best Ranch. JSSD learned that several potential buyers were interested in purchasing the Best Ranch for a number of recreational uses and to construct fishing cabins. The district also learned that Mr. Flinders was interested in purchasing the property to mitigate wetlands on another parcel of property he was developing.

Shortly thereafter, the manager spoke with Mr. Flinders, and told him that JSSD was interested in buying the property. Mr. Flinders confirmed that he also wanted to buy the property. The manager explained that JSSD was not able to complete the sale until it had the funds necessary to do so, which may take longer than the seller's preferred. Mr. Flinders expressed a willingness to purchase the property to "lock it up" and then sell most, or all of the property to JSSD. The manager discussed this proposal with board members. A concern was raised that Mr. Flinders would demand a higher purchase price and that JSSD did not want to pay any more than the list price. JSSD was also concerned that another buyer would purchase the property before the Bond could secure the funds to complete the sale. Accordingly, in follow-up discussions with Mr. Flinders he assured JSSD that he would purchase the property and sell it to the district for the list price of the original seller -- \$2,790,000.00. From that point on, the manager negotiated solely with Mr. Flinders for the purchase of the property.

None of the Board members, nor the manager, had any knowledge of, or involvement in, any negotiations between Mr. Flinders and the original seller, the formation of Mr. Flinders' LLC, or any other aspect of the transaction between Mr. Flinders and the seller.

On the 4<sup>th</sup> of May, 2006, the Board passed resolution 2006-13, authorizing the manager to enter into the Real Estate Purchase Contract to purchase the property from Mr. Flinders for the original list price of \$2,790,000. Although no appraisal was obtained for the property, the purchase price was discussed, and based on the interest shown in the property, believed to be a fair value. Therefore, the Board approved moving forward with the purchase.

As the closing date approached, the District learned that Mr. Flinders was obtaining a commercial loan to finance the purchase of the property. The bank expressed concern that the District would not go forward with the purchase and asked the District to assure that it would purchase the property from Mr. Flinders. Although the manager assured the bank that JSSD would purchase the property, the District was asked to sign an Assignment of Deposit Account for the

Leslie Larsen, CPA, CFE  
April 3, 2014  
Page 4

purpose of assuring the purchase. Since the timing of Mr. Flinders' loan and the closing were almost simultaneous, the manager signed the Assignment based on the understanding from Mr. Bronson that the bond money would be available for the purchase. As expected, the Bond funds came in and the purchase was consummated, with the full knowledge and approval of the governing body.

Very truly yours,

BALLARD SPAHR LLP

*Mark Gaylord / MJV*  
Mark R. Gaylord

MRG/mjg

cc: Mr. Dan Matthews  
Melanie Vartabedian, Esq.

Special Projects - JSSD	3JSSD8L- 45F
3JSSD8L- 45F Best-Fishin-JSSD Transaction Analysis	Confidential

*Note: This document contains private information that should be protected*

**Purpose:** See 3JSSD8L-45

**Objective:** To gain an understanding, analyze the transaction, and address the questions/unknowns as outlined on 3JSSD8L-45.

**Testwork:**

### Analysis of Purchase and Loan Documents

We obtained transaction documentation from the two title companies utilized in the sale of property from the Bests (original land owners) to Fishin and from Fishin to JSSD:

the transaction with Flinders/Fishin with Bread. We requested these documents by phone and by email (see 3JSSD8L-45F-2 for request)

I the Fishin w/Bread to JSSD transaction. We subpoenaed the documents from High Country Title (See 3JSSD8L-45F-1 for subpoena)

I the Bests the off the

Per review of the following documents obtained from First American Title Insurance & High County Title Company, and the authorizing documentation from JSSD, the transaction (s) occurred as follows:

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100. [Redacted]

Fishin – JSSD Transaction

Real Estate Purchase Contract

- λ 5/24/06 JSSD offers to purchase property for \$2,790,000
- λ 5/25/06 seller accepts offer
- λ Addendum #1 5/24/06 – discloses Tom Flinders as real estate broker; seller has not yet completed the purchase of the property; buyer to deposit \$100,000 earnest money with HCT
- λ 5/31/06 \$100,000 submitted for earnest money to High Country Title drawn on JSSD
- λ Addendum #2 6/6/06 – nothing significant

HUD Settlement Statement

- λ Contract sales price = \$2.79 million
- λ \$100,000 earnest money applied to sales price (paid by JSSD)
- λ Per review of the HUD statements, there was no commission paid on this transaction to Flinders or anyone else.

JSSD Board Authorization of the Transaction

May 2, 2006 – Board Meeting minutes indicate JSSD has started the process of making an offer for the Best property. Reasons cited are that JSSD could join the line at the bridge rather than at the base of the dam if the plan was located on this property. The discharge point is closer and they wouldn't have to bring in fill. Resolution authorizing manager to pursue acquisition passed.

May 4, 2006 - JSSD Resolution 2006-03 authorizes Dan Matthews to enter into a Real Estate Purchase Agreement for the purpose of acquiring additional property for the construction of the Jordanelle Water Reclamation Facility.

### Loan Documents Analysis

We compiled and reviewed the pertinent loan documents below.

6/8/06      **Escrow Instructions (3JSSD8L-45A #1) between JSSD, Fishin, High Country Title, & First Utah Bank.**

JSSD agreed to purchase property from Fishin once they obtain title to the property. The lender (First Utah Bank) will extend a secured loan to Fishin for \$2.5M to enable Fishin to buy the property. The loan is secured by the deed to the property and by \$2.5M deposited with lender in account owned by JSSD. Once Fishin has title to property, Fishin will sell the land to JSSD.

6/20/06

6/20/06

6/20/06

6/20/06      **Assignment of Deposit (3JSSD8L-45A #5) JSSD, Grantor. Fishin, Borrower. First Utah Bank, Lender.**

JSSD assigns and grants Lender a security interest in their checking account to secure the indebtedness of the Lender. Grantor warrants that: (A) *this agreement is executed at Borrower's request and not at the request of Lender*; (B) Grantor has the full right, power and authority to enter into this Agreement and to pledge the Collateral to Lender.

See Research section below for AG analysis of this document.

### **Interviews and Research**

#### **Interview With JSSD Management – documented at 3JSSD8L-25F.**

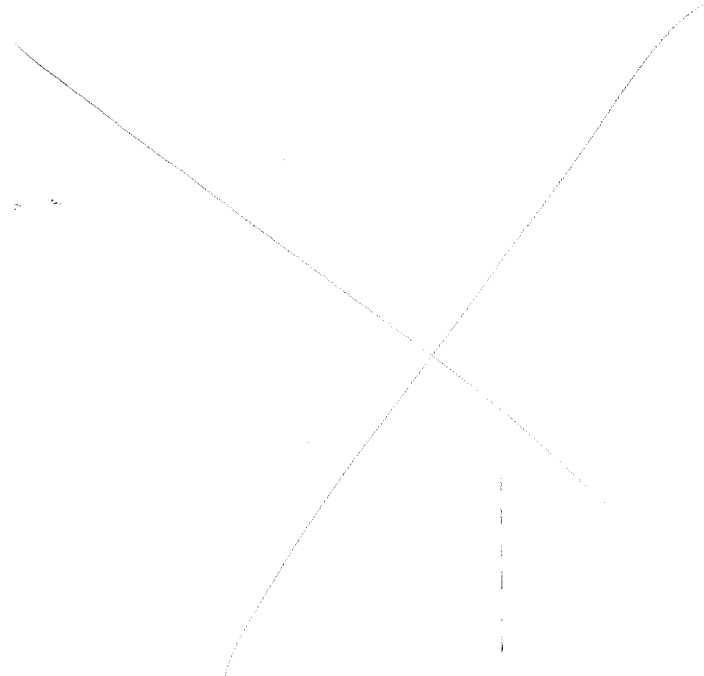
We have documented the pertinent discussion items from the interview with Dan Matthews (DM) and Mark Gaylord (MG) below:

- λ JSSD realized that the existing property had water tables issues that would cost at least \$3 million to remedy.
- λ Best property came available, but JSSD didn't have the bond funds available yet.
- λ JSSD inquired with Bond trustee at Zions Bank if purchasing the property would be an allowable use of the bond funds. He said yes.



- λ Flinders had already made an offer on the property by the time JSSD expressed interest to the seller.
- λ At some point JSSD and Flinders talked about the property (can't remember who approached who). Flinders was willing to consider selling.
- λ JSSD never negotiated with Flinders because board was willing to pay full-price, they didn't know how much Flinders had negotiated for the property, and they didn't know if Flinders would actually sell it to them for a reduced price. Dan stated that it was in the minutes & resolution that the board was willing to pay full price. Per review, those items do not mention price, however this misstatement of fact is not considered significant.
- λ Flinders agreed to sell for full-price.
- λ The bank wanted Flinders to show he had a viable buyer (JSSD). The loan was ready to close and the bank wanted to see that the buyer had the capacity to purchase the property. The Collateral assignment was solely to show the lender that Flinders had a buyer with the capacity to purchase the property.
- λ JSSD never got an appraisal because the board wanted that piece of property. They were very willing to pay the price.
- λ The bond funds came through and JSSD used the funds to purchase the property.

*OSA Note: We did not note any significant inconsistencies between this interview, the explanation provided at 3JSSD8L-45C and the affidavits provided at 3JSSD8L-45G.*



**Discussion with Jon Bronson, Zions Bank (State Financial Advisor)**

We contacted Mr. Bronson on 12/1 & 12/2 to discuss

we also asked Mr. Bronson whether he knew first hand that the original property had water issues or whether that was just represented by JSSD. He stated that it was just represented by them. We confirmed with Mr. Bronson that he advised JSSD that purchasing the property was an allowed use of bond funds. He confirmed that he had researched the issue and had advised them that it was allowable.

**Phone call with Tom Shaw, DFCM Commercial Real Estate Specialist**

We called Mr. Shaw in an attempt to assess the reasonableness of the transaction since we thought he might have some applicable experience. Mr. Shaw stated that this was a little out of his league but it seemed like a typical "brother-in-law deal". We posed a question about what he would do if he wanted a piece of property and someone else had already made an offer on it. He stated that he would go to the person who made the offer and see if they would sell. He stated that he wouldn't be able to go to the seller because that would be interfering with a contract and the owner is obligated to sell to the buyer. We asked Mr. Shaw what he would have done differently than JSSD (we did not identify the District by name). He stated that he would have obtained an appraisal and would have used a different bank and a different title company than the seller.

### **Interview with Tom Flinders**

12/2/14 – Telephone call with Tom Flinders (435-649-7910). We asked Mr. Flinders to provide a general background for the transaction. Mr. Flinders stated that he had gone in today to JSSD to prepare an affidavit about the transaction (see -45G1). Per Mr. Flinders, he had some property that he needed to mitigate wetland issues on so he had been looking for property all up and down the Provo River. He found the Best Ranch and was interested. He had some risk in buying it though because the Army Corp of Engineers had not yet approved his wetland mitigation plan. He told me that he needed an exit strategy in case his plan was not approved. He had heard that JSSD might also be interested in the property. He had an investor lined up (his brother's father-in-law) to finance the property. His plan at one point was to build fishing cabins on the property (since his investor is also a baker, this is where the name Fishin with Bread came from). Mr. Flinders stated that things happened so quickly that he ended up not using his investor and just used the bank instead. We asked about time-lines but Mr. Flinders couldn't remember that exactly but stated that he had given everything to JSSD and was going to look in another file tonight to try to nail down time-lines more precisely and that it would all be in the affidavit. I asked him if he knew beforehand whether JSSD was willing to pay full price. He stated that he didn't know what they were willing to do before they offered to buy the property. He stated that he felt he had made a very good business decision to buy the property and had been able to negotiate a very good deal on it. He stated that he, and he alone, benefitted and that there was no prior arrangement with JSSD and no under the table payments to anyone. He stated that it was an arms-length transaction. See Affidavit at 3JSSD8L-45G1.

### **Affidavits of Tom Flinders & Dan Matthews – see 3JSSD8L-45G & G1**

These affidavits were requested at our meeting with Dan Matthews and counsel in July 2014. We received them 12/5/14. Per review of the affidavits, the facts stated are consistent with verbal representations and with documents related to the sale that we previously reviewed and received.

### **Applicable Criteria for acquiring land**

We reviewed Utah Code title 17B for pertinent laws over acquiring property. Utah code section 17B-1-618 requires SSD's to have a purchasing policy. JSSD does have a purchasing policy that requires board approval for purchases over \$5,000. It is clear that the board approved this purchase. However, per discussion with Purchasing Director, Kent Beers, Utah code section 17B-1-618, does not apply to acquisition of land. He didn't know off-hand what, if any, laws do directly apply. |

■. Kent Beers suggested calling Mark Anderson, counsel for the Utah Association of Special Service Districts to determine if he knew of any laws, rules, or best practices for property acquisition. Per Mark, a SSD has the power and authority to acquire land. They also have a fiduciary duty to the public to be prudent with their funds. Although he is not aware of any law or rule that spells out a process for acquiring land or requires an appraisal, he feels an appraisal would be prudent in most cases. However, he qualified that in some situations prudence may only require management to use their judgment, or to rely on the opinion of someone with knowledge (ie: an experienced realtor) when acquiring land. Therefore, we have not identified any laws or rules that require the District to obtain an appraisal.

### Original Parcel of land

Finally, we questioned the District about the parcel of land they had that was originally intended for the WRF. Per Mark Gaylord, JSSD was considering building a WR facility in 2002, however there was no immediate need to build the facility at that time. Per Mark, this was prior to the Area C owners approaching the district. We reviewed the minutes and resolution 2002-28(A) which evidences the District's discussions and vote to acquire the property. Per auditor judgment, it is not unusual for an entity to acquire property in anticipation of a future need. For example, UDOT regularly purchases land in anticipation of right of way needs. This is often done to minimize the impact of inflation or to obtain land as it becomes available among other reasons. There is always a risk that plans or circumstances may change, however, generally the risk is low to the entity since land generally increases in value. For these reasons, we find that the purchase of the original property was a reasonable management decision at the time and will not perform further testwork to determine whether due diligence was sufficient. The District has represented that when the time came to build the Area C WRF, further work revealed that the property they hoped could site the WRF would require several million dollars to mitigate the water issues. The water issues would then result in on-going costs throughout the life of the facility. Therefore, they pursued purchasing the Best Ranch as a superior site. This explanation is considered reasonable. Further t/w is NCN. NEN.

### OSA Summary & Conclusion

Since there is significant public interest in this transaction, it is anticipated that a summary of the facts will be presented in our report. Based on evidence gathered through interviews and review of documents the transaction occurred as follows:

Flinders (which later became Fishin' With Bread) offered to purchase 37 acres of property from a private seller on 4/27/06 for personal business reasons. On May 2, 2006, the JSSD Board authorized its manager to begin negotiations with Flinders in an attempt to purchase this land for a new water treatment facility. JSSD made an official offer to purchase on 5/24/2006 at the original list price for the property. It has been represented to us by both parties that JSSD did not know any terms of the contract between the private seller and Flinders. The Board was willing to pay the full listing price and felt that the property was worth that price. Flinders accepted the offer. The transaction was structured as a multi-step transaction with both Flinders and JSSD using the same title company to facilitate the transaction. JSSD deposited \$2.5 million in an account with the Lender and then assigned and granted the Lender a security interest in this checking account to secure the indebtedness of the Lender. Fishin with Bread had arranged for a loan which was guaranteed by Flinders with the Lender. It has been represented to us that the Assignment was done to provide assurance to the Lender that Fishin' had a buyer lined up for the property.

We conclude that while this transaction raises questions due to construction of the deal and the profit made by a private party, to the extent we have the ability to investigate this transaction, we have no direct evidence to prove collusion among the parties. ■

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■  
■  
■ We have also concluded that the version of events attested to by both the District and the seller of the property is reasonable. Both parties have attested that this was an arms-

length transaction. The Assignment of the District's Deposit Account to the Lender did not violate law, or Utah State Constitution Article 6, Section 29 which prohibits any political subdivision from lending its credit, and in our opinion, only provided assurance to the Lender that the District intended to purchase the property. Despite the foregoing, we do believe that JSSD came close to violating the Constitution and could have structured the transaction in a more transparent way to support the expenditure of \$2.79 Million by obtaining an appraisal and by not pledging their collateral to secure the indebtedness of the lender. This would have helped prevent the appearance of aiding a private party. Further, we believe that government entities should follow all applicable policies, laws, and regulations; including elements which, though not required by law, are deemed prudent, such as obtaining an appraisal before a land purchase. Because of the structure of this transaction which, on its surface, has caused many questions and allegations of impropriety, we believe it would have been prudent for JSSD to obtain an appraisal in this situation. Therefore, we recommend that the District draft a policy for property acquisition that includes a provision for obtaining an appraisal or other assurance of property value before purchasing property and that avoids a situation where a public entity is perceived as guaranteeing the loan of a private party. See **3JSSD8L-FR09**. This was not a monetary error or non-compliance issue. However, it could be considered a key internal control issue.

**Summary:**     **3JSSD8L-FR09** issued (also see **3JSSD8L-45**)

OFFICE OF THE UTAH STATE AUDITOR

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In the matter of the investigation  
of **Jordanelle Special Service  
District**

**SUBPOENA**

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THE STATE OF UTAH SENDS GREETINGS TO:

J. Scott Buchanan  
President, High Country Title Corporation  
1729 Sidewinder Drive  
Park City, Utah 84060

WHEREAS under *Utah Code Ann.* subsection 67-3-1(5), the Utah State Auditor has the authority to issue subpoenas for the purpose of obtaining documents necessary to the performance of his audit responsibilities;

WHEREAS the Office of the Utah State Auditor is conducting an investigation of **Jordanelle Special Service District** (JSSD);

NOW, THEREFORE, by virtue of its statutory authority, the Utah State Auditor orders you to provide the following records within 3 business days and deliver to Julie Wrigley, Audit Supervisor, at the Utah State Capitol Complex, East Office Building, Suite E310, Salt Lake City, Utah, 84114:

**ITEMS TO BE PRODUCED**

**Documents related to sale of property from Fishin With Bread to Jordanelle Special Service District. This transaction occurred in June 2006 and may be associated with file # 23495 and/or 23507.**

**We specifically request the following documents at this time.**

- a. Real Estate Purchase Contract
- b. HUD Settlement Statement
- c. Receipts and Disbursements ledger
- d. Copies of receipts or disbursements payments associated with the transaction.

Other documents related to these transactions may be requested in the future and are considered to fall under the authority of this subpoena.

BY AUTHORITY I have this 16 day of June, 2014, issued the foregoing Subpoena, and affix my signature.

  
By: John Dougall  
Utah State Auditor

Special Project- 3JSSD8L  
Affidavit of Dan Matthews  
Source: Mark Gaylord, JSSD Atty

3JSSD8L-45G

Document may contain Private/  
Protected Information

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Attorneys for Defendants Jordanelle Special Service District and  
Jordanelle Special Service District Improvement District 2005-02

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**IN THE FOURTH JUDICIAL DISTRICT COURT**  
**WASATCH COUNTY, STATE OF UTAH**

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**CUMMINGS LAND & LIVESTOCK, LLC,**

**Plaintiff,**

**v.**

**JORDANELLE SPECIAL SERVICE  
DISTRICT, AND JORDANELLE  
SPECIAL SERVICE DISTRICT  
IMPROVEMENT DISTRICT 2005-02,**

**Defendants.**

**AFFIDAVIT OF DAN MATTHEWS**

**Case No.: 120500124**

**Honorable James R. Taylor**

STATE OF UTAH            )  
                                  :  
COUNTY OF WASATCH    )

I, Dan Matthews, being first duly sworn, hereby depose and state as follows:



1. I am over the age of eighteen and am competent to testify regarding the matters stated herein which are based upon my personal knowledge or upon my knowledge and belief.
2. I am the General Manager of the Jordanelle Special Service District ("JSSD").
3. In 2005 and 2006, I was meeting with JSSD's engineers about constructing a water reclamation facility on some property JSSD owned at that time.
4. At that time, it became apparent that JSSD's property had a very high water table. As test holes were drilled they would fill with water at a relatively shallow depth.
5. JSSD's engineers indicated to me their concern that it would be very expensive to de-water the property for construction of the water reclamation facility if it was even possible at all.
6. Shortly thereafter I saw that the property identified as 5360 Old Highway 40, also described as Tax ID: OWC-0480-0-007-035 (the "Property") was for sale at a list price of \$2,790,000.00.
7. I consulted with JSSD's engineers who agreed that the Property was a much more preferable location for the water reclamation facility and that its purchase, even at full price, would likely be more cost effective than attempting to de-water JSSD's original location.
8. I presented the idea of purchasing the Property to JSSD's Administrative Control Board and, on May 4<sup>th</sup>, 2006, JSSD's Administrative Control Board passed Resolution No. 2006-03 authorizing me to make a full price offer for the Property.
9. At or near that time, I learned that Fishin' With Bread, LLC, a company owned by Tom Flinders, was also pursuing the purchase of the property.

10. It is my understanding that Tom Flinders wanted the Property both to mitigate some wetlands issues he had on other property he was developing as well as to build some fishing cabins.

11. I did not know what Fishin' With Bread, LLC intended to pay for the Property but was very concerned that either:

- a. Flinders would purchase the property and be unwilling to sell it to JSSD;
- b. Flinders would purchase the property and only be willing to sell it to JSSD at a price *higher* than the asking price;
- c. The seller would recognize it had two interested purchasers and increase the asking price.

12. Fishin' With Bread, LLC and/or Tom Flinders had the Property under contract before JSSD's Administrative Control Board passed Resolution No. 2006-03 authorizing JSSD to purchase the property.

13. Accordingly, with the approval of JSSD's Administrative Control Board, offered to purchase the Property from Fishin' With Bread, LLC for the original asking price of the Property, \$2,790,000.00.

14. On May 25, 2006, JSSD and Fishin' With Bread, LLC entered into a Real Estate Purchase Contract ("REPC") for that purchase price, a copy of which is attached hereto as Exhibit A.

15. At no point prior to entering into this REPC or prior to actually purchasing the Property did I know what Fishin' With Bread, LLC offered or paid for the Property.

16. I subsequently learned that First Utah Bank, Fishin' With Bread, LLC's lender, wanted verification of JSSD's ability and intention to purchase the Property in order to fund Fishin' With Bread, LLC's loan.

17. Throughout the conversations with First Utah Bank, it became clear to me that JSSD could best protect its ability to obtain the Property by granting an Assignment of Deposit Account to First Utah Bank, which JSSD did.

18. By so doing, JSSD ensured that, in the event Fishin' With Bread, LLC defaulted on the loan in the short period of time it owned the Property, JSSD would be the first in line to actually purchase the Property for its purposes.

19. Neither I, JSSD, nor any member of the governing boards of JSSD did anything dishonest in the above transaction.

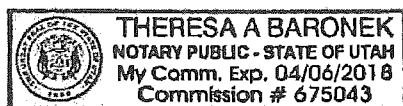
20. The purchase transaction between JSSD and Fishin' With Bread, LLC was an arm's length transaction.

21. Neither I, JSSD, nor any member of the governing boards of JSSD were provided or received any "kickbacks" from Mr. Flinders, Fishin' With Bread, LLC, or anyone else.

DATED this <sup>4th</sup> 7<sup>th</sup> day of December, 2014.

  
Dan Matthews

SUBSCRIBED AND SWORN to before me this 4 day of December, 2014.



  
Notary Public

**AFFIDAVIT OF TOM FLINDERS**

STATE OF UTAH                    )  
  :  
COUNTY OF SALT LAKE        )

I, Tom Flinders, being first duly sworn, hereby depose and state as follows:

1. I am over the age of eighteen and am competent to testify regarding the matters stated herein which are based upon my personal knowledge or upon my knowledge and belief.
2. I am a real estate broker licensed in both Utah and Idaho.
3. At all relevant times, I was a member of Fishin' With Bread, LLC, a Utah limited liability company.
4. In early 2006 I was involved in a development in Wasatch County and was actively seeking property to mitigate some wetlands issues.
5. I became interested in the property identified as 5360 Old Highway 40, also described as Tax ID: OWC-0480-0-007-035 (the "Property").
6. The Property was positioned near the Provo river and provided wetlands that potentially could have been used to mitigate the wetlands I was developing in another part of Wasatch County.
7. In the alternative, I envisioned fishing cabins being built on the Property.
8. We named the entity Fishin' With Bread, LLC because of the idea of building fishing cabins as well as the fact that one of my considered principal investors was a baker.
9. At that time, the Property was listed for sale at a price of \$2,790,000.00.
10. On April 27, 2006 I offered to purchase the Property for \$2,400,000.00.

11. On May 1, 2006, the seller counteroffered to sell me the Property for \$2,620,000.00.
12. On May 4, 2006, I counteroffered to purchase the Property for \$2,500,000.00.
13. That same day the seller accepted this counteroffer and we entered into a Real Estate Purchase Contract ("REPC") to purchase the Property for \$2,500,000.00. A copy of this REPC is attached hereto as Exhibit A.
14. I did not know that on May 4, 2006 the Jordanelle Special Service District ("JSSD") passed a resolution authorizing the purchase of the Property.
15. On June 7, 2006, after a survey of the Property was completed, the seller agreed to reduce the purchase price to \$2,400,000.00.
16. Also on June 7, 2006, the REPC was assigned to Fishin' With Bread, LLC.
17. After learning that I/Fishin' With Bread, LLC was under contract to purchase the Property, JSSD, through Dan Matthews, contacted me about purchasing the Property.
18. Selling the Property to JSSD would force me to mitigate the wetlands I was developing elsewhere through other means and would have, potentially forced me to spend more money to do so.
19. Accordingly, I agreed to sell the Property to JSSD for its original listing price of \$2,790,000.00, thereby providing me the funds necessary to mitigate my wetlands.
20. I never informed JSSD the price Fishin' For Bread, LLC paid for the Property.
21. On May 25, 2006, Fishin' With Bread, LLC entered into a REPC with JSSD to purchase the Property for a price of \$2,790,000.00.

22. Recognizing that this would now be a short-term investment, I decided to finance the purchase of the Property using a bank instead of other longer term investment routes I had previously been considering prior to entering into a REPC with JSSD.

23. First Utah Bank, my lender, understanding the circumstances, obtained from JSSD an Assignment of Deposit Account to assure JSSD's ability to purchase the Property from Fishin' With Bread, LLC.

24. I was not involved in the conversations/negotiations between JSSD and First Utah Bank.

25. Nevertheless, by granting an Assignment of Deposit Account to First Utah Bank, it is my understanding that JSSD ensured that, in the event I defaulted on the loan in the short time I owned the Property, JSSD would be the first in line to actually purchase the Property for its purposes.


26. Neither I nor Fishin' With Bread LLC did anything dishonest in the above transaction.

27. The purchase of the Property by Fishin' With Bread, LLC was an arm's length transaction.

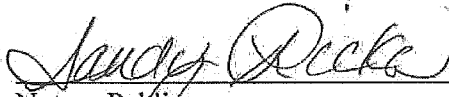
28. JSSD's purchase of the Property from Fishin' With Bread, LLC was an arm's length transaction.

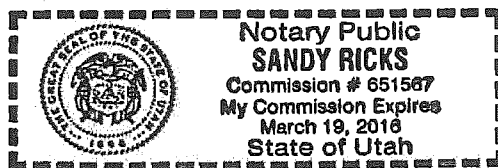
29. Neither I nor Fishin' With Bread, LLC provided any "kickbacks" or other benefits to Mr. Matthews, JSSD, or any member of the governing boards of JSSD.

DATED this 4th day of December, 2014.

  
Tom Flinders

SUBSCRIBED AND SWORN to before me this 4th day of December, 2014.

  
Notary Public



<b>Hotline Jordanelle</b>	<b>3JSSD8L-50</b>
<b>3JSSD8L-50 Gas Card Review</b>	

**Purpose:** Per step 9 of **3JSSD8L-AP**. To review the Fuelman (gas card) records for incorrect odometer recordings and other indications of possible misuse of gas card purchases.

**Testwork:** Electronic records for fuel purchases for the period of January 1, 2008 to January 31, 2014 were obtained from Jeff Done, Fuel Dispensing Manager, Division of Fleet Operations – see **3JSSD8L-50A**. The “All Years Edited” tab is the population of the records obtained. Gas cards are assigned to a vehicle, as opposed to an individual (Note: each employee is assigned a unique PIN for use with the fuel cards, so use by employee can be viewed and tracked). Therefore, the records were sorted by gas card and then by date to put the purchases in sequential order. Formulas were then included to calculate the miles driven and the miles per gallon.

The records were reviewed (included as **3JSSD8L-50A**) for negative mileage, where the mileage entered is equal to or below the mileage entry from the previous purchase or recording odometer readings out of sequence. Although this method specifically identified those where the odometer reading was lower or even 0, it also identified the majority of those that were unusually high because eventually the odometer reading would go back down. The improper odometer readings could indicate the following: 1) an accidental input error, 2) an intentional disregard for policy (as the odometer reading is required to be entered when purchasing fuel), or 3) an attempt to hide an improper gas purchases. Improper gas purchases represent disbursement misappropriations. Because inaccurate odometer readings is a problem in and of itself (due to violation of policy and the inability to track mpg, etc.), we have included this issue in our Findings section below.

We then performed additional testwork in order to identify odometer input errors from potential misappropriations. We recalculated miles driven and mpg using odometer readings before and after the negative reading (in order to calculate a more accurate mpg over the span of several gas purchases). In some cases, we did not use the readings either right before or after because it depended on the circumstance. Judgment was used in deciding the odometer readings to use as indicated by those marked with **d**. Because the calculation covered several purchases, those with abnormally high mpg’s were also covered in this testwork. The mpg was then used to determine a mistake from a potential misappropriation. See OSA recalculated miles, gallons, and mpg on columns O, P, and Q on “152579 Ford F250” tab, and columns S, T, and U on “109483 Ford F250” tab.

Per review of the internet, the average mpg for the Ford F250 trucks (both vehicles reviewed happened to be the same type) is 15 mpg. Therefore, per auditor judgment and in order to conservatively identify potential gas misappropriations, we used 10 mpg and under as the point at which we considered



the mpg to be unreasonable and higher risk for misappropriation . The problem with using the historical mpg calculations is that if misappropriations were a consistent occurrence, the mpg would naturally be much lower. The vehicles reviewed often reported around 12 mpg. We felt that some of these in the range of 10-12 could be potential misappropriations based on the odometer readings and other circumstances, such as frequent reporting of 200 and 300 miles driven. It seems suspect that one would drive exactly 200 or 300 miles between fill-ups. However, to be conservative we did not separately identify those in this range. This test will identify situations where the gas might have been pumped into a personal or non-District vehicle, which is prohibited by District policy as noted on **3JSSD8L-51**. Since low mpg generally could indicate this problem, we also identified all transactions (in addition to those associated with negative mileage) that had mpg's of 10 or lower – see T/M **b** and **g** below. Note that none of these could be determined as absolute so the words “questionable,” “might” and “potential” are used.

For the testwork above, we determined the cards (vehicles) that had the most instances of negative mileage. See the tab entitled “Pivot count of negative,” which shows there was a total count of 281 negative mileage transactions. We identified that card #152579 (Ford F250) had 31 negative mileage transactions; card #114366 (Dodge Ram) had 38 negative mileage transactions; and card #109483 (Ford F250) had 29 negative mileage transactions.

For additional detailed testwork, we selected: Card #152579, which belonged to a Ford F250 truck driven mostly by Lynn Sulser, and had purchases from 5/4/11 to 12/26/13; and card #109483, which belonged to a Ford F250 truck driven mostly by Lloyd Popp in the early years and Mont Mair in the later years, and had purchases from 1/4/08 to 1/30/2014. Card #114366, which belonged to a Dodge Ram driven mostly by Lynn Sulser and had purchases from 1/7/2008 to 10/28/2010, was **not** tested because we were already testing a vehicle driven by Lynn Sulser for a more current period and we are fairly certain we would find similar problems to the other vehicle per review of the records. This testwork is on **3JSSD8L-50A** – see “152579 Ford F250” and “109483 Ford F250” tabs. Also see Notes A – D below.

We also reviewed other transactions for other vehicles and drivers and found similar problems to those identified for the drivers above; however, we did not feel it was necessary to document all of them as the results would not change, nor would it change our recommendations . In addition, we cannot prove any misappropriations, so we can't justify the additional work of summarizing and formally documenting the testwork.

While reviewing for improper odometer readings, we noted that there were instances of vehicles being filled with different types of gas. The policy is to keep one card per vehicle; therefore, different types of gas should not be purchased for the same vehicle. As a result we filtered the data for gas type by card. The tab “Gallons by Card and Product” show the number of gallons purchased by fuel type for each card. Since the card is assigned to the vehicle, it represents the

vehicle also. In this tab, we identified vehicles using multiple types of gas, and then copied it to tab "Unleaded and Diesel" to summarize the amounts.

We will include this information in the finding. These purchases could indicate potential misappropriations because they indicate that different vehicles are being filled. There is no way to determine if the vehicles are District vehicles or personal vehicles; therefore, we will question these transactions. See Findings section below where **3JSSD8L-FR06** was issued.

**General Note:** The standard tickmarks were not used on the spreadsheets because Excel operations could not be readily used with them. Therefore, tickmarks identified with letters were used instead.

### **Tickmark Letters**

- a** Recalculation of mpg was reasonable as it was > 10 mpg as explained above. NEN.
- b** Recalculation of mpg appears low or less than or equal to 10 mpg. Odometer reading might be an intentional error and could indicate a possible misappropriation. See **3JSSD8L-FR06**. (For clarification, this tm was used where recalculations were needed, e.g. generally with negative transactions.)
- c** Purchase is for diesel and not unleaded. Exception taken. See additional testwork on "Unleaded and Diesel" tab and **3JSSD8L-FR06**.
- d** Odometer reading appears incorrect for a period of time, so a different period as described in the testwork section was used to calculate the mpg. Because it covered various transactions, more purchases than the negative might be in question. However, we will only count the negative transaction as that will be a conservative representation of the problem. See Findings section below.
- e** Not used.
- f** Purchase was made on the same day as another purchase. (We identified only those that had either **b** or **g**). See Findings section below.
- g** Mpg is less than or equal to 10 mpg and is considered questionable – see explanation above (this was used on those that did not require recalculation). See Findings section below.
- h** Purchase was made within one day of another purchase. (We identified only those that had either **b** or **g**). See Findings section below.

### **Notes:**

- A** The first odometer reading for 2008 appears to be incorrect. In fact, there appears to be a whole series of incorrect odometer readings. It might be that they are using the card for various cars given that there is a mixture of types of gas. However, even considering that, the odometer readings are inconsistent. Given their inconsistency, we did not recalculate the mpg for reasonableness as this would not produce reliable results. We will consider the mpg as unreasonable. Our understanding of the District's policy is that a card is assigned to a vehicle and should not be used between various vehicles. There is no way to know whether the purchases are proper i.e. buying for a District vehicle or a personal vehicle, so we will include the issues in our Finding. These sample items are

marked with **b** and **g** even though they do not appear to meet the requirements. This was done in order to account for the errors i.e. the negative transactions are marked with **b** and those that are positive are marked with **g**. See **3JSSD8L-FR06**.

- B** There appears to be a change of vehicle on 11/12/2008 based on the odometer readings. The first odometer reading appears to be for the old vehicle with a typo and could be 89284. If that is so, the mpg is 6.5, which is too low. If it is not a typo, it is still a questionable purchase. See **3JSSD8L-FR06**. This purchase is marked with **b** for summarization purposes of the finding.
- C** As noted above, there appears to be a vehicle change with this odometer reading representing the first purchase. Thus, there is not mpg; it is marked **a** NEN.
- D** These purchases were made on the same day, but the first was only for a small amount. The mpg needed to be recalculated using the sum of the purchases for gallons and miles. NEN. They are not marked with **f** since NEN.

#### **Findings:**

We noted the following problems with the Ford F250 driven mainly by Lloyd Popp and Mont Mair using card **#109483**:

Of 260 purchases, 29 had negative miles driven (odometer reading entered was less than the previous purchase/entry).

55 purchases (18 with **b** and 37 with **g**) were considered potential misappropriations because the calculated mpg was equal or less than 10 mpg. Of these, 27 purchases (18 with **f** and 9 with **h**) occurred on the same day or within one day of another purchase.

11 transactions were considered potential misappropriations because diesel gas was purchased when the vehicle ran on unleaded gas.

We noted the following problems with the Ford F250 driven mainly by Lynn Sulser using card **#152579**:

Of 167 purchases, 31 had negative miles driven (odometer reading entered was less than the previous purchase/entry).

19 purchases (7 with **b** and 12 with **g**) were considered potential misappropriations because the calculated mpg was equal or less than 10 mpg. Of these, 5 purchases (2 with **f** and 3 with **h**) occurred on the same day or within one day of another purchase.

4 transactions were considered potential misappropriations because diesel gas was purchased when the vehicle ran on unleaded gas.

#### **Combined:**

Of 427 purchases, 60 had odometer readings that resulted in negative miles driven.

74 purchases were considered potential misappropriations of fuel. Of these, 32 purchases were made either the same day or within one day of another purchase.

15 transactions were considered potential misappropriations because diesel gas was purchased when the vehicle ran on unleaded gas.

These problems are reported in **3JSSD8L-FR06**. This is considered a key internal control weakness and a significant compliance issue (also see issues on **JSSD8L-51**, which are included in the FR).

**Additional Note Related to Findings:** During our 7/22/14 interviews with JSSD Board and management (see **3JSSD8L-25F**), we asked about the instances of low vehicle mileage. Dan Matthews, Manager, told us that the operations crew will sometimes idle their vehicles during the winter when they're out on a call due to the cold temperatures, which could cause the low mileage. We reviewed the "152579 Ford" and the "109483 Ford" tabs and found that the low mileage (t/m's b and g) were found throughout the year, and not isolated to just the winter months. Therefore, we do not believe this is the cause of the low mileage. Further, we believe our threshold of 10 mpg is conservative, and occasional idling of the vehicle would not cause the mpg to fall below this threshold. Per auditor judgment, we will note management's response here, but it does not have an impact on our conclusions for the reasons discussed above, and we will issue our finding as noted in the Findings section.

#### **Fuel Types**

As mentioned above, it was noted that some vehicles purchased different types of gas. Those purchases are summarized here and will be included in **3JSSD8L-FR06**. As documented in the tab, "Unleaded and Diesel" on **3JSSD8L-50A**, the purchase of diesel fuel totaling \$2,530 is questioned because the vehicles are authorized for unleaded and cannot use both types of fuel. In addition, dyed diesel\* totaling \$983 was purchased. The dump truck uses diesel gas; therefore, the \$3,387 spent for unleaded fuel associated with that vehicle is questioned. See **3JSSD8L-FR06**.

\*There is the possibility that the District has a transfer tank on one or more of the vehicles. This means that a truck carries a tank which can be filled with dyed diesel for use with off-road equipment, such as backhoes, generators, tractors, etc. Per information obtained at our request by Steve Capson, Board Member, from Dan Matthews, General Manager, and Darrell Scow, Asst. General Manager, both Max Covey and Kim Snyder drive vehicles that have transfer tanks. Based on a review of the vehicles driven by these two individuals (spreadsheet filtered by their names), they mainly drive vehicles with card #'s 055811, 138166 (Covey) and 109492 (Snyder). None of these vehicles purchased dyed diesel. In fact, per review of the dyed diesel purchases, they were made by Lloyd Popp (#109483), Mont Mair (#109488), and Lynn Greer and Lynn Sulser (#113633). Per the District's email response, the following vehicles and associated fuel cards have diesel transfer tanks: 2007 Dodge #115308 and 1999 Dodge #166938, which did not have dyed diesel purchases (per the "Gallons by Card and Product" tab). The District also indicated that there would not be other vehicles purchasing dyed diesel. Therefore, we will question these purchases in **3JSSD8L-FR06** as the purchases don't coincide with the information given to us.

Also note that Steve Capson, Board Member, in response to our questioning, indicated that only three vehicles (Dump truck #109492, 1999 Dodge truck #166398, and 2005 International Vac truck #115308) used diesel gas. Per review of fuel types, the dump truck purchased both types as discussed and referred to **FR-06** above, and the International purchased only diesel (NEN). We did not note a 1999 Dodge truck in the listing of vehicles provided to us by State Fleet. All Dodges per Fleet's listing purchased unleaded fuel only per review of the spreadsheet with the

exception of a Dodge Ram 2007 (#138167), which is included in the questioned amount above (\$2,530 in diesel fuel purchased on cards assigned to vehicles which use unleaded fuel).

**Summary:** 3JSSD8L-FR06 issued. This is considered a key internal control weakness and an important compliance issue (also see issues documented on 3JSSD8L-51, which are combined in the FR).

**Hotline 3JSSD8L**

**3JSSD8L-50 A**

**3JSSD8L-50 A Gas Card Reviews**

**Purpose, Testwork, Tickmarks, Notes, Findings:**

**See 3JSSD8L-50**

## 152579 Ford F250

NAME	CITY	CARD	DATE	Day of Week	TIME	EMPL/EMP	NAME	ODOM/MI	MILES	MPG	PRODUCT	DE GALLONS	AMOUNT	Miles	Gallons	MPG	Recalc	Recalc	MPG	Recalc
MOUNTAINIA HEBER CITY	152579	1053	5/4/2011	Wednesday	1053	29837	SULSER, LYNN	33550	0	0.0	UNLEADED	16.846	58.01							
MOUNTAINIA HEBER CITY	152579	0639	5/9/2011	Monday	0639	29837	SULSER, LYNN	33900	350	14.4	UNLEADED	24.348	83.83	0						
MOUNTAINIA HEBER CITY	152579	0639	5/12/2011	Thursday	0639	29837	SULSER, LYNN	34230	330	13.3	UNLEADED	24.889	84.43	0						
MOUNTAINIA HEBER CITY	152579	0636	5/17/2011	Tuesday	0636	29837	SULSER, LYNN	34585	355	14.2	UNLEADED	25.073	85.06	0						
MOUNTAINIA HEBER CITY	152579	0634	5/19/2011	Thursday	0634	29837	SULSER, LYNN	34950	365	14.6	UNLEADED	25.076	85.07	0						
MOUNTAINIA HEBER CITY	152579	1257	5/24/2011	Tuesday	1257	29837	SULSER, LYNN	35245	295	13.5	UNLEADED	21.88	72.66	0						
MOUNTAINIA HEBER CITY	152579	0636	5/31/2011	Tuesday	0636	29837	SULSER, LYNN	35550	305	13.4	UNLEADED	22.808	74.81	0						
MOUNTAINIA HEBER CITY	152579	0847	6/7/2011	Tuesday	0847	29837	SULSER, LYNN	35900	350	13.7	UNLEADED	25.564	82.55	0						
MOUNTAINIA HEBER CITY	152579	1036	6/9/2011	Thursday	1036	29837	SULSER, LYNN	32220	-3680	-175.4	UNLEADED	20.98	67.75	645	44.418	14.5	1			
MOUNTAINIA HEBER CITY	152579	0638	6/16/2011	Thursday	0638	29837	SULSER, LYNN	36545	4325	184.5	UNLEADED	23.438	73.53	0						
MOUNTAINIA HEBER CITY	152579	1132	6/21/2011	Tuesday	1132	29837	SULSER, LYNN	36865	320	13.8	UNLEADED	23.195	71.6	0						
MOUNTAINIA HEBER CITY	152579	1317	6/27/2011	Monday	1317	960	MORRIS, CHANCE	37226	361	12.2	UNLEADED	29.472	90.97	0						
MOUNTAINIA HEBER CITY	152579	0625	6/29/2011	Wednesday	0625	29837	SULSER, LYNN	37722	-33504	-2059.9	UNLEADED	16.265	50.2	539	42.374	12.7	1			
MOUNTAINIA HEBER CITY	152579	0637	7/6/2011	Wednesday	0637	29837	SULSER, LYNN	37765	34043	1303.9	UNLEADED	26.109	80.58	0						
MOUNTAINIA HEBER CITY	152579	0642	7/13/2011	Wednesday	0642	960	MORRIS, CHANCE	38024	259	12.7	UNLEADED	20.368	62.86	0						
MOUNTAINIA HEBER CITY	152579	1347	7/14/2011	Thursday	1347	960	MORRIS, CHANCE	38311	287	12.1	UNLEADED	23.775	73.38	0						
MOUNTAINIA HEBER CITY	152579	1028	7/17/2011	Sunday	1028	960	MORRIS, CHANCE	38513	202	11.4	UNLEADED	17.686	54.59	0						
MOUNTAINIA HEBER CITY	152579	0645	7/19/2011	Tuesday	0645	29837	SULSER, LYNN	3709	-34804	-1887.4	UNLEADED	18.44	56.91	414	36.126	11.5	1			
MOUNTAINIA HEBER CITY	152579	1324	7/20/2011	Wednesday	1324	29837	SULSER, LYNN	38927	35218	1991.3	UNLEADED	17.686	54.59	0						
MOUNTAINIA HEBER CITY	152579	1302	7/27/2011	Wednesday	1302	960	MORRIS, CHANCE	39235	308	10.0	UNLEADED	30.733	94.85	0						
MOUNTAINIA HEBER CITY	152579	0844	7/28/2011	Thursday	0844	29837	SULSER, LYNN	1000	-38235	-12038.7	CLEAR DIESEL	3.176	10.42	265	24.385	10.9	1			
MOUNTAINIA HEBER CITY	152579	1434	8/1/2011	Monday	1434	29837	SULSER, LYNN	39500	38500	1815.3	UNLEADED	21.209	66.32	0						
MOUNTAINIA HEBER CITY	152579	1230	8/1/2011	Thursday	1230	29837	SULSER, LYNN	34080	-5420	-282.2	UNLEADED	19.203	60.06	495	41.022	12.1	1			
MOUNTAINIA HEBER CITY	152579	0849	8/9/2011	Tuesday	0849	29837	SULSER, LYNN	39995	5915	27.11	UNLEADED	21.819	69.12	0						
MOUNTAINIA HEBER CITY	152579	1154	8/10/2011	Wednesday	1154	29837	SULSER, LYNN	100	-39895	-1814.1	UNLEADED	21.992	69.67	435	47.251	9.2	1			
MOUNTAINIA HEBER CITY	152579	1218	8/15/2011	Monday	1218	29837	SULSER, LYNN	40430	40330	1596.7	UNLEADED	25.259	80.02	0						
MOUNTAINIA HEBER CITY	152579	1043	8/23/2011	Tuesday	1043	29837	SULSER, LYNN	40720	290	12.2	UNLEADED	23.778	74.6	0						
MOUNTAINIA HEBER CITY	152579	1051	8/23/2011	Tuesday	1051	29837	SULSER, LYNN	100	-40620	-1154.2	CLEAR DIESEL	35.194	118.32	330	64.205	5.1	1			
MOUNTAINIA HEBER CITY	152579	1533	8/29/2011	Monday	1533	29837	SULSER, LYNN	41050	40950	1411.5	UNLEADED	29.011	91.01	0						
MOUNTAINIA HEBER CITY	152579	1526	9/1/2011	Thursday	1526	29837	SULSER, LYNN	41050	0	0.0	UNLEADED	24.171	76.58	490	40.823	12.0	0			
MOUNTAINIA HEBER CITY	152579	0910	9/7/2011	Wednesday	0910	29837	SULSER, LYNN	41540	490	29.4	UNLEADED	16.652	53.6	0						
MOUNTAINIA HEBER CITY	152579	1229	9/8/2011	Thursday	1229	29837	SULSER, LYNN	41870	330	14.6	UNLEADED	22.645	72.89	0						
MOUNTAINIA HEBER CITY	152579	0638	9/14/2011	Wednesday	0638	29837	SULSER, LYNN	41135	-735	-31.8	UNLEADED	23.107	74.38	530	45.19	11.7	1			
MOUNTAINIA HEBER CITY	152579	0642	9/21/2011	Wednesday	0642	29837	SULSER, LYNN	42400	1265	57.3	UNLEADED	22.083	71.76	0						
MOUNTAINIA HEBER CITY	152579	1108	9/26/2011	Monday	1108	29837	SULSER, LYNN	42615	215	12.3	UNLEADED	17.456	56.72	0						
MOUNTAINIA HEBER CITY	152579	0640	9/28/2011	Wednesday	0640	29837	SULSER, LYNN	0	-42615	-1156.4	CLEAR DIESEL	36.851	124.63	235	56.252	4.2	1			
MOUNTAINIA HEBER CITY	152579	0644	9/28/2011	Wednesday	0644	29837	SULSER, LYNN	42850	42850	2208.6	UNLEADED	19.401	63.05	0						
MOUNTAINIA HEBER CITY	152579	0646	10/3/2011	Monday	0646	29837	SULSER, LYNN	43167	317	12.9	UNLEADED	24.513	78.15	0						
MOUNTAINIA HEBER CITY	152579	0957	10/5/2011	Wednesday	0957	960	MORRIS, CHANCE	43398	231	11.5	UNLEADED	20.008	63.8	0						
MOUNTAINIA HEBER CITY	152579	1146	10/6/2011	Thursday	1146	960	MORRIS, CHANCE	43605	207	11.3	UNLEADED	18.293	57.39	0						
MOUNTAINIA HEBER CITY	152579	0940	10/17/2011	Monday	0940	29837	SULSER, LYNN	45000	406395	20072.9	UNLEADED PF	20.246	68.27	0						
BELL'S TRUCK PARK CITY	152579	1153	10/19/2011	Wednesday	1153	29837	SULSER, LYNN	44115	-408885	-17865.4	UNLEADED	22.887	72.74	810	67.267	12.0	1			
MOUNTAINIA HEBER CITY	152579	1621	10/21/2011	Friday	1621	29837	SULSER, LYNN	44415	3300	136.7	UNLEADED	24.134	72.76	0						
KAMAS FOOD KAMAS	152579	1454	10/25/2011	Tuesday	1454	29837	SULSER, LYNN	44700	285	11.3	UNLEADED	25.132	78.85	0						
MOUNTAINIA HEBER CITY	152579	1424	10/31/2011	Monday	1424	29837	SULSER, LYNN	44955	255	10.3	UNLEADED	24.73	72.03	0						
MOUNTAINIA HEBER CITY	152579	1121	11/2/2011	Wednesday	1121	29837	SULSER, LYNN	45235	280	11.5	UNLEADED	24.4	71.07	0						
MOUNTAINIA HEBER CITY	152579	0636	11/7/2011	Monday	0636	29837	SULSER, LYNN	45505	270	10.8	UNLEADED	24.9	72.53	0						
MOUNTAINIA HEBER CITY	152579	1309	11/9/2011	Wednesday	1309	960	MORRIS, CHANCE	45749	244	10.5	UNLEADED	23.227	66.48	0						
MOUNTAINIA HEBER CITY	152579	0638	11/21/2011	Monday	0638	29837	SULSER, LYNN	46000	251	10.8	UNLEADED	23.135	65.51	0						
MOUNTAINIA HEBER CITY	152579	1141	11/23/2011	Wednesday	1141	29837	SULSER, LYNN	46463	163	10.5	UNLEADED	15.462	43.3	0						
MOUNTAINIA HEBER CITY	152579	0956	12/1/2011	Monday	0956	29837	SULSER, LYNN	46735	272	10.7	UNLEADED	25.432	65.53	0						
MOUNTAINIA HEBER CITY	152579	1443	12/15/2011	Thursday	1443	29837	SULSER, LYNN	47005	-42030	-1641.5	UNLEADED	25.605	65.97	565	48.145	11.7	1			
MOUNTAINIA HEBER CITY	152579	0638	12/21/2011	Wednesday	0638	29837	SULSER, LYNN	47300	42595	1889.8	UNLEADED	22.54	56.23	0						
MOUNTAINIA HEBER CITY	152579	1442	12/27/2011	Tuesday	1442	29837	SULSER, LYNN	47563	263	10.6	UNLEADED	24.921	62.17	0						
MOUNTAINIA HEBER CITY	152579	1334	1/5/2012	Thursday	1334	29837	SULSER, LYNN	47890	327	12.1	UNLEADED	27.041	66.35	0						
MOUNTAINIA HEBER CITY	152579	0954	1/10/2012	Tuesday	0954	29837	SULSER, LYNN	48157	267	11.8	UNLEADED	22.658	55.6	0						
MOUNTAINIA HEBER CITY	152579	1414	1/12/2012	Thursday	1414	29837	SULSER, LYNN	48429	272	12.1	UNLEADED	22.572	56.31	0						

## 152579 Ford F250

NAME	CITY	CARD	DATE	Day of Week	TIME	EMPL/EMP. NAME	ODOM/MI	MILES	MPG	PRODUCT	DE	GALLONS	AMOUNT	Retalc. Miles	Retalc. MPG	Neg
MOUNTAINIA HEBER CITY	152579	1/18/2012	Wednesday	1110		29837 SULSER, LYNN	48680	251	18.7	UNLEADED		13.448	34.93		0	
MOUNTAINIA HEBER CITY	152579	1/19/2012	Thursday	1343		29837 SULSER, LYNN	48880	200	7.9	UNLEADED		25.345	65.81		0	
MOUNTAINIA HEBER CITY	152579	1/25/2012	Wednesday	1314		29837 SULSER, LYNN	49200	320	12.4	UNLEADED		25.836	68.41		0	
MOUNTAINIA HEBER CITY	152579	1/31/2012	Tuesday	1110		29837 SULSER, LYNN	49460	260	11.3	UNLEADED		23.079	62.06		0	
MOUNTAINIA HEBER CITY	152579	2/2/2012	Thursday	1049		29837 SULSER, LYNN	49700	240	14.1	UNLEADED		16.999	45.71		0	
MOUNTAINIA HEBER CITY	152579	2/7/2012	Tuesday	1059		29837 SULSER, LYNN	49935	235	10.0	UNLEADED		23.537	63.27		0	
MOUNTAINIA HEBER CITY	152579	2/9/2012	Thursday	0938		29837 SULSER, LYNN	50200	265	13.8	UNLEADED		19.189	51.59		0	
MOUNTAINIA HEBER CITY	152579	2/15/2012	Wednesday	0941		29837 SULSER, LYNN	50500	300	10.9	UNLEADED		27.525	74		0	
MOUNTAINIA HEBER CITY	152579	2/22/2012	Wednesday	0843		960 MORRIS, CHANCE	50823	323	12.3	UNLEADED		26.26	71.67		0	
MOUNTAINIA HEBER CITY	152579	2/29/2012	Wednesday	1043		700 COVEY, MAX	51153	330	11.7	UNLEADED		28.213	80.75		0	
MOUNTAINIA HEBER CITY	152579	3/6/2012	Tuesday	1337		29837 SULSER, LYNN	51440	287	12.7	UNLEADED		22.572	69.21		0	
MOUNTAINIA HEBER CITY	152579	3/12/2012	Monday	1042		29837 SULSER, LYNN	51660	220	10.1	UNLEADED		21.793	70.15		0	
MOUNTAINIA HEBER CITY	152579	3/14/2012	Wednesday	1331		29837 SULSER, LYNN	51900	240	12.4	UNLEADED		19.279	62.06		0	
MOUNTAINIA HEBER CITY	152579	3/20/2012	Tuesday	1315		29837 SULSER, LYNN	52120	220	10.6	UNLEADED		20.666	67.58		0	
MOUNTAINIA HEBER CITY	152579	3/26/2012	Monday	1246		29837 SULSER, LYNN	54240	2120	85.3	UNLEADED		24.843	82.5		0	
MOUNTAINIA HEBER CITY	152579	3/29/2012	Thursday	1526		29837 SULSER, LYNN	52700	-1540	-62.3	UNLEADED		24.734	82.14	900	74.583	12.1
MOUNTAINIA HEBER CITY	152579	4/4/2012	Wednesday	1416		29837 SULSER, LYNN	53020	320	12.8	UNLEADED		25.006	83.04		0	
MOUNTAINIA HEBER CITY	152579	4/10/2012	Tuesday	1002		29837 SULSER, LYNN	53315	295	13.0	UNLEADED		22.75	75.55		0	
MOUNTAINIA HEBER CITY	152579	4/12/2012	Thursday	1431		29837 SULSER, LYNN	53620	305	12.6	UNLEADED		24.115	80.09		0	
MOUNTAINIA HEBER CITY	152579	4/18/2012	Wednesday	1029		29837 SULSER, LYNN	54000	380	14.7	UNLEADED		25.822	85.75		0	
BELL'S TRUCK - PARK CITY	152579	4/24/2012	Tuesday	1419		29837 SULSER, LYNN	53250	-750	-39.5	UNLEADED		18.991	64.23	500	42.638	11.7
MOUNTAINIA HEBER CITY	152579	4/26/2012	Thursday	1444		29837 SULSER, LYNN	54500	1250	52.9	UNLEADED		23.647	78.53		0	
MOUNTAINIA HEBER CITY	152579	5/2/2012	Wednesday	1021		29837 SULSER, LYNN	54800	300	13.6	UNLEADED		21.992	72.35		0	
MOUNTAINIA HEBER CITY	152579	5/7/2012	Monday	1409		29837 SULSER, LYNN	55080	280	14.0	UNLEADED		20.008	65.84		0	
MOUNTAINIA HEBER CITY	152579	5/9/2012	Wednesday	1349		29837 SULSER, LYNN	55220	140	7.2	UNLEADED		19.32	63.57		0	
MOUNTAINIA HEBER CITY	152579	5/14/2012	Monday	0934		29837 SULSER, LYNN	55650	430	18.2	UNLEADED		23.568	77.55		0	
MOUNTAINIA HEBER CITY	152579	5/16/2012	Wednesday	0756		29837 SULSER, LYNN	55900	250	13.0	UNLEADED		19.194	64.14		0	
MOUNTAINIA HEBER CITY	152579	5/21/2012	Monday	0854		29837 SULSER, LYNN	562000	506100	25236.9	UNLEADED		20.054	67.01		0	
MOUNTAINIA HEBER CITY	152579	5/22/2012	Tuesday	0843		960 MORRIS, CHANCE	56351	-505649	-36122.9	UNLEADED		13.998	46.77	451	34.052	13.2
MOUNTAINIA HEBER CITY	152579	5/23/2012	Wednesday	1002		29837 SULSER, LYNN	56655	204	14.1	UNLEADED		14.442	48.85		0	
MOUNTAINIA HEBER CITY	152579	5/30/2012	Wednesday	0912		29837 SULSER, LYNN	56970	415	17.6	UNLEADED		23.535	79.59		0	
MOUNTAINIA HEBER CITY	152579	6/5/2012	Tuesday	1008		29837 SULSER, LYNN	57150	180	8.7	UNLEADED		20.683	69.1		0	
MOUNTAINIA HEBER CITY	152579	6/7/2012	Thursday	1214		29837 SULSER, LYNN	57400	250	12.3	UNLEADED		20.278	67.76		0	
MOUNTAINIA HEBER CITY	152579	6/13/2012	Wednesday	0923		29837 SULSER, LYNN	57720	320	12.8	UNLEADED		24.938	82.06		0	
MOUNTAINIA HEBER CITY	152579	6/18/2012	Monday	1256		29837 SULSER, LYNN	58055	335	12.7	UNLEADED		26.396	85.5		0	
MOUNTAINIA HEBER CITY	152579	6/21/2012	Thursday	1414		29837 SULSER, LYNN	58375	320	12.5	UNLEADED		25.566	81.78		0	
MOUNTAINIA HEBER CITY	152579	6/26/2012	Tuesday	1210		29837 SULSER, LYNN	58700	325	14.1	UNLEADED		22.969	73.46		0	
MOUNTAINIA HEBER CITY	152579	7/3/2012	Tuesday	1419		29837 SULSER, LYNN	59000	300	14.0	UNLEADED		21.503	67.89		0	
MOUNTAINIA HEBER CITY	152579	7/9/2012	Monday	0637		29837 SULSER, LYNN	59300	300	12.1	UNLEADED		24.792	77.53		0	
MOUNTAINIA HEBER CITY	152579	7/11/2012	Wednesday	1816		29837 SULSER, LYNN	53500	-5800	-289.1	UNLEADED		20.063	62.74	900	75.573	11.9
MOUNTAINIA HEBER CITY	152579	7/14/2012	Saturday	1258		29837 SULSER, LYNN	5980	-47520	-1826.4	UNLEADED		26.019	80.57	900	75.573	11.9
MOUNTAINIA HEBER CITY	152579	7/18/2012	Wednesday	1416		29837 SULSER, LYNN	60200	54220	1838.5	UNLEADED		29.491	91.31		0	
MOUNTAINIA HEBER CITY	152579	7/23/2012	Monday	0902		700 COVEY, MAX	60507	307	11.3	UNLEADED		27.121	83.16		0	
MOUNTAINIA HEBER CITY	152579	7/26/2012	Thursday	0844		29837 SULSER, LYNN	60800	293	13.9	UNLEADED		21.097	63.82		0	
MOUNTAINIA HEBER CITY	152579	7/31/2012	Tuesday	1011		29837 SULSER, LYNN	61000	200	11.3	UNLEADED		17.695	54.07		0	
MOUNTAINIA HEBER CITY	152579	8/7/2012	Tuesday	1258		29837 SULSER, LYNN	61300	300	13.9	UNLEADED		21.541	65.82		0	
MOUNTAINIA HEBER CITY	152579	8/13/2012	Monday	0638		29837 SULSER, LYNN	61500	200	8.4	UNLEADED		23.844	73.35		0	
MOUNTAINIA HEBER CITY	152579	8/15/2012	Wednesday	1432		29837 SULSER, LYNN	62750	1250	47.5	UNLEADED		26.336	82.63		0	
MOUNTAINIA HEBER CITY	152579	8/16/2012	Thursday	1423		960 MORRIS, CHANCE	62050	-700	-57.9	UNLEADED		12.084	38.66	783	96.938	8.1
MOUNTAINIA HEBER CITY	152579	8/19/2012	Saturday	2143		960 MORRIS, CHANCE	0	-62050	-1688.4	CLEAR DIESEL		36.751	125.43	783	96.938	8.1
MOUNTAINIA HEBER CITY	152579	8/20/2012	Monday	0600		960 MORRIS, CHANCE	62283	62283	2861.3	UNLEADED		21.767	69.63		0	
MOUNTAINIA HEBER CITY	152579	8/25/2012	Saturday	1737		29837 SULSER, LYNN	62750	467	31.2	UNLEADED		14.987	49.78		0	
MOUNTAINIA HEBER CITY	152579	8/28/2012	Tuesday	0916		29837 SULSER, LYNN	72150	9400	504.5	UNLEADED		18.632	61.88		0	
MOUNTAINIA HEBER CITY	152579	8/31/2012	Friday	1242		29837 SULSER, LYNN	62300	-9850	-392.9	UNLEADED		25.073	84.29	1037	83.305	12.4
MOUNTAINIA HEBER CITY	152579	9/10/2012	Monday	1001		29837 SULSER, LYNN	63320	1020	41.4	UNLEADED		24.613	85.25		0	
MOUNTAINIA HEBER CITY	152579	9/17/2012	Monday	1520		29837 SULSER, LYNN	63675	355	15.3	UNLEADED		23.239	80.5		0	
MOUNTAINIA HEBER CITY	152579	9/19/2012	Wednesday	1031		29837 SULSER, LYNN	63870	195	9.0	UNLEADED		21.641	74.96		0	
MOUNTAINIA HEBER CITY	152579	9/25/2012	Tuesday	1526		29837 SULSER, LYNN	61140	-2730	-140.3	UNLEADED		19.464	65.04	730	55.933	13.1



(TM is not used)

109483 Ford F250

CUSTOMER NAME	ADDRESS	CITY	STATE	DATE	TIME	QUANTITY	UNIT	PRICE	AMOUNT	TAXES	REMARKS	REASON	REMARKS
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Friday	1/4/2008	09:37	870	POPP LLOYD	80733	0	0.0	2 UNLEADED	73.62	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Monday	1/13/2008	10:18	870	POPP LLOYD	80642	-321	-11.3	2 UNLEADED	76.23	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Friday	1/13/2008	15:24	870	POPP LLOYD	80664	252	9.3	2 UNLEADED	76.23	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Thursday	1/24/2008	09:25	850	AMMAN, KEN	12086	40122	2305.8	2 UNLEADED	48.3	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Thursday	1/24/2008	14:29	870	POPP LLOYD	12408	-10837.8	-2146.7	5 CLEAR DIESEL	152.64	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Monday	1/28/2008	19:33	870	POPP LLOYD	12708	300	5.1	5 CLEAR DIESEL	177.02	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Wednesday	1/30/2008	12:31	870	POPP LLOYD	12808	100	4.3	35 DYED DIESEL	77.25	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Wednesday	1/30/2008	12:35	870	POPP LLOYD	12808	0	0.0	35 DYED DIESEL	77.25	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Thursday	1/30/2008	06:23	870	POPP LLOYD	80976	68168	2405.2	2 UNLEADED	28.342	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Thursday	1/30/2008	06:23	870	POPP LLOYD	80976	78468	3388.8	35 DYED DIESEL	77.25	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Tuesday	2/5/2008	06:35	870	POPP LLOYD	2508	0	0.0	35 DYED DIESEL	77.25	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Tuesday	2/5/2008	06:35	870	POPP LLOYD	2508	78788	2846.9	2 UNLEADED	77.25	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Tuesday	2/12/2008	09:43	870	POPP LLOYD	22108	59188	2611.4	35 DYED DIESEL	77.25	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Thursday	2/12/2008	09:46	870	POPP LLOYD	22108	0	0.0	35 DYED DIESEL	77.25	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Thursday	2/25/2008	10:20	870	POPP LLOYD	81634	59526	2100.3	2 UNLEADED	28.342	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Thursday	2/25/2008	06:10	850	AMMAN, KEN	12217	40583	1939.7	2 UNLEADED	20.922	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Monday	3/3/2008	16:34	870	POPP LLOYD	3208	-118009	-5346.1	35 DYED DIESEL	77.25	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Monday	3/3/2008	16:38	870	POPP LLOYD	3208	0	0.0	35 DYED DIESEL	77.25	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Tuesday	3/4/2008	11:03	870	POPP LLOYD	81956	78748	2877.7	2 UNLEADED	77.25	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Tuesday	3/11/2008	10:10	870	POPP LLOYD	82225	269	9.1	2 UNLEADED	77.25	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Monday	3/17/2008	13:00	850	AMMAN, KEN	122949	40774	2032.0	2 UNLEADED	20.041	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Wednesday	3/24/2008	16:47	870	POPP LLOYD	82552	219	13.5	2 UNLEADED	16.192	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Monday	3/31/2008	17:15	850	AMMAN, KEN	123454	-40616	-1438.3	2 UNLEADED	28.239	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Friday	4/4/2008	07:20	870	POPP LLOYD	82851	40902	1286.6	2 UNLEADED	20.779	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Monday	4/7/2008	06:29	870	POPP LLOYD	83186	40872	1775.1	2 UNLEADED	31.558	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Thursday	4/7/2008	16:49	870	POPP LLOYD	83543	357	12.5	2 UNLEADED	27.27	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Tuesday	5/6/2008	13:39	870	POPP LLOYD	83865	322	11.6	2 UNLEADED	27.661	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Tuesday	5/13/2008	16:59	870	POPP LLOYD	84125	280	10.2	2 UNLEADED	25.558	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Wednesday	5/28/2008	12:07	870	POPP LLOYD	84511	386	13.5	2 UNLEADED	28.624	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Wednesday	6/11/2008	16:29	870	POPP LLOYD	84893	382	13.0	2 UNLEADED	29.28	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Tuesday	7/1/2008	06:27	870	POPP LLOYD	86266	1373	49.2	2 UNLEADED	105.35	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Wednesday	7/9/2008	09:20	870	POPP LLOYD	85448	-618	-24.2	2 UNLEADED	25.491	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Monday	7/14/2008	16:30	870	POPP LLOYD	71408	-14240	-1003.8	2 UNLEADED	14.186	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Tuesday	7/15/2008	08:32	870	POPP LLOYD	86960	14652	507.0	2 UNLEADED	28.899	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Wednesday	8/6/2008	08:33	870	POPP LLOYD	86461	401	14.8	2 UNLEADED	102.59	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Tuesday	8/19/2008	16:30	870	POPP LLOYD	86847	386	13.6	2 UNLEADED	28.418	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Tuesday	8/19/2008	16:36	870	POPP LLOYD	81808	-5039	-99.8	5 CLEAR DIESEL	195.41	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Tuesday	8/26/2008	19:51	870	POPP LLOYD	87032	5234	245.0	2 UNLEADED	21.325	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Wednesday	9/3/2008	06:24	870	POPP LLOYD	87201	169	6.5	2 UNLEADED	25.676	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Monday	9/15/2008	06:24	870	POPP LLOYD	87964	411	14.3	2 UNLEADED	28.803	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Wednesday	9/24/2008	09:31	870	POPP LLOYD	88310	342	13.7	2 UNLEADED	26.78	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Thursday	10/2/2008	09:31	870	POPP LLOYD	88310	346	13.7	2 UNLEADED	26.71	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Tuesday	10/14/2008	17:15	870	POPP LLOYD	88863	353	11.3	2 UNLEADED	31.265	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Thursday	10/23/2008	16:58	870	POPP LLOYD	89009	346	11.5	2 UNLEADED	30.163	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Saturday	11/8/2008	14:11	870	POPP LLOYD	89121	112	5.3	2 UNLEADED	21.005	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Wednesday	11/12/2008	06:16	870	POPP LLOYD	29284	-59837	-2370.7	2 UNLEADED	25.74	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Thursday	11/20/2008	16:34	870	POPP LLOYD	315	-29248	-1429.0	2 UNLEADED	20.468	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Monday	12/15/2008	06:12	870	POPP LLOYD	702	-387	-13.8	2 UNLEADED	27.986	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Monday	12/15/2008	06:15	870	POPP LLOYD	1034	332	10.4	2 UNLEADED	30.093	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Monday	1/5/2009	06:13	870	POPP LLOYD	1366	332	11.3	2 UNLEADED	29.328	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Wednesday	1/21/2009	16:58	870	POPP LLOYD	1891	166	8.3	2 UNLEADED	27.918	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Monday	2/2/2009	06:14	870	POPP LLOYD	2256	365	12.9	2 UNLEADED	19.919	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Monday	2/9/2009	18:00	870	POPP LLOYD	2536	327	12.3	2 UNLEADED	28.231	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Tuesday	2/24/2009	06:21	870	POPP LLOYD	2876	340	11.7	2 UNLEADED	26.593	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Monday	3/9/2009	14:53	870	POPP LLOYD	3254	378	11.3	2 UNLEADED	28.958	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Monday	3/23/2009	13:49	870	POPP LLOYD	3642	388	11.1	2 UNLEADED	33.372	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Monday	4/6/2009	16:54	870	POPP LLOYD	4047	405	10.8	2 UNLEADED	35.019	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Tuesday	4/20/2009	06:25	870	POPP LLOYD	4433	386	13.7	2 UNLEADED	28.089	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Tuesday	5/12/2009	13:13	870	POPP LLOYD	12	-4421	-353.5	2 UNLEADED	17.506	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Friday	5/15/2009	10:18	870	POPP LLOYD	4848	-4836	-164.2	2 UNLEADED	20.33	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Monday	5/18/2009	12:06	870	POPP LLOYD	5261	5249	401.6	2 UNLEADED	29.456	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Wednesday	6/3/2009	06:17	870	POPP LLOYD	5590	329	11.8	2 UNLEADED	21.56	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Monday	6/29/2009	12:56	870	POPP LLOYD	6651	298	10.6	2 UNLEADED	27.795	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Monday	7/6/2009	16:41	870	POPP LLOYD	7122	389	14.2	2 UNLEADED	27.812	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Monday	8/3/2009	14:42	870	POPP LLOYD	7524	-6639	-625.1	2 UNLEADED	26.276	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Monday	8/17/2009	06:21	870	POPP LLOYD	7722	710	22.3	2 UNLEADED	28.187	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Thursday	9/3/2009	14:00	870	POPP LLOYD	7895	402	14.3	2 UNLEADED	27.386	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Thursday	9/24/2009	13:30	870	POPP LLOYD	8335	371	13.9	2 UNLEADED	31.145	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Thursday	9/24/2009	13:30	870	POPP LLOYD	8335	440	14.0	2 UNLEADED	28.189	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Thursday	9/24/2009	13:30	870	POPP LLOYD	8335	440	14.0	2 UNLEADED	26.785	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Thursday	9/24/2009	13:30	870	POPP LLOYD	8335	440	14.0	2 UNLEADED	60.65	A
230570 262731	MOUNTAIN 1175 S MAIN HEBER CT	109483	Thursday	9/24/2009	13:30	870	POPP LLOYD	8335	440	14.0	2 UNLEADED	70.93	A

**109483 Ford F250**

[illegible]





109483 Ford F250

CLIENT/DESIGNER NAME	ADDRESS	CITY	CARD	COLUMBIA	DATE	TIME	EMERGENCY NAME	ODJ NUMBER	WILES	PROB	ROUGHER	DEGRADATION	AMOUNT	FAMILIES	REGIONS	TEMP	VERTICAL	WATER
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Thursday	6/20/2013	0946	950 MAIR, MONT	48643	189	11.8	2	UNLEADED	16,067	54.83				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Thursday	6/27/2013	1227	950 MAIR, MONT	48882	239	15.0	2	UNLEADED	15,943	54.4				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Wednesday	7/3/2013	0850	950 MAIR, MONT	49121	239	12.6	2	UNLEADED	18,905	63.75				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Monday	7/8/2013	0928	950 MAIR, MONT	49312	191	14.2	2	UNLEADED	13,413	45.22				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Monday	7/15/2013	1319	950 MAIR, MONT	94540	45328	190.86	2	UNLEADED	23,749	79.95				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Monday	7/22/2013	1000	950 MAIR, MONT	49910	44730	-2076.7	2	UNLEADED	21,599	72.63	838	65.873	12.7	d
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Tuesday	7/30/2013	1358	950 MAIR, MONT	50150	240	11.7	2	UNLEADED	20,585	70.04				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Tuesday	8/6/2013	1408	950 MAIR, MONT	50443	293	13.7	2	UNLEADED	21,956	72.67				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Tuesday	8/13/2013	0959	950 MAIR, MONT	50870	227	12.3	2	UNLEADED	18,401	62.61				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Wednesday	8/21/2013	0848	950 MAIR, MONT	50888	218	15.2	2	UNLEADED	14,349	47.94				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Wednesday	8/28/2013	0819	950 MAIR, MONT	51151	263	11.9	2	UNLEADED	22,164	73.38				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Wednesday	9/4/2013	0943	950 MAIR, MONT	51415	264	11.4	2	UNLEADED	23,074	76.4				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Wednesday	9/11/2013	1405	950 MAIR, MONT	51730	315	13.7	2	UNLEADED	23,006	76.16				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Thursday	9/19/2013	1049	950 MAIR, MONT	52017	287	11.6	2	UNLEADED	24,829	82.2				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Thursday	9/24/2013	1046	950 MAIR, MONT	52505	233	12.8	2	UNLEADED	18,165	60.14				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Thursday	10/1/2013	1516	950 MAIR, MONT	52515	265	11.8	2	UNLEADED	22,461	72.76				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Thursday	10/10/2013	1458	950 MAIR, MONT	52788	273	11.6	2	UNLEADED	23,466	72.66				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Thursday	10/17/2013	1344	950 MAIR, MONT	52986	208	10.8	2	UNLEADED	19,258	57.66				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Wednesday	10/30/2013	1406	950 MAIR, MONT	53226	230	10.7	2	UNLEADED	21,524	62.7				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Thursday	11/7/2013	1243	950 MAIR, MONT	53512	286	11.2	2	UNLEADED	25,593	74.55				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Thursday	11/14/2013	1403	950 MAIR, MONT	53714	202	11.4	2	UNLEADED	17,741	50.59				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Wednesday	11/20/2013	0914	950 MAIR, MONT	53873	159	11.1	2	UNLEADED	14,274	40.71				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Wednesday	11/27/2013	1453	950 MAIR, MONT	54455	582	25.0	2	UNLEADED	23,795	65.01				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Thursday	12/5/2013	0848	950 MAIR, MONT	54594	-61	-2.6	2	UNLEADED	23,615	65.9				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Wednesday	12/11/2013	0755	950 MAIR, MONT	54595	201	8.9	2	UNLEADED	22,534	59.21				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Tuesday	12/17/2013	0843	950 MAIR, MONT	54832	237	11.7	2	UNLEADED	20,306	53.35				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Monday	12/23/2013	1014	950 MAIR, MONT	55084	252	11.7	2	UNLEADED	21,627	56.82				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Thursday	1/2/2014	1443	950 MAIR, MONT	55327	243	10.2	2	UNLEADED	23,764	62.44				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Wednesday	1/8/2014	1436	950 MAIR, MONT	55569	242	11.0	2	UNLEADED	22,096	59.25				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Thursday	1/14/2014	1505	950 MAIR, MONT	55802	273	12.4	2	UNLEADED	21,974	59.08				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Thursday	1/23/2014	1340	950 MAIR, MONT	56081	239	10.4	2	UNLEADED	22,974	61.76				
230570 262731	MOUNTAIN 1175 S MAIN	HEBER CITY	109483	Thursday	1/30/2014	1234	950 MAIR, MONT	56306	225	10.5	2	UNLEADED	21,398	57.09				

(T/M e not used)

29 11 18 11 11 0 18 37 9

# Pivot count of negative

Row Labels	Count of Audit
055811	2
109483	29
109484	3
109485	
109487	9
109488	8
109489	
109491	11
109492	13
109493	13
109494	6
113633	11
114365	24
114366	38
114367	18
114381	3
115307	6
115308	5
115309	8
138166	5
138167	8
147436	5
147437	5
152578	7
152579	32
	(The "152579 Ford" tab shows 31 negative transactions. We checked our numbers and formula, and are unsure why there is a difference. We will use 31 in our FR to be conservative.)
152580	5
166165	2
166166	4
166168	1
<b>Grand Total</b>	<b>281</b>

Unleaded and Diesel

Card #	Gallons CLEAR DIESEL #2 ULS		Gallons DYED DIESEL, HIGH SULPHUR		Gallons UNLEADED		Gallons UNLEADED PLUS		Gallons UNLEADED PREMIUM		Total	
	Amount		Amount		Amount		Amount		Amount		Gallons	Total Dollars
109483	159.417	525.07	182.472	618.00	5,823.202	16,512.89					6,165.091	\$17,655.960
109484	165.445	534.44			930.100	2,416.95					1,095.545	\$2,951.390
109487	13.810	34.97			4,750.165	13,355.23			28.980	83.82	4,792.955	\$13,474.020
109488	13.541	40.98	20.007	55.62	2,787.129	7,237.10	25.322	92.02	27.486	80.63	2,873.485	\$7,506.350
109491	31.494	105.87			1,112.057	2,580.91	34.428	148.87			1,177.979	\$2,835.650
113633	309.459	810.46	79.106	309.00	1,755.896	4,496.05					2,144.461	\$5,615.510
138167	30.005	99.44			3,827.684	11,002.47					3,857.689	\$11,101.910
152579	See 3155D850 for purpose, Test 979, 180				3,556.195	11,032.14			20.246	68.27	3,688.413	\$11,479.210
Total	333.143	1,000.00	281.585	982.62	24,542.428	68,633.74	59.754	240.89	76.712	232.72	25,795.618	\$72,620.000

These items are not included in the summary. With the exception of the dump truck \*, it is expected that the vehicles would use unleaded fuel. diesel fuel is being called in question.

109492 The dyed diesel purchases are not questioned because based on discussions with personnel and a review of the invoices, the purchases appear reasonable. See 3155D850 for further explanation. NEN.

General Note: This vehicle is a dump truck. Diesel gas should have been purchased. Therefore, the purchase of 1,261 gallons of unleaded fuel (unleaded plus premium) is questioned. This error is summarized in the findings section.

3,386.670 ①

18,085.827 \$57,050.020 \*

②

①

Gallons by Card and Product

(GAS CARD #)	Sum of GALLONS_SIGNED	Column Labels	CLEAR DIESEL #2	DYED DIESEL, HIGH SULPHUR	UNLEADED	UNLEADED PLUS	UNLEADED PREMIUM	Grand Total
Row Labels	BIODIESEL B5	ULS						
055811					6,262.56	45.61		6,308.17
109483		159.42	182.47		5,823.20			6,165.09
109484		165.45			930.10			1,095.55
109485		266.91						266.91
109487		13.81			4,750.17		28.98	4,792.96
109488		13.54	20.01		2,787.13	25.32	27.49	2,873.49
109489					629.35			629.35
109491		31.49			1,112.06	34.43		1,177.98
109492		16,824.80			1,215.87	45.17		18,085.83
109493					5,399.60	56.24	37.88	5,493.73
109494					1,455.92			1,455.92
113633		309.46	79.11		1,755.90			2,144.46
114365					3,460.75	1,458.61	38.64	4,957.99
114366					3,343.25			3,343.25
114367					5,280.65	526.49	20.79	5,827.93
114381					1,968.64	31.43	25.92	2,025.99
115307					2,082.67	483.56	57.95	2,624.18
115308	53.50	2,636.06						2,689.56
115309					1,409.95			1,409.95
138166					7,895.76			7,895.76
138167		30.01			3,827.68			3,857.69
147436					2,433.33	18.02		2,451.35
147437					2,635.26			2,635.26
152578					3,346.64		20.26	3,366.90
152579		111.97			3,556.20		20.25	3,688.41
152580					3,141.55	224.74		3,366.29
166165					2,777.49	15.55		2,793.04
166166					473.09	17.14		490.23
166168					805.45	25.00		830.45
Grand Total	53.50	20,562.91	281.59		80,560.19	3,007.31	278.15	104,743.65

✓ Both diesel and unleaded was purchased for vehicle indicating a potential misappropriation. See tab "Unleaded and Diesel."



All Years Edited

FUSTNO	DEVICENO	NAME	ADDRESS	CITY	CARD	DATE	TIME	EMPNO	EMP NAME	QDCNUMBER	MILES	MPG	PROD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	1/7/2008	1214	700	COVEY, MAX	32968	0	0	2	UNLEADED	17.899	47.38
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	1/9/2008	1141	700	COVEY, MAX	33219	251	13.03489821	2	UNLEADED	19.256	51.14
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	1/9/2008	0644	700	COVEY, MAX	33423	204	9.711048698	2	UNLEADED	21.007	55.78
230570	262732	KAWAS FOOD TOWN	148 W 200 S	KAWAS	055811	1/11/2008	1026	700	COVEY, MAX	33595	172	8.45027872	2	UNLEADED	20.271	55.08
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	1/15/2008	1111	700	COVEY, MAX	33835	240	10.2415294	2	UNLEADED	23.434	62.71
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	1/19/2008	1257	700	COVEY, MAX	34072	237	10.15190146	2	UNLEADED	22.325	59.74
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	1/24/2008	0850	700	COVEY, MAX	34289	217	9.71779449	2	UNLEADED	22.344	59.34
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	1/29/2008	0943	700	COVEY, MAX	34515	226	9.9573635	2	UNLEADED	22.674	60.21
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	1/31/2008	0944	700	COVEY, MAX	34711	230	9.71529485	2	UNLEADED	21.415	58.19
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	2/1/2008	0858	700	COVEY, MAX	34941	230	9.71529485	2	UNLEADED	21.415	58.19
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	2/1/2008	1005	700	COVEY, MAX	35144	230	9.71529485	2	UNLEADED	21.415	58.19
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	2/12/2008	1202	700	COVEY, MAX	35354	2790	128.3348666	2	UNLEADED	22.807	60.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	2/15/2008	1105	700	COVEY, MAX	35584	3230	131.0611152	2	UNLEADED	24.648	66.98
230570	262732	KAWAS FOOD TOWN	148 W 200 S	KAWAS	055811	2/21/2008	0936	810	ALURED, CLAYTON	35773	189	9.944228138	2	UNLEADED	19.006	50.47
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	2/26/2008	1109	810	ALURED, CLAYTON	36019	246	11.35052831	2	UNLEADED	21.673	57.55
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	2/28/2008	0944	810	ALURED, CLAYTON	36235	216	10.83195427	2	UNLEADED	19.941	54.18
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	3/2/2008	0832	810	ALURED, CLAYTON	36350	115	9.83362078	2	UNLEADED	11.695	32.02
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	3/2/2008	1040	700	COVEY, MAX	36611	261	10.96408318	2	UNLEADED	23.805	66.16
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	3/2/2008	1040	700	COVEY, MAX	36906	295	11.8717051	2	UNLEADED	24.849	70.08
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	3/13/2008	1004	700	COVEY, MAX	37181	275	11.58333684	2	UNLEADED	23.741	66.95
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	3/13/2008	0957	700	ALURED, CLAYTON	37450	269	11.4302711	2	UNLEADED	23.534	68.79
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	3/13/2008	1121	810	ALURED, CLAYTON	37677	227	12.14098518	2	UNLEADED	18.697	53.7
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	3/24/2008	1409	700	COVEY, MAX	37866	189	11.89277624	2	UNLEADED	15.892	45.64
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	3/27/2008	1338	700	COVEY, MAX	38139	273	12.20384443	2	UNLEADED	22.37	66.32
230570	262732	KAWAS FOOD TOWN	148 W 200 S	KAWAS	055811	4/1/2008	0936	700	COVEY, MAX	38346	207	11.47768228	2	UNLEADED	18.035	53.47
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	4/3/2008	1228	700	COVEY, MAX	38604	258	12.633882	2	UNLEADED	20.389	59.6
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	4/7/2008	1130	810	ALURED, CLAYTON	38818	214	11.633843	2	UNLEADED	18.038	53.48
230570	262732	KAWAS FOOD TOWN	148 W 200 S	KAWAS	055811	4/10/2008	1019	810	ALURED, CLAYTON	38995	177	10.81378299	2	UNLEADED	16.368	48.52
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	4/15/2008	1344	700	COVEY, MAX	39297	302	11.89960203	2	UNLEADED	25.379	76.8
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	4/18/2008	1621	810	ALURED, CLAYTON	39560	263	11.7953669	2	UNLEADED	22.295	66.56
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	4/24/2008	0714	700	COVEY, MAX	39838	278	12.13020333	2	UNLEADED	22.918	70.07
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	4/29/2008	1035	700	COVEY, MAX	40087	249	11.77749430	2	UNLEADED	21.151	67.06
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	5/1/2008	1047	810	ALURED, CLAYTON	40328	241	12.29466381	2	UNLEADED	19.602	61.54
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	5/6/2008	0712	700	COVEY, MAX	40622	294	12.38364012	2	UNLEADED	23.741	76.25
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	5/9/2008	0710	700	COVEY, MAX	40910	258	12.17089972	2	UNLEADED	23.663	76.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	5/14/2008	0710	700	COVEY, MAX	41168	224	11.38268773	2	UNLEADED	22.666	76.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	5/16/2008	1132	810	ALURED, CLAYTON	41392	275	12.1942786	2	UNLEADED	18.454	63.07
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	5/21/2008	1016	810	ALURED, CLAYTON	4167	225	12.1942786	2	UNLEADED	22.6	79.1
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	5/24/2008	0706	700	COVEY, MAX	41875	256	11.98830409	2	UNLEADED	20.52	73.51
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	5/30/2008	1358	700	COVEY, MAX	42395	246	12.16480199	2	UNLEADED	22.524	81.39
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	6/5/2008	0842	700	ALURED, CLAYTON	42700	306	12.89580604	2	UNLEADED	23.651	88.63
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	6/10/2008	1216	810	COVEY, MAX	42966	265	12.0198251	2	UNLEADED	22.13	81.56
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	6/13/2008	1303	700	COVEY, MAX	43270	304	12.78062726	2	UNLEADED	23.746	90.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	6/19/2008	1126	700	COVEY, MAX	43469	199	13.3628794	2	UNLEADED	14.892	55.35
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	6/23/2008	1203	810	ALURED, CLAYTON	43669	200	11.35460429	2	UNLEADED	17.614	66.71
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	6/27/2008	1214	810	ALURED, CLAYTON	43900	231	12.6084207	2	UNLEADED	18.321	69.41
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	7/1/2008	1015	810	COVEY, MAX	44150	250	12.61925193	2	UNLEADED	19.811	75.87
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	7/3/2008	1317	700	COVEY, MAX	44339	289	12.29787234	2	UNLEADED	23.5	88.06
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	7/9/2008	1235	700	COVEY, MAX	44669	230	13.15864752	2	UNLEADED	17.479	66.58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	7/17/2008	1210	700	COVEY, MAX	44904	235	10.9795521	2	UNLEADED	21.404	82.41
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	7/18/2008	1208	700	COVEY, MAX	45190	286	14.0616495	2	UNLEADED	20.59	78.74
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	7/19/2008	1540	700	COVEY, MAX	45454	264	12.68011577	2	UNLEADED	20.82	80.6
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	7/31/2008	1905	700	COVEY, MAX	45746	292	12.33881186	2	UNLEADED	23.669	89.07
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	8/4/2008	1408	700	COVEY, MAX	46000	254	12.92818242	2	UNLEADED	19.847	76.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	8/4/2008	1408	700	COVEY, MAX	46257	257	11.76901589	2	UNLEADED	21.837	82.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	8/12/2008	0710	700	COVEY, MAX	46513	256	12.74836911	2	UNLEADED	20.081	75.24
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	8/12/2008	1129	700	COVEY, MAX	46791	278	12.61343013	2	UNLEADED	22.04	81.91
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	8/15/2008	1121	700	COVEY, MAX	47086	295	12.7204519	2	UNLEADED	23.191	85.24
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	8/26/2008	1346	700	COVEY, MAX	47300	214	11.48748578	2	UNLEADED	18.629	68.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	8/27/2008	1049	700	COVEY, MAX	47607	307	12.98721028	2	UNLEADED	23.73	87.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	8/31/2008	1614	700	COVEY, MAX	47894	287	12.5071688	2	UNLEADED	22.94	81.72
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	9/9/2008	1321	700	COVEY, MAX	48125	231	11.59987948	2	UNLEADED	19.914	70.52
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	9/12/2008	1357	700	COVEY, MAX	48390	265	12.08610752	2	UNLEADED	21.926	76.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	9/12/2008	1355	700	COVEY, MAX	48659	269	12.38603923	2	UNLEADED	21.18	75.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	9/22/2008	0721	700	COVEY, MAX	48936	277	21.5292152	2	UNLEADED	12.87	44.12
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	9/24/2008	1272	700	COVEY, MAX	49051	115	6.07699936	2	UNLEADED	18.924	63.9
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	9/30/2008	0728	700	COVEY, MAX	49307	246	11.85734136	2	UNLEADED	21.59	73.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	10/2/2008	1240	700	COVEY, MAX	49550	253	11.45092126	2	UNLEADED	21.221	71.65
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	10/8/2008	0734	700	COVEY, MAX	49805	255	12.62313747	2	UNLEADED	20.201	65.71
230570	262732	KAWAS FOOD TOWN	148 W 200 S	KAWAS	055811	10/14/2008	1112	700	COVEY, MAX	50062						

## All Years Edited

CUSTOMER	DEBIT/REVENUE	DATE	ADDRESS	CITY	CORP	DATE	TIME	ENDING	EMP. NAME	ODOMETER	MILES	MPG	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	10/17/2008	1330	700	COVEY MAX	50894	243	12.3565592	2 UNLEADED	19.53	60.3
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	10/21/2008	1209	700	COVEY MAX	50469	165	12.2877776	2 UNLEADED	13.416	40.73
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	10/23/2008	1215	700	COVEY MAX	50705	236	11.53075863	2 UNLEADED	20.467	59.92
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	10/29/2008	0932	700	COVEY MAX	50966	261	12.48027543	2 UNLEADED	52.74	157.7
230570	26732		KANAS FOOD TOWN	KANAS	055811	11/3/2008	1008	700	COVEY MAX	51183	217	11.68111105	2 UNLEADED	18.577	43.59
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	11/7/2008	0636	700	COVEY MAX	51423	240	11.05837903	2 UNLEADED	21.703	44.67
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	11/12/2008	1346	700	COVEY MAX	51670	247	11.57450797	2 UNLEADED	21.34	38.65
230570	26732		KANAS FOOD TOWN	KANAS	055811	11/17/2008	1258	700	COVEY MAX	51914	244	11.44518974	2 UNLEADED	21.319	36.86
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	11/21/2008	0912	700	COVEY MAX	52156	242	11.71856084	2 UNLEADED	32.5	96.51
230570	26732		KANAS FOOD TOWN	KANAS	055811	11/25/2008	1323	700	COVEY MAX	52452	296	12.22231398	2 UNLEADED	24.218	33.39
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	12/1/2008	0918	700	COVEY MAX	52725	283	12.3906584	2 UNLEADED	22.564	30.22
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	12/3/2008	1247	700	COVEY MAX	52994	229	11.02551757	2 UNLEADED	20.777	26.27
230570	26732		KANAS FOOD TOWN	KANAS	055811	12/9/2008	1144	700	COVEY MAX	53234	270	11.84735559	2 UNLEADED	24.14	25.3
230570	26731		SILVER CREEK, ICT #80 145	PARK CITY	055811	12/10/2008	1215	700	COVEY MAX	53470	236	12.41386566	2 UNLEADED	19.011	23.07
230570	26731		BELLS TRUCK STOP 0817102	HEBER CITY	055811	12/15/2008	1007	700	COVEY MAX	53711	241	11.23595506	2 UNLEADED	21.449	20.72
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	12/17/2008	1256	700	COVEY MAX	53890	179	9.943739382	2 UNLEADED	20.004	19.35
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	12/19/2008	1106	700	COVEY MAX	54059	169	9.670405127	2 UNLEADED	17.476	16.89
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	12/22/2008	1214	700	COVEY MAX	54186	127	9.33002939	2 UNLEADED	13.612	13.16
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	12/24/2008	0643	700	COVEY MAX	54345	159	9.094237774	2 UNLEADED	16.747	16.87
230570	26732		KANAS FOOD TOWN	KANAS	055811	12/29/2008	1230	700	COVEY MAX	54488	143	7.727641178	2 UNLEADED	18.505	19.79
230570	26731		KANAS FOOD TOWN	KANAS	055811	12/31/2008	1002	700	COVEY MAX	54690	202	10.1953263	2 UNLEADED	19.813	22
230570	26732		MOUNTAINLAND ONE STOP	HEBER CITY	055811	1/6/2009	1007	700	COVEY MAX	54931	241	10.74118643	4 UNLEADED PLUS	22.437	28.38
230570	26731		BELLS TRUCK STOP 0817102	PARK CITY	055811	1/7/2009	1157	700	COVEY MAX	55109	178	9.487767177	2 UNLEADED	18.761	22.77
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	1/9/2009	0942	700	COVEY MAX	55256	147	9.04504061	2 UNLEADED	16.532	19.23
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	1/13/2009	0637	700	COVEY MAX	55428	172	9.115480418	2 UNLEADED	18.869	23.29
230570	26731		KANAS FOOD TOWN	KANAS	055811	1/16/2009	0912	700	COVEY MAX	55720	292	11.49712096	2 UNLEADED	25.397	33.44
230570	26732		KANAS FOOD TOWN	HEBER CITY	055811	1/21/2009	0855	700	COVEY MAX	55981	241	10.99101564	2 UNLEADED	21.927	27.06
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	1/23/2009	0956	700	COVEY MAX	56221	260	12.835703	2 UNLEADED	20.256	25.41
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	1/27/2009	0857	700	COVEY MAX	56445	224	11.29656581	2 UNLEADED	19.029	24.88
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	1/29/2009	0922	700	COVEY MAX	56605	160	14.13927183	2 UNLEADED	11.316	14.67
230570	26732		KANAS FOOD TOWN	KANAS	055811	2/2/2009	0927	700	COVEY MAX	56810	205	8.251821439	2 UNLEADED	24.843	34.23
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	2/5/2009	0898	700	COVEY MAX	57063	253	20.22867194	2 UNLEADED	12.507	16.21
230570	26732		KANAS FOOD TOWN	KANAS	055811	2/9/2009	0949	700	COVEY MAX	57270	207	8.774160732	2 UNLEADED	23.592	32.52
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	2/11/2009	1521	700	COVEY MAX	57532	262	10.984864337	2 UNLEADED	23.851	31.9
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	2/17/2009	1018	700	COVEY MAX	57787	255	11.04517694	2 UNLEADED	23.087	31.34
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	2/18/2009	1657	700	COVEY MAX	57969	182	9.591062395	2 UNLEADED	18.976	25.77
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	2/23/2009	1022	700	COVEY MAX	58158	189	10.52866136	2 UNLEADED	17.951	23.63
230570	26732		KANAS FOOD TOWN	KANAS	055811	2/26/2009	1316	700	COVEY MAX	58411	253	10.17412635	2 UNLEADED	24.867	32.74
230570	26731		MOUNTAINLAND ONE STOP	KANAS	055811	3/1/2009	1317	700	COVEY MAX	58710	299	12.60592774	2 UNLEADED	23.719	31.23
230570	26732		KANAS FOOD TOWN	HEBER CITY	055811	3/6/2009	0651	700	COVEY MAX	58990	280	12.12068742	2 UNLEADED	23.101	30.41
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	3/10/2009	1154	700	COVEY MAX	59207	217	10.45934352	2 UNLEADED	20.747	27.31
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	3/12/2009	1003	700	COVEY MAX	59411	204	11.47679325	2 UNLEADED	17.775	23.41
230570	26732		KANAS FOOD TOWN	KANAS	055811	3/16/2009	0937	700	COVEY MAX	59654	243	12.17800942	2 UNLEADED	19.954	27.5
230570	26731		MOUNTAINLAND ONE STOP	KANAS	055811	3/19/2009	1024	700	COVEY MAX	59942	288	12.57387005	2 UNLEADED	22.901	32.51
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	3/23/2009	1153	700	COVEY MAX	60180	238	12.94215852	2 UNLEADED	18.976	25.77
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	3/25/2009	1324	700	COVEY MAX	60408	228	10.48613347	2 UNLEADED	21.743	30.64
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	3/26/2009	1536	700	COVEY MAX	60547	139	8.997928534	2 UNLEADED	15.448	22.25
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	3/30/2009	1308	700	COVEY MAX	60667	120	9.658725048	2 UNLEADED	12.424	17.9
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	3/31/2009	1429	700	COVEY MAX	60815	148	11.30806846	2 UNLEADED	13.088	19.25
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	4/3/2009	0705	700	COVEY MAX	61039	224	10.81446435	2 UNLEADED	20.713	30.48
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	4/7/2009	0700	700	COVEY MAX	61229	190	10.97885127	2 UNLEADED	17.306	25.45
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	4/9/2009	1221	700	COVEY MAX	61500	271	12.80718336	2 UNLEADED	21.16	31.79
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	4/14/2009	0703	700	COVEY MAX	61721	211	11.86930674	2 UNLEADED	22.832	35.94
230570	26732		KANAS FOOD TOWN	KANAS	055811	4/16/2009	1014	700	COVEY MAX	62093	262	11.33904614	2 UNLEADED	23.106	39.94
230570	26731		MOUNTAINLAND ONE STOP	KANAS	055811	4/21/2009	0907	700	COVEY MAX	62396	263	11.62225463	2 UNLEADED	22.629	39.12
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	4/23/2009	0656	700	COVEY MAX	62472	176	12.52045244	2 UNLEADED	14.057	22.86
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	4/27/2009	0936	700	COVEY MAX	62737	265	12.73426237	2 UNLEADED	20.81	31.82
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	4/30/2009	0716	700	COVEY MAX	62955	218	11.23190273	2 UNLEADED	19.409	31.55
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	5/5/2009	0944	700	COVEY MAX	63177	222	12.18976499	2 UNLEADED	18.212	30.74
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	5/7/2009	0915	700	COVEY MAX	63465	288	13.14168378	2 UNLEADED	21.915	37.88
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	5/12/2009	1243	700	COVEY MAX	63725	260	12.34216273	2 UNLEADED	21.066	37.06
230570	26732		KANAS FOOD TOWN	KANAS	055811	5/20/2009	0826	700	COVEY MAX	64003	278	12.13549852	2 UNLEADED	22.908	43.38
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	5/22/2009	1521	700	COVEY MAX	64256	253	12.97635534	2 UNLEADED	19.497	36.71
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	5/28/2009	1421	700	COVEY MAX	64541	285	13.078794	2 UNLEADED	21.791	41.03
230570	26731		MOUNTAINLAND ONE STOP	KANAS	055811	6/7/2009	1333	700	COVEY MAX	64830	289	12.43492104	2 UNLEADED	23.741	48.8
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	6/5/2009	0715	700	COVEY MAX	65042	212	13.20132013	2 UNLEADED	16.059	33.88
230570	26731		MOUNTAINLAND ONE STOP	KANAS	055811	6/6/2009	1107	700	COVEY MAX	65210	168	12.46199833	2 UNLEADED	13.481	29.69
230570	26732		KANAS FOOD TOWN	KANAS	055811	6/11/2009	0931	700	COVEY MAX	65455	245	12.8446168	4 UNLEADED PLUS	19.089	42.04
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	6/15/2009	1400	700	COVEY MAX	65746	291	12.5566343	2 UNLEADED	23.175	54.38
230570	26732		KANAS FOOD TOWN	KANAS	055811	6/18/2009	1345	700	COVEY MAX	66037	291	13.18412468	2 UNLEADED	22.072	50.43
230570	26731		MOUNTAINLAND ONE STOP	HEBER CITY	055811	6/24/2009	0740	700	COVEY MAX	66339	302	12.37704918	2 UNLEADED	24.4	55.49

## All Years Edited

CUSTOMER	DELIVERING	NAME	ADDRESS	CITY	CARD	DATE	TIME	EQUINO	EXP. MODE	ORCH/HAZEL	MILES	NPG	PROD.	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	6/20/2009	1429	700	COVEY, MAX	66506	167	12.7468083	2	UNLEADED	13.04	29.75
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	7/12/2009	1573	700	COVEY, MAX	67600	254	12.5630555	2	UNLEADED	20.216	45.98
230570 262731		KAMAS FOOD TOWN	148 W 200 S	KAMAS	055811	7/12/2009	0954	700	COVEY, MAX	67049	289	11.74892588	2	UNLEADED	24.598	57.21
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	7/10/2009	1308	700	COVEY, MAX	67314	265	10.76229541	2	UNLEADED	23.628	54.99
230570 262731		KAMAS FOOD TOWN	148 W 200 S	KAMAS	055811	7/15/2009	1225	700	COVEY, MAX	67595	281	11.94321659	2	UNLEADED	25.523	57.79
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	7/20/2009	0912	700	COVEY, MAX	67870	275	12.36788846	2	UNLEADED	22.235	48.96
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	7/22/2009	1345	700	COVEY, MAX	68092	222	12.15239764	2	UNLEADED	18.268	40.23
230570 262731		KAMAS FOOD TOWN	148 W 200 S	KAMAS	055811	7/28/2009	1334	700	COVEY, MAX	68377	285	12.04462852	2	UNLEADED	23.662	53.09
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	7/30/2009	0925	700	COVEY, MAX	68572	195	12.51604621	2	UNLEADED	15.58	32.38
230570 262731		KAMAS FOOD TOWN	148 W 200 S	KAMAS	055811	8/5/2009	0925	700	COVEY, MAX	68780	208	11.34937524	2	UNLEADED	18.327	40.37
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	8/7/2009	1630	700	COVEY, MAX	69011	231	12.3807482	2	UNLEADED	18.658	40.33
230570 262731		KAMAS FOOD TOWN	148 W 200 S	KAMAS	055811	8/12/2009	1050	700	COVEY, MAX	69151	140	10.49160571	2	UNLEADED	13.344	31.04
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	8/14/2009	1206	700	COVEY, MAX	69374	223	12.82051282	2	UNLEADED	17.394	40.46
230570 262731		KAMAS FOOD TOWN	148 W 200 S	KAMAS	055811	8/18/2009	0849	700	COVEY, MAX	69647	93	9.790504264	2	UNLEADED	9.499	21.11
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	8/19/2009	1274	700	COVEY, MAX	69593	126	10.99572389	2	UNLEADED	11.459	26.65
230570 262731		KAMAS FOOD TOWN	148 W 200 S	KAMAS	055811	8/25/2009	1113	700	COVEY, MAX	69813	270	11.93576389	2	UNLEADED	18.432	43.25
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	8/31/2009	1115	700	COVEY, MAX	69974	161	11.61951501	2	UNLEADED	13.856	32.52
230570 262731		KAMAS FOOD TOWN	148 W 200 S	KAMAS	055811	9/3/2009	1117	700	COVEY, MAX	70213	239	11.09396104	2	UNLEADED	21.545	50.56
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	9/3/2009	1115	700	COVEY, MAX	70437	224	12.11596711	2	UNLEADED	18.488	43.39
230570 262731		KAMAS FOOD TOWN	148 W 200 S	KAMAS	055811	9/9/2009	1414	700	COVEY, MAX	70689	252	12.11014465	2	UNLEADED	20.809	47.11
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	9/12/2009	1107	700	COVEY, MAX	70909	270	11.2565166	2	UNLEADED	19.544	45.86
230570 262731		KAMAS FOOD TOWN	148 W 200 S	KAMAS	055811	9/12/2009	0946	700	COVEY, MAX	71192	283	11.67058435	2	UNLEADED	25.249	56.9
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	9/12/2009	1206	960	MORRIS, CHANCE	71464	272	11.0429846	2	UNLEADED	24.631	55.77
230570 262731		KAMAS FOOD TOWN	148 W 200 S	HEBER CITY	055811	9/24/2009	0850	700	COVEY, MAX	71724	260	10.80721566	2	UNLEADED	24.058	54.48
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	9/30/2009	0850	700	COVEY, MAX	71933	209	10.47615048	2	UNLEADED	19.95	45.17
230570 262731		KAMAS FOOD TOWN	148 W 200 S	HEBER CITY	055811	10/5/2009	1135	700	MORRIS, CHANCE	72192	259	11.30560042	2	UNLEADED	22.909	51.87
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	10/7/2009	0818	960	COVEY, MAX	72428	236	10.76102321	2	UNLEADED	21.931	49.21
230570 262731		KAMAS FOOD TOWN	148 W 200 S	KAMAS	055811	10/13/2009	0934	700	COVEY, MAX	72641	213	10.62503118	2	UNLEADED	20.047	43.32
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	10/20/2009	1351	700	COVEY, MAX	72877	236	10.53949099	2	UNLEADED	22.391	49.31
230570 262731		KAMAS FOOD TOWN	148 W 200 S	HEBER CITY	055811	11/4/2009	1321	700	COVEY, MAX	73130	253	10.15574823	2	UNLEADED	24.912	54.87
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	11/18/2009	1247	700	COVEY, MAX	73363	233	10.7057262	2	UNLEADED	21.764	49.28
230570 262731		KAMAS FOOD TOWN	148 W 200 S	HEBER CITY	055811	11/23/2009	1328	960	MORRIS, CHANCE	73545	182	9.72738425	2	UNLEADED	18.709	42.37
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	11/30/2009	1203	700	COVEY, MAX	73748	203	9.53068011	2	UNLEADED	21.301	47.57
230570 262731		KAMAS FOOD TOWN	148 W 200 S	HEBER CITY	055811	12/7/2009	0805	700	COVEY, MAX	73986	288	9.941935753	2	UNLEADED	23.939	52.96
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	12/17/2009	1553	960	MORRIS, CHANCE	74111	159	7.73605954	2	UNLEADED	16.158	35.75
230570 262731		KAMAS FOOD TOWN	148 W 200 S	KAMAS	055811	12/29/2009	1426	700	COVEY, MAX	74270	125	7.78532647	2	UNLEADED	21.549	49.68
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	12/12/2009	0915	960	MORRIS, CHANCE	74432	162	9.311415105	2	UNLEADED	17.398	37.78
230570 262731		KAMAS FOOD TOWN	148 W 200 S	KAMAS	055811	12/14/2009	1333	700	COVEY, MAX	74578	146	6.93095808	2	UNLEADED	21.065	47.26
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	12/16/2009	0625	960	MORRIS, CHANCE	74765	187	8.78228802	2	UNLEADED	15.002	33.96
230570 262731		KAMAS FOOD TOWN	148 W 200 S	HEBER CITY	055811	12/17/2009	0846	700	COVEY, MAX	74922	157	10.4657713	2	UNLEADED	21.893	45.35
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	12/21/2009	1015	960	MORRIS, CHANCE	75111	189	9.297063309	2	UNLEADED	20.329	43.31
230570 262731		KAMAS FOOD TOWN	148 W 200 S	HEBER CITY	055811	12/28/2009	0631	960	MORRIS, CHANCE	75204	93	8.725566123	2	UNLEADED	10.662	22.72
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	12/30/2009	0628	960	MORRIS, CHANCE	75297	150	9.987113402	2	UNLEADED	9.312	19.83
230570 262731		KAMAS FOOD TOWN	148 W 200 S	HEBER CITY	055811	12/30/2009	0628	960	MORRIS, CHANCE	75447	130	8.65602761	2	UNLEADED	17.677	37.65
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	12/30/2009	1657	960	MORRIS, CHANCE	75606	155	9.534088865	2	UNLEADED	16.677	36.04
230570 262731		KAMAS FOOD TOWN	148 W 200 S	HEBER CITY	055811	1/4/2010	1507	960	COVEY, MAX	75809	203	11.54456599	2	UNLEADED	17.584	38.72
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	1/5/2010	1407	700	COVEY, MAX	75998	189	8.981182285	2	UNLEADED	21.044	45.47
230570 262731		KAMAS FOOD TOWN	148 W 200 S	HEBER CITY	055811	1/6/2010	1514	700	COVEY, MAX	76232	234	10.9725218	2	UNLEADED	21.326	47.91
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	1/13/2010	1158	700	COVEY, MAX	76431	199	9.760164795	2	UNLEADED	20.389	46.16
230570 262731		KAMAS FOOD TOWN	148 W 200 S	HEBER CITY	055811	1/13/2010	1234	700	COVEY, MAX	76649	218	11.00010092	2	UNLEADED	19.818	45.48
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	1/19/2010	0906	700	MORRIS, CHANCE	76649	0	-76649.3248.802611	2	UNLEADED	23.593	54.15
230570 262731		KAMAS FOOD TOWN	148 W 200 S	HEBER CITY	055811	1/21/2010	0631	960	MORRIS, CHANCE	76991	76991	4149.787096	2	UNLEADED	18.733	43.38
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	1/25/2010	0633	960	MORRIS, CHANCE	77161	170	9.074894571	2	UNLEADED	18.553	42.95
230570 262731		KAMAS FOOD TOWN	148 W 200 S	HEBER CITY	055811	1/27/2010	0628	960	MORRIS, CHANCE	77333	172	8.680730796	2	UNLEADED	18.733	43.38
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	2/1/2010	1228	960	COVEY, MAX	77501	168	10.05205329	2	UNLEADED	16.713	39.22
230570 262731		KAMAS FOOD TOWN	148 W 200 S	KAMAS	055811	2/2/2010	1556	700	COVEY, MAX	77664	163	10.67033255	2	UNLEADED	15.276	36.95
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	2/4/2010	1037	700	COVEY, MAX	77888	224	10.59076959	2	UNLEADED	21.477	51.45
230570 262731		KAMAS FOOD TOWN	148 W 200 S	HEBER CITY	055811	2/8/2010	1447	700	COVEY, MAX	78128	240	11.19766581	2	UNLEADED	20.433	47.94
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	2/11/2010	1133	700	COVEY, MAX	78359	231	11.30524152	2	UNLEADED	24.08	58.98
230570 262731		KAMAS FOOD TOWN	148 W 200 S	KAMAS	055811	2/17/2010	1234	700	COVEY, MAX	78595	236	9.80066452	2	UNLEADED	19.695	46.81
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	2/23/2010	1122	700	COVEY, MAX	78799	204	10.35793887	2	UNLEADED	17.363	42.53
230570 262731		KAMAS FOOD TOWN	148 W 200 S	HEBER CITY	055811	2/25/2010	0833	700	MORRIS, CHANCE	78967	168	9.675747279	2	UNLEADED	18.293	45.94
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	3/8/2010	1025	960	MORRIS, CHANCE	79183	216	10.5145305	2	UNLEADED	17.841	44.8
230570 262731		KAMAS FOOD TOWN	148 W 200 S	HEBER CITY	055811	3/9/2010	1354	960	MORRIS, CHANCE	79378	195	10.65981523	2	UNLEADED	21.584	54.2
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	3/11/2010	1448	960	COVEY, MAX	79572	194	10.87387994	2	UNLEADED	18.659	47.31
230570 262731		KAMAS FOOD TOWN	148 W 200 S	HEBER CITY	055811	3/19/2010	0641	960	COVEY, MAX	79732	220	10.19273536	2	UNLEADED	18.226	42.02
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	3/23/2010	1315	700	MORRIS, CHANCE	80201	207	11.42000598	2	UNLEADED	16.397	43.18
230570 262731		KAMAS FOOD TOWN	148 W 200 S	KAMAS	055811	3/24/2010	1547	960	COVEY, MAX	80382	181	11.09860462	2	UNLEADED	13.266	34.75
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	3/29/2010	0635	700	MORRIS, CHANCE	80549	167	9.912744109	2	UNLEADED		



CUSTNO	DEVIDNO	NAME	ADDRESS	CITY	CARD	DATE	TIME	EXPIRO	EMP NAME	QUANTITY	UNIT	PROD	PRODUCT DESCRIPTION	GALLONS SHIPPED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	4/5/2010	1034	700	COVEY, MAX	80994	200	9.69947944	2 UNLEADED	20.747	54.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	4/6/2010	1434	960	MORRIS, CHANCE	81055	161	8.5935415	2 UNLEADED	49.56	18.735
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	4/8/2010	1417	700	COVEY, MAX	81294	239	12.4039588	2 UNLEADED	19.268	52.16
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	4/12/2010	1439	700	COVEY, MAX	81524	230	9.767283846	2 UNLEADED	63.74	23.548
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	4/14/2010	1038	960	MORRIS, CHANCE	81769	245	11.36890951	2 UNLEADED	21.55	59.67
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	4/15/2010	1550	960	MORRIS, CHANCE	81971	202	10.82819619	2 UNLEADED	18.655	51.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	4/19/2010	0640	960	MORRIS, CHANCE	82191	220	11.40014509	2 UNLEADED	19.98	53.43
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	4/19/2010	1043	960	MORRIS, CHANCE	82459	268	11.70303292	2 UNLEADED	22.904	63.42
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	4/29/2010	0848	960	MORRIS, CHANCE	82604	345	6.388288592	2 UNLEADED	20.749	57.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	4/29/2010	0906	700	COVEY, MAX	82948	144	14.89045667	2 UNLEADED	64.92	23.102
230570	262732	KAWAS FOOD TOWN	148 W 200 S	KAWAS	055811	5/3/2010	0646	700	COVEY, MAX	83219	271	11.68355249	2 UNLEADED	23.195	64.94
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	5/6/2010	1155	960	MORRIS, CHANCE	83461	272	10.43958414	2 UNLEADED	65.14	23.181
230570	262732	KAWAS FOOD TOWN	148 W 200 S	HEBER CITY	055811	5/11/2010	0639	960	MORRIS, CHANCE	83663	192	9.845973874	2 UNLEADED	20.516	57.44
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	5/12/2010	0334	960	MORRIS, CHANCE	83862	209	10.24083985	2 UNLEADED	19.432	54.4
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	5/13/2010	1046	960	MORRIS, CHANCE	84039	157	11.11250628	2 UNLEADED	15.928	44.59
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	5/19/2010	1046	700	SULSER, LYNN	84297	278	11.94610363	2 UNLEADED	22.247	59.14
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	5/24/2010	0850	700	COVEY, MAX	84562	265	11.91717843	2 UNLEADED	21.597	60.91
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	5/26/2010	0853	700	COVEY, MAX	84807	245	11.49910823	2 UNLEADED	21.306	57.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	5/26/2010	1219	960	MORRIS, CHANCE	85044	237	11.5573929	2 UNLEADED	20.506	54.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	6/7/2010	1059	700	COVEY, MAX	85292	248	11.26914164	2 UNLEADED	22.007	58.44
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	6/7/2010	1510	700	COVEY, MAX	85537	245	11.84604971	2 UNLEADED	20.682	54.06
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	6/7/2010	1508	700	COVEY, MAX	85761	224	11.9645337	2 UNLEADED	18.722	48.94
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	6/23/2010	1223	700	COVEY, MAX	86011	250	12.2651229	2 UNLEADED	20.383	52.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	6/25/2010	0938	960	MORRIS, CHANCE	86247	236	10.66666667	2 UNLEADED	22.125	56.02
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	6/30/2010	1232	960	MORRIS, CHANCE	86509	262	11.5033962	2 UNLEADED	23.457	59.49
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	7/6/2010	0947	700	COVEY, MAX	86766	257	11.6368576	2 UNLEADED	22.085	55.01
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	7/7/2010	1112	960	MORRIS, CHANCE	86971	205	11.19240009	2 UNLEADED	18.316	45.62
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	7/9/2010	1423	960	MORRIS, CHANCE	87250	279	11.39705882	2 UNLEADED	24.48	60.47
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	7/13/2010	0636	960	MORRIS, CHANCE	87443	193	11.10348034	2 UNLEADED	17.382	42.93
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	7/15/2010	1300	700	COVEY, MAX	87677	234	11.52532609	2 UNLEADED	20.308	50.16
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	7/20/2010	1615	700	COVEY, MAX	87919	242	10.53959374	2 UNLEADED	22.669	56.74
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	7/26/2010	2036	700	COVEY, MAX	88199	220	10.66925315	2 UNLEADED	20.62	50.93
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	7/29/2010	1711	960	MORRIS, CHANCE	88344	205	11.1352085	2 UNLEADED	18.446	45.56
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	8/3/2010	1736	960	MORRIS, CHANCE	88501	157	7.50047737	2 UNLEADED	20.932	51.71
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	8/5/2010	1505	960	MORRIS, CHANCE	88805	304	15.30175668	2 UNLEADED	19.867	50.09
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	8/10/2010	1210	960	MORRIS, CHANCE	89034	229	11.72555044	2 UNLEADED	19.53	50.25
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	8/12/2010	1233	960	MORRIS, CHANCE	89220	186	11.25294936	2 UNLEADED	16.529	42.53
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	8/16/2010	1331	960	MORRIS, CHANCE	89453	233	11.33599299	2 UNLEADED	20.554	52.89
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	8/17/2010	1452	960	MORRIS, CHANCE	89626	173	11.2211069	2 UNLEADED	15.416	39.67
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	8/18/2010	1718	960	MORRIS, CHANCE	89796	170	11.02750389	2 UNLEADED	15.416	39.67
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	8/23/2010	0946	700	COVEY, MAX	90039	243	11.2059027	2 UNLEADED	21.685	55.8
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	8/24/2010	1234	700	COVEY, MAX	90215	176	11.44268903	2 UNLEADED	15.381	39.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	8/25/2010	1301	700	COVEY, MAX	90215	155	11.35947233	2 UNLEADED	13.645	34.41
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	8/30/2010	1017	700	COVEY, MAX	90589	219	11.49727005	2 UNLEADED	19.048	48.02
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	9/1/2010	0645	600	BURGHER, KELVIN	90875	286	12.08484746	2 UNLEADED	23.666	60.41
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	9/7/2010	0901	700	COVEY, MAX	91062	187	11.55962169	2 UNLEADED	16.177	41.3
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	9/9/2010	0639	960	MORRIS, CHANCE	91273	211	11.1198946	2 UNLEADED	18.975	48.44
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	9/13/2010	1357	700	COVEY, MAX	91543	270	12.62508183	2 UNLEADED	21.386	54.58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	9/15/2010	0640	960	MORRIS, CHANCE	91755	212	11.25145951	2 UNLEADED	18.42	48.48
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	9/20/2010	0916	700	COVEY, MAX	91864	209	11.50881057	2 UNLEADED	18.16	46.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	9/20/2010	0916	700	COVEY, MAX	92170	206	11.13573707	2 UNLEADED	18.499	47.6
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	9/23/2010	1130	700	COVEY, MAX	92396	226	10.87868005	2 UNLEADED	20.738	52.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	9/27/2010	1321	700	COVEY, MAX	92653	257	11.41317581	2 UNLEADED	22.481	56.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	9/29/2010	0652	700	COVEY, MAX	92898	245	11.47272302	2 UNLEADED	21.955	52.75
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	10/4/2010	1446	960	MORRIS, CHANCE	93112	214	10.73273484	2 UNLEADED	19.939	49.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	10/6/2010	1140	960	MORRIS, CHANCE	93276	164	10.16486922	2 UNLEADED	16.134	39.36
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	10/8/2010	0910	700	COVEY, MAX	93468	227	10.66775929	2 UNLEADED	17.999	43.91
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	10/12/2010	1320	700	COVEY, MAX	93695	227	10.80388464	2 UNLEADED	21.011	51.25
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	10/14/2010	0958	700	COVEY, MAX	93920	225	11.13530634	2 UNLEADED	20.206	48.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	10/18/2010	1334	700	COVEY, MAX	94073	153	10.60952777	2 UNLEADED	14.421	34.44
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	10/20/2010	0645	700	COVEY, MAX	94113	240	10.82751578	2 UNLEADED	22.033	52.61
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	10/20/2010	1712	960	MORRIS, CHANCE	94500	187	10.78307	2 UNLEADED	17.942	41.41
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	10/26/2010	0901	960	MORRIS, CHANCE	94959	195	9.92700549	2 UNLEADED	19.643	47.1
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	10/27/2010	0926	960	MORRIS, CHANCE	94874	179	9.50257472	2 UNLEADED	18.897	46.07
230570	262732	KAWAS FOOD TOWN	148 W 200 S	KAWAS	055811	11/3/2010	0955	700	COVEY, MAX	95080	206	10.56572806	2 UNLEADED	19.497	46.75
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	11/3/2010	1020	700	COVEY, MAX	95284	204	10.14118115	2 UNLEADED	20.116	48.24
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	11/9/2010	1645	700	COVEY, MAX	95503	219	10.89660663	2 UNLEADED	20.098	46.2
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	11/9/2010	0957	960	COVEY, MAX	95591	188	10.39880524	2 UNLEADED	18.079	43.35
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	11/15/2010	1321	960	MORRIS, CHANCE	95882	191	10.60757525	2 UNLEADED	18.006	44.1
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	11/16/2010	1249	960	MORRIS, CHANCE	96070	188	10.52454795	2 UNLEADED	17.863	43.75
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	11/18/2010	1022	700	COVEY, MAX	96319	249	10.72259005	2 UNLEADED	23.222	56.

All Years Edited

CUSTOMER	DEVICE/ID	NAME	ADDRESS	CITY	CARD	DATE	TIME	END/NO	EXP. DATE	QUANTITY	MILES	WGT	PROD. DESCRIPTION	GALLONS SHIPPED	AMOUNT
230570 262732		KAWAS FOOD TOWN	148 W 200 S	KAWAS	055811	11/27/2010	1246	700	COVEY MAX	94991	172	9.443903876	2 UNLEADED	18.213	46.49
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	11/26/2010	1347	960	MORRIS CHANCE	96604	153	8.175697339	2 UNLEADED	18.774	43.91
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	11/26/2010	1230	960	MORRIS CHANCE	96604	160	8.994827974	2 UNLEADED	17.788	41.74
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	11/30/2010	1358	960	MORRIS CHANCE	96959	155	9.094642962	2 UNLEADED	17.043	39.93
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	12/16/2010	1149	700	COVEY MAX	97177	218	10.28641533	2 UNLEADED	21.193	49.73
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	12/17/2010	1258	700	COVEY MAX	97327	150	12.7394652	2 UNLEADED	11.78	28
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	12/18/2010	1722	960	MORRIS CHANCE	97593	266	11.70877718	2 UNLEADED	22.718	54.01
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	12/13/2010	0942	960	MORRIS CHANCE	97745	122	6.557571623	2 UNLEADED	18.325	43.57
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	12/15/2010	0638	960	MORRIS CHANCE	97908	193	12.8247741	2 UNLEADED	15.049	35.78
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	12/15/2010	1410	29837	SULZER LYNN	98011	103	6.69267257	2 UNLEADED	15.39	36.59
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	12/20/2010	1323	700	COVEY MAX	98179	168	9.169805142	2 UNLEADED	18.321	43.56
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	12/21/2010	1304	960	MORRIS CHANCE	98348	169	8.415915542	2 UNLEADED	20.081	46.91
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	12/27/2010	1450	960	MORRIS CHANCE	98544	196	8.784116883	2 UNLEADED	22.313	52.13
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	12/28/2010	1357	960	MORRIS CHANCE	98746	202	8.04873313	2 UNLEADED	20.602	48.13
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	12/29/2010	1508	960	MORRIS CHANCE	98913	167	8.473286316	2 UNLEADED	19.709	46.04
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	1/3/2011	1332	700	COVEY MAX	99069	156	8.317608518	2 UNLEADED	18.315	42.79
230570 262732		KAWAS FOOD TOWN	148 W 200 S	KAWAS	055811	1/6/2011	1121	700	COVEY MAX	99281	212	9.441104431	2 UNLEADED	22.455	56.86
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	1/10/2011	1508	700	COVEY MAX	99492	211	10.19964229	2 UNLEADED	20.687	48.96
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	1/11/2011	1450	960	MORRIS CHANCE	99645	153	9.024419016	2 UNLEADED	18.954	40.14
230570 262732		KAWAS FOOD TOWN	148 W 200 S	KAWAS	055811	1/12/2011	1553	960	MORRIS CHANCE	99772	127	9.186921296	2 UNLEADED	13.024	35
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	1/15/2011	2143	960	MORRIS CHANCE	99933	161	9.24598737	2 UNLEADED	17.322	41.01
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	1/19/2011	1002	960	MORRIS CHANCE	100113	180	8.71290828	2 UNLEADED	20.659	49.76
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	1/20/2011	1058	700	COVEY MAX	100284	171	8.470378443	2 UNLEADED	20.188	48.61
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	1/24/2011	1253	700	COVEY MAX	100500	105	9.225248851	2 UNLEADED	23.414	56.38
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	1/25/2011	1458	700	COVEY MAX	100585	185	9.787841913	2 UNLEADED	18.901	45.52
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	1/27/2011	1228	700	COVEY MAX	100892	207	9.837000428	2 UNLEADED	21.043	51.54
230570 262732		KAWAS FOOD TOWN	148 W 200 S	KAWAS	055811	2/1/2011	1355	700	COVEY MAX	101126	234	9.254864737	2 UNLEADED	25.284	63.85
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	2/17/2011	0647	700	COVEY MAX	101309	183	8.607710017	2 UNLEADED	21.26	54.99
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	055811	2/19/2011	0644	600	BURGENER KELVIN	101527	218	8.511300854	2 UNLEADED	25.613	67.03
230570 262732		KAWAS FOOD TOWN	148 W 200 S	KAWAS	055811	2/10/2011	1314	700	COVEY MAX	101741	214	8.914066731	2 UNLEADED	24.007	65.52
230570 262732		BELLS TRUCK STOP 0817102	SILVER CREEK CT 40 145	PARK CITY	055811	2/17/2011	0956	960	MORRIS CHANCE	101916	177	9.186703824	2 UNLEADED	19.809	53.88
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/14/2008	0937	870	POPP, LOYD	80733	0	0	2 UNLEADED	20.839	58.57
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/14/2008	1018	870	POPP, LOYD	80733	0	0	2 UNLEADED	27.725	73.62
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/14/2008	1524	870	POPP, LOYD	80664	321	11.26869339	2 UNLEADED	28.486	76.23
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/24/2008	0825	850	AMAN, KEN	120786	40122	2205.838694	5 CLEAR DIESEL #2 LUS	18.189	48.3
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/24/2008	1429	870	POPP, LOYD	12408	12708	5.12855579	5 CLEAR DIESEL #2 LUS	58.496	152.64
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/28/2008	1933	870	POPP, LOYD	12708	300	5.12855579	5 CLEAR DIESEL #2 LUS	58.496	152.64
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/29/2008	1231	870	POPP, LOYD	12808	100	4.318721658	35 DYED DIESEL, HIGH SULPHUR	23.155	77.25
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/30/2008	1235	870	POPP, LOYD	12808	0	0	35 DYED DIESEL, HIGH SULPHUR	23.155	77.25
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/31/2008	0623	870	POPP, LOYD	80976	68168	2405.193705	0	28.342	75.26
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	2/5/2008	0530	870	POPP, LOYD	2508	-78468	-3388.814511	0	23.155	77.25
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	2/5/2008	0635	870	POPP, LOYD	81296	78788	2846.901536	35 DYED DIESEL, HIGH SULPHUR	23.155	77.25
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	2/12/2008	1653	870	POPP, LOYD	22108	-59188	-2611.427311	0	27.675	73.49
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	2/21/2008	0946	870	POPP, LOYD	22108	0	0	35 DYED DIESEL, HIGH SULPHUR	22.665	77.25
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	2/25/2008	1020	870	POPP, LOYD	81634	59526	2100.27521	2 UNLEADED	28.342	75.26
230570 262731		BELLS TRUCK STOP 0817102	SILVER CREEK CT 40 145	PARK CITY	109483	2/28/2008	0510	850	AMAN, KEN	122217	40583	1930.728515	2 UNLEADED	20.922	57.28
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	3/3/2008	1634	870	POPP, LOYD	3208	-119009	-5346.076917	35 DYED DIESEL, HIGH SULPHUR	22.261	77.25
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	3/3/2008	1638	870	POPP, LOYD	3208	0	0	35 DYED DIESEL, HIGH SULPHUR	22.261	77.25
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	3/4/2008	1103	870	POPP, LOYD	81956	78748	2827.677834	2 UNLEADED	27.849	76.25
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	3/11/2008	1010	870	POPP, LOYD	81956	269	9.071288865	2 UNLEADED	29.654	82.71
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	3/17/2008	1105	850	AMAN, KEN	122949	40724	2032.00493	2 UNLEADED	20.041	60.65
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	3/19/2008	1300	850	AMAN, KEN	123168	219	13.52519763	2 UNLEADED	16.192	47.33
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	3/24/2008	1647	870	POPP, LOYD	82552	40616	1438.294557	2 UNLEADED	28.339	81.09
230570 262731		BELL BROS OIL CO #0817104	118 S 50 W	COALVILLE	109483	3/31/2008	1715	850	AMAN, KEN	123454	40902	1968.429665	2 UNLEADED	20.779	61.6
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	4/4/2008	0720	870	POPP, LOYD	82851	-40603	-1286.615121	2 UNLEADED	31.558	92.25
230570 262731		BELL BROS OIL CO #0817104	118 S 50 W	COALVILLE	109483	4/7/2008	1707	850	AMAN, KEN	123723	40872	1775.114007	2 UNLEADED	23.025	68.26
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	4/17/2008	0629	870	POPP, LOYD	83186	-40537	-1486.505317	2 UNLEADED	27.27	81.41
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	4/24/2008	1649	870	POPP, LOYD	83543	357	12.4729229	2 UNLEADED	28.622	87.5
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	5/6/2008	1339	870	POPP, LOYD	83865	322	11.64094851	2 UNLEADED	27.661	89.38
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	5/13/2008	1659	870	POPP, LOYD	84125	360	10.17298998	2 UNLEADED	25.558	85.77
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	5/28/2008	1207	870	POPP, LOYD	84511	386	13.48518726	2 UNLEADED	28.624	101.67
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	6/11/2008	1629	870	POPP, LOYD	84893	382	13.04648809	2 UNLEADED	29.28	107.61
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	7/1/2008	0627	870	POPP, LOYD	86256	1373	49.24329937	2 UNLEADED	105.35	27.882
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	7/14/2008	0929	870	POPP, LOYD	85648	-618	-24.24380777	2 UNLEADED	25.491	97.09
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	7/14/2008	1639	870	POPP, LOYD	85648	-14240	-1003.806577	2 UNLEADED	14.186	54.61
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	7/22/2008	0812	870	POPP, LOYD	86060	14652	507.0071629	2 UNLEADED	28.999	111.86
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	8/6/2008	0833	870	POPP, LOYD	86461	401	14.80852321	2 UNLEADED	102.59	27.079
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	8/19/2008	1630	870	POPP, LOYD	86847	386	13.58294039	2 UNLEADED	28.418	105.62
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	8/19/2008	1636	870	POPP, LOYD	81808	-5039	-99.817957	5 CLEAR DIESEL #2 LUS	50.483	135.41

All Years Edited

COSTNO	DEVCENO	NAME	ADDRESS	CITY	CATG	DATE	TIME	BARNO	EXP-DATE	QTY	QTY/METER	MILES	PROD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	8/26/2008	1931	870	POPP, LLOYD	87032	524	244.9769317	2	UNLEADED	21.325	77.28
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	9/3/2008	0624	870	POPP, LLOYD	87201	169	6.582022122	2	UNLEADED	25.676	91.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	9/15/2008	1449	870	POPP, LLOYD	87612	411	14.26934694	2	UNLEADED	28.809	100.91
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	9/24/2008	0630	870	POPP, LLOYD	87964	352	13.14413742	2	UNLEADED	26.78	91.81
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	10/2/2008	0931	870	POPP, LLOYD	88310	346	13.72471242	2	UNLEADED	25.21	84.86
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	10/14/2008	1715	870	POPP, LLOYD	88663	353	11.2795715	2	UNLEADED	31.295	96.64
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	10/23/2008	1658	870	POPP, LLOYD	89009	346	11.47100753	2	UNLEADED	30.163	87.86
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	11/8/2008	1411	870	POPP, LLOYD	89121	112	5.30599337	2	UNLEADED	21.105	42.35
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	11/12/2008	0616	870	POPP, LLOYD	29284	59837	2370.721078	2	UNLEADED	25.24	45.71
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	11/12/2008	1338	870	POPP, LLOYD	315	-29348	-14283.692283	2	UNLEADED	20.468	37.07
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	11/20/2008	1634	870	POPP, LLOYD	702	387	13.82434274	2	UNLEADED	27.986	35.4
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	12/15/2008	0512	870	POPP, LLOYD	1034	332	10.3724069	2	UNLEADED	32.008	30.93
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/5/2009	0618	870	POPP, LLOYD	1366	332	10.3724069	2	UNLEADED	29.328	33.17
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/15/2009	0613	870	POPP, LLOYD	1725	359	12.85908733	2	UNLEADED	27.918	34.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/21/2009	1658	870	POPP, LLOYD	1891	166	8.333751694	2	UNLEADED	19.919	24.58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	2/2/2009	0614	870	POPP, LLOYD	2256	365	12.9743024	2	UNLEADED	28.231	36.58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	2/2/2009	1548	870	POPP, LLOYD	2209	327	12.96469	2	UNLEADED	6.343	8.22
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	2/6/2009	1800	870	POPP, LLOYD	2536	340	11.7114234	2	UNLEADED	26.593	34.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	2/24/2009	0621	870	POPP, LLOYD	2876	378	11.3268084	2	UNLEADED	28.958	38.13
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	3/9/2009	1453	870	POPP, LLOYD	3254	388	11.07969599	2	UNLEADED	33.372	43.93
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	3/23/2009	1349	870	POPP, LLOYD	3642	405	10.75954411	2	UNLEADED	35.019	49.35
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	4/6/2009	1654	870	POPP, LLOYD	4047	4639	625.082384	2	UNLEADED	37.641	53.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	4/20/2009	0625	870	POPP, LLOYD	4433	386	13.74203425	2	UNLEADED	28.089	45.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	4/21/2009	1313	870	POPP, LLOYD	12	-4421	-353.10315	2	UNLEADED	12.506	20.33
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	5/5/2009	0618	870	POPP, LLOYD	4848	4836	164.1770777	2	UNLEADED	29.456	49.7
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	5/15/2009	1018	870	POPP, LLOYD	12	-4836	-401.594135	2	UNLEADED	12.042	21.56
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	5/18/2009	1206	870	POPP, LLOYD	5261	5249	188.8469149	2	UNLEADED	27.795	49.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	5/27/2009	0834	870	POPP, LLOYD	5590	329	11.82942615	2	UNLEADED	27.812	52.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	6/3/2009	1427	870	POPP, LLOYD	5888	298	10.57248962	2	UNLEADED	28.187	58.59
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	6/17/2009	0617	870	POPP, LLOYD	6262	374	14.26685736	2	UNLEADED	26.226	58.56
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	6/29/2009	1256	870	POPP, LLOYD	6651	389	14.20433798	2	UNLEADED	27.386	62.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	7/6/2009	1641	870	POPP, LLOYD	12	-6639	-625.082384	2	UNLEADED	10.621	23.72
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	8/3/2009	1442	870	POPP, LLOYD	7122	7110	228.2870045	2	UNLEADED	31.145	66.03
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	8/17/2009	0621	870	POPP, LLOYD	7524	402	14.26088819	2	UNLEADED	28.189	62.65
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	9/3/2009	1400	870	POPP, LLOYD	7895	371	13.85103603	2	UNLEADED	26.785	60.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	9/24/2009	1300	870	POPP, LLOYD	8635	440	14.0494382	2	UNLEADED	31.328	70.93
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	10/8/2009	1401	870	POPP, LLOYD	9046	330	12.8741519	2	UNLEADED	23.316	51.59
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	10/29/2009	1441	870	POPP, LLOYD	9366	320	12.87570917	2	UNLEADED	29.366	64.67
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	11/5/2009	1415	870	POPP, LLOYD	9650	284	11.07687507	2	UNLEADED	24.863	54.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	11/24/2009	0949	870	POPP, LLOYD	9861	211	10.42181172	2	UNLEADED	25.69	58.05
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/7/2010	1021	870	POPP, LLOYD	0	-9849	-787.6673463	2	UNLEADED	20.246	43.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/13/2010	1122	870	POPP, LLOYD	10316	-12	-0.465581069	2	UNLEADED	12	5.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/21/2010	1733	870	POPP, LLOYD	10531	10316	510.6900593	2	UNLEADED	24.214	53.83
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/28/2010	1627	870	POPP, LLOYD	10553	237	10.84221602	2	UNLEADED	20.2	46.53
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	2/19/2010	1616	870	POPP, LLOYD	10871	318	11.35308818	2	UNLEADED	21.859	51.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	2/22/2010	1629	870	POPP, LLOYD	11217	346	11.14834386	2	UNLEADED	31.036	74.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	3/2/2010	1528	870	POPP, LLOYD	11547	330	10.69241487	2	UNLEADED	30.863	72.42
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	3/10/2010	1647	870	POPP, LLOYD	11896	349	12.79231778	2	UNLEADED	27.282	68.52
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	3/18/2010	0614	870	POPP, LLOYD	12231	335	13.10821078	2	UNLEADED	25.358	63.69
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	3/20/2010	1525	870	POPP, LLOYD	12580	349	12.95808116	2	UNLEADED	26.933	69.02
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	4/21/2010	1418	870	POPP, LLOYD	12928	348	13.00352444	2	UNLEADED	26.762	72.44
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	4/27/2010	0618	870	POPP, LLOYD	13336	408	14.2327772	2	UNLEADED	28.236	79.26
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	5/7/2010	1335	870	POPP, LLOYD	13777	441	14.05308945	2	UNLEADED	31.981	86.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	5/26/2010	1651	870	POPP, LLOYD	14183	406	13.07736907	2	UNLEADED	31.046	83.72
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	6/1/2010	1408	870	POPP, LLOYD	10	-14173	-1986.405064	2	UNLEADED	7.135	18.94
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	6/17/2010	0628	870	POPP, LLOYD	14595	14595	532.1633159	2	UNLEADED	27.407	71.65
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	6/23/2010	1438	870	POPP, LLOYD	14829	234	11.28091404	2	UNLEADED	20.743	53.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	7/7/2010	1406	870	POPP, LLOYD	15211	382	13.78016666	2	UNLEADED	27.721	69.05
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	7/19/2010	0947	870	POPP, LLOYD	15605	394	13.80276756	2	UNLEADED	28.545	69.92
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	7/28/2010	1410	870	POPP, LLOYD	15999	394	13.66158114	2	UNLEADED	28.84	71.23
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	8/9/2010	1659	870	POPP, LLOYD	16410	411	14.70325189	2	UNLEADED	27.953	70.48
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	8/25/2010	1649	870	POPP, LLOYD	16713	303	15.15837509	2	UNLEADED	19.989	51.43
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	8/25/2010	1655	870	POPP, LLOYD	17001	288	12.55774448	2	UNLEADED	22.934	57.83
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	9/8/2010	1028	870	POPP, LLOYD	17362	361	13.41558986	2	UNLEADED	26.909	68.69
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	9/21/2010	1650	870	POPP, LLOYD	17760	398	14.30779739	2	UNLEADED	27.817	71.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	9/30/2010	0950	870	POPP, LLOYD	18173	413	14.94589802	2	UNLEADED	27.633	68.26
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	10/26/2010	1519	870	POPP, LLOYD	18556	383	13.03856072	2	UNLEADED	27.282	65.43
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	11/30/2010	0620	870	POPP, LLOYD	18936	380	13.68923394	2	UNLEADED	27.759	68
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	11/28/2010	1658	870	POPP, LLOYD	19227	291	13.31259435	2	UNLEADED	21.859	51.29



## All Years Edited

CUSTID	DELIVERID	NAME	ADDRESS	CITY	GRP	DATE	TIME	TRUCKNO	BOB NAME	QDQDLEIGH	MILES	MCG	PROD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	12/21/2010	1501	870	POPP LOTD	19555	338	12.4756281	2	UNLEADED	27.084	63.54
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	12/15/2010	0516	870	POPP LOTD	19881	316	13.4097178	2	UNLEADED	23.945	56.03
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	3/3/2011	1011	880	WALL CHAD	20168	287	11.9888889	2	UNLEADED	25.2	62.79
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	3/14/2011	0808	880	WALL CHAD	20480	312	1040	2	UNLEADED	0.3	0.84
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	3/14/2011	0815	880	WALL CHAD	20482	2	0.08254571	2	UNLEADED	24.229	72.79
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	3/21/2011	1319	880	WALL CHAD	20712	292	12.9203398	2	UNLEADED	22.6	66.57
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	3/29/2011	1259	880	WALL CHAD	21012	238	11.36906468	2	UNLEADED	20.934	67.81
230570	260627	TOP STOP C-15	2010 N PARK AVE	PARK CITY	109483	3/29/2011	0740	880	WALL CHAD	21348	336	11.8914344	2	UNLEADED	29.245	96.22
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	4/14/2011	0753	880	WALL CHAD	21663	315	12.8017567	2	UNLEADED	24.606	75.7
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	4/18/2011	0821	880	WALL CHAD	22017	354	12.96703297	2	UNLEADED	27.3	86.02
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	4/21/2011	0803	880	WALL CHAD	22308	291	12.02473339	2	UNLEADED	24.2	78.76
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	4/26/2011	1214	880	WALL CHAD	22630	322	11.88191882	2	UNLEADED	27.1	88.2
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	5/9/2011	0833	880	WALL CHAD	22956	326	1086.666667	2	UNLEADED	0.3	0.98
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	5/9/2011	0841	880	WALL CHAD	22957	1	0.038232146	2	UNLEADED	26.156	90.06
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	5/11/2011	0842	880	WALL CHAD	23201	244	10.65408135	2	UNLEADED	22.902	77.69
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	5/16/2011	1326	880	WALL CHAD	23593	392	12.39878543	2	UNLEADED	31.616	107.24
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	5/19/2011	1306	880	WALL CHAD	23928	335	12.45492062	2	UNLEADED	26.97	91.25
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	5/19/2011	0802	880	WALL CHAD	24288	360	12	2	UNLEADED	30	103.55
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	6/22/2011	1347	880	WALL CHAD	24596	268	11.30901688	2	UNLEADED	23.7	80.79
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	6/8/2011	1021	880	WALL CHAD	24878	432	15.6476259	2	UNLEADED	27.8	94.77
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	6/15/2011	0843	880	WALL CHAD	25275	3603	111.2037037	2	UNLEADED	32.4	106.72
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	6/27/2011	0800	880	WALL CHAD	25632	357	12.52631579	2	UNLEADED	28.5	92.86
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	6/29/2011	0922	880	WALL CHAD	25954	322	11.37803187	2	UNLEADED	28.3	92.21
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	7/6/2011	0807	880	WALL CHAD	26258	304	11.95861689	2	UNLEADED	25.421	84.94
230570	260627	TOP STOP C-15	2010 N PARK AVE	PARK CITY	109483	7/12/2011	1715	880	WALL CHAD	26556	298	10.71942416	2	UNLEADED	27.8	89
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	7/13/2011	0927	880	WALL CHAD	26891	335	10.97209485	2	UNLEADED	30.532	100.77
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	7/13/2011	0804	880	WALL CHAD	27266	375	11.447939479	2	UNLEADED	32.757	100.78
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	8/22/2011	1445	880	WALL CHAD	27554	288	12	2	UNLEADED	24	75.75
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	8/9/2011	0929	880	WALL CHAD	28271	341	12.2875817	2	UNLEADED	30.6	96.58
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	8/11/2011	0740	880	WALL CHAD	28574	303	12.52066116	2	UNLEADED	27.8	88.1
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	8/17/2011	1536	950	MAIR MONT	28832	358	11.66123779	2	UNLEADED	24.2	76.69
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	8/23/2011	1003	880	WALL CHAD	29194	282	12.67844181	2	UNLEADED	20.685	64.84
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	8/24/2011	0632	880	WALL CHAD	29319	125	6.15736313	2	UNLEADED	18.613	58.59
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	8/24/2011	1257	950	MAIR MONT	0	-29319	2360.628019	2	UNLEADED	12.42	38.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	8/25/2011	0718	880	WALL CHAD	29506	29506	1810.967163	2	UNLEADED	16.933	51.12
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	8/29/2011	0702	880	WALL CHAD	29612	106	9.54439042	2	UNLEADED	17.106	34.85
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	9/6/2011	0638	880	WALL CHAD	29564	48	-2.694812486	2	UNLEADED	11.812	56.43
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	9/6/2011	0651	880	WALL CHAD	2	-29562	458.9359909	2	UNLEADED	34.417	109.03
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	9/18/2011	1002	880	WALL CHAD	2	0	0	2	UNLEADED	17.4	56.32
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	9/13/2011	1205	880	WALL CHAD	29996	29994	2264.894661	2	UNLEADED	13.43	42.63
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	9/14/2011	1605	880	WALL CHAD	30106	110	5.759163304	2	UNLEADED	19.1	61.81
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	9/19/2011	1059	880	WALL CHAD	30236	120	8.628772379	2	UNLEADED	13.591	44.16
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	9/22/2011	1050	950	MAIR MONT	30330	104	5.909090909	2	UNLEADED	17.6	56.96
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	9/23/2011	1039	950	MAIR MONT	30442	112	7.285974499	2	UNLEADED	15.372	49.94
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	10/11/2011	1428	950	MAIR MONT	30726	284	8.394414985	2	UNLEADED	33.832	107.87
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	10/11/2011	0950	950	MAIR MONT	31003	277	10.1301931	2	UNLEADED	27.344	84.4
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109483	10/25/2011	0614	950	MAIR MONT	31137	134	167.5	2	UNLEADED	0.8	2.63
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	10/25/2011	0621	950	MAIR MONT	31319	182	6.26187694	2	UNLEADED	29.065	85.85
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	11/1/2011	0756	950	MAIR MONT	31638	319	11.99536186	2	UNLEADED	27.511	80.13
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	11/9/2011	0824	950	MAIR MONT	31929	291	10.03752197	2	UNLEADED	29.05	83.01
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	11/28/2011	1048	950	MAIR MONT	32197	268	10.58955335	2	UNLEADED	25.307	70.88
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	12/8/2011	1436	950	MAIR MONT	32467	270	10.49317943	2	UNLEADED	25.731	67.61
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	12/22/2011	1021	950	MAIR MONT	32717	250	10.57440149	2	UNLEADED	23.642	58.36
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/9/2012	1522	950	MAIR MONT	32952	235	10.09320105	2	UNLEADED	23.483	57.14
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/19/2012	1614	950	MAIR MONT	33212	260	10.81709991	2	UNLEADED	24.048	62.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/26/2012	0724	950	MAIR MONT	33382	170	8.062221379	2	UNLEADED	21.086	55.83
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	2/9/2012	1005	950	MAIR MONT	33603	221	9.044035993	2	UNLEADED	24.436	65.7
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	2/16/2012	1214	950	MAIR MONT	33888	285	11.29473309	2	UNLEADED	25.233	67.84
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	2/23/2012	1528	950	MAIR MONT	34169	281	11.68885191	2	UNLEADED	24.04	65.61
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	3/5/2012	1349	950	MAIR MONT	34439	270	10.9779947	2	UNLEADED	24.596	75.41
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	3/27/2012	1251	950	MAIR MONT	3500	-30839	1378.649023	2	UNLEADED	22.369	73.14
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	4/7/2012	1251	950	MAIR MONT	34945	31345	1477.910321	2	UNLEADED	21.209	73.07
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	4/19/2012	0651	950	MAIR MONT	35510	264	11.52586771	2	UNLEADED	22.905	70.67
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	4/25/2012	1045	950	MAIR MONT	35820	301	11.92178588	2	UNLEADED	25.248	83.85
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	5/12/2012	1411	950	MAIR MONT	36088	310	12.35889504	2	UNLEADED	24.729	82.12
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	5/7/2012	1407	950	MAIR MONT	36363	275	11.54879892	2	UNLEADED	22.225	73.12
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	5/14/2012	0842	950	MAIR MONT	36626	263	11.36265445	2	UNLEADED	23.812	78.35
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	5/23/2012	1027	950	MAIR MONT	37003	263	11.80345636	2	UNLEADED	27.312	92.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	6/6/2012	0615	950	MAIR MONT	37292	289	11.87687503	2	UNLEADED	24.333	81.31

All Years Edited

CUSTNO	DEVIDENO	NAME	ADDRESS	CITY	CARD	DATE	TIME	BUKNO	EXP DATE	ORDNUMBER	MILES	MFG	PROD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	6/12/2012	1523	950	MAIR, MONT	37477	185	14.17950487	2	UNLEADED	13.047	42.92
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	6/28/2012	1457	950	MAIR, MONT	37720	243	13.11400485	2	UNLEADED	21.104	67.51
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	7/16/2012	1305	950	MAIR, MONT	38072	352	13.56350185	2	UNLEADED	25.952	80.36
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	8/28/2012	1125	950	MAIR, MONT	38369	297	12.62433093	2	UNLEADED	23.526	71.17
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	8/15/2012	1510	950	MAIR, MONT	38700	331	13.22571623	2	UNLEADED	25.027	78.52
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	8/27/2012	1508	950	MAIR, MONT	38968	268	13.44571543	2	UNLEADED	16.288	54.02
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	8/30/2012	1004	950	MAIR, MONT	39170	202	12.417015	2	UNLEADED	16.268	54.02
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	9/4/2012	1347	950	MAIR, MONT	39383	213	11.50680717	2	UNLEADED	18.514	63.56
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	9/6/2012	0953	950	MAIR, MONT	39586	203	9.212717581	2	UNLEADED	22.024	75.61
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	9/12/2012	1031	950	MAIR, MONT	39871	285	12.21441333	2	UNLEADED	23.335	80.83
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	9/12/2012	0913	950	MAIR, MONT	40039	168	7.02011043	2	UNLEADED	23.762	82.31
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	9/18/2012	1547	950	MAIR, MONT	40304	265	12.95020281	2	UNLEADED	20.463	70.88
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	9/24/2012	1612	950	MAIR, MONT	40567	263	11.27545552	2	UNLEADED	23.325	77.94
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	10/1/2012	0804	950	MAIR, MONT	40820	253	12.46981123	2	UNLEADED	20.289	67.8
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	10/2/2012	0556	950	MAIR, MONT	41033	213	9.465404163	2	UNLEADED	22.503	75.19
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	10/9/2012	0948	950	MAIR, MONT	41266	235	12.55677264	2	UNLEADED	18.715	62.53
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	10/16/2012	1458	950	MAIR, MONT	41534	266	12.6914452	2	UNLEADED	20.959	70.03
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	10/23/2012	0938	950	MAIR, MONT	41727	193	13.17161224	2	UNLEADED	14.651	50.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	11/1/2012	1310	950	MAIR, MONT	41939	212	12.88463669	2	UNLEADED	16.327	56.22
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	11/7/2012	0834	950	MAIR, MONT	42181	242	11.914533963	2	UNLEADED	20.262	67.7
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	11/28/2012	1647	950	MAIR, MONT	42487	306	12.70533064	2	UNLEADED	24.084	77.77
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	12/6/2012	1118	950	MAIR, MONT	42716	229	11.65989056	2	UNLEADED	19.642	61.02
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	12/18/2012	1321	950	MAIR, MONT	42930	214	7.668976545	2	UNLEADED	27.905	79
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/3/2013	1235	950	MAIR, MONT	43111	181	8.875061378	2	UNLEADED	18.329	48.16
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/9/2013	1230	950	MAIR, MONT	43304	193	10.73713491	2	UNLEADED	17.975	45.95
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/15/2013	1419	950	MAIR, MONT	43480	186	10.88654272	2	UNLEADED	17.082	42.78
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/22/2013	1454	950	MAIR, MONT	43685	195	12.90091663	2	UNLEADED	15.115	39.71
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/27/2013	1454	950	MAIR, MONT	43852	167	11.74154538	2	UNLEADED	14.223	38.83
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/31/2013	1322	950	MAIR, MONT	43987	135	11.15979168	2	UNLEADED	12.097	34.26
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	2/7/2013	1327	950	MAIR, MONT	44203	216	11.87589299	2	UNLEADED	18.193	53.36
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	2/13/2013	1405	950	MAIR, MONT	44380	177	11.17471767	2	UNLEADED	15.894	48.06
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	2/21/2013	0957	950	MAIR, MONT	44628	112	-5.08952104	2	UNLEADED	22.006	66.8
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	2/27/2013	1507	950	MAIR, MONT	44795	527	31.53988668	2	UNLEADED	16.709	50.38
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	3/6/2013	0854	950	MAIR, MONT	44972	277	12.68544399	2	UNLEADED	13.953	42.06
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	3/18/2013	1337	950	MAIR, MONT	45185	213	10.33830025	2	UNLEADED	20.603	63.17
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	3/25/2013	1514	950	MAIR, MONT	45434	249	10.69036579	2	UNLEADED	23.292	72.36
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	3/28/2013	1228	950	MAIR, MONT	45691	257	11.88384932	2	UNLEADED	21.626	68.51
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	4/4/2013	1201	950	MAIR, MONT	45955	413864	18399.0799	2	UNLEADED	22.493	71.26
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	4/11/2013	1135	950	MAIR, MONT	46198	-413357	-20166.67529	2	UNLEADED	20.495	64.51
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	4/17/2013	1458	950	WEBSTER, WADE	46508	310	11.82890068	2	UNLEADED	26.207	82.22
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	4/26/2013	0921	820	MAIR, MONT	46845	335	11.52034114	2	UNLEADED	17.079	51.24
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	5/2/2013	1222	950	MAIR, MONT	47082	239	13.74003356	2	UNLEADED	17.402	54.06
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	5/8/2013	1152	950	MAIR, MONT	47288	206	13.25440741	2	UNLEADED	15.542	49.87
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	5/13/2013	1456	950	MAIR, MONT	47607	319	12.61168657	2	UNLEADED	25.294	82.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	5/21/2013	1436	950	MAIR, MONT	47916	309	12.06512827	2	UNLEADED	25.611	85.32
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	5/29/2013	1211	950	MAIR, MONT	48238	322	12.91409321	2	UNLEADED	24.994	85.09
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	6/13/2013	0809	950	MAIR, MONT	48454	216	11.79554391	2	UNLEADED	18.312	62.49
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	6/18/2013	0848	950	MAIR, MONT	48643	189	11.76324143	2	UNLEADED	16.067	54.83
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	6/20/2013	0946	950	MAIR, MONT	48882	239	14.9909051	2	UNLEADED	15.943	54.4
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	6/27/2013	1277	950	MAIR, MONT	49121	239	12.64215816	2	UNLEADED	18.903	63.75
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	7/3/2013	0850	950	MAIR, MONT	49312	191	14.2399165	2	UNLEADED	13.413	45.22
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	7/8/2013	0928	950	MAIR, MONT	49640	45328	1908.627732	2	UNLEADED	23.749	79.35
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	7/15/2013	1319	950	MAIR, MONT	49910	-44730	-2076.690043	2	UNLEADED	21.539	72.63
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	7/22/2013	1000	950	MAIR, MONT	50150	240	11.65897498	2	UNLEADED	20.385	70.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	7/30/2013	1358	950	MAIR, MONT	50443	293	13.71979771	2	UNLEADED	21.356	72.67
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	8/6/2013	1408	950	MAIR, MONT	50670	227	12.33628607	2	UNLEADED	18.401	62.61
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	8/13/2013	0959	950	MAIR, MONT	50888	218	15.19269636	2	UNLEADED	14.349	47.94
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	8/28/2013	0819	950	MAIR, MONT	51151	263	11.86608915	2	UNLEADED	22.164	73.38
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	9/4/2013	0943	950	MAIR, MONT	51415	264	11.44144925	2	UNLEADED	23.074	76.4
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	9/11/2013	1405	950	MAIR, MONT	51730	315	13.69208033	2	UNLEADED	23.006	76.16
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	9/19/2013	1049	950	MAIR, MONT	52017	287	11.559064	2	UNLEADED	24.829	82.2
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	9/24/2013	1046	950	MAIR, MONT	52250	233	12.82686685	2	UNLEADED	18.165	60.14
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	10/1/2013	1458	950	MAIR, MONT	52515	265	11.79822804	2	UNLEADED	22.461	72.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	10/7/2013	1516	950	MAIR, MONT	52788	273	11.63839323	2	UNLEADED	23.666	72.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	10/27/2013	1344	950	MAIR, MONT	52996	208	10.8002062	2	UNLEADED	19.258	57.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	10/30/2013	1406	950	MAIR, MONT	53276	230	10.66574614	2	UNLEADED	21.524	62.7
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	11/7/2013	1243	950	MAIR, MONT	53512	286	11.17493065	2	UNLEADED	25.593	74.55
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	11/14/2013	1403	950	MAIR, MONT	53714	202	11.38605649	2	UNLEADED	17.741	50.59
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	11/20/2013	0914	950	MAIR, MONT	53873	159	11.13913409	2	UNLEADED	14.274	40.71
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	11/27/2013										



All Years Edited

CLSTNO	DEVIDENO	NAME	ADDRESS	CITY	CSTD	DATE	TIME	EMIDNO	EXTR NAME	QDUMINER	MILES	MPG	PROD.	DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	12/17/2013	0735	950	MAIR, MONT	549595	201	8.19	UNLEADED	2 UNLEADED	22.534	59.21
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	12/17/2013	0843	950	MAIR, MONT	54832	237	11.67	UNLEADED	2 UNLEADED	20.306	53.35
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	12/23/2013	1014	950	MAIR, MONT	55084	252	11.65	UNLEADED	2 UNLEADED	21.627	56.82
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	12/20/2014	1443	950	MAIR, MONT	55327	243	10.22	UNLEADED	2 UNLEADED	23.764	62.44
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/8/2014	1426	950	MAIR, MONT	55569	242	10.98	UNLEADED	2 UNLEADED	22.036	59.25
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/14/2014	1426	950	MAIR, MONT	55842	273	12.47	UNLEADED	2 UNLEADED	21.974	59.08
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/23/2014	1340	950	MAIR, MONT	56081	239	10.40	UNLEADED	2 UNLEADED	22.974	61.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109483	1/30/2014	1234	950	MAIR, MONT	56306	225	10.51	UNLEADED	2 UNLEADED	21.398	57.09
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	1/7/2008	0894	850	AMAN, KEN	120070	63764	3397	UNLEADED	2 UNLEADED	18.766	49.84
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	1/7/2008	0919	850	AMAN, KEN	120222	252	11.91	UNLEADED	2 UNLEADED	21.139	56.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	1/17/2008	1650	940	GILES, TYLER	55664	64658	2307	UNLEADED	5 CLEAR DIESEL #2 US	22.237	67.3
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	1/17/2008	0847	850	AMAN, KEN	120564	64900	2713	UNLEADED	2 UNLEADED	23.518	64
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	1/31/2008	0804	850	AMAN, KEN	120994	430	23.10	UNLEADED	2 UNLEADED	23.433	49.42
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	2/4/2008	1650	940	GILES, TYLER	55949	65045	2775	UNLEADED	5 CLEAR DIESEL #2 US	23.433	70.91
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	2/11/2008	1119	850	AMAN, KEN	121417	65468	4102	UNLEADED	2 UNLEADED	15.958	42.38
230570	262731	MOUNTAINLAND ONE STOP	6065 SILVER CREEK DR	PARK CITY	109484	2/19/2008	0902	850	AMAN, KEN	121667	250	12.39	UNLEADED	5 CLEAR DIESEL #2 US	20.162	54.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	2/21/2008	1552	940	GILES, TYLER	56221	65446	3236	UNLEADED	5 CLEAR DIESEL #2 US	20.22	62.87
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	3/3/2008	1730	940	GILES, TYLER	56445	224	12.40	UNLEADED	5 CLEAR DIESEL #2 US	21.312	73.94
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	3/12/2008	1654	940	GILES, TYLER	56730	285	13.37	UNLEADED	5 CLEAR DIESEL #2 US	20.505	74.31
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	3/24/2008	1650	940	GILES, TYLER	56896	266	12.97	UNLEADED	5 CLEAR DIESEL #2 US	19.516	72.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	4/23/2008	1112	850	GILES, TYLER	57287	271	13.88	UNLEADED	2 UNLEADED	20.631	63.07
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	4/23/2008	1112	850	AMAN, KEN	124221	66954	3245	UNLEADED	2 UNLEADED	20.234	71.24
230570	262731	MOUNTAINLAND ONE STOP	2010 N PARK AVE	PARK CITY	109484	5/19/2008	0758	850	AMAN, KEN	125221	223	14.37	UNLEADED	2 UNLEADED	15.517	53.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	6/3/2008	0806	850	AMAN, KEN	125473	252	14.08	UNLEADED	2 UNLEADED	17.886	67.03
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	6/5/2008	0937	850	AMAN, KEN	125683	210	14.43	UNLEADED	2 UNLEADED	14.545	61.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	6/10/2008	1049	850	AMAN, KEN	125919	236	13.99	UNLEADED	2 UNLEADED	16.861	61.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	6/16/2008	0732	850	AMAN, KEN	126162	243	14.14	UNLEADED	2 UNLEADED	17.18	67.92
230570	262731	MOUNTAINLAND ONE STOP	2010 N PARK AVE	PARK CITY	109484	6/26/2008	1354	850	AMAN, KEN	126401	239	16.36	UNLEADED	2 UNLEADED	14.604	57.74
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	7/2/2008	1400	850	AMAN, KEN	126600	199	13.92	UNLEADED	2 UNLEADED	14.294	54
230570	262731	MOUNTAINLAND ONE STOP	2010 N PARK AVE	PARK CITY	109484	7/10/2008	1151	850	AMAN, KEN	126826	226	15.10	UNLEADED	2 UNLEADED	14.964	60.69
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	7/16/2008	1251	850	AMAN, KEN	127089	265	13.72	UNLEADED	2 UNLEADED	19.178	75
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	8/6/2008	1242	850	AMAN, KEN	127333	244	14.92	UNLEADED	2 UNLEADED	16.347	61.93
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	8/16/2008	0727	850	AMAN, KEN	127621	288	14.20	UNLEADED	2 UNLEADED	20.28	76.83
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	8/12/2008	0728	850	AMAN, KEN	127846	225	14.70	UNLEADED	2 UNLEADED	57.96	151.6
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	8/20/2008	1436	850	AMAN, KEN	128091	245	14.66	UNLEADED	2 UNLEADED	16.703	62.08
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	8/26/2008	1107	850	AMAN, KEN	128291	200	14.53	UNLEADED	2 UNLEADED	13.764	49.88
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	9/3/2008	1153	850	AMAN, KEN	128541	250	13.28	UNLEADED	2 UNLEADED	18.883	67.25
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	9/9/2008	1510	850	AMAN, KEN	128768	227	13.78	UNLEADED	2 UNLEADED	16.462	57.63
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	9/16/2008	0905	850	AMAN, KEN	129032	264	14.70	UNLEADED	2 UNLEADED	17.957	62.85
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	9/23/2008	0726	850	AMAN, KEN	12932	220	13.27	UNLEADED	2 UNLEADED	19.591	67.16
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	9/23/2008	1242	850	AMAN, KEN	129512	260	13.99	UNLEADED	2 UNLEADED	54.1	141
230570	262731	MOUNTAINLAND ONE STOP	6065 SILVER CREEK DR	PARK CITY	109484	9/25/2008	1242	850	AMAN, KEN	129766	254	14.52	UNLEADED	2 UNLEADED	16.679	59.03
230570	262731	MOUNTAINLAND ONE STOP	6065 SILVER CREEK DR	PARK CITY	109484	10/7/2008	1355	850	AMAN, KEN	129985	219	13.10	UNLEADED	2 UNLEADED	0.952	1.81
230570	262731	MOUNTAINLAND ONE STOP	6065 SILVER CREEK DR	PARK CITY	109484	10/12/2008	1545	850	AMAN, KEN	130211	226	409	UNLEADED	2 UNLEADED	0.994	1.62
230570	262731	MOUNTAINLAND ONE STOP	6065 SILVER CREEK DR	PARK CITY	109484	10/14/2008	0702	850	AMAN, KEN	130258	47	2.30	UNLEADED	2 UNLEADED	20.414	64.72
230570	262731	MOUNTAINLAND ONE STOP	6065 SILVER CREEK DR	PARK CITY	109484	10/22/2008	0612	850	AMAN, KEN	130750	148	7.46	UNLEADED	2 UNLEADED	19.824	56.72
230570	262731	MOUNTAINLAND ONE STOP	6065 SILVER CREEK DR	PARK CITY	109484	11/5/2008	0855	850	AMAN, KEN	131014	264	12.44	UNLEADED	2 UNLEADED	20.117	51.35
230570	262731	MOUNTAINLAND ONE STOP	6065 SILVER CREEK DR	PARK CITY	109484	11/13/2008	1554	850	AMAN, KEN	131231	272	12.67	UNLEADED	2 UNLEADED	17.139	47.61
230570	262731	MOUNTAINLAND ONE STOP	6065 SILVER CREEK DR	PARK CITY	109484	11/18/2008	0645	850	AMAN, KEN	131508	238	12.57	UNLEADED	2 UNLEADED	34.2	88.6
230570	262731	MOUNTAINLAND ONE STOP	6065 SILVER CREEK DR	PARK CITY	109484	12/1/2008	0901	850	AMAN, KEN	131741	277	13.47	UNLEADED	2 UNLEADED	18.929	28.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	12/4/2008	0729	850	AMAN, KEN	132018	243	12.31	UNLEADED	2 UNLEADED	20.583	24.13
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	12/10/2008	0924	850	AMAN, KEN	132251	243	12.31	UNLEADED	2 UNLEADED	18.925	18.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	12/16/2008	1201	850	AMAN, KEN	132494	198	11.28	UNLEADED	2 UNLEADED	15.727	16.94
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	12/22/2008	1048	850	AMAN, KEN	132692	212	11.67	UNLEADED	2 UNLEADED	18.248	18.39
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	12/29/2008	1255	850	AMAN, KEN	132904	297	12.56	UNLEADED	2 UNLEADED	23.64	76.74
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	1/6/2009	1219	850	AMAN, KEN	133201	177	13.84	UNLEADED	2 UNLEADED	12.766	16.8
230570	262731	MOUNTAINLAND ONE STOP	6065 SILVER CREEK DR	PARK CITY	109484	1/14/2009	1433	850	AMAN, KEN	133378	262	13.44	UNLEADED	2 UNLEADED	19.493	24.05
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	1/21/2009	1640	850	AMAN, KEN	133640	252	12.54	UNLEADED	2 UNLEADED	20.241	26.65
230570	262731	MOUNTAINLAND ONE STOP	6065 SILVER CREEK DR	PARK CITY	109484	1/21/2009	0609	850	AMAN, KEN	133894	245	11.75	UNLEADED	2 UNLEADED	20.841	27.44
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	2/19/2009	1427	880	WALL, CHAD	134139	160	9.70	UNLEADED	2 UNLEADED	16.492	23.75
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	2/19/2009	0611	880	GILES, TYLER	134516	131	8.18	UNLEADED	2 UNLEADED	16.018	26.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	4/27/2009	0615	940	GILES, TYLER	134647	196	10.35	UNLEADED	2 UNLEADED	18.971	33.96
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	6/25/2009	1355	910	GREEN, LYNN	134843	378	19.55	UNLEADED	2 UNLEADED	19.33	43.96
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	6/25/2009	0814	940	GILES, TYLER	135271	234	11.65	UNLEADED	2 UNLEADED	20.084	44.85
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109484	7/15/2009	1632	940	GILES, TYLER	135455	40235	4586	UNLEADED	5 CLEAR DIESEL #2 US	54.13	18.882
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109485	2/14/2008	1649	950	MAIR, MONT	53666	246	13.64	UNLEADED	5 CLEAR DIESEL #2 US	18.082	56.22
230570	262001	TOP STOP C-15	2010 N PARK AVE	PARK CITY	109485	2/19/2008	1455	950								

## All Years Edited

CUSTNO	DELIVNO	NAME	ADDRESS	CITY	SHIP DATE	TIME	EXPNO	EXP NAME	ODOMETER	MILES	PRG	PROD.	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109485	3/4/2008	1639	950	53844	278	15	7293199	5 CLEAR DIESEL #2 ULS	17.674	56.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109485	4/14/2008	1638	940	54067	123	14	40618412	5 CLEAR DIESEL #2 ULS	8.558	31.82
230570	262001	TOP STOP C-15	2010 N PARK AVE	PARK CITY	109485	4/23/2008	1042	950	54488	321	15	09451707	5 CLEAR DIESEL #2 ULS	21.266	81.19
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109485	4/30/2008	1124	940	54605	217	14	62658398	5 CLEAR DIESEL #2 ULS	14.836	56.51
230570	262001	TOP STOP C-15	2010 N PARK AVE	PARK CITY	109485	5/6/2008	1624	940	55712	2967	132	3017936	5 CLEAR DIESEL #2 ULS	22.426	91.9
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109485	5/14/2008	1744	940	57862	270	14	65682806	5 CLEAR DIESEL #2 ULS	19.786	81.83
230570	262001	TOP STOP C-15	2010 N PARK AVE	PARK CITY	109485	5/21/2008	0625	940	58138	296	14	59468034	5 CLEAR DIESEL #2 ULS	18.911	83.39
230570	262001	TOP STOP C-15	2010 N PARK AVE	PARK CITY	109485	5/29/2008	0855	940	58457	319	15	46891669	5 CLEAR DIESEL #2 ULS	20.622	92.79
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109485	6/9/2008	1654	940	58729	272	13	53772646	5 CLEAR DIESEL #2 ULS	20.972	88.54
230570	262001	TOP STOP C-15	2010 N PARK AVE	PARK CITY	109485	6/18/2008	1204	940	59015	286	13	98259509	5 CLEAR DIESEL #2 ULS	20.454	92.87
230570	262001	TOP STOP C-15	2010 N PARK AVE	PARK CITY	109485	6/24/2008	1408	940	59323	308	6	87514286	5 CLEAR DIESEL #2 ULS	4.9	22.1
230570	262001	TOP STOP C-15	2010 N PARK AVE	PARK CITY	109485	6/26/2008	0714	940	59538	305	1	700860272	5 CLEAR DIESEL #2 ULS	20.58	92.81
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109485	7/10/2008	0608	940	59845	0	0	0	5 CLEAR DIESEL #2 ULS	20.857	90.62
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	1/10/2008	1203	69175	64767	5122	162	736994	2 UNLEADED	31.467	84.21
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	1/24/2008	0647	69175	65045	278	9	80738023	2 UNLEADED	28.346	75.27
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	2/5/2008	1106	69175	65358	313	10	7897549	2 UNLEADED	29.009	77.03
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	2/19/2008	1742	69175	65629	271	8	786434523	2 UNLEADED	30.843	81.9
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	2/27/2008	1601	970	65895	266	9	176843994	2 UNLEADED	28.986	76.98
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	3/5/2008	0642	69175	66257	362	12	80871842	2 UNLEADED	28.262	77.39
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	3/12/2008	1534	970	66511	254	8	897804668	2 UNLEADED	30.246	84.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	3/15/2008	0942	69175	66883	172	10	76512792	2 UNLEADED	15.979	44.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	3/18/2008	1619	970	66946	163	9	112254025	2 UNLEADED	37.868	92.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	3/23/2008	0951	69175	67045	199	10	664341873	2 UNLEADED	18.897	53.7
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	3/27/2008	1554	970	67228	180	9	765625	2 UNLEADED	18.432	52.93
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	4/3/2008	1600	970	67425	203	8	839923358	2 UNLEADED	22.964	67.13
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	4/8/2008	1549	970	67608	80	6	513131313	2 UNLEADED	12.672	37.05
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	4/17/2008	1726	970	67795	287	10	515131313	2 UNLEADED	27.294	81.47
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	4/22/2008	1547	970	67844	49	3	686997133	2 UNLEADED	13.254	40.51
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	4/27/2008	0929	970	68061	217	9	173272982	2 UNLEADED	23.658	74.27
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	4/30/2008	1618	970	68214	263	10	610982637	2 UNLEADED	24.765	77.75
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	5/9/2008	1540	970	68564	240	8	878675645	2 UNLEADED	26.73	86.95
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	5/15/2008	1627	970	68722	158	7	60346487	2 UNLEADED	20.78	71.02
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	5/22/2008	1627	970	68902	180	6	680418267	2 UNLEADED	26.146	89.36
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	5/29/2008	1551	970	69096	194	6	998052089	2 UNLEADED	27.722	99.32
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	6/5/2008	1608	970	69298	180	6	43636399	2 UNLEADED	29.017	104.85
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	6/10/2008	1608	970	69514	216	7	7412491421	2 UNLEADED	29.14	107.1
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	6/16/2008	1600	970	69890	825	31	42976875	2 UNLEADED	26.249	97.55
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	6/19/2008	1745	970	69989	1301	57	67866643	2 UNLEADED	22.556	83.82
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	6/23/2008	1732	970	70140	150	4	495261936	2 UNLEADED	33.619	112.55
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	6/30/2008	1556	970	70374	234	6	960349802	2 UNLEADED	30.287	127.02
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	7/3/2008	1651	970	70526	152	4	875856431	2 UNLEADED	31.497	119.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	7/10/2008	1553	970	70685	159	5	438455021	2 UNLEADED	29.247	111.4
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	7/14/2008	1609	970	70860	70885	6399	728384	2 UNLEADED	11.045	42.53
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	7/16/2008	1612	970	70886	70886	2291	449814	2 UNLEADED	30.955	119.75
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	7/22/2008	1820	970	71031	315	16	21621622	2 UNLEADED	19.425	75.19
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	7/25/2008	1636	970	71338	137	4	721858413	2 UNLEADED	29.014	112.31
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	7/30/2008	1558	970	71466	128	3	819413362	2 UNLEADED	33.513	126.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	8/7/2008	1558	970	71768	302	10	37551105	2 UNLEADED	29.107	110.27
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	8/11/2008	1608	970	71864	96	3	770768687	2 UNLEADED	25.459	96.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	8/22/2008	1553	970	72101	237	7	887301587	2 UNLEADED	30.24	112.38
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	8/25/2008	0917	970	72323	222	7	089388275	2 UNLEADED	31.403	115.42
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	8/28/2008	1816	970	72582	209	6	143806522	2 UNLEADED	34.018	123.27
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	9/5/2008	1624	970	72857	325	10	53708949	2 UNLEADED	30.785	107.75
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	9/12/2008	1615	970	73083	226	6	750150788	2 UNLEADED	33.451	117.08
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	9/23/2008	1537	970	73330	247	7	59205754	2 UNLEADED	32.544	111.53
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	10/1/2008	1639	970	73534	204	9	565994374	2 UNLEADED	21.33	71.79
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	10/9/2008	1626	970	73756	222	6	618567786	2 UNLEADED	33.542	109.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	10/19/2008	1418	970	73988	232	7	7407407407	2 UNLEADED	31.32	95.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	10/24/2008	1553	970	74260	272	8	71459695	2 UNLEADED	31.212	84.81
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	10/29/2008	1608	970	74566	96	4	441771156	2 UNLEADED	21.613	54.49
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	11/3/2008	1219	970	74662	306	9	76381605	2 UNLEADED	32.987	56.34
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	11/23/2008	1528	970	74925	263	8	831024795	2 UNLEADED	32.748	48.52
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	12/3/2008	1608	970	75141	216	7	498698143	2 UNLEADED	28.905	36.44
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	12/16/2008	1607	970	75403	262	8	765714209	2 UNLEADED	29.896	28.89
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	1/24/2009	1236	970	75885	182	6	6211816103	2 UNLEADED	29.299	29.32
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	1/16/2009	1601	970	75951	2916	103	0607196	2 UNLEADED	28.294	32
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	1/29/2009	1527	970	75966	-2535	48	32767848	2 UNLEADED	29.709	36.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	1/29/2009	1605	970	75983	227	9	900386352	2 UNLEADED	25.217	32.68
230570	884038	MOUNTAIN WEST PETROLEUM	1520 S HWY 40	HEBER CITY	109487	2/16/2009	1549	970	76444	251	9	9250386968	2 UNLEADED	27.134	36.84
230570	884038	MOUNTAIN WEST PETROLEUM	1520 S HWY 40	HEBER CITY	109487	2/28/2009	1352	970	76600	156	6	693947545	2 UNLEADED	22.305	29.36
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	3/19/2009	1556	970	76879	279	8	8235697979	2 UNLEADED	33.64	45.67

All Years Edited

CUSTOMER	DEVIDEN	NAME	ADDRESS	CITY	CARD	DATE	TIME	EXPIRING	EMP NAME	ODD METER	MILES	MPG	FUEL	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	4/2/2009	1549	970	MASON, BRANDON	77146	267	9.00529158	2	UNLEADED	29.632	43.59
230570 884038		MOUNTAIN WEST PETROLEUM	1520S HWY 40	HEBER CITY	109487	4/19/2009	1720	970	MASON, BRANDON	77359	213	8.250377658	2	UNLEADED	25.817	41.96
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	4/21/2009	0930	970	MASON, BRANDON	77594	235	7.969073214	2	UNLEADED	29.489	47.94
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	5/6/2009	1524	970	MASON, BRANDON	77799	205	7.1680828	2	UNLEADED	28.599	49.43
230570 884038		MOUNTAIN WEST PETROLEUM	1520S HWY 40	HEBER CITY	109487	5/20/2009	1554	970	MASON, BRANDON	78071	272	9.567021913	2	UNLEADED	28.431	50.9
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	5/31/2009	1422	970	MASON, BRANDON	78309	238	8.647941572	2	UNLEADED	27.521	53.53
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	6/12/2009	1044	970	MASON, BRANDON	78541	232	8.64171115	2	UNLEADED	26.842	57.18
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	6/26/2009	1536	970	MASON, BRANDON	78941	360	11.21390524	2	UNLEADED	32.103	73.01
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	7/15/2009	1733	970	MASON, BRANDON	79208	-307	8.49630926	2	UNLEADED	36.376	81.24
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	7/17/2009	1243	1035	MUR, PRESTON	0	-79208	-13654.19755	2	UNLEADED	5.601	12.86
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	8/5/2009	1552	970	MASON, BRANDON	79547	79547	2695.138065	2	UNLEADED	29.515	63.79
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	9/30/2009	1331	880	WALL, CHAD	80054	507	724.2857143	2	UNLEADED	0.7	1.61
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	10/19/2009	1056	880	WALL, CHAD	80056	287	9.081692672	2	UNLEADED	24.482	55.43
230570 260115		HEBER CITY #631	1175 S MAIN	HEBER CITY	109487	10/19/2009	1340	880	WALL, CHAD	80343	272	8.04938066	2	UNLEADED	30.5	68.16
230570 260115		HEBER CITY #631	1175 S MAIN	HEBER CITY	109487	10/27/2009	1451	880	WALL, CHAD	80615	1	0.041590091	2	UNLEADED	0.5	1.07
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	11/20/2009	0831	880	WALL, CHAD	80841	225	8.67386276	2	UNLEADED	28.905	63.66
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	11/20/2009	0757	880	WALL, CHAD	81025	184	7.76971308	2	UNLEADED	25.94	58.19
230570 260115		HEBER CITY #631	1175 S MAIN	HEBER CITY	109487	12/9/2009	0806	880	WALL, CHAD	81264	239	8.27057475	2	UNLEADED	28.897	70.79
230570 678007		TOP STOP C15	2010 N PARK AVE	PARK CITY	109487	12/24/2009	1242	880	WALL, CHAD	81491	227	9.26144091	2	UNLEADED	24.604	52.41
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	1/6/2010	0803	880	WALL, CHAD	81717	226	8.190186272	2	UNLEADED	27.594	59.63
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	1/20/2010	0739	950	MAIR, MONT	81954	197	8.87099444	2	UNLEADED	26.719	61.32
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	1/28/2010	1400	950	MAIR, MONT	82151	137	9.46296742	2	UNLEADED	20.818	48.85
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	2/11/2010	1139	950	MAIR, MONT	82379	136	7.581247561	2	UNLEADED	17.939	42.09
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	3/1/2010	1443	950	MAIR, MONT	82479	192	7.853403141	2	UNLEADED	24.448	58.13
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	3/18/2010	0809	950	MAIR, MONT	82714	235	7.68383837	2	UNLEADED	30.251	75.97
230570 865358		HEBER TRU MART	1590S HWY 40	HEBER CITY	109487	4/5/2010	1123	880	WALL, CHAD	82970	256	8.422992136	2	UNLEADED	30.393	80.71
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	4/14/2010	0933	880	WALL, CHAD	83188	218	9.183587497	2	UNLEADED	23.738	64.25
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	4/29/2010	1333	880	WALL, CHAD	83453	265	9.066041154	2	UNLEADED	27.301	75.59
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	5/13/2010	1222	880	WALL, CHAD	83746	293	10.28701715	2	UNLEADED	28.5	77.69
230570 260115		HEBER CITY #631	1175 S MAIN	HEBER CITY	109487	5/26/2010	1357	880	WALL, CHAD	84024	1278	50.09014659	2	UNLEADED	25.514	68.81
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	6/9/2010	0914	880	WALL, CHAD	84339	-685	-21.07697308	2	UNLEADED	34.5	85.01
230570 260115		HEBER CITY #631	1175 S MAIN	HEBER CITY	109487	6/22/2010	1420	880	WALL, CHAD	84564	225	9.006845202	2	UNLEADED	24.981	64.28
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	7/12/2010	1258	880	WALL, CHAD	84835	271	9.609928078	2	UNLEADED	28.2	69.04
230570 260115		HEBER CITY #631	1175 S MAIN	HEBER CITY	109487	7/12/2010	0925	880	WALL, CHAD	0	-84835	-6145.01231	5	CLEAR DIESEL H2 LUS	13.81	34.97
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	7/12/2010	0928	880	WALL, CHAD	85043	85083	3247.442748	2	UNLEADED	26.2	63.95
230570 260115		HEBER CITY #631	1175 S MAIN	HEBER CITY	109487	8/9/2010	1431	880	WALL, CHAD	85314	261	7.569551398	2	UNLEADED	30.517	75.37
230570 260115		HEBER CITY #631	1175 S MAIN	HEBER CITY	109487	8/23/2010	0823	880	WALL, CHAD	85580	236	8.444444444	2	UNLEADED	31.5	79.47
230570 260115		HEBER CITY #631	1175 S MAIN	HEBER CITY	109487	8/23/2010	1215	950	MAIR, MONT	8598	-77072	-3211.333333	2	UNLEADED	24	61.29
230570 260115		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	9/13/2010	0855	950	MAIR, MONT	85934	77426	4547.515564	2	UNLEADED	17.036	43.46
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	9/20/2010	1050	880	WALL, CHAD	86248	314	10.22801303	2	UNLEADED	30.2	79.14
230570 260115		HEBER CITY #631	1175 S MAIN	HEBER CITY	109487	9/27/2010	0821	950	MAIR, MONT	86395	147	6.35538262	2	UNLEADED	23.11	58.32
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	10/11/2010	0751	880	WALL, CHAD	86709	317	10.45307767	2	UNLEADED	30.039	73.47
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	10/18/2010	0902	880	WALL, CHAD	86822	113	5	2	UNLEADED	27.6	57.16
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	10/28/2010	1217	880	WALL, CHAD	87007	185	7.992741726	2	UNLEADED	23.146	55.5
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	11/9/2010	1000	880	WALL, CHAD	87280	273	10.87346158	2	UNLEADED	25.107	60.21
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	11/23/2010	0558	880	WALL, CHAD	87535	255	8.939526731	2	UNLEADED	28.525	66.93
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	12/1/2010	0833	950	MAIR, MONT	87795	260	9.39415927	2	UNLEADED	65.32	27.839
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	12/9/2010	0836	880	MAIR, MONT	88048	253	9.047993706	2	UNLEADED	27.962	66.48
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	12/20/2010	0836	880	WALL, CHAD	88346	298	9.735516946	2	UNLEADED	30.597	72.74
230570 260115		HEBER CITY #631	1175 S MAIN	HEBER CITY	109487	1/3/2011	0823	880	WALL, CHAD	88665	319	10.81353532	2	UNLEADED	29.5	71.14
230570 260115		HEBER CITY #631	1175 S MAIN	HEBER CITY	109487	1/10/2011	0916	880	WALL, CHAD	88950	285	10.40145985	2	UNLEADED	27.4	65.93
230570 260115		HEBER CITY #631	1175 S MAIN	HEBER CITY	109487	1/21/2011	1411	880	WALL, CHAD	89455	284	10.92307692	2	UNLEADED	26	62.55
230570 260115		HEBER CITY #631	1175 S MAIN	HEBER CITY	109487	1/21/2011	1411	880	WALL, CHAD	89737	221	8.5	2	UNLEADED	30.3	72.71
230570 260115		HEBER CITY #631	1175 S MAIN	HEBER CITY	109487	2/8/2011	1036	880	WALL, CHAD	90058	321	1605	2	UNLEADED	0.2	0.52
230570 260115		HEBER CITY #631	1175 S MAIN	HEBER CITY	109487	2/17/2011	1031	880	WALL, CHAD	90081	23	0.793850794	3	UNLEADED PREMIUM	28.98	83.82
230570 260115		HEBER CITY #631	1175 S MAIN	HEBER CITY	109487	2/17/2011	0857	950	MAIR, MONT	90276	195	7.050911195	2	UNLEADED	27.656	79.43
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	3/7/2011	0824	950	MAIR, MONT	90512	236	7.75701948	2	UNLEADED	30.441	89.6
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	3/16/2011	0915	950	MAIR, MONT	90577	65	5.451648075	2	UNLEADED	11.923	35.83
230570 260115		HEBER CITY #631	1175 S MAIN	HEBER CITY	109487	3/16/2011	1253	950	MAIR, MONT	90821	244	9.195748851	2	UNLEADED	26.534	81.08
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	4/7/2011	0830	950	MAIR, MONT	91118	297	9.560495161	2	UNLEADED	31	94.7
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	4/24/2011	1441	950	MAIR, MONT	91381	263	8.850556201	2	UNLEADED	26.699	87.58
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	5/2/2011	0942	950	MAIR, MONT	91623	242	8.85358646	2	UNLEADED	27.325	92.42
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	5/2/2011	0942	950	MAIR, MONT	91716	93	14.15555114	2	UNLEADED	6.57	22.63
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	5/23/2011	1401	950	MAIR, MONT	91891	175	6.019123616	2	UNLEADED	29.074	98.63
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	5/23/2011	1401	950	MAIR, MONT	91977	86	40.89396101	2	UNLEADED	2.103	6.98
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	6/15/2011	1010	950	MAIR, MONT	92135	158	5.992338908	2	UNLEADED	26.367	86.48
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	6/15/2011	1010	950	MAIR, MONT	92623	1488	61.50793651	2	UNLEADED	24.192	75.89
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	6/20/2011	0912	950	MAIR, MONT	92940	-683	-197.8563152	2	UNLEADED	3.452	10.83
230570 262731		MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	6/22/2011	0751	950	MAIR, MONT	92610	-330	-11.64027465	2	UNLEADED	28.292	87.32



## All Years Edited

QUESTNO	DEUTERENO	NAME	ADDRESS	CITY	CARD	DATE	TIME	EMBLING	RVP NAME	ODOMETER	MILES	H/G	PRD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	7/25/2011	09:59	950	MAIR, MONIT	92877	267	8.901780356	2	UNLEADED	29.994	92.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	7/13/2011	15:10	950	MAIR, MONIT	93132	255	7.919254658	2	UNLEADED	32.2	99.38
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	8/12/2011	14:33	950	MAIR, MONIT	93941	809	25.065243	2	UNLEADED	32.287	100.96
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	8/22/2011	14:33	950	MAIR, MONIT	93972	31	1.02024025	2	UNLEADED	30.385	95.34
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	8/25/2011	07:28	950	MAIR, MONIT	94026	54	2.067302171	2	UNLEADED	26.121	81.95
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	8/29/2011	07:01	950	MAIR, MONIT	94121	95	8.387780328	2	UNLEADED	11.326	35.54
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	9/6/2011	07:32	950	MAIR, MONIT	94110	189	10.59714045	2	UNLEADED	17.835	56.5
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	9/19/2011	06:19	950	MAIR, MONIT	94484	174	9.062038019	2	UNLEADED	19.201	62.4
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	9/26/2011	07:07	950	MAIR, MONIT	94641	160	8.984725966	2	UNLEADED	17.808	57.87
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	10/4/2011	08:52	950	MAIR, MONIT	94824	180	7.284205415	2	UNLEADED	24.711	78.79
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	10/13/2011	11:28	700	COVEY, MAX	94968	144	7.801917972	2	UNLEADED	18.457	56.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	11/22/2011	06:16	950	MAIR, MONIT	95255	287	9.965223805	2	UNLEADED	28.799	81.54
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	12/2/2011	09:08	950	MAIR, MONIT	95505	250	10.49033754	2	UNLEADED	23.831	62.61
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	12/22/2011	08:49	950	MAIR, MONIT	95765	260	12.62197194	2	UNLEADED	20.599	51.39
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	2/2/2012	09:46	950	MAIR, MONIT	96023	258	7.669213163	2	UNLEADED	33.641	90.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	2/22/2012	12:15	950	MAIR, MONIT	96322	299	11.59723838	2	UNLEADED	25.782	70.36
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	3/13/2012	14:14	950	MAIR, MONIT	96610	288	11.40368244	2	UNLEADED	25.255	81.3
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	4/9/2012	08:31	950	MAIR, MONIT	96658	248	10.87480816	2	UNLEADED	22.805	75.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	5/15/2012	07:56	950	MAIR, MONIT	97181	373	10.62410103	2	UNLEADED	30.402	100.03
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	5/17/2012	08:17	950	MAIR, MONIT	97357	176	8.807486363	2	UNLEADED	19.983	66.77
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	6/6/2012	08:28	950	MAIR, MONIT	97484	127	10.5903936	2	UNLEADED	11.992	40.06
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	6/14/2012	12:38	950	MAIR, MONIT	97814	332	11.56859375	2	UNLEADED	28.526	95.32
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	7/2/2012	08:21	950	MAIR, MONIT	98136	322	13.19023431	2	UNLEADED	24.412	80.32
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	7/2/2012	08:21	950	MAIR, MONIT	98439	303	11.65563933	2	UNLEADED	25.996	82.08
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	8/20/2012	14:11	950	MAIR, MONIT	98720	281	10.57065546	2	UNLEADED	26.583	85.02
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	9/5/2012	13:32	950	MAIR, MONIT	98955	235	10.43007412	2	UNLEADED	22.531	77.36
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	9/11/2012	10:36	950	MAIR, MONIT	99187	232	9.696159151	2	UNLEADED	23.927	82.88
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	9/13/2012	06:27	950	MAIR, MONIT	99463	276	11.13307249	2	UNLEADED	24.791	85.87
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	9/19/2012	06:21	950	MAIR, MONIT	99684	225	11.01213782	2	UNLEADED	20.432	70.77
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	9/25/2012	08:21	950	MAIR, MONIT	99894	266	9.886528773	2	UNLEADED	20.832	69.62
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	10/1/2012	08:05	950	MAIR, MONIT	100111	217	9.907318632	2	UNLEADED	21.903	73.18
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	10/3/2012	14:38	950	MAIR, MONIT	100335	224	10.1010101	2	UNLEADED	22.176	74.1
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	10/17/2012	10:17	950	MAIR, MONIT	100522	187	9.756352063	2	UNLEADED	19.167	64.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	10/23/2012	13:42	950	MAIR, MONIT	100761	239	12.83849454	2	UNLEADED	19.449	66.17
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	11/6/2012	10:17	950	MAIR, MONIT	101022	261	11.2640801	2	UNLEADED	23.171	79.79
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	12/18/2012	08:27	950	MAIR, MONIT	101254	232	10.04024754	2	UNLEADED	23.107	67.78
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	1/9/2013	09:04	950	MAIR, MONIT	101445	191	10.16444042	2	UNLEADED	18.791	48.03
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	1/22/2013	09:58	950	MAIR, MONIT	101650	205	9.744272269	2	UNLEADED	21.038	52.7
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	1/24/2013	09:58	950	MAIR, MONIT	101873	223	10.98197577	2	UNLEADED	20.306	53.35
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	2/7/2013	11:52	950	MAIR, MONIT	102080	207	10.17049084	2	UNLEADED	20.353	57.62
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	2/20/2013	09:27	950	MAIR, MONIT	102264	184	8.905607683	2	UNLEADED	20.661	62.72
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	3/5/2013	09:06	950	MAIR, MONIT	102535	171	9.413971584	2	UNLEADED	28.787	87.38
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	3/12/2013	15:08	950	MAIR, MONIT	102756	221	10.85968327	2	UNLEADED	20.358	61.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	3/19/2013	09:48	950	MAIR, MONIT	102930	174	11.07504296	2	UNLEADED	15.711	47.36
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	4/4/2013	11:58	950	MAIR, MONIT	103177	247	10.31573672	2	UNLEADED	23.944	75.85
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	4/15/2013	14:52	950	MAIR, MONIT	103408	231	10.18114505	2	UNLEADED	22.689	71.88
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	4/24/2013	15:08	950	MAIR, MONIT	103625	217	10.29021244	2	UNLEADED	21.088	66.16
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	5/2/2013	12:20	950	MAIR, MONIT	103840	215	10.45719844	2	UNLEADED	20.56	64.5
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	5/13/2013	14:53	950	MAIR, MONIT	104078	238	10.19752346	2	UNLEADED	23.339	74.89
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	5/23/2013	14:32	950	MAIR, MONIT	104284	206	9.209585122	2	UNLEADED	22.368	72.92
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	6/5/2013	06:13	950	MAIR, MONIT	104519	235	9.224388033	2	UNLEADED	25.476	86.95
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	6/19/2013	07:45	950	MAIR, MONIT	104719	200	10.63042793	2	UNLEADED	18.821	64.23
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	7/9/2013	09:19	950	MAIR, MONIT	104888	169	10.57770545	2	UNLEADED	15.977	53.87
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	8/14/2013	10:06	820	WEBSTER, WADE	105123	235	11.1226608	2	UNLEADED	21.128	71.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	8/26/2013	08:23	950	MAIR, MONIT	105314	191	12.25616016	2	UNLEADED	15.584	51.6
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	9/18/2013	09:21	950	MAIR, MONIT	105577	263	10.80126494	2	UNLEADED	24.349	80.61
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	9/26/2013	11:29	950	MAIR, MONIT	105691	114	12.24095351	2	UNLEADED	9.313	30.84
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	10/7/2013	08:25	950	MAIR, MONIT	105834	143	9.849841576	2	UNLEADED	14.518	44.95
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	10/24/2013	08:22	950	MAIR, MONIT	106102	268	10.20339461	2	UNLEADED	26.266	78.65
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	10/29/2013	15:38	950	MAIR, MONIT	106302	200	11.37597118	2	UNLEADED	17.581	51.21
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	11/7/2013	14:56	950	MAIR, MONIT	106538	256	9.139657059	2	UNLEADED	27.41	79.84
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	11/19/2013	15:07	950	MAIR, MONIT	106719	215	10.21086626	2	UNLEADED	21.056	60.05
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	11/21/2013	11:32	950	MAIR, MONIT	106814	41	14.47229306	2	UNLEADED	2.833	8.08
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	12/19/2013	14:16	950	MAIR, MONIT	107022	208	9.317103378	2	UNLEADED	22.665	63.25
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	12/19/2013	12:34	950	MAIR, MONIT	107263	241	9.057426338	2	UNLEADED	26.608	69.91
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	1/15/2014	14:41	950	MAIR, MONIT	107475	212	8.427330087	2	UNLEADED	25.171	67.67
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109487	1/23/2014	12:14	950	MAIR, MONIT	107710	235	10.63303003	2	UNLEADED	22.101	59.42
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109488	1/8/2008	16:55	950	MAIR, MONIT	52963	0	5 CLEAR DIESEL #2 UL	2	UNLEADED	13.541	40.98
230570	262001	TOP STOP C-15	2010 N PARK AVE	PARK CITY	109488	1/24/2008	10:59	880	WALL, CHAD	79781	26818	967.0416847	2	UNLEADED	2	

## All Years Listed

CUSTOMER	DEVELOPER	NAME	ADDRESS	CITY	GRID	DATE	TIME	EMPHASE	STATUS	MILES	UBS	PROD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	2/11/2008	12:54	880	WALL CHAD	90003	250	8.612610962	2 UNLEADED	29,027	82.47
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	2/25/2008	11:58	880	WALL CHAD	80023	320	10.33291356	2 UNLEADED	30,969	89.25
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	3/3/2008	06:59	880	WALL CHAD	81224	301	9.748955216	2 UNLEADED	30,872	88.98
230570 262001	MOUNTAINLAND ONE STOP	230570 262001	1175 S MAIN	HEBER CITY	109488	3/11/2008	13:37	880	WALL CHAD	81524	300	10.3655587	2 UNLEADED	28,942	80.73
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	3/19/2008	11:55	880	WALL CHAD	81779	255	8.994708995	2 UNLEADED	28,355	85.79
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	3/26/2008	12:09	880	WALL CHAD	82060	281	9.675309025	2 UNLEADED	29,043	90.28
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	4/3/2008	14:40	880	WALL CHAD	82566	296	10.11274342	2 UNLEADED	29,227	89.78
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	4/10/2008	11:58	880	WALL CHAD	82564	298	10.35591985	2 UNLEADED	28,748	89.97
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	4/17/2008	10:58	880	WALL CHAD	82598	156	5.4393122847	2 UNLEADED	28,686	90.36
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	4/24/2008	07:24	880	WALL CHAD	83055	757	26.88210227	2 UNLEADED	28,116	90.15
230570 262001	MOUNTAINLAND ONE STOP	230570 262001	1175 S MAIN	HEBER CITY	109488	4/30/2008	10:22	850	AWAY REN	124481	41226	2086.019329	2 UNLEADED	19,763	67.05
230570 262001	MOUNTAINLAND ONE STOP	230570 262001	1175 S MAIN	HEBER CITY	109488	4/30/2008	16:59	880	WALL CHAD	6	-124475	4229.240283	2 UNLEADED	29,432	92.4
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	5/7/2008	13:41	940	GILES TYLER	83559	89553	3315.417424	4 UNLEADED PLUS	22,941	93.05
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	5/15/2008	14:09	880	WALL CHAD	84215	256	9.776963031	2 UNLEADED	26,184	91.65
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	5/21/2008	14:32	880	WALL CHAD	84775	260	10.17134809	2 UNLEADED	25,562	91.58
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	HEBER CITY	109488	6/2/2008	14:11	880	WALL CHAD	84788	313	10.98783368	2 UNLEADED	28,486	102.05
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	6/10/2008	08:18	880	WALL CHAD	85104	316	13.1427195	2 UNLEADED	24,004	92.58
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	6/16/2008	08:24	880	WALL CHAD	85367	263	13.09611003	2 UNLEADED	23,702	92.72
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	6/23/2008	12:06	880	WALL CHAD	85664	297	12.64860177	2 UNLEADED	23,479	92.82
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	6/26/2008	12:01	880	WALL CHAD	85923	259	11.03113421	2 UNLEADED	23,479	92.82
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	7/1/2008	11:15	880	WALL CHAD	86149	226	9.62672897	2 UNLEADED	23,479	92.82
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	7/8/2008	07:43	880	WALL CHAD	86390	241	10.50570901	2 UNLEADED	22,941	93.05
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	7/14/2008	07:12	880	WALL CHAD	86649	259	11.28983043	2 UNLEADED	22,941	93.05
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	7/15/2008	10:46	880	WALL CHAD	86773	124	5.797914621	2 UNLEADED	21,387	86.75
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	7/21/2008	07:53	880	WALL CHAD	87233	350	15.25652761	2 UNLEADED	22,941	93.05
230570 262001	MOUNTAINLAND ONE STOP	230570 262001	1175 S MAIN	HEBER CITY	109488	7/28/2008	11:38	880	WALL CHAD	87398	275	9.310041303	2 UNLEADED	29,538	114.33
230570 262001	MOUNTAINLAND ONE STOP	230570 262001	1175 S MAIN	HEBER CITY	109488	7/30/2008	08:59	940	GILES TYLER	87669	271	9.31355487	2 UNLEADED	29,098	112.03
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	8/5/2008	11:46	880	WALL CHAD	87993	324	10.55718475	2 UNLEADED	30,69	116.27
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	8/12/2008	07:21	880	WALL CHAD	88347	354	15.14827335	2 UNLEADED	23,369	92.86
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	8/16/2008	13:17	880	WALL CHAD	88554	207	8.857886556	2 UNLEADED	23,369	92.86
230570 262001	MOUNTAINLAND ONE STOP	230570 262001	1175 S MAIN	HEBER CITY	109488	8/20/2008	13:59	880	WALL CHAD	88814	287	9.247971634	2 UNLEADED	31,034	115.34
230570 262001	TOP STOP C-15	230570 262001	2010 N PARK AVE	PARK CITY	109488	8/26/2008	15:06	880	WALL CHAD	89114	273	10.1010101	2 UNLEADED	27,027	107.4
230570 262001	MOUNTAINLAND ONE STOP	230570 262001	1175 S MAIN	HEBER CITY	109488	9/2/2008	09:09	950	MAIR MONT	89432	318	11.28780349	2 UNLEADED	28,172	102.08
230570 262001	HEBER CITY #631	230570 262001	JCT HWY 40 & 189	HEBER	109488	9/11/2008	08:45	880	WALL CHAD	90003	571	22.39215686	2 UNLEADED	25.5	98.71
230570 262001	MOUNTAINLAND ONE STOP	230570 262001	1175 S MAIN	HEBER CITY	109488	9/18/2008	09:29	880	WALL CHAD	90330	327	11.3229387	2 UNLEADED	29,374	102.8
230570 262001	TOP STOP C-15	230570 262001	1306 S 2100 E	SALT LAKE CITY	109488	9/23/2008	14:12	880	WALL CHAD	89726	-604	-19.4468592	2 UNLEADED	31,059	106.15
230570 678307	TOP STOP C-15	230570 678307	2010 N PARK AVE	PARK CITY	109488	10/1/2008	07:49	880	WALL CHAD	95967	6241	201.5306122	2 UNLEADED	30,968	109.03
230570 260115	HEBER CITY #631	230570 260115	JCT HWY 40 & 189	HEBER	109488	10/8/2008	07:27	880	WALL CHAD	91238	-4729	-9458	2 UNLEADED	0.5	1.76
230570 260115	HEBER CITY #631	230570 260115	JCT HWY 40 & 189	HEBER	109488	10/15/2008	17:11	880	WALL CHAD	91566	328	10.41269841	2 UNLEADED	31.5	102.83
230570 260115	HEBER CITY #631	230570 260115	JCT HWY 40 & 189	HEBER	109488	10/22/2008	08:17	880	WALL CHAD	91885	319	638	2 UNLEADED	0.5	1.57
230570 262731	MOUNTAINLAND ONE STOP	230570 262731	1175 S MAIN	HEBER CITY	109488	10/22/2008	08:26	880	WALL CHAD	91887	2	0.071802973	2 UNLEADED	27,854	81.14
230570 678307	TOP STOP C-15	230570 678307	2010 N PARK AVE	PARK CITY	109488	10/27/2008	09:52	950	MAIR MONT	90482	-1205	-41.07771152	2 UNLEADED	29,335	105.09
230570 678307	MOUNTAINLAND ONE STOP	230570 678307	1175 S MAIN	HEBER CITY	109488	10/27/2008	10:13	880	WALL CHAD	91270	588	20.48964352	2 UNLEADED	28,703	99.87
230570 262731	MOUNTAINLAND ONE STOP	230570 262731	1175 S MAIN	HEBER CITY	109488	10/28/2008	06:07	880	WALL CHAD	92000	930	31.62777427	2 UNLEADED	29,405	76.88
230570 262731	MOUNTAINLAND ONE STOP	230570 262731	1175 S MAIN	HEBER CITY	109488	11/3/2008	08:14	880	WALL CHAD	92557	357	11.30569718	2 UNLEADED	31,577	74.74
230570 262731	MOUNTAINLAND ONE STOP	230570 262731	1175 S MAIN	HEBER CITY	109488	11/10/2008	15:26	880	WALL CHAD	92921	364	11.9421657	2 UNLEADED	30,475	57.38
230570 262731	HEBER CITY #631	230570 262731	JCT HWY 40 & 189	HEBER	109488	11/18/2008	08:46	880	WALL CHAD	93262	341	11.67808219	2 UNLEADED	29.2	53.11
230570 262731	MOUNTAINLAND ONE STOP	230570 262731	1175 S MAIN	HEBER CITY	109488	11/24/2008	13:44	940	GILES TYLER	93555	293	12.11484728	2 UNLEADED	24,185	33.08
230570 262731	MOUNTAINLAND ONE STOP	230570 262731	1175 S MAIN	HEBER CITY	109488	12/3/2008	10:10	940	GILES TYLER	93811	276	10.41273674	2 UNLEADED	26,506	33.54
230570 262731	MOUNTAINLAND ONE STOP	230570 262731	1175 S MAIN	HEBER CITY	109488	12/18/2008	16:43	950	MAIR MONT	94164	333	10.72912975	2 UNLEADED	31,037	30
230570 260115	HEBER CITY #631	230570 260115	JCT HWY 40 & 189	HEBER	109488	12/18/2008	13:15	880	WALL CHAD	94510	346	11.57190635	2 UNLEADED	29.9	39.43
230570 260115	HEBER CITY #631	230570 260115	JCT HWY 40 & 189	HEBER	109488	12/29/2008	13:48	880	WALL CHAD	94788	278	11.25506073	2 UNLEADED	24.7	25.95
230570 260115	HEBER CITY #631	230570 260115	JCT HWY 40 & 189	HEBER	109488	1/6/2009	06:08	880	WALL CHAD	95113	325	11.40350877	2 UNLEADED	28.5	29.95
230570 260115	HEBER CITY #631	230570 260115	JCT HWY 40 & 189	HEBER	109488	1/12/2009	12:36	880	WALL CHAD	95408	295	12.4026659	2 UNLEADED	24.1	25.32
230570 260115	HEBER CITY #631	230570 260115	JCT HWY 40 & 189	HEBER	109488	1/20/2009	12:23	880	WALL CHAD	95703	295	11.61417323	2 UNLEADED	25.4	27.59
230570 260115	HEBER CITY #631	230570 260115	JCT HWY 40 & 189	HEBER	109488	1/27/2009	16:33	880	WALL CHAD	96032	329	1645	2 UNLEADED	0.2	0.23
230570 887716	WALKERS #11-PAY@PUMP	230570 887716	800 SOUTH MAIN	HEBER CITY	109488	1/27/2009	16:44	880	WALL CHAD	96033	1	0.03412409	2 UNLEADED	29,929	39.4
230570 260115	HEBER CITY #631	230570 260115	JCT HWY 40 & 189	HEBER	109488	2/3/2009	15:53	880	WALL CHAD	96113	280	10.81081081	2 UNLEADED	25.9	31.79
230570 260115	HEBER CITY #631	230570 260115	JCT HWY 40 & 189	HEBER	109488	2/11/2009	08:23	880	WALL CHAD	96006	293	10.93283582	2 UNLEADED	26.8	32.9
230570 260115	HEBER CITY #631	230570 260115	JCT HWY 40 & 189	HEBER	109488	2/18/2009	09:40	880	WALL CHAD	96096	290	9.79729737	2 UNLEADED	29.6	36.35
230570 678307	TOP STOP C-15	230570 678307	2010 N PARK AVE	PARK CITY	109488	2/26/2009	07:56	880	WALL CHAD	97161	365	11.93824818	2 UNLEADED	30,574	46.55
230570 260115	HEBER CITY #631	230570 260115	JCT HWY 40 & 189	HEBER	109488	3/9/2009	05:12	880	WALL CHAD	97623	382	12.06666667	2 UNLEADED	30	38.57
230570 678307	TOP STOP C-15	230570 678307	2010 N PARK AVE	PARK CITY	109488	3/19/2009	13:27	880	WALL CHAD	97937	314	10.40389649	2 UNLEADED	30,181	47.2
230570 260115	HEBER CITY #631	230570 260115	JCT HWY 40 & 189	HEBER	109488	3/31/2009	07:59	880	WALL CHAD	98240	903	12.83893805	2 UNLEADED	23.6	31.11
230570 678307	TOP STOP C-15	230570 678307	2010 N PARK AVE	PARK CITY	109488	4/7/2009	15:06	880	WALL CHAD	98499	259	11.35964912	2 UNLEADED	31.55	51.75
230570 260115	HEBER CITY #631	230570 260115	JCT HWY												

## All Years Edited

CUSTOMER	DATE	NAME	ADDRESS	CITY	QTY	QTY	DATE	TIME	FLIGHT	LEVEL	PROD.	PROD. DESCRIPTION	GALLONS SIGNED	AMOUNT
230570 678307	2010 N PARK AVE	TOP STOP C15	2010 N PARK AVE	PARK CITY	109488	5/21/2009	0915	880	WALL CHAD	100485	349	11.13379888	2 UNLEADED	31.346
230570 678307	2010 N PARK AVE	TOP STOP C15	2010 N PARK AVE	PARK CITY	109488	6/10/2009	1435	880	WALL CHAD	100757	272	9.98128509	2 UNLEADED	58.32
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109488	6/10/2009	1024	950	MAIR MONT	100992	335	11.33852522	2 UNLEADED	27.251
230570 678307	2010 N PARK AVE	TOP STOP C15	2010 N PARK AVE	PARK CITY	109488	6/10/2009	1234	880	WALL CHAD	135010	33318	7204.041848	2 UNLEADED	29.546
230570 260115	JCT HWY 40 & 189	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109488	6/17/2009	1213	880	WALL CHAD	101383	-33627	-1254.738806	2 UNLEADED	15.389
230570 678307	2010 N PARK AVE	TOP STOP C15	2010 N PARK AVE	PARK CITY	109488	6/24/2009	1515	880	WALL CHAD	101725	342	11.98441125	2 UNLEADED	26.8
230570 260115	JCT HWY 40 & 189	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109488	7/1/2009	1342	880	WALL CHAD	102010	285	11.49193448	2 UNLEADED	28.537
230570 260115	JCT HWY 40 & 189	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109488	7/9/2009	1328	880	WALL CHAD	102355	345	11.15	2 UNLEADED	24.8
230570 260115	JCT HWY 40 & 189	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109488	7/15/2009	1642	880	WALL CHAD	102662	307	11.9552529	2 UNLEADED	30
230570 260115	JCT HWY 40 & 189	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109488	7/22/2009	1027	880	WALL CHAD	102938	276	10.9603594	2 UNLEADED	57.99
230570 260115	JCT HWY 40 & 189	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109488	7/29/2009	1601	880	WALL CHAD	103248	310	11.78707221	2 UNLEADED	25.1
230570 260115	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109488	8/5/2009	1707	880	WALL CHAD	103591	-343	-12.0987149	2 UNLEADED	56.65
230570 678307	2010 N PARK AVE	TOP STOP C15	2010 N PARK AVE	PARK CITY	109488	8/11/2009	1157	880	WALL CHAD	135739	32148	1845.464983	2 UNLEADED	61.22
230570 678307	2010 N PARK AVE	TOP STOP C15	2010 N PARK AVE	PARK CITY	109488	8/19/2009	0550	940	GILES TYLER	109095	7832	277.7304965	2 UNLEADED	17.42
230570 260115	JCT HWY 40 & 189	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109488	8/24/2009	1249	880	WALL CHAD	104223	318	10.89041096	2 UNLEADED	28.2
230570 678307	2010 N PARK AVE	TOP STOP C15	2010 N PARK AVE	PARK CITY	109488	9/14/2009	1026	880	WALL CHAD	104492	269	9.38576219	2 UNLEADED	65.56
230570 260115	JCT HWY 40 & 189	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109488	9/14/2009	1026	880	WALL CHAD	104921	-24702	-891.7689531	2 UNLEADED	28.661
230570 678307	2010 N PARK AVE	TOP STOP C15	2010 N PARK AVE	PARK CITY	109488	10/1/2009	0917	950	MAIR MONT	104753	24563	877.3107472	2 UNLEADED	73.16
230570 260115	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109488	11/19/2009	1140	950	MAIR MONT	104753	24563	877.3107472	2 UNLEADED	28.454
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109488	1/20/2010	1053	950	MAIR MONT	105035	282	10.4941947	2 UNLEADED	71.45
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109488	1/20/2010	1213	950	MAIR MONT	105233	198	7.435781884	2 UNLEADED	26.872
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109488	2/22/2010	0851	950	MAIR MONT	105254	211	1.096032620	35 DIED DIESEL HIGH SULPHUR	61.12
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109488	4/13/2010	0720	880	WALL CHAD	105677	183	7.483744526	2 UNLEADED	20.007
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109488	4/28/2010	1426	880	WALL CHAD	105842	240	8.458745991	2 UNLEADED	24.453
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109488	5/26/2010	1358	880	WALL CHAD	106086	165	8.27394584	2 UNLEADED	28.373
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109488	6/7/2010	0826	950	MAIR MONT	106398	244	9.161566478	2 UNLEADED	55.21
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109488	8/7/2010	0908	880	WALL CHAD	106667	312	10.22850211	2 UNLEADED	26.693
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109488	8/24/2010	0808	950	MAIR MONT	106921	269	5.956518141	2 UNLEADED	71.81
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109488	10/12/2010	1322	950	MAIR MONT	107166	245	9.672707174	2 UNLEADED	30.503
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109488	10/26/2010	0804	880	WALL CHAD	107399	233	8.64096357	2 UNLEADED	69.24
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109488	11/18/2010	1318	880	WALL CHAD	107511	112	7.87953371	2 UNLEADED	25.329
230570 262731	JCT HWY 40 & 189	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109488	1/18/2011	1424	880	WALL CHAD	107732	221	8.39622844	2 UNLEADED	64.65
230570 260115	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109488	2/22/2011	1304	950	MAIR MONT	108179	263	10.68150435	2 UNLEADED	35.09
230570 262731	2010 N PARK AVE	TOP STOP C-15	2010 N PARK AVE	PARK CITY	109489	6/30/2010	1122	1055	SCOW, DOUG	96403	0	0	2 UNLEADED PREMIUM	26.5
230570 262731	JCT HWY 40 & 189	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109489	6/30/2010	1122	1055	SCOW, DOUG	96403	0	0	2 UNLEADED	25.8
230570 260115	JCT HWY 40 & 189	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109489	7/16/2010	1126	1055	SCOW, DOUG	96403	0	0	2 UNLEADED	82.7
230570 260115	JCT HWY 40 & 189	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109489	2/14/2011	1451	69175	MATTHEWS DAN	98076	401	13.36666667	2 UNLEADED	25.9
230570 260115	JCT HWY 40 & 189	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109489	2/18/2011	1023	69175	MATTHEWS DAN	98412	386	12.46070632	2 UNLEADED	21.5
230570 260115	JCT HWY 40 & 189	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109489	9/3/2011	0809	69175	MATTHEWS DAN	98738	326	12.095203	2 UNLEADED	69.7
230570 260115	JCT HWY 40 & 189	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109489	9/10/2011	0836	69175	MATTHEWS DAN	99142	404	13.9723875	2 UNLEADED	27.1
230570 260115	JCT HWY 40 & 189	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109489	8/3/2011	1257	1055	SCOW, DOUG	99423	281	13.31759555	2 UNLEADED	28.9
230570 260115	JCT HWY 40 & 189	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109489	9/14/2011	1552	1055	SCOW, DOUG	100239	414	15.80152672	2 UNLEADED	21.1
230570 260115	SILVER CREEK ICT 180.145	HEBER CITY #631	SILVER CREEK ICT 180.145	HEBER	109489	11/9/2011	1505	1055	SCOW, DOUG	100696	407	15.5223552	2 UNLEADED	83.82
230570 260115	JCT HWY 40 & 189	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109489	2/28/2012	0831	1055	SCOW, DOUG	101779	683	23.99041096	2 UNLEADED	25.9
230570 260115	JCT HWY 40 & 189	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109489	6/7/2012	1100	1055	SCOW, DOUG	101761	382	13.40350877	2 UNLEADED	92.47
230570 260115	JCT HWY 40 & 189	HEBER CITY #631	JCT HWY 40 & 189	HEBER	109489	7/12/2012	0750	820	WEBSTER WADE	102158	120	9.177118385	2 UNLEADED	28.5
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109489	7/17/2012	0736	820	WEBSTER WADE	102158	277	10.26506039	2 UNLEADED	95.13
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109489	9/18/2012	1049	820	WEBSTER WADE	102453	295	13.74522412	2 UNLEADED	13.076
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109489	11/26/2012	0009	820	WEBSTER WADE	102915	462	24.01146725	2 UNLEADED	21.462
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109489	11/28/2012	0803	820	WEBSTER WADE	103245	310	10.66090881	2 UNLEADED	26.9
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109489	1/2/2013	1453	820	WEBSTER WADE	103514	-289	-14.0605235	2 UNLEADED	18.26
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109489	1/28/2013	0958	1055	WEBSTER WADE	103848	334	13.21928822	2 UNLEADED	67.03
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109489	2/19/2013	1440	92330	BARONEK, THERESA	104059	211	11.05870021	2 UNLEADED	29.078
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109489	2/28/2013	1123	800	DAVIC, GRC	104328	945	13.922384	2 UNLEADED	20.554
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109489	3/14/2013	0957	800	DAVIC, GRC	104723	265	10.09223836	2 UNLEADED	27.12
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109489	4/15/2013	1017	800	DAVIC, GRC	104823	348	15.56059512	2 UNLEADED	19.08
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109489	1/7/2008	0627	865	MARTINEZ, RICHARD	105171	150	7.56059512	2 UNLEADED	51.7
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	1/17/2008	0624	865	MARTINEZ, RICHARD	176456	0	0	2 UNLEADED	80.9
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	1/18/2008	0759	865	MARTINEZ, RICHARD	176456	260	14.27238424	2 UNLEADED	25.389
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	1/24/2008	1437	865	MARTINEZ, RICHARD	177096	330	12.66093442	2 UNLEADED	59.78
230570 262001	2010 N PARK AVE	TOP STOP C-15	2010 N PARK AVE	PARK CITY	109491	1/24/2008	1653	865	MARTINEZ, RICHARD	177096	354877	20707.82061	5 CLEAR DIESEL #2 US	18.217
230570 262001	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	2/16/2008	1717	865	MARTINEZ, RICHARD	177272	775	13.19241436	2 UNLEADED	10.68
230570 262001	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	2/12/2008	1307	865	MARTINEZ, RICHARD	17763	275	15.69256521	2 UNLEADED	17.147
230570 262001	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	2/12/2008	1307	865	MARTINEZ, RICHARD	17763	266	16.9028739	2 UNLEADED	53.3
230570 262001	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	2/25/2008	1347	850	AMAN, KEN	121599	-55824	-2676.638816	2 UNLEADED	13.341
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	2/25/2008	1347	850	AMAN, KEN	121599	-55824	-2676.638816	2 UNLEADED	38.08
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	2/25/2008	1347	850	AMAN, KEN	121599	-55824	-2676.638816	2 UNLEADED	44.69
230570 262731	1175 S MAIN	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	2/25/2008	1347	850	AMAN, KEN	121599	-55824	-2676.638816	2 UNLEADED	20.856



## All Years Edited

CUSTO	DELIVERY	NAME	ADDRESS	QTY	DATE	TIME	BUYING	SHIP NAME	QUANTITY	GALLONS	PROD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT	
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	2/21/2008	0818	85	MARTINEZ, RICHARD	178031	56092	285127405	2 UNLEADED	15673	52.24
230570	262001	TOP STOP C-15	2010 N PARK AVE	PARK CITY	109491	3/4/2008	0751	850	AMAN, KEN	122494	-55537	-2526.591107	2 UNLEADED	21981	63.34
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	3/10/2008	1134	850	AMAN, KEN	122711	217	13.2887761	2 UNLEADED	16391	44.87
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	3/12/2008	0618	865	MARTINEZ, RICHARD	178307	55596	3051.539602	2 UNLEADED	18219	50.82
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	3/15/2008	1237	865	MARTINEZ, RICHARD	178575	268	15.92678433	2 UNLEADED	16827	48.33
230570	262001	TOP STOP C-15	2010 N PARK AVE	PARK CITY	109491	4/1/2008	1306	865	MARTINEZ, RICHARD	178858	283	24.33152781	2 UNLEADED	11631	36.16
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	4/1/2008	0627	865	MARTINEZ, RICHARD	175079	-3779	-195.4891108	2 UNLEADED	19331	56.5
230570	262447	BELLS TRUCK STOP (2ND)	7100 N SILVER CREEK RD	PARK CITY	109491	4/14/2008	1741	850	AMAN, KEN	123957	51122	3563.253442	5 CLEAR DIESEL #2 UL	14347	52.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	4/14/2008	1359	865	MARTINEZ, RICHARD	179325	55668	3823.575322	2 UNLEADED	14458	44.2
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	5/1/2008	0635	865	MARTINEZ, RICHARD	179532	227	15.74967044	2 UNLEADED	14413	45.25
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	5/27/2008	0901	865	MARTINEZ, RICHARD	179836	284	16.07516639	2 UNLEADED	17667	59.28
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	5/27/2008	0623	865	MARTINEZ, RICHARD	18018	-161818	-8237.94736	2 UNLEADED	19643	69.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	6/12/2008	0623	865	MARTINEZ, RICHARD	18042	-18010	-9330.015594	2 UNLEADED	19303	70.94
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	6/26/2008	1338	865	MARTINEZ, RICHARD	180482	180834	10261.8118	2 UNLEADED	17622	65.48
230570	262001	TOP STOP C-15	2010 N PARK AVE	PARK CITY	109491	7/21/2008	0717	940	GILES, TYLER	18115	-162727	-9636.799716	4 UNLEADED PLUS	16886	73.02
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	7/29/2008	0711	940	GILES, TYLER	181435	163320	9310.226884	4 UNLEADED PLUS	17542	75.85
230570	262001	TOP STOP C-15	2010 N PARK AVE	PARK CITY	109491	8/4/2008	0817	940	GILES, TYLER	181704	267	18.30430049	2 UNLEADED	14696	59.61
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	8/11/2008	0776	940	GILES, TYLER	181961	257	15.70616635	2 UNLEADED	16363	65.02
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	9/1/2008	0602	940	GILES, TYLER	182556	595	33.76312004	2 UNLEADED	17628	63.88
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	9/1/2008	0552	940	GILES, TYLER	182875	319	15.705752	2 UNLEADED	20311	72.34
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	9/11/2008	0548	880	WALL, CHAD	183139	284	14.62928073	2 UNLEADED	26046	63.17
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	9/22/2008	0557	940	GILES, TYLER	183438	299	16.01413957	2 UNLEADED	18671	64.01
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	9/22/2008	1702	940	GILES, TYLER	183694	256	15.21726208	2 UNLEADED	16823	57.67
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	10/6/2008	0545	940	GILES, TYLER	183962	268	13.8358296	2 UNLEADED	1937	64.2
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	10/6/2008	0612	940	GILES, TYLER	184184	222	12.64559681	2 UNLEADED	17555	57.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	10/20/2008	0542	940	GILES, TYLER	184455	271	13.42514614	2 UNLEADED	20186	61.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	10/29/2008	1647	940	GILES, TYLER	184488	33	1.689535122	2 UNLEADED	19532	49.24
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	11/12/2008	0544	940	GILES, TYLER	184905	417	42.81393301	2 UNLEADED	9733	17.63
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	11/12/2008	0621	940	GILES, TYLER	18503	-95402	-3718.796289	2 UNLEADED	25654	40.38
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	12/1/2008	0543	940	GILES, TYLER	185779	276	9.97725897	2 UNLEADED	27663	36.42
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	12/4/2008	1803	940	GILES, TYLER	19066	287	12.03286647	2 UNLEADED	23733	27.83
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	12/10/2008	1656	940	GILES, TYLER	19310	244	10.69706469	2 UNLEADED	2281	22.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	12/16/2008	1659	940	GILES, TYLER	190591	281	9.547106989	2 UNLEADED	29433	28.44
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	12/16/2008	1704	940	GILES, TYLER	190876	285	11.0757034	2 UNLEADED	25732	25.93
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	12/31/2008	1521	950	MAIR, MONT	91148	272	9.281375827	2 UNLEADED	29306	29.53
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	1/15/2009	0616	950	MAIR, MONT	9	-91139	-3320.303108	2 UNLEADED	27449	33.87
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	1/29/2009	0615	950	MAIR, MONT	91724	91715	4221.245455	2 UNLEADED	21777	28.16
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	2/11/2009	0614	950	MAIR, MONT	91986	262	11.89611333	2 UNLEADED	22024	29.44
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	2/24/2009	0614	950	MAIR, MONT	92277	291	12.1900134	2 UNLEADED	23872	31.43
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	3/2/2009	0618	950	MAIR, MONT	92568	291	12.13005419	2 UNLEADED	2379	31.58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	3/25/2009	0615	950	MAIR, MONT	9288	-83280	-3374.659919	2 UNLEADED	247	34.81
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	4/9/2009	0607	950	MAIR, MONT	93190	83902	3524.257571	2 UNLEADED	23807	35.02
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	4/23/2009	0612	950	MAIR, MONT	9473	-83717	-3503.331357	2 UNLEADED	23781	34.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	5/7/2009	0606	950	MAIR, MONT	95766	84293	3890.386302	2 UNLEADED	21667	37.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	5/21/2009	1647	950	MAIR, MONT	90088	322	13.63828886	2 UNLEADED	22337	44.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	6/9/2009	0740	950	MAIR, MONT	94382	294	13.2212079	2 UNLEADED	22237	47.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	6/16/2009	0733	950	MAIR, MONT	94583	201	13.52169526	2 UNLEADED	14865	32.74
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	6/25/2009	1646	950	MAIR, MONT	94920	337	14.73675004	2 UNLEADED	22868	52.02
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	7/9/2009	1653	950	MAIR, MONT	95231	311	12.3930865	2 UNLEADED	25225	56.33
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	7/23/2009	0607	950	MAIR, MONT	95528	297	13.67655185	2 UNLEADED	21716	46.48
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109491	8/4/2009	0611	950	MAIR, MONT	95811	283	12.38457836	2 UNLEADED	22851	48.44
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	1/12/2008	0853	500	PADDOCK, SHANE	94259	0	0	2 UNLEADED	2134	56.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	1/15/2008	1052	500	PADDOCK, SHANE	94428	189	10.00414373	2 UNLEADED	16833	43.21
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	1/27/2008	1348	500	PADDOCK, SHANE	94688	260	10.27140205	2 UNLEADED	25313	70.87
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	1/31/2008	0806	500	PADDOCK, SHANE	94754	66	6.869990632	4 UNLEADED PLUS	9607	28.09
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	2/19/2008	1650	500	PADDOCK, SHANE	94900	146	6.433135052	2 UNLEADED	22695	63.54
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	2/19/2008	0957	500	PADDOCK, SHANE	95089	189	10.30590545	2 UNLEADED	18339	48.7
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	2/26/2008	1155	500	PADDOCK, SHANE	95397	308	12.65249454	2 UNLEADED	24734	65.68
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	2/26/2008	1007	500	PADDOCK, SHANE	95577	180	10.79645511	2 UNLEADED	16672	44.28
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	2/29/2008	1001	500	PADDOCK, SHANE	95764	187	12.89295504	2 UNLEADED	14504	38.52
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	3/14/2008	1609	500	PADDOCK, SHANE	96005	241	11.7609756	2 UNLEADED	205	59.09
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	3/14/2008	1310	500	PADDOCK, SHANE	96259	254	12.28002321	2 UNLEADED	20684	60.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	3/24/2008	1031	500	PADDOCK, SHANE	96502	243	11.20585956	2 UNLEADED	21686	65.18
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	3/29/2008	0918	500	PADDOCK, SHANE	96991	189	13.78455255	2 UNLEADED	13711	39.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	4/10/2008	0634	500	PADDOCK, SHANE	96964	273	11.86286012	2 UNLEADED	23013	67.27
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	4/27/2008	1031	500	PADDOCK, SHANE	97225	261	8.793504462	2 UNLEADED	29691	90.74
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	4/28/2008	0945	500	PADDOCK, SHANE	97394	169	13.02806044	2 UNLEADED	12972	40.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	4/29/2008	1034	500	PADDOCK, SHANE	97437	43	11.47584734	2 UNLEADED	3717	11.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	5/7/2008	1037	500	PADDOCK, SHANE	97605	168	13.15135151	2 UNLEADED	12432	39.92
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	5/7/2008	1237	850	AMAN, KEN	124730	27125	1537.795589	2 UNLEADED	17639	57.38
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	5/15/2008	0808	500	PADDOCK, SHANE	97829	-26901	-1571.68731	2 UNLEADED	17116	58.5

QUEST	DEVICENO	NAME	ADDRESS	CITY	CARD	DATE	TIME	TRIPNO	TRIPNAME	ODOMETER	MILES	MODE	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	5/20/2008	0904	500	PADDOCK, SHANE	98114	285	14,90429871	2 UNLEADED	19.122	65.36
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	5/30/2008	1044	500	PADDOCK, SHANE	98409	295	14,90429871	2 UNLEADED	24.113	122.2
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	6/11/2008	1270	500	PADDOCK, SHANE	98765	356	14,35899162	2 UNLEADED	24.795	91.12
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	6/25/2008	0818	500	PADDOCK, SHANE	99057	292	13,11711064	2 UNLEADED	22.261	82.74
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	7/12/2008	0932	500	PADDOCK, SHANE	99343	286	15,59347909	2 UNLEADED	18.341	69.3
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	7/15/2008	0647	500	PADDOCK, SHANE	99637	305	13,196735463	2 UNLEADED	25.486	98.13
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	7/16/2008	0631	500	PADDOCK, SHANE	99937	289	13,9741792	2 UNLEADED	20.681	80.05
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	7/31/2008	1710	500	PADDOCK, SHANE	100102	165	14,07729716	4 UNLEADED PLUS	11.721	45.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	8/6/2008	1142	500	PADDOCK, SHANE	100334	232	13,03890839	2 UNLEADED	28.86	109.34
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	8/13/2008	1111	500	PADDOCK, SHANE	100592	258	13,21992212	2 UNLEADED	18.516	73.94
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	8/18/2008	1013	500	PADDOCK, SHANE	100679	87	12,74725275	2 UNLEADED	6.825	25.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	8/25/2008	1605	500	PADDOCK, SHANE	0	-100679	8813,709189	2 UNLEADED	11.423	41.98
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	8/25/2008	1605	500	PADDOCK, SHANE	0	-100679	8813,709189	2 UNLEADED	23.838	89.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	9/2/2008	1622	500	PADDOCK, SHANE	100929	100929	4233,954191	4 UNLEADED PLUS	13.521	49
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	9/2/2008	1622	500	PADDOCK, SHANE	0	-100929	4233,954191	4 UNLEADED PLUS	19.423	73.68
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	9/8/2008	1708	500	PADDOCK, SHANE	101181	101181	5209,339443	2 UNLEADED	21.158	78.93
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	9/17/2008	1401	500	PADDOCK, SHANE	101468	287	13,56460913	2 UNLEADED	17.065	58.5
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	9/24/2008	1420	500	PADDOCK, SHANE	0	-101468	5945,971286	2 UNLEADED	27.353	95.2
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	9/24/2008	1420	500	PADDOCK, SHANE	0	-101468	5945,971286	2 UNLEADED	19.648	65.13
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	9/27/2008	0636	500	PADDOCK, SHANE	101871	101871	3724,30812	2 UNLEADED	24.454	75.51
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	10/5/2008	0813	500	PADDOCK, SHANE	102136	265	13,48737785	2 UNLEADED	23.729	70.54
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	10/14/2008	1546	500	PADDOCK, SHANE	102465	329	13,45983168	2 UNLEADED	24.025	60.58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	10/20/2008	1546	500	PADDOCK, SHANE	102794	329	14,16333932	2 UNLEADED	18.389	43.53
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	10/29/2008	0957	500	PADDOCK, SHANE	103062	250	13,59500483	2 UNLEADED	16.535	34.03
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	11/3/2008	0954	500	PADDOCK, SHANE	103312	206	12,45842153	2 UNLEADED	25.056	37.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	11/6/2008	1038	500	PADDOCK, SHANE	103518	332	13,25031928	2 UNLEADED	18.584	18.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	11/22/2008	1323	1030	DAVIS, TRENT	103850	209	11,24623332	2 UNLEADED	18.992	19.13
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	12/24/2008	1107	920	BUDD, CAMERON	104059	209	11,00463353	2 UNLEADED	35.98	35.93
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	12/28/2008	0745	1035	BUDD, CAMERON	104268	285	8,482647777	2 UNLEADED	15.441	19.06
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	1/3/2009	0850	920	BUDD, CAMERON	104533	179	11,59251344	2 UNLEADED	21.964	27.56
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	1/11/2009	0912	920	BUDD, CAMERON	104732	273	12,4394988	2 UNLEADED	23.76	32
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	1/25/2009	0950	1030	DAVIS, TRENT	105005	324	11,5978283	2 UNLEADED	23.096	31.9
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	2/19/2009	0956	800	DAVIS, GREG	105269	264	13,78958121	2 UNLEADED	16.055	24.55
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	3/19/2009	1351	1030	DAVIS, TRENT	105596	203	12,15932914	2 UNLEADED	16.508	26.84
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	4/10/2009	1356	800	DAVIS, GREG	106014	218	13,20571844	2 UNLEADED	24.512	39.24
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	4/26/2009	0704	800	DAVIS, GREG	106319	305	12,44288512	2 UNLEADED	18.518	31.84
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	5/5/2009	0905	1030	DAVIS, TRENT	106528	209	11,28631602	2 UNLEADED	22.332	39.8
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	5/16/2009	1008	920	BUDD, CAMERON	106819	281	13,0924073	2 UNLEADED	18.99	34
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	5/20/2009	0945	800	DAVIS, GREG	107100	291	14,79726172	2 UNLEADED	16.896	31.82
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	5/28/2009	0847	920	BUDD, CAMERON	107347	247	14,6188447	2 UNLEADED	20.088	42.79
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	6/8/2009	1016	920	BUDD, CAMERON	107631	284	14,13778371	2 UNLEADED	19.929	43.89
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	6/14/2009	1130	1030	DAVIS, TRENT	107914	283	14,20041146	2 UNLEADED	21.681	49.31
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	7/2/2009	0627	920	BUDD, CAMERON	108215	301	11,86312347	2 UNLEADED	11.897	25.88
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	7/18/2009	0625	920	BUDD, CAMERON	108359	144	12,47772072	2 UNLEADED	17.63	36.64
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	7/29/2009	0807	920	BUDD, CAMERON	108597	238	13,49971639	2 UNLEADED	28.962	64.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	9/24/2009	1027	600	BURGNER, KELVIN	7412	-10185	5755,360901	5 CLEAR DIESEL #2 ULS	45.031	101.03
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	9/28/2009	1422	1020	SNYDER, KIM	7180	-232	8,010496513	5 CLEAR DIESEL #2 ULS	53.26	119.49
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	10/1/2009	0921	1020	SNYDER, KIM	7337	235	4,412316936	5 CLEAR DIESEL #2 ULS	47.82	84.99
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	10/6/2009	1420	1020	SNYDER, KIM	7572	176	4,178438309	5 CLEAR DIESEL #2 ULS	41.06	92.96
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	10/19/2009	1117	1020	SNYDER, KIM	7748	157	4,144448551	5 CLEAR DIESEL #2 ULS	54.835	125.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	10/14/2009	1348	1020	SNYDER, KIM	7905	216	4,688619245	5 CLEAR DIESEL #2 ULS	53.517	125.02
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	10/20/2009	0942	1020	SNYDER, KIM	8121	176	4,286410132	5 CLEAR DIESEL #2 ULS	52.876	126.25
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	10/22/2009	0734	1020	SNYDER, KIM	8532	235	4,285584025	5 CLEAR DIESEL #2 ULS	51.085	123.03
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	11/2/2009	1108	1020	SNYDER, KIM	9001	234	4,372442401	5 CLEAR DIESEL #2 ULS	53.716	130.47
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	11/5/2009	0732	1020	SNYDER, KIM	9235	234	4,590600959	5 CLEAR DIESEL #2 ULS	53.427	129.77
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	11/12/2009	0959	1020	SNYDER, KIM	9470	234	4,35624395	5 CLEAR DIESEL #2 ULS	53.124	129.03
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	11/19/2009	0749	1020	SNYDER, KIM	9704	235	4,398252509	5 CLEAR DIESEL #2 ULS	52.835	128.33
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	11/19/2009	1413	1020	SNYDER, KIM	9939	234	4,404788796	5 CLEAR DIESEL #2 ULS	43.156	104.82
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	12/1/2009	1135	1020	SNYDER, KIM	10073	235	4,350177291	5 CLEAR DIESEL #2 ULS	50.191	120.87
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	12/1/2009	1216	1020	SNYDER, KIM	10088	216	4,078227825	5 CLEAR DIESEL #2 ULS	56.734	135.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	12/10/2009	1132	1020	SNYDER, KIM	10090	176	4,078227825	5 CLEAR DIESEL #2 ULS	53.59	127.96
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	12/15/2009	0851	1020	SNYDER, KIM	10097	157	3,987734325	5 CLEAR DIESEL #2 ULS	54.545	133.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	12/15/2009	1543	1020	SNYDER, KIM	11192	235	4,454807401	5 CLEAR DIESEL #2 ULS	53.59	127.96
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	12/17/2009	1102	1020	SNYDER, KIM	11407	215	4,283636509	5 CLEAR DIESEL #2 ULS	54.066	107.61
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	12/23/2009	0829	1020	SNYDER, KIM	11582	175	3,883193538	5 CLEAR DIESEL #2 ULS	56.734	135.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	12/23/2009	0941	1020	SNYDER, KIM	11816	234	4,280039575	5 CLEAR DIESEL #2 ULS	53.59	127.96
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	1/4/2010	0917	1020	SNYDER, KIM	12050	234	4,124510875	5 CLEAR DIESEL #2 ULS	68.229	164.31
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	1/6/2010	0722	1020	SNYDER, KIM	12284	234	3,46446285	5 CLEAR DIESEL #2 ULS		
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	3/11/2010	0900	1020	SNYDER, KIM	12319	235	3,444282323	5 CLEAR DIESEL #2 ULS		



All Years Edited

DATE	PERCENTAGE	NAME	ADDRESS	CITY	COUNTY	DATE	TIME	EMERGENCY	EXPIRATION DATE	ODOMETER	MILES	NO.	PROD.	DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	1/14/2010	1520	1020	17594	235	4.618710692	5	CLEAR DIESEL #2 U.S.	50.88	127.25
230570	262047	BELLS TRUCK STOP 0817102	7100 N SILVER CREEK RD	PARK CITY	UTAH	109492	1/20/2010	1153	1020	12988	234	4.464285714	5	CLEAR DIESEL #2 U.S.	52.416	128.39
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	1/20/2010	1148	1020	13225	237	4.371142023	5	CLEAR DIESEL #2 U.S.	54.218	132.8
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	2/10/2010	1029	1020	13460	235	4.539659236	5	CLEAR DIESEL #2 U.S.	51.766	126.8
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	2/10/2010	0930	1020	13693	233	4.470195917	5	CLEAR DIESEL #2 U.S.	52.116	127.66
230570	262047	BELLS TRUCK STOP 0817102	7100 N SILVER CREEK RD	PARK CITY	UTAH	109492	2/16/2010	0858	1020	13292	401	7.17119129	5	CLEAR DIESEL #2 U.S.	55.872	136.85
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	2/16/2010	0925	1020	14163	871	16.60027826	5	CLEAR DIESEL #2 U.S.	52.469	128.53
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	2/22/2010	1548	1020	14378	215	4.181577719	5	CLEAR DIESEL #2 U.S.	51.416	125.94
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	2/25/2010	1233	1020	14614	236	4.9740895173	5	CLEAR DIESEL #2 U.S.	47.442	118.65
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	3/10/2010	0744	1020	14849	235	4.246029261	5	CLEAR DIESEL #2 U.S.	55.345	138.42
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	3/10/2010	0744	1020	15023	174	4.808090856	5	CLEAR DIESEL #2 U.S.	36.189	91.25
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	3/11/2010	1230	1020	15262	239	4.778375352	5	CLEAR DIESEL #2 U.S.	50.017	123.56
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	3/17/2010	1150	1020	15511	249	4.689000621	5	CLEAR DIESEL #2 U.S.	53.103	133.55
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	3/21/2010	1214	1020	15764	253	4.621173376	5	CLEAR DIESEL #2 U.S.	54.748	139.75
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	3/21/2010	1150	1020	15998	15998		5	CLEAR DIESEL #2 U.S.	50.016	129.73
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	3/29/2010	1602	1020	16232	234	4.678502879	5	CLEAR DIESEL #2 U.S.	52.134	138.98
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	4/7/2010	1224	1020	16466	234	4.488433652	5	CLEAR DIESEL #2 U.S.	50.175	136.86
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	4/14/2010	0914	1020	16701	235	4.449599726	5	CLEAR DIESEL #2 U.S.	52.589	142.36
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	4/22/2010	0911	1020	16935	235	4.68307374	5	CLEAR DIESEL #2 U.S.	50.175	136.86
230570	262047	BELLS TRUCK STOP 0817102	7100 N SILVER CREEK RD	PARK CITY	UTAH	109492	4/29/2010	0739	1020	17172	237	4.279444038	5	CLEAR DIESEL #2 U.S.	50.809	139.63
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	4/29/2010	1434	1020	17406	234	4.387856513	5	CLEAR DIESEL #2 U.S.	53.329	147.65
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	5/10/2010	1050	1020	17641	235	4.51284786	5	CLEAR DIESEL #2 U.S.	52.08	143.12
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	5/10/2010	0950	1020	17917	356	4.77050437	5	CLEAR DIESEL #2 U.S.	32.702	88.86
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	5/19/2010	1030	1020	18049	252	5.046560529	5	CLEAR DIESEL #2 U.S.	49.935	134.66
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	5/19/2010	1030	1020	18305	256	4.722027521	5	CLEAR DIESEL #2 U.S.	54.234	146.21
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	UTAH	109492	5/24/2010	1235	1020	18482	177	3.897648199	5	CLEAR DIESEL #2 U.S.	45.412	119.65
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	UTAH	109492	5/27/2010	1123	1020	18724	242	4.406489557	5	CLEAR DIESEL #2 U.S.	54.919	145.83
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	6/1/2010	1557	1020	18926	182	4.101103313	5	CLEAR DIESEL #2 U.S.	49.016	127.13
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	6/3/2010	1333	1020	19108	182	4.127409611	5	CLEAR DIESEL #2 U.S.	44.31	114.01
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	6/15/2010	0745	1020	19290	182	3.989215966	5	CLEAR DIESEL #2 U.S.	45.623	116.45
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	6/15/2010	1507	1020	19535	245	4.238027685	5	CLEAR DIESEL #2 U.S.	57.796	147.52
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	6/15/2010	1314	1020	19735	245	4.459685185	5	CLEAR DIESEL #2 U.S.	44.947	114.73
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	6/22/2010	1021	1020	19917	182	4.074115117	5	CLEAR DIESEL #2 U.S.	43.57	110.41
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	6/28/2010	1012	1020	20151	234	4.352193836	5	CLEAR DIESEL #2 U.S.	53.766	136.13
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	6/30/2010	0728	1020	20384	233	4.658416139	5	CLEAR DIESEL #2 U.S.	50.017	126.65
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	7/16/2010	0924	1020	20613	234	4.662562018	5	CLEAR DIESEL #2 U.S.	50.187	126.54
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	7/16/2010	1600	1020	20854	236	4.833886363	5	CLEAR DIESEL #2 U.S.	48.822	123.11
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	7/13/2010	1148	1020	21087	233	4.642636539	5	CLEAR DIESEL #2 U.S.	50.187	126.54
230570	262047	BELLS TRUCK STOP 0817102	7100 N SILVER CREEK RD	PARK CITY	UTAH	109492	7/20/2010	1002	1020	21554	234	4.483864147	5	CLEAR DIESEL #2 U.S.	52.071	132.37
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	7/27/2010	1152	1020	21788	234	4.631370609	5	CLEAR DIESEL #2 U.S.	50.525	128.44
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	8/2/2010	0956	1020	22021	233	4.551225706	5	CLEAR DIESEL #2 U.S.	51.195	131.21
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	8/5/2010	1043	1020	22488	233	4.67411583	5	CLEAR DIESEL #2 U.S.	49.849	128.79
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	8/22/2010	0955	1020	22743	234	4.483531643	5	CLEAR DIESEL #2 U.S.	52.191	134.63
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	8/19/2010	1110	1020	23000	255	4.444800749	5	CLEAR DIESEL #2 U.S.	54.9	140.7
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	8/25/2010	1023	1020	23308	257	5.693902871	5	CLEAR DIESEL #2 U.S.	45.136	115.67
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	8/25/2010	0854	1020	23560	308	6.13729202	5	CLEAR DIESEL #2 U.S.	50.185	128.6
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	9/31/2010	1312	1020	23872	312	5.826000145	5	CLEAR DIESEL #2 U.S.	42.778	109.63
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	9/8/2010	0852	1020	24183	312	5.76516709	5	CLEAR DIESEL #2 U.S.	53.553	137.25
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	9/9/2010	0904	1020	24495	311	5.76516709	5	CLEAR DIESEL #2 U.S.	52.037	133.36
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	9/13/2010	1406	1020	24748	253	4.694708562	5	CLEAR DIESEL #2 U.S.	50.529	127.41
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	9/13/2010	1049	1020	25000	252	4.388250191	5	CLEAR DIESEL #2 U.S.	53.89	138.11
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	9/20/2010	1311	1020	25235	235	4.590292021	5	CLEAR DIESEL #2 U.S.	57.626	147.17
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	9/28/2010	0750	1020	25469	234	4.510321698	5	CLEAR DIESEL #2 U.S.	51.195	131.21
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	9/28/2010	1093	1020	25703	234	4.768907586	5	CLEAR DIESEL #2 U.S.	49.804	131.69
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	10/7/2010	1206	1020	25956	233	4.395653017	5	CLEAR DIESEL #2 U.S.	51.881	124.83
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	10/7/2010	1004	1020	26172	216	4.477053112	5	CLEAR DIESEL #2 U.S.	55.052	141.65
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	10/13/2010	1213	1020	26406	234	4.47761194	5	CLEAR DIESEL #2 U.S.	46.682	121.08
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	10/20/2010	1019	1020	26640	234	4.353050498	5	CLEAR DIESEL #2 U.S.	52.26	142.01
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	10/27/2010	0934	1020	26892	252	4.659849479	5	CLEAR DIESEL #2 U.S.	51.598	142.33
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	11/3/2010	0836	1020	27125	253	4.310804311	5	CLEAR DIESEL #2 U.S.	54.079	151.41
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	11/3/2010	1411	1020	27360	235	4.655216814	5	CLEAR DIESEL #2 U.S.	54.054	152.46
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	11/7/2010	1502	1020	27813	218	4.694020598	5	CLEAR DIESEL #2 U.S.	50.481	142.37
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	UTAH	109492	11/15/2010	1120	1020	28047	235	4.341620014	5	CLEAR DIESEL #2 U.S.	46.442	130.

All Years Edited

CUSTOMER	DATE	NAME	ADDRESS	CITY	CARD	DATE	MILE	EXP/END	EMP NAME	ODOMETER	MILES	MPG	PROD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT		
230570 262447	10/49/92	BELLS TRUCK STOP (2ND)	7100 SILVER CREEK RD	PARK CITY	10/49/92	12/14/2010	1452	1020	SNYDER KM	29457	29457	234	3	3.82206553	5	CLEAR DIESEL #2 US	60.275	174.96
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	12/27/2010	1441	1020	SNYDER KM	29672	29672	235	4	4.481311976	5	CLEAR DIESEL #2 US	52.44	152.22
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	12/28/2010	1120	1020	SNYDER KM	29907	29907	235	4	4.44646697	5	CLEAR DIESEL #2 US	52.851	156.13
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	1/3/2011	0814	1020	SNYDER KM	30100	30100	193	4	4.580732443	5	CLEAR DIESEL #2 US	42.133	127.13
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	1/6/2011	1431	1020	SNYDER KM	30333	30333	233	4	4.521637481	5	CLEAR DIESEL #2 US	51.53	149.58
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	1/10/2011	1535	1020	SNYDER KM	30569	30569	236	4	4.423700538	5	CLEAR DIESEL #2 US	53.349	154.86
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	1/13/2011	1232	1020	SNYDER KM	30804	30804	235	4	4.549238245	5	CLEAR DIESEL #2 US	51.657	152.6
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	1/18/2011	1313	1020	SNYDER KM	31038	31038	226	4	4.424719761	5	CLEAR DIESEL #2 US	51.076	148.26
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	1/20/2011	1159	1020	SNYDER KM	31278	31278	248	4	4.638201575	5	CLEAR DIESEL #2 US	53.469	156.86
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	1/25/2011	1012	1020	SNYDER KM	31513	31513	235	4	4.522100564	5	CLEAR DIESEL #2 US	51.967	152.45
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	2/7/2011	1016	1020	SNYDER KM	31747	31747	234	4	4.49671394	5	CLEAR DIESEL #2 US	52.038	157.55
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	2/8/2011	1053	1020	SNYDER KM	31949	31949	202	4	4.145205311	5	CLEAR DIESEL #2 US	48.31	150.4
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	2/12/2011	1005	1020	SNYDER KM	32184	32184	235	4	4.491965578	5	CLEAR DIESEL #2 US	53.345	167.49
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	2/12/2011	0912	1020	SNYDER KM	32421	32421	237	4	4.564187498	5	CLEAR DIESEL #2 US	51.926	168.21
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	2/17/2011	1513	1020	SNYDER KM	32656	32656	235	4	4.364865518	5	CLEAR DIESEL #2 US	53.839	174.4
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	2/22/2011	1248	1020	SNYDER KM	32873	32873	217	4	4.361721372	5	CLEAR DIESEL #2 US	49.751	167.25
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	3/3/2011	1335	1020	SNYDER KM	33108	33108	235	4	4.465982516	5	CLEAR DIESEL #2 US	52.62	180.11
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	3/9/2011	1155	1020	SNYDER KM	33343	33343	235	4	4.407490624	5	CLEAR DIESEL #2 US	53.313	187.93
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	3/16/2011	1329	1020	SNYDER KM	33577	33577	234	4	4.524624398	5	CLEAR DIESEL #2 US	51.717	183.35
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	3/22/2011	1251	1020	SNYDER KM	33812	33812	235	4	4.512733762	5	CLEAR DIESEL #2 US	52.023	185.5
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	3/29/2011	0911	1020	SNYDER KM	34047	34047	235	4	4.317232762	5	CLEAR DIESEL #2 US	52.023	185.5
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	4/5/2011	0921	1020	SNYDER KM	34282	34282	235	4	4.475082461	5	CLEAR DIESEL #2 US	52.513	188.31
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	4/12/2011	0714	1020	SNYDER KM	34519	34519	237	4	4.539360276	5	CLEAR DIESEL #2 US	52.21	192.56
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	4/19/2011	0836	1020	SNYDER KM	34754	34754	235	4	4.39852509	5	CLEAR DIESEL #2 US	53.427	197.05
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	4/19/2011	1627	1020	SNYDER KM	35049	35049	235	4	4.71850447	5	CLEAR DIESEL #2 US	62.212	229.45
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	4/26/2011	1224	1020	SNYDER KM	35284	35284	235	4	4.608927591	5	CLEAR DIESEL #2 US	50.988	188.05
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	5/5/2011	1144	1020	SNYDER KM	35518	35518	234	4	4.471707848	5	CLEAR DIESEL #2 US	52.329	193
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	5/10/2011	1356	1020	SNYDER KM	35711	35711	253	4	4.50891982	5	CLEAR DIESEL #2 US	56.111	206.94
230570 262447	10/49/92	BELLS TRUCK STOP (2ND)	7100 SILVER CREEK RD	PARK CITY	10/49/92	5/18/2011	1315	1020	SNYDER KM	36006	36006	235	4	4.016132891	5	CLEAR DIESEL #2 US	58.514	212.22
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	5/25/2011	1027	1020	SNYDER KM	36242	36242	236	4	4.338945751	5	CLEAR DIESEL #2 US	51.983	189.6
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	5/31/2011	1139	1020	SNYDER KM	36478	36478	236	4	4.61297889	5	CLEAR DIESEL #2 US	51.16	179.82
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	6/2/2011	0944	1020	SNYDER KM	36722	36722	244	4	4.653824146	5	CLEAR DIESEL #2 US	52.43	184.28
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	6/8/2011	0847	1020	SNYDER KM	36919	36919	197	4	4.300279551	5	CLEAR DIESEL #2 US	43.777	131.86
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	6/14/2011	0750	1020	SNYDER KM	37161	37161	242	4	4.538294201	5	CLEAR DIESEL #2 US	53.324	187.42
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	6/21/2011	1350	1020	SNYDER KM	37398	37398	237	4	4.58670788	5	CLEAR DIESEL #2 US	50.41	174.71
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	6/21/2011	1045	1020	SNYDER KM	37633	37633	235	4	4.698778318	5	CLEAR DIESEL #2 US	50.013	170.18
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	6/23/2011	0752	1020	SNYDER KM	37889	37889	256	4	4.79063881	5	CLEAR DIESEL #2 US	53.437	180.73
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	6/28/2011	0708	1020	SNYDER KM	38126	38126	237	4	4.545103464	5	CLEAR DIESEL #2 US	45.185	148.21
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	6/30/2011	0850	1020	SNYDER KM	38362	38362	236	4	4.300369905	5	CLEAR DIESEL #2 US	54.879	180
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	6/30/2011	0905	1020	SNYDER KM	38598	38598	236	4	4.322979033	5	CLEAR DIESEL #2 US	52.178	171.16
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	7/5/2011	0905	1020	SNYDER KM	38834	38834	236	4	4.668275507	5	CLEAR DIESEL #2 US	50.554	165.82
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	ACT HWY 40 & 189	HEBER CITY	10/49/92	7/16/2011	1036	880	WALL CHAD	39071	39071	237	4	4.989478684	5	CLEAR DIESEL #2 US	47.5	167.46
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	7/17/2011	0929	1020	SNYDER KM	39314	39314	243	4	4.384461325	5	CLEAR DIESEL #2 US	55.423	181.79
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	7/11/2011	1437	1020	SNYDER KM	39581	39581	267	4	4.48270527	5	CLEAR DIESEL #2 US	56.231	184.44
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	7/12/2011	1353	1020	SNYDER KM	39819	39819	238	4	4.89090457	5	CLEAR DIESEL #2 US	48.661	159.61
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	7/14/2011	1334	1020	SNYDER KM	39967	39967	48	1	1.138168971	5	CLEAR DIESEL #2 US	42.173	138.34
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	7/18/2011	1335	1020	SNYDER KM	40274	40274	407	8	8.532673641	5	CLEAR DIESEL #2 US	47.699	157.92
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	7/21/2011	0938	1020	SNYDER KM	40510	40510	236	5	5.112762408	5	CLEAR DIESEL #2 US	46.159	152.82
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	7/26/2011	1346	1020	SNYDER KM	40767	40767	257	5	5.029157372	5	CLEAR DIESEL #2 US	51.102	169.18
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	1520 S HWY 40	HEBER CITY	10/49/92	7/28/2011	1638	1020	SNYDER KM	40993	40993	226	4	4.366487199	5	CLEAR DIESEL #2 US	45.505	154.37
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	8/1/2011	1310	1020	SNYDER KM	41231	41231	238	4	4.857241985	5	CLEAR DIESEL #2 US	48.999	163.23
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	8/2/2011	1228	1020	SNYDER KM	41467	41467	236	5	5.01994895	5	CLEAR DIESEL #2 US	47.012	156.6
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	8/5/2011	1123	1020	SNYDER KM	41695	41695	218	5	5.020265291	5	CLEAR DIESEL #2 US	43.424	145.98
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	8/8/2011	1128	1020	SNYDER KM	41921	41921	236	4	4.382161379	5	CLEAR DIESEL #2 US	47.489	159.24
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145	PARK CITY	10/49/92	8/12/2011	1052	1020	SNYDER KM	42156	42156	235	4	4.99925543	5	CLEAR DIESEL #2 US	47.007	156.02
230570 262031	10/49/92	BELLS TRUCK STOP 0817102	SILVER CREEK ICT 80 145</															

All Year Edited

QSTNO	DEVICENO	NAME	ADDRESS	CITY	CARD	DATE	TIME	HO/HND	EMV NAME	ODOMETER	MILES	NEG	PROD	DESCRIPTION	GALLONS SERVED	AMOUNT
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	10/6/2011	1356	1020	SNYDER, KIM	46127	237	4.799910408	5	CLEAR DIESEL #2 US	50.002	172.18
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	10/11/2011	1404	1020	SNYDER, KIM	46363	236	4.816424825	5	CLEAR DIESEL #2 US	48.999	168.72
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	10/17/2011	1414	1020	SNYDER, KIM	46603	240	4.798272622	5	CLEAR DIESEL #2 US	50.018	173.26
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	10/18/2011	1438	1020	SNYDER, KIM	46842	239	4.97638716	5	CLEAR DIESEL #2 US	48.027	167.33
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	10/24/2011	1372	1020	SNYDER, KIM	47081	239	4.877650564	5	CLEAR DIESEL #2 US	48.999	172.72
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	10/25/2011	1337	1020	SNYDER, KIM	47319	238	4.856440079	5	CLEAR DIESEL #2 US	49.007	172.74
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	10/25/2011	1337	1020	SNYDER, KIM	47355	236	4.916256879	5	CLEAR DIESEL #2 US	48.004	170.19
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	11/3/2011	1335	1020	SNYDER, KIM	47751	236	4.719050189	5	CLEAR DIESEL #2 US	50.01	179.35
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	11/9/2011	0931	1020	SNYDER, KIM	48027	236	4.812299912	5	CLEAR DIESEL #2 US	49.041	178.86
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	11/9/2011	0931	1020	SNYDER, KIM	48282	255	4.999117803	5	CLEAR DIESEL #2 US	51.009	191.25
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	11/15/2011	1532	1020	SNYDER, KIM	48500	218	4.936447792	5	CLEAR DIESEL #2 US	44.008	165.01
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	11/17/2011	1304	1020	SNYDER, KIM	48736	236	5.01935429	5	CLEAR DIESEL #2 US	47.018	175.32
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	11/22/2011	1335	1020	SNYDER, KIM	48984	248	5.164729893	5	CLEAR DIESEL #2 US	48.018	178.08
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	11/28/2011	1113	1020	SNYDER, KIM	49243	259	4.708577246	5	CLEAR DIESEL #2 US	45.006	162.86
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	11/29/2011	1322	1020	SNYDER, KIM	49461	218	5.316165533	5	CLEAR DIESEL #2 US	41.007	151.23
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	12/5/2011	1541	1020	SNYDER, KIM	49698	237	4.719047429	5	CLEAR DIESEL #2 US	50.222	178.06
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	12/9/2011	1117	1020	SNYDER, KIM	49925	237	4.64505074	5	CLEAR DIESEL #2 US	51.022	182.45
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	12/15/2011	1356	1020	SNYDER, KIM	50172	237	4.861139599	5	CLEAR DIESEL #2 US	48.754	172.35
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	12/16/2011	1459	1020	SNYDER, KIM	50409	237	4.921300718	5	CLEAR DIESEL #2 US	48.158	167.79
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	12/17/2011	0939	1020	SNYDER, KIM	50605	196	4.432297278	5	CLEAR DIESEL #2 US	44.013	153.35
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	12/17/2011	1095	1020	SNYDER, KIM	50824	219	4.915272928	5	CLEAR DIESEL #2 US	44.955	154.32
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	12/19/2011	1041	1020	SNYDER, KIM	51061	237	4.979155457	5	CLEAR DIESEL #2 US	48.574	168.25
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	1/4/2012	1131	1020	SNYDER, KIM	51300	239	4.875063743	5	CLEAR DIESEL #2 US	49.023	168.31
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	1/5/2012	1150	1020	SNYDER, KIM	51537	237	5.042445905	5	CLEAR DIESEL #2 US	47.001	158.96
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	1/5/2012	1327	1020	SNYDER, KIM	51774	237	5.041587781	5	CLEAR DIESEL #2 US	47.009	157.07
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	1/12/2012	1405	1020	SNYDER, KIM	52010	236	4.916256979	5	CLEAR DIESEL #2 US	48.004	162.84
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	1/17/2012	1604	1020	SNYDER, KIM	52258	248	4.765198678	5	CLEAR DIESEL #2 US	52.044	177.61
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	1/23/2012	1127	1020	SNYDER, KIM	52496	238	4.75050679	5	CLEAR DIESEL #2 US	50.031	167.95
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	1/24/2012	1550	1020	SNYDER, KIM	52793	237	4.815800703	5	CLEAR DIESEL #2 US	49.213	170.74
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	1/31/2012	1609	1020	SNYDER, KIM	52984	251	4.818760238	5	CLEAR DIESEL #2 US	52.088	174.04
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	2/7/2012	1557	1020	SNYDER, KIM	53221	237	4.836462696	5	CLEAR DIESEL #2 US	49.021	168.8
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	2/16/2012	1523	1020	SNYDER, KIM	53458	237	4.830228672	5	CLEAR DIESEL #2 US	49.086	163.95
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	2/21/2012	0949	1020	SNYDER, KIM	53645	187	4.56086151	5	CLEAR DIESEL #2 US	41.044	139.65
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	2/21/2012	0951	1020	SNYDER, KIM	53882	237	4.73602553	5	CLEAR DIESEL #2 US	50.057	170.32
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	2/23/2012	1044	1020	SNYDER, KIM	54120	238	4.758762722	5	CLEAR DIESEL #2 US	50.013	170.18
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	3/5/2012	1053	1020	SNYDER, KIM	54576	219	4.82427481	5	CLEAR DIESEL #2 US	49.125	171.15
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	3/16/2012	1038	1020	SNYDER, KIM	54815	239	5.083735812	5	CLEAR DIESEL #2 US	44.041	157.94
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	3/21/2012	1033	1020	SNYDER, KIM	55055	240	5.100956409	5	CLEAR DIESEL #2 US	47.05	172.56
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	3/13/2012	1042	1020	SNYDER, KIM	55292	237	5.135316678	5	CLEAR DIESEL #2 US	46.151	171.15
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	3/22/2012	1102	1020	SNYDER, KIM	55549	257	4.945765141	5	CLEAR DIESEL #2 US	53.086	198.85
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	3/27/2012	1059	1020	SNYDER, KIM	55786	237	5.149375339	5	CLEAR DIESEL #2 US	46.025	172.35
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	3/28/2012	1127	1020	SNYDER, KIM	56023	237	5.098872408	5	CLEAR DIESEL #2 US	47.025	175.35
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	3/29/2012	1118	1020	SNYDER, KIM	5625	50398	-1114.48221	5	CLEAR DIESEL #2 US	45.221	168.62
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	4/3/2012	1104	1020	SNYDER, KIM	56539	50914	1060.575761	5	CLEAR DIESEL #2 US	48.006	179.01
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	4/4/2012	1127	1020	SNYDER, KIM	56733	194	4.40879031	5	CLEAR DIESEL #2 US	44.003	164.09
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	4/9/2012	1540	1020	SNYDER, KIM	56985	252	5.72597137	5	CLEAR DIESEL #2 US	44.01	164.11
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	4/16/2012	1113	1020	SNYDER, KIM	5724	239	4.779330894	5	CLEAR DIESEL #2 US	50.007	183.42
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	4/23/2012	1544	1020	SNYDER, KIM	57480	256	5.017246786	5	CLEAR DIESEL #2 US	51.024	186.1
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	4/23/2012	1348	1020	SNYDER, KIM	57716	236	5.245745278	5	CLEAR DIESEL #2 US	45.006	163.23
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	5/4/2012	1407	1020	SNYDER, KIM	57957	241	5.281055588	5	CLEAR DIESEL #2 US	46.009	165
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	5/9/2012	1536	1020	SNYDER, KIM	58176	219	5.20214737	5	CLEAR DIESEL #2 US	42.098	150.97
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	5/10/2012	1533	1020	SNYDER, KIM	58491	315	5.33419132	5	CLEAR DIESEL #2 US	59.053	208.16
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	5/12/2012	1540	1020	SNYDER, KIM	58728	238	5.909621104	5	CLEAR DIESEL #2 US	43.013	151.62
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	5/15/2012	1159	1020	SNYDER, KIM	58966	238	5.396824397	5	CLEAR DIESEL #2 US	44.1	154.55
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	5/22/2012	1159	1020	SNYDER, KIM	59145	179	4.470976121	5	CLEAR DIESEL #2 US	40.036	138.26
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	5/24/2012	1218	1020	SNYDER, KIM	59382	237	5.14892785	5	CLEAR DIESEL #2 US	46.029	158.96
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	5/29/2012	1352	1020	SNYDER, KIM	59620	238	5.284778506	5	CLEAR DIESEL #2 US	45.035	153.7
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	6/4/2012	1331	1020	SNYDER, KIM	59857	237	5.509577832	5	CLEAR DIESEL #2 US	43.016	145.49
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	6/11/2012	1451	1020	SNYDER, KIM	60113	256	5.446344932	5	CLEAR DIESEL #2 US	47.004	158.01
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	6/20/2012	1413	1020	SNYDER, KIM	60332	219	5.761641673	5	CLEAR DIESEL #2 US	38.01	124.68
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	6/21/2012	1434	1020	SNYDER, KIM	60589	237	5.305970735	5	CLEAR DIESEL #2 US	43.052	141.22
230570	260031	BELL'S TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	6/29/2012	1147	1020	SNYDER, KIM	60806	237					





All Years Edited

CLUST#	DATE/NO	NAME	ADDRESS	QTY	CARD	DATE	TIME	EMPHJO	EVENT NAME	QTY	MILES	TRIP	PROD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	9/4/2018	1522	1020	SNYDER, KIM	84059	318	5,672	96136	5 CLEAR DIESEL #2 ULS	56.058	194.18
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	9/17/2018	0839	1020	SNYDER, KIM	85236	1177	23,649	2958	5 CLEAR DIESEL #2 ULS	47.469	172.48
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109492	9/20/2018	0626	1020	SNYDER, KIM	84595	-641	-13,350	7784	5 CLEAR DIESEL #2 ULS	48.014	178.19
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	9/24/2018	1405	1020	SNYDER, KIM	85485	890	15,610	201	5 CLEAR DIESEL #2 ULS	57.014	203.29
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	9/30/2018	0940	1020	SNYDER, KIM	85157	-328	-6,557	114669	5 CLEAR DIESEL #2 ULS	50.022	177.34
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	10/10/2018	1333	1020	SNYDER, KIM	85458	301	5,471	134569	5 CLEAR DIESEL #2 ULS	55.014	191.67
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	10/10/2018	1333	1020	SNYDER, KIM	85776	318	5,380	171133	5 CLEAR DIESEL #2 ULS	59.01	203.61
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	10/10/2018	1333	1020	SNYDER, KIM	86075	299	5,434	125976	5 CLEAR DIESEL #2 ULS	55.05	188.43
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	10/10/2018	1333	1020	SNYDER, KIM	86357	282	5,033	76746	5 CLEAR DIESEL #2 ULS	56.022	191.76
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	10/10/2018	1333	1020	SNYDER, KIM	86609	252	5,284	69156	5 CLEAR DIESEL #2 ULS	48.014	166.51
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	10/29/2018	1441	1020	SNYDER, KIM	86699	290	5,422	10584	5 CLEAR DIESEL #2 ULS	53.464	186.21
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	10/30/2018	1219	1020	SNYDER, KIM	87150	251	5,119	956818	5 CLEAR DIESEL #2 ULS	49.075	168.98
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	11/4/2018	1439	1020	SNYDER, KIM	87444	294	5,343	608572	5 CLEAR DIESEL #2 ULS	55.019	188.33
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	11/15/2018	0924	1020	SNYDER, KIM	87696	252	5,037	380562	5 CLEAR DIESEL #2 ULS	50.026	170.21
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	11/15/2018	0924	1020	SNYDER, KIM	87990	294	5,341	78637	5 CLEAR DIESEL #2 ULS	55.043	186.15
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	12/2/2018	0920	1020	SNYDER, KIM	88243	253	5,160	84287	5 CLEAR DIESEL #2 ULS	49.023	162.81
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	12/2/2018	0920	1020	SNYDER, KIM	88477	234	4,981	69122	5 CLEAR DIESEL #2 ULS	46.972	158.38
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	12/2/2018	1129	1020	SNYDER, KIM	88712	235	4,864	10006	5 CLEAR DIESEL #2 ULS	46.017	162.89
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	12/16/2018	1235	1020	SNYDER, KIM	88946	234	5,085	62886	5 CLEAR DIESEL #2 ULS	46.012	157.03
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	12/17/2018	0946	1020	SNYDER, KIM	89181	235	5,093	19332	5 CLEAR DIESEL #2 ULS	46.016	161.37
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	12/30/2018	1106	1020	SNYDER, KIM	89416	235	4,795	26896	5 CLEAR DIESEL #2 ULS	49.004	171.73
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	1/3/2019	1601	1020	SNYDER, KIM	89710	234	4,982	290837	5 CLEAR DIESEL #2 ULS	59.009	208
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	1/10/2019	1350	1020	SNYDER, KIM	89944	234	4,873	7071076	5 CLEAR DIESEL #2 ULS	48.019	167.8
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	1/16/2019	1026	1020	SNYDER, KIM	136	-89748	-1,693	198755	5 CLEAR DIESEL #2 ULS	53.005	183.05
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	1/28/2019	0922	1020	SNYDER, KIM	90430	90234	19,191	055721	5 CLEAR DIESEL #2 ULS	47.02	160.46
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	1/29/2019	1104	1020	SNYDER, KIM	90724	294	5,157	261389	5 CLEAR DIESEL #2 ULS	57.007	193.39
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109492	1/29/2019	1104	1020	SNYDER, KIM	91672	0	0	0	2 UNLEADED	19.952	52.16
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	1/17/2018	1649	500	PADDOCK, SHANE	51981	354	19,015	9003	2 UNLEADED	18.616	50.01
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	1/17/2018	1309	500	PADDOCK, SHANE	52328	347	20,901	09625	2 UNLEADED	16.602	45.79
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	1/21/2018	1615	500	PADDOCK, SHANE	52618	337	17,779	98815	2 UNLEADED	18.954	48.38
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	1/21/2018	0636	500	PADDOCK, SHANE	53015	350	18,481	7063	2 UNLEADED	18.93	48.31
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	1/24/2018	1648	500	PADDOCK, SHANE	53348	333	18,289	9945	2 UNLEADED	16.268	46.63
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	1/30/2018	0633	500	PADDOCK, SHANE	53687	339	19,056	6924	2 UNLEADED	17.79	45.04
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	2/1/2018	1634	500	PADDOCK, SHANE	54043	356	18,935	16302	2 UNLEADED	18.801	47.6
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	2/1/2018	0616	500	PADDOCK, SHANE	54412	369	20,110	08774	2 UNLEADED	18.349	46.07
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	2/13/2018	0616	500	PADDOCK, SHANE	54721	309	17,547	7924	2 UNLEADED	16.643	50.66
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	2/15/2018	1226	500	PADDOCK, SHANE	55091	370	19,846	53121	2 UNLEADED	18.631	53.2
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	2/17/2018	1603	500	PADDOCK, SHANE	55477	386	19,865	16391	2 UNLEADED	19.431	53.2
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	2/19/2018	0629	500	PADDOCK, SHANE	55721	444	20,367	7788	2 UNLEADED	11.98	31.32
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	3/5/2018	1118	500	PADDOCK, SHANE	56190	409	19,690	40378	2 UNLEADED	20.863	57.12
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	3/11/2018	0605	500	PADDOCK, SHANE	56537	407	20,215	56648	2 UNLEADED	20.133	53.47
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	3/14/2018	1526	500	PADDOCK, SHANE	56939	402	20,457	2964	2 UNLEADED	19.633	57.2
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	3/19/2018	1253	500	PADDOCK, SHANE	57287	348	19,980	06863	2 UNLEADED	17.413	51.26
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	3/21/2018	0602	500	PADDOCK, SHANE	57508	221	20,592	26202	2 UNLEADED	10.32	30.48
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	3/26/2018	0636	500	PADDOCK, SHANE	57866	358	20,692	44552	2 UNLEADED	17.301	49.14
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	4/2/2018	1542	500	PADDOCK, SHANE	58242	376	20,369	46747	2 UNLEADED	18.459	54.34
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	4/7/2018	1531	500	PADDOCK, SHANE	58615	373	20,776	64719	2 UNLEADED	17.953	52.85
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	4/10/2018	1014	500	PADDOCK, SHANE	58969	354	20,358	88818	2 UNLEADED	17.388	50.83
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	4/16/2018	1154	500	PADDOCK, SHANE	59347	376	19,839	93937	2 UNLEADED	19.093	56.87
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	4/21/2018	1300	500	PADDOCK, SHANE	59759	412	21,307	1225	2 UNLEADED	19.333	59.7
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	4/29/2018	1733	500	PADDOCK, SHANE	60161	402	20,930	09508	2 UNLEADED	19.206	58.71
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	5/1/2018	0934	500	PADDOCK, SHANE	60532	371	18,721	14345	2 UNLEADED	19.614	60.78
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	5/7/2018	1114	500	PADDOCK, SHANE	60849	317	18,995	66852	2 UNLEADED	16.088	55.6
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	5/12/2018	1532	500	PADDOCK, SHANE	61185	336	19,663	7401	2 UNLEADED	17.085	55.57
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	5/20/2018	1551	500	PADDOCK, SHANE	61573	388	19,037	269848	2 UNLEADED	20.386	68.84
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	5/20/2018	1551	500	PADDOCK, SHANE	62018	445	24,036	07286	2 UNLEADED	18.518	63.67
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	5/23/2018	0612	500	PADDOCK, SHANE	62379	361	19,478	7676	2 UNLEADED	19.893	64.49
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	5/23/2018	0612	500	PADDOCK, SHANE	62773	394	19,805	96619	2 UNLEADED	18.533	64.49
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	6/3/2018	1655	500	PADDOCK, SHANE	63157	384	19,325	3476	2 UNLEADED	19.867	73.21
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	6/10/2018	0631	500	PADDOCK, SHANE	63528	371	19,130	00026	2 UNLEADED	19.105	70.21
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	6/18/2018	1559	500	PADDOCK, SHANE	63965	437	22,558	93161	2 UNLEADED	19.372	71.39
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	6/25/2018	0639	500	PADDOCK, SHANE	64350	385	19,887	3908	2 UNLEADED	19.59	71.35
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, CT 180 145	PARK CITY	109493	6/30/2018	0638	500	PADDOCK, SHANE	64722	372	19,575	550913			

All Years Edited

CUSSNO	DEVELOPER	NAME	ADDRESS	CITY	CARD	DATE	TIME	RADNO	EMP NAME	QDMMETER	MILES	MPG	PROD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	8/19/2008	0331	500	PADDOCK, SHANE	67688	238	14.35984071	2	UNLEADED	16574	61.59
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	8/19/2008	0840	500	PADDOCK, SHANE	68160	472	24.92475049	2	UNLEADED	18937	69.59
230570	262731	HOLIDAY OIL #33	1327 W 12600 S	RIVERTON	109493	8/27/2008	0518	500	PADDOCK, SHANE	68476	316	19.86546803	2	UNLEADED	15907	55.68
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	9/2/2008	1417	500	PADDOCK, SHANE	68850	354	19.45894948	2	UNLEADED	16195	66.68
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	9/3/2008	0943	500	PADDOCK, SHANE	69121	291	14.04846963	2	UNLEADED	20714	73.79
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	9/12/2008	1107	500	PADDOCK, SHANE	69586	465	23.70513866	2	UNLEADED	19616	71.08
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	9/11/2008	1522	500	PADDOCK, SHANE	69978	392	19.64124662	2	UNLEADED	19958	71.49
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	9/16/2008	1047	500	PADDOCK, SHANE	70342	364	19.31546829	2	UNLEADED	18845	65.96
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	9/19/2008	1605	500	PADDOCK, SHANE	70743	401	19.84166254	2	UNLEADED	2021	70.32
230570	262731	HOLIDAY OIL #33	1327 W 12600 S	RIVERTON	109493	9/29/2008	0622	500	PADDOCK, SHANE	71032	289	19.4276539	2	UNLEADED	14876	47.48
230570	262731	HOLIDAY OIL #33	1327 W 12600 S	RIVERTON	109493	10/1/2008	0927	500	PADDOCK, SHANE	71366	334	17.19564983	2	UNLEADED	19419	61.17
230570	262731	HOLIDAY OIL #33	1327 W 12600 S	RIVERTON	109493	10/2/2008	1857	500	PADDOCK, SHANE	71729	383	19.42842782	2	UNLEADED	18683	58.55
230570	262031	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	10/12/2008	0845	500	PADDOCK, SHANE	72126	397	20.01512478	2	UNLEADED	19835	65.75
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	10/12/2008	0723	500	PADDOCK, SHANE	72509	583	19.17204786	2	UNLEADED	19577	63.34
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	10/16/2008	1702	500	PADDOCK, SHANE	72897	5388	26.0718093	2	UNLEADED	20638	63.3
230570	262731	HOLIDAY OIL #33	1327 W 12600 S	RIVERTON	109493	10/23/2008	0625	500	PADDOCK, SHANE	73292	4605	23.0191667	2	UNLEADED	19942	52.54
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	10/29/2008	1104	500	PADDOCK, SHANE	73693	9	-73.283	2	UNLEADED	24907	62.81
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	10/29/2008	1320	500	PADDOCK, SHANE	73929	0	0	2	UNLEADED	10	25.22
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	10/29/2008	1435	500	PADDOCK, SHANE	73929	73684	3530.787292	2	UNLEADED	20869	53.27
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	11/6/2008	1138	500	PADDOCK, SHANE	74048	355	18.04595364	2	UNLEADED	19672	44.14
230570	262731	HOLIDAY OIL #33	1327 W 12600 S	RIVERTON	109493	11/12/2008	0838	500	PADDOCK, SHANE	74400	392	19.45288754	2	UNLEADED	18095	30.72
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	11/12/2008	1002	500	PADDOCK, SHANE	74792	392	18.77594636	2	UNLEADED	2088	35.66
230570	262731	HOLIDAY OIL #33	1327 W 12600 S	RIVERTON	109493	11/20/2008	1544	500	PADDOCK, SHANE	75169	377	19.30660112	2	UNLEADED	19577	27.33
230570	262731	HOLIDAY OIL #33	1327 W 12600 S	RIVERTON	109493	11/20/2008	0850	500	PADDOCK, SHANE	75511	362	19.30765641	2	UNLEADED	18749	24.3
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	12/4/2008	0706	500	PADDOCK, SHANE	75915	384	19.32561651	2	UNLEADED	1987	26.15
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	12/4/2008	1109	500	PADDOCK, SHANE	76288	373	18.50655988	2	UNLEADED	20156	21.84
230570	262731	HOLIDAY OIL #33	1327 W 12600 S	RIVERTON	109493	12/15/2008	1557	500	PADDOCK, SHANE	76637	349	18.40134978	2	UNLEADED	18966	21.84
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	12/15/2008	1304	500	PADDOCK, SHANE	76960	323	18.15022662	2	UNLEADED	17792	17.19
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	12/14/2008	0703	500	PADDOCK, SHANE	77293	333	17.50236518	2	UNLEADED	19026	20.35
230570	262058	OLYMPUS HILLS SERVICE	3905 S WASHATCH BLVD	SALT LAKE CITY	109493	12/14/2008	0648	500	PADDOCK, SHANE	77645	352	18.37266642	2	UNLEADED	19159	21.28
230570	262058	OLYMPUS HILLS SERVICE	3905 S WASHATCH BLVD	SALT LAKE CITY	109493	1/6/2009	0630	500	PADDOCK, SHANE	77996	351	18.57929282	2	UNLEADED	18892	20.98
230570	262731	HOLIDAY OIL #33	1327 W 12600 S	RIVERTON	109493	1/14/2009	0637	500	PADDOCK, SHANE	78343	327	18.93794684	2	UNLEADED	18323	22.24
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	1/14/2009	0556	500	PADDOCK, SHANE	78726	383	18.71670821	2	UNLEADED	20463	25.26
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	1/20/2009	1553	500	PADDOCK, SHANE	79094	368	18.27391002	2	UNLEADED	20138	25.68
230570	262058	OLYMPUS HILLS SERVICE	3905 S WASHATCH BLVD	SALT LAKE CITY	109493	1/20/2009	0659	500	PADDOCK, SHANE	79464	390	19.62055506	2	UNLEADED	19868	24.11
230570	262731	HOLIDAY OIL #33	1327 W 12600 S	RIVERTON	109493	1/28/2009	1702	500	PADDOCK, SHANE	79813	329	17.8526677	2	UNLEADED	18428	21.61
230570	262731	HOLIDAY OIL #33	1327 W 12600 S	RIVERTON	109493	2/3/2009	0555	500	PADDOCK, SHANE	80152	339	17.56476684	2	UNLEADED	193	22.63
230570	262731	HOLIDAY OIL #33	1327 W 12600 S	RIVERTON	109493	2/5/2009	1622	500	PADDOCK, SHANE	80500	348	18.54615221	2	UNLEADED	18764	23.93
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	2/10/2009	1513	500	PADDOCK, SHANE	80808	308	17.37070667	2	UNLEADED	17731	23.72
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	2/13/2009	1618	500	PADDOCK, SHANE	81153	345	18.6247137	2	UNLEADED	18527	25.54
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	2/18/2009	1457	500	PADDOCK, SHANE	81400	247	18.7007874	2	UNLEADED	13208	17.93
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	2/18/2009	1501	500	PADDOCK, SHANE	81751	351	18.67105952	2	UNLEADED	18799	24.75
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	2/17/2009	1548	500	PADDOCK, SHANE	82102	351	18.904508	2	UNLEADED	18567	25.59
230570	262731	COUNTRY FUEL STOP	1450 N 300 W	BEAVER	109493	3/7/2009	1035	500	PADDOCK, SHANE	82440	338	17.6720261	2	UNLEADED	19125	30.69
230570	262228	MIRA MONTI SINCLAIR	350 N BLUFF ST	ST GEORGE	109493	3/7/2009	1838	500	PADDOCK, SHANE	82557	117	16.70712552	2	UNLEADED	7003	10.3
230570	262731	HOLIDAY OIL #33	1495 W 200 N	CEAR CITY	109493	3/4/2009	0940	500	PADDOCK, SHANE	82667	150	17.42160279	2	UNLEADED	7462	11.51
230570	262731	HOLIDAY OIL #33	1327 W 12600 S	RIVERTON	109493	3/6/2009	0557	500	PADDOCK, SHANE	83040	353	20.01247236	2	UNLEADED	17639	23.22
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	3/12/2009	1545	500	PADDOCK, SHANE	83384	344	17.61122208	2	UNLEADED	19533	26.91
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	3/17/2009	1025	500	PADDOCK, SHANE	83699	315	19.44684529	2	UNLEADED	16198	21.99
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	3/20/2009	1318	500	PADDOCK, SHANE	84086	387	19.63868536	2	UNLEADED	19705	27.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	3/25/2009	0703	500	PADDOCK, SHANE	84473	387	19.20404923	2	UNLEADED	20152	29.43
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	3/31/2009	0978	500	PADDOCK, SHANE	84811	338	18.7760587	2	UNLEADED	18004	26.49
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	4/3/2009	0817	500	PADDOCK, SHANE	85187	376	19.10569106	2	UNLEADED	1968	28.95
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	4/8/2009	0745	500	PADDOCK, SHANE	85558	371	19.2176611	2	UNLEADED	19291	28.37
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	4/13/2009	1615	500	PADDOCK, SHANE	85945	387	19.54142903	2	UNLEADED	18798	33
230570	262731	HOLIDAY OIL #33	1327 W 12600 S	RIVERTON	109493	4/16/2009	1559	500	PADDOCK, SHANE	86286	341	18.69255081	2	UNLEADED	18237	30.77
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	4/20/2009	1416	500	PADDOCK, SHANE	86543	257	19.36553387	2	UNLEADED	13271	21.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	4/22/2009	0809	500	PADDOCK, SHANE	86897	354	20.86280557	2	UNLEADED	16968	27.57
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	4/25/2009	1123	500	PADDOCK, SHANE	87307	410	19.90591262	2	UNLEADED	206	35.6
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	4/29/2009	1542	500	PADDOCK, SHANE	87650	343	19.0124988	2	UNLEADED	18041	31.19
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	5/11/2009	1037	500	PADDOCK, SHANE	88099	449	22.77107212	2	UNLEADED	20153	36.47
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	5/14/2009	0627	500	PADDOCK, SHANE	88428	329	16.44505699	2	UNLEADED	17258	34.08
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	5/18/2009	1432	500	PADDOCK, SHANE	88739	311	19.39507328	2	UNLEADED	20253	36.47
230570	262731	HOLIDAY OIL #33	1327 W 12600 S	RIVERTON	109493	5/19/2009	0923	500	PADDOCK, SHANE	89051	312	20.42419482	2	UNLEADED	15276	28.92
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY	109493	5/17/2009	0941	500	PADDOCK, SHANE	89448	397	19.49901768	2	UNLEADED	2036	38.33
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	6/12/2009	1559	500	PADDOCK, SHANE	89843	395	20.0128846	2	UNLEADED	18729	40.2
230570	262031	BELLS TRUCK STOP 0817102	SILVER CREEK, ICT H80 145	PARK CITY												



All Years Edited

QTY	DATE	TIME	ENDNO	SHIP NAME	QPMETER	MILES	MPG	PROD.	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570 262206	109493	6/29/2009	1655	500	PADDOCK, SHANE	92088	343	18.9751926	2 UNLEADED	18.172	40.77
230570 262206	109493	7/6/2009	0519	500	PADDOCK, SHANE	92463	365	17.4360361	2 UNLEADED	18.487	41.48
230570 262731	109493	7/13/2009	1049	500	PADDOCK, SHANE	92882	419	21.3252973	2 UNLEADED	19.648	43.98
230570 262731	109493	7/17/2009	1205	500	PADDOCK, SHANE	93275	393	20.0694514	2 UNLEADED	19.582	43.72
230570 262731	109493	7/22/2009	1054	500	PADDOCK, SHANE	93647	372	20.4115263	2 UNLEADED	18.225	40.13
230570 262731	109493	7/28/2009	1201	500	PADDOCK, SHANE	94018	371	19.56544668	2 UNLEADED	18.962	39.41
230570 262031	109493	8/3/2009	1547	500	PADDOCK, SHANE	94402	384	19.7632327	2 UNLEADED	19.43	43.59
230570 262031	109493	8/10/2009	1604	500	PADDOCK, SHANE	94804	402	19.65770171	2 UNLEADED	20.45	45.88
230570 262731	109493	8/13/2009	1122	500	PADDOCK, SHANE	95175	371	20.33210939	2 UNLEADED	18.247	40.56
230570 262031	109493	8/24/2009	0928	500	PADDOCK, SHANE	95479	304	18.4104536	2 UNLEADED	16.159	38.58
230570 262031	109493	9/21/2009	1347	500	PADDOCK, SHANE	95718	239	14.05138456	2 UNLEADED	17.009	40.61
230570 262031	109493	9/21/2009	1432	500	PADDOCK, SHANE	95928	210	23.84466901	2 UNLEADED	8.807	20.3
230570 262031	109493	10/11/2009	1432	500	PADDOCK, SHANE	96297	369	19.33252999	2 UNLEADED	19.087	43.22
230570 262731	109493	11/11/2009	1005	500	PADDOCK, SHANE	96553	256	16.61798117	2 UNLEADED	15.405	34.57
230570 262731	109493	12/1/2009	1411	500	PADDOCK, SHANE	96832	279	16.98526726	2 UNLEADED	16.426	36.35
230570 262731	109493	12/16/2009	1356	500	PADDOCK, SHANE	97008	376	16.61519903	2 UNLEADED	16.58	35.32
230570 262731	109493	12/16/2009	1119	500	PADDOCK, SHANE	97344	331	19.52920663	2 UNLEADED	17.205	37.18
230570 262731	109493	1/20/2010	1212	500	PADDOCK, SHANE	97665	326	17.40403383	2 UNLEADED	18.444	42.32
230570 262731	109493	1/26/2010	1113	500	PADDOCK, SHANE	98029	364	19.04670709	2 UNLEADED	19.123	44.28
230570 262731	109493	2/1/2010	0614	500	PADDOCK, SHANE	98372	343	19.02490432	2 UNLEADED	18.029	41.93
230570 262206	109493	2/1/2010	0615	500	PADDOCK, SHANE	98739	367	18.72162024	2 UNLEADED	19.603	46
230570 262206	109493	2/19/2010	1037	500	PADDOCK, SHANE	99225	486	23.12792083	2 UNLEADED	20.311	47.65
230570 262206	109493	2/19/2010	0609	500	PADDOCK, SHANE	99500	725	36.19028603	2 UNLEADED	20.033	48.59
230570 262206	109493	2/25/2010	0657	500	PADDOCK, SHANE	99882	1387	68.6332956	2 UNLEADED	20.136	48.91
230570 262206	109493	2/25/2010	0912	500	PADDOCK, SHANE	100229	347	18.20662154	2 UNLEADED	19.059	44.13
230570 262206	109493	2/26/2010	0912	500	PADDOCK, SHANE	100388	159	19.47097722	2 UNLEADED	8.166	18.57
230570 262206	109493	3/1/2010	0947	500	PADDOCK, SHANE	100723	335	19.44283227	2 UNLEADED	17.23	41.68
230570 262303	109493	3/4/2010	1027	500	PADDOCK, SHANE	101254	152	19.9885076	2 UNLEADED	7.605	18.4
230570 262731	109493	3/14/2010	1107	500	PADDOCK, SHANE	101627	373	18.01932367	2 UNLEADED	20.7	50.7
230570 262031	109493	3/15/2010	1102	500	PADDOCK, SHANE	102027	400	19.63575671	2 UNLEADED	20.371	51.58
230570 262031	109493	3/19/2010	1623	500	PADDOCK, SHANE	102420	393	19.69135184	2 UNLEADED	19.958	50.95
230570 262731	109493	3/24/2010	1149	500	PADDOCK, SHANE	102808	388	19.44064427	2 UNLEADED	20.271	51.95
230570 262031	109493	3/30/2010	1515	500	PADDOCK, SHANE	103170	362	19.75120035	2 UNLEADED	18.328	48.3
230570 262731	109493	4/1/2010	1057	500	PADDOCK, SHANE	103932	102832	4932.26965	2 UNLEADED	19.555	51.73
230570 262731	109493	4/12/2010	1328	500	PADDOCK, SHANE	104281	349	18.54607291	2 UNLEADED	18.818	51.91
230570 262031	109493	4/15/2010	1115	500	PADDOCK, SHANE	104663	382	19.936329	2 UNLEADED	19.161	52.86
230570 262031	109493	4/20/2010	0648	500	PADDOCK, SHANE	105061	398	19.80493631	2 UNLEADED	20.096	55.64
230570 262731	109493	4/27/2010	0712	500	PADDOCK, SHANE	105494	388	17.9851554	2 UNLEADED	19.657	55.23
230570 262731	109493	5/3/2010	1400	500	PADDOCK, SHANE	105828	379	18.44420872	2 UNLEADED	20.544	57.52
230570 262731	109493	5/11/2010	1329	500	PADDOCK, SHANE	106307	379	19.2639447	2 UNLEADED	19.692	54.73
230570 262731	109493	5/17/2010	1119	500	PADDOCK, SHANE	106572	365	19.50513923	2 UNLEADED	18.712	51.62
230570 262731	109493	5/20/2010	1411	500	PADDOCK, SHANE	106966	394	19.68949491	2 UNLEADED	19.809	54.64
230570 262031	109493	5/25/2010	1202	500	PADDOCK, SHANE	107234	268	19.25425677	2 UNLEADED	13.919	37.82
230570 262731	109493	6/1/2010	1301	500	PADDOCK, SHANE	107558	324	19.22778256	2 UNLEADED	16.855	44.75
230570 262731	109493	6/17/2010	0903	500	PADDOCK, SHANE	107947	389	20.65632965	2 UNLEADED	18.892	50.01
230570 262731	109493	6/19/2010	1312	500	PADDOCK, SHANE	108338	391	19.61669677	2 UNLEADED	19.932	52.52
230570 262731	109493	6/19/2010	1305	500	PADDOCK, SHANE	108710	372	20.57222124	2 UNLEADED	18.08	47.27
230570 262731	109493	6/19/2010	0650	500	PADDOCK, SHANE	109090	380	20.13245033	3 UNLEADED PREMIUM	18.875	46.63
230570 262731	109493	7/6/2010	0618	500	PADDOCK, SHANE	109486	396	19.9405811	2 UNLEADED	19.859	48.23
230570 262731	109493	7/18/2010	1736	500	PADDOCK, SHANE	109872	386	19.37751004	2 UNLEADED	19.92	48.38
230570 262731	109493	7/19/2010	0851	500	PADDOCK, SHANE	110274	402	19.99701537	2 UNLEADED	20.103	51.31
230570 262731	109493	7/19/2010	0831	500	PADDOCK, SHANE	110692	418	20.35046193	4 UNLEADED RUS	20.594	52.41
230570 262731	109493	7/28/2010	1018	500	PADDOCK, SHANE	111024	392	19.66242227	2 UNLEADED	16.885	41.71
230570 262031	109493	8/3/2010	0700	500	PADDOCK, SHANE	111429	405	20.6418493	2 UNLEADED	19.986	51.01
230570 262731	109493	8/9/2010	0959	500	PADDOCK, SHANE	111862	433	20.7175739	2 UNLEADED	20.906	52.71
230570 262731	109493	8/13/2010	1702	500	PADDOCK, SHANE	112248	386	20.4061308	2 UNLEADED	18.921	49.07
230570 262731	109493	8/19/2010	1029	500	PADDOCK, SHANE	112604	356	20.34867105	2 UNLEADED	17.495	45.02
230570 262731	109493	8/25/2010	0623	500	PADDOCK, SHANE	112880	376	19.97556181	2 UNLEADED	18.823	48.04
230570 262731	109493	8/30/2010	0606	500	PADDOCK, SHANE	113358	378	19.57230881	2 UNLEADED	19.313	49.29
230570 262731	109493	9/2/2010	1342	500	PADDOCK, SHANE	113710	352	19.7872996	2 UNLEADED	17.842	46.28
230570 262731	109493	9/7/2010	0954	500	PADDOCK, SHANE	113954	244	20.02790714	2 UNLEADED	12.183	31.1
230570 262731	109493	9/7/2010	1017	500	PADDOCK, SHANE	114362	388	19.7743235	2 UNLEADED	20.127	51.38
230570 262731	109493	9/22/2010	1213	500	PADDOCK, SHANE	114740	353	20.837927	2 UNLEADED	15.941	47.81
230570 262731	109493	10/4/2010	1013	500	PADDOCK, SHANE	115099	353	20.837927	2 UNLEADED	15.942	47.81
230570 262731	109493	10/7/2010	1310	500	PADDOCK, SHANE	115458	365	20.69850393	2 UNLEADED	17.634	44.65
230570 262731	109493	10/13/2010	1123	500	PADDOCK, SHANE	115821	363	20.2058924	2 UNLEADED	17.952	43.23
230570 262731	109493	10/19/2010	0709	500	PADDOCK, SHANE	116217	396	19.52085182	2 UNLEADED	20.286	50.95
230570 262731	109493	10/21/2010	1302	500	PADDOCK, SHANE	116587	370	18.96463352	2 UNLEADED	19.51	46.59
230570 262731	109493	10/29/2010	1157	500	PADDOCK, SHANE	113868	2719	208.6242615	2 UNLEADED	13.033	31.25

All Years Edited

GISIDNO	DEVELOPER	NAME	ADDRESS	CITY	CASE	DATE	MILES	EXPNO	FEEDBACK	ODDMEETER	MILES	WPG	PROD	PRODUCT DESCRIPTION	GALLONS ASSIGNED	AMOUNT
230570	262031	BELL'S TRUCK STOP 0817102	SILVER CREEK CTT-180 145	PARK CITY	109493	11/21/2010	0700	500	PADDOCK SHANE	117412	3544	176,038,1482	2	UNLEADED	20,132	50.56
230570	262031	BELL'S TRUCK STOP 0817102	SILVER CREEK CTT-180 145	PARK CITY	109493	11/4/2010	1111	500	PADDOCK SHANE	117591	119	17,944,9845	2	UNLEADED	15,774	39.62
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	11/9/2010	1531	500	PADDOCK SHANE	117886	555	19,667,9003	2	UNLEADED	43,429	18.05
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	11/21/2010	1338	500	PADDOCK SHANE	118165	279	18,188,93018	2	UNLEADED	15,339	35.99
230570	262206	HOLIDAY OIL #33	1327 W 12600 S	HEBER CITY	109493	11/29/2010	0631	500	PADDOCK SHANE	118473	308	17,350,06806	2	UNLEADED	17,748	42.56
230570	262206	HOLIDAY OIL #33	1327 W 12600 S	HEBER CITY	109493	12/1/2010	1759	500	PADDOCK SHANE	118841	368	18,823,4485	2	UNLEADED	19,545	46.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	12/8/2010	1118	500	PADDOCK SHANE	119207	366	17,523,70009	2	UNLEADED	20,886	49.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	12/13/2010	1508	500	PADDOCK SHANE	119503	296	19,329,98106	2	UNLEADED	15,319	36.41
230570	262731	MOUNTAINLAND ONE STOP	1327 W 12600 S	HEBER CITY	109493	12/21/2010	0610	500	PADDOCK SHANE	119819	316	18,563,12048	4	UNLEADED PLUS	17,023	42.4
230570	262031	BELL'S TRUCK STOP 0817102	SILVER CREEK CTT-180 145	HEBER CITY	109493	12/21/2010	1456	500	PADDOCK SHANE	120159	340	17,861,83346	2	UNLEADED	19,035	46.63
230570	262031	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	12/27/2010	0614	500	PADDOCK SHANE	120491	332	17,465,41112	3	UNLEADED PREMIUM	19,009	49.3
230570	262731	MOUNTAINLAND ONE STOP	1327 W 12600 S	HEBER CITY	109493	1/5/2011	1350	500	PADDOCK SHANE	120813	322	17,967,74478	2	UNLEADED	17,922	42.42
230570	262731	MOUNTAINLAND ONE STOP	1327 W 12600 S	HEBER CITY	109493	1/11/2011	0613	500	PADDOCK SHANE	121139	326	17,921,95133	2	UNLEADED	18,119	43.05
230570	262731	MOUNTAINLAND ONE STOP	1327 W 12600 S	HEBER CITY	109493	1/13/2011	1413	500	PADDOCK SHANE	121483	344	18,053,95193	2	UNLEADED	19,054	45.1
230570	262031	BELL'S TRUCK STOP 0817102	SILVER CREEK CTT-180 145	PARK CITY	109493	1/20/2011	0715	500	PADDOCK SHANE	121840	357	18,330,25262	2	UNLEADED	19,476	48.31
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	1/26/2011	1356	500	PADDOCK SHANE	122212	372	18,436,83402	2	UNLEADED	20,177	48.6
230570	262031	BELL'S TRUCK STOP 0817102	SILVER CREEK CTT-180 145	PARK CITY	109493	1/27/2011	0710	500	PADDOCK SHANE	122559	347	17,954,15174	2	UNLEADED	19,327	48.8
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	2/3/2011	1528	500	PADDOCK SHANE	122906	347	70,643,32248	2	UNLEADED	4,912	12.41
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	2/3/2011	1531	500	PADDOCK SHANE	122906	0	0	2	UNLEADED	12,949	32.7
230570	262031	BELL'S TRUCK STOP 0817102	SILVER CREEK CTT-180 145	PARK CITY	109493	2/9/2011	0851	500	PADDOCK SHANE	123267	361	17,514,06947	2	UNLEADED	20,612	54.58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	2/14/2011	0851	500	PADDOCK SHANE	123531	284	18,068,11661	2	UNLEADED	15,727	42.28
230570	262206	HOLIDAY OIL #33	1327 W 12600 S	HEBER CITY	109493	2/17/2011	0639	500	PADDOCK SHANE	123940	389	19,291,80718	2	UNLEADED	20,164	55.04
230570	262206	HOLIDAY OIL #33	1327 W 12600 S	HEBER CITY	109493	2/23/2011	1718	500	PADDOCK SHANE	124302	362	18,023,40055	2	UNLEADED	20,085	56.05
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	2/28/2011	1147	500	PADDOCK SHANE	124537	235	17,438,40902	2	UNLEADED	13,476	38.7
230570	262786	FLYING #509	653 W 1400 N	BEAVER	109493	3/1/2011	1121	500	PADDOCK SHANE	124843	306	18,409,93702	2	UNLEADED	16,622	53.85
230570	262031	MIRA MONTE SINCIAIR	350 N BLUFF ST	ST GEORGE	109493	3/2/2011	0942	500	PADDOCK SHANE	125043	200	18,557,6244	2	UNLEADED	10,776	32.71
230570	262031	BELL'S TRUCK STOP 0817102	SILVER CREEK CTT-180 145	PARK CITY	109493	3/3/2011	1052	500	PADDOCK SHANE	125201	158	17,932,13029	2	UNLEADED	8,811	27.2
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	3/9/2011	1116	500	PADDOCK SHANE	125543	342	17,235,9968	2	UNLEADED	19,799	50.08
230570	262206	HOLIDAY OIL #33	1327 W 12600 S	HEBER CITY	109493	3/14/2011	0607	500	PADDOCK SHANE	125843	300	17,789,7381	2	UNLEADED	16,864	50.33
230570	262206	HOLIDAY OIL #33	1327 W 12600 S	HEBER CITY	109493	3/16/2011	0607	500	PADDOCK SHANE	126256	413	25,733,69057	2	UNLEADED	16,049	48.06
230570	262031	BELL'S TRUCK STOP 0817102	SILVER CREEK CTT-180 145	PARK CITY	109493	3/21/2011	1716	500	PADDOCK SHANE	126466	230	12,313,0466	2	UNLEADED	17,055	51.77
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	3/24/2011	1710	500	PADDOCK SHANE	126804	388	19,046,94597	2	UNLEADED	17,746	54.59
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	3/31/2011	1518	500	PADDOCK SHANE	127169	365	18,305,83279	2	UNLEADED	19,939	62.55
230570	262031	BELL'S TRUCK STOP 0817102	SILVER CREEK CTT-180 145	PARK CITY	109493	4/6/2011	1437	500	PADDOCK SHANE	127543	374	18,719,65564	2	UNLEADED	19,979	62.69
230570	262031	BELL'S TRUCK STOP 0817102	SILVER CREEK CTT-180 145	PARK CITY	109493	4/6/2011	1713	500	PADDOCK SHANE	127901	358	18,466,69349	2	UNLEADED	19,386	62.2
230570	262031	BELL'S TRUCK STOP 0817102	SILVER CREEK CTT-180 145	PARK CITY	109493	4/12/2011	1549	500	PADDOCK SHANE	128462	561	29,574,56903	2	UNLEADED	18,969	62.22
230570	262031	BELL'S TRUCK STOP 0817102	SILVER CREEK CTT-180 145	PARK CITY	109493	4/18/2011	0646	500	PADDOCK SHANE	128601	139	7,655,871937	2	UNLEADED	18,156	60.67
230570	262031	OLYMPIUS HILLS SERVICE	3905 S WASATCH BLVD	SALT LAKE CITY	109493	4/21/2011	1236	500	PADDOCK SHANE	128967	366	18,717,9797	2	UNLEADED	19,554	64.54
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	4/26/2011	1448	500	PADDOCK SHANE	129310	343	18,134,71503	2	UNLEADED	18,914	63.98
230570	262206	HOLIDAY OIL #33	1327 W 12600 S	HEBER CITY	109493	5/2/2011	0619	500	PADDOCK SHANE	129673	363	18,884,61138	2	UNLEADED	19,222	63.05
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	5/4/2011	1140	500	PADDOCK SHANE	130013	340	18,967,9219	2	UNLEADED	17,925	61.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	5/10/2011	0950	500	PADDOCK SHANE	130404	391	18,431,46804	2	UNLEADED	20,122	68.27
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	5/16/2011	1115	500	PADDOCK SHANE	130877	473	24,116,05732	2	UNLEADED	19,613	66.53
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	5/24/2011	1019	500	PADDOCK SHANE	131176	299	14,408,24981	2	UNLEADED	20,752	70.4
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	5/24/2011	1019	500	PADDOCK SHANE	131481	305	19,447,80973	2	UNLEADED	15,689	52.09
230570	262031	BELL'S TRUCK STOP 0817102	SILVER CREEK CTT-180 145	PARK CITY	109493	6/7/2011	1314	500	PADDOCK SHANE	131874	393	19,467,01011	2	UNLEADED	20,188	66.62
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	6/7/2011	1314	500	PADDOCK SHANE	132200	326	19,052,07177	2	UNLEADED	17,111	56.13
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	6/8/2011	1528	500	PADDOCK SHANE	132476	276	18,965,3516	2	UNLEADED	14,575	47.06
230570	262031	BELL'S TRUCK STOP 0817102	SILVER CREEK CTT-180 145	PARK CITY	109493	6/14/2011	1022	500	PADDOCK SHANE	132861	385	20,330,56978	2	UNLEADED	18,937	59.79
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	6/17/2011	1236	500	PADDOCK SHANE	133249	388	19,529,9487	2	UNLEADED	19,874	64.38
230570	262031	BELL'S TRUCK STOP 0817102	SILVER CREEK CTT-180 145	PARK CITY	109493	6/22/2011	0654	500	PADDOCK SHANE	133637	388	19,292,92427	2	UNLEADED	20,111	65.14
230570	262089	HOLIDAY OIL #29	1729 W 4700 S	WEST VALLEY	109493	7/5/2011	1110	500	PADDOCK SHANE	134101	464	24,209,53772	2	UNLEADED	19,166	57.39
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	7/5/2011	1110	500	PADDOCK SHANE	134357	256	13,555,50143	2	UNLEADED	18,886	58.28
230570	262206	HOLIDAY OIL #33	1327 W 12600 S	HEBER CITY	109493	7/12/2011	0619	500	PADDOCK SHANE	134727	370	19,010,01051	2	UNLEADED	18,876	57.68
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	7/12/2011	1540	500	PADDOCK SHANE	135188	319	16,037,99846	2	UNLEADED	19,573	60.41
230570	262031	BELL'S TRUCK STOP 0817102	SILVER CREEK CTT-180 145	PARK CITY	109493	7/28/2011	1329	500	PADDOCK SHANE	135468	3880	193,236,715	2	UNLEADED	20,079	63.82
230570	262206	HOLIDAY OIL #33	1327 W 12600 S	HEBER CITY	109493	8/1/2011	2112	500	PADDOCK SHANE	135770	302	19,084,93428	2	UNLEADED	15,824	49.64
230570	262031	BELL'S TRUCK STOP 0817102	SILVER CREEK CTT-180 145	PARK CITY	109493	8/11/2011	1737	500	PADDOCK SHANE	136112	342	18,345,67107	2	UNLEADED	18,642	59.63
230570	262206	HOLIDAY OIL #33	1327 W 12600 S	HEBER CITY	109493	8/17/2011	0629	500	PADDOCK SHANE	136437	325	17,490,04413	2	UNLEADED	18,582	57.93
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	8/23/2011	0627	500	PADDOCK SHANE	136836	399	19,795,9436	2	UNLEADED	20,156	62.41
230570	262206	HOLIDAY OIL #33	1327 W 12600 S	HEBER CITY	109493	9/7/2011	0676	500	PADDOCK SHANE	137186	350	18,257,69431	2	UNLEADED	19,17	60.53
230570	262206	HOLIDAY OIL #33	1327 W 12600 S	HEBER CITY	109493	9/8/2011	0633	500	PADDOCK SHANE	137536	350	19,146,06832	2	UNLEADED	18,28	57.72
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	9/13/2011	1458	500	PADDOCK SHANE	137853	317	18,787,41184	2	UNLEADED	16,873	54.32
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	9/15/2011	1092	500	PADDOCK SHANE	138223	370	18,718,06546	2	UNLEADED	19,767	64.23
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	9/15/2011	1227	500	PADDOCK SHANE	138593	370	18,762,68693	2	UNLEADED	19,512	63.41
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	9/27/2011	1303	500	PADDOCK SHANE	138970	377	19,813,94968	2	UNLEADED	19,027	62.03
23057																



## All Years Edited

ASTNO	DELICNO	NAME	ADDRESS	CITY	CARB	DATE	TIME	EMVNO	EMP NAME	ODOMETER	MILES	MPG	PROD.	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	410634	HOLIDAY OIL #50	4013 WASATCH BLVD	SALT LAKE CITY	109493	10/31/2011	0643	500	PADDOCK, SHANE	141178	100828	5375.773086	2	UNLEADED	18.756	56.93
230570	410634	HOLIDAY OIL #50	4013 WASATCH BLVD	SALT LAKE CITY	109493	11/3/2011	0637	500	PADDOCK, SHANE	141555	377	19.05095792	2	UNLEADED	13.789	60.06
230570	26731	SIN QUICKESTOP	110 E PATTERSON AVE	GORDEN	109493	11/8/2011	1219	500	PADDOCK, SHANE	141845	290	18.68677105	2	UNLEADED	15.519	47.42
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	11/20/2011	1642	500	PADDOCK, SHANE	142471	326	18.43891403	2	UNLEADED	17.68	50.76
230570	26731	BELLS TRUCK STOP 0817102	SILVER CREEK CT 180 145	PARK CITY	109493	11/25/2011	1555	500	PADDOCK, SHANE	142549	378	19.52983725	2	UNLEADED	19.355	58.76
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	11/21/2011	1452	500	PADDOCK, SHANE	142936	387	19.48738607	2	UNLEADED	19.859	56.22
230570	26206	HOLIDAY OIL #33	1327 W 12600 S	HEBER CITY	109493	11/20/2011	0623	500	PADDOCK, SHANE	143302	366	18.83200412	2	UNLEADED	19.435	54.43
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	12/2/2011	1556	500	PADDOCK, SHANE	143583	281	18.06725391	2	UNLEADED	15.553	42.45
230570	26206	HOLIDAY OIL #33	1327 W 12600 S	HEBER CITY	109493	12/7/2011	0625	500	PADDOCK, SHANE	143924	341	17.89932287	2	UNLEADED	15.051	51.99
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	12/16/2011	1511	500	PADDOCK, SHANE	144246	322	18.03618439	2	UNLEADED	17.853	46
230570	410634	HOLIDAY OIL #50	4013 WASATCH BLVD	SALT LAKE CITY	109493	12/16/2011	1224	500	PADDOCK, SHANE	144599	353	21.7368532	2	UNLEADED	16.24	42.66
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	12/15/2011	1436	500	PADDOCK, SHANE	144722	123	14.10388577	2	UNLEADED	8.721	22.46
230570	26206	HOLIDAY OIL #33	1327 W 12600 S	HEBER CITY	109493	12/22/2011	0613	500	PADDOCK, SHANE	145168	-3154	-163.3181442	2	UNLEADED	19.412	48.38
230570	26731	BELLS TRUCK STOP 0817102	SILVER CREEK CT 180 145	PARK CITY	109493	12/28/2011	1638	500	PADDOCK, SHANE	145388	3820	211.2014154	2	UNLEADED	18.087	48.63
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	1/3/2012	1441	500	PADDOCK, SHANE	145692	304	19.74410599	2	UNLEADED	15.397	37.78
230570	26206	HOLIDAY OIL #33	1327 W 12600 S	HEBER CITY	109493	1/2/2012	1155	500	PADDOCK, SHANE	146053	361	18.09251742	2	UNLEADED	19.953	48.35
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	1/2/2012	1403	500	PADDOCK, SHANE	146378	-2375	-136.6906475	2	UNLEADED	17.375	43.34
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	1/17/2012	1403	500	PADDOCK, SHANE	146676	2998	178.396411	2	UNLEADED	16.773	43.55
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	1/19/2012	1644	500	PADDOCK, SHANE	146971	295	18.2549505	2	UNLEADED	16.16	41.96
230570	26206	HOLIDAY OIL #33	1327 W 12600 S	HEBER CITY	109493	1/25/2012	0617	500	PADDOCK, SHANE	147346	375	19.20516235	2	UNLEADED	19.526	51.31
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	1/30/2012	1048	500	PADDOCK, SHANE	147677	331	18.81664023	2	UNLEADED	17.591	46.58
230570	26731	BELLS TRUCK STOP 0817102	SILVER CREEK CT 180 145	PARK CITY	109493	2/7/2012	1739	500	PADDOCK, SHANE	148009	332	18.76130199	2	UNLEADED	17.956	48.29
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	2/7/2012	1034	500	PADDOCK, SHANE	148243	234	17.24623935	2	UNLEADED	13.576	36.49
230570	410634	HOLIDAY OIL #50	4013 WASATCH BLVD	SALT LAKE CITY	109493	2/15/2012	0641	500	PADDOCK, SHANE	148626	383	19.51791265	2	UNLEADED	19.623	52.76
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	2/15/2012	0830	500	PADDOCK, SHANE	148951	325	18.57673621	2	UNLEADED	17.495	47.04
230570	410634	HOLIDAY OIL #50	4013 WASATCH BLVD	SALT LAKE CITY	109493	2/27/2012	1758	500	PADDOCK, SHANE	149816	365	19.38602082	2	UNLEADED	18.828	50.62
230570	26206	HOLIDAY OIL #33	1327 W 12600 S	HEBER CITY	109493	2/27/2012	2156	500	PADDOCK, SHANE	149883	367	19.14941926	2	UNLEADED	19.165	54.26
230570	923931	HILLTOP CONOCO	995 E ST GEORGE BLVD	SALT LAKE CITY	109493	2/28/2012	1506	500	PADDOCK, SHANE	149975	292	16.9589964	2	UNLEADED	17.218	52.79
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	2/29/2012	1048	500	PADDOCK, SHANE	150325	350	19.08813264	2	UNLEADED	18.336	52.48
230570	410634	HOLIDAY OIL #50	4013 WASATCH BLVD	SALT LAKE CITY	109493	3/6/2012	0627	500	PADDOCK, SHANE	150675	352	18.60170163	2	UNLEADED	19.093	58.59
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	PARK CITY	109493	3/8/2012	1553	500	PADDOCK, SHANE	151072	348	18.26004827	2	UNLEADED	18.928	61.73
230570	26731	BELLS TRUCK STOP 0817102	SILVER CREEK CT 180 145	PARK CITY	109493	3/14/2012	1716	500	PADDOCK, SHANE	151416	391	20.03484931	2	UNLEADED	19.516	64.02
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	3/19/2012	1538	500	PADDOCK, SHANE	151712	296	19.70705776	2	UNLEADED	15.02	49.12
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	3/21/2012	0946	500	PADDOCK, SHANE	152016	304	19.44457525	2	UNLEADED	15.715	51.38
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	3/26/2012	1653	500	PADDOCK, SHANE	152325	309	19.98649397	2	UNLEADED	15.458	51.33
230570	410634	HOLIDAY OIL #50	4013 WASATCH BLVD	SALT LAKE CITY	109493	3/29/2012	0642	500	PADDOCK, SHANE	152695	370	19.65471448	2	UNLEADED	18.825	62.14
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	4/3/2012	1230	500	PADDOCK, SHANE	152904	209	18.1786553	2	UNLEADED	11.497	38.17
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	4/3/2012	1442	500	PADDOCK, SHANE	153075	-152865	-6913.527204	2	UNLEADED	22.111	73.43
230570	410634	HOLIDAY OIL #50	4013 WASATCH BLVD	SALT LAKE CITY	109493	4/9/2012	0646	500	PADDOCK, SHANE	153623	468	16.97620479	2	UNLEADED	27.568	91
230570	260115	HEBER CITY #631	CT HWY 40 & 189	HEBER	109493	9/25/2012	0931	69175	MATTHEWS, DAN	153623	155116	8207.195767	2	UNLEADED	18.9	58.01
230570	67167	SILVER SUMMIT 7-ELEVEN P&P	6065 SILVER CREEK DR	PARK CITY	109493	1/8/2013	1656	1055	SCOW, DOUG	153979	-15946	-92.31287551	2	UNLEADED	17.809	46.07
230570	841994	2-ELEVEN 36333	800 S MAIN ST	HEBER CITY	109493	5/8/2013	0959	1055	SCOW, DOUG	153979	-15946	-92.31287551	2	UNLEADED	18.535	57.59
230570	670988	MAVERICK STORE #361	435 S MAIN	HEBER CITY	109493	6/10/2013	1507	69175	MATTHEWS, DAN	153633	157100	8140.655106	4	UNLEADED PLUS	18.684	63.38
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	12/17/2013	0844	950	MORRIS, CHANCE	155016	2383	125.5135363	2	UNLEADED	18.986	49.89
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	1/1/2014	0645	960	MORRIS, CHANCE	155016	0	0	2	UNLEADED	11.02	29.26
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109493	1/8/2014	0647	960	MORRIS, CHANCE	155016	123	11.17676943	2	UNLEADED	11.003	29.21
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	1/16/2014	0650	960	MORRIS, CHANCE	155016	219	19.20	2	UNLEADED	10.95	29.3
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	1/24/2014	0646	960	MORRIS, CHANCE	155016	173	15.7229464	2	UNLEADED	11.003	29.21
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	1/30/2014	0647	960	MORRIS, CHANCE	155016	189	16.01287808	2	UNLEADED	11.803	31.35
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	2/6/2014	1149	960	MORRIS, CHANCE	155016	186	15.70945946	2	UNLEADED	11.84	31.44
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	2/8/2014	0643	960	MORRIS, CHANCE	155016	114	15.54192229	2	UNLEADED	7.335	19.48
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	2/13/2014	0642	960	MORRIS, CHANCE	155016	127	15.86310267	2	UNLEADED	8.006	21.27
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	2/17/2014	0644	960	MORRIS, CHANCE	155016	190	16.42178047	2	UNLEADED	11.57	30.73
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	2/25/2014	0639	960	MORRIS, CHANCE	155016	142	16.50778899	2	UNLEADED	8.602	22.84
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	3/4/2014	0640	960	MORRIS, CHANCE	155016	176	15.93914146	2	UNLEADED	11.042	30.23
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	3/10/2014	0708	960	MORRIS, CHANCE	155016	129	16.44682493	2	UNLEADED	7.797	21.35
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	3/12/2014	0701	960	MORRIS, CHANCE	155016	-75367	-3135.457836	2	UNLEADED	24.037	65.81
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	3/18/2014	0900	960	MORRIS, CHANCE	155016	75579	6063.785897	2	UNLEADED	12.464	34.77
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	3/19/2014	0702	960	MORRIS, CHANCE	155016	140	16.90004829	2	UNLEADED	8.284	24.21
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	3/20/2014	0701	960	MORRIS, CHANCE	155016	183	18.06872038	2	UNLEADED	10.28	29.6
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	3/22/2014	0707	960	MORRIS, CHANCE	155016	504	65.67630962	2	UNLEADED	7.674	22.44
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	3/21/2014	0709	960	MORRIS, CHANCE	155016	-201	-23.20121298	2	UNLEADED	8.663	24.88
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	4/7/2014	0705	960	MORRIS, CHANCE	155016	206	17.21544376	2	UNLEADED	11.966	34.98
230570	26731	BELLS TRUCK STOP 0817102	SILVER CREEK CT 180 145	PARK CITY	109494	4/18/2014	0917	960	MORRIS, CHANCE	155016	125	16.39559286	2	UNLEADED	7.624	22.44
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	4/20/2014	0706	960	MORRIS, CHANCE	155016	155	20.19807141	2	UNLEADED	7.674	22.44
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	4/27/2014	0707	960	MORRIS, CHANCE	155016	194	17.12117201	2	UNLEADED	11.331	33.82
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	5/1/2014	0703	960	MORRIS, CHANCE	155016	700277	54577.31878	2	UNLEADED	12.83	40.28
230570	26731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	5/1/2014	0703	960	MORRIS, CHANCE	155016	-699796	-59214.41868	2	UNLEADED	11.818	



All Years Edited

CUSTID	DRIVERID	NAME	ADDRESS	CITY	CARD	DATE	TIME	BUREAU	EMPLOYEE	VEHICLE	MILES	PROG	PROG/DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	3/23/2009	0709	980	MORRIS, CHANCE	90376	185	17.40357179	2 UNLEADED	10.63	14.32
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	3/24/2009	0701	980	MORRIS, CHANCE	90376	198	17.18302255	2 UNLEADED	11.523	16.12
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	3/25/2009	0704	980	MORRIS, CHANCE	90533	157	16.8980734	2 UNLEADED	9.291	12.99
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	3/30/2009	0702	980	FARRELL, ALEX	90634	101	14.8677628	2 UNLEADED	6.812	9.53
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	4/1/2009	0709	980	FARRELL, ALEX	90772	138	15.86206897	2 UNLEADED	8.7	12.71
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	4/1/2009	1402	980	FARRELL, ALEX	90980	108	16.93535255	2 UNLEADED	12.282	18.06
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	4/7/2009	0710	980	FARRELL, ALEX	91179	209	16.53098521	2 UNLEADED	12.038	17.96
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	4/9/2009	0713	980	FARRELL, ALEX	91366	187	16.9676073	2 UNLEADED	11.021	16.44
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	4/13/2009	0710	980	FARRELL, ALEX	91573	207	17.6366601	2 UNLEADED	11.653	18.11
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	4/15/2009	1137	980	FARRELL, ALEX	91751	178	16.32578189	2 UNLEADED	10.903	17.17
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	4/20/2009	0705	980	FARRELL, ALEX	91934	183	17.06239706	2 UNLEADED	10.725	17.43
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	4/23/2009	0706	980	FARRELL, ALEX	92114	180	17.38458667	2 UNLEADED	10.354	17.46
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	4/29/2009	0710	980	FARRELL, ALEX	92237	123	16.26838984	2 UNLEADED	7.566	12.77
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	5/4/2009	0700	980	FARRELL, ALEX	92335	98	15.98955784	2 UNLEADED	6.129	10.35
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	5/6/2009	0707	980	FARRELL, ALEX	92489	154	16.07515658	2 UNLEADED	9.58	16.56
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	5/7/2009	0712	980	FARRELL, ALEX	92627	138	13.63771124	2 UNLEADED	10.119	17.49
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	5/12/2009	0711	980	FARRELL, ALEX	92852	225	20.9809725	2 UNLEADED	10.724	18.54
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	5/12/2009	0707	980	FARRELL, ALEX	93014	162	18.11270325	2 UNLEADED	8.944	16.1
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	5/18/2009	0712	980	FARRELL, ALEX	93261	247	17.56631819	2 UNLEADED	14.061	25.33
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	5/26/2009	0713	980	FARRELL, ALEX	93440	179	16.4046238	2 UNLEADED	10.911	20.66
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	5/28/2009	0713	980	FARRELL, ALEX	93648	208	17.38014372	2 UNLEADED	12.107	22.91
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	6/1/2009	0705	980	FARRELL, ALEX	93781	133	16.30301544	2 UNLEADED	6.158	16.04
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	6/4/2009	0707	980	FARRELL, ALEX	93982	201	16.88508065	2 UNLEADED	11.904	24.25
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	6/10/2009	0711	980	FARRELL, ALEX	94210	228	16.9956781	2 UNLEADED	13.42	28.17
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	6/19/2009	0707	980	FARRELL, ALEX	94399	189	16.74344437	2 UNLEADED	11.288	24.97
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	6/18/2009	0710	980	FARRELL, ALEX	94606	207	16.82242991	2 UNLEADED	12.305	28.37
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	6/18/2009	1314	980	MORRIS, CHANCE	94817	211	17.88893599	2 UNLEADED	11.795	26.83
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	7/1/2009	0707	980	FARRELL, ALEX	95021	204	16.68575168	2 UNLEADED	12.226	28.68
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	7/1/2009	1523	980	ALLRED, CLAYTON	95133	112	11.03286385	2 UNLEADED	5.325	12.12
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	7/15/2009	0712	980	FARRELL, ALEX	95306	173	16.28082063	2 UNLEADED	10.676	24.94
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	7/15/2009	0708	980	FARRELL, ALEX	95458	153	16.36340603	2 UNLEADED	9.289	21.03
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	7/17/2009	1218	980	FARRELL, ALEX	95683	225	18.2309112	2 UNLEADED	11.147	27.13
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	7/23/2009	0706	980	FARRELL, ALEX	95831	148	16.80099596	2 UNLEADED	8.809	19.58
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	7/23/2009	1229	980	FARRELL, ALEX	95911	-26820	-2351.806384	2 UNLEADED	11.404	24.41
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	7/29/2009	0710	980	FARRELL, ALEX	96220	27709	2324.562153	2 UNLEADED	11.705	24.33
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	7/30/2009	0714	980	FARRELL, ALEX	96380	160	15.41574533	2 UNLEADED	10.379	22.54
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	8/6/2009	1059	980	FARRELL, ALEX	96577	197	18.10162639	2 UNLEADED	10.883	23.07
230570	675077	MAIN STREET STATION-@P	51 W MAIN	MIDWAY	109494	8/16/2009	0712	980	FARRELL, ALEX	96754	177	17.073406	2 UNLEADED	10.367	22.51
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	8/10/2009	1355	980	FARRELL, ALEX	97007	253	18.54159033	2 UNLEADED	13.645	30.05
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	KANAS	109494	8/13/2009	1418	980	FARRELL, ALEX	97246	239	16.31399317	2 UNLEADED	14.65	34.08
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	8/17/2009	1644	980	FARRELL, ALEX	97444	188	15.58739297	2 UNLEADED	12.407	27.58
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	8/25/2009	0925	980	FARRELL, ALEX	97585	141	15.49791163	2 UNLEADED	9.098	20.79
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	109494	8/26/2009	1405	980	MORRIS, CHANCE	97770	185	14.86000931	2 UNLEADED	12.883	29.43
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	1/17/2008	1146	910	GREER, LYNN	51572	0	0	2 UNLEADED	28.676	76.14
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	1/17/2008	0948	910	GREER, LYNN	51892	320	16.42830301	2 UNLEADED	19.701	52.72
230570	675077	KANAS FOOD TOWN	148 W 200 S	KANAS	113633	1/29/2008	1250	960	MORRIS, CHANCE	52426	534	17.70791882	2 UNLEADED	30.156	81.94
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	2/15/2008	1008	700	COVEY, MAX	0	-52426	-848.619246	5 CLEAR DIESEL #2 ULS	61.778	175.5
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	2/15/2008	1012	700	COVEY, MAX	0	0	0	5 CLEAR DIESEL #2 ULS	34.594	98.27
230570	675077	BELL'S TRUCK STOP 0817102	SILVER CREEK ACT H80 145	PARK CITY	113633	2/19/2008	0949	810	ALLRED, CLAYTON	52666	52666	2092.328473	2 UNLEADED	25.171	68.39
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	2/25/2008	0922	960	MORRIS, CHANCE	52905	239	10.2817683	2 UNLEADED	23.344	61.99
230570	675077	KANAS FOOD TOWN	148 W 200 S	HEBER CITY	113633	3/12/2008	1225	960	MORRIS, CHANCE	53155	250	9.108156975	2 UNLEADED	27.463	74.62
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	3/12/2008	0910	910	GREER, LYNN	53437	272	9.67145695	2 UNLEADED	28.124	78.45
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	3/15/2008	1250	910	GREER, LYNN	53701	274	10.75057973	2 UNLEADED	25.487	71.1
230570	675077	KANAS FOOD TOWN	148 W 200 S	KANAS	113633	3/25/2008	1304	960	MORRIS, CHANCE	53952	251	8.88615091	2 UNLEADED	28.334	82.54
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	3/31/2008	1347	960	MORRIS, CHANCE	54197	245	9.07394001	2 UNLEADED	27.005	78.94
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	4/3/2008	1250	960	MORRIS, CHANCE	54500	303	10.07548299	2 UNLEADED	30.073	87.92
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	5/6/2008	1157	960	MORRIS, CHANCE	56	-54444	-194.288994	2 UNLEADED	28.002	91.09
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	5/16/2008	1208	960	MORRIS, CHANCE	55266	55210	2388.629501	2 UNLEADED	23.104	77.53
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	5/20/2008	1137	960	MORRIS, CHANCE	55531	265	8.69169587	2 UNLEADED	30.489	104.2
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	5/28/2008	1148	960	MORRIS, CHANCE	55773	242	7.430378581	2 UNLEADED	92.569	115.67
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	6/3/2008	1419	960	MORRIS, CHANCE	56025	252	9.34094473	2 UNLEADED	26.978	97.48
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	6/9/2008	1142	960	MORRIS, CHANCE	56305	280	9.821804406	2 UNLEADED	28.508	103.01
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	6/13/2008	1324	960	MORRIS, CHANCE	56498	193	8.57872028	2 UNLEADED	22.505	82.95
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	6/18/2008	1500	960	MORRIS, CHANCE	56837	2139	72.1029113	2 UNLEADED	29.54	109.78
230570	675077	HEBER CITY #631	JCT HWY 40 & 189	HEBER	113633	6/25/2008	0902	910	GREER, LYNN	57138	-1499	-51.68955157	2 UNLEADED	29	128.37
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	6/26/2008	1415	910	GREER, LYNN	58455	1317	20.5073108	5 CLEAR DIESEL #2 ULS	64.179	271.57
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	6/30/2008	0913	910	GREER, LYNN	7	-58448	-2552.681109	2 UNLEADED	23.169	86.1
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	6/30/2008	0922	910	GREER, LYNN	3	0	0	35 DYED DIESEL HIGH SULPHUR	16.202	77.25
230570	675077	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	6/30/2008	0925	910	GREER, LYNN	3	0	0	35 DYED DIESEL HIGH SULPHUR	16.202	77.25
230570	675077	KANAS FOOD TOWN	148 W 200 S	KANAS	113633	7/3/2008	1400	960	MORRIS, CHANCE	57659	57656	2230.086112	2 UNLEADED	25.854	99.02



## All Years Edited

CUSTNO	DELIVNO	NAME	ADDRESS	CITY	CORP	DATE	MIKE	EXPNO	EXP NAME	ODOMETER	MILES	MPG	PROD. DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	7/9/2008	1230	960	MORRIS CHANCE	57879	220	10.0650432	2 UNLEADED	21.859	83.36
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	8/5/2008	1111	960	MORRIS CHANCE	58760	901	32.99579654	2 UNLEADED	27.814	105.38
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	9/2/2008	1244	960	MORRIS CHANCE	59994	214	10.96255315	2 UNLEADED	19.521	73.95
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	9/26/2008	1435	960	MORRIS CHANCE	59673	629	20.90779308	2 UNLEADED	30.672	111.15
230570	262732	KAWAS FOOD TOWN	148 W 200 S	KAWAS	113633	9/3/2008	1417	960	MORRIS CHANCE	59933	310	9.996775234	2 UNLEADED	31.01	114.28
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	9/8/2008	1444	960	MORRIS CHANCE	60220	287	10.03636872	2 UNLEADED	28.596	100.09
230570	262732	KAWAS FOOD TOWN	148 W 200 S	KAWAS	113633	9/25/2008	1359	960	MORRIS CHANCE	60802	582	16.95013979	2 UNLEADED	34.336	115.94
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	10/1/2008	1215	960	MORRIS CHANCE	61060	258	9.738053899	2 UNLEADED	26.494	89.19
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	10/8/2008	1145	960	MORRIS CHANCE	61346	286	9.656516133	2 UNLEADED	29.617	96.34
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	10/21/2008	1222	910	GREEN LYNN	61657	311	9.366959326	2 UNLEADED	33.205	100.82
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	10/29/2008	1028	910	GREEN LYNN	61929	272	9.819494585	2 UNLEADED	27.7	86.89
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	11/2/2008	1145	960	MORRIS CHANCE	62132	263	8.594101381	2 UNLEADED	29.971	55.49
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	11/26/2008	0951	910	GREEN LYNN	62489	297	10.396461538	2 UNLEADED	28.6	52
230570	262732	KAWAS FOOD TOWN	148 W 200 S	KAWAS	113633	12/8/2008	1145	910	MORRIS CHANCE	62721	232	9.02648714	2 UNLEADED	25.703	31.19
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	12/17/2008	1414	960	MORRIS CHANCE	62987	266	9.238356545	2 UNLEADED	28.793	27.83
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	12/18/2008	0909	960	MORRIS CHANCE	63000	0	52.987	5 CLEAR DIESEL #2 ULS	32.684	50.77
230570	262732	KAWAS FOOD TOWN	148 W 200 S	KAWAS	113633	12/22/2008	1159	910	GREEN LYNN	6323	23	0.337347329	5 CLEAR DIESEL #2 ULS	68.18	120.66
230570	262732	KAWAS FOOD TOWN	148 W 200 S	KAWAS	113633	12/22/2008	1159	910	GREEN LYNN	23	0	0.337347329	5 CLEAR DIESEL #2 ULS	28.92	51.18
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	1/12/2009	1308	910	GREEN LYNN	63407	6384	2271.827957	2 UNLEADED	27.9	29.3
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	1/14/2009	1408	910	GREEN LYNN	63608	201	5.508493315	2 UNLEADED	36.5	38.35
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	1/27/2009	1429	810	ALURED CLAYTON	63826	218	7.94026589	2 UNLEADED	27.455	34.44
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	2/5/2009	1218	810	ALURED CLAYTON	64051	225	8.21436333	2 UNLEADED	24.439	31.65
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	2/17/2009	1015	960	MORRIS CHANCE	64323	272	9.53804059	2 UNLEADED	28.516	38.12
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	2/19/2009	0637	960	MORRIS CHANCE	64573	250	9.67151117	2 UNLEADED	25.596	34.23
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	2/27/2009	0903	960	MORRIS CHANCE	64879	306	9.537761431	2 UNLEADED	32.083	42.24
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	3/10/2009	1556	810	ALURED CLAYTON	65100	221	9.627951555	2 UNLEADED	27.954	30.22
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	3/14/2009	1435	910	GREEN LYNN	65391	291	10.5041516	2 UNLEADED	27.7	36.52
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	3/30/2009	0950	910	GREEN LYNN	65617	226	8.759689922	2 UNLEADED	25.8	34.01
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	4/2/2009	1354	980	FARRELL ALEX	65913	296	10.4111709	2 UNLEADED	28.431	41.82
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	4/23/2009	1216	960	MORRIS CHANCE	66177	264	9.09055628	2 UNLEADED	29.014	47.16
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	4/29/2009	0704	960	MORRIS CHANCE	66350	173	6.885131713	2 UNLEADED	22.511	36.59
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	5/14/2009	0538	910	GREEN LYNN	66594	244	8.80662436	2 UNLEADED	27.7	48.36
230570	262732	KAWAS FOOD TOWN	148 W 200 S	KAWAS	113633	6/11/2009	1415	960	MORRIS CHANCE	66492	111	3.627330364	2 UNLEADED	30.875	68
230570	262732	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	6/15/2009	1118	960	MORRIS CHANCE	66968	66968	2677.750008	5 CLEAR DIESEL #2 ULS	9.023	19.22
230570	262732	KAWAS FOOD TOWN	148 W 200 S	KAWAS	113633	6/30/2009	0916	960	MORRIS CHANCE	66968	66968	2677.750008	5 CLEAR DIESEL #2 ULS	25.009	58.16
230570	262732	KAWAS FOOD TOWN	148 W 200 S	KAWAS	113633	6/30/2009	0932	960	MORRIS CHANCE	67148	67148	3522.056124	5 CLEAR DIESEL #2 ULS	10.099	23.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	7/8/2009	0944	960	MORRIS CHANCE	67148	67148	3522.056124	5 CLEAR DIESEL #2 ULS	19.065	56.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	8/5/2009	1428	910	GREEN LYNN	67395	247	8.356060606	2 UNLEADED	26.4	56.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	8/19/2009	1123	960	MORRIS CHANCE	67571	176	9.657594381	2 UNLEADED	18.224	40.52
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	9/15/2009	1127	960	MORRIS CHANCE	67859	288	9.383249994	2 UNLEADED	30.693	70.12
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	11/2/2009	1012	29837	SULSER LYNN	68000	141	4.62295082	35 DYED DIESEL HIGH SULPHUR	30.5	77.25
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	11/19/2009	0645	960	MORRIS CHANCE	68348	248	9.40925091	2 UNLEADED	24.618	54.21
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	12/1/2009	0639	600	BURGESSER KELVIN	68263	587	2.662857018	2 UNLEADED	26.357	59.68
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	3/07/2010	1521	29837	SULSER LYNN	68850	85	18.85701436	2 UNLEADED	31.923	71.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	7/12/2010	1117	600	BURGESSER KELVIN	90154	21304	711.1287138	2 UNLEADED	31.129	78.17
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	12/21/2010	1455	960	MORRIS CHANCE	69416	-20738	802.7716487	2 UNLEADED	29.958	75.95
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	113633	2/16/2011	1714	960	MORRIS CHANCE	69746	330	10.09483022	2 UNLEADED	25.833	61.41
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	1/4/2008	1130	400	PEDERSEN, REX	31063	0	0	2 UNLEADED	32.69	87.89
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	1/8/2008	1005	400	PEDERSEN, REX	31308	245	9.859948487	2 UNLEADED	19.592	54.85
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	1/10/2008	1530	400	PEDERSEN, REX	31590	282	10.8457367	2 UNLEADED	24.848	69.56
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	1/16/2008	0606	400	PEDERSEN, REX	31853	263	11.56348927	2 UNLEADED	26.001	73.33
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	KAWAS	114365	1/18/2008	1150	400	PEDERSEN, REX	32044	211	8.29557214	2 UNLEADED	22.744	64.15
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	1/24/2008	1131	400	PEDERSEN, REX	32317	253	9.925850367	2 UNLEADED	25.466	71.82
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	1/30/2008	1007	400	PEDERSEN, REX	32554	237	10.181434962	2 UNLEADED	25.489	71.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	2/6/2008	0603	400	PEDERSEN, REX	32782	237	10.181434962	2 UNLEADED	23.271	63.15
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	2/12/2008	0933	400	PEDERSEN, REX	33016	228	9.736100436	2 UNLEADED	23.418	65.56
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	2/14/2008	0607	400	PEDERSEN, REX	33258	234	9.75243388	2 UNLEADED	23.896	66.91
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	2/18/2008	1023	400	PEDERSEN, REX	34466	242	10.31982942	2 UNLEADED	23.45	65.65
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	2/21/2008	0542	400	PEDERSEN, REX	33708	1208	58.92682927	2 UNLEADED	20.5	57.4
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	2/24/2008	1028	400	PEDERSEN, REX	33866	158	9.736258319	2 UNLEADED	21.768	60.95
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	2/26/2008	1517	400	PEDERSEN, REX	34103	237	11.0382309	2 UNLEADED	16.228	45.43
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	2/29/2008	0605	400	PEDERSEN, REX	34325	222	10.24505053	2 UNLEADED	21.344	59.75
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	3/5/2008	0558	400	PEDERSEN, REX	34573	222	10.6661042	2 UNLEADED	20.813	59.99
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	3/10/2008	0623	400	PEDERSEN, REX	34763	216	9.518353677	2 UNLEADED	22.693	65.41
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	3/13/2008	0626	400	PEDERSEN, REX	35013	230	10.03411599	2 UNLEADED	24.915	72.84
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	3/17/2008	1420	400	PEDERSEN, REX	35269	256	10.6488919	2 UNLEADED	24.004	70.18
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	3/20/2008	0856	400	PEDERSEN, REX	35521	252	10.6757043	2 UNLEADED	23.605	72.17
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	3/25/2008	1254	400	PEDERSEN, REX	35787	266	10.69600729	2 UNLEADED	24.869	74.75
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	3/27/2008	1402	400	PEDERSEN, REX	36015	228	10.83701697	2 UNLEADED	21.039	63.24
230570	262732	KAWAS FOOD TOWN	148 W 200 S	KAWAS	114365	3/31/2008	1112	400	PEDERSEN, REX	36209	194	7.556871299	2 UNLEADED	25.672	78.75

All Years Edited

CUSTNO	DELIVENO	NAME	ADDRESS	CITY	CARD	DATE	TIME	EURNO	FUEL TANK	ODOMETER	MILES	MPG	PROD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	4/3/2008	1304	400	PEDERSEN, REX	38511	302	12.86	UNLEADED	2 UNLEADED	23.481	71.79
230570	262732	KAMAS FOOD TOWN	148 W 200 S	KAMAS	114365	4/9/2008	1339	400	PEDERSEN, REX	36781	270	10.31	UNLEADED	2 UNLEADED	26.181	80.32
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	4/14/2008	0937	400	PEDERSEN, REX	37025	244	10.29	UNLEADED	2 UNLEADED	23.786	72.47
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	4/16/2008	1423	400	PEDERSEN, REX	37267	242	10.29	UNLEADED	2 UNLEADED	23.556	73.78
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	4/21/2008	1200	400	PEDERSEN, REX	37496	229	10.60	UNLEADED PLUS	4 UNLEADED PLUS	21.692	68.92
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	4/24/2008	1355	400	PEDERSEN, REX	37733	237	10.26	UNLEADED PLUS	4 UNLEADED PLUS	23.086	73.67
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	4/28/2008	0546	400	PEDERSEN, REX	37910	237	10.95	UNLEADED PREMIUM	3 UNLEADED PREMIUM	16.152	54.86
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/7/2008	0609	400	PEDERSEN, REX	38000	90	3.03	UNLEADED PLUS	4 UNLEADED PLUS	26.443	88.47
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/7/2008	0558	400	PEDERSEN, REX	38404	404	17.09	UNLEADED PLUS	4 UNLEADED PLUS	22.812	77.26
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/9/2008	1349	400	PEDERSEN, REX	3	38401	1497	UNLEADED PLUS	4 UNLEADED PLUS	25.637	86.83
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/10/2008	1602	400	PEDERSEN, REX	38976	38973	1952	UNLEADED PLUS	4 UNLEADED PLUS	19.963	69.67
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/10/2008	0616	400	PEDERSEN, REX	39106	130	4.89	UNLEADED PLUS	4 UNLEADED PLUS	26.57	94.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/22/2008	0957	400	PEDERSEN, REX	39450	344	14.27	UNLEADED PLUS	4 UNLEADED PLUS	24.145	85.79
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/31/2008	1045	400	PEDERSEN, REX	39934	484	20.96	UNLEADED PLUS	4 UNLEADED PLUS	23.085	85.79
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	6/4/2008	1746	400	PEDERSEN, REX	40196	262	9.70	UNLEADED PLUS	4 UNLEADED PLUS	27.009	101.21
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	6/10/2008	0608	400	PEDERSEN, REX	40433	237	10.14	UNLEADED PLUS	4 UNLEADED PLUS	23.408	89.16
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	6/16/2008	1646	400	PEDERSEN, REX	40658	225	12.99	UNLEADED PLUS	4 UNLEADED PLUS	17.319	66.69
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	6/20/2008	1135	400	PEDERSEN, REX	41113	455	18.54	UNLEADED PLUS	4 UNLEADED PLUS	24.529	94.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	6/20/2008	0611	400	PEDERSEN, REX	41322	78	2.96	UNLEADED PLUS	4 UNLEADED PLUS	26.921	102.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	7/1/2008	0914	400	PEDERSEN, REX	41450	427	20.40	UNLEADED PLUS	4 UNLEADED PLUS	20.953	82.78
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	7/7/2008	1237	400	PEDERSEN, REX	42138	261	10.34	UNLEADED PLUS	4 UNLEADED PLUS	25.222	99.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	7/10/2008	2139	400	PEDERSEN, REX	43399	1261	53.41	UNLEADED PLUS	4 UNLEADED PLUS	23.377	93.18
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	7/16/2008	0606	400	PEDERSEN, REX	42618	781	35.73	UNLEADED PLUS	4 UNLEADED PLUS	21.856	87.54
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	7/21/2008	1807	400	PEDERSEN, REX	42123	495	23.68	UNLEADED PLUS	4 UNLEADED PLUS	20.923	83.79
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	7/27/2008	1548	400	PEDERSEN, REX	43405	1282	48.32	UNLEADED PLUS	4 UNLEADED PLUS	26.531	104.06
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	8/5/2008	1255	400	PEDERSEN, REX	43673	268	10.89	UNLEADED PLUS	4 UNLEADED PLUS	24.603	96.5
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	8/5/2008	0553	400	PEDERSEN, REX	43924	251	10.92	UNLEADED PLUS	4 UNLEADED PLUS	22.974	90.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	8/13/2008	0619	400	PEDERSEN, REX	44181	257	11.20	UNLEADED PLUS	4 UNLEADED PLUS	22.946	90.01
230570	262732	KAMAS FOOD TOWN	148 W 200 S	KAMAS	114365	8/15/2008	1221	400	PEDERSEN, REX	44411	260	10.91	UNLEADED	2 UNLEADED	23.815	92.68
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	8/26/2008	0606	400	PEDERSEN, REX	447	43994	1553	UNLEADED PLUS	4 UNLEADED PLUS	22.517	85.77
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	8/26/2008	0907	400	PEDERSEN, REX	44951	44544	1813	UNLEADED PLUS	4 UNLEADED PLUS	24.568	92.31
230570	262732	KAMAS FOOD TOWN	148 W 200 S	KAMAS	114365	9/29/2008	0932	400	PEDERSEN, REX	45256	265	10.57	UNLEADED	2 UNLEADED	25.062	94.94
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	9/29/2008	1241	400	PEDERSEN, REX	45529	273	11.02	UNLEADED PLUS	4 UNLEADED PLUS	24.588	92.4
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	9/5/2008	1005	400	PEDERSEN, REX	458	45071	1940	UNLEADED PLUS	4 UNLEADED PLUS	23.222	85.83
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	9/10/2008	0551	400	PEDERSEN, REX	46063	45605	2022	UNLEADED PLUS	4 UNLEADED PLUS	22.547	81.94
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	9/11/2008	1801	400	PEDERSEN, REX	46355	292	11.46	UNLEADED PLUS	4 UNLEADED PLUS	25.474	92.58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	9/11/2008	0611	400	PEDERSEN, REX	46611	256	10.44	UNLEADED PLUS	4 UNLEADED PLUS	24.489	89.03
230570	262732	KAMAS FOOD TOWN	148 W 200 S	KAMAS	114365	9/22/2008	1232	400	PEDERSEN, REX	46862	251	12.07	UNLEADED	2 UNLEADED	20.795	73.64
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	9/24/2008	1254	400	PEDERSEN, REX	47091	229	10.84	UNLEADED PLUS	4 UNLEADED PLUS	21.121	73.49
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	10/8/2008	1040	400	PEDERSEN, REX	47335	244	12.34	UNLEADED PLUS	4 UNLEADED PLUS	19.765	66.94
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	10/13/2008	1122	400	PEDERSEN, REX	47559	214	14.77	UNLEADED PLUS	4 UNLEADED PLUS	19.517	66.1
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	10/21/2008	0927	400	PEDERSEN, REX	48075	516	19.29	UNLEADED PLUS	4 UNLEADED PLUS	26.753	81.52
230570	262732	KAMAS FOOD TOWN	148 W 200 S	KAMAS	114365	10/24/2008	1112	400	PEDERSEN, REX	48361	286	11.29	UNLEADED	2 UNLEADED	25.711	73.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	10/30/2008	0615	400	PEDERSEN, REX	48616	255	12.29	UNLEADED PLUS	4 UNLEADED PLUS	20.736	55.06
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	11/3/2008	1137	400	PEDERSEN, REX	48880	264	12.14	UNLEADED PLUS	4 UNLEADED PLUS	21.73	54.35
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	11/7/2008	1438	400	PEDERSEN, REX	49080	200	9.43	UNLEADED PLUS	4 UNLEADED PLUS	21.188	46.44
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	12/16/2008	0944	400	PEDERSEN, REX	49302	222	10.25	UNLEADED PLUS	4 UNLEADED PLUS	20.698	22.77
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	12/30/2008	0554	400	PEDERSEN, REX	49496	194	9.08	UNLEADED PLUS	4 UNLEADED PLUS	21.347	24.36
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	1/20/2009	0548	400	PEDERSEN, REX	49761	265	21.98	UNLEADED PLUS	4 UNLEADED PLUS	12.052	16.49
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	1/22/2009	1524	400	PEDERSEN, REX	49806	45	1.86	UNLEADED PLUS	4 UNLEADED PLUS	25.197	34.47
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	3/15/2009	1543	400	PEDERSEN, REX	50155	349	14.30	UNLEADED PLUS	4 UNLEADED PLUS	23.411	33.96
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	3/20/2009	1002	400	PEDERSEN, REX	50174	319	58.92	UNLEADED PLUS	4 UNLEADED PLUS	5.414	8.07
230570	262732	KAMAS FOOD TOWN	148 W 200 S	KAMAS	114365	3/20/2009	1220	400	PEDERSEN, REX	50513	39	1.85	UNLEADED	2 UNLEADED	21.063	32.06
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	3/24/2009	0930	400	PEDERSEN, REX	50717	204	15.16	UNLEADED PLUS	4 UNLEADED PLUS	13.452	20.89
230570	262732	KAMAS FOOD TOWN	148 W 200 S	KAMAS	114365	3/25/2009	1032	400	PEDERSEN, REX	50946	229	9.61	UNLEADED	2 UNLEADED	23.812	36.26
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	3/30/2009	1059	400	PEDERSEN, REX	51150	204	10.58	UNLEADED	2 UNLEADED	19.264	31.31
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	4/1/2009	1728	400	PEDERSEN, REX	51465	315	15.64	UNLEADED PLUS	4 UNLEADED PLUS	20.13	32.52
230570	262732	KAMAS FOOD TOWN	148 W 200 S	KAMAS	114365	4/8/2009	1048	400	PEDERSEN, REX	51519	231	11.54	UNLEADED	2 UNLEADED	20.01	32.53
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	4/8/2009	0622	400	PEDERSEN, REX	51519	177	14.56	UNLEADED PLUS	4 UNLEADED PLUS	12.176	19.67
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	4/10/2009	0673	400	PEDERSEN, REX	520259	46870	41492	UNLEADED PLUS	4 UNLEADED PLUS	11.297	18.59
230570	262732	KAMAS FOOD TOWN	148 W 200 S	KAMAS	114365	4/10/2009	1246	400	PEDERSEN, REX	52187	168072	23398	UNLEADED	2 UNLEADED	20.004	33.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	4/16/2009	1252	400	PEDERSEN, REX	552493	500306	23443	UNLEADED PLUS	4 UNLEADED PLUS	21.34	36.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	4/20/2009	1556	400	PEDERSEN, REX	52730	499763	21772	UNLEADED PLUS	4 UNLEADED PLUS	22.954	40.63
230570	262732	KAMAS FOOD TOWN	148 W 200 S	KAMAS	114365	4/23/2009	1026	400	PEDERSEN, REX	52983	253	12.38	UNLEADED	2 UNLEADED	20.422	37.41
230570	262732	KAMAS FOOD TOWN	148 W 200 S	KAMAS	114365	4/27/2009	1340	400	PEDERSEN, REX	53253	270	12.84	UNLEADED	2 UNLEADED	21.023	38.5
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/1/2009	0651	400	PEDERSEN, REX	53494	241	11.71	UNLEADED PLUS	4 UNLEADED PLUS	20.565	36.4
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/6/2009	1746	400	PEDERSEN, REX	5	53489	2334	UNLEADED PLUS	4 UNLEADED PLUS	22.912	42.91
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/11/2009	1557	400	PEDERSEN, REX	54058	54053	2338	UNLEADED PLUS	4 UNLEADED PLUS	23.115	44.01
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/15/2009	0616	400	PEDERSEN, REX	54267	209	18.91	UNLEADED PLUS	4 UNLEADED PLUS	11.048	21.03
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/18/2009	0616									

## All Years Edited

CLUSTER	DEVELOPMENT	NAME	ADDRESS	CITY	CAMP	DATE	TIME	ENDTIME	BYD NAME	QUANTITY	MILES	WAG	PROD	PRODUCTION DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/19/2009	1550	400	PEDERSEN, REX	54609	111	4,247.41874	4	UNLEADED PLUS	76.15	50.58
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/26/2009	0615	400	PEDERSEN, REX	54906	297	12,574.08975	4	UNLEADED PLUS	23.62	47.88
230570	267332	KAVAS FOOD TOWN	148 W 200 S	KAVAS	114365	5/29/2009	0900	400	PEDERSEN, REX	55155	249	12,407.5105	2	UNLEADED	20.04	42
230570	267332	KAVAS FOOD TOWN	148 W 200 S	KAVAS	114365	6/2/2009	1044	400	PEDERSEN, REX	55400	245	12,371.23813	2	UNLEADED	19.804	43.61
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	6/8/2009	0617	400	PEDERSEN, REX	55662	262	11,774.7517	4	UNLEADED PLUS	22.251	50.61
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	6/10/2009	1254	400	PEDERSEN, REX	55958	49704	-2088.491113	4	UNLEADED PLUS	23.799	54.13
230570	267332	KAVAS FOOD TOWN	148 W 200 S	KAVAS	114365	6/16/2009	1054	400	PEDERSEN, REX	56228	50270	2760.1164	4	UNLEADED PLUS	18.213	43.68
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	6/18/2009	1549	400	PEDERSEN, REX	56480	252	9,929.469246	4	UNLEADED PLUS	25.379	60.34
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	6/19/2009	1550	400	PEDERSEN, REX	56685	205	10,730.73702	4	UNLEADED PLUS	19.104	46.2
230570	267332	KAVAS FOOD TOWN	148 W 200 S	KAVAS	114365	6/25/2009	1203	400	PEDERSEN, REX	56925	240	12,288.15729	2	UNLEADED	19.531	47.83
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	6/30/2009	1542	400	PEDERSEN, REX	57217	292	14,163.06931	4	UNLEADED PLUS	20.617	49.87
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	7/7/2009	0621	400	PEDERSEN, REX	57429	212	12,334.6508	4	UNLEADED PLUS	17.189	40.86
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	7/15/2009	0616	400	PEDERSEN, REX	57693	264	14,377.51879	4	UNLEADED PLUS	18.362	43.65
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	7/15/2009	1603	400	PEDERSEN, REX	57693	57693	-2306.244004	4	UNLEADED PLUS	25.016	59.47
230570	267332	KAVAS FOOD TOWN	148 W 200 S	KAVAS	114365	7/22/2009	1140	400	PEDERSEN, REX	58166	58166	2528.51678	2	UNLEADED	23.004	55.4
230570	267332	KAVAS FOOD TOWN	148 W 200 S	KAVAS	114365	7/28/2009	1213	400	PEDERSEN, REX	58460	294	12,231.14965	2	UNLEADED	24.097	57.89
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	8/3/2009	1553	400	PEDERSEN, REX	58800	-2660	-105.5880759	4	UNLEADED PLUS	25.192	57.04
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	8/6/2009	1358	400	PEDERSEN, REX	59081	3281	12,173.5283	4	UNLEADED PLUS	27.01	62.27
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	8/11/2009	1226	400	PEDERSEN, REX	59401	320	13,300.08313	4	UNLEADED PLUS	24.06	56.47
230570	267332	KAVAS FOOD TOWN	148 W 200 S	KAVAS	114365	8/13/2009	1111	400	PEDERSEN, REX	59670	289	14,068.90187	2	UNLEADED	19.121	46.84
230570	267332	KAVAS FOOD TOWN	148 W 200 S	KAVAS	114365	8/18/2009	1016	400	PEDERSEN, REX	59888	218	10,797.95928	2	UNLEADED	20.189	49.44
230570	267332	KAVAS FOOD TOWN	148 W 200 S	KAVAS	114365	8/25/2009	1225	400	PEDERSEN, REX	60167	279	12,657.07934	2	UNLEADED	22.043	53.99
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	10/27/2009	1358	700	COVEY, MAX	60383	216	11,216.70042	2	UNLEADED	19.257	42.41
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	11/16/2009	1022	600	BURGNER, KELVIN	60668	285	11,632.17828	2	UNLEADED	24.501	55.47
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	11/24/2009	1016	600	BURGNER, KELVIN	60917	249	10,989.91802	2	UNLEADED	22.657	51.3
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	11/25/2009	1443	960	MORRIS, CHANCE	61140	223	11,960.81374	2	UNLEADED	18.638	42.18
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	12/10/2009	0951	600	BURGNER, KELVIN	61261	121	7,509.64408	2	UNLEADED	16.113	34.98
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	12/13/2009	0922	920	BUDD, CAMERON	61377	116	9,027.23754	2	UNLEADED	12.85	27.9
230570	267332	KAVAS FOOD TOWN	148 W 200 S	KAVAS	114365	12/28/2009	0913	960	MORRIS, CHANCE	61517	140	7,184.059503	2	UNLEADED	19.542	43.03
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	1/14/2010	1038	960	MORRIS, CHANCE	61865	348	19,392.58846	2	UNLEADED	17.945	40.62
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	1/19/2010	1040	29837	SULSER, LYNN	62000	3135	22,460.8647	2	UNLEADED	14.156	32.49
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	1/21/2010	1332	29837	SULSER, LYNN	62100	-2900	-225.5446825	2	UNLEADED	12.835	29.46
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	1/24/2010	1144	820	WEBSTER, WADE	62190	90	6,863.417982	2	UNLEADED	13.113	30.37
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	1/26/2010	1344	29837	SULSER, LYNN	62220	130	7,382.588449	2	UNLEADED	17.609	40.78
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	2/18/2010	1134	600	BURGNER, KELVIN	62434	114	7,392.996109	2	UNLEADED	15.42	36.18
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	3/5/2010	0927	920	BUDD, CAMERON	62601	1167	78,744.93927	2	UNLEADED	14.82	34.78
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	3/9/2010	1151	600	BURGNER, KELVIN	62721	-880	-47.43168271	2	UNLEADED	18.508	45.45
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	4/22/2010	1349	960	MORRIS, CHANCE	62944	223	11,549.1674	2	UNLEADED	19.353	53.47
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/19/2010	1357	960	MORRIS, CHANCE	63156	212	13,596.71626	2	UNLEADED	15.992	42.68
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	6/18/2010	1002	960	MORRIS, CHANCE	63374	218	10,377.749322	2	UNLEADED	21.007	55.78
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	6/28/2010	0902	960	MORRIS, CHANCE	63641	267	17,613.74258	2	UNLEADED	21.167	53.59
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	7/27/2010	0951	960	MORRIS, CHANCE	63860	219	10,829.25382	2	UNLEADED	20.223	49.96
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	8/11/2010	1110	700	COVEY, MAX	64071	211	13,102.33482	2	UNLEADED	16.104	41.43
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	8/26/2010	1520	700	COVEY, MAX	64267	196	9,797.060882	2	UNLEADED	20.006	50.45
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	9/2/2010	0914	960	MORRIS, CHANCE	64508	1141	59,067.14293	2	UNLEADED	19.317	49.31
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	11/1/2010	1410	960	MORRIS, CHANCE	64763	-645	-44.56266409	2	UNLEADED	14.474	34.7
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	KAVAS	114365	11/22/2010	1411	960	MORRIS, CHANCE	64843	80	4,637.681159	2	UNLEADED	17.25	44.03
230570	267332	KAVAS FOOD TOWN	148 W 200 S	KAVAS	114365	11/23/2010	1706	700	COVEY, MAX	65016	173	9,789.94586	2	UNLEADED	17.673	41.47
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	11/29/2010	1359	600	BURGNER, KELVIN	65198	80182	39,040.88603	2	UNLEADED	20.496	48.1
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	12/1/2010	1105	960	MORRIS, CHANCE	65321	-798877	-57466.00877	2	UNLEADED	11.856	27.82
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	12/15/2010	1411	600	BURGNER, KELVIN	65481	160	10,810.81001	2	UNLEADED	14.8	35.18
230570	267332	KAVAS FOOD TOWN	148 W 200 S	KAVAS	114365	12/21/2010	0942	960	MORRIS, CHANCE	65605	124	8,356.53245	2	UNLEADED	14.639	37.87
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	12/29/2010	0942	600	BURGNER, KELVIN	65766	161	7,930.643811	2	UNLEADED	20.301	47.43
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	1/4/2011	0833	600	BURGNER, KELVIN	65920	-346	-17.8065977	2	UNLEADED	19.431	45.39
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	2/3/2011	0904	600	BURGNER, KELVIN	66064	644	45,371.28364	2	UNLEADED	14.194	35.84
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	2/16/2011	1328	600	BURGNER, KELVIN	66285	221	10,416.66667	2	UNLEADED	21.216	57.04
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	2/21/2011	1055	820	WEBSTER, WADE	66430	145	7,686.19136	2	UNLEADED	18.865	51.88
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	2/24/2011	0822	600	BURGNER, KELVIN	66676	246	10,285.1409	2	UNLEADED	23.918	66.74
230570	267332	KAVAS FOOD TOWN	148 W 200 S	KAVAS	114365	2/28/2011	1207	960	MORRIS, CHANCE	66802	126	6,598.240469	2	UNLEADED	19.096	56.01
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	3/8/2011	0929	600	BURGNER, KELVIN	66980	-12	-0.631313111	2	UNLEADED	19.008	55.95
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	3/10/2011	0931	600	BURGNER, KELVIN	67142	352	17,532.49898	2	UNLEADED	20.077	59.91
230570	267332	KAVAS FOOD TOWN	148 W 200 S	KAVAS	114365	3/15/2011	1317	600	BURGNER, KELVIN	67277	135	6,413.301669	2	UNLEADED	21.05	64.32
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	3/21/2011	0935	600	BURGNER, KELVIN	67604	327	15,009.63922	2	UNLEADED	21.786	68.34
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	3/28/2011	0940	600	BURGNER, KELVIN	67864	260	10,091.33376	2	UNLEADED	23.655	73.48
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	3/31/2011	0922	600	BURGNER, KELVIN	68109	245	11,059.55668	2	UNLEADED	22.16	69.52
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	4/5/2011	0918	600	BURGNER, KELVIN	68400	291	14,554.36631	2	UNLEADED	19.994	62.73
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	4/7/2011	0917	600	BURGNER, KELVIN	68573	173	8,078.449685	2	UNLEADED	21.415	68.06
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	4/17/2011	1310	600	BURGNER, KELVIN	68815	242	11,452.91055	2	UNLEADED	21.73	67.15
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN</													



All Years Edited

CUSTOMER	REVENUE	NAME	ADDRESS	CITY	CARD	DATE	TIME	LEN	MPG	QD	MILES	PROD.	DESCRIPTION	GALLONS	SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	4/25/2011	1235	600	BURGENER, KELVIN	69705	231	10.6894956	2 UNLEADED	21.61	21.61	72
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/2/2011	0831	600	BURGENER, KELVIN	69955	240	10.9524358	2 UNLEADED	21.031	21.031	72.42
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/2/2011	1244	600	BURGENER, KELVIN	70237	232	10.95419156	2 UNLEADED	22.092	22.092	76.08
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/9/2011	1603	600	BURGENER, KELVIN	70491	254	11.153182602	2 UNLEADED	22.026	22.026	75.84
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/12/2011	1106	600	BURGENER, KELVIN	70749	258	11.700104965	2 UNLEADED	22.051	22.051	74.8
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/12/2011	1441	600	BURGENER, KELVIN	71001	252	11.207417165	2 UNLEADED	22.485	22.485	76.27
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/17/2011	1459	600	BURGENER, KELVIN	71261	260	12.27051772	2 UNLEADED	21.189	21.189	72.96
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/17/2011	1413	600	BURGENER, KELVIN	71432	217	8.857350047	2 UNLEADED	19.306	19.306	64.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/23/2011	1413	600	BURGENER, KELVIN	71754	322	13.14539991	2 UNLEADED	24.495	24.495	80.35
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	5/28/2011	0838	600	BURGENER, KELVIN	72014	260	11.67804527	2 UNLEADED	22.264	22.264	73.03
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	6/1/2011	1545	600	BURGENER, KELVIN	72397	283	11.5839704	2 UNLEADED	24.421	24.421	78.86
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	6/7/2011	0900	600	BURGENER, KELVIN	72591	204	10.31970862	2 UNLEADED	19.768	19.768	63.84
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	6/13/2011	1448	600	BURGENER, KELVIN	72783	282	11.99234531	2 UNLEADED	23.515	23.515	74.26
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	6/15/2011	1441	600	BURGENER, KELVIN	73024	241	11.1177746	2 UNLEADED	21.677	21.677	68.01
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	6/27/2011	1108	600	BURGENER, KELVIN	73282	258	10.77064373	2 UNLEADED	23.954	23.954	73.92
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	6/27/2011	1035	600	BURGENER, KELVIN	7354	65928	2727.791799	2 UNLEADED	22.815	22.815	70.41
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	6/30/2011	0646	600	BURGENER, KELVIN	73849	66495	2914.529915	2 UNLEADED	22.895	22.895	70.41
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	7/6/2011	1203	600	BURGENER, KELVIN	74039	190	10.50013816	2 UNLEADED	18.095	18.095	55.85
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	7/13/2011	0922	600	BURGENER, KELVIN	74280	241	11.1264813	2 UNLEADED	21.687	21.687	66.94
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	7/13/2011	1044	600	BURGENER, KELVIN	74517	237	11.38985006	2 UNLEADED	20.808	20.808	64.22
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	7/18/2011	1253	600	BURGENER, KELVIN	74707	190	10.190957	2 UNLEADED	18.631	18.631	57.51
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	7/18/2011	1502	600	BURGENER, KELVIN	74965	258	11.50860915	2 UNLEADED	22.418	22.418	69.19
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	7/26/2011	1523	600	BURGENER, KELVIN	75214	249	10.99240685	2 UNLEADED	22.652	22.652	69.91
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	8/1/2011	1017	600	BURGENER, KELVIN	75420	206	10.14478479	2 UNLEADED	20.306	20.306	63.5
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	8/4/2011	0646	600	BURGENER, KELVIN	75687	267	14.29948586	2 UNLEADED	18.672	18.672	58.39
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	8/18/2011	1229	600	BURGENER, KELVIN	75839	152	9.77692743	2 UNLEADED	15.544	15.544	48.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	8/23/2011	1232	600	BURGENER, KELVIN	76092	253	11.07705779	2 UNLEADED	22.84	22.84	71.65
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	8/25/2011	1278	600	BURGENER, KELVIN	76301	209	10.23807191	2 UNLEADED	20.414	20.414	64.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	8/30/2011	1040	600	BURGENER, KELVIN	76466	165	10.2241497	2 UNLEADED	16.141	16.141	50.64
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	9/6/2011	1045	600	BURGENER, KELVIN	76716	250	10.90417412	2 UNLEADED	22.927	22.927	72.62
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	9/13/2011	1129	600	BURGENER, KELVIN	76986	280	13.98461692	2 UNLEADED	20.022	20.022	64.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	9/13/2011	1503	600	BURGENER, KELVIN	77204	208	9.845687778	2 UNLEADED	21.126	21.126	69.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	9/20/2011	0752	600	BURGENER, KELVIN	77488	284	12.46486764	2 UNLEADED	22.784	22.784	74.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	9/22/2011	0932	600	BURGENER, KELVIN	77715	277	11.9163352	2 UNLEADED	19.097	19.097	61.93
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	9/27/2011	1159	600	BURGENER, KELVIN	77992	277	11.81287048	2 UNLEADED	23.449	23.449	76.2
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	9/29/2011	1352	600	BURGENER, KELVIN	78200	208	11.5691937	2 UNLEADED	18.01	18.01	58.52
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	10/4/2011	1346	600	BURGENER, KELVIN	78452	252	11.62308012	2 UNLEADED	21.681	21.681	71.12
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	10/11/2011	1420	600	BURGENER, KELVIN	78635	183	10.67615658	2 UNLEADED	17.141	17.141	52.9
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	10/13/2011	1301	600	BURGENER, KELVIN	78864	229	11.46834936	2 UNLEADED	19.968	19.968	61.63
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	10/18/2011	1413	600	BURGENER, KELVIN	79102	238	11.04972376	2 UNLEADED	21.539	21.539	66.48
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	10/24/2011	0740	600	BURGENER, KELVIN	79364	262	11.65273083	3 UNLEADED PREMIUM	22.484	22.484	74.2
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	10/25/2011	1533	600	BURGENER, KELVIN	79552	188	11.06533255	2 UNLEADED	16.99	16.99	50.19
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	10/27/2011	1205	600	BURGENER, KELVIN	79766	214	10.81572829	2 UNLEADED	19.786	19.786	58.44
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	11/7/2011	1056	600	BURGENER, KELVIN	80100	244	11.4200151	2 UNLEADED	21.881	21.881	62.28
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	11/7/2011	1143	600	BURGENER, KELVIN	80340	130	7.672332389	2 UNLEADED	16.941	16.941	49.36
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	11/9/2011	1009	600	BURGENER, KELVIN	80374	234	12.49332621	2 UNLEADED	18.73	18.73	53.6
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	11/14/2011	1131	600	BURGENER, KELVIN	80569	195	9.67549856	2 UNLEADED	20.154	20.154	57.68
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	11/21/2011	1231	600	BURGENER, KELVIN	80744	175	8.100726751	2 UNLEADED	21.603	21.603	61.17
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	11/23/2011	1313	600	BURGENER, KELVIN	80881	137	9.322898945	2 UNLEADED	14.695	14.695	41.16
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	11/28/2011	1311	600	BURGENER, KELVIN	81041	6160	384.279476	2 UNLEADED	16.03	16.03	44.9
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	12/1/2011	0911	600	BURGENER, KELVIN	81402	5614	254.3609261	2 UNLEADED	22.071	22.071	60.24
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	12/7/2011	1411	600	BURGENER, KELVIN	81440	13	0.585137507	2 UNLEADED	22.217	22.217	58.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	12/24/2011	1505	600	BURGENER, KELVIN	81487	19953	903.1776209	2 UNLEADED	22.092	22.092	56.92
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	12/24/2011	1144	600	BURGENER, KELVIN	81851	20374	908.6611364	2 UNLEADED	22.422	22.422	56.39
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	12/27/2011	0952	600	BURGENER, KELVIN	82045	184	9.247160519	2 UNLEADED	19.892	19.892	49.64
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	12/29/2011	1201	600	BURGENER, KELVIN	82189	144	9.038413256	2 UNLEADED	15.952	15.952	39.75
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	1/5/2012	1207	600	BURGENER, KELVIN	82340	151	8.875565744	2 UNLEADED	17.013	17.013	41.75
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	1/10/2012	1350	600	BURGENER, KELVIN	82557	217	10.48714479	2 UNLEADED	20.692	20.692	50.78
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	1/17/2012	0910	600	BURGENER, KELVIN	82716	319	13.92648214	2 UNLEADED	22.906	22.906	59.49
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	1/19/2012	1146	600	BURGENER, KELVIN	82932	684	43.06220096	2 UNLEADED	15.884	15.884	41.25
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	1/23/2012	0814	600	BURGENER, KELVIN	83040	848	47.62172179	2 UNLEADED	17.807	17.807	46.24
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	1/24/2012	1434	600	BURGENER, KELVIN	83174	134	7.43246991	2 UNLEADED	17.73	17.73	47.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	1/29/2012	0922	600	BURGENER, KELVIN	83355	181	8.561157885	2 UNLEADED	21.142	21.142	55.98
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	2/1/2012	1146	600	BURGENER, KELVIN	83533	178	9.193265159	2 UNLEADED	19.362	19.362	52.06
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	2/22/2012	1033	600	BURGENER, KELVIN	83722	169	8.44570238	2 UNLEADED	21.971	21.971	58.33
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	2/28/2012	1001	600	BURGENER, KELVIN	83991	169	8.883515559	2 UNLEADED	19.024	19.024	54.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114365	2/29/2012	1521	600	BURGENER, KELVIN	84073	182	8.911084998	2 UNLEADED	20.424	20.424	56.45
230570	262731	MOUNTAINLAND ONE STOP	1175													

## All Years Edited

CUSTOMER	DELIVERY	TAKE	ADDRESS	CITY	CAD	DATE	TIME	EMPLNO	EMPLDATE	EMPLTIME	MILES	MPG	PROD	PRODUCT DESCRIPTION	GALLONS ORDERED	AMOUNT
230570	262731		1175 S MAIN	HEBER CITY	114365	3/19/2012	1524	600			84905	135	7332941176	2 UNLEADED	18.36	60.04
230570	262731		1175 S MAIN	HEBER CITY	114365	3/22/2012	1402	600			85095	180	1036524036	2 UNLEADED	17.037	55.71
230570	262731		1175 S MAIN	HEBER CITY	114365	1/28/2014	1313	600			36236	-48649	-2599.87266	2 UNLEADED	18.789	55.13
230570	262731		1175 S MAIN	HEBER CITY	114366	1/7/2008	0648	29837			12680	0	0	2 UNLEADED	18.456	49.01
230570	262731		1175 S MAIN	HEBER CITY	114366	1/10/2008	0633	29837			12850	170	1251840943	2 UNLEADED	13.58	36.34
230570	262731		1175 S MAIN	HEBER CITY	114366	1/16/2008	1130	29837			13100	250	11.09927189	2 UNLEADED	22.524	60.28
230570	262731		1175 S MAIN	HEBER CITY	114366	1/23/2008	1248	29837			13400	300	14.99550135	2 UNLEADED	20.006	53.13
230570	262731		1175 S MAIN	HEBER CITY	114366	1/20/2008	0634	29837			13600	200	13.08950971	2 UNLEADED	15.338	40.73
230570	262731		1175 S MAIN	HEBER CITY	114366	2/14/2008	1047	29837			13845	245	13.28709461	2 UNLEADED	18.439	48.56
230570	262731		1175 S MAIN	HEBER CITY	114366	2/7/2008	0634	29837			14070	225	13.77157547	2 UNLEADED	16.338	43.39
230570	262731		1175 S MAIN	HEBER CITY	114366	2/12/2008	0952	29837			13245	-825	-63.44201784	2 UNLEADED	13.004	34.53
230570	262731		1175 S MAIN	HEBER CITY	114366	2/19/2008	1023	29837			14400	1155	56.14154774	2 UNLEADED	20.373	54.63
230570	262731		1175 S MAIN	HEBER CITY	114366	2/22/2008	0637	29837			14800	200	23.70791844	2 UNLEADED	16.872	44.81
230570	262731		1175 S MAIN	HEBER CITY	114366	3/4/2008	0631	29837			15000	400	13.76178953	2 UNLEADED	14.333	39.79
230570	262731		1175 S MAIN	HEBER CITY	114366	3/10/2008	0711	29837			12565	-2435	-130.8506637	2 UNLEADED	18.609	50.95
230570	262731		1175 S MAIN	HEBER CITY	114366	3/14/2008	0702	29837			135000	122435	5893.948876	2 UNLEADED	20.773	57.95
230570	262731		1175 S MAIN	HEBER CITY	114366	3/21/2008	0905	29837			15900	-119100	-6164.596273	2 UNLEADED	19.32	55.48
230570	262731		1175 S MAIN	HEBER CITY	114366	3/25/2008	0706	29837			16120	220	12.38599257	2 UNLEADED	17.762	51.01
230570	262731		1175 S MAIN	HEBER CITY	114366	3/28/2008	1046	29837			12600	-3520	-168.5985248	2 UNLEADED	20.878	59.96
230570	262731		1175 S MAIN	HEBER CITY	114366	4/2/2008	0951	29837			16700	4100	218.0321985	2 UNLEADED	18.717	54.71
230570	262731		1175 S MAIN	HEBER CITY	114366	4/9/2008	1223	29837			16940	240	13.31336329	2 UNLEADED	18.027	52.69
230570	262731		1175 S MAIN	HEBER CITY	114366	4/16/2008	0707	29837			17200	260	14.03811889	2 UNLEADED	18.521	54.14
230570	262731		1175 S MAIN	HEBER CITY	114366	4/21/2008	0705	29837			17420	220	12.85497254	2 UNLEADED	17.114	52.33
230570	262731		1175 S MAIN	HEBER CITY	114366	4/25/2008	0707	29837			17880	460	24.17871222	2 UNLEADED	19.025	59.74
230570	262731		1175 S MAIN	HEBER CITY	114366	5/5/2008	1213	29837			0	-17880	-988.7193099	2 UNLEADED	18.084	58.08
230570	262731		1175 S MAIN	HEBER CITY	114366	5/14/2008	1023	29837			18200	18200	1108.742004	2 UNLEADED	16.415	53.4
230570	262731		1175 S MAIN	HEBER CITY	114366	5/20/2008	0705	29837			18300	100	4.840974004	2 UNLEADED	20.657	69.33
230570	262731		1175 S MAIN	HEBER CITY	114366	5/22/2008	1038	29837			18700	300	21.57187028	2 UNLEADED	13.907	47.52
230570	262731		1175 S MAIN	HEBER CITY	114366	6/2/2008	1100	29837			18700	100	5.752416015	2 UNLEADED	17.984	59.41
230570	262731		1175 S MAIN	HEBER CITY	114366	6/9/2008	0705	29837			19175	475	26.34489059	2 UNLEADED	18.03	64.59
230570	262731		1175 S MAIN	HEBER CITY	114366	6/13/2008	0658	29837			19500	325	16.4765516	2 UNLEADED	13.725	71.28
230570	262731		1175 S MAIN	HEBER CITY	114366	6/18/2008	1113	29837			17980	-1520	-84.416177	2 UNLEADED	18.007	66.37
230570	262731		1175 S MAIN	HEBER CITY	114366	6/18/2008	1237	29837			20035	2055	107.5296949	2 UNLEADED	19.111	71.03
230570	262731		1175 S MAIN	HEBER CITY	114366	7/14/2008	0114	29837			21000	965	49.7525629	2 UNLEADED	19.996	72.09
230570	262731		1175 S MAIN	HEBER CITY	114366	7/11/2008	0657	29837			20640	-360	-18.92644971	2 UNLEADED	19.021	72.46
230570	262731		1175 S MAIN	HEBER CITY	114366	7/16/2008	0702	29837			21000	360	16.47672662	2 UNLEADED	21.849	83.23
230570	262731		1175 S MAIN	HEBER CITY	114366	7/22/2008	1009	29837			21520	220	13.22274312	2 UNLEADED	16.638	64.05
230570	262731		1175 S MAIN	HEBER CITY	114366	7/30/2008	0706	29837			21800	280	13.93034826	2 UNLEADED	20.1	77.81
230570	262731		1175 S MAIN	HEBER CITY	114366	8/5/2008	0943	29837			21800	300	16.74854846	2 UNLEADED	17.912	68.97
230570	262731		1175 S MAIN	HEBER CITY	114366	8/11/2008	1547	29837			22100	300	15.37200246	2 UNLEADED	19.516	73.94
230570	262731		1175 S MAIN	HEBER CITY	114366	8/18/2008	0916	29837			22425	325	15.85984775	2 UNLEADED	20.492	77.64
230570	262731		1175 S MAIN	HEBER CITY	114366	8/25/2008	0700	29837			22780	355	18.45593909	2 UNLEADED	19.235	71.49
230570	262731		1175 S MAIN	HEBER CITY	114366	8/29/2008	0653	29837			14000	-9780	-478.6843522	2 UNLEADED	20.431	75.08
230570	262731		1175 S MAIN	HEBER CITY	114366	9/9/2008	0657	29837			32220	19220	1024.465647	2 UNLEADED	18.761	67.98
230570	262731		1175 S MAIN	HEBER CITY	114366	9/12/2008	0707	29837			23560	-8660	-426.0343386	2 UNLEADED	20.327	71.15
230570	262731		1175 S MAIN	HEBER CITY	114366	9/16/2008	0656	29837			32850	9290	527.5711284	2 UNLEADED	17.609	61.64
230570	262731		1175 S MAIN	HEBER CITY	114366	9/19/2008	0702	29837			24020	-8830	-644.6667153	2 UNLEADED	13.697	47.93
230570	262731		1175 S MAIN	HEBER CITY	114366	9/19/2008	0702	29837			24275	255	14.6062983	2 UNLEADED	17.465	61.13
230570	262731		1175 S MAIN	HEBER CITY	114366	9/23/2008	0703	29837			24300	25	1.562109473	2 UNLEADED	16.004	54.86
230570	262731		1175 S MAIN	HEBER CITY	114366	9/25/2008	0701	29837			24750	450	25.56237219	2 UNLEADED	17.004	60.35
230570	262731		1175 S MAIN	HEBER CITY	114366	10/2/2008	0650	29837			25070	320	16.06103192	2 UNLEADED	19.924	67.07
230570	262731		1175 S MAIN	HEBER CITY	114366	10/16/2008	0701	29837			35300	10230	623.9326665	2 UNLEADED	16.996	50.63
230570	262731		1175 S MAIN	HEBER CITY	114366	10/22/2008	0636	29837			25480	-9820	-751.914242	2 UNLEADED	13.06	39.66
230570	262731		1175 S MAIN	HEBER CITY	114366	10/22/2008	0941	29837			25700	220	12.99621928	2 UNLEADED	16.928	49.31
230570	262731		1175 S MAIN	HEBER CITY	114366	10/28/2008	1007	29837			25900	200	13.53821116	2 UNLEADED	14.73	43.03
230570	262731		1175 S MAIN	HEBER CITY	114366	11/5/2008	0644	29837			25900	0	0	2 UNLEADED	14.531	37.99
230570	262731		1175 S MAIN	HEBER CITY	114366	11/12/2008	0644	29837			26600	-23300	-1223.41822	2 UNLEADED	19.045	42.72
230570	262731		1175 S MAIN	HEBER CITY	114366	11/12/2008	0632	29837			26600	24000	1299.334091	2 UNLEADED	18.471	33.45
230570	262731		1175 S MAIN	HEBER CITY	114366	11/21/2008	0631	29837			26780	180	15.12096774	2 UNLEADED	11.904	20.33
230570	262731		1175 S MAIN	HEBER CITY	114366	12/3/2008	0632	29837			27000	220	12.07862084	2 UNLEADED	18.214	28.68
230570	262731		1175 S MAIN	HEBER CITY	114366	12/8/2008	0631	29837			27300	300	13.74192662	2 UNLEADED	21.831	27.61
230570	262731		1175 S MAIN	HEBER CITY	114366	12/18/2008	1144	29837			27580	290	15.79390228	2 UNLEADED	18.403	19.67
230570	262731		1175 S MAIN	HEBER CITY	114366	12/12/2008	0638	29837			27800	210	10.97694841	2 UNLEADED	19.131	18.49
230570	262731		1175 S MAIN	HEBER CITY	114366	12/23/2008	0641	29837			28080	280	15.22137759	2 UNLEADED	18.995	17.77
230570	262731		1175 S MAIN	HEBER CITY	114366	12/23/2008	0641	29837			28250	170	14.96742384	2 UNLEADED	11.558	11.44
230570	262731		1175 S MAIN	HEBER CITY	114366	12/30/2008	0631	29837			28500	-3750	-163.8517772	2 UNLEADED	19.935	19.98
230570	262731		1175 S MAIN	HEBER CITY	114366	1/5/2009	0627	29837			29000	3700	234.1920375	2 UNLEADED	15.799	17.87
230570	262731		1175 S MAIN	HEBER CITY	114366	1/13/2009	0625	29837			28900	200	13.46801347	2 UNLEADED	14.85	17.56
230570	262731		1175 S MAIN	HEBER CITY	114366	1/13/2009	0625	29837			32100	3200	211.4723764	2 UNLEADED	15.132	18.67
230570	262731		1175 S MAIN	HEBER CITY	114366	1/20/2009	0637	29837			33000	900	56.04334018	2 UNLEADED	16.099	19.82
230570	262731		1175 S MAIN	HEBER CITY	114366	1/23/2009	0612	29837			29600	-3400	-192.1663935	2 UNLEADED	17.693	22.2



All Years Edited

CUSTOMER	DELIVERING	NAME	ADDRESS	CITY	CARD	DATE	WUE	EXPIRATION	EXP. MAKE	ODOMETER	MILES	WUC	PROD.	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	7/29/2009	0635	29837	SUSLER LYNN	29800	200	11.48039722	2	UNLEADED	17.421	22.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	2/6/2009	0636	29837	SUSLER LYNN	30060	260	12.16032926	2	UNLEADED	21.381	27.71
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	2/6/2009	0641	29837	SUSLER LYNN	303010	272950	152767672	2	UNLEADED	17.867	23.15
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	2/10/2009	1736	29837	SUSLER LYNN	30514	-272496	-20959.61849	2	UNLEADED	13.001	17.38
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	2/12/2009	1724	29837	SUSLER LYNN	30680	166	14.63457639	2	UNLEADED	11.343	15.16
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	2/19/2009	0632	29837	SUSLER LYNN	30900	220	13.42445692	2	UNLEADED	22.25	16.38
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	2/19/2009	1213	29837	SUSLER LYNN	30100	-800	-64.72491909	2	UNLEADED	12.36	16.27
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	2/27/2009	0633	29837	SUSLER LYNN	31380	1280	60.15856598	2	UNLEADED	21.277	28.02
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	3/12/2009	0701	29837	SUSLER LYNN	31320	19940	1775.610669	2	UNLEADED	11.23	14.79
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	3/16/2009	0701	29837	SUSLER LYNN	31080	-20240	-1549.058625	2	UNLEADED	13.066	17.2
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	3/19/2009	0704	29837	SUSLER LYNN	31960	880	60.84912184	2	UNLEADED	14.462	19.64
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	3/24/2009	1336	29837	SUSLER LYNN	32200	240	13.63092424	2	UNLEADED	17.607	24.82
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	3/27/2009	0703	29837	SUSLER LYNN	32250	50	4.2108800916	2	UNLEADED	11.874	17.1
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	4/1/2009	1424	29837	SUSLER LYNN	32750	500	31.87962255	2	UNLEADED	15.684	23.07
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	4/7/2009	1021	29837	SUSLER LYNN	32825	-75	-4.546832373	2	UNLEADED	16.495	24.26
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	4/13/2009	0701	29837	SUSLER LYNN	31250	-1575	-79.98578031	2	UNLEADED	19.691	29.58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	4/13/2009	0701	29837	SUSLER LYNN	33400	2150	110.5341678	2	UNLEADED	19.451	30.61
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	4/27/2009	0703	29837	SUSLER LYNN	933500	900100	66644.45432	2	UNLEADED	13.506	21.96
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	4/27/2009	0658	29837	SUSLER LYNN	33900	-899600	-43861.53906	2	UNLEADED	20.51	33.35
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	4/30/2009	0706	29837	SUSLER LYNN	34160	260	13.60615417	2	UNLEADED	19.109	31.06
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	5/5/2009	0704	29837	SUSLER LYNN	34425	265	14.47375608	2	UNLEADED	18.909	30.89
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	5/9/2009	0701	29837	SUSLER LYNN	34715	290	16.45205981	2	UNLEADED	17.627	30.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	5/14/2009	0709	29837	SUSLER LYNN	34925	210	11.3913751	2	UNLEADED	18.435	32.44
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	5/18/2009	0658	29837	SUSLER LYNN	35200	275	15.83280557	2	UNLEADED	17.869	31.09
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	5/21/2009	0708	29837	SUSLER LYNN	35470	270	14.66514584	2	UNLEADED	18.411	32.96
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	5/25/2009	0858	29837	SUSLER LYNN	35740	270	15.65035938	2	UNLEADED	17.252	32.48
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	5/28/2009	1002	960	MORRIS, CHANCE	36287	266	15.33939313	2	UNLEADED	17.341	32.65
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	6/1/2009	0703	960	MORRIS, CHANCE	36584	267	15.18425842	2	UNLEADED	17.584	35.64
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	6/10/2009	0705	29837	SUSLER LYNN	36790	236	14.12074433	2	UNLEADED	16.713	35.61
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	6/16/2009	0703	29837	SUSLER LYNN	31127	-5663	-263.874004	2	UNLEADED	21.461	47.26
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	6/20/2009	0907	29837	SUSLER LYNN	37460	6333	287.067616	2	UNLEADED	22.061	50.18
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	6/26/2009	0704	960	MORRIS, CHANCE	37754	234	15.76830249	2	UNLEADED	18.645	42.41
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	6/26/2009	0704	960	MORRIS, CHANCE	37935	181	12.19940949	2	UNLEADED	14.838	33.74
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	6/30/2009	0705	29837	SUSLER LYNN	38200	365	14.82351625	2	UNLEADED	17.877	40.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	7/6/2009	0653	29837	SUSLER LYNN	38500	300	15.167602	2	UNLEADED	19.779	44.98
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	7/9/2009	1006	29837	SUSLER LYNN	38750	250	14.62758177	2	UNLEADED	17.091	38.16
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	7/13/2009	0708	29837	SUSLER LYNN	38900	150	16.8861871	2	UNLEADED	19.833	41.12
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	7/15/2009	0703	29837	SUSLER LYNN	39160	260	15.64380265	2	UNLEADED	16.221	37.12
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	7/23/2009	0703	29837	SUSLER LYNN	39425	265	13.79419042	2	UNLEADED	19.211	41.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	7/27/2009	0701	29837	SUSLER LYNN	39700	275	15.26944706	2	UNLEADED	18.011	38.55
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	8/3/2009	0704	29837	SUSLER LYNN	39900	200	11.75434441	2	UNLEADED	17.015	35.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	8/13/2009	0706	29837	SUSLER LYNN	40200	300	16.73555128	2	UNLEADED	17.864	38.6
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	8/19/2009	1495	29837	SUSLER LYNN	40500	300	15.79030475	2	UNLEADED	18.999	42.24
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	8/19/2009	1495	29837	SUSLER LYNN	40800	300	15.64351591	2	UNLEADED	19.164	43.18
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	8/27/2009	1432	29837	SUSLER LYNN	40100	-700	-34.3524562	2	UNLEADED	20.377	47.82
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	9/8/2009	0913	29837	SUSLER LYNN	41345	1245	62.7077667	2	UNLEADED	19.854	44.95
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	9/14/2009	1557	29837	SUSLER LYNN	34560	-6785	-324.0989998	2	UNLEADED	20.935	47.83
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	9/21/2009	1306	29837	SUSLER LYNN	39140	4580	219.7591286	2	UNLEADED	20.941	47.62
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	9/23/2009	1247	29837	SUSLER LYNN	42201	3061	158.3958603	2	UNLEADED	19.325	44.15
230570	262731	BELL'S TRUCK STOP (2ND)	7100 SILVER CREEK RD	PARK CITY	114366	9/24/2009	1049	29837	SUSLER LYNN	7412	-34789	-2038.25873	2	UNLEADED	17.068	40.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	9/30/2009	1203	29837	SUSLER LYNN	42474	35062	1716.453713	2	UNLEADED	20.427	46.25
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	10/13/2009	0944	29837	SUSLER LYNN	42723	249	14.37561342	2	UNLEADED	17.321	38.33
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	10/15/2009	1523	29837	SUSLER LYNN	43000	277	14.84617858	2	UNLEADED	18.558	40.33
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	10/20/2009	1439	29837	SUSLER LYNN	41320	-1680	-141.0697792	2	UNLEADED	11.909	25.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	10/27/2009	1037	29837	SUSLER LYNN	43350	2030	128.699355	2	UNLEADED	15.826	34.85
230570	262731	BELL'S TRUCK STOP 0817102	SILVER CREEK CTR-180145	PARK CITY	114366	11/2/2009	0803	700	COVEY, MAX	43577	277	12.69220017	2	UNLEADED	17.885	40.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	11/4/2009	1018	29837	SUSLER LYNN	43800	223	16.30474519	2	UNLEADED	13.677	30.13
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	11/10/2009	0959	29837	SUSLER LYNN	44085	285	14.40888837	2	UNLEADED	19.238	43.16
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	11/16/2009	0858	700	COVEY, MAX	44334	249	14.40888837	2	UNLEADED	17.281	39.13
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	11/25/2009	1446	960	MORRIS, CHANCE	44653	319	15.19047619	2	UNLEADED	21	47.54
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	11/25/2009	1444	29837	SUSLER LYNN	44685	32	2.044205954	2	UNLEADED	15.654	35.43
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	12/8/2009	0536	29837	SUSLER LYNN	45120	453	22.86710953	2	UNLEADED	19.073	42.21
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	12/16/2009	1001	29837	SUSLER LYNN	45350	-1590	-51.86925034	2	UNLEADED	30.654	65.3
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	12/22/2009	0945	29837	SUSLER LYNN	45620	2090	115.037391	2	UNLEADED	18.079	38.51
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	12/28/2009	1015	29837	SUSLER LYNN	45000	420	56.11875453	2	UNLEADED	11.048	23.53
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	12/30/2009	1102	29837	SUSLER LYNN	46000	-15000	-811.6445915	2	UNLEADED	18.481	39.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	1/6/2010	1021	29837	SUSLER LYNN	46000	-14000	-892.8571499	2	UNLEADED	15.68	33.89
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366	1/12/2010	1450	29837	SUSLER LYNN	42222	37622	2366.22693	2	UNLEADED	15.897	35.94
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114366											

**All Years Edited**

GLSING	DATE	ADDRESS	QTY	CITY	Q830	DATE	TITLE	EXPNO	BOE	MILES	PROD	DISCRIPTION	AMOUNT	
230570	262731	1175 S MAIN	HEBER CITY	114366	2/1/2010	0640	29837	SULSER, LYNN	47000	254	15	90282995	2 UNLEADED	15.972
230570	262731	1175 S MAIN	HEBER CITY	114366	2/1/2010	1137	29837	SULSER, LYNN	47000	0	0	0	2 UNLEADED	15.972
230570	262731	1175 S MAIN	HEBER CITY	114366	2/1/2010	1009	29837	SULSER, LYNN	47000	400	26	82403463	2 UNLEADED	14.912
230570	262731	1175 S MAIN	HEBER CITY	114366	2/1/2010	1034	29837	SULSER, LYNN	47670	400	27	1375024463	2 UNLEADED	13.936
230570	262731	1175 S MAIN	HEBER CITY	114366	2/17/2010	0631	29837	SULSER, LYNN	47925	255	15	82180307	2 UNLEADED	16.117
230570	262731	1175 S MAIN	HEBER CITY	114366	2/17/2010	0739	29837	SULSER, LYNN	47925	-5125	-2807	603813	2 UNLEADED	18.254
230570	262731	1175 S MAIN	HEBER CITY	114366	3/2/2010	0938	29837	SULSER, LYNN	45800	300	165	2528368	2 UNLEADED	18.154
230570	262731	1175 S MAIN	HEBER CITY	114366	3/2/2010	0635	29837	SULSER, LYNN	48775	2975	357	8500557	2 UNLEADED	18.847
230570	262731	1175 S MAIN	HEBER CITY	114366	3/11/2010	1515	29837	SULSER, LYNN	49050	315	17	26027956	2 UNLEADED	18.887
230570	262731	1175 S MAIN	HEBER CITY	114366	3/16/2010	0941	29837	SULSER, LYNN	49655	261	14	84971151	2 UNLEADED	18.24
230570	262731	1175 S MAIN	HEBER CITY	114366	3/23/2010	0638	29837	SULSER, LYNN	49656	-765	-8	68955895	2 UNLEADED	18.597
230570	262731	1175 S MAIN	HEBER CITY	114366	3/29/2010	1109	29837	SULSER, LYNN	50200	300	16	26791954	2 UNLEADED	19.198
230570	262731	1175 S MAIN	HEBER CITY	114366	4/8/2010	1553	29837	SULSER, LYNN	50800	300	14	80531017	2 UNLEADED	18.448
230570	262731	1175 S MAIN	HEBER CITY	114366	4/21/2010	0934	29837	SULSER, LYNN	51075	275	15	21354282	2 UNLEADED	20.463
230570	262731	1175 S MAIN	HEBER CITY	114366	4/28/2010	1035	29837	SULSER, LYNN	51333	258	14	58451102	2 UNLEADED	18.076
230570	262731	1175 S MAIN	HEBER CITY	114366	4/28/2010	1039	29837	SULSER, LYNN	0	-51333	-1882	671493	2 UNLEADED	17.69
230570	262731	1175 S MAIN	HEBER CITY	114366	5/4/2010	1011	29837	SULSER, LYNN	51575	51575	3306	301686	2 UNLEADED	27.266
230570	262731	1175 S MAIN	HEBER CITY	114366	5/4/2010	1012	29837	SULSER, LYNN	51575	325	15	27542771	2 UNLEADED	21.276
230570	262731	1175 S MAIN	HEBER CITY	114366	5/13/2010	0457	29837	SULSER, LYNN	52165	265	16	63736816	2 UNLEADED	15.928
230570	262731	1175 S MAIN	HEBER CITY	114366	5/13/2010	0638	29837	SULSER, LYNN	52470	305	17	0753555	2 UNLEADED	17.862
230570	262731	1175 S MAIN	HEBER CITY	114366	5/25/2010	1346	29837	SULSER, LYNN	52786	216	13	67607952	2 UNLEADED	15.784
230570	262731	1175 S MAIN	HEBER CITY	114366	6/12/2010	1504	29837	SULSER, LYNN	52915	229	15	87962	2 UNLEADED	14.421
230570	262731	1175 S MAIN	HEBER CITY	114366	6/12/2010	1047	29837	SULSER, LYNN	53215	285	21	912127854	2 UNLEADED	17.772
230570	262731	1175 S MAIN	HEBER CITY	114366	6/10/2010	0854	29837	SULSER, LYNN	53500	120	10	14284507	2 UNLEADED	13.607
230570	262731	1175 S MAIN	HEBER CITY	114366	6/14/2010	1504	29837	SULSER, LYNN	53620	130	10	14284507	2 UNLEADED	13.607
230570	262731	1175 S MAIN	HEBER CITY	114366	6/21/2010	0949	29837	SULSER, LYNN	54000	5300	325	7447324	2 UNLEADED	16.516
230570	262731	1175 S MAIN	HEBER CITY	114366	6/30/2010	1142	29837	SULSER, LYNN	54500	-4500	-254	0365554	2 UNLEADED	14.821
230570	262731	1175 S MAIN	HEBER CITY	114366	7/8/2010	0841	29837	SULSER, LYNN	54430	-70	-4	064096609	2 UNLEADED	17.724
230570	262731	1175 S MAIN	HEBER CITY	114366	7/10/2010	0855	29837	SULSER, LYNN	54715	285	14	064789339	2 UNLEADED	18.191
230570	262731	1175 S MAIN	HEBER CITY	114366	7/10/2010	1012	29837	SULSER, LYNN	54950	235	15	141272827	2 UNLEADED	38.34
230570	262731	1175 S MAIN	HEBER CITY	114366	7/10/2010	1559	29837	SULSER, LYNN	55200	250	14	09562472	2 UNLEADED	15.519
230570	262731	1175 S MAIN	HEBER CITY	114366	7/26/2010	0914	29837	SULSER, LYNN	55250	50	2	605387942	2 UNLEADED	47.41
230570	262731	1175 S MAIN	HEBER CITY	114366	8/3/2010	1132	29837	SULSER, LYNN	55770	520	35	74620197	2 UNLEADED	35.94
230570	262731	1175 S MAIN	HEBER CITY	114366	8/9/2010	1405	29837	SULSER, LYNN	56020	250	14	94321578	2 UNLEADED	16.73
230570	262731	1175 S MAIN	HEBER CITY	114366	8/16/2010	1041	29837	SULSER, LYNN	56300	280	14	0922046	2 UNLEADED	18.869
230570	262731	1175 S MAIN	HEBER CITY	114366	8/19/2010	0644	29837	SULSER, LYNN	56600	300	17	17131246	2 UNLEADED	17.471
230570	262731	1175 S MAIN	HEBER CITY	114366	8/24/2010	0645	29837	SULSER, LYNN	56820	220	14	78952269	2 UNLEADED	14.881
230570	262731	1175 S MAIN	HEBER CITY	114366	8/26/2010	0648	960	MORRIS, CHANCE	57032	212	13	8268284	2 UNLEADED	15.336
230570	262731	1175 S MAIN	HEBER CITY	114366	9/1/2010	0648	29837	SULSER, LYNN	57500	-3382	-190	2939642	2 UNLEADED	17.247
230570	262731	1175 S MAIN	HEBER CITY	114366	9/7/2010	0641	29837	SULSER, LYNN	57900	3750	297	8554408	2 UNLEADED	32.14
230570	262731	1175 S MAIN	HEBER CITY	114366	9/10/2010	1828	29837	SULSER, LYNN	57840	340	20	28155571	2 UNLEADED	16.764
230570	262731	1175 S MAIN	HEBER CITY	114366	9/16/2010	1531	29837	SULSER, LYNN	58315	475	28	88585475	2 UNLEADED	16.471
230570	262731	1175 S MAIN	HEBER CITY	114366	9/16/2010	1402	29837	SULSER, LYNN	54500	-3815	-187	167754	2 UNLEADED	20.383
230570	262731	1175 S MAIN	HEBER CITY	114366	9/16/2010	1635	29837	SULSER, LYNN	59000	4500	264	2861338	2 UNLEADED	42.06
230570	262731	1175 S MAIN	HEBER CITY	114366	10/6/2010	1503	29837	SULSER, LYNN	59255	255	14	4263408	2 UNLEADED	17.027
230570	262731	1175 S MAIN	HEBER CITY	114366	10/19/2010	0851	29837	SULSER, LYNN	59350	95	5	188705008	2 UNLEADED	43.71
230570	262731	1175 S MAIN	HEBER CITY	114366	10/24/2010	0921	29837	SULSER, LYNN	59850	-53665	-2659	41794	2 UNLEADED	20.179
230570	262731	1175 S MAIN	HEBER CITY	114366	10/26/2010	0649	29837	SULSER, LYNN	60080	54935	3008	729421	2 UNLEADED	18.079
230570	262731	1175 S MAIN	HEBER CITY	114366	10/26/2010	0649	29837	SULSER, LYNN	280	59000	-5004	382092	2 UNLEADED	13.985
230570	262731	1175 S MAIN	HEBER CITY	114367	1/21/2008	0653	600	BURGENER, KELVIN	31978	44	4	1180770798	4 UNLEADED PLUS	20.177
230570	262731	1175 S MAIN	HEBER CITY	114367	1/17/2008	0650	600	BURGENER, KELVIN	32022	3978	143	4694848	4 UNLEADED PLUS	58.98
230570	262731	1175 S MAIN	HEBER CITY	114367	1/17/2008	0656	600	BURGENER, KELVIN	32000	-1467	-84	24740137	4 UNLEADED PLUS	13.787
230570	262731	1175 S MAIN	HEBER CITY	114367	1/19/2008	0652	600	BURGENER, KELVIN	32533	164	10	90992931	4 UNLEADED PLUS	17.413
230570	262731	1175 S MAIN	HEBER CITY	114367	1/11/2008	0649	600	BURGENER, KELVIN	32697	201	11	40490421	4 UNLEADED PLUS	43.89
230570	262731	1175 S MAIN	HEBER CITY	114367	1/15/2008	0645	600	BURGENER, KELVIN	32898	201	10	784840239	4 UNLEADED PLUS	17.624
230570	262731	1175 S MAIN	HEBER CITY	114367	1/17/2008	0654	600	BURGENER, KELVIN	33118	220	10	4078484239	4 UNLEADED PLUS	51.88
230570	262731	1175 S MAIN	HEBER CITY	114367	1/22/2008	0651	600	BURGENER, KELVIN	33342	224	11	23990165	4 UNLEADED PLUS	20.399
230570	262731	1175 S MAIN	HEBER CITY	114367	1/24/2008	0654	600	BURGENER, KELVIN	33451	109	7	731379424	4 UNLEADED PLUS	58.26
230570	262731	1175 S MAIN	HEBER CITY	114367	1/28/2008	0649	600	BURGENER, KELVIN	34750	1299	56	6065402	4 UNLEADED PLUS	15.115
230570	262731	1175 S MAIN	HEBER CITY	114367	1/28/2008	0651	600	BURGENER, KELVIN	39979	5259	307	3893963	4 UNLEADED PLUS	67.09
230570	262731	1175 S MAIN	HEBER CITY	114367	2/4/2008	0655	600	BURGENER, KELVIN	34186	-5793	-317	14661112	4 UNLEADED PLUS	49.73
230570	262731	1175 S MAIN	HEBER CITY	114367	2/6/2008	0653	600	BURGENER, KELVIN	34337	251	11	4779586	4 UNLEADED PLUS	12.666
230570	262731	1175 S MAIN	HEBER CITY	114367	2/6/2008	0649	600	BURGENER, KELVIN	34646	209	11	79770736	4 UNLEADED PLUS	21.668
230570	262731	1175 S MAIN	HEBER CITY	114367	2/12/2008	0652	600	BURGENER, KELVIN	34858	212	11	49051491	4 UNLEADED PLUS	17.45
230570	262731	1175 S MAIN	HEBER CITY	114367	2/14/2008	0654	600	BURGENER, KELVIN	35041	183	11	76168134	4 UNLEADED PLUS	53.93
230570	262731	1175 S MAIN	HEBER CITY	114367	2/19/2008	0649	600	BURGENER, KELVIN	35277	2464	127	02340045	4 UNLEADED PLUS	15.559
230570	262731	1175 S MAIN	HEBER CITY	114367	2/21/2008	0646	600	BURGENER, KELVIN	34571	1994	116	2750051	4 UNLEADED PLUS	10.398
230570	262731	1175 S MAIN	HEBER CITY	114367	2/25/2008	0646	600	BURGENER, KELVIN	35673	1002	65	94853381	4 UNLEADED PLUS	17.149
230570	262731	1175 S MAIN	HEBER CITY	114367	3/1/2008	0642	600	BURGENER, KELVIN	35895	222	11	88137072	4 UNLEADED PLUS	48.85
230570	262731	1175 S MAIN	HEBER CITY	114367	3/1/2008	0642	600	BURGENER, KELVIN	35895	222	11	88137072	4 UNLEADED PLUS	58.92

All Years Edited

COASTING	DEVIDERNO	NAME	ADDRESS	CITY	CAMP	DATE	TIME	EMPLAND	EMPLNAME	ORDNUMBER	MILES	MAG	PROD	PRODUCTDESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	3/10/2008	0654	600	BURGENER, KELVIN	36337	442	21.0576465	2	UNLEADED	20.99	57.47
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	3/12/2008	0649	600	BURGENER, KELVIN	36333	196	11.62170175	4	UNLEADED PLUS	16.865	51.39
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	3/14/2008	0704	600	BURGENER, KELVIN	36739	206	12.30291448	4	UNLEADED PLUS	16.744	51.02
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	3/18/2008	0702	600	BURGENER, KELVIN	36929	190	12.73373098	4	UNLEADED PLUS	14.921	45.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	3/20/2008	0654	600	BURGENER, KELVIN	37210	281	13.04670814	4	UNLEADED PLUS	21.538	68.51
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	3/24/2008	0705	600	BURGENER, KELVIN	37360	150	10.93294461	2	UNLEADED	13.72	39.41
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	3/28/2008	0701	600	BURGENER, KELVIN	37605	245	13.55338462	4	UNLEADED PLUS	18.074	56.56
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	4/1/2008	0706	600	BURGENER, KELVIN	382	36773	1947.722458	4	UNLEADED PLUS	18.88	60.05
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	4/3/2008	0704	600	BURGENER, KELVIN	38032	37200	2235.576923	4	UNLEADED PLUS	16.64	52.93
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	4/9/2008	0658	600	BURGENER, KELVIN	38188	156	11.35949902	4	UNLEADED PLUS	13.73	43.69
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	4/15/2008	0704	600	BURGENER, KELVIN	34807	3381	181.881758	4	UNLEADED PLUS	18.589	59.13
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	4/19/2008	0708	600	BURGENER, KELVIN	34900	93	3.862126246	4	UNLEADED PLUS	24.08	76.59
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	4/18/2008	0703	600	BURGENER, KELVIN	38906	4006	212.4635375	2	UNLEADED	18.855	56.28
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	4/22/2008	0701	600	BURGENER, KELVIN	39090	184	11.18337081	2	UNLEADED	16.453	50.3
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	4/28/2008	0707	600	BURGENER, KELVIN	39298	208	11.99469465	2	UNLEADED	17.341	53.02
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	4/24/2008	0710	600	BURGENER, KELVIN	39502	204	11.01155133	2	UNLEADED	18.526	58.17
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	5/2/2008	0708	600	BURGENER, KELVIN	39071	209	12.04819277	2	UNLEADED	17.347	54.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	5/30/2008	0704	600	BURGENER, KELVIN	39007	196	10.8000734	2	UNLEADED	12.849	57.33
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	5/6/2008	0705	600	BURGENER, KELVIN	40111	204	11.84944238	2	UNLEADED	17.246	57.33
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	5/12/2008	0706	600	BURGENER, KELVIN	40289	178	10.5059897	2	UNLEADED	16.889	54.78
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	5/12/2008	0709	600	BURGENER, KELVIN	40502	213	10.70407859	2	UNLEADED	19.85	65.4
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	5/15/2008	0708	600	BURGENER, KELVIN	40747	245	11.46359723	2	UNLEADED	21.372	73.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	5/20/2008	0710	600	BURGENER, KELVIN	40919	172	10.65779326	2	UNLEADED	16.146	55.18
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	5/27/2008	0713	600	BURGENER, KELVIN	41122	203	10.50289735	2	UNLEADED	19.328	66.05
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	5/27/2008	0715	600	BURGENER, KELVIN	41331	209	11.98550967	2	UNLEADED	17.58	62.43
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	5/29/2008	0721	600	BURGENER, KELVIN	40531	-800	-41.41858659	2	UNLEADED	19.315	69.2
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	5/29/2008	0718	600	BURGENER, KELVIN	41735	1204	70.72368421	2	UNLEADED	17.024	60.99
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	6/4/2008	0717	600	BURGENER, KELVIN	41942	207	11.55133929	2	UNLEADED	17.92	64.75
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	6/9/2008	0708	600	BURGENER, KELVIN	42226	284	12.55637103	2	UNLEADED	22.618	81.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	6/12/2008	0704	600	BURGENER, KELVIN	42488	282	12.4837336	2	UNLEADED	21.052	77.36
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	6/13/2008	0715	600	BURGENER, KELVIN	42746	258	11.98009394	2	UNLEADED	21.77	80.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	6/13/2008	0716	600	BURGENER, KELVIN	42957	211	11.086591	2	UNLEADED	19.032	70.74
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	6/19/2008	0704	600	BURGENER, KELVIN	43152	195	10.79375623	2	UNLEADED	18.066	67.13
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	6/23/2008	0704	600	BURGENER, KELVIN	43349	197	10.18508944	2	UNLEADED	19.342	71.88
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	6/25/2008	0708	600	BURGENER, KELVIN	43454	105	5.397625045	2	UNLEADED	19.453	72.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	6/27/2008	0713	600	BURGENER, KELVIN	43759	305	14.25766644	2	UNLEADED	21.392	79.5
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	7/1/2008	0719	600	BURGENER, KELVIN	43966	207	11.00302982	2	UNLEADED	18.813	71.07
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	7/13/2008	0933	600	BURGENER, KELVIN	44211	245	11.5360102	2	UNLEADED	21.965	82.99
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	7/19/2008	0715	600	BURGENER, KELVIN	44335	224	11.12988475	2	UNLEADED	20.126	76.67
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	7/19/2008	0714	600	BURGENER, KELVIN	44678	243	11.9030165	2	UNLEADED	20.577	78.38
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	7/15/2008	0704	600	BURGENER, KELVIN	44912	244	11.65977378	2	UNLEADED	20.069	77.26
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	7/17/2008	0708	600	BURGENER, KELVIN	45185	273	12.48913491	2	UNLEADED	21.859	84.61
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	7/17/2008	0716	600	BURGENER, KELVIN	45450	265	11.4431298	2	UNLEADED	23.158	89.65
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	7/28/2008	0704	600	BURGENER, KELVIN	45670	270	12.40904732	2	UNLEADED	17.729	68.64
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	7/30/2008	0705	600	BURGENER, KELVIN	45879	209	11.75941034	2	UNLEADED	17.773	68.41
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	8/1/2008	0717	600	BURGENER, KELVIN	46114	235	11.40099879	2	UNLEADED	20.605	78.06
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	8/1/2008	0707	600	BURGENER, KELVIN	46388	274	11.82767849	2	UNLEADED	23.166	87.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	8/11/2008	0707	600	BURGENER, KELVIN	46630	242	11.79394707	2	UNLEADED	20.519	77.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	8/13/2008	0711	600	BURGENER, KELVIN	46871	241	11.11367305	2	UNLEADED	21.685	82.16
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	8/19/2008	0712	600	BURGENER, KELVIN	47114	243	11.94161875	2	UNLEADED	20.349	75.62
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	8/21/2008	0716	600	BURGENER, KELVIN	47340	276	11.92317552	2	UNLEADED	19.115	70.25
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	8/25/2008	0709	600	BURGENER, KELVIN	47584	244	12.00905601	2	UNLEADED	20.318	74.67
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	8/25/2008	0716	600	BURGENER, KELVIN	47842	258	12.31386025	2	UNLEADED	20.952	75.93
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	8/29/2008	0718	600	BURGENER, KELVIN	48090	248	12.38238257	2	UNLEADED	20.027	72.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	9/3/2008	1128	600	BURGENER, KELVIN	48373	263	11.433785814	2	UNLEADED	21.451	76.4
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	9/5/2008	0706	600	BURGENER, KELVIN	48575	202	11.87397131	2	UNLEADED	17.012	60.6
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	9/9/2008	0813	600	BURGENER, KELVIN	48820	245	12.69327762	2	UNLEADED	19.303	67.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	9/15/2008	0654	600	BURGENER, KELVIN	49014	194	17.2153696	2	UNLEADED	11.269	39.44
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	9/17/2008	0702	600	BURGENER, KELVIN	49196	182	6.38676592	2	UNLEADED	19.389	67.87
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	9/19/2008	0630	600	BURGENER, KELVIN	49472	276	15.91228413	2	UNLEADED	17.344	60.7
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	9/23/2008	0655	600	BURGENER, KELVIN	47931	1541	62.09532688	2	UNLEADED	24.835	85.14
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	9/23/2008	0701	600	BURGENER, KELVIN	47995	64	3.179334327	2	UNLEADED	20.13	69
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	9/29/2008	0701	600	BURGENER, KELVIN	50288	2293	92.02183161	2	UNLEADED	24.948	84.91
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	10/2/2008	0714	600	BURGENER, KELVIN	40999	-9689	-558.31508959	2	UNLEADED	17.354	58.42
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	10/6/2008	0709	600	BURGENER, KELVIN	50778	1079	44.05181257	2	UNLEADED	21.923	75.98
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	10/9/2008	0705	600	BURGENER, KELVIN	51066	288	12.09666502	2	UNLEADED	23.822	77.49
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	10/10/2008	0703	600	BURGENER, KELVIN	51351	285	12.57779366	2	UNLEADED	22.659	73.71
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	10/16/2008	0714	600	BURGENER, KELVIN	51632	281	12.33484044	2	UNLEADED	22.781	70.35
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	10/20/2008	0706	600	BURGENER, KELVIN	51863	231	11.98630137	2	UNLEADED	19.272	58.52
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	10/21/2008	0702									



All Years Edited

CUSTOMER	DATE	NAME	ADDRESS	CITY	CARD	DATE	TIME	QUANTITY	EXPIRATION	QUANTITY	MILES	MPG	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570 262731	11/3/2008	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	10/31/2008	0708	600	BURGENER, KELVIN	52517	265	11.86691147	2 UNLEADED	22.331	51.86
230570 262731	11/3/2008	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	11/4/2008	0640	600	BURGENER, KELVIN	52782	265	12.13203315	2 UNLEADED	21.843	49
230570 262731	11/6/2008	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	11/6/2008	0639	600	BURGENER, KELVIN	53076	281	12.25357396	2 UNLEADED	23.993	49.38
230570 262731	11/10/2008	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	11/10/2008	0640	600	BURGENER, KELVIN	53357	281	11.4301985	2 UNLEADED	24.564	49.33
230570 262731	11/18/2008	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	11/18/2008	0636	600	BURGENER, KELVIN	53625	268	12.15915793	2 UNLEADED	22.041	35.83
230570 262731	11/20/2008	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	11/20/2008	0633	600	BURGENER, KELVIN	53893	268	11.77763129	2 UNLEADED	22.755	35.83
230570 262731	11/20/2008	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	11/20/2008	0633	600	BURGENER, KELVIN	54085	299	12.445900876	2 UNLEADED	25.786	35.27
230570 262731	11/26/2008	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	11/26/2008	0646	600	BURGENER, KELVIN	54481	396	16.475248707	2 UNLEADED	24.036	32.88
230570 262731	12/2/2008	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	12/2/2008	0642	600	BURGENER, KELVIN	54712	231	11.26949836	2 UNLEADED	20.448	25.87
230570 262731	12/4/2008	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	12/4/2008	0644	600	BURGENER, KELVIN	54954	242	11.44580093	2 UNLEADED	21.051	24.68
230570 262731	12/18/2008	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	12/18/2008	0638	600	BURGENER, KELVIN	55238	284	11.98315683	2 UNLEADED	23.691	25.33
230570 262731	12/10/2008	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	12/10/2008	0643	600	BURGENER, KELVIN	55466	288	10.50739605	2 UNLEADED	21.699	20.97
230570 262731	12/12/2008	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	12/12/2008	0647	600	BURGENER, KELVIN	55760	294	11.90335213	2 UNLEADED	24.701	23.87
230570 262731	12/17/2008	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	12/17/2008	0650	600	BURGENER, KELVIN	55966	296	10.27380181	2 UNLEADED	20.051	19.38
230570 262731	12/19/2008	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	12/19/2008	0646	600	BURGENER, KELVIN	56265	2299	86.23729322	2 UNLEADED	26.659	25.76
230570 262731	12/23/2008	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	12/23/2008	0648	600	BURGENER, KELVIN	56489	1776	75.47490544	2 UNLEADED	23.531	23.7
230570 262731	12/29/2008	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	12/29/2008	0644	600	BURGENER, KELVIN	57422	933	40.86727989	2 UNLEADED	22.83	23
230570 262731	12/31/2008	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	12/31/2008	0640	600	BURGENER, KELVIN	57608	414	15.93840231	2 UNLEADED	25.975	26.18
230570 262731	1/5/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	1/5/2009	0630	600	BURGENER, KELVIN	57317	309	11.64411953	2 UNLEADED	26.537	30.01
230570 262731	1/9/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	1/9/2009	1348	600	BURGENER, KELVIN	57582	265	11.16635766	2 UNLEADED	23.732	26.85
230570 262731	1/13/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	1/13/2009	0623	600	BURGENER, KELVIN	58131	262	11.26738053	2 UNLEADED	25.028	29.6
230570 262731	1/15/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	1/15/2009	0646	600	BURGENER, KELVIN	58386	267	10.89355983	2 UNLEADED	24.632	30.4
230570 262731	1/16/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	1/16/2009	1319	600	BURGENER, KELVIN	58630	20244	915.2762386	2 UNLEADED	22.118	27.29
230570 262731	1/22/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	1/22/2009	0641	600	BURGENER, KELVIN	58930	300	11.50130348	2 UNLEADED	26.084	32.19
230570 262731	1/26/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	1/26/2009	0653	600	BURGENER, KELVIN	59149	219	10.65123292	2 UNLEADED	20.561	25.8
230570 262731	1/27/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	1/27/2009	1202	600	BURGENER, KELVIN	59369	220	10.62750592	2 UNLEADED	20.701	25.97
230570 262731	1/29/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	1/29/2009	0643	600	BURGENER, KELVIN	59550	181	9.768835761	2 UNLEADED	18.534	24.02
230570 262731	2/2/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	2/2/2009	0642	600	BURGENER, KELVIN	59739	189	9.584178499	2 UNLEADED	19.72	25.56
230570 262731	2/4/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	2/4/2009	0642	600	BURGENER, KELVIN	59906	167	9.76653021	2 UNLEADED	17.099	22.16
230570 262731	2/6/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	2/6/2009	0644	600	BURGENER, KELVIN	60171	265	12.7784743	2 UNLEADED	20.738	26.87
230570 262731	2/9/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	2/9/2009	1245	600	BURGENER, KELVIN	60413	242	10.71212109	2 UNLEADED	23.561	30.54
230570 262731	2/11/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	2/11/2009	0646	600	BURGENER, KELVIN	60683	270	13.86321627	2 UNLEADED	19.476	26.05
230570 262731	2/17/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	2/17/2009	0640	600	BURGENER, KELVIN	60900	217	8.679305656	2 UNLEADED	25.002	33.94
230570 262731	2/19/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	2/19/2009	0641	600	BURGENER, KELVIN	61139	239	11.1886485	2 UNLEADED	21.495	29.18
230570 262731	2/23/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	2/23/2009	1202	600	BURGENER, KELVIN	61721	578	23.12277473	2 UNLEADED	24.549	32.33
230570 262731	2/25/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	2/25/2009	0639	600	BURGENER, KELVIN	61993	272	11.85856912	2 UNLEADED	22.937	30.19
230570 262731	2/27/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	2/27/2009	0641	600	BURGENER, KELVIN	62722	279	11.33777633	2 UNLEADED	24.608	32.4
230570 262731	3/1/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	3/1/2009	1309	600	BURGENER, KELVIN	62914	242	11.19955572	2 UNLEADED	21.608	29.78
230570 262731	3/13/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	3/13/2009	0702	600	BURGENER, KELVIN	62747	233	12.25583692	2 UNLEADED	19.058	25.09
230570 262731	3/16/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	3/16/2009	0704	600	BURGENER, KELVIN	62914	230	12.00219984	2 UNLEADED	13.914	18.31
230570 262731	3/18/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	3/18/2009	0701	600	BURGENER, KELVIN	63144	232	12.25816767	2 UNLEADED	18.763	25.48
230570 262731	3/26/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	3/26/2009	0703	600	BURGENER, KELVIN	63947	203	10.91692609	2 UNLEADED	18.596	26.21
230570 262731	3/31/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	3/31/2009	0709	600	BURGENER, KELVIN	63905	258	11.32870818	2 UNLEADED	22.774	33.5
230570 262731	4/6/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	4/6/2009	0710	600	BURGENER, KELVIN	63798	193	11.06207371	2 UNLEADED	17.447	25.67
230570 262731	4/7/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	4/7/2009	1214	600	BURGENER, KELVIN	64064	266	14.59053261	2 UNLEADED	18.231	26.81
230570 262731	4/9/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	4/9/2009	1327	600	BURGENER, KELVIN	64209	145	6.351013972	2 UNLEADED	22.831	35.7
230570 262731	4/14/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	4/14/2009	0703	600	BURGENER, KELVIN	64335	326	17.03951495	2 UNLEADED	19.132	30.11
230570 262731	4/16/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	4/16/2009	1055	600	BURGENER, KELVIN	64335	0	0	2 UNLEADED	21.943	37.92
230570 262731	4/22/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	4/22/2009	0708	600	BURGENER, KELVIN	65073	538	23.77220116	2 UNLEADED	22.631	36.79
230570 262731	4/27/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	4/27/2009	0711	600	BURGENER, KELVIN	65385	312	13.07387711	2 UNLEADED	23.966	38.94
230570 262731	4/30/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	4/30/2009	0731	600	BURGENER, KELVIN	65586	203	10.5542689	2 UNLEADED	19.234	31.27
230570 262731	5/4/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	5/4/2009	0709	600	BURGENER, KELVIN	65788	198	12.39428822	2 UNLEADED	15.988	26.97
230570 262731	5/6/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	5/6/2009	0703	600	BURGENER, KELVIN	65993	207	20.48288146	2 UNLEADED	10.106	17.05
230570 262731	5/11/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	5/11/2009	0708	600	BURGENER, KELVIN	66210	217	9.687067542	2 UNLEADED	22.401	38.72
230570 262731	5/12/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	5/12/2009	0715	600	BURGENER, KELVIN	66410	200	10.30290542	2 UNLEADED	19.412	34.15
230570 262731	5/18/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	5/18/2009	0657	600	BURGENER, KELVIN	66596	186	11.30492919	2 UNLEADED	16.453	28.95
230570 262731	5/20/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	5/20/2009	0705	600	BURGENER, KELVIN	66767	171	11.7062974	2 UNLEADED	15.308	27.41
230570 262731	5/22/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	5/22/2009	0710	600	BURGENER, KELVIN	66766	209	12.53448483	2 UNLEADED	16.674	29.85
230570 262731	5/22/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	5/22/2009	0710	600	BURGENER, KELVIN	67153	177	12.24151048	2 UNLEADED	14.459	27.23
230570 262731	5/27/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	5/27/2009	0702	600	BURGENER, KELVIN	67444	291	13.11047036	2 UNLEADED	22.196	41.8
230570 262731	6/2/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	6/2/2009	0708	600	BURGENER, KELVIN	67448	304	12.14494027	2 UNLEADED	25.031	50.75
230570 262731	6/9/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	6/9/2009	0712	600	BURGENER, KELVIN	67946	198	11.38258412	2 UNLEADED	17.395	36.7
230570 262731	6/11/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	6/11/2009	0708	600	BURGENER, KELVIN	68200	154	11.75841796	2 UNLEADED	13.097	27.3
230570 262731	6/16/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	6/16/2009	0710	600	BURGENER, KELVIN	68296	196	12.24846894	2 UNLEADED	16.002	34.09
230570 262731	6/19/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	6/19/2009	0703	600	BURGENER, KELVIN	68603	307	12.82265475	2 UNLEADED	23.942	52.73
230570 262731	6/23/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	6/23/2009	0703	600	BURGENER, KELVIN	68801	198	11.89117771	2 UNLEADED	16.651	37.18
230570 262731	6/29/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	6/29/2009	0710	600	BURGENER, KELVIN	69010	209	11.53421634	2 UNLEADED	18.12	41.21
230570 262731	7/2/2009	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	7/2/2009	0710	600	BURGENER, KELVIN	6					

All Years Edited

CUSTID	DELIVERING	NAME	ADDRESS	CITY	CARD	DATE	TIME	EXPIRO	EMP NAME	ODOMETER	MILES	WEG	PROD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	7/16/2009	0659	600	BURGNER, KELVIN	69665	163	12.22224816	2	UNLEADED	13.282	30.21
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	7/18/2009	0709	600	BURGNER, KELVIN	69831	166	11.96482629	2	UNLEADED	13.874	30.98
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	7/14/2009	0709	600	BURGNER, KELVIN	70110	279	11.86805534	2	UNLEADED	23.566	52.64
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	7/16/2009	0709	600	BURGNER, KELVIN	70218	308	12.95119919	2	UNLEADED	8.339	18.62
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	7/16/2009	1226	600	BURGNER, KELVIN	70451	233	11.50617284	2	UNLEADED	20.25	44.59
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	7/18/2009	0714	600	BURGNER, KELVIN	70719	268	26.02194388	2	UNLEADED	10.299	21.42
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	7/29/2009	0717	600	BURGNER, KELVIN	70755	36	2.408348943	2	UNLEADED	14.948	31.07
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	7/31/2009	0711	600	BURGNER, KELVIN	70958	203	12.49692194	2	UNLEADED	20.242	33.77
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	8/5/2009	0708	600	BURGNER, KELVIN	71200	242	11.66714878	2	UNLEADED	16.742	43.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	8/17/2009	0637	600	BURGNER, KELVIN	71481	281	11.7456526	2	UNLEADED	23.865	53.05
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	8/19/2009	0910	600	BURGNER, KELVIN	71785	304	13.26641938	2	UNLEADED	22.915	53.31
230570	262732	KAMAS FOOD TOWN	148 W 200 S	KAMAS	114367	8/26/2009	0937	600	BURGNER, KELVIN	72075	290	10.95514339	2	UNLEADED	26.52	62.22
230570	262732	KAMAS FOOD TOWN	148 W 200 S	KAMAS	114367	8/31/2009	1100	600	BURGNER, KELVIN	72351	276	12.1564482	2	UNLEADED	22.704	53.27
230570	262732	KAMAS FOOD TOWN	148 W 200 S	KAMAS	114367	9/2/2009	0802	600	BURGNER, KELVIN	72622	271	11.71435982	2	UNLEADED	23.134	54.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	9/3/2009	1437	600	BURGNER, KELVIN	72901	279	11.97681906	2	UNLEADED	23.295	52.74
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	9/10/2009	0725	600	BURGNER, KELVIN	73391	890	34.74933625	2	UNLEADED	25.612	57.99
230570	262732	KAMAS FOOD TOWN	148 W 200 S	KAMAS	114367	9/14/2009	1549	600	BURGNER, KELVIN	73495	296	12.10139002	2	UNLEADED	24.46	57.4
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	9/16/2009	1411	600	BURGNER, KELVIN	73735	240	12.7703299	2	UNLEADED	18.794	42.94
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	9/22/2009	0756	600	BURGNER, KELVIN	74002	367	11.16500795	2	UNLEADED	23.914	54.63
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	9/24/2009	0752	600	BURGNER, KELVIN	74303	201	11.93943726	2	UNLEADED	25.096	57.34
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	9/29/2009	0824	600	BURGNER, KELVIN	74574	271	11.00731113	2	UNLEADED	24.62	55.74
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	10/1/2009	0728	600	BURGNER, KELVIN	74830	256	11.32192296	2	UNLEADED	22.611	51.19
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	10/5/2009	1326	600	BURGNER, KELVIN	75045	215	10.30423579	2	UNLEADED	19.717	48.64
230570	262732	KAMAS FOOD TOWN	148 W 200 S	KAMAS	114367	10/7/2009	1351	600	BURGNER, KELVIN	75319	274	11.14274095	2	UNLEADED	24.39	55.17
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	10/13/2009	1515	600	BURGNER, KELVIN	75512	493	19.86141326	2	UNLEADED	24.822	54.93
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	10/15/2009	1330	600	BURGNER, KELVIN	75811	59	2.596584831	2	UNLEADED	22.81	49.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	10/20/2009	1117	600	BURGNER, KELVIN	76115	244	11.69646709	2	UNLEADED	20.861	45.08
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	10/22/2009	1012	600	BURGNER, KELVIN	76375	267	10.46193465	2	UNLEADED	24.852	54.22
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	10/27/2009	0806	600	BURGNER, KELVIN	76652	270	12.10664336	2	UNLEADED	22.86	50.38
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	10/28/2009	1311	600	BURGNER, KELVIN	76865	213	10.80889069	2	UNLEADED	19.706	43.39
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	11/2/2009	0922	600	BURGNER, KELVIN	77105	240	10.51478642	2	UNLEADED	22.825	50.27
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	11/4/2009	0810	600	BURGNER, KELVIN	77411	306	12.28157598	2	UNLEADED	24.915	54.88
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	11/4/2009	1016	600	BURGNER, KELVIN	77661	50	2.314493357	2	UNLEADED	21.603	48.92
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	11/19/2009	1028	600	BURGNER, KELVIN	77824	463	20.20058908	2	UNLEADED	22.92	51.88
230570	262732	KAMAS FOOD TOWN	148 W 200 S	KAMAS	114367	11/25/2009	1258	600	BURGNER, KELVIN	77985	1961	92.63108172	2	UNLEADED	21.17	49.67
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	12/1/2009	1307	600	BURGNER, KELVIN	78684	1980	83.21075856	2	UNLEADED	23.093	51.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	12/7/2009	1136	600	BURGNER, KELVIN	78846	382	19.2579149	2	UNLEADED	19.836	43.89
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	12/7/2009	1550	600	BURGNER, KELVIN	78846	382	19.2579149	2	UNLEADED	19.836	43.89
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	12/16/2009	1002	600	BURGNER, KELVIN	78984	138	7.995138865	2	UNLEADED	17.391	38.49
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	12/16/2009	1544	600	BURGNER, KELVIN	79001	517	22.0836359	2	UNLEADED	23.411	49.87
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	12/18/2009	1213	600	BURGNER, KELVIN	79493	-8	-0.369429693	2	UNLEADED	21.655	46.13
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	12/23/2009	1216	600	BURGNER, KELVIN	79749	256	12.002438	2	UNLEADED	21.329	45.44
230570	262732	KAMAS FOOD TOWN	148 W 200 S	KAMAS	114367	12/29/2009	1148	600	BURGNER, KELVIN	79947	198	9.36922953	2	UNLEADED	21.133	46.54
230570	262732	KAMAS FOOD TOWN	148 W 200 S	KAMAS	114367	1/4/2010	1054	600	BURGNER, KELVIN	80405	338	13.82089884	2	UNLEADED	24.413	53.83
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	1/6/2010	1327	600	BURGNER, KELVIN	80440	155	6.973500697	2	UNLEADED	22.227	48.94
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	1/21/2010	1448	600	BURGNER, KELVIN	80661	221	12.05279232	2	UNLEADED	18.336	40.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	1/21/2010	1744	600	BURGNER, KELVIN	80908	247	10.83143308	2	UNLEADED	22.804	50.51
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	1/28/2010	0643	600	BURGNER, KELVIN	81188	280	11.06675625	2	UNLEADED	25.301	58.59
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	2/1/2010	1350	600	BURGNER, KELVIN	81417	229	10.43708126	2	UNLEADED	21.941	51.48
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	2/3/2010	0640	600	BURGNER, KELVIN	81561	144	6.935413958	2	UNLEADED	20.763	48.72
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	2/8/2010	1336	600	BURGNER, KELVIN	81938	377	14.45385884	2	UNLEADED	26.083	61.21
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	2/10/2010	1551	600	BURGNER, KELVIN	82181	243	10.58869668	2	UNLEADED	22.949	53.85
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	2/17/2010	1302	600	BURGNER, KELVIN	82480	299	11.44248417	2	UNLEADED	26.131	61.32
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	2/23/2010	0846	600	BURGNER, KELVIN	82754	274	11.719503	2	UNLEADED	23.34	55.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	3/1/2010	0844	600	BURGNER, KELVIN	82940	186	11.64758716	2	UNLEADED	15.969	37.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	3/2/2010	1508	600	BURGNER, KELVIN	83190	250	11.67024554	2	UNLEADED	21.422	50.27
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	3/4/2010	0859	600	BURGNER, KELVIN	83995	205	12.06521099	2	UNLEADED	16.991	39.87
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	3/8/2010	0942	600	BURGNER, KELVIN	83578	183	11.80797522	2	UNLEADED	15.498	37.96
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	3/11/2010	0828	600	BURGNER, KELVIN	83815	237	9.970551115	2	UNLEADED	23.77	59.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	3/15/2010	1118	600	BURGNER, KELVIN	84011	196	13.22629446	2	UNLEADED	14.823	37.23
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	3/22/2010	1600	600	BURGNER, KELVIN	84230	134	11.98817605	2	UNLEADED	18.268	45.88
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	3/22/2010	1303	600	BURGNER, KELVIN	84424	194	12.50564043	2	UNLEADED	15.513	39.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	3/24/2010	1539	600	BURGNER, KELVIN	84661	232	11.27283105	2	UNLEADED	21.024	53.88
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	3/31/2010	1512	600	BURGNER, KELVIN	84903	247	10.95815975	2	UNLEADED	22.084	57.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	4/5/2010	1034	600	BURGNER, KELVIN	85161	258	11.22373515	2	UNLEADED	22.987	60.33
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	4/7/2010	0944	600	BURGNER, KELVIN	85771	210	11.08413385	2	UNLEADED	18.946	50.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	4/8/2010	1530	600	BURGNER, KELVIN	85551	184	11.55561138	2	UNLEADED	15.923	43.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	4/9/2010	1604	600	BURGNER, KELVIN	85909	254	11.62311811	2	UNLEADED	21.853	59.16
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	4/15/2010	1548	600	BURGNER, KELVIN	86027	218	11.52280776	2	UNLEADED	18.919	52.38
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114367	4/21/2010										

All Years Edited

CUSTNO	DEVICENO	NAME	ADDRESS	CITY	DATE	TIME	EXPLAN	BUYS DATE	ODOMETER	MILES	PRD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	4/29/2010	0945	600	86796	268	11.02	860658	2 UNLEADED	24.3
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	4/29/2010	1559	600	86796	268	11.02	860658	2 UNLEADED	24.3
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	5/4/2010	1548	600	87217	4286	218.56	19582	2 UNLEADED	19.61
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	5/6/2010	1403	600	87400	4683	260.42	126119	2 UNLEADED	17.983
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	5/11/2010	1419	600	87656	256	11.32	943884	2 UNLEADED	22.596
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	5/13/2010	1545	600	87910	254	11.83	981703	2 UNLEADED	63.25
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	5/18/2010	0958	600	88117	207	11.83	981703	2 UNLEADED	21.462
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	5/20/2010	1425	600	88407	290	12.40	94943	2 UNLEADED	48.25
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	5/27/2010	1418	600	88714	307	11.76	1026918	2 UNLEADED	65.41
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	5/27/2010	1148	600	88948	234	11.64	1005572	2 UNLEADED	74.44
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	6/9/2010	1417	600	89513	265	11.20	1024297	2 UNLEADED	20.03
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	6/15/2010	0651	600	89518	305	12.32	1214101	2 UNLEADED	53.38
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	6/17/2010	1332	600	89808	290	11.45	1056587	2 UNLEADED	62.55
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	6/17/2010	1535	600	90109	301	12.82	160504	2 UNLEADED	23.54
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	6/29/2010	1405	600	90318	209	9.87	239191	2 UNLEADED	25.915
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	7/6/2010	1232	600	90522	204	11.77	112845	2 UNLEADED	66.18
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	7/13/2010	1451	600	90781	259	10.81	148773	2 UNLEADED	53.9
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	7/19/2010	1011	600	91077	296	11.40	167201	2 UNLEADED	17.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	7/21/2010	1358	600	91118	241	11.53	1082984	2 UNLEADED	43.5
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	7/28/2010	0824	600	91537	219	11.17	232935	2 UNLEADED	51.59
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	8/3/2010	1913	600	91576	219	10.70	1004909	2 UNLEADED	19.602
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	8/5/2010	0640	600	91577	221	11.74	202086	2 UNLEADED	20.372
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	8/17/2010	1510	600	92552	275	11.44	104099	2 UNLEADED	51.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	8/25/2010	1221	600	92822	260	11.73	1073452	2 UNLEADED	18.821
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	8/25/2010	0959	600	93090	310	12.50	1765056	2 UNLEADED	47.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	9/9/2010	1013	600	93263	228	11.57	187164	2 UNLEADED	61.81
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	9/14/2010	1503	600	93263	203	11.93	14554	2 UNLEADED	22.164
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	9/16/2010	1211	600	93520	267	13.40	108835	2 UNLEADED	55.89
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	9/22/2010	1130	600	94008	267	13.40	108835	2 UNLEADED	62.5
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	9/28/2010	0823	600	94008	267	13.40	108835	2 UNLEADED	19.761
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	10/5/2010	0823	600	94008	267	13.40	108835	2 UNLEADED	50.44
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	10/7/2010	1014	600	94008	267	13.40	108835	2 UNLEADED	17.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	10/12/2010	1414	600	94008	267	13.40	108835	2 UNLEADED	43.5
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	10/20/2010	0804	600	94008	267	13.40	108835	2 UNLEADED	51.59
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	10/25/2010	0920	600	94008	267	13.40	108835	2 UNLEADED	19.602
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/2/2010	1047	600	94008	267	13.40	108835	2 UNLEADED	20.372
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/2/2010	1041	600	94008	267	13.40	108835	2 UNLEADED	51.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/6/2010	1041	600	94008	267	13.40	108835	2 UNLEADED	18.821
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/18/2010	0855	600	94008	267	13.40	108835	2 UNLEADED	22.604
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/20/2010	1021	600	94008	267	13.40	108835	2 UNLEADED	22.364
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/20/2010	1022	600	94008	267	13.40	108835	2 UNLEADED	54.2
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/23/2010	1243	600	94008	267	13.40	108835	2 UNLEADED	22.377
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/23/2010	0851	600	94008	267	13.40	108835	2 UNLEADED	53.89
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/23/2010	1223	600	94008	267	13.40	108835	2 UNLEADED	21.569
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/24/2010	0940	600	94008	267	13.40	108835	2 UNLEADED	25.059
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/24/2010	0940	600	94008	267	13.40	108835	2 UNLEADED	60.35
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	23.443
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	23.443
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	23.443
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	23.443
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	23.443
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	23.443
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	23.443
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	23.443
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	23.443
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	23.443
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	23.443
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	23.443
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	23.443
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	23.443
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	23.443
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	94008	267	13.40	108835	2 UNLEADED	58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	11/43/67	11/27/2010	1131	600	9400					



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All Years Edited

CUSTNO	DELIVNO	NAME	ADDRESS	CITY	CARD	DATE	TIME	EMPHNO	EXP-DATE	QTY	QUANTITY	MILES	NRG	PRODUC-TION	GALLONS-SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114381	3/27/2011	1128	920			106329	243	11,307.4873	2 UNLEADED	21,503	657
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114381	5/12/2011	1137	820			106735	406	16,020.8398	2 UNLEADED	25,342	85.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114381	6/23/2011	1137	800			107120	385	15,990.0266	2 UNLEADED	24,064	74.26
230570	262731	BELL'S TRUCK STOP 180145	SILVER CREEK JCT 180145	PARK CITY	114381	7/26/2011	1343	800			107436	316	14,462.2456	3 UNLEADED PREMIUM	21,85	69.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114381	9/14/2011	0917	500			107830	394	15,202.9642	3 UNLEADED PREMIUM	25,916	90.83
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114381	11/3/2011	1527	820			108161	331	13,158.0296	2 UNLEADED	25,16	73.3
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114381	1/10/2012	0944	820			108499	338	13,097.4438	2 UNLEADED	25,804	63.33
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114381	3/29/2012	0833	800			108794	280	12,090.2792	2 UNLEADED	24,463	81.24
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114381	5/2/2012	0906	820			109024	280	12,107.6233	2 UNLEADED	24,976	82.18
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	114381	5/26/2012	1216	910			109874	324	17,528.2896	2 UNLEADED	18,487	54.05
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	4/15/2008	1008	910			43222	327	14,217.3913	2 UNLEADED	23	65.51
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	5/13/2008	0845	910			43349	303	9,774.193548	2 UNLEADED	31	88.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	10/2/2008	0856	910			44129	277	13,566.6097	2 UNLEADED	20,418	72.52
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	5/28/2008	0731	810			44129	343	13,551.6914	2 UNLEADED	20,418	72.52
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	6/18/2008	1211	910			44472	342	14,743.8577	2 UNLEADED	23,197	88.36
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	7/3/2008	1236	910			44814	342	14,743.8577	2 UNLEADED	23,197	88.36
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	7/14/2008	0846	910			45173	359	14,730.2246	2 UNLEADED	24,371	93.84
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	7/30/2008	0845	910			45200	347	13,356.4055	2 UNLEADED	26,001	100.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	8/13/2008	0832	910			45303	283	16,011.1542	2 UNLEADED	17,675	66.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	9/5/2008	1042	910			46196	393	16,758.3225	2 UNLEADED	23,459	83.55
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	9/19/2008	1018	910			46377	241	14,624.2191	2 UNLEADED	16,648	57.41
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	10/2/2008	1004	910			46683	-1954	-109,204.7169	2 UNLEADED	17,893	60.23
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	10/27/2008	0704	910			46996	423313	20214.5538	2 UNLEADED	20,941	56.91
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	11/21/2008	0630	960			47259	-42737	-24414.4961	2 UNLEADED	17,315	34.75
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	11/21/2008	1407	910			475278	428019	24756.72393	2 UNLEADED	17,289	27.39
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	12/9/2008	1330	910			47797	-427481	-22250.72871	2 UNLEADED	19,212	18.56
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	4/24/2009	0702	960			48003	206	12,4750.1968	2 UNLEADED	16,513	26.84
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	5/15/2009	1235	810			48318	315	17,757.48351	2 UNLEADED	17,739	31.75
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	6/8/2009	0952	910			48553	235	14,623.2209	2 UNLEADED	16,07	34.23
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	6/23/2009	1147	910			48971	320	15,631.00184	2 UNLEADED	16.3	33.93
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	7/9/2009	0737	910			49117	244	15,739.0252	2 UNLEADED	15,449	33.93
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	7/16/2009	0714	960			49386	269	16,387.4505	2 UNLEADED	16,415	36.65
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	8/19/2009	1153	910			49685	299	14,238.0524	2 UNLEADED	21	45.06
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	8/19/2009	1023	910			49876	191	11,235.2942	2 UNLEADED	17	36.61
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	12/17/2009	1742	1050			2085	-47791	-1629.923945	2 UNLEADED	29,321	62.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	1/14/2010	1723	1050			2086	401	13,504.1167	2 UNLEADED	29,321	62.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	2/12/2010	1737	1050			2913	452	15,291.451	4 UNLEADED PLUS	29,559	73.63
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	2/12/2010	1450	1050			3365	429	14,853.77795	4 UNLEADED PLUS	30,228	75.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	2/19/2010	2007	1050			3814	441	14,781.9122	4 UNLEADED PLUS	28,488	70.95
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	2/16/2010	1728	1050			4235	490	15,762.1572	4 UNLEADED PLUS	31,087	78.07
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	2/23/2010	1618	1050			4725	477	15,508.7322	2 UNLEADED	30,755	72.17
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	3/9/2010	1203	1050			5202	459	14,895.6267	2 UNLEADED	30,814	75.48
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	3/10/2010	0954	1050			5661	327	15,171.71808	4 UNLEADED PLUS	21,549	56.12
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	3/17/2010	1510	1050			5988	413	14,246.78326	4 UNLEADED PLUS	28,989	76.38
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	3/17/2010	1510	1050			6401	479	16,666.6667	3 UNLEADED PREMIUM	28,74	81.06
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	3/23/2010	1244	1050			7354	474	16,226.76389	3 UNLEADED PREMIUM	29,211	82.38
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	3/29/2010	1035	1050			7751	397	14,756.62163	4 UNLEADED PLUS	26,905	74.22
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	4/15/2010	1136	1050			8162	411	14,459.6116	4 UNLEADED PLUS	28,424	80.75
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	4/12/2010	1420	1050			8666	504	16,163.17106	4 UNLEADED PLUS	31,182	90.51
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	4/15/2010	1645	1050			9144	478	16,249.6605	4 UNLEADED PLUS	29,416	85.39
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	4/21/2010	1552	1050			9622	478	16,678.61392	4 UNLEADED PLUS	30,487	88.5
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	4/27/2010	0831	1050			10027	405	14,397.95249	4 UNLEADED PLUS	28,129	81.65
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	5/9/2010	1243	1050			10949	922	60,281.13163	4 UNLEADED PLUS	15,295	44.87
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	5/10/2010	0830	1050			10718	-231	-7,805.108798	4 UNLEADED PLUS	29,596	85.3
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	5/13/2010	0638	1050			11205	487	16,111.95659	4 UNLEADED PLUS	30,226	87.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	5/19/2010	0618	1050			11635	430	15,905.8928	2 UNLEADED	27,034	74.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	5/25/2010	1608	1050			12125	490	16,333.33333	2 UNLEADED	30	82.67
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	6/2/2010	1755	1050			12599	474	15.8	2 UNLEADED	30	82.67
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	6/8/2010	0756	1050			13090	431	15,729.92701	2 UNLEADED	27.4	71.67
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	6/14/2010	1714	1050			13503	473	16,103.4483	2 UNLEADED	29	75.85
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	6/21/2010	1459	1050			13948	445	15,949.82079	2 UNLEADED	27.9	68.31
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	6/28/2010	0659	1050			14442	494	16,259.22339	2 UNLEADED	29,186	71.19
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	7/12/2010	1108	1050			14876	434	14,728.84415	2 UNLEADED	29,478	71.61
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	7/13/2010	0858	1050			15364	488	15,420.07158	2 UNLEADED	31,645	78.17
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	7/21/2010	0706	1050			15873	509	15,717.153	2 UNLEADED	32,385	78.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	7/27/2010	2050	1050			16292	419	13,251.2598	2 UNLEADED	31,619	76.79
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	8/5/2010	1139	1050			16828	536	17,866.6667	2 UNLEADED	30	74.55
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	8/16/2010	1514	1050			17308	480	16	2 UNLEADED	30	74.55
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	8/23/2010	0722	1050			17695	387	14,548.87218	2 UNLEADED	26.6	67.1
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115307	8/25/2010	0828	1050			18149	454	15,133.33333	2 UNLEADED	30	75.69



All Years Edited

CUSTOMER	DEVELOPER	NAME	CITY	DATE	TIME	BUCKET	PROP. VALUE	QUANTITY	MILES	MPG	PROD.	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	18:26	1050	SCOW, DARREL	18650	501	16.7	2	UNLEADED	30	7662
230570 260130	HOLIDAY OIL #7	HOLIDAY OIL #7	DRAPER	11/30/2010	19:23	1050	SCOW, DARREL	19143	493	15.15617314	2	UNLEADED	32.528	81.69
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	19:23	1050	SCOW, DARREL	19676	559	17.76666667	2	UNLEADED	30	75.87
230570 260130	HOLIDAY OIL #7	HOLIDAY OIL #7	DRAPER	11/30/2010	20:03	1050	SCOW, DARREL	20152	476	14.87314086	2	UNLEADED	32.004	79.71
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	15:56	1050	SCOW, DARREL	20647	495	16.5	2	UNLEADED	30	75.87
230570 260130	HOLIDAY OIL #7	HOLIDAY OIL #7	DRAPER	11/30/2010	17:06	1050	SCOW, DARREL	21125	478	14.88169365	4	UNLEADED PLUS	32.12	82.65
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	17:16	1050	SCOW, DARREL	21576	451	15.03333333	2	UNLEADED	30	74.29
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	16:27	1050	SCOW, DARREL	22040	464	15.46666667	2	UNLEADED	30	74.29
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	17:16	1050	SCOW, DARREL	22518	478	15.93333333	2	UNLEADED	30	73.21
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	10:02	1050	SCOW, DARREL	23011	493	16.43333333	2	UNLEADED	30	73.21
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	06:38	1050	SCOW, DARREL	23669	358	13.58582217	2	UNLEADED	26.351	64
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	09:35	1050	SCOW, DARREL	23865	496	16.53333333	2	UNLEADED	30	72.75
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	07:13	1050	SCOW, DARREL	24242	417	13.08030113	4	UNLEADED PLUS	31.88	79.07
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	16:02	1050	SCOW, DARREL	24786	504	16.8	2	UNLEADED	30	72.75
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	14:28	1050	SCOW, DARREL	25253	467	14.14508557	2	UNLEADED	33.015	78.49
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	12:49	1050	SCOW, DARREL	25688	435	13.7239748	2	UNLEADED	31.7	76.44
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	13:42	1050	SCOW, DARREL	26087	399	13.08196721	2	UNLEADED	30.5	73.39
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	18:40	1050	SCOW, DARREL	26425	338	11.84261238	2	UNLEADED	28.541	67.86
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	18:40	1050	SCOW, DARREL	26902	477	13.81327484	2	UNLEADED	34.532	83.16
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	17:41	1050	SCOW, DARREL	27328	426	14.4067797	2	UNLEADED	29.5	70.59
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	15:45	1050	SCOW, DARREL	27818	490	14.71471471	2	UNLEADED	33.3	79.68
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	07:57	1050	SCOW, DARREL	28318	500	14.70588235	2	UNLEADED	34	81.35
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	18:56	1050	SCOW, DARREL	28719	401	14.41979215	2	UNLEADED	27.809	67.4
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	15:02	1050	SCOW, DARREL	29137	418	12.63336053	2	UNLEADED	33.087	87.61
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	15:02	1050	SCOW, DARREL	29623	486	14.50746269	2	UNLEADED	24.533	68.46
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	10:44	29837	SULSER, LYNN	29965	342	13.9404068	2	UNLEADED	30.5	73.39
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	10:44	29837	SULSER, LYNN	30200	235	12.05004615	2	UNLEADED	19.502	54.82
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	10:44	29837	SULSER, LYNN	30510	310	13.86218307	2	UNLEADED	22.363	65.83
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	11:03	29837	SULSER, LYNN	30850	340	13.08850137	2	UNLEADED	25.977	65.83
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	06:37	29837	SULSER, LYNN	31800	950	42.2391787	2	UNLEADED	22.491	68.73
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	06:47	29837	SULSER, LYNN	31725	2370	102.7709119	2	UNLEADED	23.061	71.65
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	06:46	29837	SULSER, LYNN	31725	-2385	-99.22336692	2	UNLEADED	24.136	76.71
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	06:44	29837	SULSER, LYNN	32060	285	12.7773988	2	UNLEADED	22.311	72.26
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	06:44	29837	SULSER, LYNN	32400	940	11.72777759	2	UNLEADED	28.991	75.09
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	06:51	29837	SULSER, LYNN	32750	350	13.67216088	2	UNLEADED	25.684	85.56
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	10:27	29837	SULSER, LYNN	33000	250	11.67406804	2	UNLEADED	21.415	71.33
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	10:27	29837	SULSER, LYNN	33333	333	12.11790393	2	UNLEADED	27.48	92.94
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	09:42	960	MORRIS, CHANCE	6240	0	0	5	CLEAR DIESEL #2 US	36.509	108.61
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	10:52	960	MORRIS, CHANCE	6145	-95	-2.120677724	5	CLEAR DIESEL #2 US	44.797	163.24
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	11:49	960	MORRIS, CHANCE	6400	255	6.375	5	CLEAR DIESEL #2 US	40	152.36
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	15:51	960	MORRIS, CHANCE	6647	247	3.91789861	5	CLEAR DIESEL #2 US	63.044	277.8
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	10:43	960	MORRIS, CHANCE	6752	105	2.47699292	5	CLEAR DIESEL #2 US	42.39	185.04
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	12:41	960	MORRIS, CHANCE	6750	0	0	5	CLEAR DIESEL #2 US	15.96	69.34
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	12:47	960	MORRIS, CHANCE	6750	0	0	5	CLEAR DIESEL #2 US	15.96	69.34
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	13:51	960	MORRIS, CHANCE	7007	257	16.10275689	5	CLEAR DIESEL #2 US	12.772	55.43
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	13:54	960	MORRIS, CHANCE	7007	0	0	5	CLEAR DIESEL #2 US	15.96	69.34
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	13:56	960	MORRIS, CHANCE	7007	0	0	5	CLEAR DIESEL #2 US	15.96	69.34
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	14:59	960	MORRIS, CHANCE	7150	143	4.536945969	5	CLEAR DIESEL #2 US	10.644	46.24
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	12:23	960	MORRIS, CHANCE	7201	51	1.244175551	5	CLEAR DIESEL #2 US	31.519	136.89
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	10:45	960	MORRIS, CHANCE	7304	103	3.836698205	5	CLEAR DIESEL #2 US	40.991	178.52
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	13:01	960	MORRIS, CHANCE	7378	74	2.694136353	5	CLEAR DIESEL #2 US	26.846	111.39
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	14:02	960	MORRIS, CHANCE	7451	73	1.488975463	5	CLEAR DIESEL #2 US	27.464	108
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	13:20	960	MORRIS, CHANCE	7516	65	1.896315313	5	CLEAR DIESEL #2 US	49.027	171.66
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	12:47	960	MORRIS, CHANCE	7609	93	1.810724208	5	CLEAR DIESEL #2 US	34.277	122.09
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	12:46	960	MORRIS, CHANCE	7719	110	2.859266613	5	CLEAR DIESEL #2 US	31.361	180.83
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	09:51	960	MORRIS, CHANCE	7821	102	2.624131721	5	CLEAR DIESEL #2 US	38.471	135.44
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	10:03	960	MORRIS, CHANCE	7932	111	3.03201257	5	CLEAR DIESEL #2 US	38.87	135.25
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	10:11	960	MORRIS, CHANCE	8058	126	3.103448276	5	CLEAR DIESEL #2 US	36.595	120.92
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	10:17	960	MORRIS, CHANCE	8165	107	2.801560495	5	CLEAR DIESEL #2 US	40.6	122.02
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	11:28	960	MORRIS, CHANCE	8317	152	3.294107449	5	CLEAR DIESEL #2 US	38.193	110.86
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	11:28	960	MORRIS, CHANCE	8468	151	4.011796275	5	CLEAR DIESEL #2 US	46.143	124.42
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	13:46	960	MORRIS, CHANCE	8512	144	2.676928225	5	CLEAR DIESEL #2 US	37.639	95.69
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	11:26	960	MORRIS, CHANCE	8812	200	3.006313398	5	CLEAR DIESEL #2 US	53.793	127.89
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	09:26	960	MORRIS, CHANCE	8962	150	3.108005043	5	CLEAR DIESEL #2 US	66.586	126.76
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	13:01	960	MORRIS, CHANCE	9116	154	3.249520446	5	CLEAR DIESEL #2 US	45.309	76.45
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	09:59	960	MORRIS, CHANCE	9242	126	2.352194448	5	CLEAR DIESEL #2 US	47.444	80.54
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	11:51	960	MORRIS, CHANCE	9815	573	10.19065234	5	CLEAR DIESEL #2 US	53.567	98.11
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	14:30	910	GREEN, LYNN	9663	-152	-2.023968043	5	CLEAR DIESEL #2 US	56.228	102.98
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	14:30	910	GREEN, LYNN	9663	4598	85.94392523	11	BIO DIESEL B5	75.1	137.75
230570 260115	HEBER CITY #631	HEBER CITY #631	HEBER	11/30/2010	06:56	960	MORRIS, CHANCE	9657	-4604	-85.21980565	5	CLEAR DIESEL #2 US	54.025	132.89

All Years Edited

CHRG	DEBITNO	NAME	ADDRESS	CITY	CRD	DATE	TIME	EQ/HNO	EXP/AMT	QTY/METER	MILES	WGT	PROD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	5/4/2010	1327	960	MORRIS, CHANCE	9776	119	2.724100514	5	CLEAR DIESEL #2 ULS	43.684	120.5
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	8/2/2010	1202	960	MORRIS, CHANCE	9903	127	2.63126472	5	CLEAR DIESEL #2 ULS	48.875	123.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	9/13/2010	0824	960	MORRIS, CHANCE	10029	126	2.236302646	5	CLEAR DIESEL #2 ULS	56.343	142.08
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	12/14/2010	1501	960	MORRIS, CHANCE	10230	201	3.832951945	5	CLEAR DIESEL #2 ULS	52.44	152.22
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	5/16/2011	1153	960	MORRIS, CHANCE	10366	136	2.17005793	5	CLEAR DIESEL #2 ULS	51.966	131.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	5/17/2011	0855	960	MORRIS, CHANCE	10489	123	2.520543454	5	CLEAR DIESEL #2 ULS	48.799	179.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	6/22/2011	0724	960	MORRIS, CHANCE	10569	80	3.039282729	5	CLEAR DIESEL #2 ULS	26.322	89.02
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	6/22/2011	1516	960	MORRIS, CHANCE	10637	68	1.61451161	5	CLEAR DIESEL #2 ULS	42.118	142.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	8/15/2011	1251	960	MORRIS, CHANCE	10701	64	1.179614782	5	CLEAR DIESEL #2 ULS	54.255	182.4
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	9/12/2011	1522	960	MORRIS, CHANCE	0	-10701	-2065976384	5	CLEAR DIESEL #2 ULS	51.701	182.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	10/6/2011	1526	960	MORRIS, CHANCE	10898	10898	151744688	5	CLEAR DIESEL #2 ULS	71.818	250.22
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	4/3/2012	1451	960	MORRIS, CHANCE	11027	129	2.574232525	5	CLEAR DIESEL #2 ULS	50.011	189.55
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	4/24/2012	1400	960	MORRIS, CHANCE	11172	145	3.138935793	5	CLEAR DIESEL #2 ULS	46.194	168.02
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	4/25/2012	1325	960	MORRIS, CHANCE	11352	160	3.437672077	5	CLEAR DIESEL #2 ULS	52.361	190.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	4/25/2012	0755	960	MORRIS, CHANCE	11443	91	2.510525297	5	CLEAR DIESEL #2 ULS	36.247	125.18
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	7/16/2012	1235	960	MORRIS, CHANCE	11583	140	4.26039788	5	CLEAR DIESEL #2 ULS	32.84	104.7
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	8/21/2012	1055	960	MORRIS, CHANCE	11676	93	3.383294529	5	CLEAR DIESEL #2 ULS	27.488	99.98
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	9/4/2012	1152	960	MORRIS, CHANCE	11835	159	2.89342315	5	CLEAR DIESEL #2 ULS	54.149	214.62
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	9/18/2012	1240	960	MORRIS, CHANCE	11882	147	3.098570298	5	CLEAR DIESEL #2 ULS	47.442	189.49
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	9/27/2012	1534	960	MORRIS, CHANCE	12161	179	4.03030856	5	CLEAR DIESEL #2 ULS	44.524	173.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	3/27/2013	1559	960	MORRIS, CHANCE	12196	35	0.76581466	5	CLEAR DIESEL #2 ULS	45.703	155.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	4/24/2013	1127	960	MORRIS, CHANCE	12347	151	3.017465329	5	CLEAR DIESEL #2 ULS	50.042	169.25
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	5/7/2013	1442	960	MORRIS, CHANCE	12507	160	2.86707525	5	CLEAR DIESEL #2 ULS	55.806	181.06
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	6/18/2013	0934	960	MORRIS, CHANCE	12590	83	1.45641108	5	CLEAR DIESEL #2 ULS	57.098	195.44
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	8/20/2013	1355	960	MORRIS, CHANCE	12703	113	1.86842888	5	CLEAR DIESEL #2 ULS	60.53	212.13
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	10/2/2013	1247	960	MORRIS, CHANCE	12826	123	2.01052614	5	CLEAR DIESEL #2 ULS	61.162	219.34
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	12/2/2013	1608	960	MORRIS, CHANCE	12990	164	2.63819611	5	CLEAR DIESEL #2 ULS	62.149	212.1
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	1/8/2014	1213	250	CARSON, JANET	6899	0	0	2	UNLEADED	17.402	46.21
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	1/23/2014	1700	250	CARSON, JANET	7204	305	17.20345197	2	UNLEADED	17.729	47.09
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	2/5/2014	1208	250	CARSON, JANET	7420	216	16.38722403	2	UNLEADED	13.181	35
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	2/22/2014	1034	250	CARSON, JANET	7680	280	15.28332941	2	UNLEADED	17.012	45.18
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	3/5/2014	2103	250	CARSON, JANET	7992	312	17.84692827	2	UNLEADED	17.482	47.87
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	3/19/2014	0755	250	CARSON, JANET	8109	-6883	-380.9286623	2	UNLEADED	18.069	52.82
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	3/19/2014	1720	250	CARSON, JANET	8247	7138	412.914363	2	UNLEADED	47.287	50.54
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	4/14/2014	1642	250	CARSON, JANET	8390	683	40.3540517	2	UNLEADED	16.925	49.47
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	4/29/2014	0755	250	CARSON, JANET	9243	313	18.32016389	2	UNLEADED	17.085	53.63
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	5/13/2014	1132	250	CARSON, JANET	9528	285	19.7885929	2	UNLEADED	14.938	50.13
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	6/3/2014	1721	250	CARSON, JANET	9864	336	18.6015612	2	UNLEADED	18.063	65.26
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	6/11/2014	1242	250	CARSON, JANET	10275	411	24.88098837	2	UNLEADED	16.512	60.69
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	7/3/2014	0708	250	CARSON, JANET	10519	244	14.02176985	2	UNLEADED	17.402	65.75
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	7/21/2014	1208	250	CARSON, JANET	10964	445	26.74278446	2	UNLEADED	16.64	64.4
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	8/5/2014	1936	250	CARSON, JANET	11161	197	12.3302247	2	UNLEADED	15.977	60.54
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	8/18/2014	1710	250	CARSON, JANET	11506	345	19.70777364	2	UNLEADED	17.45	64.84
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	9/2/2014	1221	250	CARSON, JANET	11780	274	18.85234622	2	UNLEADED	14.534	52.67
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	9/15/2014	1213	250	CARSON, JANET	12106	326	19.60666386	2	UNLEADED	16.627	58.2
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	10/6/2014	0725	250	CARSON, JANET	12433	327	18.95424287	2	UNLEADED	17.251	57.18
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	10/16/2014	1126	250	CARSON, JANET	12777	344	19.2501399	2	UNLEADED	17.87	55.18
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	10/30/2014	1713	250	CARSON, JANET	13107	330	19.18604651	2	UNLEADED	17.2	53.95
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	11/13/2014	1714	250	CARSON, JANET	13443	336	18.77094972	2	UNLEADED	17.9	43.94
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	12/1/2014	1731	250	CARSON, JANET	13750	307	51.16666667	2	UNLEADED	6	8.2
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	12/5/2014	0824	250	CARSON, JANET	13750	0	0	2	UNLEADED	17.2	23.51
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	12/17/2014	1145	250	CARSON, JANET	14144	394	22.5988701	2	UNLEADED	17.2	23.34
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	1/5/2015	1252	250	CARSON, JANET	14144	0	0	2	UNLEADED	16.3	17.13
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	1/21/2015	0715	250	CARSON, JANET	15000	856	50.35294118	2	UNLEADED	17	18.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	2/5/2015	0741	250	CARSON, JANET	14990	-10	-0.591715976	2	UNLEADED	46.9	20.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	2/18/2015	0759	250	CARSON, JANET	14999	9	0.532544379	2	UNLEADED	26.76	20.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	3/24/2015	1225	250	CARSON, JANET	15911	912	52.1142871	2	UNLEADED	17.5	23.07
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	4/8/2015	1712	250	CARSON, JANET	16249	338	19.42528736	2	UNLEADED	17.4	24.09
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	4/21/2015	1620	250	CARSON, JANET	16478	229	16.35714286	2	UNLEADED	14	22.27
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	5/5/2015	0849	250	CARSON, JANET	16820	342	20.48858594	2	UNLEADED	16.692	28.16
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	5/22/2015	1423	250	CARSON, JANET	14171	-2649	-152.2413793	2	UNLEADED	17.4	31.51
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	6/2/2015	0644	250	CARSON, JANET	17452	3281	202.5308642	2	UNLEADED	16.2	32.36
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	7/1/2015	1217	250	CARSON, JANET	17802	350	20	2	UNLEADED	17.5	37.83
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	7/23/2015	1147	250	CARSON, JANET	18360	558	32.5433526	2	UNLEADED	17.3	39.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	9/22/2015	0835	250	CARSON, JANET	18890	-39	-3.070866142	2	UNLEADED	12.7	21.25
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	9/22/2015	1053	250	CARSON, JANET	19027	369	22.57059811	2	UNLEADED	16.385	39.13
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	10/29/2015	1226	250	CARSON, JANET	19326	337	19.87352941	2	UNLEADED	17	36.59
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	12/2/2015	1245	250	CARSON, JANET	15000	-4396	-49.88333333	2	UNLEADED	6	13.51
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	115508	12/2/2015	1245	250	C							

All Year Edited

CUSTOMER	DEVELOPER	NAME	ADDRESS	CITY	CARD	DATE	TIME	EVADING	EVADING DATE	QUANTITY	MILES	WAG	PROD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	3/12/2010	1524	250	CARSON, JANET	20358	335	19.36416185	2 UNLEADED		17.3	41.02
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	3/16/2010	1419	250	CARSON, JANET	20657	299	16.89265537	2 UNLEADED		17.7	43.29
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	4/13/2010	1215	250	CARSON, JANET	20927	270	15.51724138	2 UNLEADED		17.4	44.22
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	5/17/2010	1615	250	CARSON, JANET	21800	873	33.55929221	2 UNLEADED		16.3	42.89
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	4/26/2010	1207	250	CARSON, JANET	21801	181	10.9361446	2 UNLEADED		16.6	45.25
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	6/2/2010	0805	250	CARSON, JANET	21902	77	4.519883041	2 UNLEADED		17.1	47.12
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	6/2/2010	1720	250	CARSON, JANET	22234	332	18.65168539	2 UNLEADED		17.8	43.59
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	7/9/2010	1102	250	CARSON, JANET	22588	354	19.77653831	2 UNLEADED		17.9	43.82
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	8/4/2010	1135	250	CARSON, JANET	22933	345	19.49152542	2 UNLEADED		17.7	43.98
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	9/26/2010	0746	250	CARSON, JANET	23247	314	18.04597701	2 UNLEADED		17.4	43.9
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	9/16/2010	0741	250	CARSON, JANET	23602	355	20.76023392	2 UNLEADED		17.1	44.09
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	10/11/2010	1639	250	CARSON, JANET	23799	197	11.52046784	2 UNLEADED		17.1	43.25
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	10/28/2010	0751	250	CARSON, JANET	23900	759	46.7251462	2 UNLEADED		17.1	42.35
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	11/18/2010	1558	250	CARSON, JANET	24500	1900	89.07892393	2 UNLEADED		16.839	42.63
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	12/2/2010	0726	250	CARSON, JANET	24832	332	19.88023952	2 UNLEADED		16.7	40.5
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	12/17/2010	0741	250	CARSON, JANET	25136	304	17.88235294	2 UNLEADED		17.9	41.22
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	1/4/2011	0740	250	CARSON, JANET	25300	164	9.42287356	2 UNLEADED		16.8	40.42
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	2/7/2011	1542	250	CARSON, JANET	25866	666	41.6725	2 UNLEADED		17.4	41.64
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	2/22/2011	1758	250	CARSON, JANET	26540	534	30.51428571	2 UNLEADED		16	38.4
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	3/7/2011	1730	250	CARSON, JANET	26548	48	2.891562605	2 UNLEADED		17.5	45.33
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	3/16/2011	1153	250	CARSON, JANET	26664	316	18.92215569	2 UNLEADED		16.6	46.32
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	3/30/2011	1725	250	CARSON, JANET	27177	313	17.88571429	2 UNLEADED		16.7	49.19
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	4/18/2011	1838	250	CARSON, JANET	27482	305	18.1547619	2 UNLEADED		17.5	51.96
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	5/4/2011	0944	250	CARSON, JANET	27493	17	0.950451977	2 UNLEADED		16.8	54.67
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	5/18/2011	1114	250	CARSON, JANET	28120	621	36.31578947	2 UNLEADED		17.7	57.6
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	6/7/2011	1244	250	CARSON, JANET	28457	337	18.82681564	2 UNLEADED		17.1	59.03
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	6/27/2011	1717	250	CARSON, JANET	28780	323	19.45783133	2 UNLEADED		17.9	61.01
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	8/19/2011	1703	250	CARSON, JANET	29417	373	19.12780702	2 UNLEADED		16.6	54.08
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	9/15/2011	1626	250	CARSON, JANET	29432	310	18.90243902	2 UNLEADED		17.1	54.75
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	9/26/2011	0739	250	CARSON, JANET	30032	-185	-10.88232594	2 UNLEADED		16.4	51.97
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	10/12/2011	1655	250	CARSON, JANET	30346	800	49.38271605	2 UNLEADED		17	54.75
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	10/31/2011	0750	250	CARSON, JANET	30656	314	18.3625731	2 UNLEADED		16.2	52.44
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	11/15/2011	0744	250	CARSON, JANET	30658	310	26.95652174	2 UNLEADED		17.1	56.16
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	11/30/2011	0736	250	CARSON, JANET	31154	202	11.74418605	2 UNLEADED		11.5	37.77
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	12/21/2011	1049	250	CARSON, JANET	31470	299	18.1595092	2 UNLEADED		17.2	54.49
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	1/9/2012	1300	250	CARSON, JANET	31700	316	19.75	2 UNLEADED		16.3	51.64
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	1/25/2012	1512	250	CARSON, JANET	31986	516	14.87352941	2 UNLEADED		16	45.89
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	2/13/2012	0729	250	CARSON, JANET	32238	252	14.87352941	2 UNLEADED		17.5	48.45
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER	115309	2/23/2012	1647	250	CARSON, JANET	32544	306	18	2 UNLEADED		17.2	43.57
230570 260115	HEBER CITY #631	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	138166	11/5/2008	1140	820	WEBSTER, WADE	628	0	0	2 UNLEADED		17	61.34
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/5/2008	0644	820	WEBSTER, WADE	966	338	13.29841156	2 UNLEADED		23.32	52.3
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/20/2008	1038	820	WEBSTER, WADE	1251	285	14.81288991	2 UNLEADED		25.493	43.54
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/1/2008	1015	820	WEBSTER, WADE	1532	281	11.95607019	2 UNLEADED		19.24	30.29
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/9/2008	0852	820	WEBSTER, WADE	1774	242	12.56620675	2 UNLEADED		23.543	30.99
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/12/2008	0826	820	WEBSTER, WADE	2033	259	13.80376272	2 UNLEADED		19.258	19.21
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/19/2008	1308	820	WEBSTER, WADE	2271	238	10.4271632	2 UNLEADED		18.763	18.13
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/2/2009	0914	820	WEBSTER, WADE	2536	265	12.47234904	2 UNLEADED		22.825	22.06
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/13/2009	0856	820	WEBSTER, WADE	2871	335	11.79079262	2 UNLEADED		21.247	22.71
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/23/2009	1235	820	WEBSTER, WADE	3185	314	11.89123684	2 UNLEADED		28.412	35.06
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/3/2009	0946	820	WEBSTER, WADE	3510	375	12.69035533	2 UNLEADED		26.406	33.13
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/19/2009	1252	820	WEBSTER, WADE	4084	263	12.21891842	2 UNLEADED		25.61	31.19
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/19/2009	0932	820	WEBSTER, WADE	4465	311	13.2098713	2 UNLEADED		21.524	28.78
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/26/2009	1219	820	WEBSTER, WADE	4790	381	14.3529855	2 UNLEADED		23.543	30.99
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/5/2009	1041	820	WEBSTER, WADE	5216	325	12.54971618	2 UNLEADED		26.545	34.95
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/12/2009	1047	820	WEBSTER, WADE	5547	436	14.47551735	2 UNLEADED		25.897	34.1
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/23/2009	0942	820	WEBSTER, WADE	5899	331	14.39087867	2 UNLEADED		29.429	38.74
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/1/2009	0646	820	WEBSTER, WADE	6264	352	13.28301887	2 UNLEADED		23.001	31.22
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/9/2009	1109	820	WEBSTER, WADE	6606	365	14.13523352	2 UNLEADED		26.5	38.98
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/20/2009	1025	820	WEBSTER, WADE	6949	342	13.67383675	2 UNLEADED		25.012	36.77
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/22/2009	1404	820	WEBSTER, WADE	7188	143	6.21710905	2 UNLEADED		25.012	36.77
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/4/2009	1530	820	WEBSTER, WADE	7558	439	14.57938959	2 UNLEADED		30.111	50.8
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/19/2009	0920	820	WEBSTER, WADE	7971	370	15.66346466	2 UNLEADED		23.622	42.29
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/28/2009	1222	820	WEBSTER, WADE	8274	413	15.5742687	2 UNLEADED		22.276	46.99
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	6/7/2009	1306	820	WEBSTER, WADE	8664	303	13.60289296	2 UNLEADED		26.264	58.66
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	7/1/2009	1044	820	WEBSTER, WADE	9070	390	14.84922327	2 UNLEADED		27.607	62.8
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	7/10/2009	1301	820	WEBSTER, WADE	9436	406	14.70641504	2 UNLEADED		25.106	56.07
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAIN														



CUSTOMER	DELIVERING	NAME	ADDRESS	CITY	SHIP	DATE	QTY	UNIT	EXP. NAME	QPMETER	MILES	MFG	PROD.	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/14/2009	1252	820	WEBSTER, WADE	10532	411	14-84554025	2	UNLEADED	27.685	61.54
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	9/11/2009	1121	920	BUDD, CAMERON	10858	326	13-23585119	2	UNLEADED	24.63	56.27
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	10/7/2009	1235	820	WEBSTER, WADE	11282	424	14-91959604	2	UNLEADED	28.419	62.88
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	10/18/2009	1018	820	WEBSTER, WADE	11698	326	14-45804506	2	UNLEADED	22.948	48.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	10/20/2009	1505	820	WEBSTER, WADE	11950	342	12-66948211	2	UNLEADED	26.994	59.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/17/2009	1011	820	WEBSTER, WADE	12315	365	13-80223105	2	UNLEADED	26.445	59.87
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/30/2009	0750	820	WEBSTER, WADE	12487	172	6-880550044	2	UNLEADED	24.998	55.83
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/15/2009	1139	820	WEBSTER, WADE	12758	271	10-65419091	2	UNLEADED	25.436	55.23
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/31/2009	1124	820	WEBSTER, WADE	13045	287	12-9834879	2	UNLEADED	22.105	47.08
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/15/2010	1100	820	WEBSTER, WADE	13312	267	12-26796545	2	UNLEADED	21.764	49.28
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/1/2010	1223	820	WEBSTER, WADE	13663	351	11-84210526	2	UNLEADED	29.64	69.55
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/18/2010	0936	820	WEBSTER, WADE	13996	333	10-72912975	2	UNLEADED	31.037	72.83
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/24/2010	1107	820	WEBSTER, WADE	14377	381	13-16445631	2	UNLEADED	27.985	70.28
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/24/2010	1107	820	WEBSTER, WADE	13761	-616	-22-50992723	2	UNLEADED	27.373	70.15
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/11/2010	1001	820	WEBSTER, WADE	15095	1334	53-81639276	2	UNLEADED	24.788	67.1
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/17/2010	1011	820	WEBSTER, WADE	15381	286	13-4089757	2	UNLEADED	21.329	58.84
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/21/2010	0859	920	BUDD, CAMERON	15556	175	13-11745746	2	UNLEADED	13.341	36.53
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	6/8/2010	1128	820	WEBSTER, WADE	15936	380	14-96004094	2	UNLEADED	25.401	67.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	7/1/2010	0932	920	BUDD, CAMERON	16371	435	13-91554702	2	UNLEADED	31.26	79.15
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	7/16/2010	1548	820	WEBSTER, WADE	16788	417	15-60453542	2	UNLEADED	26.723	65.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/1/2010	1027	820	WEBSTER, WADE	17200	412	13-99313929	2	UNLEADED	29.443	72.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/10/2010	1050	820	WEBSTER, WADE	17441	241	10-7101591	2	UNLEADED	22.502	56.74
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/26/2010	1541	820	WEBSTER, WADE	17856	415	14-85166231	2	UNLEADED	27.943	70.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	9/2/2010	0939	820	WEBSTER, WADE	18022	466	8-132072899	2	UNLEADED	20.413	52.1
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	9/11/2010	1516	820	WEBSTER, WADE	18363	341	14-03061224	2	UNLEADED	24.594	62.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	9/27/2010	1541	920	BUDD, CAMERON	18675	262	10-66210882	2	UNLEADED	24.573	61.96
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	10/14/2010	1416	820	WEBSTER, WADE	19155	530	17-15487943	2	UNLEADED	30.995	74.41
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	10/22/2010	1220	820	WEBSTER, WADE	19568	412	14-93887	2	UNLEADED	27.646	66.3
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/10/2010	1331	820	WEBSTER, WADE	20008	440	13-68414505	2	UNLEADED	32.154	78.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/18/2010	1038	820	WEBSTER, WADE	20338	367	13-09835675	2	UNLEADED	25.194	59.12
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/10/2010	0837	820	WEBSTER, WADE	20705	330	11-93767687	2	UNLEADED	30.743	75.3
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/17/2010	1503	820	WEBSTER, WADE	21078	373	14-75298608	2	UNLEADED	25.283	60.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/27/2011	1458	820	DAVIC, GRC	21418	340	13-44511231	2	UNLEADED	25.907	59.07
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/27/2011	1101	920	BUDD, CAMERON	21753	335	13-39317774	2	UNLEADED	25.009	59.19
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/27/2011	1101	920	WEBSTER, WADE	22019	266	11-21969251	2	UNLEADED	23.721	56.15
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/23/2011	0956	820	WEBSTER, WADE	22282	283	12-30697239	2	UNLEADED	21.37	51.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/27/2011	0648	820	WEBSTER, WADE	22621	339	15-50848621	2	UNLEADED	21.859	52.64
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/2/2011	0955	920	BUDD, CAMERON	22962	341	15-23341523	2	UNLEADED	22.385	55.62
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/15/2011	1144	820	WEBSTER, WADE	23362	300	10-79680415	2	UNLEADED	27.786	74.7
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/28/2011	1049	700	COVEY, MAX	23529	267	13-36670839	2	UNLEADED	19.975	57.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/1/2011	1430	960	MORRIS, CHANCE	23776	247	12-49873495	2	UNLEADED	19.762	56.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/3/2011	1006	960	MORRIS, CHANCE	24042	266	14-30798949	2	UNLEADED	18.591	54.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/8/2011	0641	960	MORRIS, CHANCE	24353	311	14-09727574	2	UNLEADED	22.061	64.94
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/10/2011	1111	960	MORRIS, CHANCE	24625	272	13-58660085	2	UNLEADED	20.005	59.71
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/15/2011	1519	700	COVEY, MAX	24807	382	12-80130755	2	UNLEADED	14.129	43.17
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/22/2011	1103	700	COVEY, MAX	25059	252	13-54547409	2	UNLEADED	18.604	56.84
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/22/2011	1103	700	COVEY, MAX	25568	209	14-31506849	2	UNLEADED	14.6	45.36
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/28/2011	1255	960	MORRIS, CHANCE	25552	284	11-69109172	2	UNLEADED	24.292	76.21
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/30/2011	1546	700	COVEY, MAX	25871	319	13-95267463	2	UNLEADED	22.863	71.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/2/2011	1213	960	MORRIS, CHANCE	26126	255	10-85475907	2	UNLEADED	23.492	74.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/5/2011	1501	960	MORRIS, CHANCE	26380	254	14-49688945	2	UNLEADED	17.521	55.69
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/12/2011	0633	700	COVEY, MAX	26669	289	12-5935033	2	UNLEADED	23.064	74.72
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/19/2011	0845	700	COVEY, MAX	27010	341	13-91552744	2	UNLEADED	24.505	81.64
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/21/2011	0640	960	MORRIS, CHANCE	27336	326	13-55678463	2	UNLEADED	24.047	80.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/25/2011	1517	960	MORRIS, CHANCE	27605	299	11-81223379	2	UNLEADED	22.773	75.86
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/2/2011	1035	700	COVEY, MAX	28000	395	14-15689128	2	UNLEADED	27.902	96.07
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/4/2011	1041	700	COVEY, MAX	28350	330	13-55069191	2	UNLEADED	24.335	83.85
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/10/2011	1141	960	MORRIS, CHANCE	28688	358	14-82828894	2	UNLEADED	24.142	81.3
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/16/2011	0844	700	COVEY, MAX	29082	394	14-55662247	2	UNLEADED	27.063	91.81
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/19/2011	0929	700	COVEY, MAX	29469	387	14-15508413	2	UNLEADED	27.334	92.74
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/24/2011	1603	700	COVEY, MAX	29780	311	14-14665211	2	UNLEADED	21.984	72.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/26/2011	0948	700	COVEY, MAX	30015	235	12-44835258	2	UNLEADED	18.878	61.91
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	6/1/2011	0955	960	MORRIS, CHANCE	30306	291	13-93211088	2	UNLEADED	20.887	68.51
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	6/2/2011	1444	960	MORRIS, CHANCE	30554	248	13-27156832	2	UNLEADED	18.686	61.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	6/7/2011	1400	700	COVEY, MAX	30994	340	14-334471	2	UNLEADED	26.649	76.49
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	6/9/2011	1515	960	MORRIS, CHANCE	31198	304	15-36750581	2	UNLEADED	19.782	63.88
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	6/18/2011	1341	700	COVEY, MAX	31587	389	13-70218179	2	UNLEADED	28.379	89.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	6/23/2011	0650	700	COVEY, MAX	31905	318	15-20149147	2	UNLEADED	20.919	64.56
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	6/23/2011	2136	960	MORRIS, CHANCE	32133	228	13-55367971	2	UNLEADED	16.872	51

## All Years Edited

CUSTOMER	DELIVERY	DATE	CITY	QTY	DATE	TIME	STARTNO	END DATE	QD/METER	MILES	TRC	PROD.	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570 267331	KANAS FOOD TOWN	148 W 200 S	KANAS	138166	7/6/2011	1057	960	MORRIS CHANCE	33023	192	12.041392229	2	UNLEADED	15.945	48.4
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	7/11/2011	0644	960	MORRIS CHANCE	33888	365	14.25558506	2	UNLEADED	25.004	79.02
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	7/26/2011	0921	960	MORRIS CHANCE	33629	241	12.04518193	2	UNLEADED	20.008	61.76
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	7/28/2011	1506	700	COVEY MAX	33900	271	12.48100216	2	UNLEADED	21.713	67.9
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/2/2011	1043	700	COVEY MAX	34098	198	12.4137931	2	UNLEADED	15.95	49.87
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/2/2011	1548	700	COVEY MAX	0	-34098	-1367.47436	2	UNLEADED	24.935	77.98
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/2/2011	1542	960	MORRIS CHANCE	34294	34294	1977.397221	2	UNLEADED	17.343	54.24
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/10/2011	0640	960	MORRIS CHANCE	34562	268	11.97230288	2	UNLEADED	22.385	70.92
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/16/2011	0859	700	COVEY MAX	34897	335	12.24997257	2	UNLEADED	27.347	86.63
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/22/2011	1018	960	MORRIS CHANCE	35246	349	12.08951088	2	UNLEADED	28.868	90.57
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/24/2011	1606	960	MORRIS CHANCE	35499	253	11.64825046	2	UNLEADED	21.72	68.14
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/25/2011	1558	960	MORRIS CHANCE	35682	183	10.67242083	2	UNLEADED	17.147	53.8
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/31/2011	0634	960	MORRIS CHANCE	35959	277	11.964400912	2	UNLEADED	23.152	72.64
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	9/1/2011	1518	700	COVEY MAX	36263	304	13.36851363	2	UNLEADED	22.74	72.04
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	9/8/2011	0732	700	COVEY MAX	36589	326	13.03687115	2	UNLEADED	25.006	80.49
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	9/13/2011	1553	700	COVEY MAX	36875	286	10.28333094	2	UNLEADED	27.812	89.53
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	9/19/2011	1441	960	MORRIS CHANCE	37168	293	12.74023828	2	UNLEADED	22.998	74.74
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	9/22/2011	1124	700	COVEY MAX	37405	237	11.76528991	2	UNLEADED	20.144	65.45
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	9/26/2011	1603	960	MORRIS CHANCE	37611	206	9.693205345	2	UNLEADED	21.252	69.06
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	10/4/2011	1348	700	COVEY MAX	37911	300	11.69770064	2	UNLEADED	25.466	81.77
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	10/11/2011	1542	960	MORRIS CHANCE	38167	256	12.09544059	2	UNLEADED	21.165	65.32
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	10/17/2011	1410	700	COVEY MAX	38452	285	11.49100824	2	UNLEADED	24.804	76.55
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	10/24/2011	1455	700	COVEY MAX	38778	326	11.3552411	2	UNLEADED	28.709	86.56
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	10/26/2011	1356	960	MORRIS CHANCE	39023	235	10.68327499	2	UNLEADED	21.997	64.97
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/7/2011	1439	960	MORRIS CHANCE	39484	262	10.19296608	2	UNLEADED	25.704	73.56
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/17/2011	1449	960	MORRIS CHANCE	39222	209	11.42021333	2	UNLEADED	18.998	53.3
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/20/2011	0639	700	COVEY MAX	39706	222	11.75162776	2	UNLEADED	18.991	54.06
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/27/2011	1433	700	COVEY MAX	39980	274	10.96219244	2	UNLEADED	24.995	71.54
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/27/2011	1616	700	COVEY MAX	40239	259	11.59833247	2	UNLEADED	22.444	63.54
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/23/2011	1120	700	COVEY MAX	40519	280	10.58641158	2	UNLEADED	26.449	74.08
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/29/2011	1220	700	COVEY MAX	40738	219	11.26485263	2	UNLEADED	19.441	53.06
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/1/2011	1321	960	MORRIS CHANCE	40959	231	10.87161145	2	UNLEADED	21.248	57.99
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/6/2011	0643	960	MORRIS CHANCE	41232	263	10.49560009	2	UNLEADED	25.058	65.83
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/7/2011	1157	960	MORRIS CHANCE	41457	225	10.4671014	2	UNLEADED	21.507	56.5
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/8/2011	1501	960	MORRIS CHANCE	41628	171	11.6566472	2	UNLEADED	14.671	38.55
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/13/2011	0849	960	MORRIS CHANCE	41866	238	10.9506955	2	UNLEADED	21.73	56.09
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/14/2011	1242	700	COVEY MAX	42175	309	12.19897355	2	UNLEADED	25.33	65.25
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/3/2012	1451	700	COVEY MAX	42660	485	23.65738257	2	UNLEADED	20.501	50.32
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/10/2012	1133	700	COVEY MAX	42904	244	12.21771569	2	UNLEADED	19.971	49.01
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/12/2012	1023	700	COVEY MAX	43115	211	10.41049931	2	UNLEADED	20.768	50.56
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/12/2012	1446	700	COVEY MAX	43399	284	11.8184848	2	UNLEADED	25.092	65.16
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/18/2012	1716	960	MORRIS CHANCE	43576	177	10.9394314	2	UNLEADED	16.18	42.02
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/20/2012	1459	960	MORRIS CHANCE	43805	229	9.95786185	2	UNLEADED	13.048	39.84
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/23/2012	0928	960	MORRIS CHANCE	44013	208	9.17350269	2	UNLEADED	22.674	59.57
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	KANAS	138166	1/24/2012	1312	960	MORRIS CHANCE	44211	198	9.057225196	2	UNLEADED	21.861	57.88
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/25/2012	1405	960	MORRIS CHANCE	44369	158	11.634757	2	UNLEADED	13.58	35.95
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/30/2012	1551	700	COVEY MAX	44555	186	11.51916765	2	UNLEADED	16.147	42.75
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/2/2012	1530	700	COVEY MAX	44828	273	11.25494723	2	UNLEADED	24.256	65.22
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/7/2012	1020	700	COVEY MAX	45040	212	10.91705522	2	UNLEADED	19.418	52.21
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/8/2012	1716	960	MORRIS CHANCE	45307	267	11.1249844	2	UNLEADED	24.027	64.59
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/9/2012	1722	960	MORRIS CHANCE	45475	168	12.0326008	2	UNLEADED	13.962	37.54
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/13/2012	0936	960	MORRIS CHANCE	45894	119	9.34065417	2	UNLEADED	12.749	34.28
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/15/2012	1551	960	MORRIS CHANCE	46351	237	9.33127238	2	UNLEADED	23.864	64.15
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/18/2012	0912	700	COVEY MAX	46006	175	9.131890777	2	UNLEADED	17.652	47.47
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	KANAS	138166	2/19/2012	1011	700	COVEY MAX	0	-46006	-22885.40344	2	UNLEADED	2.028	5.7
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/21/2012	1134	960	MORRIS CHANCE	46245	46245	1919.516852	2	UNLEADED	24.092	64.78
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/23/2012	1238	700	COVEY MAX	46446	201	10.38169516	2	UNLEADED	19.361	52.85
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/29/2012	0902	700	COVEY MAX	46667	221	12.09103941	2	UNLEADED	18.278	52.31
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/5/2012	0829	700	COVEY MAX	46853	186	8.527025168	2	UNLEADED	21.813	66.89
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/7/2012	1239	700	COVEY MAX	47154	301	11.76240719	2	UNLEADED	25.59	78.46
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/12/2012	1258	700	COVEY MAX	47315	161	12.67690954	2	UNLEADED	12.403	40.25
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/14/2012	1511	960	MORRIS CHANCE	47573	258	12.61305304	2	UNLEADED	20.455	65.85
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/19/2012	0808	960	MORRIS CHANCE	47822	249	12.1274586	2	UNLEADED	19.564	63.98
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/20/2012	1007	700	COVEY MAX	48056	234	11.21065491	2	UNLEADED	20.873	68.26
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/21/2012	1712	960	MORRIS CHANCE	48349	293	11.7817963	2	UNLEADED	24.869	81.32
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/26/2012	1536	960	MORRIS CHANCE	48611	262	11.61193104	2	UNLEADED	22.663	74.93
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/29/2012	0925	700	COVEY MAX	48894	283	12.10695187	2	UNLEADED	23.75	77.62
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/3/2012	0847	700	COVEY MAX	49240	346	12.58502164	2	UNLEADED	27.493	91.3
230570 267331	BELL'S TRUCK STOP 0817102	SILVER CREEK ACT 180 145	PARK CITY	138166	4/5/2012	0744	960	MORRIS CHANCE	49486	246	12.3637292	2	UNLEADED	19.997	66.9
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/9/2012	1501	700	COVEY MAX	49780	294	13.81449112	2	UNLEADED	21.282	70.68
230570 267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/16/2012	1014	700	COVEY MAX	50083	303	14.66815123	2	UNLEADED	20.657	66.6

All Years Edited

CUSTOMER	DELIVER TO	UNITS	ADDRESS	CITY	CARD	DATE	TIME	EACH	EXP. DATE	ODOMETER	MILES	MPG	PROD.	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/19/2012	0838	960		MORRIS, CHANCE	50322	239	11.17/292319	2 UNLEADED		21.391	71.04
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/23/2012	1136	960		MORRIS, CHANCE	50372	250	12.92/34959	2 UNLEADED		19.323	64.17
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/26/2012	0828	960		MORRIS, CHANCE	50860	288	12.76/595745	2 UNLEADED		22.56	74.92
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/30/2012	1111	700		COVEY, MAX	0	50860	-2.102/46304	2 UNLEADED		24.156	80.22
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/30/2012	1544	700		COVEY, MAX	51168	219	12.19/67	2 UNLEADED		23.919	79.43
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/2/2012	1121	700		COVEY, MAX	51436	268	12.37/932468	2 UNLEADED		21.649	71.24
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/7/2012	1002	960		MORRIS, CHANCE	51712	276	12.74/75795	2 UNLEADED		21.69	71.37
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/9/2012	1017	700		COVEY, MAX	52000	288	12.92/523113	2 UNLEADED		22.282	73.31
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/16/2012	1159	700		COVEY, MAX	52335	335	12.14/780433	2 UNLEADED		27.577	92.14
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/21/2012	0937	700		COVEY, MAX	52666	331	13.83/490073	2 UNLEADED		23.925	79.94
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/23/2012	1318	700		COVEY, MAX	53022	356	12.62/500887	2 UNLEADED		28.198	95.95
230570 262731	BELL'S TRUCK STOP #817 102	SILVER CREEK, CT #8145	PARK CITY	138166	5/29/2012	1046	960		MORRIS, CHANCE	53205	283	13.56/598437	2 UNLEADED		20.861	70.55
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/29/2012	1226	960		MORRIS, CHANCE	53332	277	11.11/274294	2 UNLEADED		20.427	69.09
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	6/4/2012	1426	700		COVEY, MAX	53803	271	12.22/482858	2 UNLEADED		22.166	74.07
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	6/16/2012	1529	700		COVEY, MAX	54104	301	12.85/70388	2 UNLEADED		23.411	78.22
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	6/11/2012	1320	700		COVEY, MAX	54423	319	13.12/217195	2 UNLEADED		24.31	79.99
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	6/13/2012	1715	960		MORRIS, CHANCE	54724	301	12.51/299106	2 UNLEADED		24.055	79.15
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	6/19/2012	1407	960		MORRIS, CHANCE	55036	312	11.22/65511	2 UNLEADED		27.791	90.02
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	6/25/2012	1312	960		MORRIS, CHANCE	55346	310	11.86375813	2 UNLEADED		26.13	83.58
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	6/28/2012	0648	700		COVEY, MAX	55674	328	12.22/375433	2 UNLEADED		26.833	85.83
230570 262731	KAMAS FOOD TOWN	148 W 200 S	KAMAS	138166	7/2/2012	1409	700		COVEY, MAX	55994	320	11.97/60479	2 UNLEADED		26.72	85.46
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	7/5/2012	1716	960		MORRIS, CHANCE	56231	237	12.46/646678	2 UNLEADED		19.011	59.45
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	7/10/2012	1449	960		MORRIS, CHANCE	56479	248	12.46/105919	2 UNLEADED		19.902	62.24
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	7/12/2012	1536	960		MORRIS, CHANCE	56734	275	12.22/11359	2 UNLEADED		22.502	70.37
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	7/17/2012	1013	960		MORRIS, CHANCE	57012	258	12.50/758732	2 UNLEADED		20.525	63.57
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	7/25/2012	0844	960		MORRIS, CHANCE	57413	207	11.50/63892	2 UNLEADED		17.999	54.45
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	7/26/2012	0857	960		MORRIS, CHANCE	57443	224	11.44/667586	2 UNLEADED		19.569	59.2
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/1/2012	0634	960		MORRIS, CHANCE	57956	257	11.45/21163	2 UNLEADED		22.445	68.58
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/7/2012	0929	700		COVEY, MAX	58290	334	12.04/602012	2 UNLEADED		27.727	84.72
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/13/2012	0657	700		COVEY, MAX	58570	280	10.29/68784	2 UNLEADED		27.727	83.72
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/14/2012	1333	700		COVEY, MAX	58858	288	11.19/70375	2 UNLEADED		24.574	75.59
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/16/2012	0953	960		MORRIS, CHANCE	59059	201	11.03/789127	2 UNLEADED		18.21	58.25
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/16/2012	1248	960		MORRIS, CHANCE	59350	291	12.58/29555	2 UNLEADED		23.127	75.38
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/22/2012	1048	960		MORRIS, CHANCE	59641	291	11.95/582859	2 UNLEADED		24.34	80.83
230570 262731	KAMAS FOOD TOWN	148 W 200 S	KAMAS	138166	8/30/2012	1248	700		COVEY, MAX	59950	309	10.62/594931	2 UNLEADED		29.081	99.55
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	9/5/2012	1639	700		COVEY, MAX	60303	353	12.86/115058	2 UNLEADED		17.247	59.77
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	9/10/2012	1519	960		MORRIS, CHANCE	60521	218	12.64/21239	2 UNLEADED		27.337	92.09
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	9/12/2012	1532	960		MORRIS, CHANCE	60796	275	12.45/12663	2 UNLEADED		22.086	76.51
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	9/20/2012	0923	700		COVEY, MAX	61067	271	11.16/558856	2 UNLEADED		24.271	82.09
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	9/24/2012	1204	700		COVEY, MAX	61306	239	14.31/77854	2 UNLEADED		16.693	55.77
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	9/25/2012	1259	960		MORRIS, CHANCE	61573	267	12.70/762934	2 UNLEADED		21.011	70.21
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	9/26/2012	1649	960		MORRIS, CHANCE	61729	156	12.31/10119	2 UNLEADED		12.665	42.32
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	10/1/2012	1442	960		MORRIS, CHANCE	61967	238	11.96/100225	2 UNLEADED		19.897	66.49
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	10/2/2012	1543	960		MORRIS, CHANCE	62169	202	12.08/278502	2 UNLEADED		16.718	55.86
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	10/9/2012	0823	700		COVEY, MAX	62479	310	11.94/512947	2 UNLEADED		25.952	86.72
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	10/14/2012	1323	700		COVEY, MAX	62945	366	13.01/796194	2 UNLEADED		28.115	93.94
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	10/16/2012	1527	700		COVEY, MAX	63151	306	12.21/69493	2 UNLEADED		25.06	83.73
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	10/29/2012	1329	960		MORRIS, CHANCE	63705	554	24.91/1007194	2 UNLEADED		22.24	76.58
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	10/31/2012	0949	960		MORRIS, CHANCE	63944	239	12.15/7579	2 UNLEADED		19.695	67.67
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/1/2012	0828	960		MORRIS, CHANCE	64215	271	11.68/204156	2 UNLEADED		23.198	79.88
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/7/2012	1205	960		MORRIS, CHANCE	64480	265	12.16/37749	2 UNLEADED		21.786	72.79
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/8/2012	1434	960		MORRIS, CHANCE	64733	253	12.44/160315	2 UNLEADED		20.335	67.95
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/13/2012	1217	960		MORRIS, CHANCE	64983	250	10.92/609589	2 UNLEADED		22.881	76.45
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/14/2012	0920	960		MORRIS, CHANCE	65152	169	10.84/376093	2 UNLEADED		15.585	52.08
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/15/2012	1511	960		MORRIS, CHANCE	65406	254	11.67/359761	2 UNLEADED		21.392	71.47
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/21/2012	1131	700		COVEY, MAX	65755	349	12.60/10439	2 UNLEADED		27.685	92.51
230570 262731	KAMAS FOOD TOWN	148 W 200 S	KAMAS	138166	11/21/2012	1140	960		MORRIS, CHANCE	66057	292	11.25/154151	2 UNLEADED		25.952	86.72
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/28/2012	1426	960		MORRIS, CHANCE	66253	206	12.82/501095	2 UNLEADED		16.062	51.86
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/3/2012	1252	960		MORRIS, CHANCE	66542	289	12.98/59648	2 UNLEADED		22.264	70.31
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/5/2012	0637	960		MORRIS, CHANCE	66814	272	11.94/396873	2 UNLEADED		22.773	70.75
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/6/2012	0904	700		COVEY, MAX	67057	253	13.29/29172	2 UNLEADED		19.025	59.11
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/10/2012	1218	700		COVEY, MAX	67278	170	11.38/238092	2 UNLEADED		15.767	48.02
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/13/2012	1428	700		COVEY, MAX	67448	211	11.27/470487	2 UNLEADED		15.078	45.16
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/17/2012	1487	700		COVEY, MAX	67664	216	11.58/739862	2 UNLEADED		18.642	54.68
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/19/2012	0835	960		MORRIS, CHANCE	67855	201	9.26/224627	2 UNLEADED		21.694	61.42
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/19/2012	1003	960		MORRIS, CHANCE	68071	206	10.45/17176	2 UNLEADED		19.721	55.84
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/23/2012	0908	960		MORRIS, CHANCE	68279	208	12.21/687237	2 UNLEADED		17.094	47.01
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/26/2012	1512	700		COVEY, MAX	68480	201	10.17/771519	2 UNLEADED		19.75	54.5
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/27/2012	1457	960		MORRIS, CHANCE	68605	125	8.75/225592	2 UNLEADED		14.282	39.42
230570 262731	MOUNTAINLAND ONE STOP	1175														



## All Years Edited

CUSTOMER	PRODUCT	NAME	ADDRESS	CITY	QUANTITY	DATE	TIME	QUANTITY	EXPIRATION	QUANTITY	MILES	MPG	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/3/2013	1106	700	COVEY MAX	68985	178	10.36571162	2 UNLEADED	171.72	45.12
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/7/2013	1418	700	COVEY MAX	69219	234	12.64454771	2 UNLEADED	18.56	48.62
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/10/2013	0906	960	MORRIS CHANCE	69470	251	11.67170425	2 UNLEADED	21.615	54.96
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/14/2013	1530	960	MORRIS CHANCE	69686	216	9.551182843	2 UNLEADED	22.615	57.8
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/15/2013	1512	960	MORRIS CHANCE	69883	197	10.30280843	2 UNLEADED	19.121	47.9
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/17/2013	1043	700	COVEY MAX	70118	235	11.11885326	2 UNLEADED	20.58	51.55
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/23/2013	1059	960	MORRIS CHANCE	70366	248	12.31808474	2 UNLEADED	20.133	52.9
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/26/2013	1527	700	COVEY MAX	70693	327	13.03360038	2 UNLEADED	25.089	67.96
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/29/2013	1257	700	COVEY MAX	70926	233	9.43778539	2 UNLEADED	27.688	67.38
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/30/2013	1427	700	COVEY MAX	71076	150	10.95130321	2 UNLEADED	13.697	37.38
230570	262732	KAWAS FOOD TOWN	148 W 200 S	KAWAS	138166	1/31/2013	1553	960	MORRIS CHANCE	71252	176	10.28938907	2 UNLEADED	17.105	48.43
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/4/2013	1411	960	MORRIS CHANCE	71490	238	12.06407137	2 UNLEADED	19.728	53.85
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/5/2013	1553	960	MORRIS CHANCE	71715	225	13.20035201	2 UNLEADED	17.045	48.26
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/7/2013	1207	700	COVEY MAX	71980	265	12.11096385	2 UNLEADED	21.881	61.35
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/11/2013	1505	700	COVEY MAX	72196	216	11.63416999	2 UNLEADED	18.566	54.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/13/2013	1231	700	COVEY MAX	72476	280	10.9576175	2 UNLEADED	25.553	74.95
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/20/2013	0921	700	COVEY MAX	72741	265	12.33935556	2 UNLEADED	21.476	65.19
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/21/2013	1531	960	MORRIS CHANCE	72929	188	13.08353309	2 UNLEADED	14.342	43.43
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/25/2013	1139	960	MORRIS CHANCE	73157	228	11.2642656	2 UNLEADED	20.241	61.44
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	2/27/2013	0934	960	MORRIS CHANCE	73403	246	11.53197075	2 UNLEADED	21.332	64.74
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/4/2013	1134	700	COVEY MAX	73735	332	12.43492266	2 UNLEADED	26.699	81.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/7/2013	1035	700	COVEY MAX	73945	210	10.84038819	2 UNLEADED	19.372	58.4
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/12/2013	0906	700	COVEY MAX	74218	273	12.4158632	2 UNLEADED	21.988	66.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/14/2013	0942	960	MORRIS CHANCE	74517	299	13.53798787	2 UNLEADED	22.086	66.59
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/18/2013	1439	960	MORRIS CHANCE	74781	264	12.84484017	2 UNLEADED	20.553	61.96
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/20/2013	1432	700	COVEY MAX	75070	289	12.50378575	2 UNLEADED	23.113	69.69
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/21/2013	1508	960	MORRIS CHANCE	75251	181	13.0912773	2 UNLEADED	14.68	41.68
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	3/28/2013	1318	700	COVEY MAX	75588	337	11.6094805	2 UNLEADED	29.028	90.19
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/1/2013	1555	700	COVEY MAX	75880	292	13.80092636	2 UNLEADED	21.158	65.74
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/3/2013	1519	960	MORRIS CHANCE	76114	234	11.96319018	2 UNLEADED	19.56	61.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/8/2013	1556	960	MORRIS CHANCE	76381	217	12.40779919	2 UNLEADED	17.489	55.41
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/8/2013	1528	960	MORRIS CHANCE	76585	254	12.207143019	2 UNLEADED	20.807	65.91
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/10/2013	1256	700	COVEY MAX	76882	297	11.17768493	2 UNLEADED	25.219	79.89
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/15/2013	1302	700	COVEY MAX	77022	320	12.8328521	2 UNLEADED	24.936	79
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/18/2013	1325	700	COVEY MAX	77473	271	12.76435401	2 UNLEADED	21.231	66.83
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/24/2013	0903	700	COVEY MAX	77786	313	11.75101367	2 UNLEADED	26.636	83.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/26/2013	2059	960	MORRIS CHANCE	78126	340	13.1381623	2 UNLEADED	25.347	79.52
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	4/30/2013	1534	700	COVEY MAX	78462	336	12.88442365	2 UNLEADED	26.078	81.82
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/7/2013	1506	700	COVEY MAX	78775	313	13.19892431	2 UNLEADED	26.658	79.71
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/13/2013	1110	700	COVEY MAX	79147	372	13.3171046	2 UNLEADED	27.934	89.64
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/16/2013	0924	960	MORRIS CHANCE	79527	380	12.97105407	2 UNLEADED	29.296	94
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/20/2013	1547	960	MORRIS CHANCE	79788	261	12.06450085	2 UNLEADED	21.633	69.42
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/23/2013	1384	700	COVEY MAX	80092	304	12.06439206	2 UNLEADED	25.2	82.15
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	5/29/2013	0948	700	COVEY MAX	80399	247	11.6823535	2 UNLEADED	21.143	70.43
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	6/3/2013	0914	960	MORRIS CHANCE	80645	306	13.6620517	2 UNLEADED	22.391	75.72
230570	262732	KAWAS FOOD TOWN	148 W 200 S	KAWAS	138166	6/4/2013	1559	960	MORRIS CHANCE	80907	262	12.25444341	2 UNLEADED	21.38	72.15
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	6/10/2013	1444	700	COVEY MAX	81221	314	13.04962181	2 UNLEADED	24.082	82.72
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	6/12/2013	1726	960	MORRIS CHANCE	81532	311	12.96211395	2 UNLEADED	23.993	81.88
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	6/24/2013	0901	700	COVEY MAX	81862	330	11.95825482	2 UNLEADED	27.596	94.18
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	6/27/2013	1148	700	COVEY MAX	82172	310	12.61803973	2 UNLEADED	24.569	83.84
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	7/3/2013	0925	960	MORRIS CHANCE	82483	301	11.8255447	2 UNLEADED	26.299	88.69
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	7/6/2013	1398	960	MORRIS CHANCE	82685	202	11.27483813	2 UNLEADED	60.41	173.96
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	7/9/2013	1371	960	MORRIS CHANCE	82698	13	0.333837057	2 UNLEADED	24.352	82.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	7/15/2013	1522	960	MORRIS CHANCE	83184	486	28.39116719	2 UNLEADED	17.118	57.2
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	7/16/2013	1920	960	MORRIS CHANCE	83444	280	12.20370805	2 UNLEADED	21.305	71.19
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	7/18/2013	1545	960	MORRIS CHANCE	83729	285	12.10602328	2 UNLEADED	23.542	79.38
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	7/23/2013	0936	960	MORRIS CHANCE	83954	135	-7.276058071	2 UNLEADED	18.554	62.56
230570	262732	KAWAS FOOD TOWN	148 W 200 S	KAWAS	138166	7/29/2013	1332	700	COVEY MAX	84291	697	23.26901249	2 UNLEADED	29.954	101.92
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/1/2013	0812	960	MORRIS CHANCE	84624	333	11.93035254	2 UNLEADED	27.912	96.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/5/2013	0938	700	COVEY MAX	84993	269	12.15984098	2 UNLEADED	22.122	75.27
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/6/2013	1307	960	MORRIS CHANCE	85150	257	10.83154213	2 UNLEADED	23.727	80.74
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	8/8/2013	1412	960	MORRIS CHANCE	85442	292	12.90265565	2 UNLEADED	22.631	77.01
230570	26273														

## All Years Edited

CUSTNO	POLICENO	NAME	ADDRESS	CITY	CRD	DATE	TIME	ENDING	EAP NAME	ODOMETER	MILES	MPG	PROD	PRODUCT DESCRIPTION	GALDAS/SGND	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	9/18/2013	1517	700	COVEY MAX	88671	323	12.74312542	2	UNLEADED	25.347	83.82
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	9/23/2013	0835	960	MORRIS, CHANCE	88911	240	12.30851381	2	UNLEADED	15.19	63.54
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	9/25/2013	1520	960	MORRIS, CHANCE	89125	214	11.96744146	2	UNLEADED	17.882	59.21
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	10/2/2013	1502	960	MORRIS, CHANCE	89055	280	12.24043716	2	UNLEADED	22.875	74.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	10/9/2013	1317	700	COVEY MAX	89703	298	12.56806666	2	UNLEADED	23.709	73.41
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	10/16/2013	1028	700	COVEY MAX	90032	329	13.04003171	2	UNLEADED	25.23	75.55
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	10/22/2013	0911	700	COVEY MAX	90371	339	12.17891144	2	UNLEADED	27.835	83.35
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	10/28/2013	0955	960	MORRIS, CHANCE	90661	290	13.22811659	2	UNLEADED	21.923	65.65
230570	262731	BELL'S TRUCK STOP #817102	SILVER CREEK C/T 180 145	PARK CITY	138166	10/30/2013	0855	960	MORRIS, CHANCE	90918	267	10.25109422	2	UNLEADED	26.046	71.99
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	10/31/2013	1357	960	MORRIS, CHANCE	91126	248	12.61588007	2	UNLEADED	19.652	57.25
230570	262731	BELL'S TRUCK STOP #817102	SILVER CREEK C/T 180 145	PARK CITY	138166	11/6/2013	1205	700	COVEY MAX	91452	276	10.67862409	2	UNLEADED	25.846	75.28
230570	262731	BELL'S TRUCK STOP #817102	SILVER CREEK C/T 180 145	PARK CITY	138166	11/12/2013	1347	980	MORRIS, CHANCE	91678	226	11.66211029	2	UNLEADED	19.378	55.26
230570	262731	BELL'S TRUCK STOP #817102	SILVER CREEK C/T 180 145	PARK CITY	138166	11/14/2013	1135	700	COVEY MAX	91970	292	11.67673052	2	UNLEADED	25.007	70.8
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/19/2013	1529	700	COVEY MAX	92555	385	13.27611987	2	UNLEADED	28.999	82.7
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/21/2013	0848	960	MORRIS, CHANCE	92716	221	11.66288458	2	UNLEADED	18.949	54.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	11/21/2013	1608	700	COVEY MAX	92997	171	7.526777947	2	UNLEADED	16.076	45.85
230570	262731	BELL'S TRUCK STOP #817102	SILVER CREEK C/T 180 145	PARK CITY	138166	11/26/2013	1210	960	MORRIS, CHANCE	92943	246	9.787538792	2	UNLEADED	25.134	70.14
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/3/2013	1328	700	COVEY MAX	93228	285	11.44026975	2	UNLEADED	24.912	69.52
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/9/2013	1523	960	MORRIS, CHANCE	93438	210	10.94605016	2	UNLEADED	19.185	52.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/9/2013	1546	960	MORRIS, CHANCE	93488	150	8.465011287	2	UNLEADED	17.72	48.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/11/2013	1105	700	COVEY MAX	93842	254	10.29246828	2	UNLEADED	24.678	64.83
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/16/2013	1249	700	COVEY MAX	94123	281	11.31194396	2	UNLEADED	24.841	65.26
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/18/2013	1544	700	COVEY MAX	94150	307	12.44242469	2	UNLEADED	24.674	64.82
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/23/2013	0843	960	MORRIS, CHANCE	94894	264	11.17908059	2	UNLEADED	23.614	62.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	12/23/2013	1346	960	MORRIS, CHANCE	94887	193	9.372116739	2	UNLEADED	20.593	54.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/1/2014	1001	700	COVEY MAX	95142	255	11.76199262	2	UNLEADED	21.68	56.96
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/2/2014	1410	960	MORRIS, CHANCE	95066	264	12.20527046	2	UNLEADED	21.63	56.83
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/7/2014	1444	960	MORRIS, CHANCE	95636	230	11.76520083	2	UNLEADED	19.553	51.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/8/2014	1527	960	MORRIS, CHANCE	95774	138	11.45500319	2	UNLEADED	12.036	32.36
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/13/2014	0912	960	MORRIS, CHANCE	95959	185	9.50680037	2	UNLEADED	19.46	52.32
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/14/2014	1131	960	MORRIS, CHANCE	96158	199	9.26443203	2	UNLEADED	21.48	57.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/20/2014	1833	700	COVEY MAX	96700	312	12.38921672	2	UNLEADED	25.171	67.67
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/22/2014	0844	700	COVEY MAX	96641	171	10.27705992	2	UNLEADED	16.639	44.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/27/2014	0931	960	MORRIS, CHANCE	96854	213	9.920819748	2	UNLEADED	21.47	57.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/28/2014	1507	960	MORRIS, CHANCE	97004	250	10.8539921	2	UNLEADED	23.033	61.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138166	1/30/2014	1103	700	COVEY MAX	97716	172	11.28979324	2	UNLEADED	15.235	40.65
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	8/17/2009	0721	69175	MATTHEWS, DAN	43155	0	0	2	UNLEADED	16.114	35.82
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	9/2/2009	1430	69175	MATTHEWS, DAN	44037	882	48.87760549	2	UNLEADED	18.045	40.86
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	9/14/2009	0749	69175	MATTHEWS, DAN	44254	217	15.63851254	2	UNLEADED	13.876	31.7
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	9/28/2009	0741	69175	MATTHEWS, DAN	44816	562	30.69023775	2	UNLEADED	18.312	41.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	10/30/2009	1011	69175	MATTHEWS, DAN	44987	171	14.80066924	2	UNLEADED	11.554	26.16
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	10/5/2009	0739	69175	MATTHEWS, DAN	45186	199	13.88072019	2	UNLEADED	14.337	32.47
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	10/19/2009	0741	69175	MATTHEWS, DAN	45755	569	33.04105463	2	UNLEADED	17.221	37.22
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	11/2/2009	1218	69175	MATTHEWS, DAN	46332	577	28.84666159	2	UNLEADED	19.976	43.99
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	1/28/2009	1139	69175	MATTHEWS, DAN	48316	1984	92.27078647	2	UNLEADED	21.502	45.8
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	1/6/2010	0742	69175	MATTHEWS, DAN	48452	136	6.291926903	2	UNLEADED	21.615	46.7
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	1/19/2010	0740	69175	MATTHEWS, DAN	49212	760	34.58882561	2	UNLEADED	21.966	50.42
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	1/26/2010	0750	69175	MATTHEWS, DAN	49418	206	11.51223874	2	UNLEADED	17.894	41.43
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	2/2/2010	0733	69175	MATTHEWS, DAN	49710	292	13.98132631	2	UNLEADED	20.885	49.01
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	2/10/2010	0806	69175	MATTHEWS, DAN	49942	232	12.25891678	2	UNLEADED	18.925	44.41
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	2/18/2010	1004	69175	MATTHEWS, DAN	50230	288	15.0039077	2	UNLEADED	19.195	45.05
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	2/25/2010	1717	69175	MATTHEWS, DAN	50279	299	13.00791786	2	UNLEADED	22.986	54.65
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	3/4/2010	1732	69175	MATTHEWS, DAN	50858	329	14.28571429	2	UNLEADED	23.03	54.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	3/10/2010	0737	69175	MATTHEWS, DAN	51116	298	15.13013901	2	UNLEADED	17.052	41.77
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	3/13/2010	1257	69175	MATTHEWS, DAN	51319	203	14.10799917	2	UNLEADED	14.389	36.14
230570	682746	MAVERICK STORE #402	95 S NORTH 9400 WEST	HURRICANE	138167	3/15/2010	1728	69175	MATTHEWS, DAN	51655	336	16.6682027	2	UNLEADED	20.158	50.21
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	3/22/2010	0737	69175	MATTHEWS, DAN	52556	601	30.92836558	2	UNLEADED	19.432	49.8
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	3/25/2010	0749	69175	MATTHEWS, DAN	52571	315	15	2	UNLEADED	21	53.82
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	3/31/2010	0746	69175	MATTHEWS, DAN	52849	278	15.26549887	2	UNLEADED	18.211	47.8
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	4/6/2010	1444	69175	MATTHEWS, DAN	53451	302	15.55818866	2	UNLEADED	19.411	51.34
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	4/21/2010	0740	69175	MATTHEWS, DAN	53708	310	13.67325335	2	UNLEADED	22.672	62.78
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	4/29/2010	1243	69175	MATTHEWS, DAN	54071	247	14.76562736	2	UNLEADED	16.728	46.32
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	5/3/2010	0732	69175	MATTHEWS, DAN	54871	163	14.59265891	2	UNLEADED	11.17	30.92
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	5/12/2010	0743	69175	MATTHEWS, DAN	54922	206	14.2649401	2	UNLEADED	11.68	49.5
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	5/19/2010	0743	69175	MATTHEWS, DAN	54919	297	14.89169675	2	UNLEADED	19.944	54.6
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	5/24/2010	0743	69175	MATTHEWS, DAN	54824	205	14.52767345	2	UNLEADED	14.111	36.64
230570	262731	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	5/27/2010	0916	69175	MATTHEWS, DAN	55086	212	13.41772152	2	UNLEADED	15.8	43.54
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	6/5/2010	0649	69175	MATTHEWS, DAN	55366	330	15.82778481	2	UNLEADED	20.856	55.38
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	6/15/2010	0828	69175	MATTHEWS, DAN	55691	32					



All Years Edited

CUSTNO	DEVIDENO	NAME	ADDRESS	CITY	CARD	DATE	TIME	EURNO	STP	MILE	ODOMETER	MILES	MPG	PROD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT	
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	7/15/2010	0647	69175	MATTHEWS, DAN	56525	293	16.5564785	2	UNLEADED		17.697	43.71	
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	7/21/2010	0708	69175	MATTHEWS, DAN	56801	276	14.37125749	2	UNLEADED		19.205	47.43	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	8/4/2010	0646	69175	MATTHEWS, DAN	57220	319	16.755102	2	UNLEADED		19.6	48.71	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	8/9/2010	0809	69175	MATTHEWS, DAN	57415	295	16.0326087	2	UNLEADED		18.4	45.72	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	8/12/2010	0720	69175	MATTHEWS, DAN	57721	306	12.85714286	2	UNLEADED		23.8	59.14	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	8/18/2010	0715	69175	MATTHEWS, DAN	57938	217	15.3900792	2	UNLEADED		14.1	35.58	
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	8/18/2010	0715	69175	MATTHEWS, DAN	58124	186	11.21765877	2	UNLEADED		16.581	42.67	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	8/25/2010	1229	69175	MATTHEWS, DAN	58462	338	15.79439252	2	UNLEADED		21.4	54	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	8/30/2010	0828	69175	MATTHEWS, DAN	58736	274	16.11764706	2	UNLEADED		17	42.88	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	9/2/2010	2018	69175	MATTHEWS, DAN	59100	364	16.10519469	2	UNLEADED		22.6	57.71	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	9/16/2010	0906	69175	MATTHEWS, DAN	59438	338	15.43378995	2	UNLEADED		21.9	56.37	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	9/16/2010	0733	69175	MATTHEWS, DAN	59811	373	16.65178571	2	UNLEADED		22.4	57.74	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	9/21/2010	0828	69175	MATTHEWS, DAN	60041	334	16.5	2	UNLEADED		21.6	55.21	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	9/28/2010	0954	69175	MATTHEWS, DAN	60075	334	15.46296296	2	UNLEADED		19.5	49.32	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	10/5/2010	0919	69175	MATTHEWS, DAN	60799	324	16.61538462	2	UNLEADED		20.7	52.35	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	10/12/2010	0748	69175	MATTHEWS, DAN	61114	315	15.2173913	2	UNLEADED		21.639	51.67	
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	10/20/2010	0733	69175	MATTHEWS, DAN	61447	333	15.38888119	2	UNLEADED		17.8	45.02	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	10/25/2010	0749	69175	MATTHEWS, DAN	61731	284	15.9505618	2	UNLEADED		18.8	46.55	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	10/28/2010	0754	69175	MATTHEWS, DAN	62035	304	16.17021277	2	UNLEADED		29.2	72.31	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	11/3/2010	0746	69175	MATTHEWS, DAN	62423	388	13.28707123	2	UNLEADED		20.9	51	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	11/10/2010	0745	69175	MATTHEWS, DAN	62735	312	14.92822967	2	UNLEADED		21.8	53.18	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	11/17/2010	1712	69175	MATTHEWS, DAN	63031	296	13.57798165	2	UNLEADED		17.7	43.08	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	11/24/2010	0657	69175	MATTHEWS, DAN	63245	214	12.0939548	2	UNLEADED		20	48.51	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	11/30/2010	1424	69175	MATTHEWS, DAN	63481	236	11.8	2	UNLEADED		20.5	49.71	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	12/8/2010	0829	69175	MATTHEWS, DAN	63758	277	13.51219512	2	UNLEADED		22.777	54.15	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	12/14/2010	2201	69175	MATTHEWS, DAN	64046	288	14.4726181	2	UNLEADED		19.9	48.26	
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	12/20/2010	1427	69175	MATTHEWS, DAN	64344	298	13.0837358	2	UNLEADED		22.777	54.15	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	12/27/2010	0957	69175	MATTHEWS, DAN	64583	239	10.08438819	2	UNLEADED		23.7	57.15	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	1/2/2011	0749	69175	MATTHEWS, DAN	64827	244	11.09090909	2	UNLEADED		22.2	52.93	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	1/10/2011	1520	69175	MATTHEWS, DAN	65080	203	10.30456853	2	UNLEADED		19.7	47.39	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	1/14/2011	0915	69175	MATTHEWS, DAN	65311	281	13.19248826	2	UNLEADED		21.3	51.24	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	1/21/2011	1826	69175	MATTHEWS, DAN	65590	279	11.97424893	2	UNLEADED		23.3	55.75	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	1/26/2011	1043	69175	MATTHEWS, DAN	65877	287	13.9203883	2	UNLEADED		20.6	49.28	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	1/31/2011	0807	69175	MATTHEWS, DAN	66151	274	13.17307692	2	UNLEADED		20.8	49.91	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	2/14/2011	1458	1050	SCOW, DARREL	66386	235	12.05128205	2	UNLEADED		21.5	50.51	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	2/16/2011	1428	1050	SCOW, DARREL	66723	367	15.2955592	2	UNLEADED		19.7	56.22	
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	2/23/2011	0632	1050	SCOW, DARREL	67087	364	17.1989735	2	UNLEADED		21.337	59.26	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	2/28/2011	0800	1050	SCOW, DARREL	67467	2620	108.264628	2	UNLEADED		24.2	62.7	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	3/2/2011	1747	1050	SCOW, DARREL	67860	3393	147.6437057	2	UNLEADED		22.981	66.47	
230570	415912	PWT#869 - SANDY	1295 EAST 10600	SANDY (SANDY) CIT	138167	3/7/2011	1940	1050	SCOW, DARREL	68197	337	14.52148059	2	UNLEADED		23.97	68.07	
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	3/10/2011	0627	1050	SCOW, DARREL	68526	379	16.36400251	2	UNLEADED		20.104	60.2	
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	3/13/2011	1944	1050	SCOW, DARREL	68850	164	14.5474472	2	UNLEADED		11.274	33.77	
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	3/16/2011	1054	1050	SCOW, DARREL	69158	1632	77.75501453	2	UNLEADED		20.989	67.14	
230570	262379	FREEMAN SINGAR	1495 W 200 N	CEDAR CITY	138167	3/17/2011	1537	1050	SCOW, DARREL	69459	2401	100.1355183	2	UNLEADED		23.972	73.74	
230570	262031	BELL'S TRUCK STOP 0817102	SILVER CREEK ICT-180 145	PARK CITY	138167	3/23/2011	0931	1050	SCOW, DARREL	69768	309	15.8201925	2	UNLEADED		19.352	58.48	
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	3/29/2011	0650	1050	SCOW, DARREL	70111	343	15.79189687	2	UNLEADED		21.72	66.81	
230570	415912	PWT#869 - SANDY	1295 EAST 10600	SANDY (SANDY) CIT	138167	4/4/2011	0620	1050	SCOW, DARREL	70469	358	16.19090391	2	UNLEADED		22.112	69.37	
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	4/5/2011	1931	1050	SCOW, DARREL	70852	383	16.38502674	2	UNLEADED		23.375	73.33	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	4/11/2011	1438	1050	SCOW, DARREL	71241	360	16.14107884	2	UNLEADED		24.1	73.63	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	4/13/2011	1612	1050	SCOW, DARREL	71601	360	16.14349776	2	UNLEADED		22.3	70.26	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	4/18/2011	1113	1050	SCOW, DARREL	71917	404	18.79069767	2	UNLEADED		21.5	67.74	
230570	415912	PWT#869 - SANDY	1295 EAST 10600	SANDY (SANDY) CIT	138167	4/21/2011	0701	1050	SCOW, DARREL	72200	1093	48.22838989	2	UNLEADED		22.663	73.42	
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	4/26/2011	0634	1050	SCOW, DARREL	72611	321	16.14363307	2	UNLEADED		19.884	65.22	
230570	262058	OLYMPUS HILLS SERVICE	3905 S WASATCH BLVD	SALT LAKE CITY	138167	4/28/2011	0731	1050	SCOW, DARREL	72961	350	15.57840386	2	UNLEADED		22.467	73.7	
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	5/9/2011	1825	1050	SCOW, DARREL	73346	385	32.56915659	2	UNLEADED		11.821	38.77	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	5/11/2011	1744	1050	SCOW, DARREL	73502	156	390	0	2	UNLEADED		0.4	1.38
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	5/11/2011	1746	1050	SCOW, DARREL	73902	0	0	0	2	UNLEADED		21	72.48
230570	262031	BELL'S TRUCK STOP 0817102	SILVER CREEK ICT-180 145	PARK CITY	138167	5/16/2011	1652	1050	SCOW, DARREL	73923	321	14.75116033	2	UNLEADED		21.761	74.05	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	5/19/2011	0624	1050	SCOW, DARREL	74245	422	17.80520717	2	UNLEADED		23.7	81.81	
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	5/24/2011	0845	1050	SCOW, DARREL	74658	413	19.11860013	2	UNLEADED		21.602	70.86	
230570	262031	BELL'S TRUCK STOP 0817102	SILVER CREEK ICT-180 145	PARK CITY	138167	5/31/2011	1732	1050	SCOW, DARREL	75017	389	17.19489016	2	UNLEADED		22.673	74.67	
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	6/6/2011	0622	1050	SCOW, DARREL	75418	371	17.1315109	2	UNLEADED		21.656	70.15	
230570	415912	PWT#869 - SANDY	1295 EAST 10600	SANDY (SANDY) CIT	138167	6/6/2011	0716	1050	SCOW, DARREL	75773	355	16.8238721	2	UNLEADED		21.101	68.78	
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	6/13/2011	1936	1050	SCOW, DARREL	76145	372	15.69620253	2	UNLEADED		23.7	80.79	
230570	262058	OLYMPUS HILLS SERVICE	3905 S WASATCH BLVD	SALT LAKE CITY	138167	6/16/2011	0733	1050	SCOW, DARREL	76528	383	16.31314422	2	UNLEADED		21.478	74.14	
230570	262790	86 HARMONS THE DISTRICT	11453															

All Years Edited

CUSTOMER	DATE/END	NAME	ADDRESS	CITY	CARD	DATE	TIME	EXHAUST	ENGINE	DISPLACE	QUANTITY	MILES	DPG	PROD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	7/12/2011	2127	1050	SCOW, DARREL	78730	0	0	0	2	UNLEADED	18.4	58.9
230570	260331	BELL'S TRUCK STOP 0817102	SILVER CREEK JCT-80 145	PARK CITY	138167	7/19/2011	1719	1050	SCOW, DARREL	79118	388	17,094	1709	2	UNLEADED	22.658	72.13
230570	262058	OLYMPUS HILLS SERVICE	3905 S WASATCH BLVD	SALT LAKE CITY	138167	7/16/2011	1774	1050	SCOW, DARREL	79511	393	17,519	3003	2	UNLEADED	22.438	68.79
230570	260311	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	7/28/2011	1344	1050	SCOW, DARREL	79880	369	15,702	1766	2	UNLEADED	23.5	74.18
230570	260381	BELL'S TRUCK STOP 0817102	SILVER CREEK JCT-80 145	PARK CITY	138167	8/1/2011	1728	1050	SCOW, DARREL	80772	392	16,935	1766	2	UNLEADED	23.146	74.03
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	8/3/2011	1301	1050	SCOW, DARREL	80620	348	16,893	2038	2	UNLEADED	20.6	65.02
230570	170658	BRIGHTON SINGLAR	9387 S 1300 E	SANDY	138167	8/9/2011	0714	1050	SCOW, DARREL	81007	387	27,083	7073	2	UNLEADED	14.289	44.83
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	8/10/2011	0955	1050	SCOW, DARREL	81245	238	11,121	1495	2	UNLEADED	21.4	67.82
230570	262130	HOLIDAY OIL #7	293 E 12300 S	HEBER	138167	8/15/2011	2044	1050	SCOW, DARREL	81648	403	17,426	7346	2	UNLEADED	23.126	72.55
230570	262031	BELL'S TRUCK STOP 0817102	SILVER CREEK JCT-80 145	PARK CITY	138167	8/18/2011	1630	1050	SCOW, DARREL	82027	379	18,945	6368	5	CLEAR DIESEL #2 US	20.095	66.64
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	8/30/2011	0830	1050	SCOW, DARREL	82483	356	15,278	6956	2	UNLEADED	23.3	75.04
230570	418764	HOLIDAY OIL #36	5625 WEST 13100	HEBER	138167	8/31/2011	2053	1050	SCOW, DARREL	82728	345	14,304	6871	2	UNLEADED	24.118	76.05
230570	411794	PW HART'S LEHI	85 N HWY 6	LEHI	138167	9/13/2011	0856	1050	SCOW, DARREL	83082	354	16,411	6829	2	UNLEADED	21.57	68.56
230570	885206	HART'S #60-PAY@PUMP	85 N HWY 6	Delta	138167	9/14/2011	1350	1050	SCOW, DARREL	83360	278	17,953	3639	2	UNLEADED	15.482	51.11
230570	415931	LELAND R BLACK	NW QUAD 1-15 S	BEAVER	138167	9/16/2011	0922	1050	SCOW, DARREL	83666	306	15,275	20948	2	UNLEADED	20.636	71.03
230570	412546	HOLIDAY OIL #52	3978 INNOVATION	HEBER	138167	9/22/2011	0708	1050	SCOW, DARREL	84013	347	16,804	6788	2	UNLEADED	20.646	66.46
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	9/22/2011	1725	1050	SCOW, DARREL	84374	361	15,833	3333	2	UNLEADED	22.8	73.79
230570	677939	MAVERICK STORE #109	1207 S 300 W	SALT LAKE CITY	138167	9/28/2011	1737	1050	SCOW, DARREL	847661	763287	32961	39396	2	UNLEADED	23.157	74.54
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	10/4/2011	0743	1050	SCOW, DARREL	85147	-762514	-32866	98276	2	UNLEADED	24.2	79.47
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	10/9/2011	1634	1050	SCOW, DARREL	85540	393	16,239	6942	2	UNLEADED	24.2	79.47
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	10/19/2011	0854	1050	SCOW, DARREL	85953	413	17,329	4118	2	UNLEADED	23.8	78.17
230570	412546	HOLIDAY OIL #32	3978 INNOVATION	REVERTON	138167	10/19/2011	0721	1050	SCOW, DARREL	86521	368	16,705	5217	2	UNLEADED	22.029	70.01
230570	260331	BELL'S TRUCK STOP 0817102	SILVER CREEK JCT-80 145	PARK CITY	138167	10/24/2011	1446	1050	SCOW, DARREL	86714	393	16,491	12501	2	UNLEADED	23.831	75.74
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	10/28/2011	0623	1050	SCOW, DARREL	87082	368	16,045	4554	2	UNLEADED	22.995	71.95
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	11/3/2011	0626	1050	SCOW, DARREL	87452	370	16,306	2441	2	UNLEADED	22.691	68.87
230570	678098	MAVERICK STORE #661	435 N MAIN	HEBER CITY	138167	11/8/2011	2059	1050	SCOW, DARREL	87418	366	15,696	70198	2	UNLEADED	23.317	65.78
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	11/14/2011	0631	1050	SCOW, DARREL	88150	332	15,954	0177	2	UNLEADED	20.808	61.88
230570	678098	MAVERICK STORE #661	435 N MAIN	HEBER CITY	138167	11/16/2011	1631	1050	SCOW, DARREL	88805	355	14,924	9084	2	UNLEADED	23.788	64.93
230570	415912	PW H869 - SANDY	1295 EAST 10600	SANDY (SANDY CIT	138167	11/22/2011	0852	1050	SCOW, DARREL	89318	360	16,224	98648	2	UNLEADED	22.188	63.73
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	11/29/2011	0958	1050	SCOW, DARREL	89718	353	15,972	85068	2	UNLEADED	22.1	70.02
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	12/7/2011	1716	1050	SCOW, DARREL	89955	337	15,674	1186	2	UNLEADED	21.5	61.65
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	12/13/2011	1031	1050	SCOW, DARREL	89763	208	16,595	3378	2	UNLEADED	12.271	33.49
230570	411513	PW H887-SANIT G	1572 S. CONVENTI	ST. GEORGE	138167	12/13/2011	1615	1050	SCOW, DARREL	90054	291	17,284	9059	2	UNLEADED	16.836	47.16
230570	415912	PW H869 - SANDY	1295 EAST 10600	SANDY (SANDY CIT	138167	12/16/2011	1137	1050	SCOW, DARREL	90054	251	15,379	90196	2	UNLEADED	16.32	45.38
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	12/17/2011	1018	1050	SCOW, DARREL	90652	347	15,375	5328	2	UNLEADED	22.568	59.29
230570	678098	MAVERICK STORE #661	435 N MAIN	HEBER CITY	138167	1/5/2012	1843	1050	SCOW, DARREL	91277	389	16,398	7138	2	UNLEADED	23.751	55.36
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	1/12/2012	1737	1050	SCOW, DARREL	91727	350	15,383	93817	2	UNLEADED	22.242	56.17
230570	412546	HOLIDAY OIL #6	3978 INNOVATION	REVERTON	138167	1/23/2012	1537	1050	SCOW, DARREL	92074	347	15,601	11501	2	UNLEADED	21.521	56.54
230570	418764	HOLIDAY OIL #6	5625 WEST 13100	HEBER	138167	1/26/2012	0715	1050	SCOW, DARREL	92393	319	14,827	13129	2	UNLEADED	23.834	64.08
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	1/30/2012	2013	1050	SCOW, DARREL	92769	376	15,775	7825	2	UNLEADED	21.317	57.32
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	2/6/2012	0618	1050	SCOW, DARREL	93115	346	16,231	7689	2	UNLEADED	21.663	58.24
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	2/13/2012	0644	1050	SCOW, DARREL	93772	312	16,165	90311	2	UNLEADED	23.3	51.3
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	2/14/2012	1430	1050	SCOW, DARREL	94074	302	16,593	10659	2	UNLEADED	22.9	65.69
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	2/16/2012	1519	1050	SCOW, DARREL	94415	341	14,890	9269	2	UNLEADED	22.9	65.69
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	2/21/2012	1432	1050	SCOW, DARREL	94797	382	16,050	2017	2	UNLEADED	22.107	60.33
230570	678098	MAVERICK STORE #661	435 N MAIN	HEBER CITY	138167	2/24/2012	0618	1050	SCOW, DARREL	95182	385	17,415	29832	2	UNLEADED	21.128	59.81
230570	968827	MOTILE PETROLEUM CO	13551 S 200 W	DRAPER	138167	2/29/2012	1802	1050	SCOW, DARREL	95825	343	16,234	38092	2	UNLEADED	23.367	66.17
230570	678098	MAVERICK STORE #661	435 N MAIN	HEBER CITY	138167	3/5/2012	1709	1050	SCOW, DARREL	95898	373	15,967	88242	2	UNLEADED	21.52	62.91
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	3/8/2012	0625	1050	SCOW, DARREL	96207	352	17,061	1846	2	UNLEADED	20.628	64.72
230570	415912	PW H869 - SANDY	1295 EAST 10600	SANDY (SANDY CIT	138167	3/9/2012	2145	1050	SCOW, DARREL	96559	379	16,322	13609	2	UNLEADED	23.22	75.22
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	3/28/2012	2204	1050	SCOW, DARREL	96938	800	39,574	7334	2	UNLEADED	20.215	65.49
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	3/27/2012	0621	1050	SCOW, DARREL	97388	-30	4,245	583019	2	UNLEADED	16.015	51.23
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	6/27/2012	1545	960	MORRIS, CHANCE	97903	255	15,922	7259	2	UNLEADED	19.465	59.48
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	8/2/2012	0821	1050	SCOW, DARREL	98155	252	12,946	63139	2	UNLEADED	22.863	75.22
230570	678098	MAVERICK STORE #661	435 N MAIN	HEBER CITY	138167	10/9/2012	2020	1050	SCOW, DARREL	98528	373	16,314	56939	2	UNLEADED	21.384	70.8
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	10/15/2012	0714	1050	SCOW, DARREL	98903	375	17,536	7587	2	UNLEADED	23.8	78.51
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	10/17/2012	0616	1050	SCOW, DARREL	99200	1047	42,731	10244	2	UNLEADED	21.43	78.51
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	10/23/2012	0626	1050	SCOW, DARREL	99679	-241	-11,230	99091	2	UNLEADED	22.317	76.84
230570	887716	WALKERS #11-PAY@PUMP	800 SOUTH MAIN	HEBER CITY	138167	10/25/2012	1726	1050	SCOW, DARREL	100315	356	15,951	96487	2	UNLEADED	21.981	71.88
230570	262130	HOLIDAY OIL #7	293 E 12300 S	DRAPER	138167	11/6/2012	0616	1050	SCOW, DARREL	100414	134	15,901	63934	2	UNLEADED	12.2	40.99
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	138167	11/15/2012	0815	69175	MATTHEWS, DAN	100518	425	31,494	7947	2	UNLEADED	13.494	35.45
230570	412546	HOLIDAY OIL #32	3978 INNOVATION	REVERTON	138167	3/28/2013	1724	1050	SCOW, DARREL	101043	382	16,842	22909	2	UNLEADED	17.992	56.08
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	4/7/2013	1743	1050	SCOW, DARREL	101656	382	16,842	22909	2	UNLEADED	21.331	66.26
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	5/9/2013	1446	800	DAVIC, GRIC	102010	354	16,595	56514	2	UNLEADED	29.45	100.5
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	138167	6/10/2013	1132	800	DAVIC, GRIC	102334	324	11,001	69779	2	UNLEADED	21.491	73.34
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HE													

All Years Edited

CUSTOMER	SALE	DATE	TIME	QUANTITY	EMP. NAME	ODOMETER	MILES	NRG	PROD.	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570 26731	MOUNTAINLAND ONE STOP	138167	7/10/2013 1603	800	DAVIC, GRC	0	-102921	-102921	5	5 CLEAR DIESEL#2 LUS	10	32.8
230570 26731	MOUNTAINLAND ONE STOP	138167	8/5/2013 1025	800	DAVIC, GRC	103207	4731	227652	2	UNLEADED	21.84	74.23
230570 26731	MOUNTAINLAND ONE STOP	138167	8/21/2013 0829	800	DAVIC, GRC	103532	325	15,02403846	2	UNLEADED	21.632	72.28
230570 26731	MOUNTAINLAND ONE STOP	138167	9/23/2013 0653	800	DAVIC, GRC	103895	363	16,04703594	2	UNLEADED	22.621	74.9
230570 26731	MOUNTAINLAND ONE STOP	138167	9/11/2013 1048	800	DAVIC, GRC	104221	326	15,14095955	2	UNLEADED	21.531	71.28
230570 26731	MOUNTAINLAND ONE STOP	138167	9/23/2013 0880	800	DAVIC, GRC	104544	323	16,00832631	2	UNLEADED	20.177	66.81
230570 26731	MOUNTAINLAND ONE STOP	138167	10/7/2013 0952	800	DAVIC, GRC	104841	297	14,67608835	2	UNLEADED	20.237	62.67
230570 26731	MOUNTAINLAND ONE STOP	138167	10/17/2013 1147	820	WEBSTER, WADE	105120	379	14,29742749	2	UNLEADED	19.514	58.44
230570 26731	MOUNTAINLAND ONE STOP	138167	10/31/2013 1405	820	WEBSTER, WADE	105456	336	15,3621068	2	UNLEADED	21.877	63.71
230570 26731	MOUNTAINLAND ONE STOP	138167	11/5/2013 1038	820	WEBSTER, WADE	105701	245	15,48281092	2	UNLEADED	15.824	46.09
230570 26731	MOUNTAINLAND ONE STOP	138167	11/7/2013 1222	820	WEBSTER, WADE	105865	164	14,15257163	2	UNLEADED	11.588	33.76
230570 26731	MOUNTAINLAND ONE STOP	138167	12/5/2013 1534	800	DAVIC, GRC	106104	739	12,91054451	2	UNLEADED	18.512	50.9
230570 26731	MOUNTAINLAND ONE STOP	138167	12/17/2013 1119	820	WEBSTER, WADE	106203	795	11,43990427	2	UNLEADED	8.979	23.32
230570 26731	MOUNTAINLAND ONE STOP	138167	1/8/2014 0619	1050	DAVIC, GRC	107468	-7735	-154,939501	2	UNLEADED	17.652	47.47
230570 26731	MAVERICK STORE #361	147436	3/30/2012 1255	1050	SCOW, DARREL	488	0	0	0	UNLEADED	26.665	87.2
230570 26731	HOLIDAY OIL #7	147436	4/4/2012 0624	1050	SCOW, DARREL	941	453	17,36031272	2	UNLEADED	26.094	85.86
230570 26731	TOP STOP C-14	147436	4/9/2012 1728	1050	SCOW, DARREL	1432	497	18,89915319	2	UNLEADED	25.98	90.77
230570 26731	MAVERICK STORE #361	147436	4/16/2012 1040	1050	SCOW, DARREL	1929	497	18,10630624	2	UNLEADED	27.449	90.03
230570 26731	SILVER CREEK C14-80145	147436	4/24/2012 1627	1050	SCOW, DARREL	2108	179	7,832669671	2	UNLEADED	22.853	77.3
230570 26731	800 SOUTH MAIN	147436	4/30/2012 0709	1050	SCOW, DARREL	2807	699	24,97052835	2	UNLEADED	27.993	90.67
230570 26731	WALKER'S FILL-PAY@PUMP	147436	5/15/2012 1112	1050	SCOW, DARREL	3300	493	18,723178	2	UNLEADED	26.331	85.83
230570 26731	EXTRA MART #95	147436	5/24/2012 0625	1050	SCOW, DARREL	3800	500	17,84376004	2	UNLEADED	28.021	93.34
230570 26731	HOLIDAY OIL #7	147436	5/30/2012 1002	1050	SCOW, DARREL	4312	512	18,40795997	2	UNLEADED	27.814	94.08
230570 26731	MAVERICK STORE #361	147436	6/5/2012 0634	1050	SCOW, DARREL	4836	524	19,22653355	2	UNLEADED	27.254	86.33
230570 26731	HOLIDAY OIL #7	147436	6/10/2012 2125	1050	SCOW, DARREL	5317	481	19,30641406	2	UNLEADED	24.914	83.25
230570 26731	HOLIDAY OIL #3	147436	6/14/2012 0635	1050	SCOW, DARREL	5798	481	18,55351977	2	UNLEADED	25.925	85.84
230570 26731	HOLIDAY OIL #7	147436	6/26/2012 0842	1050	SCOW, DARREL	6328	530	19,36851138	2	UNLEADED	27.364	85.85
230570 26731	HOLIDAY OIL #7	147436	6/26/2012 0727	1050	SCOW, DARREL	6815	487	19,11002982	2	UNLEADED	25.484	82.55
230570 26731	HOLIDAY OIL #7	147436	6/26/2012 0743	1050	SCOW, DARREL	7268	453	17,49273363	2	UNLEADED	25.897	82.84
230570 26731	HOLIDAY OIL #7	147436	7/16/2012 0631	1050	SCOW, DARREL	8294	531	19,43427232	2	UNLEADED	26.395	81.73
230570 26731	HOLIDAY OIL #7	147436	7/25/2012 1805	1050	SCOW, DARREL	9197	430	18,55551287	2	UNLEADED	23.03	79
230570 26731	HOLIDAY OIL #7	147436	7/31/2012 0635	1050	SCOW, DARREL	9526	430	18,63004203	2	UNLEADED	23.081	69.13
230570 26731	HOLIDAY OIL #7	147436	8/6/2012 1601	1050	SCOW, DARREL	10442	56729	2426,390077	2	UNLEADED	23.38	70.96
230570 26731	HOLIDAY OIL #7	147436	8/18/2012 1545	1050	SCOW, DARREL	11130	55784	-1898,87736	2	UNLEADED	29.382	89.16
230570 26731	HOLIDAY OIL #7	147436	8/21/2012 0627	1050	SCOW, DARREL	11431	301	11,09718331	4	UNLEADED PLUS	27.093	81.68
230570 26731	HOLIDAY OIL #7	147436	8/23/2012 1900	1050	SCOW, DARREL	11980	549	20,07459412	2	UNLEADED	18.016	58.36
230570 26731	HOLIDAY OIL #7	147436	9/4/2012 0641	1050	SCOW, DARREL	11490	490	-19,22397897	2	UNLEADED	27.348	84.68
230570 26731	HOLIDAY OIL #7	147436	9/16/2012 1851	1050	SCOW, DARREL	12292	802	29,51459169	2	UNLEADED	25.489	83.61
230570 26731	HOLIDAY OIL #7	147436	9/12/2012 1252	1050	SCOW, DARREL	14013	1218	43,63558199	2	UNLEADED	27.913	96.68
230570 26731	HOLIDAY OIL #7	147436	9/24/2012 1708	1050	SCOW, DARREL	14996	503	18,41074631	2	UNLEADED	27.321	91.85
230570 26731	HOLIDAY OIL #7	147436	9/27/2012 1059	1050	SCOW, DARREL	15008	512	17,99384894	2	UNLEADED	26.924	89.14
230570 26731	HOLIDAY OIL #7	147436	10/2/2012 1859	1050	SCOW, DARREL	15511	503	18,88806981	2	UNLEADED	27.106	89.19
230570 26731	HOLIDAY OIL #7	147436	10/30/2012 1707	1050	SCOW, DARREL	16090	519	18,77813396	2	UNLEADED	27.205	92
230570 26731	HOLIDAY OIL #7	147436	11/8/2012 1731	1050	SCOW, DARREL	16460	430	17,4754339	2	UNLEADED	27.659	96.86
230570 26731	HOLIDAY OIL #7	147436	11/26/2012 0625	1050	SCOW, DARREL	16896	436	17,06324358	2	UNLEADED	24.603	82.2
230570 26731	HOLIDAY OIL #7	147436	11/26/2012 1710	1050	SCOW, DARREL	17326	430	16,68133781	2	UNLEADED	25.777	82.97
230570 26731	HOLIDAY OIL #7	147436	11/29/2012 1859	1050	SCOW, DARREL	17793	467	16,8264034	2	UNLEADED	27.754	85.94
230570 26731	HOLIDAY OIL #7	147436	12/5/2012 2129	1050	SCOW, DARREL	18269	476	17,3273634	2	UNLEADED	27.471	84.22
230570 26731	HOLIDAY OIL #7	147436	12/18/2012 0777	1050	SCOW, DARREL	18689	420	16,3067995	2	UNLEADED	25.756	74.5
230570 26731	HOLIDAY OIL #7	147436	12/20/2012 1340	1050	SCOW, DARREL	19146	457	16,30679702	2	UNLEADED	28.026	78.49
230570 26731	HOLIDAY OIL #7	147436	1/2/2013 1325	1050	SCOW, DARREL	19546	400	15,57450454	2	UNLEADED	25.683	67.48
230570 26731	HOLIDAY OIL #7	147436	1/7/2013 1625	1050	SCOW, DARREL	19866	420	16,27717707	2	UNLEADED	25.803	67.48
230570 26731	HOLIDAY OIL #7	147436	1/14/2013 1712	1050	SCOW, DARREL	20419	453	16,46494384	2	UNLEADED	25.552	69.48
230570 26731	HOLIDAY OIL #7	147436	1/17/2013 0627	1050	SCOW, DARREL	20826	407	15,83595969	2	UNLEADED	25.701	57.83
230570 26731	HOLIDAY OIL #7	147436	1/23/2013 0630	1050	SCOW, DARREL	21212	386	17,02240454	2	UNLEADED	24.968	67.71
230570 26731	HOLIDAY OIL #7	147436	1/28/2013 1248	1050	SCOW, DARREL	21636	424	16,96814471	2	UNLEADED	24.988	67.71
230570 26731	HOLIDAY OIL #7	147436	1/31/2013 0711	1050	SCOW, DARREL	22052	416	16,6237662	2	UNLEADED	25.025	67.79
230570 26731	HOLIDAY OIL #7	147436	2/12/2013 0624	1050	SCOW, DARREL	22453	401	17,07547168	2	UNLEADED	23.488	65.51
230570 26731	HOLIDAY OIL #7	147436	2/14/2013 1537	1050	SCOW, DARREL	22914	461	17,40016608	2	UNLEADED	26.494	78.53
230570 26731	HOLIDAY OIL #7	147436	2/14/2013 0625	1050	SCOW, DARREL	23266	352	16,08187135	2	UNLEADED	21.888	64.2
230570 26731	HOLIDAY OIL #7	147436	2/25/2013 1820	1050	SCOW, DARREL	23708	442	16,3067516	2	UNLEADED	27.016	79.24
230570 26731	HOLIDAY OIL #7	147436	2/28/2013 1515	1050	SCOW, DARREL	24122	414	15,81178527	2	UNLEADED	26.183	79.48
230570 26731	HOLIDAY OIL #7	147436	3/1/2013 1349	1050	SCOW, DARREL	24561	439	16,56013444	2	UNLEADED	26.509	78.58
230570 26731	HOLIDAY OIL #7	147436	3/11/2013 1701	1050	SCOW, DARREL	25019	458	17,14092781	2	UNLEADED	26.611	80.77
230570 26731	HOLIDAY OIL #7	147436	3/14/2013 1948	1050	SCOW, DARREL	25518	499	18,09675782	2	UNLEADED	27.514	79.2
230570 26731	HOLIDAY OIL #7	147436	3/27/2013 0855	1050	SCOW, DARREL	25968	450	17,64705882	2	UNLEADED	25.5	67.72
230570 26731	HOLIDAY OIL #7	147436	4/8/2013 1652	1050	SCOW, DARREL	26452	484	18,58821722	2	UNLEADED	26.038	82.48



## All Years Edited

CUSTOMER	PERMITS	NAME	ADDRESS	CITY	CARD	DATE	TIME	EXPIRATION	EVENTS	ODDS/METER	MILES	MPG	PROD.	PROBABLE DESCRIPTION	GALLONS SIGNED	AMOUNT
230570 841994	7-ELEVEN 36333	HEBER CITY	800 S MAIN ST	HEBER CITY	147436	4/16/2013	16:56	10:50	SCOW, DARREL	26825	973	14.20573561	2 UNLEADED	UNLEADED	26.257	83.19
230570 669890	PROSTOP CONVENIENCE STORE #2	HEBER CITY	13893 S BANGERTER PMWY	HEBER CITY	147436	4/22/2013	10:49	10:50	SCOW, DARREL	27331	269	18.96401741	2 UNLEADED	UNLEADED	26.654	80.9
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	4/29/2013	09:46	29:37	SULSER, LYNN	27600	269	15.05990371	2 UNLEADED	UNLEADED	17.862	56.03
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	5/1/2013	09:51	29:37	SULSER, LYNN	27950	350	16.85690892	2 UNLEADED	UNLEADED	20.763	65.14
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	5/6/2013	09:07	29:37	SULSER, LYNN	28300	350	17.82894402	2 UNLEADED	UNLEADED	19.631	60.99
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	5/9/2013	08:16	29:37	SULSER, LYNN	24880	2680	-170.5134244	2 UNLEADED	UNLEADED	21.23	65.96
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	5/15/2013	06:35	29:37	SULSER, LYNN	28950	4270	230.3501106	2 UNLEADED	UNLEADED	18.537	59.49
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	5/22/2013	08:44	29:37	SULSER, LYNN	29300	350	16.76646707	2 UNLEADED	UNLEADED	20.875	68.05
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	5/28/2013	08:30	29:37	SULSER, LYNN	29550	350	16.18018251	2 UNLEADED	UNLEADED	15.451	51.46
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	6/4/2013	09:00	29:37	SULSER, LYNN	29885	315	17.7451047	2 UNLEADED	UNLEADED	17.772	60.11
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	6/10/2013	10:43	29:37	SULSER, LYNN	30021	155	7.894870881	2 UNLEADED	UNLEADED	19.633	67
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	6/17/2013	06:36	29:37	SULSER, LYNN	30400	521	26.0590809	2 UNLEADED	UNLEADED	19.997	68.24
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	6/20/2013	09:03	29:37	SULSER, LYNN	30865	324	15.22695502	2 UNLEADED	UNLEADED	21.278	72.62
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	6/25/2013	08:46	29:37	SULSER, LYNN	31130	265	15.12470749	2 UNLEADED	UNLEADED	17.521	59.8
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	6/25/2013	10:30	29:37	SULSER, LYNN	30330	800	-53.06799337	2 UNLEADED	UNLEADED	15.075	51.45
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	7/1/2013	08:59	29:37	SULSER, LYNN	31600	1270	66.47126557	2 UNLEADED	UNLEADED	19.106	64.43
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	7/10/2013	05:56	29:37	SULSER, LYNN	31855	255	14.24899419	2 UNLEADED	UNLEADED	17.896	59.8
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	7/11/2013	11:39	29:37	SULSER, LYNN	32100	245	16.03718007	2 UNLEADED	UNLEADED	15.277	51.04
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	7/16/2013	10:02	29:37	SULSER, LYNN	32425	325	15.26009896	2 UNLEADED	UNLEADED	21.289	71.13
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	7/22/2013	09:13	29:37	SULSER, LYNN	31066	-1419	-122.7721059	2 UNLEADED	UNLEADED	11.558	38.98
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	7/29/2013	12:19	29:37	SULSER, LYNN	32500	1894	100.2753071	2 UNLEADED	UNLEADED	18.888	64.26
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	8/6/2013	06:38	29:37	SULSER, LYNN	33270	270	16.43056974	2 UNLEADED	UNLEADED	22.519	76.62
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	8/17/2013	15:38	29:37	SULSER, LYNN	33510	340	14.9739586	2 UNLEADED	UNLEADED	16.028	54.54
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	8/13/2013	12:25	29:37	SULSER, LYNN	33806	296	15.96375795	2 UNLEADED	UNLEADED	18.542	63.1
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	8/15/2013	12:39	29:37	SULSER, LYNN	33900	94	5.32547731	2 UNLEADED	UNLEADED	17.651	59.71
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	8/26/2013	06:43	29:37	SULSER, LYNN	34455	555	24.45795837	2 UNLEADED	UNLEADED	22.692	75.13
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	9/5/2013	17:18	29:37	SULSER, LYNN	34012	357	16.18335401	2 UNLEADED	UNLEADED	22.087	73.13
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	9/16/2013	06:42	29:37	SULSER, LYNN	35115	303	15.22689582	2 UNLEADED	UNLEADED	19.999	65.88
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	9/19/2013	06:31	29:37	SULSER, LYNN	35345	230	16.73092311	2 UNLEADED	UNLEADED	13.747	45.51
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	9/23/2013	06:43	29:37	SULSER, LYNN	35550	205	16.52092489	2 UNLEADED	UNLEADED	12.401	41.05
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	9/25/2013	08:15	29:37	SULSER, LYNN	35650	300	14.35039246	2 UNLEADED	UNLEADED	20.618	68.26
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	9/26/2013	15:11	29:37	SULSER, LYNN	36150	300	16.23464473	2 UNLEADED	UNLEADED	18.479	61.18
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	10/1/2013	10:49	29:37	SULSER, LYNN	36450	300	15.76209741	2 UNLEADED	UNLEADED	19.033	61.66
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	10/2/2013	15:44	29:37	SULSER, LYNN	36710	260	15.58954905	2 UNLEADED	UNLEADED	16.671	54.01
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	10/8/2013	06:39	29:37	SULSER, LYNN	37050	340	16.28601227	2 UNLEADED	UNLEADED	20.864	64.61
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	10/15/2013	06:48	29:37	SULSER, LYNN	37450	400	16.13553852	2 UNLEADED	UNLEADED	24.79	74.23
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	10/17/2013	08:18	29:37	SULSER, LYNN	37780	330	13.79485334	2 UNLEADED	UNLEADED	16.371	49.93
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	10/29/2013	09:13	29:37	SULSER, LYNN	38090	250	13.59508402	2 UNLEADED	UNLEADED	18.689	53.56
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	11/4/2013	10:46	29:37	SULSER, LYNN	38350	320	14.62456012	2 UNLEADED	UNLEADED	21.881	63.73
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	11/8/2013	08:01	29:37	SULSER, LYNN	38685	335	16.33429276	2 UNLEADED	UNLEADED	20.509	59.75
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	11/14/2013	10:35	29:37	SULSER, LYNN	38900	215	12.7330493	2 UNLEADED	UNLEADED	16.884	48.15
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	11/26/2013	09:55	29:37	SULSER, LYNN	39150	250	21.60573848	2 UNLEADED	UNLEADED	11.571	33
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	12/1/2013	12:38	29:37	SULSER, LYNN	39455	305	16.20185923	2 UNLEADED	UNLEADED	18.625	52.33
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	12/15/2013	13:20	29:37	SULSER, LYNN	39725	270	13.36760616	2 UNLEADED	UNLEADED	20.198	55.54
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	12/17/2013	10:01	29:37	SULSER, LYNN	39950	225	16.2027035	2 UNLEADED	UNLEADED	13.887	36.49
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	1/2/2014	09:18	29:37	SULSER, LYNN	40250	300	15.04588996	2 UNLEADED	UNLEADED	19.939	52.38
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	1/8/2014	13:16	29:37	SULSER, LYNN	40600	350	15.29519731	2 UNLEADED	UNLEADED	22.883	61.52
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	1/13/2014	08:35	29:37	SULSER, LYNN	40870	270	13.59585075	2 UNLEADED	UNLEADED	19.859	53.38
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	1/16/2014	13:09	29:37	SULSER, LYNN	41150	280	15.0672406	2 UNLEADED	UNLEADED	18.584	49.97
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	1/23/2014	09:43	29:37	SULSER, LYNN	41430	280	16.79462572	2 UNLEADED	UNLEADED	16.672	44.83
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147436	1/29/2014	12:27	29:37	SULSER, LYNN	41730	300	16.27780792	2 UNLEADED	UNLEADED	18.43	49.16
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147437	4/3/2012	13:40	6:00	BURGENER, KELVIN	297	0	0	2 UNLEADED	UNLEADED	23.155	76.9
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147437	4/9/2012	13:12	6:00	BURGENER, KELVIN	612	315	13.69563217	2 UNLEADED	UNLEADED	2.3	76.38
230570 262731	BELLY TRUCK STOP 0817202	HEBER CITY	SILVER CREEK CTR 460 145	PARK CITY	147437	4/16/2012	08:35	6:00	BURGENER, KELVIN	965	353	13.87305934	2 UNLEADED	UNLEADED	25.445	85.54
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147437	4/19/2012	12:45	6:00	BURGENER, KELVIN	1331	966	14.64410035	2 UNLEADED	UNLEADED	24.993	83.01
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147437	4/24/2012	13:37	6:00	BURGENER, KELVIN	1604	273	13.88253242	2 UNLEADED	UNLEADED	19.665	65.31
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147437	4/30/2012	12:46	6:00	BURGENER, KELVIN	1830	226	12.7094815	2 UNLEADED	UNLEADED	17.782	59.05
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147437	5/7/2012	11:00	6:00	BURGENER, KELVIN	2176	346	13.50929252	2 UNLEADED	UNLEADED	25.612	84.28
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147437	5/10/2012	12:01	6:00	BURGENER, KELVIN	2466	250	13.41226529	2 UNLEADED	UNLEADED	21.622	71.14
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147437	5/15/2012	13:40	6:00	BURGENER, KELVIN	2711	245	12.50574243	2 UNLEADED	UNLEADED	19.591	65.46
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147437	5/22/2012	13:30	6:00	BURGENER, KELVIN	3008	297	12.04623809	2 UNLEADED	UNLEADED	24.655	82.38
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147437	5/31/2012	08:47	6:00	BURGENER, KELVIN	3300	362	14.1788711	2 UNLEADED	UNLEADED	26.951	91.16
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147437	6/6/2012	09:03	6:00	BURGENER, KELVIN	3748	358	15.21785335	2 UNLEADED	UNLEADED	23.525	78.6
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147437	6/12/2012	09:30	6:00	BURGENER, KELVIN	419	-3929	-157.8924991	2 UNLEADED	UNLEADED	24.449	79.45
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147437	6/18/2012	12:34	6:00	BURGENER, KELVIN	4454	4035	158.0741205	2 UNLEADED	UNLEADED	25.526	82.69
230570 262731	MOUNTAINLAND ONE STOP	HEBER CITY	1175 S MAIN	HEBER CITY	147437	6/21/2012	10:13	6:00	BURGENER, KELVIN	4828	374	15.13312293	2 UNLE			

## All Years Edited

CUSTOMER	DELIVERY	DATE	ADDRESS	CITY	ZIP	DATE	TIME	TRUCK NO	EMPLOYEE	ODD MILE	MILES	WGS	PROD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	8/12/2012	1027	600	BURGENER, KELVIN	6733	297	12.50895001	2	UNLEADED	23743	72.95
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	8/12/2012	1355	600	BURGENER, KELVIN	6733	297	12.68976376	2	UNLEADED	2362	72.17
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	8/14/2012	1447	600	BURGENER, KELVIN	7339	343	12.57372215	2	UNLEADED	24416	75.11
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	8/23/2012	0542	600	BURGENER, KELVIN	7682	343	13.08610889	2	UNLEADED	26211	85.41
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	8/27/2012	1015	600	BURGENER, KELVIN	7863	311	14.10082037	2	UNLEADED	19211	42.9
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	8/29/2012	1305	600	BURGENER, KELVIN	8174	311	14.71632045	2	UNLEADED	21133	70.18
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	9/4/2012	1228	600	BURGENER, KELVIN	8407	233	13.92707711	2	UNLEADED	1673	57.44
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	9/6/2012	1259	600	BURGENER, KELVIN	8633	236	12.69948303	2	UNLEADED	17796	61.09
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	9/11/2012	1500	600	BURGENER, KELVIN	8899	231	15.26868927	2	UNLEADED	18355	63.57
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	9/13/2012	1048	600	BURGENER, KELVIN	9130	266	14.49196404	2	UNLEADED	13129	52.4
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	9/17/2012	1310	600	BURGENER, KELVIN	9276	146	14.96442346	2	UNLEADED	10164	35.21
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	9/20/2012	0960	600	BURGENER, KELVIN	9525	349	16.13201402	2	UNLEADED	20105	67.17
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	9/25/2012	1312	600	BURGENER, KELVIN	9930	305	15.17035563	2	UNLEADED	22106	73.71
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	10/2/2012	1127	600	BURGENER, KELVIN	10633	315	15.05919492	2	UNLEADED	21905	73.19
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	10/8/2012	1246	600	BURGENER, KELVIN	10778	315	14.38027848	2	UNLEADED	18537	61.94
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	10/11/2012	0900	600	BURGENER, KELVIN	10855	297	13.86416356	2	UNLEADED	22203	74.19
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	10/16/2012	1404	600	BURGENER, KELVIN	11132	297	13.70577073	2	UNLEADED	25301	86.09
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	10/23/2012	0954	600	BURGENER, KELVIN	11473	341	13.47712815	2	UNLEADED	21089	72.62
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	10/25/2012	0938	600	BURGENER, KELVIN	11714	281	11.42775855	2	UNLEADED	20529	70.68
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	10/29/2012	1601	600	BURGENER, KELVIN	12009	295	14.36991573	2	UNLEADED	18736	64.52
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	10/31/2012	1331	600	BURGENER, KELVIN	12259	250	13.34329633	2	UNLEADED	18249	82.04
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	11/7/2012	0906	600	BURGENER, KELVIN	12585	326	13.27956332	2	UNLEADED	24549	82.04
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	11/13/2012	0815	600	BURGENER, KELVIN	12887	312	14.13689374	2	UNLEADED	22207	73.74
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	11/21/2012	0948	600	BURGENER, KELVIN	13170	273	12.2884076	2	UNLEADED	22216	74.23
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	11/28/2012	0914	600	BURGENER, KELVIN	13481	261	13.01226443	2	UNLEADED	20058	64.78
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	12/3/2012	0945	600	BURGENER, KELVIN	13712	281	13.93158156	2	UNLEADED	2017	63.7
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	12/3/2012	0945	600	BURGENER, KELVIN	13712	281	13.93158156	2	UNLEADED	2017	63.7
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	12/10/2012	1340	600	BURGENER, KELVIN	14233	238	15.22650221	2	UNLEADED	18258	56.73
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	12/10/2012	1340	600	BURGENER, KELVIN	14233	238	15.22650221	2	UNLEADED	18258	56.73
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	12/12/2012	1321	600	BURGENER, KELVIN	14493	239	12.94343241	2	UNLEADED	2086	62.47
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	12/12/2012	1321	600	BURGENER, KELVIN	14493	239	12.94343241	2	UNLEADED	2086	62.47
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	12/12/2012	1431	600	BURGENER, KELVIN	14732	239	13.26966854	2	UNLEADED	18011	52.83
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	12/26/2012	1128	600	BURGENER, KELVIN	14847	215	12.26328998	2	UNLEADED	17532	48.38
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	1/7/2013	0939	600	BURGENER, KELVIN	15270	323	13.55604986	2	UNLEADED	23827	62.6
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	1/7/2013	1302	600	BURGENER, KELVIN	15578	300	13.64070386	2	UNLEADED	21993	57.78
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	1/10/2013	1415	600	BURGENER, KELVIN	15878	308	13.98253597	2	UNLEADED	22005	57.93
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	1/15/2013	1332	600	BURGENER, KELVIN	16107	277	12.32574412	2	UNLEADED	18579	46.54
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	1/17/2013	1422	600	BURGENER, KELVIN	16384	277	13.66079795	2	UNLEADED	20277	50.79
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	1/23/2013	0737	600	BURGENER, KELVIN	16681	297	14.17255201	2	UNLEADED	20956	55.06
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	1/23/2013	0822	600	BURGENER, KELVIN	17033	352	15.07632779	2	UNLEADED	23348	63.25
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	1/30/2013	0829	600	BURGENER, KELVIN	17257	224	12.22840521	2	UNLEADED	18318	50
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	2/4/2013	1305	600	BURGENER, KELVIN	17483	226	12.16361679	2	UNLEADED	18346	50.71
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	2/4/2013	1305	600	BURGENER, KELVIN	17483	226	12.16361679	2	UNLEADED	18346	50.71
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	2/6/2013	1419	600	BURGENER, KELVIN	17781	298	17.58942274	2	UNLEADED	16342	47.97
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	2/12/2013	1027	600	BURGENER, KELVIN	18037	256	12.12174652	2	UNLEADED	22822	66.94
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	2/14/2013	0845	600	BURGENER, KELVIN	18261	256	12.12174652	2	UNLEADED	16432	48.19
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	2/20/2013	1332	600	BURGENER, KELVIN	18641	380	16.1972618	2	UNLEADED	23468	71.23
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	3/12/2013	1502	600	BURGENER, KELVIN	18905	264	12.08625189	2	UNLEADED	1586	55.86
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	3/12/2013	1502	600	BURGENER, KELVIN	18905	264	12.08625189	2	UNLEADED	1586	55.86
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	3/19/2013	0915	600	BURGENER, KELVIN	19920	1015	44.27867208	2	UNLEADED	22923	69.11
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	3/25/2013	0921	600	BURGENER, KELVIN	19569	271	14.44141924	2	UNLEADED	24351	74.65
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	3/27/2013	1212	600	BURGENER, KELVIN	19844	275	13.60106683	2	UNLEADED	20219	62.82
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	4/27/2013	1214	600	BURGENER, KELVIN	20115	271	14.53940662	2	UNLEADED	18619	57.91
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	4/8/2013	1026	600	BURGENER, KELVIN	20410	259	14.10673288	2	UNLEADED	18932	57.91
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	4/10/2013	1447	600	BURGENER, KELVIN	20570	260	12.73168813	2	UNLEADED	20422	64.7
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	4/15/2013	1148	600	BURGENER, KELVIN	20794	284	14.68869572	2	UNLEADED	17973	56.94
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	4/19/2013	0922	600	BURGENER, KELVIN	21223	289	14.10100024	2	UNLEADED	20495	64.51
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	4/23/2013	1239	600	BURGENER, KELVIN	21488	265	14.28944421	2	UNLEADED	18351	58.21
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	4/30/2013	1201	600	BURGENER, KELVIN	21815	327	13.85710653	2	UNLEADED	23398	74.04
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	5/6/2013	1239	600	BURGENER, KELVIN	22148	333	14.27040926	2	UNLEADED	23355	72.49
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	5/6/2013	0832	600	BURGENER, KELVIN	22449	301	14.73193927	2	UNLEADED	20432	60.42
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	5/14/2013	1151	600	BURGENER, KELVIN	22666	317	13.54049669	2	UNLEADED	16026	51.42
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	5/20/2013	1241	600	BURGENER, KELVIN	23008	246	13.75648606	2	UNLEADED	24861	79.77
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	5/22/2013	1006	600	BURGENER, KELVIN	23224	216	13.46213774	2	UNLEADED	16905	52.3
230570 267331	MOUNTAINLAND ONE STOP	230570 267331	1175 S MAIN	HEBER CITY	847437	5/28/2013	1525	600	BURGENER, KELVIN	23534	301	13.97907648	2	UNLEADED	21254	71.88

## All Years Edited

LISTING	DIS/GENO	NAME	ADDRESS	CITY	CARD	DATE	MILE	EDITION	TYPE	TIME	ODOMETER	MILES	URG	PROD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	7/18/2013	1413	600	BURGENER, KELVIN	26706	244	12,180	2987	2	UNLEADED	20018	67.5
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	7/25/2013	0944	600	BURGENER, KELVIN	27086	326	14,461	0935	2	UNLEADED	22,542	76.01
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	7/30/2013	1607	600	BURGENER, KELVIN	27377	301	13,958	4497	2	UNLEADED	21,564	73.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	8/1/2013	1159	600	BURGENER, KELVIN	27524	187	13,363	8247	2	UNLEADED	13,993	47.61
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	8/21/2013	1441	600	BURGENER, KELVIN	27481	43	1,754	6723	2	UNLEADED	24,506	81.88
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	8/27/2013	1015	600	BURGENER, KELVIN	28093	612	31,572	4307	2	UNLEADED	19,384	64.17
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	8/29/2013	1347	600	BURGENER, KELVIN	28322	229	14,095	7742	2	UNLEADED	16,246	53.78
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	9/5/2013	1434	600	BURGENER, KELVIN	28648	326	13,031	1383	2	UNLEADED	25,017	82.82
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	9/10/2013	1430	600	BURGENER, KELVIN	28850	202	13,382	8011	2	UNLEADED	15,094	49.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	9/13/2013	2237	600	BURGENER, KELVIN	29244	394	14,542	4741	2	UNLEADED	27,127	89.81
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	9/18/2013	1418	600	BURGENER, KELVIN	29487	243	14,150	1197	2	UNLEADED	17,173	56.86
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	9/24/2013	1114	600	BURGENER, KELVIN	29817	330	14,317	2396	2	UNLEADED	23,049	76.31
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	9/26/2013	1437	600	BURGENER, KELVIN	30066	269	14,706	6685	2	UNLEADED	18,291	60.56
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	10/1/2013	1438	600	BURGENER, KELVIN	30346	260	14,405	3021	2	UNLEADED	18,049	58.47
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	10/3/2013	1536	600	BURGENER, KELVIN	30675	329	14,594	3083	2	UNLEADED	22,543	70.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	10/8/2013	1114	600	BURGENER, KELVIN	30871	206	14,158	0756	2	UNLEADED	22,543	70.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	10/10/2013	0846	600	BURGENER, KELVIN	31055	214	15,278	2347	2	UNLEADED	14,012	43.39
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	10/17/2013	0913	600	BURGENER, KELVIN	31395	260	13,107	4813	2	UNLEADED	19,836	59.4
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	10/22/2013	1534	600	BURGENER, KELVIN	316611	285	12,576	1409	2	UNLEADED	19,382	58.07
230570	262731	KAMAS FOOD TOWN	148 W 200 S	KAMAS	147437	10/28/2013	1024	600	BURGENER, KELVIN	31980	-28	4631	-1137	2	UNLEADED	23,049	76.31
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	11/4/2013	1335	600	BURGENER, KELVIN	32291	311	13,271	0815	2	UNLEADED	23,433	68.26
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	11/7/2013	1246	600	BURGENER, KELVIN	32609	232	12,902	7876	2	UNLEADED	24,647	71.8
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	11/13/2013	1313	600	BURGENER, KELVIN	32841	232	13,879	4873	2	UNLEADED	16,715	48.69
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	11/18/2013	1243	600	BURGENER, KELVIN	33091	250	13,928	5255	2	UNLEADED	17,949	51.18
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	11/21/2013	0646	600	BURGENER, KELVIN	33360	269	13,417	2804	2	UNLEADED	20,049	57.18
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	11/27/2013	0988	600	BURGENER, KELVIN	33614	254	13,045	0434	2	UNLEADED	19,471	54.34
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	12/3/2013	1355	600	BURGENER, KELVIN	33914	300	13,591	2635	2	UNLEADED	22,073	61.59
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	12/5/2013	1554	600	BURGENER, KELVIN	34149	235	10,870	0068	2	UNLEADED	21,619	59.44
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	12/10/2013	1657	600	BURGENER, KELVIN	34414	265	12,901	5531	2	UNLEADED	20,54	53.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	12/16/2013	1558	600	BURGENER, KELVIN	34696	282	12,267	0034	2	UNLEADED	22,987	60.39
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	12/26/2013	1233	600	BURGENER, KELVIN	34986	290	13,814	1282	2	UNLEADED	20,993	55.16
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	1/2/2014	1558	600	BURGENER, KELVIN	35262	276	13,629	2963	2	UNLEADED	20,225	53.2
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	1/9/2014	1502	600	BURGENER, KELVIN	35462	200	12,580	9012	2	UNLEADED	15,897	42.74
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	1/16/2014	1416	600	BURGENER, KELVIN	35775	313	14,644	4304	2	UNLEADED	21,366	57.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	147437	1/23/2014	1119	600	BURGENER, KELVIN	35983	208	13,710	6647	2	UNLEADED	15,171	40.78
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	1/12/2010	0645	29837	SULSER, LYNN	60400	0	0	0	2	UNLEADED	17,642	42.31
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	1/18/2010	0635	29837	SULSER, LYNN	60910	510	28,023	3178	2	UNLEADED	18,199	43.64
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	1/19/2010	1208	29837	SULSER, LYNN	62220	1310	61,368	1167	2	UNLEADED	21,346	52.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	1/29/2010	0639	29837	SULSER, LYNN	61425	-795	-47	684	2	UNLEADED	16,672	39.13
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	12/2/2010	0639	29837	SULSER, LYNN	61620	195	12,708	8943	2	UNLEADED	15,346	36.01
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	12/14/2010	1524	29837	SULSER, LYNN	61880	280	14,705	8823	2	UNLEADED	17,68	42.03
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	12/20/2010	0639	29837	SULSER, LYNN	62140	280	13,039	2929	2	UNLEADED	19,97	47.48
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	1/3/2011	0647	29837	SULSER, LYNN	68800	680	359	307	2	UNLEADED	17,701	41.93
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	1/10/2011	0643	29837	SULSER, LYNN	68500	0	0	0	2	UNLEADED	19,492	46.13
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	1/12/2011	1522	29837	SULSER, LYNN	62880	-5620	-276	987	2	UNLEADED	20,29	48.03
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	1/20/2011	0644	29837	SULSER, LYNN	63190	310	14,254	8975	2	UNLEADED	21,747	52.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	1/27/2011	0638	29837	SULSER, LYNN	63420	230	7,759	52283	2	UNLEADED	29,641	71.39
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	2/2/2011	0639	29837	SULSER, LYNN	63700	280	16,019	7896	2	UNLEADED	17,488	43.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	2/12/2011	1122	29837	SULSER, LYNN	63920	220	11,284	1911	2	UNLEADED	19,489	49.22
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	2/8/2011	1046	29837	SULSER, LYNN	64122	202	13,243	5635	2	UNLEADED	15,207	39.33
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	2/10/2011	0643	29837	SULSER, LYNN	64322	200	15,269	0679	2	UNLEADED	13,098	34.28
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	2/16/2011	0635	29837	SULSER, LYNN	64600	278	15,392	2817	2	UNLEADED	18,061	48.56
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	2/18/2011	0650	920	BUDD, CAMERON	64716	116	12,695	3314	2	UNLEADED	9,137	25.13
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	2/24/2011	1445	920	BUDD, CAMERON	65017	301	14,510	1832	2	UNLEADED	20,74	57.87
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	2/28/2011	0940	800	DAVIC, GRC	65105	88	11,401	9176	2	UNLEADED	7,718	22.17
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	3/5/2011	0746	920	BUDD, CAMERON	65395	290	13,417	78507	2	UNLEADED	21,613	63.61
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	3/11/2011	1222	820	WEBSTER, WADE	65652	257	12,947	72243	2	UNLEADED	19,869	59.7
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	3/18/2011	0955	920	BUDD, CAMERON	65886	334	15,320	9845	2	UNLEADED	21,801	66.62
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	3/24/2011	1417	920	WEBSTER, WADE	66309	323	15,094	5749	2	UNLEADED	21.4	66.49
230570	262731	BELL'S TRUCK STOP 180145	SILVER CREEK CTR 180145	PARK CITY	152578	4/1/2011	1227	920	BUDD, CAMERON	66663	354	15,719	6057	2	UNLEADED	22,52	71.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	4/8/2011	1134	820	WEBSTER, WADE	66979	316	13,769	0967	2	UNLEADED	22,772	73.77
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	4/16/2011	0931	820	WEBSTER, WADE	67383	304	14,664	7371	2	UNLEADED	20,73	67.99
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	4/23/2011	1030	820	WEBSTER, WADE	67622	339	15,138	534	2	UNLEADED	22,393	74.59
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	5/2/2011	1090	920	BUDD, CAMERON	67934	312	13,945	109	2	UNLEADED	22,376	77.05
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	5/9/2011	0936	800	DAVIC, GRC	68191	257	15,021	3338	2	UNLEADED	17,109	58.92
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	5/13/2011	1003	920	BUDD, CAMERON	68499	308	17,234	2593	2	UNLEADED	17,871	60.62
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	5/24/2011	0957	920	BUDD, CAMERON	68848	349	16,256	6884	2	UNLEADED	21,473	71.31
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	6/1/2011	1116	920	BUDD, CAMERON	69194	346	12,590					



All Years Edited

CUSTOMER	DATE	NAME	ADDRESS	CITY	COORD	DATE	TIME	EXPNO	EMP	NAME	ODOMETER	MILES	MPG	PROD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	6/30/2011	1207	820	WEBSTER WADE	70390	333	14.81053103	2	UNLEADED	22.484	69.39		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	7/1/2011	1125	820	WEBSTER WADE	70444	314	17.16370393	2	UNLEADED	7.538	23.26		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	7/8/2011	1531	820	WEBSTER WADE	70558	54	14.51553254	2	UNLEADED	21.632	66.76		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	7/13/2011	1010	920	BUDD, CAMERON	70934	376	15.20649732	2	UNLEADED	11.574	35.72		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	7/21/2011	1021	920	BUDD, CAMERON	71244	310	15.02156321	2	UNLEADED	20.637	63.69		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	7/26/2011	1055	920	BUDD, CAMERON	71456	212	14.31755251	2	UNLEADED	14.807	45.7		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	8/1/2011	1450	820	WEBSTER WADE	71811	355	15.87798851	2	UNLEADED	22.358	69.92		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	8/1/2011	1119	820	WEBSTER WADE	72132	329	15.10019757	2	UNLEADED	21.258	67.34		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	8/5/2011	1050	820	WEBSTER WADE	72461	329	14.15906352	2	UNLEADED	23.236	73.62		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	8/17/2011	1040	920	BUDD, CAMERON	72627	166	14.69416659	2	UNLEADED	11.297	35.44		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	8/22/2011	1135	820	WEBSTER WADE	72936	319	15.9403135	2	UNLEADED	20.005	62.77		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	8/28/2011	0845	800	DAVIC GRC	73268	322	14.083891	2	UNLEADED	22.863	71.73		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	9/9/2011	1113	820	WEBSTER WADE	73603	335	14.10585709	2	UNLEADED	23.749	76.44		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	9/9/2011	1251	820	WEBSTER WADE	73772	169	21.91674232	2	UNLEADED	7.711	24.82		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	9/15/2011	0936	820	WEBSTER WADE	73917	145	7.197815835	2	UNLEADED	20.145	64.84		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	9/22/2011	1243	820	WEBSTER WADE	74243	326	15.34406477	2	UNLEADED	21.246	69.04		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	9/28/2011	0951	820	WEBSTER WADE	74499	256	13.80649337	2	UNLEADED	18.542	60.26		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	9/28/2011	0856	800	DAVIC GRC	74760	321	12.88189132	3	UNLEADED PREMIUM	20.261	71.84		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	10/10/2011	0911	820	WEBSTER WADE	75085	325	15.11557602	2	UNLEADED	21.501	66.35		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	10/17/2011	1013	820	WEBSTER WADE	75389	273	14.31002617	2	UNLEADED	19.077	58.89		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	10/24/2011	1333	820	WEBSTER WADE	75662	304	14.46723209	2	UNLEADED	21.012	63.34		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	10/31/2011	1438	820	WEBSTER WADE	75949	287	13.66666667	2	UNLEADED	21.037	61.17		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	11/8/2011	0933	820	WEBSTER WADE	76200	251	12.5262537	2	UNLEADED	20.037	57.34		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	11/15/2011	1532	820	WEBSTER WADE	76593	193	8.12186619	2	UNLEADED	23.765	68.02		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	11/20/2011	0949	800	DAVIC GRC	76801	408	18.9160369	2	UNLEADED	21.569	61.07		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	11/29/2011	1157	800	DAVIC GRC	77094	293	13.5780626	2	UNLEADED	21.297	58.12		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	12/6/2011	0946	800	DAVIC GRC	77711	617	30.65384158	2	UNLEADED	20.128	58.64		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	12/9/2011	1043	820	WEBSTER WADE	77510	201	-16.93629529	2	UNLEADED	11.868	30.58		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	12/15/2011	1109	800	DAVIC GRC	77884	324	14.05122225	2	UNLEADED	23.058	59.41		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	12/21/2011	0941	820	WEBSTER WADE	78098	275	14.3197044	2	UNLEADED	19.212	47.92		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	12/28/2011	1540	800	DAVIC GRC	78495	236	14.1063957	2	UNLEADED	16.73	41.74		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	1/6/2012	1323	800	DAVIC GRC	78624	279	14.34815148	2	UNLEADED	19.445	47.72		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	1/11/2012	1202	820	WEBSTER WADE	7889	-70726	-5471.607613	2	UNLEADED	12.926	31.71		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	1/19/2012	1528	800	DAVIC GRC	79090	71192	3408.76227	2	UNLEADED	20.885	54.23		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	1/25/2012	1332	820	WEBSTER WADE	79409	319	14.0506352	2	UNLEADED	22.689	60.08		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	1/31/2012	1251	820	WEBSTER WADE	79738	329	14.15906352	2	UNLEADED	23.236	63.43		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	2/6/2012	1413	820	WEBSTER WADE	80069	331	14.94761561	2	UNLEADED	22.144	59.53		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	2/13/2012	1026	820	WEBSTER WADE	80318	249	12.50565014	2	UNLEADED	19.911	53.53		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	2/16/2012	1423	820	WEBSTER WADE	80637	319	14.51913886	2	UNLEADED	21.971	59.07		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	2/22/2012	1129	820	WEBSTER WADE	80939	302	13.83670851	2	UNLEADED	21.826	59.56		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	2/29/2012	1319	820	WEBSTER WADE	81244	305	13.07049496	2	UNLEADED	23.335	66.78		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	3/7/2012	1109	820	WEBSTER WADE	81524	280	13.38853235	2	UNLEADED	22.601	69.29		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	3/9/2012	0923	820	WEBSTER WADE	81721	287	13.10973581	2	UNLEADED	15.027	47.15		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	3/15/2012	1214	820	WEBSTER WADE	81913	197	13.37860781	2	UNLEADED	14.725	48.14		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	3/22/2012	0924	820	WEBSTER WADE	82172	254	13.18571595	2	UNLEADED	19.264	62.99		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	3/28/2012	1039	820	WEBSTER WADE	82346	174	7.532141466	2	UNLEADED	23.101	76.72		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	4/3/2012	0640	820	WEBSTER WADE	82678	332	14.09527444	2	UNLEADED	23.554	71.74		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	4/16/2012	0913	800	DAVIC GRC	82908	230	13.53498499	2	UNLEADED	16.993	56.44		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	4/23/2012	1007	820	WEBSTER WADE	83382	474	12.76630127	2	UNLEADED	37.129	123.3		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	4/30/2012	1021	820	WEBSTER WADE	83692	286	14.45978058	2	UNLEADED	19.779	65.68		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	5/7/2012	1021	820	WEBSTER WADE	83922	24	1.100664985	2	UNLEADED	21.805	71.75		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	5/9/2012	0942	820	WEBSTER WADE	84267	555	32.84023669	2	UNLEADED	16.9	55.61		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	5/13/2012	0737	800	DAVIC GRC	84520	373	15.82654447	2	UNLEADED	23.568	77.55		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	5/18/2012	1436	820	WEBSTER WADE	84965	345	16.8210629	2	UNLEADED	20.51	68.53		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	5/25/2012	1206	820	WEBSTER WADE	85251	286	14.13602214	2	UNLEADED	20.232	68.43		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	5/28/2012	1017	820	WEBSTER WADE	85353	102	6.096467635	2	UNLEADED	16.731	56.59		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	6/4/2012	1054	800	DAVIC GRC	85711	358	16.55108645	2	UNLEADED	21.63	72.27		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	6/10/2012	0713	820	WEBSTER WADE	85993	282	9.919448451	2	UNLEADED	28.429	93.54		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	6/21/2012	1110	820	WEBSTER WADE	86350	357	15.12583679	2	UNLEADED	23.602	75.49		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	6/27/2012	1142	800	DAVIC GRC	86670	320	15.18530821	2	UNLEADED	21.073	67.4		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	7/4/2012	1225	820	WEBSTER WADE	869505	782835	31512.55938	2	UNLEADED	24.842	78.44		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	7/13/2012	1226	800	DAVIC GRC	87314	-782191	-34679.77789	2	UNLEADED	22.555	69.84		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	7/24/2012	0925	820	WEBSTER WADE	87655	341	15.06649582	2	UNLEADED	22.633	69.39		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	8/3/2012	1104	820	WEBSTER WADE	87868	10313	324.1145228	2	UNLEADED	31.819	97.23		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	8/7/2012	0900	820	WEBSTER WADE	88114	-9854	-518.2497107	2	UNLEADED	19.014	58.49		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	8/23/2012	1112	820	WEBSTER WADE	88298	184	13.1634271	2	UNLEADED	13.978	44.71		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	8/30/2012	0949	820	WEBSTER WADE	88653	355	16.5162791	2	UNLEADED	21.5	70.09		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	8/31/2012	0946	820	WEBSTER WADE	88923	270	14.13390567	2	UNLEADED	19.103	63.44		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	9/11/2012	0955	820	WEBSTER WADE	89267	54	4.44225074	2	UNLEADED	12.156	40.86		
230570 262731	152578	1175 S MAIN	HEBER CITY	152578	9/18/2012	0904	820	WEBSTER WADE	89484	237	13.1400315	2	UNLEADED	16.522	57.22		

All Years Edited

CUSTNO	DEVIDENO	NAME	ADDRESS	CITY	CARD	DATE	TIME	EMPLNO	EMP-NAME	SQ-METER	MILES	WEG	PROD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	10/27/2012	1055	820	WEBSTER WADE	89412	328	15.54134091	2	UNLEADED	21.105	70.52
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	10/17/2012	1100	820	WEBSTER WADE	90113	301	13.88504475	2	UNLEADED	21.678	72.43
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	10/23/2012	1119	820	WEBSTER WADE	90291	178	14.6557507	2	UNLEADED	12.162	41.38
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	10/31/2012	1258	820	WEBSTER WADE	90078	187	14.6207975	2	UNLEADED	12.79	44.05
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	11/13/2012	1022	820	WEBSTER WADE	90703	225	10.48511114	2	UNLEADED	21.459	71.7
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	11/30/2012	1025	820	WEBSTER WADE	90076	173	14.84341018	2	UNLEADED	18.392	58.38
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	12/5/2012	0810	820	WEBSTER WADE	91156	280	16.13026177	2	UNLEADED	11.155	34.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	12/7/2012	1453	820	WEBSTER WADE	91361	205	10.91819344	2	UNLEADED	18.776	57.18
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	12/20/2012	1039	820	WEBSTER WADE	91531	170	12.1418986	2	UNLEADED	14.001	39.64
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	1/10/2013	1333	820	WEBSTER WADE	91795	264	13.40269532	2	UNLEADED	19.699	59.34
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	1/22/2013	1226	820	WEBSTER WADE	91959	164	11.36442381	2	UNLEADED	14.431	37.91
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	1/28/2013	1422	820	WEBSTER WADE	92254	295	15.11347917	2	UNLEADED	19.519	52.88
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	2/6/2013	1139	820	WEBSTER WADE	92520	266	13.10990636	2	UNLEADED	20.29	57.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	2/15/2013	1224	820	WEBSTER WADE	92843	323	11.6635973	2	UNLEADED	27.693	84.06
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	2/26/2013	1027	820	WEBSTER WADE	93137	294	15.37415677	2	UNLEADED	19.123	58.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	3/4/2013	1116	820	WEBSTER WADE	93455	318	15.24156442	2	UNLEADED	20.864	63.33
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	3/13/2013	0929	820	WEBSTER WADE	93735	290	14.83207967	2	UNLEADED	18.878	56.91
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	3/18/2013	0902	820	WEBSTER WADE	93890	155	9.98389694	2	UNLEADED	15.525	46.81
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	3/27/2013	0946	820	WEBSTER WADE	94060	170	13.4861081	2	UNLEADED	22.536	70.14
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	4/9/2013	1247	820	WEBSTER WADE	94402	342	15.17571865	2	UNLEADED	22.536	70.14
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	4/22/2013	1275	820	WEBSTER WADE	94747	345	14.90087678	2	UNLEADED	23.153	73.35
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	4/30/2013	0914	820	WEBSTER WADE	94895	148	6.811774007	2	UNLEADED	17.11	53.68
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	4/30/2013	1335	820	WEBSTER WADE	95075	180	10.52046365	2	UNLEADED	20.691	64.28
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	5/8/2013	1003	820	WEBSTER WADE	95580	305	14.74070852	2	UNLEADED	14.522	45.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	5/10/2013	0951	820	WEBSTER WADE	95618	238	16.38892715	2	UNLEADED	18.058	57.94
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	5/16/2013	1441	820	WEBSTER WADE	95911	293	16.22549563	2	UNLEADED	20.958	68.32
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	5/22/2013	1104	820	WEBSTER WADE	96119	208	9.924611127	2	UNLEADED	16.245	55.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	6/7/2013	0901	820	WEBSTER WADE	96356	237	14.58910434	2	UNLEADED	16.765	57.21
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	6/14/2013	0853	820	WEBSTER WADE	96600	244	14.55143063	2	UNLEADED	16.916	57.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	6/25/2013	1054	820	WEBSTER WADE	96855	235	15.07448569	2	UNLEADED	18.423	61.13
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	7/2/2013	1145	820	WEBSTER WADE	97119	284	14.32913469	2	UNLEADED	22.139	73.96
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	7/12/2013	1400	820	WEBSTER WADE	97455	336	15.18095152	2	UNLEADED	14.907	50.27
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	7/22/2013	1141	820	WEBSTER WADE	97651	196	13.14818542	2	UNLEADED	14.682	49.95
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	7/31/2013	0906	820	WEBSTER WADE	97844	193	13.14534805	2	UNLEADED	17.837	60.7
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	8/7/2013	1275	820	WEBSTER WADE	98130	286	16.03408645	2	UNLEADED	21.098	71.79
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	8/13/2013	1457	820	WEBSTER WADE	98460	330	15.64129301	2	UNLEADED	21.624	72.25
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	8/22/2013	0640	820	WEBSTER WADE	98790	330	15.26092131	2	UNLEADED	15.263	50.53
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	8/27/2013	1040	820	WEBSTER WADE	99021	231	15.13463932	2	UNLEADED	18.133	60.03
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	9/4/2013	1101	820	WEBSTER WADE	99316	295	16.26868141	2	UNLEADED	18.59	61.56
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	9/11/2013	1003	820	WEBSTER WADE	99598	222	13.35499007	2	UNLEADED	20.681	68.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	9/14/2013	1003	820	WEBSTER WADE	99787	898339	48373.7522	2	UNLEADED	18.423	61.13
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	9/25/2013	1048	820	WEBSTER WADE	100300	897787	43411.1968	2	UNLEADED	13.885	60.53
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	9/25/2013	1154	820	WEBSTER WADE	100963	273	14.61055025	2	UNLEADED	13.855	43.47
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	10/4/2013	1454	820	WEBSTER WADE	100563	222	25.59667935	2	UNLEADED	20.211	60.52
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	10/9/2013	1332	820	WEBSTER WADE	100785	181	8.95551972	2	UNLEADED	11.018	32.99
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	10/21/2013	0630	820	WEBSTER WADE	100966	154	13.97712834	2	UNLEADED	20.937	62.7
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	10/22/2013	0957	820	WEBSTER WADE	101120	321	15.33170941	2	UNLEADED	20.146	58.68
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	10/25/2013	1216	820	WEBSTER WADE	101441	298	14.84165591	2	UNLEADED	18.908	55.08
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	10/31/2013	1026	820	WEBSTER WADE	101740	192	15.76052465	2	UNLEADED	12.198	35.54
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	11/5/2013	0827	800	DAVID GRIC	102038	192	15.74028529	2	UNLEADED	14.147	41.21
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	11/6/2013	0608	800	DAVID GRIC	102230	232	16.39923659	2	UNLEADED	21.107	61.49
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	11/7/2013	1429	820	WEBSTER WADE	102462	343	16.250333	2	UNLEADED	12.531	35.73
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	11/13/2013	0935	820	WEBSTER WADE	102805	166	13.24714708	2	UNLEADED	19.403	55.34
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	11/14/2013	1336	820	WEBSTER WADE	102971	295	15.20383446	2	UNLEADED	20.813	59.35
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	11/26/2013	0642	800	DAVID GRIC	103266	233	11.19492625	2	UNLEADED	19.341	53.97
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	11/26/2013	0652	820	WEBSTER WADE	103499	266	13.75316685	2	UNLEADED	20.439	56.2
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	12/8/2013	1749	820	WEBSTER WADE	104028	263	12.86755712	2	UNLEADED	11.08	30.47
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	12/9/2013	1029	820	WEBSTER WADE	104088	60	5.41516255	2	UNLEADED	12.13	31.87
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	12/11/2013	1123	820	WEBSTER WADE	104236	148	12.20115416	2	UNLEADED	19.549	51.36
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	12/16/2013	1053	820	WEBSTER WADE	104495	269	13.24875953	2	UNLEADED	11.887	31.23
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	12/17/2013	1418	820	WEBSTER WADE	104635	160	11.77757214	2	UNLEADED	18.532	48.69
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	12/21/2013	1448	820	WEBSTER WADE	104888	253	15.6520013	2	UNLEADED	17.895	47.02
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	12/31/2013	0953	820	WEBSTER WADE	105100	212	11.8468846	2	UNLEADED	20.369	54.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	1/7/2014	0848	820	WEBSTER WADE	105353	253	12.42089358	2	UNLEADED	17.626	47.38
230570	262731	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180.145	PARK CITY	152578	1/9/2014	1149	820	WEBSTER WADE	105623	270	15.31877981	2	UNLEADED	20.931	56.27
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	1/15/2014	0728	800	DAVID GRIC	105887	264	12.61287086	2	UNLEADED	18.474	49.54
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	1/21/2014	1446	820	WEBSTER WADE	106136	304	14.102802	2	UNLEADED	16.846	58.01
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	1/28/2014	0642	800	DAVID GRIC	106436	304	14.102802	2	UNLEADED	16.846	58.01
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	5/4/2011	1053	29837	SULSER LYNN	33550	-72886	-4325.605722	2	UNLEADED	24.348	83.83
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152578	5/9/2011	0639	29837								



**All Years Edited**

CUST#	DEVELOP	NAME	ADDRESS	CITY	CARD	DATE	TIME	HR	NAME	ODDMEETER	MILES	PROD#	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	5/17/2011	06:39	29837	SULSER, LYNN	34230	330	13-25	886938	2 UNLEADED	84.43
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	5/17/2011	06:36	29837	SULSER, LYNN	34585	355	14-15	586572	2 UNLEADED	85.06
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	5/19/2011	06:34	29837	SULSER, LYNN	34950	365	14-55	575052	2 UNLEADED	85.07
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	5/19/2011	12:57	29837	SULSER, LYNN	35245	395	13-48	623254	2 UNLEADED	72.66
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	5/31/2011	06:36	29837	SULSER, LYNN	35550	350	13-37	250088	2 UNLEADED	74.81
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	6/7/2011	08:47	29837	SULSER, LYNN	35900	350	13-69	112815	2 UNLEADED	25.564
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	6/16/2011	06:38	29837	SULSER, LYNN	36220	3680	17-5	4051478	2 UNLEADED	67.75
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	6/16/2011	06:38	29837	SULSER, LYNN	36545	4325	18-4	529967	2 UNLEADED	23.438
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	6/21/2011	11:32	29837	SULSER, LYNN	36865	320	13-79	607674	2 UNLEADED	23.195
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	6/27/2011	13:17	960	MORRIS, CHANCE	37226	361	12-48	941422	2 UNLEADED	23.472
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	6/29/2011	06:25	29837	SULSER, LYNN	3722	35504	2059	883185	2 UNLEADED	12.665
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	7/16/2011	06:37	29837	SULSER, LYNN	37765	34043	1303	879888	2 UNLEADED	80.538
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	7/13/2011	06:42	960	MORRIS, CHANCE	38024	2509	12-71	1605214	2 UNLEADED	20.169
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	7/14/2011	13:47	960	MORRIS, CHANCE	38311	287	12-07	105068	2 UNLEADED	23.775
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	7/17/2011	10:28	960	MORRIS, CHANCE	38513	202	11-42	14643	2 UNLEADED	17.686
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	7/19/2011	06:45	29837	SULSER, LYNN	3709	34804	1887	418655	2 UNLEADED	18.44
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	7/19/2011	13:24	29837	SULSER, LYNN	38927	35218	1991	292548	2 UNLEADED	17.686
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	7/20/2011	13:02	960	MORRIS, CHANCE	39235	308	10-02	180067	2 UNLEADED	94.85
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	7/28/2011	08:44	29837	SULSER, LYNN	1000	38235	1208	7217	5 CLEAR DIESEL #2 ULSD	13.76
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	8/1/2011	14:34	29837	SULSER, LYNN	39500	38500	1815	267104	2 UNLEADED	66.32
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	8/4/2011	13:30	29837	SULSER, LYNN	40080	5420	282	427565	2 UNLEADED	19.203
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	9/2/2011	08:49	29837	SULSER, LYNN	39995	5915	271	1094006	2 UNLEADED	21.819
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	8/10/2011	11:54	29837	SULSER, LYNN	400	39955	364	087872	2 UNLEADED	18.967
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	8/15/2011	12:18	29837	SULSER, LYNN	40300	40300	1596	658672	2 UNLEADED	80.02
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	8/23/2011	10:43	29837	SULSER, LYNN	40720	790	12-19	10647	2 UNLEADED	23.778
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	8/29/2011	15:33	29837	SULSER, LYNN	41050	40500	1411	535556	2 UNLEADED	33.194
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	9/1/2011	15:26	29837	SULSER, LYNN	41590	40950	1411	535556	2 UNLEADED	29.011
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	9/7/2011	09:10	29837	SULSER, LYNN	41590	0	0	0	2 UNLEADED	24.171
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	9/8/2011	12:29	29837	SULSER, LYNN	41870	490	29-42	589479	2 UNLEADED	15.652
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	9/14/2011	06:38	29837	SULSER, LYNN	41335	330	14-57	72337	2 UNLEADED	72.89
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	9/14/2011	06:42	29837	SULSER, LYNN	42400	735	31-80	854287	2 UNLEADED	23.007
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	9/26/2011	11:08	29837	SULSER, LYNN	42615	215	12-31	1668134	2 UNLEADED	71.76
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	9/26/2011	06:40	29837	SULSER, LYNN	0	42615	1156	413666	5 CLEAR DIESEL #2 ULSD	36.851
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	9/28/2011	06:44	29837	SULSER, LYNN	42360	43850	2208	640939	2 UNLEADED	134.001
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	10/9/2011	08:46	29837	SULSER, LYNN	43367	317	12-31	13913368	2 UNLEADED	78.115
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	10/9/2011	09:57	960	MORRIS, CHANCE	43398	231	11-54	5593398	2 UNLEADED	26.068
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	10/16/2011	11:46	960	MORRIS, CHANCE	43605	207	11-31	1508068	2 UNLEADED	18.293
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	10/17/2011	09:40	29837	SULSER, LYNN	450000	406395	20072	8539	3 UNLEADED PREMIUM	57.39
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	10/19/2011	11:53	29837	SULSER, LYNN	44115	408885	17865	38209	2 UNLEADED	68.27
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	10/21/2011	16:21	29837	SULSER, LYNN	44415	3300	136-7	365542	2 UNLEADED	72.74
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	10/21/2011	14:54	29837	SULSER, LYNN	44700	285	10-31	360124	2 UNLEADED	72.76
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	10/25/2011	14:24	29837	SULSER, LYNN	44955	255	10-31	138672	2 UNLEADED	78.85
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	10/29/2011	11:21	29837	SULSER, LYNN	45235	270	10-84	337349	2 UNLEADED	72.03
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	11/7/2011	06:36	29837	SULSER, LYNN	45505	280	11-47	540984	2 UNLEADED	71.07
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	11/9/2011	13:09	960	MORRIS, CHANCE	45749	244	10-50	50157	2 UNLEADED	72.53
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	11/21/2011	06:38	29837	SULSER, LYNN	46000	251	10-84	63244	2 UNLEADED	23.227
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	11/23/2011	11:47	29837	SULSER, LYNN	46500	300	11-31	1681124	2 UNLEADED	65.51
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	11/28/2011	11:41	29837	SULSER, LYNN	46663	163	10-54	517587	2 UNLEADED	74.25
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	12/12/2011	09:56	29837	SULSER, LYNN	46735	272	10-54	518717	2 UNLEADED	26.509
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	12/15/2011	14:43	29837	SULSER, LYNN	47005	42030	1641	476274	2 UNLEADED	43.3
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	12/17/2011	06:38	29837	SULSER, LYNN	47563	42595	1889	751553	2 UNLEADED	65.97
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	12/27/2011	14:42	29837	SULSER, LYNN	47853	263	10-53	334858	2 UNLEADED	23.605
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	1/10/2012	13:34	29837	SULSER, LYNN	47890	327	12-09	14805	2 UNLEADED	62.17
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	1/10/2012	09:54	29837	SULSER, LYNN	48157	267	11-78	937478	2 UNLEADED	72.041
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	1/12/2012	14:14	29837	SULSER, LYNN	48429	272	12-05	032748	2 UNLEADED	55.6
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	1/18/2012	11:10	29837	SULSER, LYNN	48680	251	18-64	48543	2 UNLEADED	22.658
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	1/19/2012	13:43	29837	SULSER, LYNN	48860	270	8-93	102782	2 UNLEADED	56.31
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	1/25/2012	13:14	29837	SULSER, LYNN	49200	320	12-38	581824	2 UNLEADED	13.448
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	1/25/2012	11:10	29837	SULSER, LYNN	49460	260	11-26	56276	2 UNLEADED	65.81
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	3/2/2012	10:59	29837	SULSER, LYNN	49700	240	14-14	7756	2 UNLEADED	25.345
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	3/2/2012	09:58	29837	SULSER, LYNN	49935	235	9-94	180707	2 UNLEADED	68.41
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	3/29/2012	09:58	29837	SULSER, LYNN	50200	265	13-80	9989531	2 UNLEADED	73.27
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	2/12/2012	09:41	29837	SULSER, LYNN	50340	300	10-89	16216	2 UNLEADED	51.59
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	2/22/2012	08:43	960	MORRIS, CHANCE	50623	330	12-90	67616	2 UNLEADED	27.525
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	2/29/2012	10:43	700	CONVEY, MAX	51153	330	11-68	67355	2 UNLEADED	71.67
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	3/7/2012	13:37	29837	SULSER, LYNN	51440	287	12-71	1486798	2 UNLEADED	26.26
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	3/12/2012	10:42	29837	SULSER, LYNN	51660	220	10-04	497846	2 UNLEADED	80.75
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	3/14/2012	13:31	29837	SULSER, LYNN	51800	220	10-44	877846	2 UNLEADED	70.15
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	3/20/2012	13:15	29837	SULSER, LYNN	52120	240	12-44	877846	2 UNLEADED	13.793
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	3/26/2012	12:46	29837	SULSER, LYNN	52400	220	10-65	50469	2 UNLEADED	62.06
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	3/26/2012	12:46	29837	SULSER, LYNN	52400	220	85-33	3590951	2 UNLEADED	20.666
230570	267331	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	3/26/2012	12:46	29837	SULSER, LYNN	52400	220	85-33	3590951	2 UNLEADED	82.5

## All Years Edited

CDISTO	CDENCD	NAME	ADDRESS	CITY	CRDO	DATE	TIME	EMPLANO	EMPLANAME	CDOWNEH	MILES	WDE	PROD	PRODDESCRIPTION	GALLONS	SIGED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	3/29/2012	1526	29837	SUSLER, LYNN	52700	-1540	62.64247271	2	UNLEADED		24.734	82.14
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	4/10/2012	1416	29837	SUSLER, LYNN	53020	320	32.79693874	2	UNLEADED		25.006	83.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	4/10/2012	1002	29837	SUSLER, LYNN	53315	295	32.9673093	2	UNLEADED		22.75	75.55
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	4/10/2012	1431	29837	SUSLER, LYNN	53620	305	32.64772963	2	UNLEADED		24.115	80.09
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	4/18/2012	1029	29837	SUSLER, LYNN	54000	380	34.71613553	2	UNLEADED		25.822	85.75
230570	262931	BELLS TRUCK STOP 0817102	SILVER CREEK LCT 180 145	PARK CITY	152579	4/18/2012	1419	29837	SUSLER, LYNN	53250	-750	39.49239113	2	UNLEADED		18.991	64.23
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	4/26/2012	1044	29837	SUSLER, LYNN	54500	1250	52.80082801	2	UNLEADED		23.647	78.53
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	5/2/2012	1021	29837	SUSLER, LYNN	54800	1250	33.64132412	2	UNLEADED		21.992	72.35
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	5/7/2012	1409	29837	SUSLER, LYNN	55080	280	13.94404024	2	UNLEADED		65.84	65.84
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	5/7/2012	1349	29837	SUSLER, LYNN	55220	140	7.246376812	2	UNLEADED		19.32	63.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	5/14/2012	0934	29837	SUSLER, LYNN	55650	430	18.24507897	2	UNLEADED		23.68	77.55
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	5/16/2012	0756	29837	SUSLER, LYNN	55900	250	13.02906862	2	UNLEADED		19.34	64.14
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	5/21/2012	0854	29837	SUSLER, LYNN	56000	506100	52.356.86048	2	UNLEADED		67.01	67.01
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	5/23/2012	0843	960	MORRIS, CHANCE	56351	-505649	36.127.94614	2	UNLEADED		13.998	46.77
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	5/23/2012	1002	29837	SUSLER, LYNN	56555	204	14.12546739	2	UNLEADED		14.442	48.85
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	5/30/2012	0912	29837	SUSLER, LYNN	56970	415	17.63331209	2	UNLEADED		23.535	79.59
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	6/5/2012	1008	29837	SUSLER, LYNN	57150	180	8.7027994	2	UNLEADED		20.683	69.1
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	6/7/2012	1214	29837	SUSLER, LYNN	57400	250	12.32863201	2	UNLEADED		24.738	67.77
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	6/13/2012	0923	29837	SUSLER, LYNN	57720	320	12.83182292	2	UNLEADED		20.938	82.06
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	6/18/2012	1256	29837	SUSLER, LYNN	58025	335	12.69131687	2	UNLEADED		26.396	85.5
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	6/21/2012	1414	29837	SUSLER, LYNN	58375	300	12.51662364	2	UNLEADED		25.566	81.78
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	6/26/2012	1210	29837	SUSLER, LYNN	58700	325	14.14950586	2	UNLEADED		23.46	73.46
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	7/3/2012	1419	29837	SUSLER, LYNN	59000	300	13.95154165	2	UNLEADED		21.903	67.89
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	7/9/2012	0637	29837	SUSLER, LYNN	59300	300	12.10067764	2	UNLEADED		24.792	77.53
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	7/11/2012	1816	29837	SUSLER, LYNN	59500	-5800	28.0393685	2	UNLEADED		20.053	67.74
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	7/14/2012	1258	29837	SUSLER, LYNN	59800	47500	1826.357662	2	UNLEADED		26.019	80.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	7/18/2012	1416	29837	SUSLER, LYNN	60200	54220	1838.577008	2	UNLEADED		29.491	91.31
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	7/23/2012	0902	700	COVEY, MAX	60507	307	11.31964161	2	UNLEADED		21.121	83.16
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	7/26/2012	0844	29837	SUSLER, LYNN	60800	293	13.88278055	2	UNLEADED		21.097	63.82
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	7/31/2012	1011	29837	SUSLER, LYNN	61000	290	11.30262786	2	UNLEADED		17.695	54.07
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	8/1/2012	1258	29837	SUSLER, LYNN	61300	300	13.92693404	2	UNLEADED		65.82	65.82
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	8/13/2012	0638	29837	SUSLER, LYNN	61500	200	8.387854387	2	UNLEADED		21.544	73.35
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	8/15/2012	1432	29837	SUSLER, LYNN	62750	1250	47.4635846	2	UNLEADED		26.336	82.63
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	8/16/2012	1433	960	MORRIS, CHANCE	62050	-700	57.92783846	2	UNLEADED		12.084	38.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	8/18/2012	2143	960	MORRIS, CHANCE	0	-62050	1688.369432	5	CLEAR DIESEL #2 US		36.751	125.43
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	8/20/2012	0740	960	MORRIS, CHANCE	62383	62383	2683.34975	2	UNLEADED		21.767	69.63
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	8/25/2012	1737	29837	SUSLER, LYNN	62750	467	31.16033896	2	UNLEADED		14.987	49.78
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	8/28/2012	0916	29837	SUSLER, LYNN	62850	9400	504.5083727	2	UNLEADED		61.82	61.82
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	8/31/2012	1242	29837	SUSLER, LYNN	63000	-9850	392.8528696	2	UNLEADED		23.073	84.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	9/10/2012	1001	29837	SUSLER, LYNN	63320	1020	41.41510465	2	UNLEADED		24.613	85.25
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	9/17/2012	1520	29837	SUSLER, LYNN	63675	355	15.27604558	2	UNLEADED		21.239	80.5
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	9/17/2012	1031	29837	SUSLER, LYNN	63870	195	9.010674183	2	UNLEADED		11.664	74.96
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	9/25/2012	1526	29837	SUSLER, LYNN	61140	-2730	140.2583996	2	UNLEADED		65.04	65.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	9/27/2012	1146	29837	SUSLER, LYNN	64500	-54690	2946.818255	2	UNLEADED		18.559	62.01
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	10/1/2012	1220	29837	SUSLER, LYNN	64800	58150	3246.789503	2	UNLEADED		17.91	59.84
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	10/3/2012	1049	29837	SUSLER, LYNN	68000	68000	117.9014952	2	UNLEADED		19.329	64.58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	10/11/2012	1532	960	MORRIS, CHANCE	65136	-2864	174.3403477	2	UNLEADED		24.328	81.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	10/15/2012	0951	29837	SUSLER, LYNN	65325	189	13.19095477	2	UNLEADED		47.88	47.88
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	10/17/2012	1100	29837	SUSLER, LYNN	65658	333	12.82841513	2	UNLEADED		25.988	86.74
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	10/22/2012	0958	29837	SUSLER, LYNN	65900	242	13.68004522	2	UNLEADED		17.69	60.2
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	10/24/2012	0957	29837	SUSLER, LYNN	66715	275	12.06245162	2	UNLEADED		22.798	77.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	10/29/2012	0644	29837	SUSLER, LYNN	66745	240	10.19303001	2	UNLEADED		23.258	80.08
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	10/31/2012	0635	29837	SUSLER, LYNN	66700	285	12.24805535	2	UNLEADED		23.269	80.12
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	11/5/2012	1034	29837	SUSLER, LYNN	66950	250	9.997600576	2	UNLEADED		25.006	86.1
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	11/7/2012	0635	29837	SUSLER, LYNN	68200	1250	65.77210552	2	UNLEADED		19.005	65.43
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	11/19/2012	1518	29837	SUSLER, LYNN	67430	-770	30.85924976	2	UNLEADED		24.952	83.37
230570	262931	BELLS TRUCK STOP 0817102	SILVER CREEK LCT 180 145	PARK CITY	152579	11/29/2012	1019	960	MORRIS, CHANCE	67687	-293	12.60236356	2	UNLEADED		20.393	62.58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	12/4/2012	0940	29837	SUSLER, LYNN	67980	293	14.78304743	2	UNLEADED		19.92	63.56
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	12/6/2012	1218	29837	SUSLER, LYNN	38300	-25680	1430.016863	2	UNLEADED		20.755	64.48
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	12/10/2012	0919	29837	SUSLER, LYNN	68668	30668	2562.68644	2	UNLEADED		11.733	35.74
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	12/12/2012	0855	29837	SUSLER, LYNN	68600	232	9.997084797	2	UNLEADED		24.173	72.19
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	12/19/2012	0932	29837	SUSLER, LYNN	8950	59850	2114.1216993	2	UNLEADED		28.215	81.04
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	12/19/2012	0839	29837	SUSLER, LYNN	100860	91910	5333.75602	2	UNLEADED		17.561	49.72
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	12/27/2012	1458	29837	SUSLER, LYNN	69160	-31700	1843.559314	2	UNLEADED		17.195	48.69
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	1/7/2013	1311	29837	SUSLER, LYNN	69400	62480	2769.56132	2	UNLEADED		22.34	36.7
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	1/10/2013	1348	29837	SUSLER, LYNN	69700	-624300	24711.0513	2	UNLEADED		25.264	64.58
230570	262931	BELLS TRUCK STOP 0817102	SILVER CREEK LCT 180 145	PARK CITY	152579	1/15/2013	1031	29837	SUSLER, LYNN	79875	10175	508.4957521	2	UNLEADED		20.01	48.5

## All Years Edited

SUSTNO	DRIVERNO	NAME	ADDRESS	CITY	CHRGD	DATE	TIME	EXPNO	EMP NAME	ODDMETER	MILES	MFG	PROD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	2/21/2013	0834	29837	SULSER, LYNN	71000	220	10.52324308	2	UNLEADED	20.888	63.4
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	2/26/2013	0920	29837	SULSER, LYNN	71200	200	9.816914547	2	UNLEADED	20.373	61.84
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	3/5/2013	0849	29837	SULSER, LYNN	71400	200	13.59619044	2	UNLEADED	14.71	44.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	3/6/2013	1548	29837	SULSER, LYNN	71500	150	11.70777396	2	UNLEADED	12.812	38.88
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	3/12/2013	0921	29837	SULSER, LYNN	71750	200	11.92961527	2	UNLEADED	16.765	50.54
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	3/15/2013	1327	29837	SULSER, LYNN	72000	250	12.06796679	2	UNLEADED	20.716	62.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	3/15/2013	0914	29837	SULSER, LYNN	72250	222	16.41526176	2	UNLEADED	13.524	40.77
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	3/25/2013	0637	29837	SULSER, LYNN	72715	64797	351.1651863	2	UNLEADED	18.452	55.63
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	3/27/2013	1256	29837	SULSER, LYNN	73000	657285	2956.305185	2	UNLEADED	22.085	67.71
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	4/6/2013	1366	29837	SULSER, LYNN	73250	656750	32643.27253	2	UNLEADED	20.119	68.74
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	4/11/2013	1041	29837	SULSER, LYNN	74000	706474	32955.85082	2	UNLEADED	21.45	67.95
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	4/22/2013	0912	29837	SULSER, LYNN	74200	200	13.89757487	2	UNLEADED	14.991	45.3
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	4/22/2013	0912	29837	SULSER, LYNN	74400	200	9.264835318	2	UNLEADED	21.587	67.95
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	5/14/2013	1143	29837	SULSER, LYNN	74716	376	11.25748503	2	UNLEADED	33.4	101
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	6/20/2013	1107	700	COVEY, MAX	75138	362	12.7158637	2	UNLEADED	28.469	97.16
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	8/23/2013	1233	820	WEBSTER, WADE	75387	249	10.9884238	2	UNLEADED	22.772	75.92
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	9/12/2013	1442	29837	SULSER, LYNN	75685	298	8.514285714	2	UNLEADED	35	118.1
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	11/27/2013	1601	1020	SNODER, KIM	75947	262	8.79184309	2	UNLEADED	29.8	100.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	12/19/2013	0815	29837	SULSER, LYNN	76300	213	8.263821532	2	UNLEADED	25.775	67.72
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152579	12/26/2013	1351	960	MORRIS, CHANCE	76366	206	9.267173512	2	UNLEADED	22.229	59.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	3/30/2011	0947	69175	MATTHEWS, DAN	1200	0	0	2	UNLEADED	22.5	66.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	4/18/2011	0736	69175	MATTHEWS, DAN	1882	386	16.7826087	2	UNLEADED	23	70.26
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	5/9/2011	0849	69175	MATTHEWS, DAN	2231	349	16.35359116	2	UNLEADED	25	81.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	5/9/2011	1059	69175	MATTHEWS, DAN	3114	446	17.84	2	UNLEADED	25	81.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	6/26/2011	1014	69175	MATTHEWS, DAN	3531	417	16.74698795	2	UNLEADED	24.9	85.96
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	6/26/2011	0755	69175	MATTHEWS, DAN	4643	676	28.640078	2	UNLEADED	23.6	80.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	6/28/2011	0757	69175	MATTHEWS, DAN	4958	436	17.3320158	2	UNLEADED	25.3	83.33
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	7/5/2011	1222	69175	MATTHEWS, DAN	5340	382	18.1042654	2	UNLEADED	21.1	68.75
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	7/14/2011	0959	69175	MATTHEWS, DAN	6012	421	18.87892377	2	UNLEADED	15.7	51.15
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	8/1/2011	1340	69175	MATTHEWS, DAN	6561	549	26.39423077	2	UNLEADED	20.8	65.65
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	8/22/2011	1711	69175	MATTHEWS, DAN	7304	343	16.49038462	2	UNLEADED	20.8	65.91
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	8/29/2011	1724	69175	MATTHEWS, DAN	7789	400	17.46724891	2	UNLEADED	22.9	72.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	9/16/2011	0848	69175	MATTHEWS, DAN	8102	485	17.38351254	2	UNLEADED	77.9	89.86
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	9/16/2011	0823	69175	MATTHEWS, DAN	8500	313	16.91891892	2	UNLEADED	18.5	59.59
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	9/16/2011	0915	69175	MATTHEWS, DAN	8674	398	18.42592983	2	UNLEADED	21.6	69.91
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	9/20/2011	0745	69175	MATTHEWS, DAN	9384	174	18.91304348	2	UNLEADED	9.2	29.78
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	9/20/2011	0442	69175	MATTHEWS, DAN	9598	710	33.17757009	2	UNLEADED	21.4	69.27
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	10/3/2011	0742	69175	MATTHEWS, DAN	9938	385	17.30392157	2	UNLEADED	20.4	67
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	10/19/2011	0508	69175	MATTHEWS, DAN	10270	201	16.47540884	2	UNLEADED	12.2	40.06
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	10/19/2011	0758	69175	MATTHEWS, DAN	10727	332	17.7540707	2	UNLEADED	18.7	61.41
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	10/26/2011	0918	69175	MATTHEWS, DAN	11142	457	17.44274809	2	UNLEADED	26.2	86.05
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	11/1/2011	0748	69175	MATTHEWS, DAN	11516	374	18.24390244	2	UNLEADED	23.4	76.86
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	11/5/2011	0702	69175	MATTHEWS, DAN	11959	443	18.30578512	2	UNLEADED	20.5	67.33
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	11/18/2011	0751	69175	MATTHEWS, DAN	12293	334	16.45320197	2	UNLEADED	24.2	79.47
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	11/28/2011	0739	69175	MATTHEWS, DAN	12708	415	15.167	2	UNLEADED	20.3	64.32
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	1/23/2011	0643	69175	MATTHEWS, DAN	12888	180	15.51721138	2	UNLEADED	25	79.19
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	1/26/2011	0816	69175	MATTHEWS, DAN	13265	377	14.6124051	2	UNLEADED	11.6	36.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	1/26/2011	0804	69175	MATTHEWS, DAN	13573	308	15.0249024	2	UNLEADED	25.8	73.98
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	12/22/2011	0942	69175	MATTHEWS, DAN	14456	883	72.37704918	2	UNLEADED	20.5	58.79
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	12/22/2011	0725	69175	MATTHEWS, DAN	14695	239	32.31959763	2	UNLEADED	12.2	34.98
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	1/10/2012	0742	69175	MATTHEWS, DAN	15247	187	14.72440495	2	UNLEADED	19.4	55.63
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	1/16/2012	0433	69175	MATTHEWS, DAN	15543	365	15.14522822	2	UNLEADED	22.1	66.43
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	1/23/2012	0903	69175	MATTHEWS, DAN	15992	296	15.17948718	2	UNLEADED	19.5	59.99
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	1/28/2012	0553	69175	MATTHEWS, DAN	16381	287	15.26595745	2	UNLEADED	10.7	29.63
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	2/7/2012	0751	69175	MATTHEWS, DAN	16743	389	15.94267295	2	UNLEADED	18.8	52.05
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	2/15/2012	0502	69175	MATTHEWS, DAN	17016	362	15.21008003	2	UNLEADED	24.4	61.79
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	2/15/2012	0540	69175	MATTHEWS, DAN	17487	333	15	2	UNLEADED	23.8	60.28
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	3/9/2012	1105	69175	MATTHEWS, DAN	17882	411	15.93252943	2	UNLEADED	22.2	80.12
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	3/9/2012	0739	69175	MATTHEWS, DAN	18317	395	15.07633588	2	UNLEADED	26.7	96.36
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	3/19/2012	0755	69175	MATTHEWS, DAN	19127	435	16.11111111	2	UNLEADED	26.2	94.55
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	3/22/2012	1123	69175	MATTHEWS, DAN	19416	810	30	2	UNLEADED	27	71.67
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	152580	3/22/2012	1123	69175	MATTHEWS, DAN	19416	289	15.87912088	2	UNLEADED	18.2	48.3



## All Years Edited

CUSTO	DELIVNO	NAME	ADDRESS	QTY	CARD	DATE	TIME	EMPRNO	EMP NAME	ODOMETER	MILES	MPS	PROD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	3/30/2012	0745	69175	MATTHEWS DAN	19729	313	15.88832487	2	UNLEADED	19.7	52.29
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	4/18/2012	0753	69175	MATTHEWS DAN	20018	289	14.52261507	2	UNLEADED	19.9	52.81
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	4/26/2012	0916	69175	MATTHEWS DAN	20925	307	17.44719101	2	UNLEADED	17.8	50.48
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	5/7/2012	1227	69175	MATTHEWS DAN	21038	347	17.73048002	2	UNLEADED	19.6	55.58
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	5/8/2012	0750	69175	MATTHEWS DAN	21359	366	16.12348002	2	UNLEADED	22.7	74.01
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	5/17/2012	1250	69175	MATTHEWS DAN	21666	321	15.43269331	2	UNLEADED	20.8	69.42
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	5/17/2012	0559	69175	MATTHEWS DAN	22029	327	15.20930233	2	UNLEADED	21.5	71.76
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	6/4/2012	1052	69175	MATTHEWS DAN	22524	343	15.59090909	2	UNLEADED	22	73.44
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	6/12/2012	0840	69175	MATTHEWS DAN	22914	495	21.24463519	2	UNLEADED	23.3	77.77
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	6/20/2012	0938	69175	MATTHEWS DAN	23319	405	17.33333333	2	UNLEADED	22.5	76.38
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	6/29/2012	1128	69175	MATTHEWS DAN	23807	488	16.85806024	2	UNLEADED	24.9	84.52
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	7/12/2012	0754	69175	MATTHEWS DAN	24285	478	16.95059461	2	UNLEADED	28.2	95.28
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	7/12/2012	1223	69175	MATTHEWS DAN	24571	286	15.45945466	2	UNLEADED	18.5	61.01
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	8/2/2012	0741	69175	MATTHEWS DAN	24920	349	16.54028436	2	UNLEADED	21.1	69.58
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	8/2/2012	0736	69175	MATTHEWS DAN	25384	464	17.05882353	2	UNLEADED	27.2	81.24
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	8/16/2012	1636	69175	MATTHEWS DAN	25848	464	16.69064748	2	UNLEADED	27.8	83.03
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	8/22/2012	0823	69175	MATTHEWS DAN	26110	262	16.47798742	2	UNLEADED	15.9	46.21
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	9/11/2012	0826	69175	MATTHEWS DAN	26984	874	34.96	2	UNLEADED	25	76.71
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	9/24/2012	0838	69175	MATTHEWS DAN	27380	396	18	2	UNLEADED	22	67.52
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	10/1/2012	0859	69175	MATTHEWS DAN	27782	402	16.75	2	UNLEADED	24	73.65
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	10/6/2012	0823	69175	MATTHEWS DAN	28610	392	16.61016949	2	UNLEADED	23.6	75.84
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	10/19/2012	0924	69175	MATTHEWS DAN	28855	436	16.8922481	2	UNLEADED	25.8	82.91
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	10/25/2012	0751	69175	MATTHEWS DAN	29273	245	16.66666667	2	UNLEADED	14.7	47.25
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	10/30/2012	0802	69175	MATTHEWS DAN	29646	418	15.48148148	2	UNLEADED	27	89.07
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	11/6/2012	0737	69175	MATTHEWS DAN	29975	373	15.41322314	2	UNLEADED	24.2	79.83
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	11/10/2012	0723	69175	MATTHEWS DAN	30376	329	15.59241706	2	UNLEADED	21.1	69.61
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	11/26/2012	0817	69175	MATTHEWS DAN	30994	401	16.04	2	UNLEADED	25	82.47
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	12/2/2012	0649	69175	MATTHEWS DAN	31795	8362	36.8700441	2	UNLEADED	22.7	76.27
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	12/2/2012	0701	69175	MATTHEWS DAN	32114	-7747	-47.8034682	2	UNLEADED	17.3	58.12
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	12/29/2012	1543	69175	MATTHEWS DAN	33636	1401	57.89256198	2	UNLEADED	26.4	88.86
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	1/2/2013	0752	69175	MATTHEWS DAN	34236	31793	1218.122605	2	UNLEADED	24.2	78.53
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	152580	1/15/2013	0752	69175	MATTHEWS DAN	34575	33312	1506.352941	2	UNLEADED	26.1	84.01
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	1/28/2013	1247	69175	MATTHEWS DAN	34907	322	14.90740741	2	UNLEADED	21.6	64.35
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	2/4/2013	0812	69175	MATTHEWS DAN	35264	266	12.91262136	2	UNLEADED	20.6	61.36
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	2/12/2013	0956	69175	MATTHEWS DAN	35670	334	14.03611345	2	UNLEADED	23.8	70.89
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	2/12/2013	1259	69175	MATTHEWS DAN	35943	339	14.02553191	2	UNLEADED	23.5	64.52
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	2/26/2013	1118	69175	MATTHEWS DAN	36301	332	15.30871029	2	UNLEADED	21.687	58.76
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	3/5/2013	1257	69175	MATTHEWS DAN	36801	357	15.62794967	2	UNLEADED	22.851	63.54
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	3/12/2013	0842	69175	MATTHEWS DAN	36941	406	15.257021	4	UNLEADED PLUS	26.613	80.78
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	3/12/2013	1558	1050	SCOW DARREL	36941	358	13.96959039	2	UNLEADED	25.577	77.64
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	3/15/2013	1950	69175	MATTHEWS DAN	37275	306	13.849914	2	UNLEADED	22.094	67.06
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	3/22/2013	1658	69175	MATTHEWS DAN	37589	334	15.09212281	2	UNLEADED	22.253	67.55
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	3/28/2013	1449	69175	MATTHEWS DAN	38248	534	15.95843095	2	UNLEADED	20.932	63.11
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	4/10/2013	1321	69175	MATTHEWS DAN	38610	714	28.61249037	2	UNLEADED	24.928	75.66
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	4/25/2013	0724	1050	SCOW DARREL	39385	259	14.93568678	2	UNLEADED	17.994	56.09
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	5/1/2013	0616	1050	SCOW DARREL	39827	362	14.70229876	2	UNLEADED	24.622	78.01
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	5/8/2013	0958	1050	SCOW DARREL	40226	775	28.05836139	2	UNLEADED	27.621	86.65
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	5/14/2013	1755	1050	SCOW DARREL	40627	442	17.24878049	2	UNLEADED	25.625	77.78
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	5/14/2013	1755	1050	SCOW DARREL	40627	399	17.5852843	2	UNLEADED	22.724	66.42
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	5/14/2013	1755	1050	SCOW DARREL	40627	401	17.4109598	4	UNLEADED PLUS	23.026	76.94
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	5/14/2013	1755	1050	SCOW DARREL	40627	1114	42.7090275	4	UNLEADED PLUS	26.282	87.58
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	5/14/2013	1755	1050	SCOW DARREL	40627	157	6.11199546	2	UNLEADED	23.662	83.12
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	5/14/2013	1755	1050	SCOW DARREL	40627	436	17.81346073	2	UNLEADED	25.59	87.07
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	5/14/2013	1755	1050	SCOW DARREL	40627	476	17.0909728	2	UNLEADED	27.214	92.87
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	5/14/2013	1755	1050	SCOW DARREL	40627	447	17.61298712	2	UNLEADED	25.379	84.79
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	5/14/2013	1755	1050	SCOW DARREL	40627	457	17.71935947	4	UNLEADED PLUS	25.791	87.75
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	5/14/2013	1755	1050	SCOW DARREL	40627	456	17.49611762	2	UNLEADED	26.283	88.62
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	5/14/2013	1755	1050	SCOW DARREL	40627	306	11.24132104	2	UNLEADED	27.221	93.73
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	5/14/2013	1755	1050	SCOW DARREL	40627	634	22.97040842	2	UNLEADED	27.717	94.31
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	5/14/2013	1755	1050	SCOW DARREL	40627	422	17.86167781	2	UNLEADED	23.626	77.97
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	5/14/2013	1755	1050	SCOW DARREL	40627	419	17.98283262	2	UNLEADED	23.3	76.48
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	5/14/2013	1755	1050	SCOW DARREL	40627	463	17.73266948	2	UNLEADED	26.11	86.18
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	5/14/2013	1755	1050	SCOW DARREL	40627	222	17.73266948	2	UNLEADED	20.6	58.53
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	5/14/2013	1755	1050	SCOW DARREL	40627	683	31.01995904	2	UNLEADED	21.374	70.55
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	5/14/2013	1755	1050	SCOW DARREL	40627	341	17.33604474	2	UNLEADED	19.67	65.72
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	5/14/2013	1755	1050	SCOW DARREL	40627	-39504	-1418.354158	2	UNLEADED	27.852	92.21
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER CITY	152580	5/14/2013	1755	1050								

All Years Edited

CUSTOMER	DATE/REV	NAME	ADDRESS	CITY	CARD	DATE	TIME	READING	FEED VALUE	GPM/METER	MILES	PROD.	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570 841994	7-ELEVEN 36333	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	152580	8/27/2013	17:18	1050	SCOW, DARREL	49595	490	17.61512744	2 UNLEADED	27,817	99.94
230570 262130	HOLIDAY OIL #7	HOLIDAY OIL #7	293 E 12300 S	DRAPER	152580	8/27/2013	06:22	1050	SCOW, DARREL	50073	478	17.82052716	2 UNLEADED	26,823	89.63
230570 841994	7-ELEVEN 36333	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	152580	9/3/2013	12:02	1050	SCOW, DARREL	50575	502	17.89397456	2 UNLEADED	28,14	92.88
230570 262130	HOLIDAY OIL #7	HOLIDAY OIL #7	293 E 12300 S	DRAPER	152580	9/10/2013	06:23	1050	SCOW, DARREL	51065	490	18.17440006	2 UNLEADED	26,961	89.26
230570 678098	MAVERIK STORE #661	MAVERIK STORE #661	435 N MAIN	HEBER CITY	152580	9/18/2013	14:44	1050	SCOW, DARREL	52558	1493	54.96447773	2 UNLEADED	27,163	88
230570 678098	MAVERIK STORE #661	MAVERIK STORE #661	435 N MAIN	HEBER CITY	152580	9/27/2013	16:14	1050	SCOW, DARREL	52049	-509	17.85526362	2 UNLEADED	28,507	92.35
230570 678098	MAVERIK STORE #661	MAVERIK STORE #661	435 N MAIN	HEBER CITY	152580	9/27/2013	08:47	1050	SCOW, DARREL	52481	432	17.18035395	2 UNLEADED	25,145	80.17
230570 677167	SILVER SUMMIT 7-ELEVEN #P	SILVER SUMMIT 7-ELEVEN #P	606S SILVER CREEK DR	PARK CITY	152580	10/2/2013	09:36	1050	SCOW, DARREL	52956	475	17.82564441	4 UNLEADED PLUS	26,647	90.39
230570 262130	HOLIDAY OIL #7	HOLIDAY OIL #7	293 E 12300 S	DRAPER	152580	10/2/2013	06:20	1050	SCOW, DARREL	53989	443	17.8578627	2 UNLEADED	24,807	77.83
230570 677167	SILVER SUMMIT 7-ELEVEN #P	SILVER SUMMIT 7-ELEVEN #P	606S SILVER CREEK DR	PARK CITY	152580	10/27/2013	17:15	1050	SCOW, DARREL	53862	463	18.19957195	4 UNLEADED PLUS	25,301	81.96
230570 841994	7-ELEVEN 36333	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	152580	10/29/2013	13:44	1050	SCOW, DARREL	54352	470	17.02590111	4 UNLEADED PLUS	27,605	85.48
230570 678098	MAVERIK STORE #661	MAVERIK STORE #661	435 N MAIN	HEBER CITY	152580	10/29/2013	06:57	1050	SCOW, DARREL	54791	459	17.7927666	2 UNLEADED	25,797	75.15
230570 678098	MAVERIK STORE #661	MAVERIK STORE #661	435 N MAIN	HEBER CITY	152580	11/4/2013	17:06	1050	SCOW, DARREL	55278	487	17.12798509	2 UNLEADED	28,433	81.95
230570 841994	7-ELEVEN 36333	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	152580	11/4/2013	17:19	1050	SCOW, DARREL	55704	426	17.25744379	2 UNLEADED	24,685	71.91
230570 262130	HOLIDAY OIL #7	HOLIDAY OIL #7	293 E 12300 S	DRAPER	152580	11/14/2013	18:26	1050	SCOW, DARREL	56682	494	17.51214152	2 UNLEADED	28,209	75.56
230570 678098	MAVERIK STORE #661	MAVERIK STORE #661	435 N MAIN	HEBER CITY	152580	11/25/2013	15:10	1050	SCOW, DARREL	57004	484	18.1097059	2 UNLEADED	26,726	74.58
230570 262130	HOLIDAY OIL #7	HOLIDAY OIL #7	293 E 12300 S	DRAPER	152580	11/25/2013	06:26	1050	SCOW, DARREL	57074	372	17.67290791	2 UNLEADED	20,8	70.19
230570 677167	SILVER SUMMIT 7-ELEVEN #P	SILVER SUMMIT 7-ELEVEN #P	606S SILVER CREEK DR	PARK CITY	152580	12/3/2013	06:26	1050	SCOW, DARREL	57939	320	17.67290791	2 UNLEADED	20,936	54.8
230570 262130	HOLIDAY OIL #7	HOLIDAY OIL #7	293 E 12300 S	DRAPER	152580	12/5/2013	14:04	1050	SCOW, DARREL	57799	425	15.78048418	2 UNLEADED	26,932	75.15
230570 678098	MAVERIK STORE #661	MAVERIK STORE #661	435 N MAIN	HEBER CITY	152580	12/19/2013	06:27	1050	SCOW, DARREL	58197	388	15.71866432	2 UNLEADED	24,69	63.86
230570 262130	HOLIDAY OIL #7	HOLIDAY OIL #7	293 E 12300 S	DRAPER	152580	12/19/2013	16:56	1050	SCOW, DARREL	58592	405	17.7346622	2 UNLEADED	23,178	60.43
230570 678098	MAVERIK STORE #661	MAVERIK STORE #661	435 N MAIN	HEBER CITY	152580	1/9/2014	05:12	1050	SCOW, DARREL	59004	442	15.63270727	2 UNLEADED	26,355	69.24
230570 678098	MAVERIK STORE #661	MAVERIK STORE #661	435 N MAIN	HEBER CITY	152580	1/13/2014	13:14	1050	SCOW, DARREL	59446	412	16.63217311	2 UNLEADED	26,575	68.83
230570 841994	7-ELEVEN 36333	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	152580	1/16/2014	14:09	1050	SCOW, DARREL	59885	439	16.65970931	2 UNLEADED	26,351	70.31
230570 262130	HOLIDAY OIL #7	HOLIDAY OIL #7	293 E 12300 S	DRAPER	152580	1/23/2014	06:27	1050	SCOW, DARREL	60325	440	16.69273228	4 UNLEADED PLUS	26,679	76.08
230570 262130	HOLIDAY OIL #7	HOLIDAY OIL #7	293 E 12300 S	DRAPER	152580	1/30/2014	06:22	1050	SCOW, DARREL	60763	438	16.6938178	2 UNLEADED	26,237	70.54
230570 262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	1327 W 12600 S	PARK CITY	166165	4/12/2012	16:02	500	PADDOCK, SHANE	941	0	0	2 UNLEADED	25.52	85.79
230570 262206	HOLIDAY OIL #63	HOLIDAY OIL #63	1375 S MAIN	HEBER CITY	166165	4/19/2012	06:19	500	PADDOCK, SHANE	1428	487	17.55714183	2 UNLEADED	27,738	89.85
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1375 S MAIN	HEBER CITY	166165	4/25/2012	16:02	500	PADDOCK, SHANE	1887	409	17.0739334	2 UNLEADED	24,025	79.78
230570 262206	HOLIDAY OIL #63	HOLIDAY OIL #63	1375 S MAIN	HEBER CITY	166165	4/29/2012	21:25	500	PADDOCK, SHANE	2098	251	12.24137931	2 UNLEADED	14,558	45.68
230570 900072	SINCLAIR-SAPP BROS S LAKE	1953 CALIFORNIA ST	SALT LAKE CITY	HEBER CITY	166165	5/7/2012	08:00	500	PADDOCK, SHANE	2397	309	18.74431001	2 UNLEADED	16,485	53.06
230570 262130	SAPP BROS TRUCSTOP	1953-B CALIFORNIA AVE	SALT LAKE CITY	HEBER CITY	166165	5/7/2012	08:00	500	PADDOCK, SHANE	2397	0	0	2 UNLEADED	16,485	53.06
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	HEBER CITY	166165	5/7/2012	11:53	500	PADDOCK, SHANE	2764	367	16.93039705	2 UNLEADED	21,677	71.32
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	HEBER CITY	166165	5/16/2012	10:24	500	PADDOCK, SHANE	3201	437	18.39457844	2 UNLEADED	22,767	78.17
230570 410634	HOLIDAY OIL #50	4013 S WASATCH BLVD	SALT LAKE CITY	HEBER CITY	166165	5/16/2012	06:35	500	PADDOCK, SHANE	3601	400	17.69676592	2 UNLEADED	22,603	75.52
230570 262206	HOLIDAY OIL #63	HOLIDAY OIL #63	1375 W 12600 S	HEBER CITY	166165	5/22/2012	18:02	500	PADDOCK, SHANE	4100	499	17.85842101	2 UNLEADED	27,942	92.79
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	5/29/2012	10:15	500	PADDOCK, SHANE	4420	320	16.6971041	2 UNLEADED	19,165	64.81
230570 262731	MOUNTAINLAND ONE STOP	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	6/11/2012	10:36	500	PADDOCK, SHANE	4698	278	18.76232507	2 UNLEADED	14,817	48.76
230570 262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	SILVER CREEK ACT 180 145	PARK CITY	166165	6/14/2012	10:39	500	PADDOCK, SHANE	5132	434	17.55237402	2 UNLEADED	24,726	83.87
230570 262031	BELLS TRUCK STOP 0817102	SILVER CREEK ACT 180 145	SILVER CREEK ACT 180 145	PARK CITY	166165	6/20/2012	09:30	500	PADDOCK, SHANE	5569	437	16.27863662	2 UNLEADED	26,845	90.24
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	HEBER CITY	166165	6/26/2012	14:21	500	PADDOCK, SHANE	6010	441	19.06862109	2 UNLEADED	23,127	73.97
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	HEBER CITY	166165	7/3/2012	15:12	500	PADDOCK, SHANE	6501	491	19.29305093	2 UNLEADED	23,521	80.59
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	HEBER CITY	166165	7/9/2012	10:56	500	PADDOCK, SHANE	6941	440	17.6927098	2 UNLEADED	24,869	77.77
230570 410634	HOLIDAY OIL #50	4013 S WASATCH BLVD	SALT LAKE CITY	HEBER CITY	166165	7/16/2012	06:41	500	PADDOCK, SHANE	7463	522	18.21267111	2 UNLEADED	28,662	88.76
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	HEBER CITY	166165	7/26/2012	06:37	500	PADDOCK, SHANE	7940	477	18.09971921	2 UNLEADED	26,354	80
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	HEBER CITY	166165	7/31/2012	12:20	500	PADDOCK, SHANE	8358	418	18.28521435	2 UNLEADED	22,86	69.86
230570 410634	HOLIDAY OIL #50	4013 S WASATCH BLVD	SALT LAKE CITY	HEBER CITY	166165	8/9/2012	11:15	500	PADDOCK, SHANE	9152	426	17.50421169	2 UNLEADED	24,337	74.38
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	HEBER CITY	166165	8/15/2012	06:34	500	PADDOCK, SHANE	9556	368	17.62367703	2 UNLEADED	20,881	63.37
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	HEBER CITY	166165	8/15/2012	09:20	500	PADDOCK, SHANE	10068	404	17.22080136	2 UNLEADED	23,46	73.6
230570 410634	HOLIDAY OIL #50	4013 S WASATCH BLVD	SALT LAKE CITY	HEBER CITY	166165	8/22/2012	06:45	500	PADDOCK, SHANE	10486	512	18.43716541	2 UNLEADED	27,77	87.13
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	HEBER CITY	166165	8/28/2012	12:43	500	PADDOCK, SHANE	10957	471	17.71975705	2 UNLEADED	23,172	76.95
230570 410634	HOLIDAY OIL #50	4013 S WASATCH BLVD	SALT LAKE CITY	HEBER CITY	166165	9/4/2012	06:38	500	PADDOCK, SHANE	11446	489	17.65783189	2 UNLEADED	26,582	88.82
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	HEBER CITY	166165	9/18/2012	14:21	500	PADDOCK, SHANE	11869	423	17.67877793	2 UNLEADED	27,693	95.92
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	HEBER CITY	166165	9/18/2012	12:25	500	PADDOCK, SHANE	12191	322	18.19928785	2 UNLEADED	23,927	82.88
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	HEBER CITY	166165	9/27/2012	12:30	500	PADDOCK, SHANE	12601	410	17.92663198	2 UNLEADED	27,871	76.42
230570 410634	HOLIDAY OIL #50	4013 S WASATCH BLVD	SALT LAKE CITY	HEBER CITY	166165	10/3/2012	06:28	500	PADDOCK, SHANE	12954	353	18.74070928	2 UNLEADED	22,836	63.9
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	HEBER CITY	166165	10/11/2012	11:14	500	PADDOCK, SHANE	13248	294	17.53548499	2 UNLEADED	16,766	56.02
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	HEBER CITY	166165	10/11/2012	12:00	500	PADDOCK, SHANE	13885	437	18.02954039	2 UNLEADED	24,238	80.98
230570 410634	HOLIDAY OIL #50	4013 S WASATCH BLVD	SALT LAKE CITY	HEBER CITY	166165	10/17/2012	06:43	500	PADDOCK, SHANE	14229	444	18.71239591	2 UNLEADED	24,379	81.21
230570 410634	HOLIDAY OIL #50	4013 S WASATCH BLVD	SALT LAKE CITY	HEBER CITY	166165	10/23/2012	06:57	500	PADDOCK, SHANE	14628	499	17.7165374	2 UNLEADED	28,164	94.1
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	HEBER CITY	166165	10/25/2012	10:30	500	PADDOCK, SHANE	14923	295	16.8609966	2 UNLEADED	17,496	60.25
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	HEBER CITY	166165	11/5/2012	14:03	500	PADDOCK, SHANE	15237	314	16.89902588	2 UNLEADED	17,309	59.73
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	HEBER CITY	166165	11/6/2012	10:56	500	PADDOCK, SHANE	15450	393	16.62447541	2 UNLEADED	23,637	81.39
230570 262206	HOLIDAY OIL #63	HOLIDAY OIL #63	1327 W 12600 S	HEBER CITY	166165	11/13/2012	11:47	500	PADDOCK, SHANE	16044	314	16.01919208	2 UNLEADED	25,844	81.08
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	HEBER CITY	166165	11/27/2012	10:09	500	PADDOCK, SHANE	16515	471	16.39453887	2 UNLEADED	28,729	95.99
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	HEBER CITY	166165	12/7/2012	12:25	500	PADDOCK, SHANE	17412	469	16.7707056	2 UNLEADED	25,511	84.46
230570 262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	HEBER CITY	166165	12/10/2012	10:06	500	PADDOCK, SHANE	17710	298	17.08656063	2 UNLEADED	28,532	

## All Years Edited

CUSTOMER	DELIVERY	LINE	ADDRESS	CITY	CND	DATE	TIME	BOJANO	FLY DATE	OBOJANER	MILES	TYPE	PROD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	12/20/2013	1546	500	PADDOCK, SHANE	8944	5582	351.49111412	2 UNLEADED		27.261	7718
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	12/26/2012	1249	500	PADDOCK, SHANE	16865	3024	487.7599244	2 UNLEADED		21.16	58.41
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	12/31/2012	1613	500	PADDOCK, SHANE	19129	3621	16.6458486	2 UNLEADED		16.332	42.91
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	1/7/2013	0930	500	PADDOCK, SHANE	19512	383	15.3212257	2 UNLEADED		24.998	65.69
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	1/9/2013	1408	500	PADDOCK, SHANE	19859	387	15.76269647	2 UNLEADED		22.014	56.27
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	1/12/2013	1612	500	PADDOCK, SHANE	20124	265	15.6369859	2 UNLEADED		18.947	43.32
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	1/18/2013	0701	500	PADDOCK, SHANE	20965	441	15.6138429	2 UNLEADED		28.245	70.75
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	1/23/2013	1440	500	PADDOCK, SHANE	20999	434	15.61517382	2 UNLEADED		27.442	72.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	1/29/2013	1015	500	PADDOCK, SHANE	21411	412	16.16003138	2 UNLEADED		25.495	69.58
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	2/14/2013	1158	500	PADDOCK, SHANE	21827	416	15.79167141	2 UNLEADED		26.343	71.91
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	2/19/2013	0840	500	PADDOCK, SHANE	22101	274	16.80978474	2 UNLEADED		16.301	46.15
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	2/12/2013	1057	500	PADDOCK, SHANE	22536	435	16.71923937	2 UNLEADED		26.82	78.67
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	2/14/2013	1112	500	PADDOCK, SHANE	22800	264	16.16161616	2 UNLEADED		16.335	47.92
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	2/21/2013	1444	500	PADDOCK, SHANE	23023	273	9.00246257	2 UNLEADED		24.771	75.18
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	2/25/2013	0835	500	PADDOCK, SHANE	23563	540	24.64955536	2 UNLEADED		21.907	72.3
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	2/28/2013	1557	500	PADDOCK, SHANE	23750	187	15.5352242	2 UNLEADED		12.023	39.68
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	2/27/2013	1028	500	PADDOCK, SHANE	23861	111	15.5092916	2 UNLEADED		7.157	21.19
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	3/4/2013	1111	500	PADDOCK, SHANE	24226	365	15.46217063	2 UNLEADED		23.606	71.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	3/12/2013	0837	500	PADDOCK, SHANE	24689	243	15.86079726	2 UNLEADED		15.315	46.18
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	3/19/2013	1254	500	PADDOCK, SHANE	24932	463	17.4647266	2 UNLEADED		26.514	77.77
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	3/19/2013	1254	500	PADDOCK, SHANE	25233	301	16.58402204	2 UNLEADED		18.15	54.72
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	3/28/2013	1113	500	PADDOCK, SHANE	25666	433	17.33386709	2 UNLEADED		24.98	75.32
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	3/28/2013	1113	500	PADDOCK, SHANE	25947	281	15.89346329	2 UNLEADED		17.678	54.2
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	4/1/2013	0921	500	PADDOCK, SHANE	26493	546	23.97576077	2 UNLEADED		22.773	70.75
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	4/1/2013	1800	500	PADDOCK, SHANE	26938	445	16.94979813	2 UNLEADED		26.254	82.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	4/9/2013	1458	500	PADDOCK, SHANE	27171	233	14.98392283	4 UNLEADED PLUS		15.55	51
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	4/15/2013	1047	500	PADDOCK, SHANE	27484	313	15.75318335	2 UNLEADED		19.859	62.94
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	4/18/2013	0643	500	PADDOCK, SHANE	27820	336	16.58931569	2 UNLEADED		20.254	63.34
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	4/23/2013	1427	500	PADDOCK, SHANE	28168	348	16.85517972	2 UNLEADED		20.671	64.86
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	4/25/2013	1314	500	PADDOCK, SHANE	28517	349	16.83330992	2 UNLEADED		20.745	65.09
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	4/30/2013	1334	500	PADDOCK, SHANE	28818	301	16.69339823	2 UNLEADED		18.09	56.57
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	5/6/2013	0845	500	PADDOCK, SHANE	29145	327	16.62452565	2 UNLEADED		19.671	61.11
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	5/12/2013	1331	500	PADDOCK, SHANE	29574	429	17.28027068	2 UNLEADED		24.826	77.63
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	5/14/2013	1125	500	PADDOCK, SHANE	29847	273	16.86330224	2 UNLEADED		16.189	51.95
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	5/20/2013	1404	500	PADDOCK, SHANE	30277	430	17.0007512	2 UNLEADED		25.293	80.9
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	5/20/2013	0829	500	PADDOCK, SHANE	30676	399	17.43576298	2 UNLEADED		22.884	74.12
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	5/24/2013	1258	500	PADDOCK, SHANE	30841	165	11.94181081	2 UNLEADED		13.817	46.16
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	5/30/2013	1400	500	PADDOCK, SHANE	31294	453	17.29601772	2 UNLEADED		26.191	87.25
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	6/1/2013	1719	500	PADDOCK, SHANE	31754	460	17.19369066	2 UNLEADED		26.754	91.03
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	6/11/2013	1409	500	PADDOCK, SHANE	32183	429	17.0963483	2 UNLEADED		25.221	86.07
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	6/17/2013	0815	500	PADDOCK, SHANE	32580	397	17.28912871	2 UNLEADED		22.989	76.82
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	6/19/2013	0810	500	PADDOCK, SHANE	32901	321	17.51514159	2 UNLEADED		18.327	60.49
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	6/20/2013	1042	500	PADDOCK, SHANE	33421	520	14.73630515	2 UNLEADED		35.287	120.42
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	7/1/2013	1234	500	PADDOCK, SHANE	33752	331	15.17165513	2 UNLEADED		21.817	74.45
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	7/15/2013	1242	500	PADDOCK, SHANE	34162	15410	601.8590845	2 UNLEADED		25.604	85.55
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	7/18/2013	1009	500	PADDOCK, SHANE	34622	14540	589.0932663	2 UNLEADED		24.682	82.47
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	7/29/2013	0709	500	PADDOCK, SHANE	35073	451	17.47994264	2 UNLEADED		25.801	87.27
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	8/2/2013	0724	500	PADDOCK, SHANE	35373	500	17.13600274	2 UNLEADED		17.507	57.42
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	8/6/2013	1004	500	PADDOCK, SHANE	35465	92	15.74564673	2 UNLEADED		5.847	19.9
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	8/13/2013	1041	500	PADDOCK, SHANE	35852	387	17.55501113	2 UNLEADED		22.045	75.01
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	8/19/2013	1138	500	PADDOCK, SHANE	36367	515	17.694542	2 UNLEADED		29.105	99.13
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	8/22/2013	0640	500	PADDOCK, SHANE	36716	369	18.18161011	2 UNLEADED		20.293	67.81
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	9/3/2013	1018	500	PADDOCK, SHANE	37069	333	16.90183738	2 UNLEADED		19.702	65.22
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	9/5/2013	1137	500	PADDOCK, SHANE	37350	281	18.22190519	2 UNLEADED		15.421	51.06
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	9/10/2013	1109	500	PADDOCK, SHANE	37865	15	0.91285297	2 UNLEADED		16.432	54.4
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	9/19/2013	0615	500	PADDOCK, SHANE	38130	765	27.54771336	2 UNLEADED		27.77	89.68
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	9/23/2013	0709	500	PADDOCK, SHANE	38485	355	17.42502332	2 UNLEADED		20.373	66.83
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	9/23/2013	1306	500	PADDOCK, SHANE	38879	394	16.3032234	2 UNLEADED		24.167	80.02
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	10/7/2013	0653	500	PADDOCK, SHANE	39270	391	18.0706193	2 UNLEADED		21.638	69.21
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	10/7/2013	1427	500	PADDOCK, SHANE	39616	346	17.43951613	2 UNLEADED		19.84	61.44
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	10/10/2013	0637	500	PADDOCK, SHANE	40010	394	18.07422559	2 UNLEADED		21.799	64.61
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	10/15/2013	1100	500	PADDOCK, SHANE	40338	328	16.93854869	2 UNLEADED		20.074	60.12
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	10/22/2013	0639	500	PADDOCK, SHANE	40786	448	16.945306	2 UNLEADED		26.438	77.82
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	10/24/2013	0938	500	PADDOCK, SHANE	41192	406	16.7343862	2 UNLEADED		24.257	72.64
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	10/30/2013	1525	500	PADDOCK, SHANE	41670	478	17.41652894	2 UNLEADED		27.398	79.88
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	11/7/2013	1322	500	PADDOCK, SHANE	42077	407	16.8193494	2 UNLEADED		24.163	70.88
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	11/7/2013	1001	500	PADDOCK, SHANE	42391	314	16.6009286	2 UNLEADED		18.911	55.09
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	11/14/2013	1001	500	PADDOCK, SHANE	42816	425	16.5393482	2 UNLEADED		25.703	73.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	11/19/2013	1148	500	PADDOCK, SHANE	43131	315	17.4138795	2 UNLEADED		18.089	51.59
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	11/21/2013	1219	500								



## All Years Edited

CUSTNO	DATE/ENO	NAME	ADDRESS	CITY	CARD	DATE	TIME	BOOKING	EXPIRATION	MILES	PROD.	DISCRIPTION	COLLASSIFIED	AMOUNT
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	12/3/2013	1203	500	PADDOCK SHANE	44097	388	16.37914334	2 UNLEADED	20.636
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	12/9/2013	1039	500	PADDOCK SHANE	44965	268	15.6215696	2 UNLEADED	17.156
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	12/12/2013	1240	500	PADDOCK SHANE	44767	402	15.54824985	2 UNLEADED	25.855
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	12/18/2013	1103	500	PADDOCK SHANE	45066	319	15.50349922	2 UNLEADED	20.576
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	12/26/2013	1409	500	PADDOCK SHANE	45519	433	16.33071903	2 UNLEADED	26.515
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	1/21/2014	0833	500	PADDOCK SHANE	45758	239	13.67120467	2 UNLEADED	17.482
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	1/6/2014	1020	500	PADDOCK SHANE	46746	488	18.00140175	2 UNLEADED	27.109
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	1/13/2014	1434	500	PADDOCK SHANE	46676	430	16.35665107	2 UNLEADED	26.289
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	1/16/2014	1116	500	PADDOCK SHANE	47097	421	16.76889328	2 UNLEADED	67.51
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	1/21/2014	0838	500	PADDOCK SHANE	47267	170	15.65216687	2 UNLEADED	10.859
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	1/27/2014	1353	500	PADDOCK SHANE	47703	436	16.99208855	2 UNLEADED	25.659
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166165	1/29/2014	1022	500	PADDOCK SHANE	47788	278	16.76776951	2 UNLEADED	16.63
230570	260115	HEBER CITY #631	JCT HWY 40 & 189	HEBER	166166	4/25/2012	1334	820	WEBSTER WADE	32000	0		2 UNLEADED	14.3
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	5/9/2012	1005	92330	BARONEK THERESA	32222	1222	145.9627329	2 UNLEADED	8.372
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	5/22/2012	1303	92330	BARONEK THERESA	33383	161	20.50955414	2 UNLEADED	7.85
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	6/4/2012	1450	92330	BARONEK THERESA	33707	324	21.10061869	2 UNLEADED	15.355
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	6/25/2012	1404	92330	BARONEK THERESA	32042	-1665	-107.0808412	2 UNLEADED	15.549
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	7/18/2012	1303	92330	BARONEK THERESA	34600	2558	152.3525908	2 UNLEADED	16.79
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	8/8/2012	1341	92330	BARONEK THERESA	34648	48	3.35078534	2 UNLEADED	43.78
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	8/30/2012	1153	92330	BARONEK THERESA	34967	319	20.40424715	2 UNLEADED	15.634
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	9/24/2012	1328	92330	BARONEK THERESA	35282	315	20.22981458	2 UNLEADED	15.571
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	10/9/2012	1520	92330	BARONEK THERESA	35460	178	19.54969797	2 UNLEADED	9.105
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	10/31/2012	1344	92330	BARONEK THERESA	35788	328	19.13540634	4 UNLEADED PLUS	17.141
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	11/26/2012	1155	92330	BARONEK THERESA	36053	265	18.36961043	2 UNLEADED	61.29
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	12/11/2012	1313	92330	BARONEK THERESA	36255	242	19.46119823	2 UNLEADED	47.77
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	12/28/2012	1113	92330	BARONEK THERESA	36536	241	17.85317431	2 UNLEADED	37.26
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	1/22/2013	1224	92330	BARONEK THERESA	35000	-1536	-104.7463175	2 UNLEADED	14.664
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	2/15/2013	1310	92330	BARONEK THERESA	37065	2065	136.1598312	2 UNLEADED	46.03
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	3/5/2013	1038	92330	BARONEK THERESA	37355	290	19.03886746	2 UNLEADED	15.236
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	3/22/2013	1533	92330	BARONEK THERESA	37678	323	20.99770471	2 UNLEADED	15.383
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	4/11/2013	1338	92330	BARONEK THERESA	37995	317	20.71760016	2 UNLEADED	46.37
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	4/22/2013	1449	92330	BARONEK THERESA	38245	250	21.25669586	2 UNLEADED	11.761
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	5/6/2013	1105	92330	BARONEK THERESA	38577	332	21.14890625	2 UNLEADED	15.722
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	5/21/2013	1342	92330	BARONEK THERESA	38315	-262	-17.05063126	2 UNLEADED	15.466
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	6/12/2013	1059	92330	BARONEK THERESA	39178	863	70.01460328	2 UNLEADED	12.326
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	7/1/2013	1334	92330	BARONEK THERESA	39495	317	20.34790423	2 UNLEADED	15.579
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	7/23/2013	1253	92330	BARONEK THERESA	39755	240	21.24833997	2 UNLEADED	11.295
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	8/14/2013	1506	92330	BARONEK THERESA	40028	293	20.1319225	2 UNLEADED	38.08
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	8/30/2013	1120	92330	BARONEK THERESA	40267	271	20.27525945	2 UNLEADED	14.554
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	9/18/2013	1450	92330	BARONEK THERESA	40927	328	20.60689828	2 UNLEADED	13.366
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	10/4/2013	1324	92330	BARONEK THERESA	40903	276	20.45656685	2 UNLEADED	44.25
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	10/15/2013	0934	92330	BARONEK THERESA	41066	153	20.2193736	2 UNLEADED	15.917
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	10/29/2013	1353	92330	BARONEK THERESA	41351	295	21.27352708	2 UNLEADED	52.7
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	11/20/2013	1342	92330	BARONEK THERESA	41629	278	18.44847037	2 UNLEADED	7.567
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	12/3/2013	1348	92330	BARONEK THERESA	41795	166	17.66333262	2 UNLEADED	22.66
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	12/13/2013	1357	92330	BARONEK THERESA	41959	164	16.1052735	2 UNLEADED	9.998
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	1/3/2014	1221	92330	BARONEK THERESA	42204	245	18.42936663	2 UNLEADED	26.76
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	1/21/2014	1135	92330	BARONEK THERESA	42398	194	17.38351254	2 UNLEADED	10.183
230570	262731	MOUNTAINLAND ONE STOP	1175 S MAIN	HEBER CITY	166166	1/24/2014	1325	92330	BARONEK THERESA	42352	-46	-10.92377108	2 UNLEADED	11.16
230570	262731	MOUNTAINLAND ONE STOP	800 S MAIN ST	HEBER CITY	166168	5/1/2013	0740	69175	MATTHEWS DAN	464	0		4 UNLEADED PLUS	4.211
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	5/7/2013	0728	69175	MATTHEWS DAN	843	379	18.08645362	2 UNLEADED	24.999
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	5/13/2013	0726	69175	MATTHEWS DAN	1644	801	39.41153316	2 UNLEADED	81.5
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	5/20/2013	1144	69175	MATTHEWS DAN	2105	461	17.50322728	2 UNLEADED	21.013
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	6/7/2013	2038	69175	MATTHEWS DAN	2964	859	41.24849594	2 UNLEADED	20.324
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	6/19/2013	0828	69175	MATTHEWS DAN	3462	488	18.51222296	2 UNLEADED	84.51
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	7/1/2013	0742	69175	MATTHEWS DAN	3960	498	18.65937278	2 UNLEADED	20.825
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	7/8/2013	0744	69175	MATTHEWS DAN	4250	290	19.39511145	2 UNLEADED	26.901
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	7/22/2013	0739	69175	MATTHEWS DAN	4759	509	19.33376582	2 UNLEADED	26.689
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	7/31/2013	0748	69175	MATTHEWS DAN	5247	488	18.36822241	2 UNLEADED	14.998
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	8/6/2013	1245	69175	MATTHEWS DAN	5580	333	16.0923984	2 UNLEADED	26.327
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	8/22/2013	0835	69175	MATTHEWS DAN	5959	379	18.50134245	2 UNLEADED	88.78
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	8/25/2013	0730	69175	MATTHEWS DAN	6208	249	14.25177363	2 UNLEADED	25.195
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	9/3/2013	1113	69175	MATTHEWS DAN	6677	469	18.59256601	2 UNLEADED	70.41
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	9/10/2013	0743	69175	MATTHEWS DAN	7097	420	17.95023216	2 UNLEADED	69.29
230570	206780	FLYING H640	5550 US HWY 93	JEROME	166168	9/13/2013	0915	69175	MATTHEWS DAN	7639	542	19.8694919	2 UNLEADED	83.25
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	9/28/2013	1857	69175	MATTHEWS DAN	8219	580	19.05575451	2 UNLEADED	25.225
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	10/3/2013	0735	69175	MATTHEWS DAN	9006	543	17.96704388	2 UNLEADED	23.398
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	10/10/2013	0731	69175	MATTHEWS DAN	9358	244	17.67603593	2 UNLEADED	77.23
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	10/17/2013	1325	69175	MATTHEWS DAN	9814	352	17.54173409	2 UNLEADED	95.04
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	10/23/2013	0831	69175	MATTHEWS DAN	10172	456	18.43243462	2 UNLEADED	30.437
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	10/27/2013	0831	69175	MATTHEWS DAN	10172	358	17.7720413	2 UNLEADED	30.222
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	10/27/2013	0831	69175	MATTHEWS DAN	10172	358	17.7720413	2 UNLEADED	97.75
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	10/27/2013	0831	69175	MATTHEWS DAN	10172	358	17.7720413	2 UNLEADED	100.46
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	10/27/2013	0831	69175	MATTHEWS DAN	10172	358	17.7720413	2 UNLEADED	13.804
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	10/27/2013	0831	69175	MATTHEWS DAN	10172	358			

All Years Edited

QUANTITY	DRUG/NO	NAME	ADDRESS	CITY	CARD	DATE	TIME	EMV/NO	EMP NAME	ODOMETER	MILES	TMS	PROD	PRODUCT DESCRIPTION	GALLONS SIGNED	AMOUNT
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	11/4/2013	0725	69175	MATTHEWS, DAN	10702	530	17.892509	2	UNLEADED	29.721	86.58
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	11/7/2013	1315	69175	MATTHEWS, DAN	10878	176	16.71372839	2	UNLEADED	10.855	31.62
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	11/15/2013	0942	69175	MATTHEWS, DAN	11189	311	16.73548819	2	UNLEADED	19.132	54.55
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	11/26/2013	1228	69175	MATTHEWS, DAN	11670	481	15.90450683	2	UNLEADED	30.243	85.62
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	12/6/2013	0741	69175	MATTHEWS, DAN	12108	438	15.30986752	2	UNLEADED	28.609	78.67
230570	937623	SOUTH CREEK SHELL	1532 S MAIN	BEAVER	166168	12/10/2013	1024	69175	MATTHEWS, DAN	12512	404	14.88577745	2	UNLEADED	27.114	76.01
230570	677948	NAVERIK STORE #231	210 S MAIN	PAROWAN	166168	12/14/2013	1110	69175	MATTHEWS, DAN	3004	-9508	-294.8674213	2	UNLEADED	32.245	89.65
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	12/16/2013	1443	69175	MATTHEWS, DAN	13321	10317	551.004059	2	UNLEADED	18.774	49.19
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	12/20/2013	1325	69175	MATTHEWS, DAN	13802	481	16.9300023	2	UNLEADED	28.411	74.65
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	1/2/2014	1036	69175	MATTHEWS, DAN	14170	368	15.30973083	2	UNLEADED	24.037	63.15
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	1/8/2014	1150	69175	MATTHEWS, DAN	14493	323	15.11776156	2	UNLEADED	20.55	54.83
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	1/15/2014	1530	69175	MATTHEWS, DAN	14866	373	16.59547862	2	UNLEADED	22.416	60.42
230570	841994	7-ELEVEN 36333	800 S MAIN ST	HEBER CITY	166168	1/28/2014	0658	69175	MATTHEWS, DAN	15352	486	15.81291511	2	UNLEADED	30.735	82.01



Row Labels	Sum of GALLONS_SIGNED	Sum of AMOUNT
ALLRED, CLAYTON	446.756	\$ 1,237.31
AMAN, KEN	1,071.182	\$ 2,953.67
BARONEK, THERESA	502.583	\$ 1,568.03
BUDD, CAMERON	1,107.953	\$ 2,705.20
BURGENER, KELVIN	10,575.251	\$ 28,804.77
CARSON, JANET	1,409.952	\$ 3,736.42
COVEY, MAX	8,001.039	\$ 21,279.27
DAVIC, GRIC	1,316.855	\$ 3,669.74
DAVIS, TRENT	215.867	\$ 353.63
FARRELL, ALEX	558.001	\$ 992.30
GILES, TYLER	906.349	\$ 2,713.41
GREER, LYNN	1,204.819	\$ 3,142.13
MAIR, MONT	5,178.367	\$ 15,080.80
MARTINEZ, RICHARD	310.342	\$ 936.62
MASON, BRANDON	1,677.454	\$ 4,617.36
MATTHEWS, DAN	4,628.927	\$ 13,433.35
MORRIS, CHANCE	9,814.532	\$ 28,934.75
MUIR, PRESTON	186.575	\$ 316.45
PADDOCK, SHANE	9,053.123	\$ 25,626.28
PEDERSEN, REX	2,547.133	\$ 7,204.92
POPP, LLOYD	2,816.562	\$ 7,205.92
SCOW, DARREL	6,727.897	\$ 19,814.35
SCOW, DOUG	331.436	\$ 987.02
SNYDER, KIM	16,789.515	\$ 53,557.02
SULSER, LYNN	8,053.773	\$ 22,620.43
WALL, CHAD	4,222.669	\$ 11,514.17
WEBSTER, WADE	5,088.739	\$ 14,139.86
<b>Grand Total</b>	<b>104,743.651</b>	<b>\$ 299,145.18</b>

<b>3JSSD8L</b>	<b>3JSSD8L-51</b>
<b>3JSSD8L-51 Credit Card and Gas Card Purchases</b>	

**Purpose:** Per step 9 of **3JSSD8L-AP**, to review gas purchases made using the District's credit cards and Fuelman (gas cards) for improper and potentially fraudulent transactions.

**Testwork**

**and Findings:** Based on JSSD policy effective in 2005 (see information below and **3JSSD8L-51B** for detailed policy info.), all gas should have been purchased using the Fuelman credit card assigned to each District vehicle. In addition, records tracking the odometer readings and gallons purchased should have been kept so that mileage could be tracked and mpg calculated. Policy was not followed and gas was purchased using other credit cards. In addition, records for the credit card purchases were not kept as indicated by District personnel. Even if records had been kept, policy required them to be retained for only one year and might not have been available at this time anyway. One year is not considered adequate. Per the State Archives retention schedule for counties, accounts payable records should be retained for 4 years. Records would have been available had gas been purchased using the Fuelman cards as required by policy (Fleet Services retains Fuelman records). Since gas was purchased using other credit cards and required information was not retained, **3JSSD8L-FR06** was issued.

Using the data from **3JSSD8L-10A** and **3JSSD8L-50A**, which were used for credit card expenditure and Fuelman purchase testwork, the spreadsheet on **3JSSD8L-51A** was created comparing gas purchases made by Dan Matthews, General Manager \* using the District's credit cards and Fuelman cards for the period of January 1, 2008 - December 31, 2013. Specifically, the spreadsheets referenced were used to identify only purchases made by Dan Matthews (filtered the table) and then copied to **3JSSD8L-51A**. Per **3JSSD8L-10A**, there are 194 transactions totaling \$8,693 and per **3JSSD8L-50A**, there are 211 transactions totaling \$13,172.94. Therefore, there are a grand total of 405 gas transactions totaling \$21,865.94 for Dan Matthews during 2008 -2013. The population on **3JSSD8L-51A** is missing two transactions totaling \$124.78. The two transactions were identified but are immaterial and have not been added. Pass further testwork.

Next, the purchases were sorted by day. The data was reviewed for purchases made on the same day or within 1 or 2 days of another purchase, as these would be higher risk for improper purchase. See **3JSSD8L-51A**. These purchases were identified using various tickmarks so that purchases made in various ways could be identified for summarization purposes. (At the time of testwork, it was unclear if data presented in various ways would be more meaningful.) See tickmark legend below. Note that tickmarks originally used were replaced with letters since various tools in Excel do not identify tickmarks.

Purchases under \$10 were considered immaterial and not analyzed. Some purchases of \$9 might be car washes; however due to immateriality, they were not considered here (see **3JSSD8L-10** where these credit card purchases < \$10 are discussed further and included in an FR). Purchases exceeding \$10 were assumed to be for gas based on location of purchase; however, we have no way of knowing for sure due to lack of

detailed documentation (see 3JSSD8L-10 for discussion of and finding issued related to lack of credit card documentation) .

Purchases made the same day or within 1 -2 days were considered questionable given the frequency and lack of other supporting documentation indicating travel destination, purpose, miles traveled, gallons purchased, etc. Because there was no supporting documentation, there was no basis on which to determine propriety. However, we did separately identify purchases made within a day or 2 of each other at a location outside of either Heber or Park City (see 3JSSD8L-10), indicating travel. Since these purchases indicated travel, the frequency of purchases could be reasonable; however, we still questioned these purchases because there was no supporting documentation to determine propriety of either travel or amounts purchased. See pivot table on 3JSSD8L-51A for a summary of errors found. See 3JSSD8L-FR06.

It is evident from the findings on 3JSSD8L-50 that the Fuelman records maintained by State Fleet Services were not adequately reviewed by JSSD to determine the propriety of fuel purchases. A review of the fuel usage, fuel efficiency, frequency of purchases, fuel type, etc. would help to identify potential misappropriations and help deter abuse. It would also allow management the opportunity to question employees about questionable purchases and obtain documentation and/or document explanations for variances outside of the norm. It could also alert them to employees who might require additional monitoring. This review and approval of expenditures should be performed by someone with adequate authority and with oversight by the Board since the findings support abuse and noncompliance by the General Manager. See 3JSSD8L-FR06. Based on the interviews held on July 22, 2014 and documented on 3JSSD8L-25F, Darrell Scow, Asst. Mgr, indicated that he reviews the reports approximately twice a year. This is not considered to be adequate, we will address frequency along with inadequate reviews in the finding.

It was noted that the credit card was used mainly at Walkers and Maverick in Heber City. Dan Matthews indicated in the interviews referenced above that he used the credit card to purchase gas because there were few stations in Heber City that took the Fuelman card, and they were mostly the UDOT stations which were not always available. This explanation is not completely accurate, which is evidenced by the fact that Mr. Matthews purchased gas during the same period at the Mountainland station using the Fuelman card. All three stations are located on Main Street, Heber City within .9 miles or 2 minutes. (Walkers is 800 S Main, Maverick is 435 N. Main, and Mountainland is 1175 S. Main) Obviously, the Fuelman card could have reasonably been used. This indicates a distortion of fact and disregard to policy. No change to finding as Fuelman should have been used and could indicate a misuse and misappropriation of funds.

**\*Selection for Detailed Review:**

There were only 3 employees who had credit cards : Dan Matthews, General Manager, Darrell Scow, Asst. Manager, and Janet Carson, Admin Asst. Per

review of 3JSSD8L-10A (sorted by card numbers for applicable employees), gas credit card transactions from 2008 -2013 were less than \$250 each for Darrel Scow and Janet Carson ; therefore, their transactions were deemed insignificant and review was NCN per auditor judgment. Thus, only Dan Matthew's transactions were reviewed. See 3JSSD8L-51A.

#### District Policy Info

The policies were reviewed and are highlighted as applicable to the testwork performed. Because the policies were established in 2005, they are applicable in their entirety to the period tested. The policies are included as 3JSSD8L-51B.

Per **Resolution No. 2005 -2** (dated January 11, 2005):

Vehicles may be used only for District business other than authorized commuting and de minimus personal use. (2)

Fuel may be purchased for only the vehicle issued to the employee. The gas card provided should be used whenever practicable. (7a) (changed see new below)

A fuel record of purchases shall be maintained. The record should be signed by the applicable employee and turned in when full. The record should be maintained for one year. (7b) (new 1b)

Charging the District for fuel purchases of other vehicles and failure to follow policy is grounds for termination or other disciplinary action. (7c and 9) (new 1c and 2)

Per **Resolution No. 2005 -6** (dated August 6, 2005):

The gas card issued for each vehicle shall be used for the purchase of fuel and minor vehicle related expenses. Under no circumstance shall the card be used to purchase gas for vehicles not owned by the District. (1a)

Each District Vehicle shall keep the fuel record in the vehicle and the employee assigned to the vehicle shall be responsible for filling out the fuel record. When the form is full, it shall be turned in to the supervisor. The record should be maintained for one year. (1b)

"In the event of an emergency, specifically, when a GasCard fueling station cannot be located or when the GasCard does not work, the employee shall be authorized to purchase fuel... by any practicable means." (1e)

#### Personal Use of Vehicles

Based on the testwork performed above, there is concern that the vehicles could be used for personal use, which is against District policy other than commuting ; however, there is no way to prove or to conclusively test this concern. Therefore, we will rely on the interviews as documented on 3JSSD8L-25F, which indicated that vehicles were not used for personal use other than their regular commutes.

The use of the vehicles for commuting is a taxable benefit to the employees per IRS Publication 15 -B (see applicable topics pg. 18 -24 on 3JSSD8L-51C). Per the interviews

referred to above, the District has not been including these commuting benefits as taxable fringe benefits to the employees and, thus, certain employees' income may be understated for reporting and individual tax purposes. We will include this in 3JSSD8L-FR06 and recommend that the District appropriately determine the amount that is taxable using guidance in IRS Publication 15-B. The District has indicated that they believed they did not have to report the employees' commute use of the vehicles as a fringe benefit because public safety vehicles are exempt from the requirement. However, Internal Revenue Bulletin: 2010-23 (see 3JSSD8L-51D) indicates that a public safety vehicle does not include pickup trucks. The bulletin does allow for specialized utility repair trucks that are specifically used to carry heavy tools, testing equipment, or parts if the modifications make it unlikely the vehicle will be used more than a *de minimis* amount for personal purposes. Travis Kartchner, OSA Auditor, drove by Darrel Scows home to determine if the pickup met the public safety vehicle criteria and determined that it did not.

The District has allowed Dan Matthews, General Manager, and Darell Scow Assistant General Manager, and on-call employees to use District vehicles for daily commuting. Per Steve Capson, former JSSD board member, the District justifies this practice in order to allow for a timely response to emergencies outside regular business hours. We asked the District to provide us with emergency call out logs to determine whether the number of emergency call outs justifies the cost of commuting privileges. Mark Gaylord and Mike Kohler responded that they did not maintain any logs. Mark did indicate that the District could reconstruct a log using employee time records; however, it is apparent that the District has not evaluated the frequency of call outs to ensure that employee use of District vehicles for commuting is justified.

This practice is particularly concerning since Darell Scow is granted commuting privileges and commutes from Sandy to Heber City which is approximately 100 miles each day. If a timely response to emergencies is, indeed, the justification for allowing an employee to use a District vehicle for commuting, we question the reasonableness of having an employee who lives approximately 50 miles away from Heber City designated as a person available to respond timely. 3JSSD8L-FR12 is proposed recommending that the District maintain a log of after-hour emergency call outs and determine whether the frequency of the call outs and the improved timely response justify the expense of allowing employees to use District vehicles for commuting.

**Summary:** See 3JSSD8L-FR06 and 3JSSD8L-FR12. This is considered a key internal control weakness and an important compliance issue (also see issues included from 3JSSD8L-50).

#### Tickmarks

- a Gas was purchased on the same day with both a Fuelman card and credit card.
- b Gas was purchased one day apart with both a Fuelman card and credit card.

- c Gas was purchased within 2 days of another purchase.
- d Gas was purchased on the same day with a credit card.
- e Gas was purchased one day apart with a credit card.
- f Gas was purchased on the same day or within 1 day but for different District cars based on card number. NEN.
- g Not used.
- h Gas was purchased within a day or 2 of another; however, travel is indicated based on the purchase being made at a location outside of Heber.
- † Immaterial ; therefore, further testwork NCN.



**Jordanelle SSD**

**3JSSD8L-51A**

**3JSSD8L-51A Credit Card and Gas Card Testwork**

**Purpose, Testwork, Findings, Summary, Tickmarks:**

**See 3JSSD8L-51**

CUSTNO/ Ref No.	CARD	DATE	Description	AMOUNT	Colu	Column2
0062	Visa 0863	1/1/2008	Walkers - Heber City	59.58		c
0062	Visa 0863	1/2/2008	Walkers - Heber City	6.09	+	
0062	Visa 0863	1/3/2008	Walkers - Heber City	27.64		c
0062	Visa 0863	1/7/2008	Walkers - Heber City	57.93		
0062	Visa 0863	1/9/2008	Walkers - Heber City	0.35	+	
230570	109487	1/10/2008	Mountainland One Stop Heber	84.21		a
0062	Visa 0863	1/10/2008	Walkers - Heber City	59.07		a
0062	Visa 0863	1/15/2008	Walkers - Heber City	47.23		
0062	Visa 0863	1/18/2008	Walkers - Heber City	47.46		
0062	Visa 0863	1/23/2008	Walkers - Heber City	50.33		b
230570	109487	1/24/2008	Mountainland One Stop Heber	75.27		b
0062	Visa 0863	1/25/2008	Walkers - Heber City	40.24		b
0063	Visa 0863	1/30/2008	Maverick - Heber City	68.31		
0063	Visa 0863	2/4/2008	Walkers - Heber City	65.42		b
230570	109487	2/5/2008	Mountainland One Stop Heber	77.03		b
0063	Visa 0863	2/8/2008	Walkers - Heber City	65.69		
0063	Visa 0863	2/12/2008	Walkers - Heber City	34.06		c
0063	Visa 0863	2/14/2008	Maverick - Heber City	69.48		c
0063	Visa 0863	2/18/2008	Maverick - Heber City	51.01		b
230570	109487	2/19/2008	Mountainland One Stop Heber	81.90		b
0063	Visa 0863	2/21/2008	Walkers - Heber City	38.99		c
0064	Visa 0863	2/25/2008	Walkers - Heber City	51.93		c
0064	Visa 0863	2/27/2008	Maverick - Heber City	48.93		c
0064	Visa 0863	3/3/2008	Walkers - Heber City	64.06		c
230570	109487	3/5/2008	Mountainland One Stop Heber	77.39		b
0064	Visa 0863	3/6/2008	Walkers - Heber City	59.87		b
0064	Visa 0863	3/8/2008	Walkers - Heber City	51.27		c
0064	Visa 0863	3/10/2008	Chevron - Hurricane	66.75		h
0064	Visa 0863	3/12/2008	Chevron - Beaver Ut	57.20		h
230570	109487	3/15/2008	Mountainland One Stop Heber	44.57		a
0064	Visa 0863	3/15/2008	Walkers - Heber City	73.22		a
0064	Visa 0863	3/20/2008	Walkers - Heber City	61.55		
230570	109487	3/23/2008	Mountainland One Stop Heber	53.70		b
0064	Visa 0863	3/24/2008	Walkers - Heber City	48.78		b
0065	Visa 0863	3/27/2008	Walkers - Heber City	51.49		
0065	Visa 0863	4/1/2008	Walkers - Heber City	70.78		
0065	Visa 0863	4/10/2008	Walkers - Heber City	70.72		
0065	Visa 0863	4/17/2008	Walkers - Heber City	61.54		
0065	Visa 0863	4/22/2008	Walkers - Heber City	60.50		
0066	Visa 0863	4/29/2008	Walkers - Heber City	24.99		
0066	Visa 0863	5/2/2008	Walkers - Heber City	75.00		d
0066	Visa 0863	5/2/2008	Walkers - Heber City	24.34		d
0066	Visa 0863	5/5/2008	Walkers - Heber City	67.67		
0066	Visa 0863	5/8/2008	Walkers - Heber City	45.66		
0066	Visa 0863	5/14/2008	Walkers - Heber City	65.69		c



0066	Visa 0863	5/16/2008	Walkers - Heber City	58.09	c
0066	Visa 0863	5/21/2008	Walkers - Heber City	74.68	c
0066	Visa 0863	5/23/2008	Walkers - Heber City	51.31	e
0066	Visa 0863	5/24/2008	Walkers - Heber City	46.97	e
0067	Visa 0863	6/27/2008	Walkers - Heber City	55.61	
0067	Visa 0863	7/2/2008	Walkers - Heber City	59.37	
0067	Visa 0863	7/10/2008	Walkers - Heber City	75.00	
0067	Visa 0863	7/18/2008	Walkers - Heber City	75.00	
0067	Visa 0863	7/23/2008	Walkers - Heber City	57.54	c
0068	Visa 0863	7/25/2008	Walkers - Heber City	48.63	c
0068	Visa 0863	7/31/2008	Walkers - Heber City	55.04	
0068	Visa 0863	8/13/2008	Walkers - Heber City	52.59	d
0068	Visa 0863	8/13/2008	Horners Corner - Heber City	31.28	d
0068	Visa 0863	8/18/2008	Walkers - Heber City	65.93	
0068	Visa 0863	8/22/2008	Walkers - Heber City	56.34	
0069	Visa 0863	8/26/2008	Walkers - Heber City	38.31	c
0069	Visa 0863	8/28/2008	Walkers - Heber City	49.35	c
0069	Visa 0863	9/4/2008	Walkers - Heber City	72.93	
0069	Visa 0863	9/10/2008	Walkers - Heber City	70.20	c
0069	Visa 0863	9/12/2008	Walkers - Heber City	53.77	c
0069	Visa 0863	9/16/2008	Walkers - Heber City	42.63	
0069	Visa 0863	9/19/2008	Walkers - Heber City	59.68	
0070	Visa 0863	9/25/2008	Walkers - Heber City	70.29	
0070	Visa 0863	10/2/2008	Walkers - Heber City	63.74	
0070	Visa 0863	10/7/2008	Walkers - Heber City	58.85	c
0070	Visa 0863	10/9/2008	Walkers - Heber City	39.74	e
0070	Visa 0863	10/10/2008	Maverick - Heber City	106.10	d
0070	Visa 0863	10/10/2008	Walkers - Heber City	37.88	d
0070	Visa 0863	10/15/2008	Walkers - Heber City	47.65	
0070	Visa 0863	10/21/2008	Walkers - Heber City	53.39	e
0070	Visa 0863	10/22/2008	Walkers - Heber City	29.50	e
0070	Visa 0863	10/24/2008	Walkers - Heber City	50.71	c
0071	Visa 0863	10/27/2008	Walkers - Heber City	18.08	c
0071	Visa 0863	10/29/2008	Heber North 7-11 - Heber City	44.29	e
0071	Visa 0863	10/30/2008	Walkers - Heber City	32.96	e
0071	Visa 0863	11/5/2008	Walkers - Heber City	42.61	c
0071	Visa 0863	11/7/2008	Walkers - Heber City	48.07	c
0071	Visa 0863	11/10/2008	Walkers - Heber City	24.12	
0071	Visa 0863	11/17/2008	Walkers - Heber City	42.17	c
0071	Visa 0863	11/19/2008	Walkers - Heber City	22.58	c
0071	Visa 0863	11/24/2008	Walkers - Heber City	28.09	d
0071	Visa 0863	11/24/2008	Walkers - Heber City	25.99	d
0071	Visa 0863	11/25/2008	Walkers - Heber City	22.78	e
0072	Visa 0863	12/1/2008	Walkers - Heber City	33.16	
0072	Visa 0863	12/9/2008	Walkers - Heber City	27.00	
0072	Visa 0863	12/12/2008	Walkers - Heber City	18.64	h
0072	Visa 0863	12/14/2008	Chevron - Beaver Ut	35.57	h

JSSD-0027	Cap One 25	12/20/2008	Walkers - Heber City	25.93	
JSSD-0027	Cap One 25	12/24/2008	Walkers - Heber City	22.97	
JSSD-0027	Cap One 25	12/29/2008	Walkers - Heber City	28.83	
JSSD-0027	Cap One 25	1/7/2009	Walkers - Heber City	25.76	●
JSSD-0027	Cap One 25	1/9/2009	Walkers - Heber City	31.30	●
JSSD-0027	Cap One 25	1/14/2009	Walkers - Heber City	28.24	
0074	Visa 0863	2/9/2009	Mountainland One Stop - Heber	31.12	
0074	Visa 0863	2/13/2009	Maverick - Heber City	37.49	
0074	Visa 0863	2/18/2009	Walkers - Heber City	40.59	
0075	Visa 0863	2/25/2009	Walkers - Heber City	34.34	●
0075	Visa 0863	2/27/2009	Walkers - Heber City	38.35	●
0075	Visa 0863	3/5/2009	Maverick - Heber City	35.23	●
0075	Visa 0863	3/7/2009	Walkers - Heber City	26.59	●
0075	Visa 0863	3/9/2009	Texaco - St. George	43.35	h
0075	Visa 0863	3/11/2009	Texaco - Beaver	27.97	h
0075	Visa 0863	3/13/2009	Walkers - Heber City	29.76	h
0075	Visa 0863	3/18/2009	Maverick - Heber City	38.89	
0075	Visa 0863	3/24/2009	Walkers - Heber City	33.44	
0076	Visa 0863	3/27/2009	Walkers - Heber City	35.38	
0076	Visa 0863	4/1/2009	Walkers - Heber City	28.70	
0076	Visa 0863	4/6/2009	Walkers - Heber City	27.86	●
0076	Visa 0863	4/8/2009	Walkers - Heber City	23.87	●
0076	Visa 0863	4/10/2009	Walkers - Heber City	34.81	●
0076	Visa 0863	4/14/2009	Walkers - Heber City	39.70	
0076	Visa 0863	4/17/2009	Walkers - Heber City	33.60	
0076	Visa 0863	4/21/2009	Maverick - Heber City	19.26	
0076	Visa 0863	4/24/2009	Maverick - Heber City	42.66	
0077	Visa 0863	4/28/2009	Maverick - Heber City	33.63	
0077	Visa 0863	5/1/2009	Maverick - Heber City	43.86	d
0077	Visa 0863	5/1/2009	Maverick - Heber City	16.17	d
0077	Visa 0863	5/6/2009	Walkers - Heber City	47.38	●
0077	Visa 0863	5/8/2009	Maverick - Heber City	40.02	●
0077	Visa 0863	5/13/2009	Maverick - Heber City	46.41	
0077	Visa 0863	5/19/2009	Maverick - Heber City	33.30	●
0077	Visa 0863	5/21/2009	Walkers - Heber City	37.58	●
0078	Visa 0863	5/29/2009	Mountainland One Stop - Heber	44.10	
0078	Visa 0863	6/2/2009	Walkers - Heber City	43.20	
0078	Visa 0863	6/5/2009	Maverick - Heber City	33.38	
0078	Visa 0863	6/19/2009	Maverick - Heber City	51.36	
0078	Visa 0863	6/24/2009	Smiths Fuel - Heber City	32.39	
0079	Visa 0863	6/29/2009	Smiths Fuel - Heber City	44.36	
0079	Visa 0863	7/2/2009	Mountainland One Stop - Heber	88.22	d
0079	Visa 0863	7/2/2009	Mountainland One Stop - Heber	36.79	d
0079	Visa 0863	7/9/2009	Maverick - Heber City	46.30	
0079	Visa 0863	7/16/2009	Mountainland One Stop - Heber	58.80	
0079	Visa 0863	7/22/2009	Mountainland One Stop - Heber	37.73	
0080	Visa 0863	7/29/2009	Smiths Fuel - Heber City	37.89	

0080	Visa 0863	8/6/2009	Mountainland One Stop - Heber	42.89		
0080	Visa 0863	8/10/2009	Mountainland One Stop - Heber	39.79		
230570	138167	8/17/2009	HEBER CITY	35.82		
230570	138167	9/2/2009	HEBER CITY	40.86		
230570	138167	9/14/2009	HEBER CITY	31.70		
0081	Visa 0863	9/17/2009	Walkers - Heber City	49.94		
0081	Visa 0863	9/22/2009	Mountainland One Stop - Heber	58.85		
230570	138167	9/28/2009	HEBER CITY	41.46		●
230570	138167	9/30/2009	HEBER CITY	26.16		●
230570	138167	10/5/2009	HEBER CITY	32.47		
0082	Visa 0863	10/8/2009	Mountainland One Stop - Heber	45.47		
0082	Visa 0863	10/14/2009	Mountainland One Stop - Heber	70.90		
230570	138167	10/19/2009	HEBER CITY	37.22		
230570	138167	11/2/2009	HEBER CITY	43.99		
0083	Visa 0863	11/11/2009	Mountainland One Stop - Heber	52.40		
0083	Visa 0863	11/20/2009	Mountainland One Stop - Heber	54.73		
0084-85	Visa 0863	12/1/2009	Mountainland One Stop - Heber	52.17		
0084-85	Visa 0863	12/7/2009	Mountainland One Stop - Heber	53.21		
0084-85	Visa 0863	12/14/2009	Mountainland One Stop - Heber	51.65		
0084-85	Visa 0863	12/18/2009	Mountainland One Stop - Heber	55.78		
230570	138167	12/28/2009	HEBER CITY	45.80		
230570	138167	1/6/2010	MOUNTAINLAND ONE STOP	46.70		
0086-87	Visa 0863	1/11/2010	Mountainland One Stop - Heber	57.84		
230570	138167	1/19/2010	MOUNTAINLAND ONE STOP	50.42		
230570	138167	1/26/2010	MOUNTAINLAND ONE STOP	41.43		
230570	138167	2/2/2010	MOUNTAINLAND ONE STOP	49.01		
230570	138167	2/10/2010	MOUNTAINLAND ONE STOP	44.41		
230570	138167	2/18/2010	MOUNTAINLAND ONE STOP	45.05		
230570	138167	2/25/2010	MOUNTAINLAND ONE STOP	54.65		
230570	138167	3/4/2010	MOUNTAINLAND ONE STOP	54.04		
230570	138167	3/10/2010	MOUNTAINLAND ONE STOP	41.77		
230570	138167	3/13/2010	MOUNTAINLAND ONE STOP	36.14		h
230570	138167	3/15/2010	MAVERIK STORE #402 Hurricane	50.21		h
0090-91	Visa 0863	3/17/2010	Chevron - Cove Fort	58.62		h
230570	138167	3/22/2010	MOUNTAINLAND ONE STOP	49.80		
230570	138167	3/25/2010	MOUNTAINLAND ONE STOP	53.82		
230570	138167	3/31/2010	MOUNTAINLAND ONE STOP	47.80		
230570	138167	4/6/2010	MOUNTAINLAND ONE STOP	51.34		
230570	138167	4/21/2010	MOUNTAINLAND ONE STOP	62.78		
230570	138167	4/27/2010	MOUNTAINLAND ONE STOP	46.32		●
230570	138167	4/29/2010	MOUNTAINLAND ONE STOP	30.92		●
230570	138167	5/3/2010	MOUNTAINLAND ONE STOP	39.98		
230570	138167	5/12/2010	MOUNTAINLAND ONE STOP	49.50		
230570	138167	5/19/2010	MOUNTAINLAND ONE STOP	54.60		
230570	138167	5/24/2010	MOUNTAINLAND ONE STOP	38.64		
230570	138167	5/27/2010	HEBER CITY #631	43.54		
230570	138167	6/5/2010	MOUNTAINLAND ONE STOP	55.38		



230570	138167	6/15/2010	MOUNTAINLAND ONE STOP	59.47	
0098-99	Visa 0863	7/5/2010	Texaco - Heber City	57.60	
230570	138167	7/12/2010	MOUNTAINLAND ONE STOP	39.58	
230570	138167	7/15/2010	MOUNTAINLAND ONE STOP	43.71	
230570	138167	7/21/2010	MOUNTAINLAND ONE STOP	47.43	
230570	138167	8/4/2010	HEBER CITY #631	48.71	
230570	138167	8/9/2010	HEBER CITY #631	45.72	
230570	138167	8/12/2010	HEBER CITY #631	59.14	
230570	138167	8/18/2010	HEBER CITY #631	35.58	c
230570	138167	8/20/2010	MOUNTAINLAND ONE STOP	42.67	a
0100	Visa 0863	8/20/2010	Mountainland One Stop - Heber	16.55	a
230570	138167	8/25/2010	HEBER CITY #631	54.00	
230570	138167	8/30/2010	HEBER CITY #631	42.88	
230570	138167	9/2/2010	HEBER CITY #631	57.71	
230570	138167	9/13/2010	HEBER CITY #631	56.37	
230570	138167	9/16/2010	HEBER CITY #631	57.74	
230570	138167	9/21/2010	HEBER CITY #631	51.56	
230570	138167	9/28/2010	HEBER CITY #631	55.21	
230570	138167	10/5/2010	HEBER CITY #631	49.32	
230570	138167	10/12/2010	HEBER CITY #631	52.35	
230570	138167	10/20/2010	MOUNTAINLAND ONE STOP	51.67	
230570	138167	10/25/2010	HEBER CITY #631	45.02	
230570	138167	10/28/2010	HEBER CITY #631	46.55	
230570	138167	11/3/2010	HEBER CITY #631	72.31	
230570	138167	11/10/2010	HEBER CITY #631	51.00	
230570	138167	11/17/2010	HEBER CITY #631	53.19	
230570	138167	11/24/2010	HEBER CITY #631	43.08	
230570	138167	11/30/2010	HEBER CITY #631	48.51	
230570	138167	12/8/2010	HEBER CITY #631	49.71	
230570	138167	12/14/2010	HEBER CITY #631	48.26	
230570	138167	12/20/2010	MOUNTAINLAND ONE STOP	54.15	
230570	138167	12/27/2010	HEBER CITY #631	57.15	
230570	138167	1/4/2011	HEBER CITY #631	52.93	
230570	138167	1/10/2011	HEBER CITY #631	47.39	
230570	138167	1/14/2011	HEBER CITY #631	51.24	
230570	138167	1/22/2011	HEBER CITY #631	55.75	
230570	138167	1/26/2011	HEBER CITY #631	49.29	
230570	138167	2/1/2011	HEBER CITY #631	49.91	
230570	109489	2/14/2011	HEBER CITY #631	46.12	
0105	Visa 0863	2/14/2011	Walkers - Heber City	9.00	*
230570	109489	2/18/2011	HEBER CITY #631	69.70	
230570	109489	3/3/2011	HEBER CITY #631	70.21	
0106	Visa 0863	3/8/2011	Smiths Fuel - Heber City	92.00	c
230570	109489	3/10/2011	HEBER CITY #631	80.64	c
0106	Visa 0863	3/16/2011	Chevron - Beaver Ut	93.20	
0106	Visa 0863	3/22/2011	Maverick - Heber City	85.19	d
0106	Visa 0863	3/22/2011	7-Eleven Park City, UT	22.49	d

JSSD-0049	Cap One 25	3/23/2011	Walkers - Heber City	9.00	†		
230570	152580	3/30/2011	HEBER CITY #631	66.29		b	
0107	Visa 0863	3/31/2011	Smiths Fuel - Heber City	37.63		b	
230570	152580	4/6/2011	HEBER CITY #631	70.26			
230570	152580	4/18/2011	HEBER CITY #631	57.04			
230570	152580	5/2/2011	HEBER CITY #631	81.37			
0108	Visa 0863	5/2/2011	Walkers - Heber City	9.00	†		
230570	152580	5/9/2011	HEBER CITY #631	81.37			
230570	152580	5/16/2011	HEBER CITY #631	86.99			
230570	152580	5/24/2011	HEBER CITY #631	85.96			
0109	Visa 0863	6/1/2011	Chevron - Park City	52.71			
230570	152580	6/6/2011	HEBER CITY #631	80.45			
0109	Visa 0863	6/8/2011	Walkers - Heber City	9.00	†		
JSSD-0051	Cap One 25	6/14/2011	7-Eleven Park City, UT	19.31		b	
230570	152580	6/15/2011	HEBER CITY #631	83.33		b	
230570	152580	6/28/2011	HEBER CITY #631	62.23			
230570	152580	7/5/2011	HEBER CITY #631	68.75			
230570	152580	7/11/2011	HEBER CITY #631	51.15			
230570	152580	7/14/2011	HEBER CITY #631	71.40			
JSSD-0053	Cap One 25	7/14/2011	Walkers - Heber City	9.00	†		
230570	152580	8/1/2011	HEBER CITY #631	65.65			
230570	152580	8/12/2011	HEBER CITY #631	65.91			
230570	152580	8/22/2011	HEBER CITY #631	72.57			
0111	Visa 0863	8/22/2011	Walkers - Heber City	9.00	†		
230570	152580	8/29/2011	HEBER CITY #631	89.86			
230570	152580	9/6/2011	HEBER CITY #631	59.59			
0112	Visa 0863	9/6/2011	Walkers - Heber City	9.00	†		
230570	152580	9/13/2011	HEBER CITY #631	69.91		e	
230570	152580	9/14/2011	HEBER CITY #631	29.78		e	
0112	Visa 0863	9/16/2011	Chevron - Hurricane	64.51		h	
230570	152580	9/20/2011	HEBER CITY #631	69.27			
0112	Visa 0863	9/20/2011	Walkers - Heber City	9.00	†		
0112	Visa 0863	9/26/2011	Walkers - Heber City	9.00	†		
230570	152580	9/28/2011	HEBER CITY #631	67.00			
0113	Visa 0863	9/30/2011	Walkers - Heber City	7.00	†		
230570	152580	10/3/2011	HEBER CITY #631	40.06			
230570	152580	10/10/2011	HEBER CITY #631	61.41			
230570	152580	10/19/2011	HEBER CITY #631	86.05			
230570	152580	10/26/2011	HEBER CITY #631	76.86			
0113	Visa 0863	10/27/2011	Maverick - Heber City	5.81	†		
0114	Visa 0863	10/28/2011	Maverick - Heber City	6.24	†		
230570	152580	11/1/2011	HEBER CITY #631	67.33			
JSSD-0058	Cap One 25	11/3/2011	Maverick - Heber City	6.24	†		
230570	152580	11/5/2011	HEBER CITY #631	79.47			
230570	152580	11/11/2011	HEBER CITY #631	64.32			
230570	152580	11/18/2011	HEBER CITY #631	79.19			
230570	152580	11/23/2011	HEBER CITY #631	36.76			

230570	152580	12/6/2011	HEBER CITY #631	73.98	
230570	152580	12/13/2011	HEBER CITY #631	58.79	
0115	Visa 0863	12/17/2011	Chevron - Beaver Ut	74.87	h
230570	152580	12/19/2011	HEBER CITY #631	34.98	h
230570	152580	12/22/2011	HEBER CITY #631	55.63	
0115	Visa 0863	12/22/2011	Walkers - Heber City	9.00	+
230570	152580	12/29/2011	HEBER CITY #631	36.43	
230570	152580	1/10/2012	HEBER CITY #631	66.73	
230570	152580	1/16/2012	HEBER CITY #631	53.99	c
230570	152580	1/18/2012	HEBER CITY #631	29.63	a
0116	Visa 0863	1/18/2012	Smiths Fuel - Heber City	68.00	a
230570	152580	1/23/2012	HEBER CITY #631	52.05	
230570	152580	1/28/2012	HEBER CITY #631	61.79	
230570	152580	2/7/2012	HEBER CITY #631	60.28	
230570	152580	2/15/2012	HEBER CITY #631	80.12	
230570	152580	2/23/2012	HEBER CITY #631	96.36	
230570	152580	3/1/2012	HEBER CITY #631	94.55	
230570	152580	3/9/2012	HEBER CITY #631	71.67	
0118	Visa 0863	3/10/2012	Walkers - Heber City	7.00	+
0118	Visa 0863	3/14/2012	Chevron - St. George	87.58	
230570	152580	3/19/2012	HEBER CITY #631	71.67	
230570	152580	3/22/2012	HEBER CITY #631	48.30	
0118	Visa 0863	3/22/2012	Walkers - Heber City	7.00	+
230570	152580	3/30/2012	HEBER CITY #631	52.29	
230570	152580	4/9/2012	HEBER CITY #631	52.81	
230570	152580	4/18/2012	HEBER CITY #631	50.48	
230570	152580	4/26/2012	HEBER CITY #631	55.58	
230570	152580	5/2/2012	HEBER CITY #631	74.01	
0120	Visa 0863	5/7/2012	Maverick - Heber City	65.92	b
JSSD-1150	Zion 5358	5/7/2012	Maverik Country Store Heber City, UT	0.43	+
230570	152580	5/8/2012	HEBER CITY #631	69.42	b
230570	152580	5/17/2012	HEBER CITY #631	71.76	
230570	152580	5/24/2012	HEBER CITY #631	73.44	
0121	Visa 0863	6/4/2012	Smiths Fuel - Heber City	24.23	b
230570	152580	6/5/2012	HEBER CITY #631	77.77	b
230570	152580	6/12/2012	HEBER CITY #631	76.38	
JSSD-1162	Zion 5358	6/13/2012	Walkers #511 Heber City, UT	9.00	+
230570	152580	6/20/2012	HEBER CITY #631	84.52	b
JSSD-1162	Zion 5358	6/21/2012	7-Eleven Park City, UT	21.99	b
JSSD-1162	Zion 5358	6/25/2012	Walkers #511 Heber City, UT	9.00	+
230570	152580	6/29/2012	HEBER CITY #631	93.94	
230570	152580	7/10/2012	HEBER CITY #631	95.28	c
230570	152580	7/12/2012	HEBER CITY #631	61.01	c
230570	152580	7/23/2012	HEBER CITY #631	69.58	
230570	152580	8/2/2012	HEBER CITY #631	81.24	
230570	152580	8/16/2012	HEBER CITY #631	83.03	
230570	152580	8/22/2012	HEBER CITY #631	46.21	



JSSD-1180	Zion 5358	8/27/2012	7-Eleven Park City, UT	30.91		
0123	Visa 0863	8/31/2012	Smiths Fuel - Heber City	100.44		
230570	152580	9/11/2012	HEBER CITY #631	76.71		
230570	152580	9/17/2012	HEBER CITY #631	67.52		
230570	152580	9/24/2012	HEBER CITY #631	73.65		FF
230570	109493	9/25/2012	HEBER CITY #631	58.01		FF
230570	152580	10/1/2012	HEBER CITY #631	75.84		
230570	152580	10/6/2012	HEBER CITY #631	82.91		
230570	152580	10/11/2012	HEBER CITY #631	47.25		
230570	152580	10/19/2012	HEBER CITY #631	89.07		
230570	152580	10/25/2012	HEBER CITY #631	79.83		
230570	152580	10/30/2012	HEBER CITY #631	69.61		
230570	152580	11/6/2012	HEBER CITY #631	82.47		
230570	152580	11/10/2012	HEBER CITY #631	76.27		
230570	138167	11/15/2012	HEBER CITY #631	40.99		FF
230570	152580	11/15/2012	HEBER CITY #631	58.12		FF
230570	152580	11/26/2012	HEBER CITY #631	88.86		
230570	152580	12/1/2012	HEBER CITY #631	79.53		
230570	152580	12/8/2012	HEBER CITY #631	84.01		
0130-132	Visa 0863	12/11/2012	Chevron - Beaver Ut	68.60		
0130-132	Visa 0863	12/15/2012	7-Eleven - Las Vegas	80.28		
230570	152580	12/24/2012	HEBER CITY #631	79.33		
230570	152580	12/29/2012	HEBER CITY #631	64.35		
230570	152580	1/7/2013	HEBER CITY #631	61.36		
JSSD-0193	Zion 5358	1/11/2013	Silver Eagle CS	12.08		
230570	152580	1/15/2013	HEBER CITY #631	70.89		
230570	152580	1/22/2013	HEBER CITY #631	64.52		
230570	152580	1/28/2013	7-ELEVEN STORE 36333 HEBER	58.76		
230570	152580	2/4/2013	7-ELEVEN STORE 36333	63.54		
230570	152580	2/12/2013	7-ELEVEN STORE 36333	80.78		
230570	152580	2/15/2013	7-ELEVEN STORE 36333	53.02		
230570	152580	2/26/2013	7-ELEVEN STORE 36333	77.64		
230570	152580	3/5/2013	7-ELEVEN 36333	67.06		
230570	152580	3/11/2013	7-ELEVEN 36333	67.55		
230570	152580	3/15/2013	7-ELEVEN 36333	63.11		
0140-144	Visa 0863	3/21/2013	Texaco - Hurricane	79.35		h
230570	152580	3/22/2013	7-ELEVEN 36333	75.66		h
230570	152580	3/28/2013	7-ELEVEN 36333	56.09		
230570	152580	4/10/2013	7-ELEVEN 36333	78.01		
0145-148	Visa 0863	4/19/2013	Resort Retailers - Heber City (7/11)	101.26		
0145-148	Visa 0863	4/22/2013	Resort Retailers - Heber City (7/11)	83.41		
230570	166168	5/1/2013	7-ELEVEN 36333	81.50		
230570	166168	5/7/2013	7-ELEVEN 36333	65.50		h
JSSD-0241	Zion 5358	5/9/2013	Chevron - St. George	90.74		h
230570	166168	5/13/2013	7-ELEVEN 36333	63.14		
230570	166168	5/20/2013	7-ELEVEN 36333	84.51		
0154-160	Visa 0863	6/4/2013	Resort Retailers - Heber City (7/11)	100.00		

230570	166168	6/7/2013	7-ELEVEN 36333	71.07		
230570	109493	6/10/2013	MAVERIK STORE #361	63.38		
230570	166168	6/19/2013	7-ELEVEN 36333	90.98		
230570	166168	7/1/2013	7-ELEVEN 36333	90.81		
230570	166168	7/8/2013	7-ELEVEN 36333	51.03		
230570	166168	7/22/2013	7-ELEVEN 36333	88.78		
230570	166168	7/31/2013	7-ELEVEN 36333	85.73		
230570	166168	8/6/2013	7-ELEVEN 36333	70.41		
230570	166168	8/15/2013	7-ELEVEN 36333	69.29		
230570	166168	8/22/2013	7-ELEVEN 36333	58.38		
230570	166168	9/3/2013	7-ELEVEN 36333	83.25		
230570	166168	9/10/2013	7-ELEVEN 36333	77.23		
230570	166168	9/13/2013	FLYING J #640 JEROME	95.04		
230570	166168	9/18/2013	7-ELEVEN 36333	100.46		
230570	166168	9/28/2013	7-ELEVEN 36333	99.75		
230570	166168	10/3/2013	7-ELEVEN 36333	43.31		
230570	166168	10/10/2013	7-ELEVEN 36333	62.12		
230570	166168	10/17/2013	7-ELEVEN 36333	74.08		
230570	166168	10/23/2013	7-ELEVEN 36333	60.32		
230570	166168	11/4/2013	7-ELEVEN 36333	86.58		
230570	166168	11/7/2013	7-ELEVEN 36333	31.62		
230570	166168	11/15/2013	7-ELEVEN 36333	54.55		
230570	166168	11/26/2013	7-ELEVEN 36333	85.62		
JSSD-0313	Zion 5358	12/5/2013	Smiths Fuel - Heber City	61.52	b	
230570	166168	12/6/2013	7-ELEVEN 36333	78.67	b	
230570	166168	12/10/2013	SOUTH CREEK SHELL BEAVER	76.01		
230570	166168	12/14/2013	MAVERIK STORE #231 PAROWAN	89.65	h	
230570	166168	12/16/2013	7-ELEVEN 36333	49.19	h	
230570	166168	12/20/2013	7-ELEVEN 36333	74.65		



(Columns A - E are from 3JSSD8L-10)

Row Labels	Count of AMOUNT	Sum of AMOUNT2	Sum of AMOUNT
a	8	417.92	1.92%
b	24	1,422.81	6.54%
c	47	2,193.75	10.09%
d	14	673.99	3.10%
e	10	420.63	1.93%
f	4	230.77	1.06%
h	19	1,048.66	4.82%
(blank)	277	15,332.63	70.52%
<b>Grand Total</b>	<b>403</b>	<b>21,741.16</b>	<b>100.00%</b>
a d	22	1,091.91	5.02%
b e	34	1,843.44	8.48%

Row Labels	Count of AMOUNT	Sum of AMOUNT2
109487	7	494.07
109489	4	266.67
109493	2	121.39
138167	70	3,340.98
152580	97	6,656.60
166168	31	2,293.23
Cap One 2520	10	206.58
Visa 0863	174	8,125.97
Zion 5358	8	235.67
<b>Grand Total</b>	<b>403</b>	<b>21,741.16</b>

**JORDANELLE SPECIAL SERVICE DISTRICT**

**RESOLUTION NO. 2005-2**

**A RESOLUTION ADOPTING A POLICY THE JORDANELLE SPECIAL  
SERVICE DISTRICT VEHICLE USE POLICY; AND RELATED MATTERS.**

**RECITALS**

**WHEREAS**, the Jordanelle Special Service District is responsible for the provision of water and wastewater services within the boundaries of the District; and

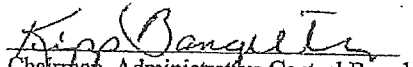
**WHEREAS**, it is in the best interest of the District to provide District vehicles to employees as necessary to accomplish the purposes of the District; and

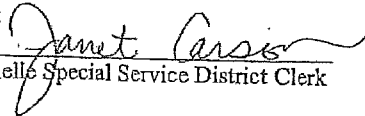
**WHEREAS**, it is in the best interests of the District to adopt a vehicle use policy to govern the use of District vehicles.

**NOW THEREFORE, IT IS HEREBY RESOLVED**, by the Governing Board of the Jordanelle Special Service District, (hereinafter referred to as the 'District'), that:

The attached District Vehicle Use policy is hereby adopted and shall take effect immediately.

**DATED** this 11<sup>th</sup> day of January, 2005.

  
Chairman, Administrative Control Board  
Jordanelle Special Service District

Attest:   
Jordanelle Special Service District Clerk

## JORDANELLE SPECIAL SERVICE DISTRICT

### DISTRICT VEHICLE USE POLICY

DATE: January 11, 2005

RE: Use of District Vehicles.

PURPOSE: To provide regulations governing the care and use of District vehicles.

The Administrative Control Board of the Jordanelle Special Service District hereby adopts the following policy regarding the use of District Vehicles.

#### Vehicle Use Policy

1. Use of Jordanelle Special Service District Vehicles:
  - a. The District is in the business of providing water and sewer services to its retail and wholesale customers 24 hours a day. To enable the District to respond timely to both routine hour and after-hour emergencies, calls for assistance, and to maintain the District's water and sewer systems, the District provides use of a limited number of vehicles to employees. The District also provides the use of vehicles to employees who are in geographically strategic positions and who are trained to respond to emergencies or catastrophic system failure. The District also provides the use of vehicles to employees who are required to attend meetings during work, after or near the end of work, or in locations far from the routine work station, as well as employees who perform inspections at remote locations as part of their job function. The vehicles provided to employees should be suitable for the requirements of the employee's position based on a number of considerations, including but not limited to: locale, terrain, weather, job assignment, the need to have different types and sizes of District equipment, towing capacity, and passenger accommodation.
  - b. The manager, under the direction of the Board, shall have discretion, based on the considerations and objectives set forth in this policy, and on any other relevant factors, to select both those employees who may use a District vehicle to commute to and from work and the type of vehicle best suited to each employee so designated.
  - c. Unless the Board determines otherwise, use of a District vehicle is not part of the compensation for an employment position. No employee has the right to the use

of a District Vehicle. Vehicles may be re-assigned at any time.

**2. Personal Use:**

- a. District Vehicles may be used only for District business. Vehicles may not be used for personal purposes other than for authorized commuting or de minimus personal use (such as a stop for a personal errand on the way between business deliveries or assignments).

**3. Markings and Emergency Lights:**

- a. Unless otherwise provided by the Board, all District Vehicles will be clearly marked on both sides with decals or with special painting identifying the vehicles as property of the District, and shall have license plates displaying the EX symbol.
- b. As directed by the manager, certain District Vehicles shall be equipped with yellow emergency lights, traffic cones and other emergency equipment.

**4. Use of personal vehicles for District business:**

- a. Employees are encouraged to use District-owned vehicles when conducting District business. If a District-owned vehicle is not available or it is not practicable to use one, then the employee may use his/her personal vehicle provided the employee received specific authorization from his/her supervisor. An employee will be compensated for the use of a private vehicle at the rate per mile then allowed by the Internal Revenue Service. This compensation represents the employee's compensation for all costs including gas, maintenance, wear and tear, insurance and capital investment.
- b. If an accident occurs, employees are required to contact their immediate supervisor and the appropriate police agency immediately. The supervisor will assist the employee in providing necessary information to law enforcement and insurance company representatives.

**5. Conduct:**

- a. An employee shall use safety restraints as required by law when in any motor vehicle on District business.
- b. An employee operating any motor vehicle on District business shall:
  - i. Exercise reasonable care by obeying all traffic signals and laws.
  - ii. Be a courteous and responsible driver.
- c. An employee operating a District Vehicle shall maintain at the time a valid Utah

driver's license. In the event an employee's license is suspended or revoked or otherwise rendered invalid, the employee shall report the suspension, revocation or invalidity to the employee's supervisor. An employee shall also report to his/her supervisor 1) any conviction for driving under the influence of alcohol or controlled substance, and 2) any conviction for speeding during the scope of employment. All reports required by this policy shall be made within one working day after the suspension, revocation, invalidity, or conviction as the case may be. The supervisor shall, in turn, notify the manager within one working day of receiving the employee's report. The failure of an employee to report the suspension, revocation, invalidity or conviction shall be grounds for termination or other disciplinary action. Loss or suspension of driver's license when driving is an integral part of employee's job may result in termination or other disciplinary action.

6. **Accidents or other incidents involving District Vehicles:** The manager shall consult with the insurance provider and develop specific information for each vehicle which shall describe the steps that are to be taken by the driver in the event of an accident. All accidents involving District vehicles shall be immediately reported to the employee's supervisor, the District manager, and the appropriate police agency.

7. **Fuel and maintenance purchases:**

- a. Employees who have been issued a District Vehicle are authorized to purchase fuel for that vehicle only. Every effort shall be made to purchase fuel in the most cost efficient manner possible. The District shall provide a GasCard for each District Vehicle, which shall be used whenever practicable for the purchase of fuel and minor, vehicle-related expenses. Under no circumstances shall any employee of the District use a District GasCard, or otherwise charge fuel for any vehicle that is not District-owned.
- b. Employees shall be provided with a form on which fuel purchases shall be recorded. Each District Vehicle shall keep the fuel record in the vehicle and the employee or employees who is/are assigned that District Vehicle shall be responsible for filling out the fuel record. Fuel records shall be signed by the employee(s) when the form is full, and shall be turned in to the supervisor. Fuel records shall be maintained by the District for one (1) year.
- c. Charging the District for fuel purchases for vehicles that are not District-owned shall be grounds for termination or other disciplinary action.

8. **Commercial Driver's License:**

Some of the District Vehicles require a Commercial Driver's License to operate on the road. No District employee shall operate a vehicle requiring a Commercial Driver's License on the roads of the State of Utah unless they have a valid Commercial Driver's License.

as of Jan 2005

9. **Failure to follow District Vehicle Use Policy:**

Failure to follow the District Vehicle Use Policy shall be grounds for termination or other disciplinary action.

10. **Miscellaneous:**

- a. Each employee who is issued a District-owned vehicle is responsible for keeping the District Vehicle in a clean, neat and orderly state. Employees who are issued a District Vehicle are also responsible for insuring that the oil and other fluids are checked and changed as required on a regular basis as recommended for that vehicle. An employee's supervisor shall provide the locations where oil changes may be charged to the District for District Vehicles. Failure to properly care for District Vehicles may be grounds for disciplinary action.
- b. Maintenance or repairs other than oil changes shall be pre-approved by the employee's supervisor. No maintenance or repair shall be charged for any vehicle that is not owned by the District. An employee's supervisor shall provide the locations where maintenance and/or repairs may be charged to the District for District Vehicles.
- c. Accidents, or other incidents that cause damage to a District Vehicle, or incidents in which a District Vehicle causes damage to another vehicle or other property, shall be reported to the employee's supervisor immediately. An accident report form shall be filled out by the employee and turned over to the employee's supervisor within one (1) working day after the accident or other incident involving a District Vehicle.
- d. The District shall maintain insurance on all District Vehicles as required by law.
- e. Once the manager determines that a District Vehicle is no longer needed by the District, or is economically infeasible to retain, the District Vehicle shall be used as a trade-in, where appropriate, or shall be sold or disposed of as surplus property according to the District Surplus Property Policy.
- f. The provisions of this Policy are severable. If any of the provisions of this Policy are determined by appropriate legal authority to be invalid or unenforceable for whatever reason, the remainder of the provisions shall remain in full force and effect.

11. **Exceptions:** Requests for exceptions to any portion of the District Vehicle Use Policy shall be referred to the Administrative Control Board.

13. Effective Date: This policy shall take effect immediately upon passage by the Board.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2005.

\_\_\_\_\_  
Board Chairman

ATTEST:

\_\_\_\_\_  
District Clerk

**JORDANELLE SPECIAL SERVICE DISTRICT**

**RESOLUTION NO. 2005-06**

**A RESOLUTION ADOPTING A POLICY REGARDING THE FUELING  
OF DISTRICT VEHICLES; AND RELATED MATTERS.**

**RECITALS**

**WHEREAS**, the Jordanelle Special Service District is responsible for the provision of water and wastewater services within the boundaries of the District; and

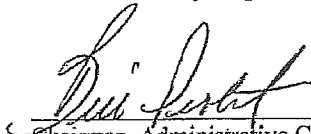
**WHEREAS**, it is in the best interest of the District to provide District vehicles to employees as necessary to accomplish the purposes of the District; and

**WHEREAS**, it is in the best interests of the District to adopt a vehicle fueling policy to govern the use of District vehicles.


**NOW THEREFORE, IT IS HEREBY RESOLVED**, by the Governing Board of the Jordanelle Special Service District, (hereinafter referred to as the 'District'), that:

The attached policy regarding the fueling of District vehicles is hereby adopted and shall take effect immediately.

**DATED** this 9<sup>th</sup> day of August, 2005.

  
Chairman, Administrative Control Board  
Jordanelle Special Service District

Attest:

  
Jordanelle Special Service District Clerk



## JORDANELLE SPECIAL SERVICE DISTRICT

### DISTRICT FUEL POLICY

DATE: August 9, 2005

RE: Fueling District Vehicles.

PURPOSE: To provide regulations governing the fueling of District vehicles.

The Administrative Control Board of the Jordanelle Special Service District hereby adopts the following policy regarding the fueling of District Vehicles.

#### Vehicle Fueling Policy

*used to say  
whenever  
practicable*

1. Fuel purchases:

- a. The District shall provide a GasCard for each District Vehicle, which shall be used for the purchase of fuel and minor, vehicle-related expenses. Under no circumstances shall any employee of the District use a District GasCard, or otherwise charge fuel for any vehicle that is not District-owned.
- b. Employees shall be provided with a form on which fuel purchases shall be recorded. Each District Vehicle shall keep the fuel record in the vehicle and the employee or employees who is/are assigned that District Vehicle shall be responsible for filling out the fuel record. Fuel records shall be signed by the employee(s) when the form is full, and shall be turned in to the supervisor. Fuel records shall be maintained by the District for one (1) year.
- c. Charging the District for fuel purchases for vehicles that are not District-owned shall be grounds for termination or other disciplinary action.
- d. The District shall not maintain a charge account with any commercial establishment for the purchase of fuel with the exception of Diesel purchased for on-site needs by a supervisor via the Reinhart Oil or other similar account. Employees may not charge fuel purchases to any charge account.
- e. In the event of an emergency, specifically, when a GasCard fueling station cannot be located or when the GasCard does not work, the employee shall be authorized to purchase fuel on an as-needed basis by any practicable means. The receipt for

such purchase shall be turned into the employee's supervisor within two (2) working days of the date of purchase. The supervisor shall take immediate steps to correct the problem and shall report the fuel purchase to the District Manager. Employees shall be reimbursed for all fuel costs incurred pursuant to this paragraph.

2. **Failure to follow District Vehicle Fueling Policy:**

Failure to follow the District Vehicle Fueling Policy shall be grounds for termination or other disciplinary action.

3. **Miscellaneous:**

- a. The provisions of this Policy are severable. If any of the provisions of this Policy are determined by appropriate legal authority to be invalid or unenforceable for whatever reason, the remainder of the provisions shall remain in full force and effect.
- b. To the extent any provisions of this Policy conflict with any other District Policy regarding fuel purchases, the more specific Policy shall govern.

4. **Exceptions:** Requests for exceptions to any portion of the District Vehicle Fueling Policy shall be referred to the Administrative Control Board.

5. **Effective Date:** This policy shall take effect immediately upon passage by the Board.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2005.

\_\_\_\_\_  
Board Chairman

ATTEST:

\_\_\_\_\_  
District Clerk

**JORDANELLE SPECIAL SERVICE DISTRICT**

**RESOLUTION NO. 2005-17**

**A RESOLUTION ADOPTING A POLICY REGARDING THE PURCHASE OF  
DISTRICT VEHICLES; AND RELATED MATTERS.**

**RECITALS**

**WHEREAS**, the Jordanelle Special Service District is responsible for the provision of water and wastewater services within the boundaries of the District; and

**WHEREAS**, it is in the best interest of the District to provide District vehicles to employees as necessary to accomplish the purposes of the District; and

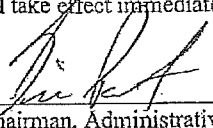
**WHEREAS**, it is in the best interests of the District to adopt a policy governing the purchase, trade-in, maintenance and retention of District vehicles in order to provide a fleet of vehicles for District use in a cost-effective and efficient manner; and

**WHEREAS**, the District has determined that in most cases, it is cost efficient to trade in District vehicles in a manner similar to the Wasatch County Sheriff's office, other County departments and a majority of municipal fleets.

**NOW THEREFORE, IT IS HEREBY RESOLVED**, by the Governing Board of the Jordanelle Special Service District, (hereinafter referred to as the 'District'), that:

The attached policy regarding the purchase, trade-in, maintenance and retention of District vehicles of District vehicles is hereby adopted and shall take effect immediately.

**DATED** this 11<sup>th</sup> day of October, 2005.

  
Chairman, Administrative Control Board  
Jordanelle Special Service District

Attest:

\_\_\_\_\_  
Jordanelle Special Service District Clerk

**JORDANELLE SPECIAL SERVICE DISTRICT**

**DISTRICT VEHICLE PURCHASE POLICY**

**DATE:** October 11, 2005

**RE:** Purchase, Lease, Maintenance and Trade-in of District Vehicles.

**PURPOSE:** To provide regulations governing the acquisition, maintenance and trade-in of District vehicles.

The Administrative Control Board of the Jordanelle Special Service District hereby adopts the following policy regarding the acquisition, maintenance and trade-in of District Vehicles.

**Vehicle Acquisition Policy**

**1. Purpose of Jordanelle Special Service District Vehicles:**

- a. As set forth in the Jordanelle Special Service District Vehicle Use Policy, the District is in the business of providing water and sewer services to its retail and wholesale customers 24 hours a day. To enable the District to respond timely to both routine hour and after-hour emergencies, calls for assistance, and to maintain the District's water and sewer systems, the District provides use of a limited number of vehicles to employees. The District also provides the use of vehicles to employees who are in geographically strategic positions and who are trained to respond to emergencies or catastrophic system failure. The District also provides the use of vehicles to employees who are required to attend meetings during work, after or near the end of work, or in locations far from the routine work station, as well as employees who perform inspections at remote locations as part of their job function. The vehicles provided to employees should be suitable for the requirements of the employee's position based on a number of considerations, including but not limited to: locale, terrain, weather, job assignment, the need to have different types and sizes of District equipment, towing capacity, and passenger accommodation.

The Board has determined that it is in the best interest of the District to insure that the Jordanelle Special Service District vehicle fleet operate properly, be dependable and look clean and neat. It is also the purpose of the District to maintain the District fleet in an economical and efficient manner. In order to further promote these goals, the District has determined to adopt a fleet policy that

is similar to other governmental entities, whereby District Vehicles are generally replaced on a regular basis.

2. Replacement of District Vehicles:

- 2 or 70,000 miles*
- a. Unless otherwise determined by the manager, District vehicles shall be traded-in, or sold every ~~two~~ (2) years. The manager shall look at the condition of the vehicle, the trade-in amount offered by a Dealer, and the use to which the vehicle is put by the District, and determine if and when a vehicle should be traded or sold.
  - b. The manager is encouraged to buy vehicles locally where possible, as long as the local dealers are competitive in price and service with State contracts.
  - c. The vehicle purchased shall meet the requirements of the District, according to the specific use intended for the vehicle, and the provisions of this policy.

3. Effective Date: This policy shall take effect immediately upon passage by the Board.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2005.

\_\_\_\_\_  
Board Chairman

ATTEST:

\_\_\_\_\_  
District Clerk



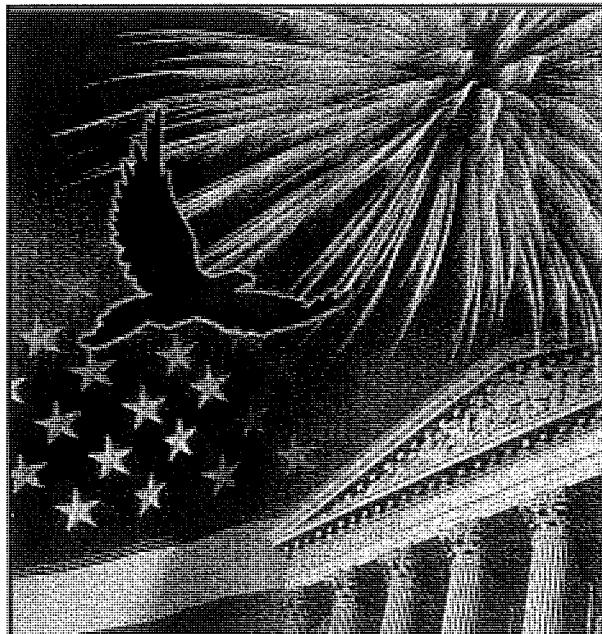
Department of the Treasury  
Internal Revenue Service

**Publication 15-B**

Cat. No. 29744N

# Employer's Tax Guide to Fringe Benefits

For use in **2014**



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faster and easier by  
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## Contents

What's New .....	1
Reminders .....	2
Introduction .....	2
1. Fringe Benefit Overview .....	2
2. Fringe Benefit Exclusion Rules .....	5
Accident and Health Benefits .....	5
Achievement Awards .....	7
Adoption Assistance .....	7
Athletic Facilities .....	8
De Minimis (Minimal) Benefits .....	8
Dependent Care Assistance .....	8
Educational Assistance .....	9
Employee Discounts .....	10
Employee Stock Options .....	10
Employer-Provided Cell Phones .....	11
Group-Term Life Insurance Coverage .....	11
Health Savings Accounts .....	14
Lodging on Your Business Premises .....	15
Meals .....	15
Moving Expense Reimbursements .....	17
No-Additional-Cost Services .....	17
Retirement Planning Services .....	18
Transportation (Commuting) Benefits .....	18
Tuition Reduction .....	20
Working Condition Benefits .....	20
3. Fringe Benefit Valuation Rules .....	22
General Valuation Rule .....	22
Cents-Per-Mile Rule .....	22
Commuting Rule .....	23
Lease Value Rule .....	24
Unsafe Conditions Commuting Rule .....	26
4. Rules for Withholding, Depositing, and Reporting .....	27
How To Get Tax Help .....	28
Index .....	31

## Future Developments

For the latest information about developments related to Publication 15-B, such as legislation enacted after it was published, go to [www.irs.gov/pub15b](http://www.irs.gov/pub15b).

## What's New

**Cents-per-mile rule.** The business mileage rate for 2014 is 56 cents per mile. You may use this rate to reimburse an employee for business use of a personal vehicle, and under certain conditions, you may use the rate under the

cents-per-mile rule to value the personal use of a vehicle you provide to an employee. See *Cents-Per-Mile Rule* in section 3.

**Qualified parking exclusion and commuter transportation benefit.** For 2014, the monthly exclusion for qualified parking is \$250 and the monthly exclusion for commuter highway vehicle transportation and transit passes is \$130. See *Qualified Transportation Benefits* in section 2.

**Same-sex Marriage** For federal tax purposes, individuals of the same sex are considered married if they were lawfully married in a state (or foreign country) whose laws authorize the marriage of two individuals of the same sex, even if the state (or foreign country) in which they now live does not recognize same-sex marriage. For more information, see Revenue Ruling 2013-17, 2013-38 I.R.B. 201, available at [www.irs.gov/irb/2013-38\\_IRB/ar07.html](http://www.irs.gov/irb/2013-38_IRB/ar07.html). Notice 2013-61 provides special administrative procedures for employers to make claims for refund or adjustments of overpayments of social security and Medicare taxes with respect to certain same-sex spouse benefits before expiration of the period of limitations. Notice 2013-61, 2013-44 I.R.B. 432, is available at [www.irs.gov/irb/2013-44\\_IRB/ar10.html](http://www.irs.gov/irb/2013-44_IRB/ar10.html).

**Recent changes to certain rules for cafeteria plans.** Notice 2013-71, 2013-47 I.R.B. 532, available at [www.irs.gov/irb/2013-47\\_IRB/ar10.html](http://www.irs.gov/irb/2013-47_IRB/ar10.html), discusses recent changes to the "use-or-lose" rule for health flexible spending arrangements (FSAs) and clarifies the transitional rule for 2013-2014 non-calendar year salary reduction elections. See Notice 2013-71 for details on these changes.

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## Reminders

**\$2,500 limit on a health flexible spending arrangement (FSA).** For plan years beginning after December 31, 2012, a cafeteria plan may not allow an employee to request salary reduction contributions for a health FSA in excess of \$2,500. For plan years beginning after December 31, 2013, the limit is unchanged at \$2,500. For more information, see *Cafeteria Plans* in section 1.

**Additional Medicare Tax withholding.** In addition to withholding Medicare tax at 1.45%, you must withhold a 0.9% Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year. You are required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of \$200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold. Unless otherwise noted, references to Medicare tax include Additional Medicare Tax.

For more information on what wages are subject to Medicare tax, see Table 2-1, later, and the chart, *Special Rules for Various Types of Services and Payments*, in section 15 of Publication 15, (Circular E), Employer's Tax

Guide. For more information on Additional Medicare Tax, visit IRS.gov and enter "Additional Medicare Tax" in the search box.

**Photographs of missing children.** The IRS is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

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## Introduction

This publication supplements Publication 15 (Circular E), Employer's Tax Guide, and Publication 15-A, Employer's Supplemental Tax Guide. It contains information for employers on the employment tax treatment of fringe benefits.

**Comments and suggestions.** We welcome your comments about this publication and your suggestions for future editions.

You can write to us at the following address:

Internal Revenue Service  
Tax Forms and Publications Division  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

You can also send us comments from [www.irs.gov/formspubs](http://www.irs.gov/formspubs). Click on *More Information* and then click on *Comment on Tax Forms and Publications*.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.

---

## 1. Fringe Benefit Overview

A fringe benefit is a form of pay for the performance of services. For example, you provide an employee with a fringe benefit when you allow the employee to use a business vehicle to commute to and from work.

**Performance of services.** A person who performs services for you does not have to be your employee. A person may perform services for you as an independent contractor, partner, or director. Also, for fringe benefit purposes, treat a person who agrees not to perform services (such as under a covenant not to compete) as performing services.

**Provider of benefit.** You are the provider of a fringe benefit if it is provided for services performed for you. You are considered the provider of a fringe benefit even if a third party, such as your client or customer, provides the

benefit to your employee for services the employee performs for you. For example, if, in exchange for goods or services, your customer provides day care services as a fringe benefit to your employees for services they provide for you as their employer, then you are the provider of this fringe benefit even though the customer is actually providing the day care.

**Recipient of benefit.** The person who performs services for you is considered the recipient of a fringe benefit provided for those services. That person may be considered the recipient even if the benefit is provided to someone who did not perform services for you. For example, your employee may be the recipient of a fringe benefit you provide to a member of the employee's family.

## Are Fringe Benefits Taxable?

Any fringe benefit you provide is taxable and must be included in the recipient's pay unless the law specifically excludes it. Section 2 discusses the exclusions that apply to certain fringe benefits. Any benefit not excluded under the rules discussed in section 2 is taxable.

**Including taxable benefits in pay.** You must include in a recipient's pay the amount by which the value of a fringe benefit is more than the sum of the following amounts.

- Any amount the law excludes from pay.
- Any amount the recipient paid for the benefit.

The rules used to determine the value of a fringe benefit are discussed in section 3.

If the recipient of a taxable fringe benefit is your employee, the benefit is subject to employment taxes and must be reported on Form W-2, Wage and Tax Statement. However, you can use special rules to withhold, deposit, and report the employment taxes. These rules are discussed in section 4.

If the recipient of a taxable fringe benefit is not your employee, the benefit is not subject to employment taxes. However, you may have to report the benefit on one of the following information returns.

**If the recipient receives the benefit as:**

**Use:**

An independent contractor	Form 1099-MISC, Miscellaneous Income
A partner	Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc.

For more information, see the instructions for the forms listed above.

## Cafeteria Plans

A cafeteria plan, including a flexible spending arrangement, is a written plan that allows your employees to choose between receiving cash or taxable benefits

instead of certain qualified benefits for which the law provides an exclusion from wages. If an employee chooses to receive a qualified benefit under the plan, the fact that the employee could have received cash or a taxable benefit instead will not make the qualified benefit taxable.

Generally, a cafeteria plan does not include any plan that offers a benefit that defers pay. However, a cafeteria plan can include a qualified 401(k) plan as a benefit. Also, certain life insurance plans maintained by educational institutions can be offered as a benefit even though they defer pay.

**Qualified benefits.** A cafeteria plan can include the following benefits discussed in section 2.

- Accident and health benefits (but not Archer medical savings accounts (Archer MSAs) or long-term care insurance).
- Adoption assistance.
- Dependent care assistance.
- Group-term life insurance coverage (including costs that cannot be excluded from wages).
- Health savings accounts (HSAs). Distributions from an HSA may be used to pay eligible long-term care insurance premiums or qualified long-term care services.

**Benefits not allowed.** A cafeteria plan **cannot** include the following benefits discussed in section 2.

- Archer MSAs. See Accident and Health Benefits in section 2.
- Athletic facilities.
- *De minimis* (minimal) benefits.
- Educational assistance.
- Employee discounts.
- Employer-provided cell phones.
- Lodging on your business premises.
- Meals.
- Moving expense reimbursements.
- No-additional-cost services.
- Transportation (commuting) benefits.
- Tuition reduction.
- Working condition benefits.

It also cannot include scholarships or fellowships (discussed in Publication 970, Tax Benefits for Education).

**\$2,500 limit on a health flexible spending arrangement (FSA).** For plan years beginning after December 31, 2012, a cafeteria plan may not allow an employee to request salary reduction contributions for a health FSA in



excess of \$2,500. For plan years beginning after December 31, 2013, the limit is unchanged at \$2,500.

A cafeteria plan offering a health FSA must be amended to specify the \$2,500 limit (or any lower limit set by the employer). While cafeteria plans generally must be amended on a prospective basis, an amendment that is adopted on or before December 31, 2014, may be made effective retroactively, provided that in operation the cafeteria plan meets the limit for plan years beginning after December 31, 2012. A cafeteria plan that does not limit health FSA contributions to the dollar limit is not a cafeteria plan and all benefits offered under the plan are includible in the employee's gross income.

For more information, see Notice 2012-40, 2012-26 I.R.B. 1046, available at [www.irs.gov/irb/2012-26\\_IRB/ar09.html](http://www.irs.gov/irb/2012-26_IRB/ar09.html).

**Employee.** For these plans, treat the following individuals as employees.

- A current common-law employee. See section 2 in Publication 15 (Circular E) for more information.
- A full-time life insurance agent who is a current statutory employee.
- A leased employee who has provided services to you on a substantially full-time basis for at least a year if the services are performed under your primary direction or control.

**Exception for S corporation shareholders.** Do not treat a 2% shareholder of an S corporation as an employee of the corporation for this purpose. A 2% shareholder for this purpose is someone who directly or indirectly owns (at any time during the year) more than 2% of the corporation's stock or stock with more than 2% of the voting power. Treat a 2% shareholder as you would a partner in a partnership for fringe benefit purposes, but do not treat the benefit as a reduction in distributions to the 2% shareholder.

**Plans that favor highly compensated employees.** If your plan favors highly compensated employees as to eligibility to participate, contributions, or benefits, you must include in their wages the value of taxable benefits they could have selected. A plan you maintain under a collective bargaining agreement does not favor highly compensated employees.

A highly compensated employee for this purpose is any of the following employees.

1. An officer.
2. A shareholder who owns more than 5% of the voting power or value of all classes of the employer's stock.
3. An employee who is highly compensated based on the facts and circumstances.
4. A spouse or dependent of a person described in (1), (2), or (3).

**Plans that favor key employees.** If your plan favors key employees, you must include in their wages the value of taxable benefits they could have selected. A plan favors

key employees if more than 25% of the total of the nontaxable benefits you provide for all employees under the plan go to key employees. However, a plan you maintain under a collective bargaining agreement does not favor key employees.

A key employee during 2014 is generally an employee who is either of the following.

1. An officer having annual pay of more than \$170,000.
2. An employee who for 2014 is either of the following.
  - a. A 5% owner of your business.
  - b. A 1% owner of your business whose annual pay was more than \$150,000.

## Simple Cafeteria Plans

Eligible employers meeting contribution requirements and eligibility and participation requirements can establish a simple cafeteria plan. Simple cafeteria plans are treated as meeting the nondiscrimination requirements of a cafeteria plan and certain benefits under a cafeteria plan.

**Eligible employer.** You are an eligible employer if you employ an average of 100 or fewer employees during either of the 2 preceding years. If your business was not in existence throughout the preceding year, you are eligible if you reasonably expect to employ an average of 100 or fewer employees in the current year. If you establish a simple cafeteria plan in a year that you employ an average of 100 or fewer employees, you are considered an eligible employer for any subsequent year as long as you do not employ an average of 200 or more employees in a subsequent year.

**Eligibility and participation requirements.** These requirements are met if all employees who had at least 1,000 hours of service for the preceding plan year are eligible to participate and each employee eligible to participate in the plan may elect any benefit available under the plan. You may elect to exclude from the plan employees who:

1. Are under age 21 before the close of the plan year,
2. Have less than 1 year of service with you as of any day during the plan year,
3. Are covered under a collective bargaining agreement, or
4. Are nonresident aliens working outside the United States whose income did not come from a U.S. source.

**Contribution requirements.** You must make a contribution to provide qualified benefits on behalf of each qualified employee in an amount equal to:

1. A uniform percentage (not less than 2%) of the employee's compensation for the plan year, or
2. An amount which is at least 6% of the employee's compensation for the plan year or twice the amount of

the salary reduction contributions of each qualified employee, whichever is less.

If the contribution requirements are met using option (2), the rate of contribution to any salary reduction contribution of a highly compensated or key employee can not be greater than the rate of contribution to any other employee.

**More information.** For more information about cafeteria plans, see section 125 of the Internal Revenue Code and its regulations.

## 2. Fringe Benefit Exclusion Rules

This section discusses the exclusion rules that apply to fringe benefits. These rules exclude all or part of the value of certain benefits from the recipient's pay.

The excluded benefits are not subject to federal income tax withholding. Also, in most cases, they are not subject to social security, Medicare, or federal unemployment (FUTA) tax and are not reported on Form W-2.

This section discusses the exclusion rules for the following fringe benefits.

- Accident and health benefits.
- Achievement awards.
- Adoption assistance.
- Athletic facilities.
- *De minimis* (minimal) benefits.
- Dependent care assistance.
- Educational assistance.
- Employee discounts.
- Employee stock options.
- Employer-provided cell phones.
- Group-term life insurance coverage.
- Health savings accounts (HSAs).
- Lodging on your business premises.
- Meals.
- Moving expense reimbursements.
- No-additional-cost services.
- Retirement planning services.
- Transportation (commuting) benefits.
- Tuition reduction.
- Working condition benefits.

See Table 2-1, later, for an overview of the employment tax treatment of these benefits.

### Accident and Health Benefits

This exclusion applies to contributions you make to an accident or health plan for an employee, including the following.

- Contributions to the cost of accident or health insurance including qualified long-term care insurance.
- Contributions to a separate trust or fund that directly or through insurance provides accident or health benefits.
- Contributions to Archer MSAs or health savings accounts (discussed in Publication 969, Health Savings Accounts and Other Tax-Favored Health Plans).

This exclusion also applies to payments you directly or indirectly make to an employee under an accident or health plan for employees that are either of the following.

- Payments or reimbursements of medical expenses.
- Payments for specific injuries or illnesses (such as the loss of the use of an arm or leg). The payments must be figured without regard to any period of absence from work.

**Accident or health plan.** This is an arrangement that provides benefits for your employees, their spouses, their dependents, and their children (under age 27) in the event of personal injury or sickness. The plan may be insured or noninsured and does not need to be in writing.

**Employee.** For this exclusion, treat the following individuals as employees.

- A current common-law employee.
- A full-time life insurance agent who is a current statutory employee.
- A retired employee.
- A former employee you maintain coverage for based on the employment relationship.
- A widow or widower of an individual who died while an employee.
- A widow or widower of a retired employee.
- For the exclusion of contributions to an accident or health plan, a leased employee who has provided services to you on a substantially full-time basis for at least a year if the services are performed under your primary direction or control.

**Special rule for certain government plans.** For certain government accident and health plans, payments to a deceased plan participant's beneficiary may qualify for the exclusion from gross income if the other requirements for exclusion are met. See section 105(j) for details.

**Table 2-1. Special Rules for Various Types of Fringe Benefits**  
(For more information, see the full discussion in this section.)

Treatment Under Employment Taxes			
Type of Fringe Benefit	Income Tax Withholding	Social Security and Medicare (including Additional Medicare Tax when wages are paid in excess of \$200,000)	Federal Unemployment (FUTA)
Accident and health benefits	Exempt <sup>1,2</sup> , except for long-term care benefits provided through a flexible spending or similar arrangement.	Exempt, except for certain payments to S corporation employees who are 2% shareholders.	Exempt
Achievement awards	Exempt <sup>1</sup> up to \$1,600 for qualified plan awards (\$400 for nonqualified awards).		
Adoption assistance	Exempt <sup>1,3</sup>	Taxable	Taxable
Athletic facilities	Exempt if substantially all use during the calendar year is by employees, their spouses, and their dependent children and the facility is operated by the employer on premises owned or leased by the employer.		
<i>De minimis</i> (minimal) benefits	Exempt	Exempt	Exempt
Dependent care assistance	Exempt <sup>3</sup> up to certain limits, \$5,000 (\$2,500 for married employee filing separate return).		
Educational assistance	Exempt up to \$5,250 of benefits each year. (See <i>Educational Assistance</i> , later in this section.)		
Employee discounts	Exempt <sup>3</sup> up to certain limits. (See <i>Employee Discounts</i> , later in this section.)		
Employee stock options	See <i>Employee Stock Options</i> , later in this section.		
Employer-provided cell phones	Exempt if provided primarily for noncompensatory business purposes.		
Group-term life insurance coverage	Exempt	Exempt <sup>1,4,7</sup> up to cost of \$50,000 of coverage. (Special rules apply to former employees.)	Exempt
Health savings accounts (HSAs)	Exempt for qualified individuals up to the HSA contribution limits. (See <i>Health Savings Accounts</i> , later in this section.)		
Lodging on your business premises	Exempt <sup>1</sup> if furnished for your convenience as a condition of employment.		
Meals	Exempt if furnished on your business premises for your convenience. Exempt if <i>de minimis</i> .		
Moving expense reimbursements	Exempt <sup>1</sup> if expenses would be deductible if the employee had paid them.		
No-additional-cost services	Exempt <sup>3</sup>	Exempt <sup>3</sup>	Exempt <sup>3</sup>
Retirement planning services	Exempt <sup>5</sup>	Exempt <sup>5</sup>	Exempt <sup>5</sup>
Transportation (commuting) benefits	Exempt <sup>1</sup> up to certain limits if for rides in a commuter highway vehicle and/or transit passes (\$130), qualified parking (\$250), or qualified bicycle commuting reimbursement <sup>6</sup> (\$20). (See <i>Transportation (Commuting) Benefits</i> , later in this section.) Exempt if <i>de minimis</i> .		
Tuition reduction	Exempt <sup>3</sup> if for undergraduate education (or graduate education if the employee performs teaching or research activities).		
Working condition benefits	Exempt	Exempt	Exempt

<sup>1</sup> Exemption does not apply to S corporation employees who are 2% shareholders.  
<sup>2</sup> Exemption does not apply to certain highly compensated employees under a self-insured plan that favors those employees.  
<sup>3</sup> Exemption does not apply to certain highly compensated employees under a program that favors those employees.  
<sup>4</sup> Exemption does not apply to certain key employees under a plan that favors those employees.  
<sup>5</sup> Exemption does not apply to services for tax preparation, accounting, legal, or brokerage services.  
<sup>6</sup> If the employee receives a qualified bicycle commuting reimbursement in a qualified bicycle commuting month, the employee cannot receive commuter highway vehicle, transit pass, or qualified parking benefits in that same month.  
<sup>7</sup> You must include in your employee's wages the cost of group-term life insurance beyond \$50,000 worth of coverage, reduced by the amount the employee paid toward the insurance. Report it as wages in boxes 1, 3, and 5 of the employee's Form W-2. Also, show it in box 12 with code "C." The amount is subject to social security and Medicare taxes, and you may, at your option, withhold federal income tax.

**Exception for S corporation shareholders.** Do not treat a 2% shareholder of an S corporation as an employee of the corporation for this purpose. A 2% shareholder is someone who directly or indirectly owns (at any time during the year) more than 2% of the corporation's stock or stock with more than 2% of the voting power. Treat a 2% shareholder as you would a partner in a partnership for fringe benefit purposes, but do not treat the benefit as a reduction in distributions to the 2% shareholder.

**Exclusion from wages.** You can generally exclude the value of accident or health benefits you provide to an employee from the employee's wages.

**Exception for certain long-term care benefits.** You cannot exclude contributions to the cost of long-term care

insurance from an employee's wages subject to federal income tax withholding if the coverage is provided through a flexible spending or similar arrangement. This is a benefit program that reimburses specified expenses up to a maximum amount that is reasonably available to the employee and is less than five times the total cost of the insurance. However, you can exclude these contributions from the employee's wages subject to social security, Medicare, and federal unemployment (FUTA) taxes.

**S corporation shareholders.** Because you cannot treat a 2% shareholder of an S corporation as an employee for this exclusion, you must include the value of accident or health benefits you provide to the employee in the employee's wages subject to federal income tax withholding. However, you can exclude the value of these

benefits (other than payments for specific injuries or illnesses) from the employee's wages subject to social security, Medicare, and FUTA taxes.

**Exception for highly compensated employees.** If your plan is a self-insured medical reimbursement plan that favors highly compensated employees, you must include all or part of the amounts you pay to these employees in their wages subject to federal income tax withholding. However, you can exclude these amounts (other than payments for specific injuries or illnesses) from the employee's wages subject to social security, Medicare, and FUTA taxes.

A self-insured plan is a plan that reimburses your employees for medical expenses not covered by an accident or health insurance policy.

A highly compensated employee for this exception is any of the following individuals.

- One of the five highest paid officers.
- An employee who owns (directly or indirectly) more than 10% in value of the employer's stock.
- An employee who is among the highest paid 25% of all employees (other than those who can be excluded from the plan).

For more information on this exception, see section 105(h) of the Internal Revenue Code and its regulations.

**COBRA premiums.** The exclusion for accident and health benefits applies to amounts you pay to maintain medical coverage for a current or former employee under the Combined Omnibus Budget Reconciliation Act of 1986 (COBRA). The exclusion applies regardless of the length of employment, whether you directly pay the premiums or reimburse the former employee for premiums paid, and whether the employee's separation is permanent or temporary.

## Achievement Awards

This exclusion applies to the value of any tangible personal property you give to an employee as an award for either length of service or safety achievement. The exclusion does not apply to awards of cash, cash equivalents, gift certificates, or other intangible property such as vacations, meals, lodging, tickets to theater or sporting events, stocks, bonds, and other securities. The award must meet the requirements for employee achievement awards discussed in chapter 2 of Publication 535, Business Expenses.

**Employee.** For this exclusion, treat the following individuals as employees.

- A current employee.
- A former common-law employee you maintain coverage for in consideration of or based on an agreement relating to prior service as an employee.
- A leased employee who has provided services to you on a substantially full-time basis for at least a year if

the services are performed under your primary direction or control.

**Exception for S corporation shareholders.** Do not treat a 2% shareholder of an S corporation as an employee of the corporation for this purpose. A 2% shareholder is someone who directly or indirectly owns (at any time during the year) more than 2% of the corporation's stock or stock with more than 2% of the voting power. Treat a 2% shareholder as you would a partner in a partnership for fringe benefit purposes, but do not treat the benefit as a reduction in distributions to the 2% shareholder.

**Exclusion from wages.** You can generally exclude the value of achievement awards you give to an employee from the employee's wages if their cost is not more than the amount you can deduct as a business expense for the year. The excludable annual amount is \$1,600 (\$400 for awards that are not "qualified plan awards"). See chapter 2 of Publication 535 for more information about the limit on deductions for employee achievement awards.



*To determine for 2014 whether an achievement award is a "qualified plan award" under the deduction rules described in Publication 535, treat any employee who received more than \$115,000 in pay for 2013 as a highly compensated employee.*

If the cost of awards given to an employee is more than your allowable deduction, include in the employee's wages the larger of the following amounts.

- The part of the cost that is more than your allowable deduction (up to the value of the awards).
- The amount by which the value of the awards exceeds your allowable deduction.

Exclude the remaining value of the awards from the employee's wages.

## Adoption Assistance

An adoption assistance program is a separate written plan of an employer that meets all of the following requirements.

1. It benefits employees who qualify under rules set up by you, which do not favor highly compensated employees or their dependents. To determine whether your plan meets this test, do not consider employees excluded from your plan who are covered by a collective bargaining agreement, if there is evidence that adoption assistance was a subject of good-faith bargaining.
2. It does not pay more than 5% of its payments during the year for shareholders or owners (or their spouses or dependents). A shareholder or owner is someone who owns (on any day of the year) more than 5% of the stock or of the capital or profits interest of your business.
3. You give reasonable notice of the plan to eligible employees.

4. Employees provide reasonable substantiation that payments or reimbursements are for qualifying expenses.

For this exclusion, a highly compensated employee for 2014 is an employee who meets either of the following tests.

1. The employee was a 5% owner at any time during the year or the preceding year.
2. The employee received more than \$115,000 in pay for the preceding year.

You can choose to ignore test (2) if the employee was not also in the top 20% of employees when ranked by pay for the preceding year.

You must exclude all payments or reimbursements you make under an adoption assistance program for an employee's qualified adoption expenses from the employee's wages subject to federal income tax withholding. However, you cannot exclude these payments from wages subject to social security, Medicare, and federal unemployment (FUTA) taxes. For more information, see the Instructions for Form 8839, Qualified Adoption Expenses.

You must report all qualifying adoption expenses you paid or reimbursed under your adoption assistance program for each employee for the year in box 12 of the employee's Form W-2. Use code "T" to identify this amount.

**Exception for S corporation shareholders.** For this exclusion, do not treat a 2% shareholder of an S corporation as an employee of the corporation. A 2% shareholder is someone who directly or indirectly owns (at any time during the year) more than 2% of the corporation's stock or stock with more than 2% of the voting power. Treat a 2% shareholder as you would a partner in a partnership for fringe benefit purposes, including using the benefit as a reduction in distributions to the 2% shareholder.

## Athletic Facilities

You can exclude the value of an employee's use of an on-premises gym or other athletic facility you operate from an employee's wages if substantially all use of the facility during the calendar year is by your employees, their spouses, and their dependent children. For this purpose, an employee's dependent child is a child or stepchild who is the employee's dependent or who, if both parents are deceased, has not attained the age of 25.

**On-premises facility.** The athletic facility must be located on premises you own or lease. It does not have to be located on your business premises. However, the exclusion does not apply to an athletic facility for residential use, such as athletic facilities that are part of a resort.

**Employee.** For this exclusion, treat the following individuals as employees.

- A current employee.
- A former employee who retired or left on disability.

- A widow or widower of an individual who died while an employee.
- A widow or widower of a former employee who retired or left on disability.
- A leased employee who has provided services to you on a substantially full-time basis for at least a year if the services are performed under your primary direction or control.
- A partner who performs services for a partnership.

## De Minimis (Minimal) Benefits

You can exclude the value of a *de minimis* benefit you provide to an employee from the employee's wages. A *de minimis* benefit is any property or service you provide to an employee that has so little value (taking into account how frequently you provide similar benefits to your employees) that accounting for it would be unreasonable or administratively impracticable. Cash and cash equivalent fringe benefits (for example, use of gift card, charge card, or credit card), no matter how little, are never excludable as a *de minimis* benefit, except for occasional meal money or transportation fare.

Examples of *de minimis* benefits include the following.

- Personal use of an employer-provided cell phone provided primarily for noncompensatory business purposes. See Employer-Provided Cell Phones, later in this section, for details.
- Occasional personal use of a company copying machine if you sufficiently control its use so that at least 85% of its use is for business purposes.
- Holiday gifts, other than cash, with a low fair market value.
- Group-term life insurance payable on the death of an employee's spouse or dependent if the face amount is not more than \$2,000.
- Meals. See Meals, later in this section, for details.
- Occasional parties or picnics for employees and their guests.
- Occasional tickets for theater or sporting events.
- Transportation fare. See Transportation (Commuting) Benefits, later in this section, for details.

**Employee.** For this exclusion, treat any recipient of a *de minimis* benefit as an employee.

## Dependent Care Assistance

This exclusion applies to household and dependent care services you directly or indirectly pay for or provide to an employee under a dependent care assistance program that covers only your employees. The services must be for a qualifying person's care and must be provided to allow the employee to work. These requirements are basically the same as the tests the employee would have to meet to

claim the dependent care credit if the employee paid for the services. For more information, see *Qualifying Person Test* and *Work-Related Expense Test* in Publication 503, Child and Dependent Care Expenses.

**Employee.** For this exclusion, treat the following individuals as employees.

- A current employee.
- A leased employee who has provided services to you on a substantially full-time basis for at least a year if the services are performed under your primary direction or control.
- Yourself (if you are a sole proprietor).
- A partner who performs services for a partnership.

**Exclusion from wages.** You can exclude the value of benefits you provide to an employee under a dependent care assistance program from the employee's wages if you reasonably believe that the employee can exclude the benefits from gross income.

An employee can generally exclude from gross income up to \$5,000 of benefits received under a dependent care assistance program each year. This limit is reduced to \$2,500 for married employees filing separate returns.

However, the exclusion cannot be more than the smaller of the earned income of either the employee or employee's spouse. Special rules apply to determine the earned income of a spouse who is either a student or not able to care for himself or herself. For more information on the earned income limit, see Publication 503.

**Exception for highly compensated employees.** You cannot exclude dependent care assistance from the wages of a highly compensated employee unless the benefits provided under the program do not favor highly compensated employees and the program meets the requirements described in section 129(d) of the Internal Revenue Code.

For this exclusion, a highly compensated employee for 2014 is an employee who meets either of the following tests.

1. The employee was a 5% owner at any time during the year or the preceding year.
2. The employee received more than \$115,000 in pay for the preceding year.

You can choose to ignore test (2) if the employee was not also in the top 20% of employees when ranked by pay for the preceding year.

**Form W-2.** Report the value of all dependent care assistance you provide to an employee under a dependent care assistance program in box 10 of the employee's Form W-2. Include any amounts you cannot exclude from the employee's wages in boxes 1, 3, and 5. Report both the nontaxable portion of assistance (up to \$5,000) and any assistance above the amount that is non-taxable to the employee.

**Example.** Company A provides a dependent care assistance flexible spending arrangement to its employees through a cafeteria plan. In addition, it provides occasional on-site dependent care to its employees at no cost. Emily, an employee of company A, had \$4,500 deducted from her pay for the dependent care flexible spending arrangement. In addition, Emily used the on-site dependent care several times. The fair market value of the on-site care was \$700. Emily's Form W-2 should report \$5,200 of dependent care assistance in box 10 (\$4,500 flexible spending arrangement plus \$700 on-site dependent care). Boxes 1, 3, and 5 should include \$200 (the amount in excess of the nontaxable assistance), and applicable taxes should be withheld on that amount.

## Educational Assistance

This exclusion applies to educational assistance you provide to employees under an educational assistance program. The exclusion also applies to graduate level courses.

Educational assistance means amounts you pay or incur for your employees' education expenses. These expenses generally include the cost of books, equipment, fees, supplies, and tuition. However, these expenses do not include the cost of a course or other education involving sports, games, or hobbies, unless the education:

- Has a reasonable relationship to your business, or
- Is required as part of a degree program.

Education expenses do not include the cost of tools or supplies (other than textbooks) your employee is allowed to keep at the end of the course. Nor do they include the cost of lodging, meals, or transportation.

**Educational assistance program.** An educational assistance program is a separate written plan that provides educational assistance only to your employees. The program qualifies only if all of the following tests are met.

- The program benefits employees who qualify under rules set up by you that do not favor highly compensated employees. To determine whether your program meets this test, do not consider employees excluded from your program who are covered by a collective bargaining agreement if there is evidence that educational assistance was a subject of good-faith bargaining.
- The program does not provide more than 5% of its benefits during the year for shareholders or owners. A shareholder or owner is someone who owns (on any day of the year) more than 5% of the stock or of the capital or profits interest of your business.
- The program does not allow employees to choose to receive cash or other benefits that must be included in gross income instead of educational assistance.
- You give reasonable notice of the program to eligible employees.

Your program can cover former employees if their employment is the reason for the coverage.

For this exclusion, a highly compensated employee for 2014 is an employee who meets either of the following tests.

1. The employee was a 5% owner at any time during the year or the preceding year.
2. The employee received more than \$115,000 in pay for the preceding year.

You can choose to ignore test (2) if the employee was not also in the top 20% of employees when ranked by pay for the preceding year.

**Employee.** For this exclusion, treat the following individuals as employees.

- A current employee.
- A former employee who retired, left on disability, or was laid off.
- A leased employee who has provided services to you on a substantially full-time basis for at least a year if the services are performed under your primary direction or control.
- Yourself (if you are a sole proprietor).
- A partner who performs services for a partnership.

**Exclusion from wages.** You can exclude up to \$5,250 of educational assistance you provide to an employee under an educational assistance program from the employee's wages each year.

**Assistance over \$5,250.** If you do not have an educational assistance plan, or you provide an employee with assistance exceeding \$5,250, you must include the value of these benefits as wages, unless the benefits are working condition benefits. Working condition benefits may be excluded from wages. Property or a service provided is a working condition benefit to the extent that if the employee paid for it, the amount paid would have been deductible as a business or depreciation expense. See *Working Condition Benefits*, later, in this section.

## Employee Discounts

This exclusion applies to a price reduction you give an employee on property or services you offer to customers in the ordinary course of the line of business in which the employee performs substantial services. However, it does not apply to discounts on real property or discounts on personal property of a kind commonly held for investment (such as stocks or bonds).

**Employee.** For this exclusion, treat the following individuals as employees.

- A current employee.
- A former employee who retired or left on disability.

- A widow or widower of an individual who died while an employee.
- A widow or widower of an employee who retired or left on disability.
- A leased employee who has provided services to you on a substantially full-time basis for at least a year if the services are performed under your primary direction or control.
- A partner who performs services for a partnership.

**Exclusion from wages.** You can generally exclude the value of an employee discount you provide an employee from the employee's wages, up to the following limits.

- For a discount on services, 20% of the price you charge nonemployee customers for the service.
- For a discount on merchandise or other property, your gross profit percentage times the price you charge nonemployee customers for the property.

Determine your gross profit percentage in the line of business based on all property you offer to customers (including employee customers) and your experience during the tax year immediately before the tax year in which the discount is available. To figure your gross profit percentage, subtract the total cost of the property from the total sales price of the property and divide the result by the total sales price of the property.

**Exception for highly compensated employees.** You cannot exclude from the wages of a highly compensated employee any part of the value of a discount that is not available on the same terms to one of the following groups.

- All of your employees.
- A group of employees defined under a reasonable classification you set up that does not favor highly compensated employees.

For this exclusion, a highly compensated employee for 2014 is an employee who meets either of the following tests.

1. The employee was a 5% owner at any time during the year or the preceding year.
2. The employee received more than \$115,000 in pay for the preceding year.

You can choose to ignore test (2) if the employee was not also in the top 20% of employees when ranked by pay for the preceding year.

## Employee Stock Options

There are three kinds of stock options—incentive stock options, employee stock purchase plan options, and non-statutory (nonqualified) stock options.

Wages for social security, Medicare, and federal unemployment (FUTA) taxes do not include remuneration resulting from the exercise, after October 22, 2004, of an

incentive stock option or under an employee stock purchase plan option, or from any disposition of stock acquired by exercising such an option. The IRS will not apply these taxes to an exercise before October 23, 2004, of an incentive stock option or an employee stock purchase plan option or to a disposition of stock acquired by such exercise.

Additionally, federal income tax withholding is not required on the income resulting from a disqualifying disposition of stock acquired by the exercise after October 22, 2004, of an incentive stock option or under an employee stock purchase plan option, or on income equal to the discount portion of stock acquired by the exercise, after October 22, 2004, of an employee stock purchase plan option resulting from any disposition of the stock. The IRS will not apply federal income tax withholding upon the disposition of stock acquired by the exercise, before October 23, 2004, of an incentive stock option or an employee stock purchase plan option. However, the employer must report as income in box 1 of Form W-2, (a) the discount portion of stock acquired by the exercise of an employee stock purchase plan option upon disposition of the stock, and (b) the spread (between the exercise price and the fair market value of the stock at the time of exercise) upon a disqualifying disposition of stock acquired by the exercise of an incentive stock option or an employee stock purchase plan option.

An employer must report the excess of the fair market value of stock received upon exercise of a nonstatutory stock option over the amount paid for the stock option on Form W-2 in boxes 1, 3 (up to the social security wage base), 5, and in box 12 using the code "V." See Regulations section 1.83-7.

An employee who transfers his or her interest in nonstatutory stock options to the employee's former spouse incident to a divorce is not required to include an amount in gross income upon the transfer. The former spouse, rather than the employee, is required to include an amount in gross income when the former spouse exercises the stock options. See Revenue Ruling 2002-22 and Revenue Ruling 2004-60 for details. You can find Revenue Ruling 2002-22 on page 849 of Internal Revenue Bulletin 2002-19 at [www.irs.gov/pub/irs-irbs/irb02-19.pdf](http://www.irs.gov/pub/irs-irbs/irb02-19.pdf). See Revenue Ruling 2004-60, 2004-24 I.R.B. 1051, available at [www.irs.gov/irb/2004-24\\_IRB/ar13.html](http://www.irs.gov/irb/2004-24_IRB/ar13.html).

For more information about employee stock options, see sections 421, 422, and 423 of the Internal Revenue Code and their related regulations.

## Employer-Provided Cell Phones

The value of an employer-provided cell phone, provided primarily for noncompensatory business reasons, is excludable from an employee's income as a working condition fringe benefit. Personal use of an employer-provided cell phone, provided primarily for noncompensatory business reasons, is excludable from an employee's income as a *de minimis* fringe benefit. For the rules relating to these types of benefits, see *De Minimis (Minimal)*

*Benefits*, earlier in this section, and *Working Condition Benefits*, later in this section.

**Noncompensatory business purposes.** You provide a cell phone primarily for noncompensatory business purposes if there are substantial business reasons for providing the cell phone. Examples of substantial business reasons include the employer's:

- Need to contact the employee at all times for work-related emergencies,
- Requirement that the employee be available to speak with clients at times when the employee is away from the office, and
- Need to speak with clients located in other time zones at times outside the employee's normal workday.

**Cell phones provided to promote goodwill, boost morale, or attract prospective employees.** You cannot exclude from an employee's wages the value of a cell phone provided to promote goodwill of an employee, to attract a prospective employee, or as a means of providing additional compensation to an employee.

**Additional information.** For additional information on the tax treatment of employer-provided cell phones, see Notice 2011-72, 2011-38 I.R.B. 407, available at [www.irs.gov/irb/2011-38\\_IRB/ar07.html](http://www.irs.gov/irb/2011-38_IRB/ar07.html).

## Group-Term Life Insurance Coverage

This exclusion applies to life insurance coverage that meets all the following conditions.

- It provides a general death benefit that is not included in income.
- You provide it to a group of employees. See *The 10-employee rule*, later.
- It provides an amount of insurance to each employee based on a formula that prevents individual selection. This formula must use factors such as the employee's age, years of service, pay, or position.
- You provide it under a policy you directly or indirectly carry. Even if you do not pay any of the policy's cost, you are considered to carry it if you arrange for payment of its cost by your employees and charge at least one employee less than, and at least one other employee more than, the cost of his or her insurance. Determine the cost of the insurance, for this purpose, as explained under *Coverage over the limit*, later.

Group-term life insurance does not include the following insurance.

- Insurance that does not provide general death benefits, such as travel insurance or a policy providing only accidental death benefits.
- Life insurance on the life of your employee's spouse or dependent. However, you may be able to exclude the cost of this insurance from the employee's wages as a *de minimis* benefit. See *De Minimis (Minimal) Benefits*, earlier in this section.



- Insurance provided under a policy that provides a permanent benefit (an economic value that extends beyond 1 policy year, such as paid-up or cash surrender value), unless certain requirements are met. See Regulations section 1.79-1 for details.

**Employee.** For this exclusion, treat the following individuals as employees.

1. A current common-law employee.
2. A full-time life insurance agent who is a current statutory employee.
3. An individual who was formerly your employee under (1) or (2).
4. A leased employee who has provided services to you on a substantially full-time basis for at least a year if the services are performed under your primary direction and control.

**Exception for S corporation shareholders.** Do not treat a 2% shareholder of an S corporation as an employee of the corporation for this purpose. A 2% shareholder is someone who directly or indirectly owns (at any time during the year) more than 2% of the corporation's stock or stock with more than 2% of the voting power. Treat a 2% shareholder as you would a partner in a partnership for fringe benefit purposes, but do not treat the benefit as a reduction in distributions to the 2% shareholder.

**The 10-employee rule.** Generally, life insurance is not group-term life insurance unless you provide it to at least 10 full-time employees at some time during the year.

For this rule, count employees who choose not to receive the insurance unless, to receive it, they must contribute to the cost of benefits other than the group-term life insurance. For example, count an employee who could receive insurance by paying part of the cost, even if that employee chooses not to receive it. However, do not count an employee who must pay part or all of the cost of permanent benefits to get insurance, unless that employee chooses to receive it. A permanent benefit is an economic value extending beyond one policy year (for example, a paid-up or cash-surrender value) that is provided under a life insurance policy.

**Exceptions.** Even if you do not meet the 10-employee rule, two exceptions allow you to treat insurance as group-term life insurance.

Under the first exception, you do not have to meet the 10-employee rule if all the following conditions are met.

1. If evidence that the employee is insurable is required, it is limited to a medical questionnaire (completed by the employee) that does not require a physical.
2. You provide the insurance to all your full-time employees or, if the insurer requires the evidence mentioned in (1), to all full-time employees who provide evidence the insurer accepts.
3. You figure the coverage based on either a uniform percentage of pay or the insurer's coverage brackets

that meet certain requirements. See Regulations section 1.79-1 for details.

Under the second exception, you do not have to meet the 10-employee rule if all the following conditions are met.

- You provide the insurance under a common plan covering your employees and the employees of at least one other employer who is not related to you.
- The insurance is restricted to, but mandatory for, all your employees who belong to, or are represented by, an organization (such as a union) that carries on substantial activities besides obtaining insurance.
- Evidence of whether an employee is insurable does not affect an employee's eligibility for insurance or the amount of insurance that employee gets.

To apply either exception, do not consider employees who were denied insurance for any of the following reasons.

- They were 65 or older.
- They customarily work 20 hours or less a week or 5 months or less in a calendar year.
- They have not been employed for the waiting period given in the policy. This waiting period cannot be more than 6 months.

**Exclusion from wages.** You can generally exclude the cost of up to \$50,000 of group-term life insurance from the wages of an insured employee. You can exclude the same amount from the employee's wages when figuring social security and Medicare taxes. In addition, you do not have to withhold federal income tax or pay FUTA tax on any group-term life insurance you provide to an employee.

**Coverage over the limit.** You must include in your employee's wages the cost of group-term life insurance beyond \$50,000 worth of coverage, reduced by the amount the employee paid toward the insurance. Report it as wages in boxes 1, 3, and 5 of the employee's Form W-2. Also, show it in box 12 with code "C." The amount is subject to social security and Medicare taxes, and you may, at your option, withhold federal income tax.

Figure the monthly cost of the insurance to include in the employee's wages by multiplying the number of thousands of dollars of all insurance coverage over \$50,000 (figured to the nearest \$100) by the cost shown in Table 2-2. For all coverage provided within the calendar year, use the employee's age on the last day of the employee's tax year. You must prorate the cost from the table if less than a full month of coverage is involved.

**Table 2-2. Cost Per \$1,000 of Protection For 1 Month**

Age	Cost
Under 25	\$.05
25 through 29	.06
30 through 34	.08
35 through 39	.09
40 through 44	.10
45 through 49	.15
50 through 54	.23
55 through 59	.43
60 through 64	.66
65 through 69	1.27
70 and older	2.06

You figure the total cost to include in the employee's wages by multiplying the monthly cost by the number of full months' coverage at that cost.

**Example.** Tom's employer provides him with group-term life insurance coverage of \$200,000. Tom is 45 years old, is not a key employee, and pays \$100 per year toward the cost of the insurance. Tom's employer must include \$170 in his wages. The \$200,000 of insurance coverage is reduced by \$50,000. The yearly cost of \$150,000 of coverage is \$270 (\$.15 x 150 x 12), and is reduced by the \$100 Tom pays for the insurance. The employer includes \$170 in boxes 1, 3, and 5 of Tom's Form W-2. The employer also enters \$170 in box 12 with code "C."

**Coverage for dependents.** Group-term life insurance coverage paid by the employer for the spouse or dependents of an employee may be excludable from income as a *de minimis* fringe benefit if the face amount is not more than \$2,000. If the face amount is greater than \$2,000, the entire cost of the dependent coverage must be included in income unless the amount over \$2,000 is purchased with employee contributions on an after-tax basis. The cost of the insurance is determined by using Table 2-2.

**Former employees.** When group-term life insurance over \$50,000 is provided to an employee (including retirees) after his or her termination, the employee share of social security and Medicare taxes on that period of coverage is paid by the former employee with his or her tax return and is not collected by the employer. You are not required to collect those taxes. Use the table above to determine the amount of social security and Medicare taxes owed by the former employee for coverage provided after separation from service. Report those uncollected amounts separately in box 12 of Form W-2 using codes "M" and "N." See the General Instructions for Forms W-2 and W-3 and the Instructions for Form 941.

**Exception for key employees.** Generally, if your group-term life insurance plan favors key employees as to participation or benefits, you must include the entire cost of the insurance in your key employees' wages. This exception generally does not apply to church plans. When figuring social security and Medicare taxes, you must also include the entire cost in the employees' wages. Include the cost in boxes 1, 3, and 5 of Form W-2. However, you

do not have to withhold federal income tax or pay FUTA tax on the cost of any group-term life insurance you provide to an employee.

For this purpose, the cost of the insurance is the greater of the following amounts.

- The premiums you pay for the employee's insurance. See Regulations section 1.79-4T(Q&A 6) for more information.
- The cost you figure using Table 2-2.

For this exclusion, a key employee during 2014 is an employee or former employee who is one of the following individuals. See section 416(i) of the Internal Revenue Code for more information.

1. An officer having annual pay of more than \$170,000.
2. An individual who for 2014 was either of the following.
  - a. A 5% owner of your business.
  - b. A 1% owner of your business whose annual pay was more than \$150,000.

A former employee who was a key employee upon retirement or separation from service is also a key employee.

Your plan does not favor key employees as to participation if at least one of the following is true.

- It benefits at least 70% of your employees.
- At least 85% of the participating employees are not key employees.
- It benefits employees who qualify under a set of rules you set up that do not favor key employees.

Your plan meets this participation test if it is part of a cafeteria plan (discussed in section 1) and it meets the participation test for those plans.

When applying this test, do not consider employees who:

- Have not completed 3 years of service,
- Are part-time or seasonal,
- Are nonresident aliens who receive no U.S. source earned income from you, or
- Are not included in the plan but are in a unit of employees covered by a collective bargaining agreement, if the benefits provided under the plan were the subject of good-faith bargaining between you and employee representatives.

Your plan does not favor key employees as to benefits if all benefits available to participating key employees are also available to all other participating employees. Your plan does not favor key employees just because the amount of insurance you provide to your employees is uniformly related to their pay.

**S corporation shareholders.** Because you cannot treat a 2% shareholder of an S corporation as an employee for this exclusion, you must include the cost of all group-term life insurance coverage you provide the 2%

shareholder in his or her wages. When figuring social security and Medicare taxes, you must also include the cost of this coverage in the 2% shareholder's wages. Include the cost in boxes 1, 3, and 5 of Form W-2. However, you do not have to withhold federal income tax or pay federal unemployment tax on the cost of any group-term life insurance coverage you provide to the 2% shareholder.

## Health Savings Accounts

A Health Savings Account (HSA) is an account owned by a qualified individual who is generally your employee or former employee. Any contributions that you make to an HSA become the employee's property and cannot be withdrawn by you. Contributions to the account are used to pay current or future medical expenses of the account owner, his or her spouse, and any qualified dependent. The medical expenses must not be reimbursable by insurance or other sources and their payment from HSA funds (distribution) will not give rise to a medical expense deduction on the individual's federal income tax return. For more information about HSAs, visit the Department of Treasury's website at [www.treasury.gov](http://www.treasury.gov) and enter "HSA" in the search box.

**Eligibility.** A qualified individual must be covered by a High Deductible Health Plan (HDHP) and not be covered by other health insurance except for permitted insurance listed under section 223(c)(3) or insurance for accidents, disability, dental care, vision care, or long-term care. For calendar year 2014, a qualifying HDHP must have a deductible of at least \$1,250 for self-only coverage or \$2,500 for family coverage and must limit annual out-of-pocket expenses of the beneficiary to \$6,350 for self-only coverage and \$12,700 for family coverage.

There are no income limits that restrict an individual's eligibility to contribute to an HSA nor is there a requirement that the account owner have earned income to make a contribution.

**Exceptions.** An individual is not a qualified individual if he or she can be claimed as a dependent on another person's tax return. Also, an employee's participation in a health flexible spending arrangement (FSA) or health reimbursement arrangement (HRA) generally disqualifies the individual (and employer) from making contributions to his or her HSA. However, an individual may qualify to participate in an HSA if he or she is participating in only a limited-purpose FSA or HRA or a post-deductible FSA. For more information, see *Other employee health plans* in Publication 969.

**Employer contributions.** Up to specified dollar limits, cash contributions to the HSA of a qualified individual (determined monthly) are exempt from federal income tax withholding, social security tax, Medicare tax, and FUTA tax. For 2014, you can contribute up to \$3,300 for self-only coverage or \$6,550 for family coverage to a qualified individual's HSA.

The contribution amounts listed above are increased by \$1,000 for a qualified individual who is age 55 or older at any time during the year. For two qualified individuals who

are married to each other and who each are age 55 or older at any time during the year, each spouse's contribution limit is increased by \$1,000 provided each spouse has a separate HSA. No contributions can be made to an individual's HSA after he or she becomes enrolled in Medicare Part A or Part B.

**Nondiscrimination rules.** Your contribution amount to an employee's HSA must be comparable for all employees who have comparable coverage during the same period. Otherwise, there will be an excise tax equal to 35% of the amount you contributed to all employees' HSAs.

For guidance on employer comparable contributions to HSAs under section 4980G in instances where an employee has not established an HSA by December 31 and in instances where an employer accelerates contributions for the calendar year for employees who have incurred qualified medical expenses, see Regulations section 54.4980G-4.

**Exception.** The Tax Relief and Health Care Act of 2006 allows employers to make larger HSA contributions for a nonhighly compensated employee than for a highly compensated employee. A highly compensated employee for 2014 is an employee who meets either of the following tests.

1. The employee was a 5% owner at any time during the year or the preceding year.
2. The employee received more than \$115,000 in pay for the preceding year.

You can choose to ignore test (2) if the employee was not also in the top 20% of employees when ranked by pay for the preceding year.

**Partnerships and S corporations.** Partners and 2% shareholders of an S corporation are not eligible for salary reduction (pre-tax) contributions to an HSA. Employer contributions to the HSA of a bona fide partner or 2% shareholder are treated as distributions or guaranteed payments as determined by the facts and circumstances.

**Cafeteria plans.** You may contribute to an employee's HSA using a cafeteria plan and your contributions are not subject to the statutory comparability rules. However, cafeteria plan nondiscrimination rules still apply. For example, contributions under a cafeteria plan to employee HSAs cannot be greater for higher-paid employees than they are for lower-paid employees. Contributions that favor lower-paid employees are not prohibited.

**Reporting requirements.** You must report your contributions to an employee's HSA in box 12 of Form W-2 using code "W." The trustee or custodian of the HSA, generally a bank or insurance company, reports distributions from the HSA using Form 1099-SA, Distributions From an HSA, Archer MSA, or Medicare Advantage MSA.

## Lodging on Your Business Premises

You can exclude the value of lodging you furnish to an employee from the employee's wages if it meets the following tests.

- It is furnished on your business premises.
- It is furnished for your convenience.
- The employee must accept it as a condition of employment.

Different tests may apply to lodging furnished by educational institutions. See section 119(d) of the Internal Revenue Code for details.

The exclusion does not apply if you allow your employee to choose to receive additional pay instead of lodging.

**On your business premises.** For this exclusion, your business premises is generally your employee's place of work. For special rules that apply to lodging furnished in a camp located in a foreign country, see section 119(c) of the Internal Revenue Code and its regulations.

**For your convenience.** Whether or not you furnish lodging for your convenience as an employer depends on all the facts and circumstances. You furnish the lodging to your employee for your convenience if you do this for a substantial business reason other than to provide the employee with additional pay. This is true even if a law or an employment contract provides that the lodging is furnished as pay. However, a written statement that the lodging is furnished for your convenience is not sufficient.

**Condition of employment.** Lodging meets this test if you require your employees to accept the lodging because they need to live on your business premises to be able to properly perform their duties. Examples include employees who must be available at all times and employees who could not perform their required duties without being furnished the lodging.

It does not matter whether you must furnish the lodging as pay under the terms of an employment contract or a law fixing the terms of employment.

**Example.** A hospital gives Joan, an employee of the hospital, the choice of living at the hospital free of charge or living elsewhere and receiving a cash allowance in addition to her regular salary. If Joan chooses to live at the hospital, the hospital cannot exclude the value of the lodging from her wages because she is not required to live at the hospital to properly perform the duties of her employment.

**S corporation shareholders.** For this exclusion, do not treat a 2% shareholder of an S corporation as an employee of the corporation. A 2% shareholder is someone who directly or indirectly owns (at any time during the year) more than 2% of the corporation's stock or stock with more than 2% of the voting power. Treat a 2% shareholder as you would a partner in a partnership for fringe

benefit purposes, but do not treat the benefit as a reduction in distributions to the 2% shareholder.

## Meals

This section discusses the exclusion rules that apply to *de minimis* meals and meals on your business premises.

### De Minimis Meals

You can exclude any occasional meal or meal money you provide to an employee if it has so little value (taking into account how frequently you provide meals to your employees) that accounting for it would be unreasonable or administratively impracticable. The exclusion applies, for example, to the following items.

- Coffee, doughnuts, or soft drinks.
- Occasional meals or meal money provided to enable an employee to work overtime. However, the exclusion does not apply to meal money figured on the basis of hours worked.
- Occasional parties or picnics for employees and their guests.

This exclusion also applies to meals you provide at an employer-operated eating facility for employees if the annual revenue from the facility equals or exceeds the direct costs of the facility. For this purpose, your revenue from providing a meal is considered equal to the facility's direct operating costs to provide that meal if its value can be excluded from an employee's wages as explained under *Meals on Your Business Premises*, later.



**TIP** If food or beverages you furnish to employees qualify as a *de minimis* benefit, you can deduct their full cost. The 50% limit on deductions for the cost of meals does not apply. The deduction limit on meals is discussed in chapter 2 of Publication 535.

**Employee.** For this exclusion, treat any recipient of a *de minimis* meal as an employee.

**Employer-operated eating facility for employees.** An employer-operated eating facility for employees is an eating facility that meets all the following conditions.

- You own or lease the facility.
- You operate the facility. You are considered to operate the eating facility if you have a contract with another to operate it.
- The facility is on or near your business premises.
- You provide meals (food, drinks, and related services) at the facility during, or immediately before or after, the employee's workday.

**Exclusion from wages.** You can generally exclude the value of *de minimis* meals you provide to an employee from the employee's wages.

**Exception for highly compensated employees.** You cannot exclude from the wages of a highly compensated employee the value of a meal provided at an employer-operated eating facility that is not available on the same terms to one of the following groups.

- All of your employees.
- A group of employees defined under a reasonable classification you set up that does not favor highly compensated employees.

For this exclusion, a highly compensated employee for 2014 is an employee who meets either of the following tests.

1. The employee was a 5% owner at any time during the year or the preceding year.
2. The employee received more than \$115,000 in pay for the preceding year.

You can choose to ignore test (2) if the employee was not also in the top 20% of employees when ranked by pay for the preceding year.

### Meals on Your Business Premises

You can exclude the value of meals you furnish to an employee from the employee's wages if they meet the following tests.

- They are furnished on your business premises.
- They are furnished for your convenience.

This exclusion does not apply if you allow your employee to choose to receive additional pay instead of meals.

**On your business premises.** Generally, for this exclusion, the employee's place of work is your business premises.

**For your convenience.** Whether you furnish meals for your convenience as an employer depends on all the facts and circumstances. You furnish the meals to your employee for your convenience if you do this for a substantial business reason other than to provide the employee with additional pay. This is true even if a law or an employment contract provides that the meals are furnished as pay. However, a written statement that the meals are furnished for your convenience is not sufficient.

**Meals excluded for all employees if excluded for more than half.** If more than half of your employees who are furnished meals on your business premises are furnished the meals for your convenience, you can treat all meals you furnish to employees on your business premises as furnished for your convenience.

**Food service employees.** Meals you furnish to a restaurant or other food service employee during, or immediately before or after, the employee's working hours are furnished for your convenience. For example, if a waitress works through the breakfast and lunch periods, you can

exclude from her wages the value of the breakfast and lunch you furnish in your restaurant for each day she works.

**Example.** You operate a restaurant business. You furnish your employee, Carol, who is a waitress working 7:00 a.m. to 4:00 p.m., two meals during each workday. You encourage but do not require Carol to have her breakfast on the business premises before starting work. She must have her lunch on the premises. Since Carol is a food service employee and works during the normal breakfast and lunch periods, you can exclude from her wages the value of her breakfast and lunch.

If you also allow Carol to have meals on your business premises without charge on her days off, you cannot exclude the value of those meals from her wages.

**Employees available for emergency calls.** Meals you furnish during working hours so an employee will be available for emergency calls during the meal period are furnished for your convenience. You must be able to show these emergency calls have occurred or can reasonably be expected to occur.

**Example.** A hospital maintains a cafeteria on its premises where all of its 230 employees may get meals at no charge during their working hours. The hospital must have 120 of its employees available for emergencies. Each of these 120 employees is, at times, called upon to perform services during the meal period. Although the hospital does not require these employees to remain on the premises, they rarely leave the hospital during their meal period. Since the hospital furnishes meals on its premises to its employees so that more than half of them are available for emergency calls during meal periods, the hospital can exclude the value of these meals from the wages of all of its employees.

**Short meal periods.** Meals you furnish during working hours are furnished for your convenience if the nature of your business restricts an employee to a short meal period (such as 30 or 45 minutes) and the employee cannot be expected to eat elsewhere in such a short time. For example, meals can qualify for this treatment if your peak work-load occurs during the normal lunch hour. However, they do not qualify if the reason for the short meal period is to allow the employee to leave earlier in the day.

**Example.** Frank is a bank teller who works from 9 a.m. to 5 p.m. The bank furnishes his lunch without charge in a cafeteria the bank maintains on its premises. The bank furnishes these meals to Frank to limit his lunch period to 30 minutes, since the bank's peak workload occurs during the normal lunch period. If Frank got his lunch elsewhere, it would take him much longer than 30 minutes and the bank strictly enforces the time limit. The bank can exclude the value of these meals from Frank's wages.

**Proper meals not otherwise available.** Meals you furnish during working hours are furnished for your convenience if the employee could not otherwise eat proper meals within a reasonable period of time. For example,

meals can qualify for this treatment if there are insufficient eating facilities near the place of employment.

**Meals after work hours.** Meals you furnish to an employee immediately after working hours are furnished for your convenience if you would have furnished them during working hours for a substantial nonpay business reason but, because of the work duties, they were not eaten during working hours.

**Meals you furnish to promote goodwill, boost morale, or attract prospective employees.** Meals you furnish to promote goodwill, boost morale, or attract prospective employees are not considered furnished for your convenience. However, you may be able to exclude their value as discussed under De Minimis Meals, earlier.

**Meals furnished on nonworkdays or with lodging.** You generally cannot exclude from an employee's wages the value of meals you furnish on a day when the employee is not working. However, you can exclude these meals if they are furnished with lodging that is excluded from the employee's wages as discussed under Lodging on Your Business Premises, earlier in this section.

**Meals with a charge.** The fact that you charge for the meals and that your employees may accept or decline the meals is not taken into account in determining whether or not meals are furnished for your convenience.

**S corporation shareholder-employee.** For this exclusion, do not treat a 2% shareholder of an S corporation as an employee of the corporation. A 2% shareholder is someone who directly or indirectly owns (at any time during the year) more than 2% of the corporation's stock or stock with more than 2% of the voting power. Treat a 2% shareholder as you would a partner in a partnership for fringe benefit purposes, but do not treat the benefit as a reduction in distributions to the 2% shareholder.

## Moving Expense Reimbursements

This exclusion applies to any amount you directly or indirectly give to an employee, (including services furnished in kind) as payment for, or reimbursement of, moving expenses. You must make the reimbursement under rules similar to those described in chapter 11 of Publication 535 for reimbursement of expenses for travel, meals, and entertainment under accountable plans.

The exclusion applies only to reimbursement of moving expenses that the employee could deduct if he or she had paid or incurred them without reimbursement. However, it does not apply if the employee actually deducted the expenses in a previous year.

**Deductible moving expenses.** Deductible moving expenses include only the reasonable expenses of:

- Moving household goods and personal effects from the former home to the new home, and
- Traveling (including lodging) from the former home to the new home.

Deductible moving expenses do not include any expenses for meals and must meet both the distance test and the time test. The distance test is met if the new job location is at least 50 miles farther from the employee's old home than the old job location was. The time test is met if the employee works at least 39 weeks during the first 12 months after arriving in the general area of the new job location.

For more information on deductible moving expenses, see Publication 521, Moving Expenses.

**Employee.** For this exclusion, treat the following individuals as employees.

- A current employee.
- A leased employee who has provided services to you on a substantially full-time basis for at least a year if the services are performed under your primary direction or control.

**Exception for S corporation shareholders.** Do not treat a 2% shareholder of an S corporation as an employee of the corporation for this purpose. A 2% shareholder is someone who directly or indirectly owns (at any time during the year) more than 2% of the corporation's stock or stock with more than 2% of the voting power. Treat a 2% shareholder as you would a partner in a partnership for fringe benefit purposes, but do not treat the benefit as a reduction in distributions to the 2% shareholder.

**Exclusion from wages.** Generally, you can exclude qualifying moving expense reimbursement you provide to an employee from the employee's wages. If you paid the reimbursement directly to the employee, report the amount in box 12 of Form W-2 with the code "P." Do not report payments to a third party for the employee's moving expenses or the value of moving services you provided in kind.

## No-Additional-Cost Services

This exclusion applies to a service you provide to an employee if it does not cause you to incur any substantial additional costs. The service must be offered to customers in the ordinary course of the line of business in which the employee performs substantial services.

Generally, no-additional-cost services are excess capacity services, such as airline, bus, or train tickets; hotel rooms; or telephone services provided free or at a reduced price to employees working in those lines of business.

**Substantial additional costs.** To determine whether you incur substantial additional costs to provide a service to an employee, count any lost revenue as a cost. Do not reduce the costs you incur by any amount the employee pays for the service. You are considered to incur substantial additional costs if you or your employees spend a substantial amount of time in providing the service, even if the

time spent would otherwise be idle or if the services are provided outside normal business hours.

**Reciprocal agreements.** A no-additional-cost service provided to your employee by an unrelated employer may qualify as a no-additional-cost service if all the following tests are met.

- The service is the same type of service generally provided to customers in both the line of business in which the employee works and the line of business in which the service is provided.
- You and the employer providing the service have a written reciprocal agreement under which a group of employees of each employer, all of whom perform substantial services in the same line of business, may receive no-additional-cost services from the other employer.
- Neither you nor the other employer incurs any substantial additional cost either in providing the service or because of the written agreement.

**Employee.** For this exclusion, treat the following individuals as employees.

1. A current employee.
2. A former employee who retired or left on disability.
3. A widow or widower of an individual who died while an employee.
4. A widow or widower of a former employee who retired or left on disability.
5. A leased employee who has provided services to you on a substantially full-time basis for at least a year if the services are performed under your primary direction or control.
6. A partner who performs services for a partnership.

Treat services you provide to the spouse or dependent child of an employee as provided to the employee. For this fringe benefit, dependent child means any son, stepson, daughter, or stepdaughter who is a dependent of the employee, or both of whose parents have died and who has not reached age 25. Treat a child of divorced parents as a dependent of both parents.

Treat any use of air transportation by the parent of an employee as use by the employee. This rule does not apply to use by the parent of a person considered an employee because of item (3) or (4) above.

**Exclusion from wages.** You can generally exclude the value of a no-additional-cost service you provide to an employee from the employee's wages.

**Exception for highly compensated employees.** You cannot exclude from the wages of a highly compensated employee the value of a no-additional-cost service that is not available on the same terms to one of the following groups.

- All of your employees.

- A group of employees defined under a reasonable classification you set up that does not favor highly compensated employees.

For this exclusion, a highly compensated employee for 2014 is an employee who meets either of the following tests.

1. The employee was a 5% owner at any time during the year or the preceding year.
2. The employee received more than \$115,000 in pay for the preceding year.

You can choose to ignore test (2) if the employee was not also in the top 20% of employees when ranked by pay for the preceding year.

## Retirement Planning Services

You may exclude from an employee's wages the value of any retirement planning advice or information you provide to your employee or his or her spouse if you maintain a qualified retirement plan as defined in section 219(g)(5) of the Internal Revenue Code. In addition to employer plan advice and information, the services provided may include general advice and information on retirement. However, the exclusion does not apply to services for tax preparation, accounting, legal, or brokerage services. You cannot exclude from the wages of a highly compensated employee retirement planning services that are not available on the same terms to each member of a group of employees normally provided education and information about the employer's qualified retirement plan.

## Transportation (Commuting) Benefits

This section discusses exclusion rules that apply to benefits you provide to your employees for their personal transportation, such as commuting to and from work. These rules apply to the following transportation benefits.

- *De minimis* transportation benefits.
- Qualified transportation benefits.

Special rules that apply to demonstrator cars and qualified nonpersonal use vehicles are discussed under Working Condition Benefits, later in this section.

### **De Minimis Transportation Benefits**

You can exclude the value of any *de minimis* transportation benefit you provide to an employee from the employee's wages. A *de minimis* transportation benefit is any local transportation benefit you provide to an employee if it has so little value (taking into account how frequently you provide transportation to your employees) that accounting for it would be unreasonable or administratively impracticable. For example, it applies to occasional transportation fare you give an employee because the employee is working overtime if the benefit is reasonable and is not based on hours worked.

**Employee.** For this exclusion, treat any recipient of a *de minimis* transportation benefit as an employee.

### Qualified Transportation Benefits

This exclusion applies to the following benefits.

- A ride in a commuter highway vehicle between the employee's home and work place.
- A transit pass.
- Qualified parking.
- Qualified bicycle commuting reimbursement.

The exclusion applies whether you provide only one or a combination of these benefits to your employees.

Qualified transportation benefits can be provided directly by you or through a bona fide reimbursement arrangement. However, cash reimbursements for transit passes qualify only if a voucher or a similar item that the employee can exchange only for a transit pass is not readily available for direct distribution by you to your employee. A voucher is readily available for direct distribution only if an employee can obtain it from a voucher provider that does not impose fare media charges or other restrictions that effectively prevent the employer from obtaining vouchers. See Regulations section 1.132-9(b)(Q&A 16-19) for more information.

Generally, you can exclude qualified transportation fringe benefits from an employee's wages even if you provide them in place of pay. However, qualified bicycle commuting reimbursements cannot be excluded if the reimbursements are provided in place of pay. For information about providing qualified transportation fringe benefits under a compensation reduction agreement, see Regulations section 1.132-9(b)(Q&A 11-15).

**Commuter highway vehicle.** A commuter highway vehicle is any highway vehicle that seats at least 6 adults (not including the driver). In addition, you must reasonably expect that at least 80% of the vehicle mileage will be for transporting employees between their homes and work place with employees occupying at least one-half the vehicle's seats (not including the driver's).

**Transit pass.** A transit pass is any pass, token, farecard, voucher, or similar item entitling a person to ride, free of charge or at a reduced rate, on one of the following.

- On mass transit.
- In a vehicle that seats at least 6 adults (not including the driver) if a person in the business of transporting persons for pay or hire operates it.

Mass transit may be publicly or privately operated and includes bus, rail, or ferry. For guidance on the use of smart cards and debit cards to provide qualified transportation fringes, see Revenue Ruling 2006-57, 2006-47 I.R.B. 911, available at [www.irs.gov/irb/2006-47\\_IRB/ar05.html](http://www.irs.gov/irb/2006-47_IRB/ar05.html) and Notice 2010-94, 2010-52 I.R.B. 927, available at [www.irs.gov/irb/2010-52\\_IRB/ar18.html](http://www.irs.gov/irb/2010-52_IRB/ar18.html).

**Qualified parking.** Qualified parking is parking you provide to your employees on or near your business premises. It includes parking on or near the location from which your employees commute to work using mass transit, commuter highway vehicles, or carpools. It does not include parking at or near your employee's home.

**Qualified bicycle commuting reimbursement.** For any calendar year, the exclusion for qualified bicycle commuting reimbursement includes any employer reimbursement during the 15-month period beginning with the first day of the calendar year for reasonable expenses incurred by the employee during the calendar year.

Reasonable expenses include:

- The purchase of a bicycle, and
- Bicycle improvements, repair, and storage.

These are considered reasonable expenses as long as the bicycle is regularly used for travel between the employee's residence and place of employment.

**Employee.** For this exclusion, treat the following individuals as employees.

- A current employee.
- A leased employee who has provided services to you on a substantially full-time basis for at least a year if the services are performed under your primary direction or control.

A self-employed individual is not an employee for qualified transportation benefit purposes.

**Exception for S corporation shareholders.** Do not treat a 2% shareholder of an S corporation as an employee of the corporation for this purpose. A 2% shareholder is someone who directly or indirectly owns (at any time during the year) more than 2% of the corporation's stock or stock with more than 2% of the voting power. Treat a 2% shareholder as you would a partner in a partnership for fringe benefit purposes, but do not treat the benefit as a reduction in distributions to the 2% shareholder.

**Relation to other fringe benefits.** You cannot exclude a qualified transportation benefit you provide to an employee under the *de minimis* or working condition benefit rules. However, if you provide a local transportation benefit other than by transit pass or commuter highway vehicle, or to a person other than an employee, you may be able to exclude all or part of the benefit under other fringe benefit rules (*de minimis*, working condition, etc.).

**Exclusion from wages.** You can generally exclude the value of transportation benefits that you provide to an employee during 2014 from the employee's wages up to the following limits.

- \$130 per month for combined commuter highway vehicle transportation and transit passes.
- \$250 per month for qualified parking.



- For a calendar year, \$20 multiplied by the number of qualified bicycle commuting months during that year for qualified bicycle commuting reimbursement of expenses incurred during the year.

**Qualified bicycle commuting month.** For any employee, a qualified bicycle commuting month is any month the employee:

1. Regularly uses the bicycle for a substantial portion of the travel between the employee's residence and place of employment and
2. Does not receive:
  - a. Transportation in a commuter highway vehicle,
  - b. Any transit pass, or
  - c. Qualified parking benefits.

**Benefits more than the limit.** If the value of a benefit for any month is more than its limit, include in the employee's wages the amount over the limit minus any amount the employee paid for the benefit. You cannot exclude the excess from the employee's wages as a *de minimis* transportation benefit.

**More information.** For more information on qualified transportation benefits, including van pools, and how to determine the value of parking, see Regulations section 1.132-9.

## Tuition Reduction

An educational organization can exclude the value of a qualified tuition reduction it provides to an employee from the employee's wages.

A tuition reduction for undergraduate education generally qualifies for this exclusion if it is for the education of one of the following individuals.

1. A current employee.
2. A former employee who retired or left on disability.
3. A widow or widower of an individual who died while an employee.
4. A widow or widower of a former employee who retired or left on disability.
5. A dependent child or spouse of any individual listed in (1) through (4) above.

A tuition reduction for graduate education qualifies for this exclusion only if it is for the education of a graduate student who performs teaching or research activities for the educational organization.

For more information on this exclusion, see Publication 970.

## Working Condition Benefits

This exclusion applies to property and services you provide to an employee so that the employee can perform his

or her job. It applies to the extent the employee could deduct the cost of the property or services as a business expense or depreciation expense if he or she had paid for it. The employee must meet any substantiation requirements that apply to the deduction. Examples of working condition benefits include an employee's use of a company car for business, an employer-provided cell phone provided primarily for noncompensatory business purposes, and job-related education provided to an employee.

This exclusion also applies to a cash payment you provide for an employee's expenses for a specific or prearranged business activity for which a deduction is otherwise allowable to the employee. You must require the employee to verify that the payment is actually used for those expenses and to return any unused part of the payment.

For information on deductible employee business expenses, see *Unreimbursed Employee Expenses* in Publication 529, Miscellaneous Deductions.

The exclusion does not apply to the following items.

- A service or property provided under a flexible spending account in which you agree to provide the employee, over a time period, a certain level of unspecified noncash benefits with a predetermined cash value.
- A physical examination program you provide, even if mandatory.
- Any item to the extent the employee could deduct its cost as an expense for a trade or business other than your trade or business.

**Employee.** For this exclusion, treat the following individuals as employees.

- A current employee.
- A partner who performs services for a partnership.
- A director of your company.
- An independent contractor who performs services for you.

**Vehicle allocation rules.** If you provide a car for an employee's use, the amount you can exclude as a working condition benefit is the amount that would be allowable as a deductible business expense if the employee paid for its use. If the employee uses the car for both business and personal use, the value of the working condition benefit is the part determined to be for business use of the vehicle. See *Business use of your car under Personal versus Business Expenses* in chapter 1 of Publication 535. Also, see the special rules for certain demonstrator cars and qualified nonpersonal use vehicles discussed later.

However, instead of excluding the value of the working condition benefit, you can include the entire annual lease value of the car in the employee's wages. The employee can then claim any deductible business expense for the car as an itemized deduction on his or her personal income tax return. This option is available only if you use the

lease value rule (discussed in section 3) to value the benefit.

**Demonstrator cars.** Generally, all of the use of a demonstrator car by your full-time auto salesperson qualifies as a working condition benefit if the use is primarily to facilitate the services the salesperson provides for you and there are substantial restrictions on personal use. For more information and the definition of "full-time auto salesperson," see Regulations section 1.132-5(o). For optional, simplified methods used to determine if full, partial, or no exclusion of income to the employee for personal use of a demonstrator car applies, see Revenue Procedure 2001-56. You can find Revenue Procedure 2001-56 on page 590 of Internal Revenue Bulletin 2001-51 at [www.irs.gov/pub/irs-irbs/irb01-51.pdf](http://www.irs.gov/pub/irs-irbs/irb01-51.pdf).

**Qualified nonpersonal use vehicles.** All of an employee's use of a qualified nonpersonal use vehicle is a working condition benefit. A qualified nonpersonal use vehicle is any vehicle the employee is not likely to use more than minimally for personal purposes because of its design. Qualified nonpersonal use vehicles generally include all of the following vehicles.

- Clearly marked, through painted insignia or words, police, fire, and public safety vehicles.
- Unmarked vehicles used by law enforcement officers if the use is officially authorized.
- An ambulance or hearse used for its specific purpose.
- Any vehicle designed to carry cargo with a loaded gross vehicle weight over 14,000 pounds.
- Delivery trucks with seating for the driver only, or the driver plus a folding jump seat.
- A passenger bus with a capacity of at least 20 passengers used for its specific purpose.
- School buses.
- Tractors and other special-purpose farm vehicles.
- Bucket trucks, cement mixers, combines, cranes and derricks, dump trucks (including garbage trucks), flat-bed trucks, forklifts, qualified moving vans, qualified specialized utility repair trucks, and refrigerated trucks.

See Regulations section 1.274-5(k) for the definition of qualified moving van and qualified specialized utility repair truck.

**Pickup trucks.** A pickup truck with a loaded gross vehicle weight of 14,000 pounds or less is a qualified nonpersonal use vehicle if it has been specially modified so it is not likely to be used more than minimally for personal purposes. For example, a pickup truck qualifies if it is clearly marked with permanently affixed decals, special painting, or other advertising associated with your trade, business, or function and meets either of the following requirements.

1. It is equipped with at least one of the following items.

- a. A hydraulic lift gate.
  - b. Permanent tanks or drums.
  - c. Permanent side boards or panels that materially raise the level of the sides of the truck bed.
  - d. Other heavy equipment (such as an electric generator, welder, boom, or crane used to tow automobiles and other vehicles).
2. It is used primarily to transport a particular type of load (other than over the public highways) in a construction, manufacturing, processing, farming, mining, drilling, timbering, or other similar operation for which it was specially designed or significantly modified.

**Vans.** A van with a loaded gross vehicle weight of 14,000 pounds or less is a qualified nonpersonal use vehicle if it has been specially modified so it is not likely to be used more than minimally for personal purposes. For example, a van qualifies if it is clearly marked with permanently affixed decals, special painting, or other advertising associated with your trade, business, or function and has a seat for the driver only (or the driver and one other person) and either of the following items.

- Permanent shelving that fills most of the cargo area.
- An open cargo area and the van always carries merchandise, material, or equipment used in your trade, business, or function.

**Education.** Certain job-related education you provide to an employee may qualify for exclusion as a working condition benefit. To qualify, the education must meet the same requirements that would apply for determining whether the employee could deduct the expenses had the employee paid the expenses. Degree programs as a whole do not necessarily qualify as a working condition benefit. Each course in the program must be evaluated individually for qualification as a working condition benefit. The education must meet at least one of the following tests.

- The education is required by the employer or by law for the employee to keep his or her present salary, status, or job. The required education must serve a bona fide business purpose of the employer.
- The education maintains or improves skills needed in the job.

However, even if the education meets one or both of the above tests, it is not qualifying education if it:

- Is needed to meet the minimum educational requirements of the employee's present trade or business, or
- Is part of a program of study that will qualify the employee for a new trade or business.

**Outplacement services.** An employee's use of outplacement services qualifies as a working condition benefit if you provide the services to the employee on the basis of need, you get a substantial business benefit from the services distinct from the benefit you would get from the payment of additional wages, and the employee is seeking employment in the same trade or business of the

employer. Substantial business benefits include promoting a positive business image, maintaining employee morale, and avoiding wrongful termination suits.

Outplacement services do not qualify as a working condition benefit if the employee can choose to receive cash or taxable benefits in place of the services. If you maintain a severance plan and permit employees to get outplacement services with reduced severance pay, include in the employee's wages the difference between the unreduced severance and the reduced severance payments.

**Exclusion from wages.** You can generally exclude the value of a working condition benefit you provide to an employee from the employee's wages.

**Exception for independent contractors.** You cannot exclude the value of parking (unless *de minimis*), transit passes (if their monthly value exceeds \$130 per month), or the use of consumer goods you provide in a product testing program from the compensation you pay to an independent contractor who performs services for you.

**Exception for company directors.** You cannot exclude the value of the use of consumer goods you provide in a product testing program from the compensation you pay to a director.

### 3. Fringe Benefit Valuation Rules

This section discusses the rules you must use to determine the value of a fringe benefit you provide to an employee. You must determine the value of any benefit you cannot exclude under the rules in section 2 or for which the amount you can exclude is limited. See *Including taxable benefits in pay* in section 1.

In most cases, you must use the general valuation rule to value a fringe benefit. However, you may be able to use a special valuation rule to determine the value of certain benefits.

This section does not discuss the special valuation rule used to value meals provided at an employer-operated eating facility for employees. For that rule, see Regulations section 1.61-21(j). This section also does not discuss the special valuation rules used to value the use of aircraft. For those rules, see Regulations sections 1.61-21(g) and (h). The fringe benefit valuation formulas are published in the Internal Revenue Bulletin as Revenue Rulings twice during the year. The formula applicable for the first half of the year is usually available at the end of March. The formula applicable for the second half of the year is usually available at the end of September.

#### General Valuation Rule

You must use the general valuation rule to determine the value of most fringe benefits. Under this rule, the value of a fringe benefit is its fair market value.

**Fair market value.** The fair market value (FMV) of a fringe benefit is the amount an employee would have to pay a third party in an arm's-length transaction to buy or lease the benefit. Determine this amount on the basis of all the facts and circumstances.

Neither the amount the employee considers to be the value of the fringe benefit nor the cost you incur to provide the benefit determines its FMV.

**Employer-provided vehicles.** In general, the FMV of an employer-provided vehicle is the amount the employee would have to pay a third party to lease the same or similar vehicle on the same or comparable terms in the geographic area where the employee uses the vehicle. A comparable lease term would be the amount of time the vehicle is available for the employee's use, such as a 1-year period.

Do not determine the FMV by multiplying a cents-per-mile rate times the number of miles driven unless the employee can prove the vehicle could have been leased on a cents-per-mile basis.

#### Cents-Per-Mile Rule

Under this rule, you determine the value of a vehicle you provide to an employee for personal use by multiplying the standard mileage rate by the total miles the employee drives the vehicle for personal purposes. Personal use is any use of the vehicle other than use in your trade or business. This amount must be included in the employee's wages or reimbursed by the employee. For 2014, the standard mileage rate is 56 cents per mile.

You can use the cents-per-mile rule if either of the following requirements is met.

- You reasonably expect the vehicle to be regularly used in your trade or business throughout the calendar year (or for a shorter period during which you own or lease it).
- The vehicle meets the mileage test.



**Maximum automobile value.** You cannot use the cents-per-mile rule for an automobile (any four-wheeled vehicle, such as a car, pickup truck, or van) if its value when you first make it available to any employee for personal use is more than an amount determined by the IRS as the maximum automobile value for the year. For example, you cannot use the cents-per-mile rule for an automobile that you first made available to an employee in 2013 if its value at that time exceeded \$16,000 for a passenger automobile or \$17,000 for a truck or van. The maximum automobile value for 2014 will be published in a notice in the Internal Revenue Bulletin early in 2014. If you and the employee own or lease the automobile together, see Regulations section 1.61-21(e)(1)(iii)(B).

**Vehicle.** For the cents-per-mile rule, a vehicle is any motorized wheeled vehicle, including an automobile, manufactured primarily for use on public streets, roads, and highways.

**Regular use in your trade or business.** A vehicle is regularly used in your trade or business if at least one of the following conditions is met.

- At least 50% of the vehicle's total annual mileage is for your trade or business.
- You sponsor a commuting pool that generally uses the vehicle each workday to drive at least three employees to and from work.
- The vehicle is regularly used in your trade or business on the basis of all of the facts and circumstances. Infrequent business use of the vehicle, such as for occasional trips to the airport or between your multiple business premises, is not regular use of the vehicle in your trade or business.

**Mileage test.** A vehicle meets the mileage test for a calendar year if both of the following requirements are met.

- The vehicle is actually driven at least 10,000 miles during the year. If you own or lease the vehicle only part of the year, reduce the 10,000 mile requirement proportionately.
- The vehicle is used during the year primarily by employees. Consider the vehicle used primarily by employees if they use it consistently for commuting. Do not treat the use of the vehicle by another individual whose use would be taxed to the employee as use by the employee.

For example, if only one employee uses a vehicle during the calendar year and that employee drives the vehicle at least 10,000 miles in that year, the vehicle meets the mileage test even if all miles driven by the employee are personal.

**Consistency requirements.** If you use the cents-per-mile rule, the following requirements apply.

- You must begin using the cents-per-mile rule on the first day you make the vehicle available to any employee for personal use. However, if you use the commuting rule (discussed later) when you first make the vehicle available to any employee for personal use, you can change to the cents-per-mile rule on the first day for which you do not use the commuting rule.
- You must use the cents-per-mile rule for all later years in which you make the vehicle available to any employee and the vehicle qualifies, except that you can use the commuting rule for any year during which use of the vehicle qualifies under the commuting rules. However, if the vehicle does not qualify for the cents-per-mile rule during a later year, you can use for that year and thereafter any other rule for which the vehicle then qualifies.
- You must continue to use the cents-per-mile rule if you provide a replacement vehicle to the employee (and the vehicle qualifies for the use of this rule) and your primary reason for the replacement is to reduce federal taxes.

**Items included in cents-per-mile rate.** The cents-per-mile rate includes the value of maintenance and insurance for the vehicle. Do not reduce the rate by the value of any service included in the rate that you did not provide. You can take into account the services actually provided for the vehicle by using the General Valuation Rule, earlier.

For miles driven in the United States, its territories and possessions, Canada, and Mexico, the cents-per-mile rate includes the value of fuel you provide. If you do not provide fuel, you can reduce the rate by no more than 5.5 cents.

For special rules that apply to fuel you provide for miles driven outside the United States, Canada, and Mexico, see Regulations section 1.61-21(e)(3)(ii)(B).

The value of any other service you provide for a vehicle is not included in the cents-per-mile rate. Use the general valuation rule to value these services.

## Commuting Rule

Under this rule, you determine the value of a vehicle you provide to an employee for commuting use by multiplying each one-way commute (that is, from home to work or from work to home) by \$1.50. If more than one employee commutes in the vehicle, this value applies to each employee. This amount must be included in the employee's wages or reimbursed by the employee.

You can use the commuting rule if all the following requirements are met.

- You provide the vehicle to an employee for use in your trade or business and, for bona fide noncompensatory business reasons, you require the employee to commute in the vehicle. You will be treated as if you had met this requirement if the vehicle is generally used each workday to carry at least three employees to and from work in an employer sponsored commuting pool.
- You establish a written policy under which you do not allow the employee to use the vehicle for personal purposes other than for commuting or *de minimis* personal use (such as a stop for a personal errand on the way between a business delivery and the employee's home). Personal use of a vehicle is all use that is not for your trade or business.
- The employee does not use the vehicle for personal purposes other than commuting and *de minimis* personal use.
- If this vehicle is an automobile (any four-wheeled vehicle, such as a car, pickup truck, or van), the employee who uses it for commuting is not a control employee. See Control employee, later.

**Vehicle.** For this rule, a vehicle is any motorized wheeled vehicle, including an automobile manufactured primarily for use on public streets, roads, and highways.

**Control employee.** A control employee of a nongovernment employer for 2014 is generally any of the following employees.

- A board or shareholder-appointed, confirmed, or elected officer whose pay is \$105,000 or more.
- A director.
- An employee whose pay is \$210,000 or more.
- An employee who owns a 1% or more equity, capital, or profits interest in your business.

A control employee for a government employer for 2014 is either of the following.

- A government employee whose compensation is equal to or exceeds Federal Government Executive Level V. See the Office of Personnel Management website at [www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/](http://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/) for 2014 compensation information.
- An elected official.

**Highly compensated employee alternative.** Instead of using the preceding definition, you can choose to define a control employee as any highly compensated employee. A highly compensated employee for 2014 is an employee who meets either of the following tests.

1. The employee was a 5% owner at any time during the year or the preceding year.
2. The employee received more than \$115,000 in pay for the preceding year.

You can choose to ignore test (2) if the employee was not also in the top 20% of employees when ranked by pay for the preceding year.

## Lease Value Rule

Under this rule, you determine the value of an automobile you provide to an employee by using its annual lease value. For an automobile provided only part of the year, use either its prorated annual lease value or its daily lease value.

If the automobile is used by the employee in your business, you generally reduce the lease value by the amount that is excluded from the employee's wages as a working condition benefit. In order to do this, the employee must account to the employer for the business use. This is done by substantiating the usage (mileage, for example), the time and place of the travel, and the business purpose of the travel. Written records made at the time of each business use are the best evidence. Any use of a company-provided vehicle that is not substantiated as business use is included in income. The working condition benefit is the amount that would be an allowable business expense deduction for the employee if the employee paid for the use of the vehicle. However, you can choose to include the entire lease value in the employee's wages. See *Vehicle allocation rules*, under *Working Condition Benefit* in section 2.

**Automobile.** For this rule, an automobile is any four-wheeled vehicle (such as a car, pickup truck, or van) manufactured primarily for use on public streets, roads, and highways.

**Consistency requirements.** If you use the lease value rule, the following requirements apply.

1. You must begin using this rule on the first day you make the automobile available to any employee for personal use. However, the following exceptions apply.
  - a. If you use the commuting rule (discussed earlier in this section) when you first make the automobile available to any employee for personal use, you can change to the lease value rule on the first day for which you do not use the commuting rule.
  - b. If you use the cents-per-mile rule (discussed earlier in this section) when you first make the automobile available to any employee for personal use, you can change to the lease value rule on the first day on which the automobile no longer qualifies for the cents-per-mile rule.
2. You must use this rule for all later years in which you make the automobile available to any employee, except that you can use the commuting rule for any year during which use of the automobile qualifies.
3. You must continue to use this rule if you provide a replacement automobile to the employee and your primary reason for the replacement is to reduce federal taxes.

## Annual Lease Value

Generally, you figure the annual lease value of an automobile as follows.

1. Determine the fair market value (FMV) of the automobile on the first date it is available to any employee for personal use.
2. Using *Table 3-1. Annual Lease Value Table*, read down column (1) until you come to the dollar range within which the FMV of the automobile falls. Then read across to column (2) to find the annual lease value.
3. Multiply the annual lease value by the percentage of personal miles out of total miles driven by the employee.

**Table 3-1. Annual Lease Value Table**

(1) Automobile FMV	(2) Annual Lease
\$ 0 to 999	\$ 600
1,000 to 1,999	850
2,000 to 2,999	1,100
3,000 to 3,999	1,350
4,000 to 4,999	1,600
5,000 to 5,999	1,850
6,000 to 6,999	2,100
7,000 to 7,999	2,350
8,000 to 8,999	2,600
9,000 to 9,999	2,850
10,000 to 10,999	3,100
11,000 to 11,999	3,350
12,000 to 12,999	3,600
13,000 to 13,999	3,850
14,000 to 14,999	4,100
15,000 to 15,999	4,350
16,000 to 16,999	4,600
17,000 to 17,999	4,850
18,000 to 18,999	5,100
19,000 to 19,999	5,350
20,000 to 20,999	5,600
21,000 to 21,999	5,850
22,000 to 22,999	6,100
23,000 to 23,999	6,350
24,000 to 24,999	6,600
25,000 to 25,999	6,850
26,000 to 27,999	7,250
28,000 to 29,999	7,750
30,000 to 31,999	8,250
32,000 to 33,999	8,750
34,000 to 35,999	9,250
36,000 to 37,999	9,750
38,000 to 39,999	10,250
40,000 to 41,999	10,750
42,000 to 43,999	11,250
44,000 to 45,999	11,750
46,000 to 47,999	12,250
48,000 to 49,999	12,750
50,000 to 51,999	13,250
52,000 to 53,999	13,750
54,000 to 55,999	14,250
56,000 to 57,999	14,750
58,000 to 59,999	15,250

For automobiles with a FMV of more than \$59,999, the annual lease value equals  $(.25 \times \text{the FMV of the automobile}) + \$500$ .

**FMV.** The FMV of an automobile is the amount a person would pay to buy it from a third party in an arm's-length transaction in the area in which the automobile is bought or leased. That amount includes all purchase expenses, such as sales tax and title fees.

If you have 20 or more automobiles, see Regulations section 1.61-21(d)(5)(v). If you and the employee own or lease the automobile together, see Regulations section 1.61-21(d)(2)(ii).

You do not have to include the value of a telephone or any specialized equipment added to, or carried in, the automobile if the equipment is necessary for your business. However, include the value of specialized equipment if the employee to whom the automobile is available uses the

specialized equipment in a trade or business other than yours.

Neither the amount the employee considers to be the value of the benefit nor your cost for either buying or leasing the automobile determines its FMV. However, see *Safe-harbor value*, next.

**Safe-harbor value.** You may be able to use a safe-harbor value as the FMV.

For an automobile you bought at arm's length, the safe-harbor value is your cost, including sales tax, title, and other purchase expenses. You cannot have been the manufacturer of the automobile.

For an automobile you lease, you can use any of the following as the safe-harbor value.

- The manufacturer's invoice price (including options) plus 4%.
- The manufacturer's suggested retail price minus 8% (including sales tax, title, and other expenses of purchase).
- The retail value of the automobile reported by a nationally recognized pricing source if that retail value is reasonable for the automobile.

**Items included in annual lease value table.** Each annual lease value in the table includes the value of maintenance and insurance for the automobile. Do not reduce the annual lease value by the value of any of these services that you did not provide. For example, do not reduce the annual lease value by the value of a maintenance service contract or insurance you did not provide. You can take into account the services actually provided for the automobile by using the general valuation rule discussed earlier.

**Items not included.** The annual lease value does not include the value of fuel you provide to an employee for personal use, regardless of whether you provide it, reimburse its cost, or have it charged to you. You must include the value of the fuel separately in the employee's wages. You can value fuel you provided at FMV or at 5.5 cents per mile for all miles driven by the employee. However, you cannot value at 5.5 cents per mile fuel you provide for miles driven outside the United States (including its possessions and territories), Canada, and Mexico.

If you reimburse an employee for the cost of fuel, or have it charged to you, you generally value the fuel at the amount you reimburse, or the amount charged to you if it was bought at arm's length.

If you have 20 or more automobiles, see Regulations section 1.61-21(d)(3)(ii)(D).

If you provide any service other than maintenance and insurance for an automobile, you must add the FMV of that service to the annual lease value of the automobile to figure the value of the benefit.

**4-year lease term.** The annual lease values in the table are based on a 4-year lease term. These values will generally stay the same for the period that begins with the first

date you use this rule for the automobile and ends on December 31 of the fourth full calendar year following that date.

Figure the annual lease value for each later 4-year period by determining the FMV of the automobile on January 1 of the first year of the later 4-year period and selecting the amount in column (2) of the table that corresponds to the appropriate dollar range in column (1).

**Using the special accounting rule.** If you use the special accounting rule for fringe benefits discussed in section 4, you can figure the annual lease value for each later 4-year period at the beginning of the special accounting period that starts immediately before the January 1 date described in the previous paragraph.

For example, assume that you use the special accounting rule and that, beginning on November 1, 2013, the special accounting period is November 1 to October 31. You elected to use the lease value rule as of January 1, 2014. You can refigure the annual lease value on November 1, 2017, rather than on January 1, 2018.

**Transferring an automobile from one employee to another.** Unless the primary purpose of the transfer is to reduce federal taxes, you can refigure the annual lease value based on the FMV of the automobile on January 1 of the calendar year of transfer.

However, if you use the special accounting rule for fringe benefits discussed in section 4, you can refigure the annual lease value (based on the FMV of the automobile) at the beginning of the special accounting period in which the transfer occurs.

### Prorated Annual Lease Value

If you provide an automobile to an employee for a continuous period of 30 or more days but less than an entire calendar year, you can prorate the annual lease value. Figure the prorated annual lease value by multiplying the annual lease value by a fraction, using the number of days of availability as the numerator and 365 as the denominator.

If you provide an automobile continuously for at least 30 days, but the period covers 2 calendar years (or 2 special accounting periods if you are using the special accounting rule for fringe benefits discussed in section 4), you can use the prorated annual lease value or the daily lease value.

If you have 20 or more automobiles, see Regulations section 1.61-21(d)(6).

If an automobile is unavailable to the employee because of his or her personal reasons (for example, if the employee is on vacation), you cannot take into account the periods of unavailability when you use a prorated annual lease value.



*You cannot use a prorated annual lease value if the reduction of federal tax is the main reason the automobile is unavailable.*

### Daily Lease Value

If you provide an automobile to an employee for a continuous period of less than 30 days, use the daily lease value to figure its value. Figure the daily lease value by multiplying the annual lease value by a fraction, using four times the number of days of availability as the numerator and 365 as the denominator.

However, you can apply a prorated annual lease value for a period of continuous availability of less than 30 days by treating the automobile as if it had been available for 30 days. Use a prorated annual lease value if it would result in a lower valuation than applying the daily lease value to the shorter period of availability.

### Unsafe Conditions Commuting Rule

Under this rule, the value of commuting transportation you provide to a qualified employee solely because of unsafe conditions is \$1.50 for a one-way commute (that is, from home to work or from work to home). This amount must be included in the employee's wages or reimbursed by the employee.

You can use the unsafe conditions commuting rule for qualified employees if all of the following requirements are met.

- The employee would ordinarily walk or use public transportation for commuting.
- You have a written policy under which you do not provide the transportation for personal purposes other than commuting because of unsafe conditions.
- The employee does not use the transportation for personal purposes other than commuting because of unsafe conditions.

These requirements must be met on a trip-by-trip basis.

**Commuting transportation.** This is transportation to or from work using any motorized wheeled vehicle (including an automobile) manufactured for use on public streets, roads, and highways. You or the employee must buy the transportation from a party that is not related to you. If the employee buys it, you must reimburse the employee for its cost (for example, cab fare) under a bona fide reimbursement arrangement.

**Qualified employee.** A qualified employee for 2014 is one who:

- Performs services during the year;
- Is paid on an hourly basis;
- Is not claimed under section 213(a)(1) of the Fair Labor Standards Act (FLSA) of 1938 (as amended) to be exempt from the minimum wage and maximum hour provisions;
- Is within a classification for which you actually pay, or have specified in writing that you will pay, overtime pay of at least one and one-half times the regular rate provided in section 207 of FLSA; and

- Received pay of not more than \$115,000 during 2013.

However, an employee is not considered a qualified employee if you do not comply with the recordkeeping requirements concerning the employee's wages, hours, and other conditions and practices of employment under section 211(c) of FLSA and the related regulations.

**Unsafe conditions.** Unsafe conditions exist if, under the facts and circumstances, a reasonable person would consider it unsafe for the employee to walk or use public transportation at the time of day the employee must commute. One factor indicating whether it is unsafe is the history of crime in the geographic area surrounding the employee's workplace or home at the time of day the employee commutes.

## 4. Rules for Withholding, Depositing, and Reporting

Use the following guidelines for withholding, depositing, and reporting taxable noncash fringe benefits. For additional information on how to withhold on fringe benefits, see section 5 in Publication 15 (Circular E).

**Valuation of fringe benefits.** Generally, you must determine the value of noncash fringe benefits no later than January 31 of the next year. Before January 31, you may reasonably estimate the value of the fringe benefits for purposes of withholding and depositing on time.

**Choice of period for withholding, depositing, and reporting.** For employment tax and withholding purposes, you can treat noncash fringe benefits (including personal use of employer-provided highway motor vehicles) as paid on a pay period, quarter, semiannual, annual, or other basis. But the benefits must be treated as paid no less frequently than annually. You do not have to choose the same period for all employees. You can withhold more frequently for some employees than for others.

You can change the period as often as you like as long as you treat all of the benefits provided in a calendar year as paid no later than December 31 of the calendar year.

You can also treat the value of a single fringe benefit as paid on one or more dates in the same calendar year, even if the employee receives the entire benefit at one time. For example, if your employee receives a fringe benefit valued at \$1,000 in one pay period during 2014, you can treat it as made in four payments of \$250, each in a different pay period of 2014. You do not have to notify the IRS of the use of the periods discussed above.

**Transfer of property.** The above choice for reporting and withholding does not apply to a cash fringe benefit or a fringe benefit that is a transfer of tangible or intangible personal property of a kind normally held for investment or a transfer of real property. For these kinds of fringe benefits, you must use the actual date the property was transferred to the employee.

**Withholding and depositing taxes.** You can add the value of fringe benefits to regular wages for a payroll period and figure income tax withholding on the total. Or you can withhold federal income tax on the value of fringe benefits at the flat 25% rate that applies to supplemental wages. See section 7 in Publication 15 (Circular E) for the flat rate (39.6%) when supplemental wage payments to an individual exceed \$1 million during the year.

You must withhold the applicable income, social security, and Medicare taxes on the date or dates you chose to treat the benefits as paid. Deposit the amounts withheld as discussed in section 11 of Publication 15 (Circular E).

**Additional Medicare Tax withholding.** In addition to withholding Medicare tax at 1.45%, you must withhold a 0.9% Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year. You are required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of \$200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold.

For more information on what wages are subject to Medicare tax, see Table 2-1, earlier, and the chart, *Special Rules for Various Types of Services and Payments*, in section 15 of Publication 15, (Circular E). For more information on Additional Medicare Tax, visit [IRS.gov](http://IRS.gov) and enter "Additional Medicare Tax" in the search box.

**Amount of deposit.** To estimate the amount of income tax withholding and employment taxes and to deposit them on time, make a reasonable estimate of the value of the fringe benefits provided on the date or dates you chose to treat the benefits as paid. Determine the estimated deposit by figuring the amount you would have had to deposit if you had paid cash wages equal to the estimated value of the fringe benefits and withheld taxes from those cash wages. Even if you do not know which employee will receive the fringe benefit on the date the deposit is due, you should follow this procedure.

If you underestimate the value of the fringe benefits and deposit less than the amount you would have had to deposit if the applicable taxes had been withheld, you may be subject to a penalty.

If you overestimate the value of the fringe benefit and overdeposit, you can either claim a refund or have the overpayment applied to your next Form 941, Employer's QUARTERLY Federal Tax Return. See the Instructions for Form 941.

If you paid the required amount of taxes but withheld a lesser amount from the employee, you can recover from the employee the social security, Medicare, or income taxes you deposited on the employee's behalf and included on the employee's Form W-2. However, you must recover the income taxes before April 1 of the following year.



**Paying your employee's share of social security and Medicare taxes.** If you choose to pay your employee's social security and Medicare taxes on taxable fringe benefits without deducting them from his or her pay, you must include the amount of the payments in the employee's income. Also, if your employee leaves your employment and you have unpaid and uncollected taxes for noncash benefits, you are still liable for those taxes. You must add the uncollected employee share of social security and Medicare tax to the employee's wages. Follow the procedure discussed under *Employee's Portion of Taxes Paid by Employer* in section 7 of Publication 15-A. Do not use withheld federal income tax to pay the social security and Medicare tax.

**Special accounting rule.** You can treat the value of taxable noncash benefits as paid on a pay period, quarterly, semi-annually, annually, or on another basis, provided that the benefits are treated as paid no less frequently than annually. You can treat the value of taxable noncash fringe benefits provided during the last two months of the calendar year, or any shorter period within the last two months, as paid in the next year. Thus, the value of taxable noncash benefits actually provided in the last two months of 2013 could be treated as provided in 2014 together with the value of benefits provided in the first 10 months of 2014. This does not mean that all benefits treated as paid during the last two months of a calendar year can be deferred until the next year. Only the value of benefits actually provided during the last two months of the calendar year can be treated as paid in the next calendar year.

**Limitation.** The special accounting rule cannot be used, however, for a fringe benefit that is a transfer of tangible or intangible personal property of a kind normally held for investment or a transfer of real property.

**Conformity rules.** Use of the special accounting rule is optional. You can use the rule for some fringe benefits but not others. The period of use need not be the same for each fringe benefit. However, if you use the rule for a particular fringe benefit, you must use it for all employees who receive that benefit.

If you use the special accounting rule, your employee also must use it for the same period you use it. But your employee cannot use the special accounting rule unless you do.

You do not have to notify the IRS if you use the special accounting rule. You may also, for appropriate reasons, change the period for which you use the rule without notifying the IRS. But you must report the income and deposit the withheld taxes as required for the changed period.

**Special rules for highway motor vehicles.** If an employee uses the employer's vehicle for personal purposes, the value of that use must be determined by the employer and included in the employee's wages. The value of the personal use must be based on fair market value or determined by using one of the following three special valuation rules previously discussed in section 3.

- The lease value rule.

- The cents-per-mile rule.
- The commuting rule (for commuting use only).

**Election not to withhold income tax.** You can choose not to withhold income tax on the value of an employee's personal use of a highway motor vehicle you provided. You do not have to make this choice for all employees. You can withhold income tax from the wages of some employees but not others. You must, however, withhold the applicable social security and Medicare taxes on such benefits.

You can choose not to withhold income tax on an employee's personal use of a highway motor vehicle by:

- Notifying the employee as described below that you choose not to withhold, and
- Including the value of the benefits in boxes 1, 3, 5, and 14 on a timely furnished Form W-2. For use of a separate statement in lieu of using box 14, see the General Instructions for Forms W-2 and W-3.

The notice must be in writing and must be provided to the employee by January 31 of the election year or within 30 days after a vehicle is first provided to the employee, whichever is later. This notice must be provided in a manner reasonably expected to come to the attention of the affected employee. For example, the notice may be mailed to the employee, included with a paycheck, or posted where the employee could reasonably be expected to see it. You can also change your election not to withhold at any time by notifying the employee in the same manner.

**Amount to report on Forms 941 (or Form 944) and W-2.** The actual value of fringe benefits provided during a calendar year (or other period as explained under *Special accounting rule*, earlier in this section) must be determined by January 31 of the following year. You must report the actual value on Forms 941 (or Form 944) and W-2. If you choose, you can use a separate Form W-2 for fringe benefits and any other benefit information.

Include the value of the fringe benefit in box 1 of Form W-2. Also include it in boxes 3 and 5, if applicable. You may show the total value of the fringe benefits provided in the calendar year or other period in box 14 of Form W-2. However, if you provided your employee with the use of a highway motor vehicle and included 100% of its annual lease value in the employee's income, you must also report it separately in box 14 or provide it in a separate statement to the employee so that the employee can compute the value of any business use of the vehicle.

If you use the special accounting rule, you must notify the affected employees of the period in which you used it. You must give this notice at or near the date you give the Form W-2, but not earlier than with the employee's last paycheck of the calendar year.

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## How To Get Tax Help

Whether it's help with a tax issue or a need for a free publication or form, get the help you need the way you want it:

online, use a smart phone, call or walk in to an IRS office or volunteer site near you.

**Internet.** **IRS.gov** and **IRS2Go** are ready when you are—24 hours a day, 7 days a week to.

- Download the free IRS2Go app from the iTunes app store or from Google Play. Use it to watch the IRS YouTube channel, get IRS news as soon as it's released to the public, subscribe to filing season updates or daily tax tips, and follow the IRS Twitter news feed, @IRSnews, to get the latest federal tax news, including information about tax law changes and important IRS programs.
- Use *Tax Trails*, one of the Tax Topics on IRS.gov which contain general individual and business tax information or by searching the *IRS Tax Map*, which includes an **international subject index**. You can use the **IRS Tax Map**, to search publications and instructions by topic or keyword. The IRS Tax Map integrates forms and publications into one research tool and provides single-point access to tax law information by subject. When the user searches the IRS Tax Map, they will be provided with links to related content in existing IRS publications, forms and instructions, questions and answers, and Tax Topics.
- Visit *Understanding Your IRS Notice or Letter* to get answers to questions about a notice or letter you received from the IRS.
- Make a payment using one of several safe and convenient electronic payment options available on IRS.gov. Select the Payment tab on the front page of IRS.gov for more information.
- Request an **Electronic Filing PIN** by going to IRS.gov and entering *Electronic Filing PIN* in the search box.
- Download forms, instructions and publications, including accessible versions for people with disabilities.
- Locate the nearest **Taxpayer Assistance Center (TAC)** using the *Office Locator* tool on IRS.gov, or choose the *Contact Us* option on the IRS2Go app and search *Local Offices*. An employee can answer questions about your tax account or help you set up a payment plan. Before you visit, check the *Office Locator* on IRS.gov, or *Local Offices* under Contact Us on IRS2Go to confirm the address, phone number, days and hours of operation, and the services provided. If you have a special need, such as a disability, you can request an appointment. Call the local number listed in the Office Locator, or look in the phone book under United States Government, Internal Revenue Service.
- Apply for an **Employer Identification Number (EIN)**. Go to IRS.gov and enter *Apply for an EIN* in the search box.
- Read the Internal Revenue Code, regulations, or other official guidance.
- Read Internal Revenue Bulletins.

- Sign up to receive local and national tax news and more by email. Just click on "subscriptions" above the search box on IRS.gov and choose from a variety of options.

**Phone.** You can call the IRS, or you can carry it in your pocket with the IRS2Go app on your smart phone or tablet. Download the free IRS2Go app from the iTunes app store or from Google Play.

- Call 1-800-TAX-FORM (1-800-829-3676) to order current-year forms, instructions, publications, and prior-year forms and instructions (limited to 5 years). You should receive your order within 10 business days.
- Call **TeleTax**, 1-800-829-4477 to listen to pre-recorded messages covering general and business tax information.
- Call the IRS Business and Specialty Tax Line with your employment tax questions at 1-800-829-4933.
- Call using TDD/TTY equipment, 1-800-829-4059 to ask tax questions or order forms and publications. The TDD/TTY telephone number is for people who are deaf, hard of hearing, or have a speech disability. These individuals can also contact the IRS through relay services such as the *Federal Relay Service*.

**Walk-in.** You can find a selection of forms, publications and services — in-person.

- **Products.** You can walk in to some post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, and city and county government offices have a collection of products available to photocopy from reproducible proofs.
- **Services.** You can walk in to your local TAC for face-to-face tax help. An employee can answer questions about your tax account or help you set up a payment plan. Before visiting, use the *Office Locator* tool on IRS.gov, or choose the *Contact Us* option on the IRS2Go app and search *Local Offices* for days and hours of operation, and services provided.

**Mail.** You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 business days after your request is received.

Internal Revenue Service  
1201 N. Mitsubishi Motorway  
Bloomington, IL 61705-6613

The Taxpayer Advocate Service Is Here to Help You. **The Taxpayer Advocate Service (TAS)** is your voice at the IRS. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights.

What can TAS do for you? We can offer you free help with IRS problems that you can't resolve on your own. We

know this process can be confusing, but the worst thing you can do is nothing at all! TAS can help if you can't resolve your tax problem and:

- Your problem is causing financial difficulties for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

If you qualify for our help, you'll be assigned to one advocate who'll be with you at every turn and will do everything possible to resolve your problem. Here's why we can help:

- TAS is an independent organization within the IRS.

- Our advocates know how to work with the IRS.
- Our services are free and tailored to meet your needs.
- We have offices in every state, the District of Columbia, and Puerto Rico.

How can you reach us? If you think TAS can help you, call your local advocate, whose number is in your local directory and at Taxpayer Advocate, or call us toll-free at 1-877-777-4778.

How else does TAS help taxpayers?

TAS also works to resolve large-scale, systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System.

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## Index



To help us develop a more useful index, please let us know if you have ideas for index entries. See "Comments and Suggestions" in the "Introduction" for the ways you can reach us.

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---

### A

Accident benefits [5](#)  
Achievement awards [7](#)  
Additional Medicare Tax [2](#), [27](#)  
Adoption assistance [7](#)  
Annual lease value [24](#)  
Annual lease value table [25](#)  
Assistance (See Tax help)  
Athletic facilities [8](#)  
Automobile (See Vehicles)  
Awards, achievement [7](#)

---

### B

Bicycle commuting reimbursement, qualified [19](#)

---

### C

Cafeteria plans [3](#)  
Cents-per-mile rule [1](#), [22](#)  
COBRA premiums [7](#)  
Comments on publication [2](#)  
Commuter highway vehicle [19](#)  
Commuting rule [23](#)  
Copying machine use [8](#)

---

### D

Daily lease value [26](#)  
De minimis (minimal) benefits:  
    In general [8](#)  
    Meals [15](#)  
    Transportation [18](#)  
Demonstrator cars [21](#)  
Dependent care assistance [8](#)  
Deposit rules [27](#)  
Discounts for employees [10](#)

---

### E

Educational assistance [9](#)  
Employee benefit programs:  
    Accident and health benefits [5](#)  
    Cafeteria plans [3](#)  
    Dependent care assistance [8](#)  
    Educational assistance [9](#)  
    Group-term life insurance [11](#)  
Employee discounts [10](#)  
Employee stock options [10](#)  
Employer-operated eating facility [15](#)  
Employer-provided cell phones [11](#)  
Exclusion rules [5](#)

---

### F

Fair market value [22](#)  
Fringe benefit overview [2](#)  
Fringe benefits:  
    Special accounting rule [28](#)

---

---

### Valuation rules [22](#)

---

### G

General valuation rule [22](#)  
Group-term life insurance [11](#)

---

### H

Health benefits [5](#)  
Health Savings Accounts [14](#)  
Holiday gifts [8](#)

---

### I

Insurance:  
    Accident and health [5](#)  
    Group-term life [11](#)  
    Long-term care [6](#)

---

### L

Lease value rule [24](#)  
Length of service awards [7](#)  
Life insurance:  
    Group-term [11](#)  
    Spouse or dependent [8](#)  
Lodging [15](#)  
Long-term care insurance [6](#)

---

### M

Meals:  
    De minimis [15](#)  
    On your business premises [16](#)  
Medical reimbursement plans [5](#)  
Minimal benefits [8](#)  
Moving expense reimbursements [17](#)

---

### N

No-additional-cost services [17](#)  
Nonpersonal use vehicles, qualified [21](#)

---

### O

Options on stock [10](#)  
Outplacement services [21](#)

---

### P

Parking, qualified [19](#)  
Parties [8](#)  
Performance of services [2](#)  
Pickup trucks [21](#)  
Picnics [8](#)  
Prorated annual lease value [26](#)  
Provider defined [2](#)  
Publications (See Tax help)

---

---

### Q

Qualified transportation benefits [19](#)

---

### R

Recipient defined [3](#)  
Reimbursements, moving expense [17](#)  
Reporting rules [27](#)  
Retirement planning services [18](#)

---

### S

Safety achievement awards [7](#)  
Self insurance (medical reimbursement plans) [5](#)  
Services, no-additional-cost [17](#)  
Simple Cafeteria Plans [4](#)  
Special accounting rule [28](#)  
Stock options, employee [10](#)  
Suggestions for publication [2](#)

---

### T

Taxable benefits [3](#)  
Tax help [28](#)  
Tickets for theater or sporting events [8](#)  
Transit pass [19](#)  
Transportation benefits:  
    De minimis [18](#)  
    Qualified [19](#)  
TTY/TDD information [28](#)  
Tuition reduction [20](#)

---

### U

Unsafe conditions commuting rule [26](#)

---

### V

Valuation rules [22](#)  
Vans [21](#)  
Vehicles:  
    Business use of (See Working condition benefits)  
    Commuter highway [19](#)  
    Qualified nonpersonal use [21](#)  
    Valuation of [22](#)

---

### W

Withholding rules [27](#)  
Working condition benefits [20](#)

---



HOTLINE

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IRS BULLETIN RE. QUALIFIED NONPERSONAL  
USE VEHICLES  
3JSSD8L

Internal Revenue Bulletin: 2010-23

June 7, 2010

T.D. 9483

*Qualified Nonpersonal Use Vehicles***Table of Contents**

- AGENCY:
- ACTION:
- SUMMARY:
- DATES:
- FOR FURTHER INFORMATION CONTACT:
- SUPPLEMENTARY INFORMATION:
  - Background
  - SUPPLEMENTARY INFORMATION:
  - Summary of Comments and Explanation of Provisions
  - Special Analyses
- Adoption of Amendments to the Regulations
  - PART 1—INCOME TAXES
- Drafting Information

DEPARTMENT OF THE TREASURY  
Internal Revenue Service  
26 CFR Part 1

**AGENCY:**

Internal Revenue Service (IRS), Treasury.

**ACTION:**

Final Regulations.

**SUMMARY:**

This document contains final regulations relating to qualified nonpersonal use vehicles as defined in section 274(i). Qualified nonpersonal use vehicles are excepted from the substantiation requirements of section 274(d)(4) that apply to listed property as defined in section 280F(d)(4). These final regulations add clearly marked public safety officer vehicles as a new type of qualified nonpersonal use vehicle. These final regulations affect employers that provide their employees with qualified nonpersonal use vehicles and the employees who use such vehicles.

**DATES:***Effective Date:* These regulations are effective on May 19, 2010.*Applicability Date:* These regulations apply to uses of clearly marked public safety officer vehicles occurring after May 19, 2010.**FOR FURTHER INFORMATION CONTACT:**

Don Parkinson at (202) 622-6040 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:****Background****SUPPLEMENTARY INFORMATION:**

This document contains final Income Tax Regulations under section 274(i) added by section 2(b) of Public Law 99-44 (May 24, 1985), which provides a definition of qualified nonpersonal use vehicle. Temporary Regulation §1.274-5T(k), identifying categories of qualified nonpersonal use vehicles and Temporary Regulation §1.274-5T(l), providing for definitions of the terms "automobile," "vehicle," "employer," "employee," and "personal use" were issued in 1985. (T.D. 8061, 1985-2 C.B. 93 (1985)). A notice of proposed rulemaking was issued by cross-reference to Temporary Regulation §1.274-5T(k). (LR-145-84, 50 FR 46088, 1985-2 C.B. 809 (1985)).

On June 9, 2008, proposed regulations (REG-106897-08, 2008-1 C.B. 1175) were published in the *Federal Register* (73 FR 32500). The proposed regulations incorporated the text of §1.274-5T(k) and added clearly marked public safety officer vehicles as a new type of qualified nonpersonal use vehicle, listed along with clearly marked police and fire vehicles at §1.274-5(k)(2)(ii)(A). A definition of clearly marked public safety officer vehicles was added to the provision defining clearly marked police and fire vehicles at §1.274-5(k)(3), and an example illustrating application of the rules to a public safety officer vehicle was added at §1.274-5(k)(8) *Example 3*. The proposed regulations incorporated the text of §1.274-5T(l) with no changes. The corresponding provisions of the proposed regulations in LR-145-84 were withdrawn on June 8, 2008.

Written public comments on the proposed regulations at §1.274-5(k) and (l) were received and no hearing was requested. After consideration of all the comments, these final regulations adopt the provisions of the proposed regulations with an amendment to *Example 3* and the provision of a new *Example 4* in §1.274-5(k)(8) which are intended to assist taxpayers in determining whether individual employees meet the definition of public safety officer. The temporary regulations at §1.274-5T(k) and (l) are withdrawn concurrently with the publication of these final regulations in the *Federal Register*. The remaining temporary regulations at §1.274-5T are unaffected by this Treasury decision.

**Summary of Comments and Explanation of Provisions**

Section 274(d) provides that a taxpayer is not allowed a deduction or credit for certain expenses unless the expenses are substantiated. These substantiation requirements apply to expenses incurred in the use of any listed property (defined in section 280F(d)(4)), which includes any passenger automobile and any other property used as a means of transportation. Section 274(d) does not apply to any qualified nonpersonal use vehicle as defined in section 274(i). Both business and personal use of a vehicle that meets the

criteria to be a qualified nonpersonal use vehicle under section 274(i) will also qualify as a working condition fringe benefit that is excluded from the recipient's income under section 132(d). Thus, if an employer provides an employee with a qualified nonpersonal use vehicle, the employee does not need to keep records of how the vehicle is used, and both the business and the personal use of the vehicle will be excluded from the employee's income as a working condition fringe benefit under section 132(d).

Section 274(i) provides that a qualified nonpersonal use vehicle is any vehicle which by reason of its nature is not likely to be used more than a *de minimis* amount for personal purposes. The legislative history to section 274(i) provided a list of qualified nonpersonal use vehicles and identified a number of examples of qualified nonpersonal use vehicles such as school buses, qualified specialized utility repair trucks, and qualified moving vans. The legislative history indicated that Congress wanted the Commissioner to expand the list to include other vehicles appropriate for listing because by their nature it is highly unlikely that they will be used more than a very minimal amount for personal purposes. H.R. Rep. No. 99-34, at 11 (1985).

Passenger automobiles such as sedans and sport utility vehicles are generally not exempt from taxation as qualified nonpersonal use vehicles because by design they can easily be used for personal purposes. However, unmarked law enforcement vehicles and clearly marked police and fire vehicles are included in the list of qualified nonpersonal use vehicles set forth in the legislative history to section 274(i) and incorporated into these final regulations.

Under prior rules, clearly marked vehicles provided to Federal, state and local government workers who respond to emergency situations did not satisfy the current regulations governing qualified nonpersonal use vehicles if the individual workers were not employed by either the fire department or police department. These final regulations, consistent with the proposed regulations, add clearly marked public safety officer vehicles to the list of qualified nonpersonal use vehicles so that emergency responders who are not employed by either the fire department or police department receive the same treatment as those who work for the police or fire department.

A clearly marked public safety officer vehicle is a vehicle owned or leased by a governmental unit or any agency or instrumentality thereof, that is required to be used for commuting by a public safety officer as defined in section 402(l)(4)(C) who, when not on a regular shift, is on call at all times, provided that any personal use (other than commuting) of the vehicle outside the limit of the public safety officer's obligation to respond to an emergency is prohibited by such governmental unit. A public safety officer vehicle is clearly marked if, through painted insignia or words, it is readily apparent that the vehicle is a public safety officer vehicle.

Section 402(l)(4)(C) provides that the term "public safety officer" shall have the same meaning given such term by the Omnibus Crime Control and Safe Streets Act of 1968, as codified at 42 U.S.C. section 3796b(9)(A). The definition of public safety officer is part of the Public Safety Officer's Benefits Act which was enacted as part L of Title I of the Omnibus Crime Control and Safe Streets Act of 1968. 42 U.S.C. section 3796b(9)(A) defines public safety officer as "an individual serving a public agency in an official capacity, with or without compensation, as a law enforcement officer, a firefighter, a chaplain, or as a member of a rescue squad or ambulance crew."

Some commenters suggested eliminating some of the requirements pertaining to qualified nonpersonal use vehicles. In particular, commenters suggested elimination of the requirement that the vehicle be clearly marked, or the requirement that the individual be on call at all times, or the requirement that the vehicle be specially equipped.

Qualified nonpersonal use vehicles were exempted from the substantiation and recordkeeping requirements imposed under section 274(d) and minimal personal use of such vehicles was excluded from income because the nature of the vehicles prevents more than a *de minimis* amount of personal use. If an individual is not on call at all times, personal use may be more than *de minimis*. If the vehicle is not required to be specially equipped or clearly marked, the vehicle will function easily as a personal use vehicle and is not readily distinguishable from vehicles routinely used for personal purposes. Thus, these suggested changes were not adopted because they conflict with the underlying goal and purpose of the statute.

A number of comments were made urging that various specific types of workers be included within the definition "public safety officer." For example, commenters suggested the definition of public safety officer should be expanded to include employees who respond to local disasters such as flash floods, pipeline ruptures, hazardous material accidents, bridge collapses, and mining accidents. Additionally commenters suggested that child protective service workers, emergency management personnel, and members of Incident Management Teams which are part of the Department of Homeland Security's National Incident Management System should all be included in the definition of public safety officer.

The determination of the status of an individual as a public safety officer is made pursuant to a facts and circumstances analysis based on an evaluation of the relevant criteria in the Public Safety Officers' Benefits Act of 1978 and its regulations (PSOB Regulations, 28 C.F.R. pt. 32). The PSOB regulations set forth criteria to be used in determining whether individual workers are public safety officers. For example, the PSOB Regulations at 28 C.F.R. 32.3 define "rescue squad or ambulance crew" as follows: "a squad or crew whose members are rescue workers, ambulance drivers, paramedics, health-care responders, emergency medical technicians, or other similar workers who—

(1) Are trained in rescue activity or the provision of emergency medical services; and

(2) As such members, have the legal authority and responsibility to—

(i) Engage in rescue activity; or

(ii) Provide emergency medical services."

*Rescue activity* means "search or rescue assistance in locating or extracting from danger persons lost, missing, or in imminent danger of serious bodily harm."

*Emergency medical services* means—

"(1) Provision of first-response emergency medical care (other than in a permanent medical-care facility); or

(2) Transportation of persons in medical distress (or under emergency conditions) to medical-care facilities."

As a general rule, the determination of the status of an individual as a rescue squad or ambulance crew member is based on whether that individual is trained to engage in rescue activity or to provide emergency medical services and whether that individual has legal authority and legal responsibility to engage in rescue activity or provide emergency medical services.

Thus, an individual's job title is not determinative of his or her status as a public safety officer. Instead, the determination is made based on the facts and circumstances of the individual's employment, including their training, legal authority and legal responsibility. *Example 3* has been modified and an *Example 4* has been added to clarify this analysis using the criteria in the PSOB Regulations. Moreover, these final regulations have not been amended to add additional job titles to the definition of public safety officer as suggested by commenters because an employee's job title is not determinative of their status as a public safety officer.

## Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations. It is hereby certified that these regulations will not have a significant economic impact on a substantial number of small entities. This certification is based upon the fact that these regulations do not require a collection of information and do not impose any new or different requirements on small entities. Therefore, a Regulatory Flexibility Analysis under the Regulatory Flexibility Act (5 U.S.C. chapter 6) is not required. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking has been submitted to the Chief Council for Advocacy of the Small Business Administration for comment on its impact on small business.

## Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

### ART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

Par. 2. Section 1.132-5 paragraph (h) is revised to read as follows:

**§1.132-5 Working condition fringes.**

\*\*\*\*\*

(h) *Qualified nonpersonal use vehicles*—(1) *In general.* Except as provided in paragraph (h)(2) of this section, 100 percent of the value of the use of a qualified nonpersonal use vehicle (as described in §1.274-5(k)) is excluded from gross income as a working condition fringe, provided that, in the case of a vehicle described in §1.274-5(k)(3) through (8), the use of the vehicle conforms to the requirements of paragraphs (k)(3) through (8).

(2) *Shared usage of qualified nonpersonal use vehicles.* In general, a working condition fringe under this paragraph (h) is available to the driver and all passengers of a qualified nonpersonal use vehicle. However, a working condition fringe under this paragraph (h) is available only with respect to the driver and not with respect to any passengers of a qualified nonpersonal use vehicle described in §1.274-5(k)(2)(ii)(L) or (P).

\*\*\*\*\*

Par. 3. Section 1.274-5 paragraphs (k) and (l) and the last sentence of paragraph (m) are revised to read as follows:

**§1.274-5 Substantiation Requirements.**

\*\*\*\*\*

(k) *Exceptions for qualified nonpersonal use vehicles*—(1) *In general.* The substantiation requirements of section 274(d) and this section do not apply to any qualified nonpersonal use vehicle (as defined in paragraph (k)(2) of this section).

(2) *Qualified nonpersonal use vehicle* —(i) *In general.* For purposes of section 274(d) and this section, the term *qualified nonpersonal use vehicle* means any vehicle which, by reason of its nature (that is, design), is not likely to be used more than a *de minimis* amount for personal purposes.

(ii) *List of vehicles.* Vehicles which are qualified nonpersonal use vehicles include the following:

(A) Clearly marked police, fire, and public safety officer vehicles (as defined and to the extent provided in paragraph (k)(3) of this section),

(B) Ambulances used as such or hearses used as such,

(C) Any vehicle designed to carry cargo with a loaded gross vehicle weight over 14,000 pounds,

(D) Bucket trucks (cherry pickers),

(E) Cement mixers,

(F) Combines,

(G) Cranes and derricks,

(H) Delivery trucks with seating only for the driver, or only for the driver plus a folding jump seat,

(I) Dump trucks (including garbage trucks),

(J) Flatbed trucks,

(K) Forklifts,

(L) Passenger buses used as such with a capacity of at least 20 passengers,

(M) Qualified moving vans (as defined in paragraph (k)(4) of this section),

(N) Qualified specialized utility repair trucks (as defined in paragraph (k)(5) of this section),

(O) Refrigerated trucks,

(P) School buses (as defined in section 4221(d)(7)(c)),

(Q) Tractors and other special purpose farm vehicles,

(R) Unmarked vehicles used by law enforcement officers (as defined in paragraph (k)(6) of this section) if the use is officially authorized, and

(S) Such other vehicles as the Commissioner may designate.

(3) *Clearly marked police, fire, or public safety officer vehicles.* A police, fire, or public safety officer vehicle is a vehicle, owned or leased by a governmental unit, or any agency or instrumentality thereof, that is required to be used for commuting by a police officer, fire fighter, or public safety officer (as defined in section 402(l)(4)(C) of this chapter) who, when not on a regular shift, is on call at all times, provided that any personal use (other than commuting) of the vehicle outside the limit of the police officer's arrest powers or the fire fighter's or public safety officer's obligation to respond to an emergency is prohibited by such governmental unit. A police, fire, or public safety officer vehicle is clearly marked if, through painted insignia or words, it is readily apparent that the vehicle is a police, fire, or public safety officer vehicle. A marking on a license plate is not a clear marking for purposes of this paragraph (k).

(4) *Qualified moving van.* The term *qualified moving van* means any truck or van used by a professional moving company in the trade or business of moving household or business goods if—

(i) No personal use of the van is allowed other than for travel to and from a move site (or for *de minimis* personal use, such as a stop for lunch on the way between two move sites);

(ii) Personal use for travel to and from a move site is an irregular practice (that is, not more than five times a month on average); and

(iii) Personal use is limited to situations in which it is more convenient to the employer, because of the location of the employee's residence in relation to the location of the move site, for the van not to be returned to the employer's business location.

(5) *Qualified specialized utility repair truck.* The term *qualified specialized utility repair truck* means any truck (not including a van or pickup truck) specifically designed and used to carry heavy tools, testing equipment, or parts if—

(i) The shelves, racks, or other permanent interior construction which has been installed to carry and store such heavy items is such that it is unlikely that the truck will be used more than a *de minimis* amount for personal purposes; and

(ii) The employer requires the employee to drive the truck home in order to be able to respond in emergency situations for purposes of restoring or maintaining electricity, gas, telephone, water, sewer, or steam utility services.

(6) *Unmarked law enforcement vehicles*—(i) *In general.* The substantiation requirements of section 274(d) and this section do not apply to officially authorized uses of an unmarked vehicle by a "law enforcement officer". To qualify for this exception, any personal use must be authorized by the Federal, State, county, or local governmental agency or department that owns or leases the vehicle and employs the officer, and must be incident to law-enforcement functions, such as being able to report directly from home to a stakeout or surveillance site, or to an emergency situation. Use of an unmarked vehicle for vacation or recreation trips cannot qualify as an authorized use.

(ii) *Law enforcement officer.* The term *law enforcement officer* means an individual who is employed on a full-time basis by a governmental unit that is responsible for the prevention or investigation of crime involving injury to persons or property (including apprehension or detention of persons for such crimes), who is authorized by law to carry firearms, execute search warrants, and to make arrests (other than merely a citizen's arrest), and who regularly carries firearms (except when it is not possible to do so because of the requirements of undercover work). The term "law enforcement officer" may include an arson investigator if the investigator otherwise meets the requirements of this paragraph (k)(6)(ii), but does not include Internal Revenue Service special agents.

) *Trucks and vans.* The substantiation requirements of section 274(d) and this section apply generally to any pickup truck or van, unless the truck or van has been specially modified with the result that it is not likely to be used more than a *de minimis* amount for personal purposes. For example, a van that has only a front bench for seating, in which permanent shelving that fills most of the cargo area has been installed, that constantly carries merchandise or equipment, and that has been specially painted with advertising or the company's name, is a vehicle not likely to be used more than a *de minimis* amount for personal purposes.

(8) *Examples.* The following examples illustrate the provisions of paragraph (k)(3) and (6) of this section:

*Example 1.* Detective C, who is a "law enforcement officer" employed by a state police department, headquartered in City M, is provided with an unmarked vehicle (equipped with radio communication) for use during off-duty hours because C must be able to communicate with headquarters and be available for duty at any time (for example, to report to a surveillance or crime site). The police department generally has officially authorized personal use of the vehicle by C but has prohibited use of the vehicle for recreational purposes or for personal purposes outside the state. Thus, C's use of the vehicle for commuting between headquarters or a surveillance site and home and for personal errands is authorized personal use as described in paragraph (k)(6)(i) of this section. With respect to these authorized uses the vehicle is not subject to the substantiation requirements of section 274(d) and the value of these uses is not included in C's gross income.

*Example 2.* Detective T is a "law enforcement officer" employed by City M. T is authorized to make arrests only within M's city limits. T, along with all other officers of the force, is ordinarily on duty for eight hours each work day and on call during the other sixteen hours. T is provided with the use of a clearly marked police vehicle in which T is required to commute to his home in City M. The police department's official policy regarding marked police vehicles prohibits its personal use (other than commuting) of the vehicles outside the city limits. When not using the vehicle on the job, T uses the vehicle only for commuting, personal errands on the way between work and home, and personal errands within City M. All use of the vehicle by T conforms to the requirements of paragraph (k)(3) of this section. Therefore, the value of that use is excluded from T's gross income as a working condition fringe and the vehicle is not subject to the substantiation requirements of section 274(d).

*Example 3.* Director C is employed by City M as the director of the City's rescue squad and is provided with a vehicle for use in responding to emergencies. Director C is trained in rescue activity and has the legal authority and legal responsibility to engage in rescue activity. The city's rescue squad is not a part of City M's police or fire departments. The director's vehicle is a sedan which is painted with insignia and words identifying the vehicle as being owned by the City's rescue squad. C, when not on a regular shift, is on call at all times. The City's official policy regarding clearly marked public safety officer vehicles prohibits personal use (other than for commuting) of the vehicle outside of the limits of the public safety officer's obligation to respond to an emergency. When not using the vehicle to respond to emergencies, City M authorizes C to use the vehicle only for commuting, personal errands on the way between work and home, and personal errands within the limits of C's obligation to respond to emergencies. With respect to these authorized uses, the vehicle is not subject to the substantiation requirements of section 274(d) and the value of these uses is not includable in C's gross income.

*Example 4.* Coroner D is employed by County N to investigate and determine the cause, time, and manner of certain deaths occurring in the County. Coroner D also safeguards the property of the deceased, notifies the next of kin, conducts inquests, and arranges for the burial of indigent persons. D is provided with a vehicle for use by County N. The vehicle is to be used in County N business and for commuting. Personal use other than for commuting purposes is forbidden. D is trained in rescue activity but has no legal authority or legal responsibility to engage in rescue activity. D's vehicle is a sedan which is painted with insignia and words identifying it as a County N vehicle. D, when not on a regular shift, is on call at all times. D does not satisfy the criteria of a public safety officer under 28 C.F.R. §32.3 (2008). Thus, D's vehicle cannot qualify as a clearly marked public safety officer vehicle. Accordingly, business use of the vehicle is subject to the substantiation requirements of section 274(d), and the value of any personal use of the vehicle, such as commuting, is includable in D's gross income.

(l) *Definitions.* For purposes of section 274(d) and this section, the terms *automobile* and *vehicle* have the same meanings as prescribed in §1.61-21(d)(1)(ii) and (e)(2), respectively. Also, for purposes of section 274(d) and this section, the terms *employer*, *employee* and *personal use* have the same meanings as prescribed in §1.274-6T(e).

i) \* \* \* However, paragraph (j)(3) of this section applies to expenses paid or incurred after September 30, 2002, and paragraph (k) applies to clearly marked public safety officer vehicles, as defined in §1.274-5(k)(3), only with respect to uses occurring after May 19, 2010.

Par. 4. Section 1.274-5T is amended by revising paragraphs (k) and (l) to read as follows:

**§1.274-5T Substantiation requirements (temporary).**

\*\*\*\*\*

(k) and (l) [Reserved]. For further guidance, see §1.274-5(k) and (l).

\*\*\*\*\*

Par. 5. Section 1.280F-6 is amended by revising paragraph (b)(2)(ii) to read as follows:

**§1.280F-6 Special rules and definitions.**

\*\*\*\*\*

(b) \* \* \*

(2) \* \* \*

(ii) *Exception.* The term "listed property" does not include any vehicle that is a qualified nonpersonal use vehicle as defined in section 274(i) and §1.274-5(k).

\*\*\*\*\*

Steven T. Miller,  
Deputy Commissioner  
for Services and Enforcement.

Approved May 5, 2010.

Michael Mundaca,  
Assistant Secretary  
of the Treasury (Tax Policy).

**Note**

(Filed by the Office of the Federal Register on May 18, 2010, 8:45 a.m., and published in the issue of the Federal Register for May 19, 2010, 75 F.R. 27934)

**rafting Information**

The principal author of these regulations is Don M. Parkinson, Office of the Associate Chief Counsel (Tax Exempt and Government Entities). However, other personnel from the IRS and Treasury Department participated in their development.

\*\*\*\*\*



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**3JSSD8L - 55 NVSSD property**

**Purpose:** Per audit step 10 on 3JSSD8L-AP

**Testwork:**

During our review of minutes (see 3JSSD8L-05), we noted the following entry in the 10/14/08 minutes:

*"The manager stated that the District has the opportunity to purchase a 52 acre parcel from Gary Willey in the North Village. The property is worth about two million. Jordanelle could buy the property on a time contract. They could put 10% down with a three year term. This is a cost of \$38,153 per acre. The manager stated that he would like a motion to move on this. He stated that based on the appraisal this is a very good deal for the District. A motion was made by Jay Price to purchase the property and to ratify the motion in the next board meeting. The motion was seconded by John Carey. Jordanelle will own the property and sell it back to North Village when the bond comes through."*

This entry raised questions and concerns that need to be evaluated.

1. Why did JSSD buy property in the North Village area?
2. Is it proper for JSSD to buy the property and sell it back to NVSSD (loan arrangement)?
3. Did JSSD follow proper procedures for this transaction?
4. Did NVSSD agree to this arrangement?

We requested information on the purchase from JSSD counsel. Per review of the purchase documents, JSSD wrote a check for the down payment on 10/20/2008 and the Final Settlement Statement and Promissory Note were dated in March 2009. The first of 3 annual installments was due March 2010.

Per JSSD management and counsel response, both written (see 3JSSD8L-55A) and verbal (see 3JSSD8L-25F), the JSSD Board discussed purchasing the property with the idea that it could be used not only for eventual storm water retention, but possibly for a site for a joint SSD administration building, a pump station site, and for other District facilities. Since JSSD has a management contract with NVSSD (see 3JSSD8L-60 for further explanation of the mgt contract), it viewed this purchase as an opportunity to improve NVSSD's services to the community.

Although this answer seems reasonable to some extent, it does not answer the question as to why JSSD fronted the money without any type of written agreement. Also, if both entities were to benefit, it doesn't make sense that NVSSD would repay JSSD in full as represented in the board meeting minutes above. Further, a joint agreement might make sense as long as JSSD and NVSSD are jointly managed per the management agreements that have been established and have been in effect to date, however, there is no guarantee this arrangement will continue.

JSSD discussed the purchase and made a motion to purchase in the 10/14/08 minutes above. We reviewed JSSD minutes starting in January 2008 and could find no previous mention or discussion in the minutes provided to us. We noted that the April 2008 minutes appeared to be missing the 2<sup>nd</sup> page. Per discussion with Theresa Baronek, District clerk, she provided all minutes that were scanned and this is

everything they have. The issue of incomplete minutes for JSSD has already been addressed at **3JSSD8L-FR03**. There was also one closed meeting during this time, but the documented purpose was to discuss a personnel matter. Therefore, it is unlikely this closed session pertained to the property purchase. In **3JSSD8L-55A**, JSSD counsel represented that there was "much discussion during the course of 2008" about the matter, however, the board minutes provided do not reflect this. Based on the minutes provided, it is not clear that the board adequately discussed this purchase and that they had sufficient information to approve the purchase. See **3JSSD8L-FR10**.

As a matter of note, we did note several mentions of the Willey property in JSSD minutes at **3JSSD8L-05** subsequent to the purchase. The minutes indicate that by August 2009, the board instructed the Manager to sell the Willey property. In September 2009, there was mention of trying to sell the property to 'Christensen'. There is no other mention of this potential sale and per records, we know that JSSD did not sell the property during this time. However, it is evident that JSSD did not have the funds to make the first installment on the property and in fact, they defaulted on the first payment in March 2010. Per the minutes, and per documentation provided by JSSD, the District attempted to renegotiate the loan with the bank but was unsuccessful. The bank threatened to foreclose, however, per records, that did not occur and JSSD eventually paid the first two installments and NVSSD funded payment of the third installment. See timeline below for timing of payments on the property.

The motion to purchase noted above was seconded and was to be ratified at the next board meeting. Per review of subsequent minutes and per discussion with Dan Matthews, due to oversight, the purchase was never ratified by the board. The lack of proper procedure is addressed at **3JSSD8L-FR10**.

Per discussion with Van Christensen, OSA Local Government Director, this arrangement would likely be lawful under UCA 17B -1-103 (2)(s), (t), & (u) which allows Districts to enter into agreements with other political subdivisions to have an ownership interest in district works or facilities. However, it is common sense to expect that a loan arrangement between two separate legal entities would have to be approved by both Boards and would have to be in writing with defined terms. We inquired with Dan Matthews whether there was an agreement in place with NVSSD at the time of the purchase. Dan indicated that there was not a written agreement with NVSSD at the time. We reviewed the NVSSD minutes from January 2008 through November 2014. The October 2008 minutes were missing and per Theresa, she has provided all minutes that they have. Per review of the available minutes, there is no indication of a closed meeting to discuss the purchase of the Willey property. Per the minutes, there is no mention in the public meeting of the purchase arrangement until December 2011 where NVSSD minutes mention that NVSSD will have to make the third installment in February 2012. Therefore there is no evidence in the provided minutes that the NVSSD Board was aware of this arrangement at the time JSSD purchased the property. Since only two of the JSSD Board members were also on the NVSSD Board (Kipp Bangerter and Jay Price), it is possible that five of the seven NVSSD board members were unaware of the property purchase at the time. Further, since it is not documented in the available NVSSD minutes, it causes us to question whether the JSSD Board was misled about the assumption that NVSSD would buy the property from JSSD when it was first purchased in 2008. Regardless, it is unusual for one entity to buy property for another entity, particularly without defining the terms in a written agreement. The Board should have performed better oversight in making sure that the arrangement was documented before committing JSSD funds to the purchase. This issue is addressed at **3JSSD8L-FR10**.

Per Dan Matthews, a Property Transfer Agreement was executed on 5/2/13 between JSSD & NVSSD. We obtained the agreement from JSSD counsel and have documented pertinent points of interest in the agreement below:

- λ JSSD acquired the site to preserve the site for a future storm-water detention/retention basin for the NVSSD properties
- λ NVSSD to pay the final installment of the purchase agreement on the property and will receive 1/3 interest in the property. "Payment of that amount shall result in the equitable ownership of an undivided 1/3 of the property to pass to NVSSD."
- λ The parties agree to negotiate a payment plan where NVSSD shall pay JSSD for the remainder of the property over a period of years agreeable to the parties. That Payment Plan shall be agreed to within 150 days of the date of this Agreement
- λ As each annual payment is made, ownership will transfer to NVSSD until paid in full.

We note that this agreement occurred almost 5 years after the original property purchase and over 1 year after NVSSD paid the 3<sup>rd</sup> installment on the loan. We requested evidence of the payment plan referred to in the agreement and evidence of any subsequent repayments. Per the District's CPA, to date, there is no payment plan and no subsequent payments have been made by NVSSD to JSSD. The untimely Property Transfer Agreement and lack of a repayment plan is addressed at **3JSSD8L-FR10**.

We believe that the status of the arrangement between the Districts is unclear due to the lack of a repayment agreement. Also, although there had been a recent appraisal of the property prior to JSSD's purchase of the property in 2008, we have not been provided evidence of a subsequent appraisal that would support NVSSD's purchase of the property as agreed to in the Property Transfer Agreement. We assume that land values have changed since the property was first purchased in 2008 due to the rapidly declining real estate market during the economic downturn. Since there was no written agreement establishing the amount that NVSSD would pay for the property at the time the property was purchased, we believe it was imprudent for NVSSD to make the third loan payment in 2012 without an appraisal of current land values. Likewise, it would be imprudent for them to enter into a repayment agreement without an appraisal. Therefore, it is unknown whether NVSSD will buy the property in the near term or whether the property will be used jointly by both Districts. The lack of an appraisal and agreement has caused the potential for a waste of funds for both Districts. See **3JSSD8L-FR10**.

We noted that in regards to the property purchase, the JSSD Board requested "a contract with the breakout of the payments and explaining why we have done this." (JSSD 2/14/12 minutes). We also noted that the financial auditors issued a finding and recommendation regarding the lack of a written agreement with NVSSD about the property purchase in the 12/31/12 audit report. Although the lack of an agreement has already been addressed in the financial audit report (see **3JSSD8L-30A** Finding 12-3, and Note 10 included below), we will still address it in our report since it indicates a weak control environment and since the arrangement is still unclear due to the lack of a repayment agreement, and because we address additional issues, such as one political subdivision purchasing land on behalf of another political subdivision, etc.

This property purchase indicates a weak control environment and poor oversight by the Board. The Board should have required a written agreement at the outset and the terms should have been defined.

The current board should review this situation and determine whether a repayment agreement can be reached with NVSSD.

**Summary:** 3JSSD8L-FR10. This is considered a key internal control weakness.

**For informational purposes and documentation, we note the following:**

**Timeline for Property Purchase** (source: purchase and payment documentation provided by JSSD)

Oct 20, 2008 – JSSD writes a check for down payment on the property (10% down)  
Dec 17, 2010 – JSSD pays 1<sup>st</sup> installment (due Mar 2010 but not paid until Dec 2010)  
Jan 31, 2011 – JSSD pays 2<sup>nd</sup> installment  
Feb 13, 2012 – NVSSD transfers 3<sup>rd</sup> installment to JSSD. JSSD pays 3<sup>rd</sup> installment.  
May 2, 2013 – Property Transfer Agreement between NVSSD & JSSD Executed

#### **NVSSD records**

We reviewed the NVSSD minutes from June 2008 through November 2014 as provided by Theresa Baronek, SSD clerk for JSSD, NVSSD, Twin Creeks, & Strawberry Lakeview. Per Theresa, she provided all minutes that were retained. We noted that the minutes for October 2008 were missing. We have documented mention of the property transaction below:

12/1/11 minutes - Resolution 2011 -02 to adopt the budget for 2012 – some discussion of Willey property purchase prior to adoption: Dan explained that Jordanelle paid the first two payments and NVSSD will pay the final payment w/o interest.

2/2/12 minutes – Dan informed the board the last payment will be made next month. The property is located across from the Watch Commons Development. Dan also mentioned that this could be refinanced over twenty years to recoup some of the money.

5/2/13 minutes – Dan stated that an agreement needs to be signed as well as a Deed stating the interest. The auditors are requiring a written agreement to satisfy auditing requirements regarding the purchase of this property.

8/14/14 minutes - Dan commented that Leslie from the State Auditor's office has asked about the Gary Willey property purchase and wants proof of the payment that was made by NVSSD for the 3<sup>rd</sup> payment. North Village owns 1/3 interest in the property and she needs an agreement on the repayment plan for North Village to pay back JSSD on the balance.

Per the NVSSD Financial Statement Report dated 12/31/12 – Note 10

In February 2012, the District paid \$548,494 to JSSD as a down payment on the purchase of a parcel of land located within the boundaries of the District and owned by JSSD. In May 2013, an agreement was signed between the District and JSSD stating that this payment resulted in an undivided one-third interest in the property passing to the District, and that the District agrees to negotiate a payment plan with JSSD for the remainder of the property within 150 days of this 5/2/2013 agreement. Neither the amount nor terms of this payment plan have been negotiated as of the date of this report.

Special Projects - JSSD  
North Village property explanation

3JSSD8L-55A

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April 3, 2014

**Via Hand Delivery**

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**Jordanelle Special Services District Response to  
State Auditor Request of March 26, 2014**

Dear Ms. Larsen:

In response to your email of March 26, 2014, we hereby submit documents relating to the North Village Special Service District's and Jordanelle Special Service District's joint purchase of real property from Investment Lodging Corporation in 2008. Specifically, we are providing an inventory of the documents along with the documents (bates no. JSSD00002750 to JSSD00002916).

In producing these records, and per your request, we would like to provide a brief explanation as to how this transaction came about and the District's reason for acquiring this property. In addition, in response to Julie Wrigley's March 31<sup>st</sup> email, we will provide further detail relating to JSSD's purchase of the "Best Ranch" from Fishin with Bread, LLC.

**North Village Property Transaction**

As a matter of background, the so-called North Village transaction arose in late 2007 or early 2008 when a developer (Investment Lodging Corporation ("ILC")) was facing difficulty with property it had acquired and intended to use for a detention/retention basin for the storm water system for a large portion of the North Village development. Wasatch County's storm water consultant had worked with the developers to begin preliminary planning of a regional storm water system. In late 2007 or early 2008, ILC encountered financial difficulty and several board members became aware that it might lose the property. The JSSD board discussed purchasing the property with the idea that it could be used not only for eventual storm water retention, but possibly for a site

DMWEST #10707380 v1

for a joint SSD administration building, a pump station site, and for other District facilities.<sup>1</sup> There was also some discussion that the Districts, NVSSD and JSSD, would be assigned to provide storm water services as an additional service, and would thus own and operate any storm water detention facilities.

After much discussion during the course of 2008, and at the direction of the governing body of JSSD, the manager contacted representatives of ILC about the opportunity to acquire the property. An independent appraisal was completed in August/September of 2008, which appraised the property at \$2.0 million. After negotiations with ILC, it agreed to sell the property to JSSD for the total purchase price of \$1,828,309.84. The proposed purchase was presented to JSSD's governing board during the October 2008 meeting. The board voted unanimously to have the manager complete the purchase of the subject property.

JSSD completed the purchase of the property in the Spring of 2009. After economic conditions changed significantly, JSSD became concerned that it might not be able to make the subsequent payments on the property and attempted to negotiate new terms which proved unsuccessful. JSSD paid the down payment, and two of the three annual payments.

In 2001, the governing board of NVSSD and the governing board of JSSD agreed that the NVSSD would make the third and final payment. Eventually, the two Districts entered into an agreement whereby NVSSD would make the third payment. By doing so, it would hold a one-third interest in the property. Eventually, NVSSD will acquire the balance of the property when it pays JSSD the amounts JSSD paid to the seller. NVSSD voted to approve that contract and agreed to make the final payment in the December 1, 2011 meeting. JSSD ratified the agreement in the May 2013 meeting.

#### **Fishin with Bread, LLC Purchase Transaction**

As a part of the construction of the Water Reclamation Facility (the "WRF"), the District originally acquired a parcel of property on Old Highway 40 near the base of the Jordanelle Dam. This was the only location available at the time for construction of the WRF. As the engineers began to design the facility, they dug a series of test pits and installed piezometers to determine the depth of the groundwater in the area. Tests results were very troubling, indicating that, in order to de-water the site sufficiently to allow construction of the WRF, it might result in a substantial increase in costs for construction of the plant. The very feasibility of using that site was called into question. In April of 2006, the property known as the "Best Ranch" came up for sale. This property was approximately 1/4 mile further South of the planned WRF site.

The engineers, staff and governing board discussed and determined that the Best Ranch site was a superior location for the WRF. The manager had multiple discussions with members of the governing board, who instructed the manager to contact the seller's agent and indicate that JSSD was

---

<sup>1</sup> As you know from a previous production of documents by JSSD, it has a management contract with North Village Special Service District ("NVSSD"). Hence, it viewed this purchase as an opportunity to improve NVSSD's services to the community.



<b>JORDANELLE SPECIAL SERVICE DISTRICT</b>	<b>3JSSD8L-60</b>
<b>3JSSD8L-60. Bad Debt Analysis</b>	<b>May 1, 2014</b>

**PURPOSE:** Per audit step 11 on 3JSSD8L-AP

**TESTWORK:** (

Therefore, we requested a schedule of bad debt for the time period Jan 2008 – December 2013. We received the schedule for 2008 – 2012 (see 3JSSD8L-60B) and had to request again the information for 2013, which is included on 3JSSD8L-60A. We also requested the contracts with North Village SSD (NVSSD), Twin Creeks SSD (TCSSD), and Strawberry Lakeview SSD (SLSSD). And finally, we requested information related to JSSD practice regarding bad debt write-off (we have documented the lack of written policies and procedures on 3JSSD8L-20).

Per our review of JSSD's email responses, the bad debt schedules, contracts with SSD's, and JSSD Board Meeting minutes, we noted the following:

1. Per the 2012 bad debt schedule, JSSD wrote-off debt of \$30,000 owed by SLSSD for management, operation, and maintenance services. Based on our review of the SLSSD 2012 financial statements, "SLSSD did not have the funds available in 2012 to pay for the costs associated with the agreement..." (see 3JSSD8L-60C 4/).
2. Per the 2013 bad debt schedule, there is no indication of write-off of the SLSSD monthly fee. Based on the amount noted in the SLSSD financial statements (see above), the monthly fee should be \$3,000/month; therefore, the SLSSD debt for 2013 would be \$36,000.

We did not note any other potential write-offs related to contracts with other Wasatch County SSD's.

3. JSSD does not have a written policy for bad debt. See email response from Dan Matthews, General Manager, on 3SSD8L-60D. Also see JSSD response (through their attorney) on 3JSSD8L-35D1 which states that prior to 2014, JSSD did not have a written or verbal write-off policy.
4. We reviewed all JSSD Board Meeting Minutes for 2012 and 2013 (because these are the years where write-offs did or should have occurred) and found only limited references to JSSD bad debt. There was no mention of the \$30,000 write-off of SLSSD debt for 2012. Despite the lack of written or verbal policy noted above, Stephen Capson, Board member, told us the Board should review all bad debt write offs (see email on 3JSSD8L-60E). We find it unusual there was not any documentation of discussion related to this write-off in the minutes.

5. The contracts between SLSSD and JSSD (see **3JSSD8L-60F** for 2012 – 2013 contract, and **3JSSD8L-60G** for 2014 – 2018 contract) are concerning in that they state:
- a. "SLSSD shall pay JSSD on an as-needed basis for the services provided hereunder."  
We deem this contract wording unusual because it lacks a specific monthly fee. In contrast, the contracts with TCSSD and NVSSD do specify a monthly fee of \$18,000 and \$9,500, respectively.
  - b. "It is not the intent of the parties that one district subsidize the operation of another. Each district should pay the costs necessary to provide water and wastewater service to its customers. JSSD shall not provide service to SLSSD for less than the actual cost of the service and annual adjustments shall be made in the costs of services to prevent such subsidization." Clearly, it is the intent that SLSSD pay the full cost necessary for JSSD to provide the outlined services. ¶
  - c. "Cost of Service shall be reviewed and adjusted on an annual basis to reflect the actual cost of providing the service to SLSSD as part of the budgetary process." JSSD management and/or Board is responsible for reviewing and adjusting the actual cost on an annual basis to ensure SLSSD is billed the correct amount, which doesn't appear to have been done (based on our review of Board minutes on **3JSSD8L-05**).  
\*\*Update – see update documented below. We determined that JSSD did adjust the SLSSD contract revenue for 2014 to \$12,000; however, no change to finding issued for reasons documented below.

Regardless, we believe the contract with SLSSD is deficient in that it lacks a specific monthly amount, and that the write-off of \$30,000 debt from SLSSD for 2012 (and potential write-off of \$36,000 for 2013) places an unfair burden on JSSD ratepayers as they are subsidizing management, operation, and maintenance costs for SLSSD. We also believe the write-off violates the contract between JSSD and SLSSD due to the language quoted under 5.b-c above. We will issue **3JSSD8L-FR08** in relation to the deficient contract, the write-off of SLSSD bad debt, which places an unfair burden placed on JSSD ratepayers and violates the written contract between JSSD and SLSSD, lack of written or verbal write-off policy, and lack of evidence of Board review and approval of the \$30,000 write-off for 2012. We consider this to be a key internal control weakness and important compliance issue.

\*\*Update – per our 7/22/14 interview with Board members and management of JSSD, we were told that the agreed-upon amount of \$3,000/month to provide services to SLSSD was just too much. JSSD simply did not provide that dollar amount of services to SLSSD each month. See **3JSSD8L-25F** for documentation of our interview. Per JSSD's 2014 budget submitted to OSA, "SLSSD Maintenance Revenue" was budgeted as \$36,000 for 2013, but reduced to \$12,000 for 2014. We will note this information here in our workpaper; however, it does not impact our planned finding as SLSSD still has not paid anything to JSSD, which violates the terms of the contract as discussed under 5.b above. Also because JSSD is responsible to review and adjust

the actual cost of service annually to ensure SLSSD is billed the appropriate amount, as discussed under 5.c above. It appears JSSD adjusted the cost for budgeting purposes, but still did not bill or collect from SLSSD, which is in violation of the contract.

Finally, we obtained a map of the Strawberry Lakeview Subdivision (which are the boundaries of SLSSD) from the Wasatch County Records website in order to evaluate if current JSSD Board Members own property in SLSSD that may have caused a conflict concerning the debt write-off. We searched Wasatch County property records and determined that none of the current JSSD Board Members directly owns property in SLSSD. Therefore, further testwork is NCN.

**SUMMARY: 3JSSD8L-FR08 issued – key internal control weakness and important compliance issue**

This document was created on 3/21/14 by Kierstan Smith and last modified on 4/9/14 by Kierstan Smith.

**Source: Stephen Capson, JSSD Board Member**

Customer Number	Name	Date	Reference Number	Amount	SNOW	WATER	WRF	SEWER	BND/PNLT	PULTY	LEGAL	TAP FEE	ENGINEER	PC MINE
99901.3	PARK CITY MUNICIPAL	9/12/2013	2	-2,340.52										-2,340.52
99900.9	TUHAYE (TUHAYE/TALISKER)	9/12/2013	1	-576.82									-576.82	
9900280.00	ANIE C. BOGERD	10/09/2013	1	-514,078.69					-514,078.69					
9902008.00	CHARLES KATHRYN H.	09/05/2013	1	-0.41						-0.41				
3020320.00	DAMON, KEITH	02/22/2013	1	-171.20										
9900020.00	DEER MEADOWS	10/18/2013	1	-57,204.93	-1.70			-169.50	-57,204.93					
8000180.00	FENNA, PETER	10/23/2013	1	-1.39					-1.39					
9500085.00	GRAND SPA LLC (MARTINO)	08/07/2013	1	-1,440.00							-1,440.00			
9500085.00	GRAND SPA LLC (MARTINO)	11/12/2013	2	-892.03							-892.03			
9930000.00	IROQUOIS PHASE 6 (TUHAYE/TALISKER)	09/12/2013	1	-279.75						-279.75				
9900430.00	JMM'S ENTERPRISES	11/18/2013	1	-2,390.45						-2,390.45				
9900430.00	JMM'S ENTERPRISES	11/18/2013	7	-10,925.67						-10,925.67				
9900430.00	JMM'S ENTERPRISES	12/16/2013	1	4,577.13						4,577.13				
9900380.00	JMR LAND AND DEVELOPMENT	10/03/2013	1	-377,162.35					-31,373.02	-5,789.33				
9900390.01	JORDANELL HOLDINGS LLC	06/05/2013	1	-155,750.13				-128,937.60		-26,812.53				
9025000.00	MOUNTAIN RESORT DEV. LLC	09/27/2013	1	-441.62				-322.34		-119.28				
9000101.00	MUSTANG DEVELOPMENT LLC (MARTINO)	02/15/2013	1	-0.02				-0.02						
9100010.00	MUSTANG DEVELOPMENT LLC (MARTINO)	03/07/2013	1	-3,132.80				-1,875.44		-1,257.36				
9100010.00	MUSTANG DEVELOPMENT LLC (MARTINO)	04/16/2013	1	-812.46						-812.46				
9200202.00	MUSTANG DEVELOPMENT LLC (MARTINO)	05/14/2013	1	-1,485.37						-1,485.37				
9000090.00	MUSTANG PROPERTIES LLC (MARTINO)	08/06/2013	1	-253,272.54					-253,272.54					
9000090.00	MUSTANG PROPERTIES LLC (MARTINO)	11/12/2013	1	-5,027.05						-5,027.05				
9000100.00	MUSTANG PROPERTIES, LLC (MARTINO)	09/26/2013	1	-2,675.00						-2,675.00				
3000250.00	SAULS, STEVE	11/18/2013	3	-32.57				-25.31		-7.26				
3001190.00	SAULS, STEVE	11/18/2013	4	-32.57				-25.31		-7.26				
3001200.00	SAULS, STEVE	11/18/2013	5	-32.57				-25.31		-7.26				
3001210.00	SAULS, STEVE	11/18/2013	6	-32.57				-25.31		-7.26				
8430040.00	STEINMAN, DAVID, TRUSTEE	11/12/2013	10	-97.52				-85.98		-11.54				
4020280.00	THORPE, JOHN M.	11/18/2013	2	-59.27				-46.07		-13.20				
8100150.00	TUHAYE GOLF (TUHAYE/TALISKER)	06/03/2013	1	-39,870.62		-39,870.62								
8100151.00	TUHAYE GOLF (TUHAYE/TALISKER)	05/03/2013	2	-7,694.40		-7,694.40								
7000010.00	WASATCH COUNTY FIRE DISTRICT	08/14/2013	1	-731.50	0.00	-48,238.22	-131,368.69	-169.50	-855,930.57	-45,349.26	-10,034.08	0.00	-576.82	-2,340.52
				-1,094,007.66										
							-322.34							
9025000.00	Mountain Resorts - Already in allowance			322.34										
8100150.00	TUHAYE GOLF (TUHAYE/TALISKER)	02/13/2013		1,153.66						1,153.66				
8100151.00	TUHAYE GOLF (TUHAYE/TALISKER)	03/05/2013		-19,900.09						-19,900.09				
3801050.00	RAINEY HOMES	11/11/2013		-20.00						-20.00				
9100010.00	MUSTANG DEVELOPMENT LLC (MARTINO)	Accrued 2012		3,132.80			1,875.44			1,257.36				
Accruals														
9900090.01	TUHAYE LLC (TUHAYE/TALISKER)			-18,241.59						-18,241.59				
9900060.00	AMEAGLE PC HOLDINGS (TUHAYE/TALISKER)			-8,668.92						-8,668.92				
9024000.00	UNITED PARK CITY MINES (TUHAYE/TALISKER)			-912.61						-912.61				
9024001.00	UNITED PARK CITY MINES (TUHAYE/TALISKER)			-1,103.98						-1,103.98				
9024100.00	UNITED PARK CITY MINES (TUHAYE/TALISKER)			-2,284.15						-2,284.15				
9900390.01	Reverse write-off for WRF. Jordanelle SSD owns in 2014			155,750.13				128,937.60		26,812.53				
9900190.00	PARK PREMIER MINING COMPANY			-7,386.01			0.00			-7,386.01				
9900190.00	PARK PREMIER MINING COMPANY	Tax lein		-362,021.00				-314,630.40		-47,390.60				
9900400	CUMMINGS PROPERTY (DAVE CUMMINGS)			-711,955.26				-264,320.44		-447,634.82				
				198,239.92				198,239.92						
	Already in allowance			-632,077.32				-294,664.98		-397,412.34				
9900401	CUMMINGS PROPERTY AREA B (DAVE CUMMINGS)			175,998.37				175,998.37						
	Already in allowance													

9900402	JACKSON FORK (Dave Cummings)	-743,876.61	-273,924.50	-467,952.11
	Already in allowance	217,257.89		
Current year Water Reservation Fee write-offs from allowance worksheet				
		-602,308.88	-157,240.13	-445,068.75
Total Bad Debt expense 2013				
		-3,453,908.97	-655,517.58	-169.50
	GL 99000	0.00	-48,238.22	-855,930.57
			0.00	-10,034.08
				-575.82
				-2,340.53
Total write-offs of amounts in allowance account				
		591,818.52		
Subsequent Event				
4022030.00	ST MAYFLOWER (ARIE BOGERD)	-2,071.66	-1,875.44	-196.22
4022170.00	ST MAYFLOWER (ARIE BOGERD)	-2,408.78	-2,141.84	-266.94
4021170.00	ST MAYFLOWER (ARIE BOGERD)	-2,071.66	-1,875.44	-196.22
4021200.00	ST MAYFLOWER (ARIE BOGERD)	-2,071.66	-1,875.44	-196.22
4022040.00	ST MAYFLOWER (ARIE BOGERD)	-2,456.44	-2,197.78	-258.66
4022060.00	ST MAYFLOWER (ARIE BOGERD)	-2,071.66	-1,875.44	-196.22
4022090.00	ST MAYFLOWER (ARIE BOGERD)	-2,071.66	-1,875.44	-196.22
4022100.00	ST MAYFLOWER (ARIE BOGERD)	-2,071.66	-1,875.44	-196.22
4022110.00	ST MAYFLOWER (ARIE BOGERD)	-2,071.66	-1,875.44	-196.22
4022120.00	ST MAYFLOWER (ARIE BOGERD)	-2,071.66	-1,875.44	-196.22
4022160.00	ST MAYFLOWER (ARIE BOGERD)	-2,071.66	-1,875.44	-196.22
4022180.00	ST MAYFLOWER (ARIE BOGERD)	-2,071.66	-1,875.44	-196.22
4022320.00	ST MAYFLOWER (ARIE BOGERD)	-2,071.66	-1,875.44	-196.22
4022330.00	ST MAYFLOWER (ARIE BOGERD)	-2,071.66	-1,875.44	-196.22
4022350.00	ST MAYFLOWER (ARIE BOGERD)	-2,071.66	-1,875.44	-196.22
4022400.00	ST MAYFLOWER (ARIE BOGERD)	-2,071.66	-1,875.44	-196.22
4022410.00	ST MAYFLOWER (ARIE BOGERD)	-2,071.66	-1,875.44	-196.22
4022420.00	ST MAYFLOWER (ARIE BOGERD)	-2,071.66	-1,875.44	-196.22
4022430.00	ST MAYFLOWER (ARIE BOGERD)	-2,071.66	-1,875.44	-196.22
4022440.00	ST MAYFLOWER (ARIE BOGERD)	-2,071.66	-1,875.44	-196.22
4022460.00	ST MAYFLOWER (ARIE BOGERD)	-2,071.66	-1,875.44	-196.22
4022490.00	ST MAYFLOWER (ARIE BOGERD)	-2,071.66	-1,875.44	-196.22
4022510.00	ST MAYFLOWER (ARIE BOGERD)	-3,028.80	-2,520.13	-508.67
4022170.00	ST MAYFLOWER (ARIE BOGERD)	-2,071.66	-1,875.44	-196.22
4022340.00	ST MAYFLOWER (ARIE BOGERD)	-2,071.66	-1,875.44	-196.22
4021010.00	ST MAYFLOWER (ARIE BOGERD)	-1,999.65	-1,875.44	-124.21
		-55,470.19	-49,994.87	-5,475.32
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00





**JSSD  
SLSSD FINANCIAL STMTS  
3JSSD8L**

**3JSSD8L-60C**

**STRAWBERRY LAKEVIEW  
SPECIAL SERVICE DISTRICT**  
A COMPONENT UNIT OF WASATCH COUNTY

**Financial Statements**

December 31, 2012

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## **TABLE OF CONTENTS**

<b>Accountants' Report</b>	1
<b>Management's Discussion and Analysis</b>	MDA-1
<b>Financial Statements</b>	
Statement of Net Position	2
Statement of Revenues, Expenses, and Changes in Net Position	3
Statement of Cash Flows	4
<b>Notes to Financial Statements</b>	5 - 11





# HAWKINS CLOWARD & SIMISTER

CERTIFIED PUBLIC ACCOUNTANTS, LC

## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Honorable Administrative Board Members  
Strawberry Lakeview Special Service District  
Heber City, Utah

We have compiled the accompanying financial statements of Strawberry Lakeview Special Service District, a component unit of Wasatch County, as of and for the year ended December 31, 2012, as listed in the table of contents. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide assurance about whether the financial statements are in accordance with principles generally accepted in the United States of America.

The management of the District is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of the District in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The Management's Discussion and Analysis, on pages MDA-1 through MDA-5, is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have compiled the supplementary information from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or provide any assurance on the supplementary information.

*Hawkins Cloward & Simister, LC*

HAWKINS CLOWARD & SIMISTER, LC

CERTIFIED PUBLIC ACCOUNTANTS

April 29, 2013

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## STRAWBERRY LAKEVIEW SPECIAL SERVICE DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

A Component Unit of Wasatch County  
For the Year Ended December 31, 2012

As management of the Strawberry Lakeview Special Service District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the calendar year ended December 31, 2012. Please read it in conjunction with the District's financial statements and additional information that we have furnished with the Independent Auditors' Report.

### FINANCIAL HIGHLIGHTS

- The District's total net position decreased from \$229,296 as of December 31, 2011 to \$223,932 as of December 31, 2012 due mostly to an increase in operating expenses for services and a decrease in hookup fees.
- The District's operating expenses are largely the result of an operation maintenance agreement with Jordanelle Special Service District to meet the personnel and equipment needs of the District. This agreement began in March 2012 and the District is billed \$3,000 a month for these services.
- The District did not have the funds available in 2012 to pay for the costs associated with the agreement noted above. In an effort to assist the District, Jordanelle Special Service District agreed to forgive the debt in the amount of \$30,000 as of December 31, 2012.
- The District's revenues are mainly charges for the collection and transportation of wastewater. These revenues increased from \$12,259 as of December 31, 2011 to \$14,712 as of December 31, 2012 due to a rate increase placed in effect in July 2011.

3JSSD8L-80

### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report includes this Management's Discussion and Analysis, the Independent Auditors' Report and the basic financial statements of the District. This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of two components: 1) fund financial statements, and 2) notes to the financial statements.

#### Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local

governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District is comprised of one *proprietary fund*.

*Proprietary funds* report financial information using accounting methods similar to those used by private sector companies. The District uses an enterprise fund proprietary fund to account for its services. The required financial statements for proprietary funds are the Statement of Net Position; Statement of Revenues, Expenses and Changes in Net Position; and Statement of Cash Flows.

The Statement of Net Position includes all of the District's assets and liabilities and provides information about the nature and amounts of investments and resources (assets) and the obligations to District creditors (liabilities). It also provides the basis for evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District.

The Statement of Revenues, Expenses, and Changes in Net Position provides information regarding the current year's revenues and expenses. This statement measures the success of the District's operations over the past year and can be used to determine whether the District has successfully recovered all of its costs through its fees and other charges, and to determine its profitability and credit worthiness.

The Statement of Cash Flows reports cash receipts, cash payments, and net changes in cash resulting from operations, investing, and financial activities; and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in the cash balance during the reporting period.

#### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the fund financial statements. The notes are part of the basic financial statements.

### **FINANCIAL ANALYSIS OF THE DISTRICT**

#### **Capital Assets**

The District's Capital Plan includes the maintenance of the existing pump station and lines. The decrease in net capital assets of \$9,260 is the result of the normal increase in accumulated depreciation. Office equipment with an historical cost of \$1,696 was disposed of, and accumulated depreciation in the same amount was removed from net capital assets. Additional information on the District's capital assets can be found in the notes to the financial statements.

#### **Debt Administration**

At the end of the current year, the District had no short-term debt outstanding. The District's long-term debt is comprised of an agreement with Strawberry Lakeview, LLC for remittance of hookup fees in the amount of \$2,000 per lot as new property owners attach to the system. The original amount of the debt was \$190,000 for 95 lots. As of December 31, 2012, 48 lots have not hooked into the system leaving a balance due of \$96,000. Additional information on the District's long-term debt can be found in the notes to the financial statements.

### Net Position

The District's net position, the difference between assets and liabilities, is one way to measure financial health or financial position. Over time, increases or decreases in the District's net position will be one indicator of whether its financial health is improving or deteriorating. However, one will also need to consider other non-financial factors such as changes in economic conditions, population growth, and new or changed government legislation.

At the close of the most recent calendar year, the District's total assets exceeded total liabilities by \$223,932 as noted in the following summary statement.

### Strawberry Lakeview Special Service District

A Component Unit of Wasatch County

#### Statement of Net Position

December 31, 2012

	2012	2011	Dollar Change	Percentage Change
Current Assets	\$ 20,551	\$ 16,023	\$ 4,528	28.26%
Capital Assets, Net	300,241	309,501	(9,260)	-2.99%
Total Assets	<u>\$ 320,792</u>	<u>\$ 325,524</u>	<u>\$ (4,732)</u>	-1.45%
Long-term Liabilities	\$ 96,000	\$ 96,000		0.00%
Other Liabilities	860	228	\$ 632	277.19%
Total Liabilities	<u>\$ 96,860</u>	<u>\$ 96,228</u>	<u>\$ 632</u>	0.66%
Net Investment in Capital Assets	\$ 300,241	\$ 309,501	\$ (9,260)	-2.99%
Net Position - Unrestricted Deficit	<u>(76,309)</u>	<u>(80,205)</u>	<u>3,896</u>	-4.86%
Total Net Position	<u>\$ 223,932</u>	<u>\$ 229,296</u>	<u>\$ (5,364)</u>	-2.34%

*Net investment in capital assets* decreased \$9,260 in 2012 due to the recording on normal depreciation during the year.

*Net position – unrestricted deficit* is the District's remaining net assets not subject to external restrictions on how they may be used. A deficit position exists because the District has incurred more in liabilities than they have assets to meet these obligations. The District reported an increase of \$3,896 in the unrestricted net position as of December 31, 2012. This increase was due mostly to additional cash on hand provided by the 2011 rate increase.

While the Statement of Net Position shows the change in financial position of the District, the Statement of Revenues, Expenses, and Changes in Net Position provides answers as to the nature and source of these changes. There was an overall decrease in net position in the amount of \$5,364 as noted in the following summary statement.

**Strawberry Lakeview Special Service District**  
A Component Unit of Wasatch County  
**Statement of Revenues, Expenses and Changes in Net Position**  
For the Year Ended December 31, 2012

	2012	2011	Dollar Change	Percentage Change
Operating Revenues	\$ 14,834	\$ 14,760	\$ 74	0.50%
Non-operating Revenues	8	116	(108)	-93.10%
Total Revenues	<u>14,842</u>	<u>14,876</u>	<u>(34)</u>	-0.23%
Depreciation	9,260	9,387	(127)	-1.35%
Other Operating Expenses	40,946	6,243	34,703	555.87%
Total Expenses	<u>50,206</u>	<u>15,630</u>	<u>34,576</u>	221.22%
Loss Before Special Item	(35,364)	(754)	(34,610)	4590.19%
Forgiveness of Debt	<u>30,000</u>	<u></u>	<u>30,000</u>	
Change in Net Position	(5,364)	(754)	(4,610)	611.41%
Beginning Net Position	229,296	230,050	(754)	-0.33%
Ending Net Position	<u>\$ 223,932</u>	<u>\$ 229,296</u>	<u>\$ (5,364)</u>	-2.34%

As shown in the summary statement above, total revenues decreased from the prior year by \$34. This change is the net result of a decrease in hookup fees, and an increase in charges for services due to the 2011 rate increase. Total expenses increased by \$34,576. This change is due mostly to an increase in operations and maintenance costs due to the addition of the service agreement with Jordanelle Special Service Districted as noted previously.

Also as noted previously, Jordanelle Special Service District chose to forgive the indebtedness resulting from the operation maintenance agreement with the District for 2012. Therefore, the District recognized the \$30,000 as income in the current year.

**BUDGETARY HIGHLIGHTS**

The District adopts an annual budget by resolution following a public hearing. The budget includes proposed expenses and the means of financing them. The District's budget remains in effect the entire year and is subject to revision if necessary during and/or at the end of the year following a public hearing and adoption by the Governing Board by resolution.

A public hearing was held on November 30, 2011 and the 2012 original budget was adopted by resolution by the District's governing board. This budget was then amended in a public hearing held December 5, 2012. As of December 31, 2012, actual revenues exceeded budget revenues by 204.4% due to charges for services exceeding projected amounts by 0.8% and no revenues budgeted for debt forgiveness. Total expenses varied positively from budgeted expenses by 0.4% due mostly to service costs being less than what were projected in the final budget.

### **LOOKING FORWARD**

The County Council and management of the District considered many factors when setting the 2012 calendar year budget. One of those factors is the local economy and the impact the District's rates will have on local property owners. The cost of maintaining the wastewater system has increased over the years. The existing fee structure is not sufficient to meet these costs. However, no changes in the fee structure are anticipated in the near future. The County Council and management of the District are working together to find alternative funding sources to meet these needs.

### **CONTACTING THE DISTRICT'S FINANCIAL MANAGER**

This financial report is designed to provide interested parties with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Strawberry Lakeview Special Service District, 6135 E Lake Creek Road, Heber City, Utah 84032.

**STRAWBERRY LAKEVIEW SPECIAL SERVICE DISTRICT**

A COMPONENT UNIT OF WASATCH COUNTY

**Statement of Net Position**

December 31, 2012

With Comparative Totals for December 31, 2011

	2012	2011
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents (Notes 1 and 2)	\$ 16,626	\$ 13,404
Accounts receivable (Note 1)	3,925	2,619
Total current assets	<u>20,551</u>	<u>16,023</u>
<b>Noncurrent Assets</b>		
Capital assets, net (Notes 1 and 3)	300,241	309,501
Total assets	<u>\$ 320,792</u>	<u>\$ 325,524</u>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 97	\$ 44
Unearned revenue	763	
Due to other governmental entities (Note 6)		184
Total current liabilities	<u>860</u>	<u>228</u>
<b>Noncurrent Liabilities</b>		
Hookup fees payable (Note 5)	96,000	96,000
Total liabilities	<u>\$ 96,860</u>	<u>\$ 96,228</u>
<b>NET POSITION</b>		
Net investment in capital assets	\$ 300,241	\$ 309,501
Net position - unrestricted deficit	(76,309)	(80,205)
Total net position	<u>\$ 223,932</u>	<u>\$ 229,296</u>

**STRAWBERRY LAKEVIEW SPECIAL SERVICE DISTRICT**

A COMPONENT UNIT OF WASATCH COUNTY

**Statement of Revenues, Expenses, and Changes in Net Position**

For the Year Ended December 31, 2012

With Comparative Totals for the Year Ended December 31, 2011

	2012	2011
<b>Operating Revenues</b>		
Charges for services	\$ 14,834	\$ 12,260
Hookup fees		2,500
Total operating revenues	14,834	14,760
<b>Operating Expenses</b>		
Materials, supplies, and services	40,946	6,243
Depreciation	9,260	9,387
Total operating expenses	50,206	15,630
Operating loss	(35,372)	(870)
<b>Nonoperating Revenues</b>		
Interest income	8	116
Loss before special item	(35,364)	
<b>Special Item</b>		
Forgiveness of debt	30,000	
<b>Changes in Net Position</b>	(5,364)	(754)
Net position – January 1	229,296	230,050
Net position – December 31	\$ 223,932	\$ 229,296



# STRAWBERRY LAKEVIEW SPECIAL SERVICE DISTRICT

A COMPONENT UNIT OF WASATCH COUNTY

## Statement of Cash Flows

For the Year Ended December 31, 2012

With Comparative Totals for the Year Ended December 31, 2011

	2012	2011
<b>Cash Flows from Operating Activities</b>		
Receipts from customers	\$ 14,291	\$ 13,969
Payments to suppliers	(11,077)	(8,308)
Net cash provided by operating activities	3,214	5,661
<b>Cash Flows from Investing Activities</b>		
Interest income	8	116
Net cash provided by investing activities	8	116
Net increase in cash and cash equivalents	3,222	5,777
Cash and cash equivalents — January 1	13,404	7,627
Cash and cash equivalents — December 31	\$ 16,626	\$ 13,404
<i>Reconciliation of operating loss to net cash provided by operating activities</i>		
Operating loss	\$ (35,372)	\$ (870)
Adjustments to reconcile operating loss to net cash provided by operating activities		
Depreciation	9,260	9,387
Debt forgiveness	30,000	
Changes in assets and liabilities		
Increase in accounts receivable	(1,306)	(791)
Increase (decrease) in accrued liabilities	632	(2,065)
Net cash provided by operating activities	\$ 3,214	\$ 5,661

### Supplemental information:

The District accrued \$30,000 in expenses for contracted services which were later forgiven.

# **STRAWBERRY LAKEVIEW SPECIAL SERVICE DISTRICT**

**A COMPONENT UNIT OF WASATCH COUNTY**

## **Notes to Financial Statements**

**December 31, 2012**

### **NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements and notes are representations of Strawberry Lakeview Special Service District's (the District) management, which is responsible for their integrity and objectivity. They have been prepared in conformity with generally accepted accounting principles (GAAP) in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) (*Statement and Interpretations*) and present the financial position, the results of operations, and the cash flows of the District as of December 31, 2012, and for the year then ended. This summary of significant accounting policies of the District is presented to assist in understanding the financial statements.

#### **Reporting Entity**

Strawberry Lakeview Special Service District is a proprietary fund type of the governmental entity Wasatch County, operated similar to a private business enterprise. The intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis within the boundaries of the District be financed or recovered primarily through user charges for wastewater collection services.

Under the guidelines established by GASB 61, the District has been determined to be a component unit of Wasatch County for financial accounting purposes, and is included as a blended component unit in the County's financial statements.

No other entities are considered to be component units of the District.

#### **Basis of Accounting**

The District uses an enterprise fund proprietary fund type to account for its operations. Enterprise funds focus on measurement of the flow of economic resources. With this measurement focus, all assets and liabilities associated with the operation of this fund, both current and noncurrent, are included on the Statement of Net Position. The accrual basis of accounting is utilized by enterprise funds. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred.

Enterprise funds follow all GASB pronouncements. The GASB periodically updates its Codification of existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements, constitutes GAAP for governmental units.

**STRAWBERRY LAKEVIEW  
SPECIAL SERVICE DISTRICT**

A COMPONENT UNIT OF WASATCH COUNTY

**Notes to Financial Statements**

December 31, 2012

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Accounting (Continued)**

Enterprise funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with an enterprise fund's ongoing operations. The principle operating revenues of the District are charges to customers for wastewater collection services provided by the District. Operating expenses for the District include the costs of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting these definitions are reported as nonoperating revenues and expenses.

**Cash and Cash Equivalents**

The District defines cash and cash equivalents as all deposits in its checking account, and all highly liquid debt instruments purchased with a maturity of three months or less.

**Capital Assets**

All purchased or constructed capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received. Capital assets are defined by the District as assets with an initial, individual cost of more than \$2,500.

The cost of maintenance and repairs is charged to income as incurred; significant renewals and betterments are capitalized.

Depreciation is computed using the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: sewer ponds and lines, 50 years; pump station, 15 years.

When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in the income for the period.

**STRAWBERRY LAKEVIEW  
SPECIAL SERVICE DISTRICT**

A COMPONENT UNIT OF WASATCH COUNTY

**Notes to Financial Statements**

December 31, 2012

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Accounts Receivable**

The District considers an account to be past due if payment has not been received by the 25<sup>th</sup> day of the month following the month of billing. All past due accounts are assessed a finance charge of \$15 per month plus interest of one and one-half (1.5) percent per month, eighteen (18) percent per annum. Wasatch County passed an ordinance allowing service districts to place a lien on any property with an overdue balance of customer service fees. As the District will eventually collect the fees from the properties it placed a lien on, an allowance for doubtful accounts is not recorded in the financial statements.

**Budgeting**

The District's governing board adopts a budget for each year prior to the beginning of the year. These budgets are amended during the year, as the board deems necessary, to accommodate current operations, and are accepted by official vote of the board. The board did amend the budget for the year ending December 31, 2012.

**Risk Management**

The District is exposed to various risks of loss related to torts; damage to and destruction of assets; errors and omissions, and natural disasters. The District carries commercial insurance for the risk of loss related to errors and omissions. For all other risks, the District has retained the risk of loss and will fund claims as they occur. As of December 31, 2012 no claims have been made.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

## STRAWBERRY LAKEVIEW SPECIAL SERVICE DISTRICT

A COMPONENT UNIT OF WASATCH COUNTY

### Notes to Financial Statements

December 31, 2012

#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### Net Position

*Net position* represents the difference between assets and liabilities. *Net position invested in capital assets* consists of capital assets net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets and adding back unspent proceeds. *Net position* is reported as restricted when there are limitations imposed on its use either through enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first utilizes restricted resources to finance qualifying activities.

##### Comparative Totals

Comparative data for the prior year have been presented in the financial statements to facilitate financial analysis and to provide an understanding of changes in the District's financial position and results of operations and cash flows. Amounts for the year ended December 31, 2011 are shown for comparison only. No changes have been made in the presentation of the comparative data.

#### NOTE 2 – DEPOSITS

Deposits for local governments are governed by the Utah Money Management Act (*Utah Code Annotated*, Title 51, Chapter 7, "the Act") and by rules of the Utah Money Management Council (the Council). Following is discussion of the District's exposure to custodial credit risk related to its cash management activities.

##### Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the local government's deposits may not be recovered. The District's policy for managing custodial credit risk is to adhere to the Money Management Act. The Act requires all deposits of the local government to be in a *qualified depository*, defined as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

# STRAWBERRY LAKEVIEW SPECIAL SERVICE DISTRICT

A COMPONENT UNIT OF WASATCH COUNTY

## Notes to Financial Statements

December 31, 2012

### NOTE 2 – DEPOSITS (CONTINUED)

#### Custodial Credit Risk (Continued)

As of December 31, 2012, the District's bank balance was \$16,889, all of which was insured by federal deposit insurance. The District had no other deposits or investments as of December 31, 2012.

### NOTE 3 – CAPITAL ASSETS

In 1999, the District entered into an agreement with Strawberry Lake View, LLC (the LLC) to provide wastewater collections services for the 95 lots in the Strawberry Lakeview Development. The LLC contributed the sewer system pump and lines to the District with an estimated fair market value of \$400,500 on the condition that the District would reimburse the LLC for development costs at \$2,000 per hookup as the funds are received from the land owners. This agreement resulted in a net contribution of \$210,500 from the LLC. At December 31, 2012 the hookup fees payable to the LLC were \$96,000. See Note 4 for additional information.

Capital asset activity for the year ended December 31, 2012 is as follows:

	Balance 12/31/2011	Additions	Deletions	Balance 12/31/2012
Capital assets, being depreciated				
Sewer system and pump lines	\$ 400,500			\$ 400,500
Pump station	18,653			18,653
Office equipment	1,696		\$ (1,696)	
Total capital assets, being depreciated	420,849		(1,696)	419,153
Less accumulated depreciation				
Sewer system and pump lines	\$ 104,132	\$ 8,010		112,142
Pump station	5,520	1,250		6,770
Office equipment	1,696		(1,696)	
Total accumulated depreciation	111,348	9,260	(1,696)	118,912
Capital assets, net	\$ 309,501	\$ 9,260	\$ -0-	\$ 300,241

# **STRAWBERRY LAKEVIEW SPECIAL SERVICE DISTRICT**

A COMPONENT UNIT OF WASATCH COUNTY

## **Notes to Financial Statements**

December 31, 2012

### **NOTE 4 – LONG-TERM LIABILITIES**

Long-term liabilities for the year ended December 31, 2012 are as follows:

	Balance			Balance	Due Within
	12/31/2011	Additions	Reductions	12/31/2012	One Year
Other liabilities					
Hookup fees payable	\$ 96,000			\$ 96,000	
Total long-term liabilities	\$ 96,000	\$ -0-	\$ -0-	\$ 96,000	\$ -0-

### **NOTE 5 – RELATED PARTIES**

#### **Jordanelle Special Service District**

In March 2012, the District entered into an agreement with Jordanelle Special Service District (JSSD) to have them provide management, operations, and maintenance services for which they are billed a monthly service fee. The District also has an agreement with JSSD to share an employee for financial consulting services. Under the agreement the District is billed for time spent. In total, the District was charged \$30,495 for these services during the year ended December 31, 2012 of which \$30,000 was due at year end. JSSD agreed to forgive the balance due as of December 31, 2012 which the District then recognized as special item income in the Statement of Revenues, Expenses and Changes in Net Position. The District and JSSD are both component units of Wasatch County and are managed by the same individuals.

#### **Wasatch County**

Through August 2012, Wasatch County staff provided administrative services to the District. The District reimbursed Wasatch County for salaries paid to the administrative employees and some operational expenses for an upgrade of the accounting software. The District paid Wasatch County \$4,382 for these services during the year ended December 31, 2012 with no balance due as of year-end. The District is a component unit of Wasatch County.

### **NOTE 6 – ECONOMIC DEPENDENCY**

Strawberry Lakeview Special Service District is economically dependent on the wastewater collection services it provides within its boundaries. The District received nearly one-hundred (100) percent of its revenues from wastewater collection and related services.

**STRAWBERRY LAKEVIEW  
SPECIAL SERVICE DISTRICT**

**A COMPONENT UNIT OF WASATCH COUNTY**

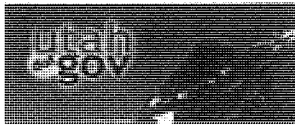
**Notes to Financial Statements**

**December 31, 2012**

**NOTE 7 – SUBSEQUENT EVENTS**

Strawberry Lakeview Special Service District's management evaluated events through April 29, 2013, which is the date the financial statements were available to be issued, for items that could have a material impact on the financial statements at December 31, 2012. No such items were noted.





JSSD  
EMAIL FROM STEVE CAPSON, BD MBR  
3JSSD8L

Sean Clayton <sclayton@utah.gov>

---

## Fwd: JS Bad Debt Reconciliation 2013

1 message

---

Stephen Capson <SCapson@co.wasatch.ut.us>

Thu, May 8, 2014 at 1:24 PM

To: Sean Clayton <sclayton@utah.gov>

Sean,

Dan forwarded this to me. I have not studied the attached spreadsheet in detail. If you have any questions, direct them to Dan and staff.

Councilman Stephen R. Capson  
(Sent from my iPad)

Begin forwarded message:

**From:** Dan Matthews <jssd1@xmission.com>  
**Date:** May 5, 2014 at 5:05:32 PM MDT  
**To:** Stephen Capson <SCapson@co.wasatch.ut.us>  
**Cc:** Darrel <Darrel@jssd.us>  
**Subject:** FW: JS Bad Debt Reconciliation 2013

Steve,

Here is the worksheet Kierstan sent to me. You may want to look at it and make sure you are comfortable with it before you send it on.

We do not have a written write off policy. I've told that to the auditors a couple of times already.

Thanks,

3JSSD8L-80

Dan

---

**From:** Kierstan Smith, CPA [mailto:kierstansmith.cpa@gmail.com]  
**Sent:** Monday, May 05, 2014 12:49 PM  
**To:** Dan Mathews; Darrel Scow  
**Subject:** JS Bad Debt Reconciliation 2013

Hi Dan,

Attached is the 2013 bad debt calculation.

---

**4 attachments**

 **Kirsten Smith**  
Kirsten.Smith@utah.gov  
PO Box 999, Salt Lake City, UT 84143-0999

**image003.png**  
25K

 **ATT00001.htm**  
1K

 **JS Bad Debt Reconciliation 2013.xlsx**  
20K

 **ATT00002.htm**  
1K



JSSD  
EMAIL FROM STEVE CAPSON, BD MBR  
3JSSD8L

Sean Clayton <sclayton@utah.gov>

---

**Re: Audit - JSSD - Bad Debt Expense**

1 message

---

**Stephen Capson** <SCapson@co.wasatch.ut.us>

Thu, May 1, 2014 at 2:33 PM

To: Sean Clayton <sclayton@utah.gov>

Sean,

I talked to Dan just now and he will get me the detail on the 2013 bad debt expense. As far as a policy goes on write-off of bad debts, there is no written policy; the board should approve write-offs.

3JSSD8L-80

Councilman Stephen R. Capson  
(Sent from my iPad)

On May 1, 2014, at 2:23 PM, "Sean Clayton" <sclayton@utah.gov> wrote:

Steve,

We have requested the JSSD policy manual on several occasions but have not yet received a copy. Does the JSSD have a written policy for "writing off" bad debt? If so, would it be possible to get a copy.

We also received the detailed breakout of the "Bad Debt Expense" account for 2008 through 2012 from Ballard Spahr with our latest document request. We had requested the detail for 2013 as well but we did not receive it. Would you be able to help with this request or should we proceed with another formal request?

Thank you for your help in these matters. Feel free to contact me with any questions.

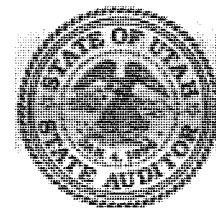
—

Regards,

**Sean Clayton**  
Staff Auditor

Work: (801) 615-3900  
Email: sclayton@utah.gov  
Professional Profile

Office of the Utah State Auditor  
Utah State Capitol Complex  
East Office Building, Suite E310  
PO Box 142310  
Salt Lake City, Utah 84114



**JSSD  
SLSSD CONTRACT 2012-2013  
3JSSD8L**

**3JSSD8L-60F**

Source: Mike Gaylord, Ballard Sphar

**WATER AND WASTEWATER SYSTEM  
OPERATION MAINTENANCE AGREEMENT  
BETWEEN  
JORDANELLE SPECIAL SERVICES DISTRICT  
AND**

**STRAWBERRY LAKEVIEW SPECIAL SERVICE DISTRICT**

THIS AGREEMENT, is made and entered into as of March 7, 2012, 2012, (this "Agreement") by and between JORDANELLE SPECIAL SERVICE DISTRICT ("JSSD" or "DISTRICT"), a political subdivision of the State of Utah, and STRAWBERRY LAKEVIEW SPECIAL SERVICE DISTRICT ("SLSSD"), a political subdivision of the State of Utah, (collectively the "Parties").

**RECITALS**

**WHEREAS**, SLSSD owns, operates and maintains a sewer treatment facility, sewer lines, pump stations, and other appurtenant facilities to provide sewer service to the properties within the Strawberry Lakeview Special Service District boundaries; and

**WHEREAS**, SLSSD desires to temporarily contract for management, operation, maintenance and other services until it is cost-effective to provide those services on its own; and

**WHEREAS**, the Jordanelle Special Service District, as a sister entity formed by Wasatch County, is providing the same services in another unincorporated area of the County, and has the personnel, equipment, office and shop space necessary to provide water and sewer services in a cost effective manner; and

**WHEREAS**, JSSD is already operating and maintaining the Twin Creeks and North Village Service District water and sewer systems pursuant to a similar contract; and

**WHEREAS**, the manager of JSSD is already acting as manager of SLSSD pursuant to the County's request; and

**JSSD00002536**

WHEREAS, it is the goal of the County to provide water and wastewater service within the County in the most cost effective and efficient manner possible; and

WHEREAS, redundant personnel, equipment and facilities are not generally cost-effective; and

WHEREAS, SLSSD desires to enter into an Agreement with JSSD whereby JSSD will provide management, operation, maintenance, and construction inspection services for the SLSSD sewer system; and

WHEREAS, JSSD has the equipment and personnel to provide the management, operation, maintenance, and construction inspection services to SLSSD in a more cost-effective manner than SLSSD could currently perform those services itself; and

WHEREAS, it is in the best interests of both SLSSD and JSSD to enter into this Agreement.

NOW, THEREFORE, in consideration of the following promises, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto do hereby agree as follows:

#### AGREEMENT

1. **Management service to be provided by JSSD:**

Pursuant to this Agreement, the manager of JSSD shall continue to serve as the manager of SLSSD. As such, the manager shall have all the rights, duties, responsibilities and authority necessary to act as the manager of SLSSD. The Manager, acting as manager of SLSSD, shall maintain separate finances, books, records and files for the Strawberry Lakeview Special Service District, and shall answer to and act under the direction of the

SLSSD administrative control board, which at the time of this Agreement, is the Wasatch County Council.

**2. Wastewater system operation services to be provided by JSSD:**

Pursuant to this Agreement, JSSD shall provide equipment, facilities and personnel necessary to operate the wastewater system of SLSSD. The equipment that currently belongs to SLSSD shall remain under the ownership of SLSSD. JSSD equipment shall remain under the ownership of JSSD.

**3. Wastewater system maintenance services to be provided by JSSD:**

Pursuant to this Agreement, JSSD shall provide equipment, facilities and personnel necessary to maintain the wastewater systems of SLSSD. The equipment that currently belongs to SLSSD shall remain under the ownership of SLSSD. JSSD equipment shall remain under the ownership of JSSD. New equipment, upgrades, and facilities necessary to maintain the SLSSD systems shall be paid for, and owned by SLSSD. JSSD agrees to respond to alarms, monitor the SCADA system 24 hours a day (if any), check pump stations, PRVs, and other facilities on a regular basis and perform routine maintenance and repairs. JSSD will provide all the tools, safety equipment, and other equipment necessary to perform Routine Maintenance Services. JSSD agrees to perform all Routine Maintenance Services in a proper and workman-like manner, consistent with standard industry practice.

**4. Construction inspection services to be provided by JSSD:** Pursuant to this Agreement, JSSD shall provide equipment, facilities and personnel necessary to provide construction inspection services for the wastewater system of SLSSD.

JSSD shall be responsible for acquiring all approvals from State, Local and Federal agencies required for the construction of the sewer system, and for all costs associated therewith. All construction inspection fees collected by SLSSD shall be passed through to JSSD, as the providers of the construction inspection services.

Easements. SLSSD shall acquire and maintain all easements required for collection and delivery of wastewater from the SLSSD wastewater collection system.

5. **Cost of Services:** SLSSD shall pay JSSD on an as-needed basis for the services provided hereunder. The monthly payments shall be paid within thirty (30) days of the date of the invoice. Past due balances shall accrue interest at the rate of 12% per annum. Late payments shall be credited first to interest, and then to the unpaid principal balance. Failure to pay invoices shall result in termination of service. Costs of Service shall be reviewed and adjusted on an annual basis to reflect the actual cost of providing the service to SLSSD as part of the budgetary process. It is not the intent of the parties that one district subsidize the operation of another. Each district should pay the costs necessary to provide water and wastewater service to its customers. JSSD shall not provide service to SLSSD for less than the actual cost of the service and annual adjustments shall be made in the costs of service to prevent such subsidization.

6. **Term and Termination.** This Agreement shall take effect upon full execution by both Parties and the initial term shall continue until December 31, 2013. This Agreement may be renewed and extended for successive two year terms by written agreement signed by both parties. Either Party may terminate its obligations hereunder for the other Party's violation of any of the terms and conditions hereof or for the violation of any ordinances, rules or regulations of JSSD, or of any state or federal agencies, in effect at the time of

such violation. Prior to and as a condition of such termination, the Party shall provide the other Party with written notice specifying in general terms the nature of the violation. The Party allegedly in violation shall have thirty (30) days from receipt of such notice to cure the violation, following which cure period this Agreement shall automatically terminate if the cure has not been timely effected. Additionally, in the event Strawberry Lakeview Special Service District determines that it can and should provide its own management, operation, maintenance and/or construction inspection services in order to best serve its customers, SLSSD may terminate this agreement upon thirty (30) days written notice.

4. **Assignment.** This Agreement is not assignable by JSSD or SLSSD without express, written consent of the other party.
5. **Indemnification.** Except as otherwise specifically provided herein, SLSSD shall indemnify, save harmless and defend the other JSSD, its agents and employees, from all claims, mechanics liens, demands, damages, actions, cost and charges, including attorney's fees and other liabilities arising out of or by reason of the construction, operation, maintenance, use or attempted use of that SLSSD's sewer system. SLSSD shall be responsible for providing construction inspection and maintenance services as set forth herein in a proper and workman-like manner consistent with the generally accepted practices in the industry. JSSD agrees to indemnify, save harmless and defend SLSSD, its agents and employees, from all claims, mechanics liens, demands, damages, actions, cost and charges, including attorney's fees and other liabilities arising out of or by reason of improper or negligent inspection or maintenance services provided by JSSD, to the



extent those services are not performed in a workman-like manner and according to standard industry practice.

6. **Notices.** Except as may be herein otherwise provided, all notice required or permitted herein, shall be deemed to have been properly given when sent by certified United States mail, addressed to the Parties at the addresses appearing below; the date of such service shall be the date on which the notice is deposited in the United States Post Office; all notices shall be sufficient within the terms of the Agreement when signed by any one or more of the notifying parties or their agents and mailed to any one or more of the opposite parties; personal delivery of such written notice shall have the same effect as notice given by mail; the attached addresses may be changed for the purposes of this Agreement by notification of the opposite party in writing.

Strawberry Lakeview SSD

25 N. Main  
Heber City, UT 84032

Jordanelle Special Service District  
C/O Dan Matthews  
P O Box 519  
10420 North Jordanelle Blvd. Ste. A  
Heber City, UT 84032

7. **General Provisions.**

- a. Costs and Attorney's Fees. In the event of any dispute arising out of this Agreement, the prevailing party in any arbitration or related legal proceeding shall be entitled to recover its reasonable attorney's fees, costs and expenses from the losing party.
- b. Amendments. No amendment, change or modification of this Agreement shall be valid unless in writing and signed by the parties hereto.
- c. Integration. This Agreement constitutes the entire understanding and agreement of the parties, and any and all prior agreements, understandings or representations

are hereby terminated and cancelled in their entirety and are of no force and effect.

- d. No Third Party Beneficiaries. The execution and delivery of this Agreement shall not be deemed to confer any rights upon, nor obligate any of the parties hereto, to any person or entity other than the parties to this Agreement.
- e. Waiver. The waiver by any Party to this Agreement of a breach of any provision of this Agreement shall not be deemed a continuing waiver or waiver of any subsequent breach, whether of the same or another provision of this Agreement.
- f. Choice of Law. This Agreement in all respects shall be governed by the laws of the State of Utah. Nothing contained herein shall be construed to require the commission of any act contrary to law. Wherever there is any conflict between any provision contained herein and any present or future statute, law, ordinance or regulation, the latter shall prevail and the provision of this document which is affected shall be curtailed and limited to the extent necessary to bring it within the requirements of the law.
- g. General Liability Insurance. SLSSD shall acquire and maintain a general liability policy which shall cover the operation and maintenance of the SLSSD sewer system. JSSD shall be named as an insured party on the General Liability Insurance.
- h. Property and Casualty Insurance. SLSSD shall acquire and maintain standard Property and Casualty insurance on the SLSSD sewer system. JSSD shall be named as an insured party on the Property and Casualty Insurance.

- i. Major Repair and Replacement Costs. SLSSD is responsible for paying for all costs necessary to maintain the SLSSD sewer system in a proper working condition. Before incurring any Major Repair and Replacement Cost, JSSD shall submit a written explanation of the need for the repair or replacement, along with an estimate of the cost. SLSSD shall pre-approve, in writing, all Major Repair and Replacements to the SLSSD sewer system. Major repair and/or replacement costs shall be defined as any required or discretionary repairs or replacements to parts of the sewer system which are estimated to cost in excess of \$30,000.00, including labor. In the event SLSSD refuses to approve a Major Repair and Replacement Cost which, in the professional opinion of JSSD, is required for the safe and efficient operation of the SLSSD sewer system, JSSD shall have the right to terminate this Agreement.
- j. Minor Repair and Replacement Costs. SLSSD shall be responsible for paying for all "Minor Repair and Replacement Costs" necessary to maintain the SLSSD water and sewer system in a proper working condition. JSSD shall submit a written explanation of the need for the repair or replacement, along with the actual cost as part of the normal written report. SLSSD shall not be required to pre-approve, in writing, any Minor Repair and Replacements to the SLSSD water and sewer system. Minor Repair and/or Replacement costs shall be defined as any required or discretionary repairs or replacements to parts of the water or sewer system which are estimated to cost less than \$5,000.00, including labor.
- k. When providing service to SLSSD pursuant to this agreement, JSSD shall in all cases comply with the policies and procedures of SLSSD. For purposes of the

State Department of Environmental Quality regulations, the Manager of the Jordanelle Special Service District, Dan Matthews is designated as the authority in charge. Lynn Sulser, a properly certified employee of Jordanelle Special Service District, is designated as the direct responsible charge (DRC) of the Strawberry Lakeview wastewater system.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals the day herein first above written.

**STRAWBERRY LAKEVIES SPECIAL SERVICE  
DISTRICT**

By: Kendall S. Sattelmair

Chairman, Administrative Control Board

Attest:

Lynn Sulser

**JORDANELLE SPECIAL SERVICES DISTRICT**

By: D. Matthews

Dan Matthews, Manager

Attest:

Lynn Sulser

**ADDENDUM TO  
WATER AND WASTEWATER SYSTEM  
OPERATION MAINTENANCE AGREEMENT  
BETWEEN  
JORDANELLE SPECIAL SERVICES DISTRICT  
AND  
STRAWBERRY LAKEVIEW SPECIAL SERVICE DISTRICT**

THIS ADDENDUM to the AGREEMENT, is made and entered into as of May 21, 2012, (this "Agreement") by and between JORDANELLE SPECIAL SERVICE DISTRICT ("JSSD" or "DISTRICT"), a political subdivision of the State of Utah, and STRAWBERRY LAKEVIEW SPECIAL SERVICE DISTRICT ("SLSSD"), a political subdivision of the State of Utah, (collectively the "Parties").

**RECITALS**

**WHEREAS**, SLSSD and JSSD have entered into an Operation and Maintenance Agreement dated March 7, 2012; and

**WHEREAS**, the Parties desire to add Shane Paddock as the certified wastewater treatment operator, and as the DRC for the treatment portion of that facility; and

**WHEREAS**, the Parties desire that all other terms and conditions of the March 7, 2012 Agreement remain in full force and effect.

**NOW, THEREFORE**, in consideration of the following promises, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto do hereby amend the original agreement as follows:

**ADDENDUM**

Shane Paddock is designated as the Direct Responsible Charge (DRC) for the wastewater treatment system of the SLSSD.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals the day herein first above written.

**STRAWBERRY LAKEVIEW SPECIAL SERVICE  
DISTRICT**

By: Kendall Buttinger  
Chairman, Administrative Control Board

Attest:

Anna Baoren

**JORDANELLE SPECIAL SERVICES DISTRICT**

By: Dan Matthews  
Dan Matthews, Manager

Attest:

Anna Baoren



State of Utah

GARY R. HERBERT  
Governor

GREG BELL  
Lieutenant Governor

Department of  
Environmental Quality

Amanda Smith  
Executive Director

DIVISION OF WATER QUALITY  
Walter L. Baker, P.E.  
Director

May 31, 2012

Kendall Crittenden  
Strawberry Lakeview SSD  
25 N. Main  
Heber City, UT 84032

Dear Mr. Crittenden:

Subject: Utah Wastewater Works Operator Certification Program, Direct Responsible Charge (DRC) Services Contract Approval

We have reviewed the "Water and Wastewater System Operation Maintenance Agreement Between Jordanelle Special Services District and Strawberry Lakeview Special Service District" along with the recently attached Addendum which names "Lynn Sulser, an employee of Jordanelle Special Service District," and "Shane Paddock" as the Certified Wastewater Operators to meet the need of Strawberry Lakeview SSD for wastewater operators in direct responsible charge (DRC) of the wastewater collection and treatment systems. The agreement dated March 7, 2012, and Addendum dated May 21, 2012, which were submitted to our office for review, are in accordance with pertinent regulations and standards and are adequate for the duration of the contract through December 31, 2013.

We hereby concur that this agreement fulfills the requirements of the Administrative Code, R317-10-5, which states, "All facilities must have an operator on duty or on call," and that the minimum contract elements have been met.

Please be aware that the parties involved are responsible for ensuring that the referenced contract meets the requirements of the Administrative Code, R317-10-5, and any other issues that might be of concern.

If you have any questions regarding this matter, please contact Judy Etherington at (801)536-4344.

Sincerely,

Walter L. Baker, P.E.  
Director

WLB:JAE:jac

cc: Dan Matthews, Manager, JSSD

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FILE: FACILITY COMPLIANCE\2012\STRAWBERRY LAKEVIEW SSD

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JSSD00002547

**WATER AND WASTEWATER SYSTEM  
OPERATION MAINTENANCE AGREEMENT  
BETWEEN**

**JORDANELLE SPECIAL SERVICES DISTRICT**

**AND**

**STRAWBERRY LAKEVIEW SPECIAL SERVICE DISTRICT**

THIS AGREEMENT, is made and entered into as of March 12, 2014, (this "Agreement") by and between JORDANELLE SPECIAL SERVICE DISTRICT ("JSSD" or "DISTRICT"), a political subdivision of the State of Utah, and STRAWBERRY LAKEVIEW SPECIAL SERVICE DISTRICT ("SLSSD"), a political subdivision of the State of Utah, (collectively the "Parties").

**RECITALS**

**WHEREAS**, SLSSD owns, operates and maintains a sewer treatment facility, sewer lines, pump stations, and other appurtenant facilities to provide sewer service to the properties within the Strawberry Lakeview Special Service District boundaries; and

**WHEREAS**, SLSSD desires to temporarily contract for management, operation, maintenance and other services until it is cost-effective to provide those services on its own; and

**WHEREAS**, the Jordanelle Special Service District, as a sister entity formed by Wasatch County, is providing the same services in another unincorporated area of the County, and has the personnel, equipment, office and shop space necessary to provide water and sewer services in a cost effective manner; and

**WHEREAS**, JSSD is already operating and maintaining the Twin Creeks and North Village Service District water and sewer systems pursuant to a similar contract; and

**WHEREAS**, the manager of JSSD is already acting as manager of SLSSD pursuant to the County's request; and



**WHEREAS**, it is the goal of the County to provide water and wastewater service within the County in the most cost effective and efficient manner possible; and

**WHEREAS**, redundant personnel, equipment and facilities are not generally cost-effective; and

**WHEREAS**, SLSSD desires to enter into an Agreement with JSSD whereby JSSD will provide management, operation, maintenance, and construction inspection services for the SLSSD sewer system; and

**WHEREAS**, JSSD has the equipment and personnel to provide the management, operation, maintenance, and construction inspection services to SLSSD in a more cost-effective manner than SLSSD could currently perform those services itself; and

**WHEREAS**, it is in the best interests of both SLSSD and JSSD to enter into this Agreement.

**NOW, THEREFORE**, in consideration of the following promises, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto do hereby agree as follows:

#### **AGREEMENT**

**1. Management service to be provided by JSSD:**

Pursuant to this Agreement, the manager of JSSD shall continue to serve as the manager of SLSSD. As such, the manager shall have all the rights, duties, responsibilities and authority necessary to act as the manager of SLSSD. The Manager, acting as manager of SLSSD, shall maintain separate finances, books, records and files for the Strawberry Lakeview Special Service District, and shall answer to and act under the direction of the

SLSSD administrative control board, which at the time of this Agreement, is the Wasatch County Council.

**2. Wastewater system operation services to be provided by JSSD:**

Pursuant to this Agreement, JSSD shall provide equipment, facilities and personnel necessary to operate the wastewater system of SLSSD. The equipment that currently belongs to SLSSD shall remain under the ownership of SLSSD. JSSD equipment shall remain under the ownership of JSSD.

**3. Wastewater system maintenance services to be provided by JSSD:**

Pursuant to this Agreement, JSSD shall provide equipment, facilities and personnel necessary to maintain the wastewater systems of SLSSD. The equipment that currently belongs to SLSSD shall remain under the ownership of SLSSD. JSSD equipment shall remain under the ownership of JSSD. New equipment, upgrades, and facilities necessary to maintain the SLSSD systems shall be paid for, and owned by SLSSD. JSSD agrees to respond to alarms, monitor the SCADA system 24 hours a day (if any), check pump stations, PRVs, and other facilities on a regular basis and perform routine maintenance and repairs. JSSD will provide all the tools, safety equipment, and other equipment necessary to perform Routine Maintenance Services. JSSD agrees to perform all Routine Maintenance Services in a proper and workman-like manner, consistent with standard industry practice.

**4. Construction inspection services to be provided by JSSD:** Pursuant to this Agreement, JSSD shall provide equipment, facilities and personnel necessary to provide construction inspection services for the wastewater system of SLSSD.

JSSD shall be responsible for acquiring all approvals from State, Local and Federal agencies required for the construction of the sewer system, and for all costs associated therewith. All construction inspection fees collected by SLSSD shall be passed through to JSSD, as the providers of the construction inspection services.

Easements. SLSSD shall acquire and maintain all easements required for collection and delivery of wastewater from the SLSSD wastewater collection system.

5. **Cost of Services:** SLSSD shall pay JSSD on an as-needed basis for the services provided hereunder. The monthly payments shall be paid within thirty (30) days of the date of the invoice. Past due balances shall accrue interest at the rate of 12% per annum. Late payments shall be credited first to interest, and then to the unpaid principal balance. Failure to pay invoices shall result in termination of service. Costs of Service shall be reviewed and adjusted on an annual basis to reflect the actual cost of providing the service to SLSSD as part of the budgetary process. It is not the intent of the parties that one district subsidize the operation of another. Each district should pay the costs necessary to provide water and wastewater service to its customers. JSSD shall not provide service to SLSSD for less than the actual cost of the service and annual adjustments shall be made in the costs of service to prevent such subsidization.

6. **Term and Termination.** This Agreement shall take effect upon full execution by both Parties and the initial term shall continue until December 31, 2018. This Agreement may be renewed and extended for successive two year terms by written agreement signed by both parties. Either Party may terminate its obligations hereunder for the other Party's violation of any of the terms and conditions hereof or for the violation of any ordinances, rules or regulations of JSSD, or of any state or federal agencies, in effect at the time of

such violation. Prior to and as a condition of such termination, the Party shall provide the other Party with written notice specifying in general terms the nature of the violation. The Party allegedly in violation shall have thirty (30) days from receipt of such notice to cure the violation, following which cure period this Agreement shall automatically terminate if the cure has not been timely effected. Additionally, in the event Strawberry Lakeview Special Service District determines that it can and should provide its own management, operation, maintenance and/or construction inspection services in order to best serve its customers, SLSSD may terminate this agreement upon thirty (30) days written notice.

4. **Assignment.** This Agreement is not assignable by JSSD or SLSSD without express, written consent of the other party.
5. **Indemnification.** Except as otherwise specifically provided herein, SLSSD shall indemnify, save harmless and defend the other JSSD, its agents and employees, from all claims, mechanics liens, demands, damages, actions, cost and charges, including attorney's fees and other liabilities arising out of or by reason of the construction, operation, maintenance, use or attempted use of that SLSSD's sewer system. SLSSD shall be responsible for providing construction inspection and maintenance services as set forth herein in a proper and workman-like manner consistent with the generally accepted practices in the industry. JSSD agrees to indemnify, save harmless and defend SLSSD, its agents and employees, from all claims, mechanics liens, demands, damages, actions, cost and charges, including attorney's fees and other liabilities arising out of or by reason of improper or negligent inspection or maintenance services provided by JSSD, to the

extent those services are not performed in a workman-like manner and according to standard industry practice.

6. **Notices.** Except as may be herein otherwise provided, all notice required or permitted herein, shall be deemed to have been properly given when sent by certified United States mail, addressed to the Parties at the addresses appearing below; the date of such service shall be the date on which the notice is deposited in the United States Post Office; all notices shall be sufficient within the terms of the Agreement when signed by any one or more of the notifying parties or their agents and mailed to any one or more of the opposite parties; personal delivery of such written notice shall have the same effect as notice given by mail; the attached addresses may be changed for the purposes of this Agreement by notification of the opposite party in writing.

Strawberry Lakeview SSD  
C/O Kendall Crittenden  
25 N. Main  
Heber City, UT 84032

Jordanelle Special Service District  
C/O Dan Matthews  
P O Box 519  
10420 North Jordanelle Blvd. Ste. A  
Heber City, UT 84032

7. **General Provisions.**

- a. Costs and Attorney's Fees. In the event of any dispute arising out of this Agreement, the prevailing party in any arbitration or related legal proceeding shall be entitled to recover its reasonable attorney's fees, costs and expenses from the losing party.
- b. Amendments. No amendment, change or modification of this Agreement shall be valid unless in writing and signed by the parties hereto.
- c. Integration. This Agreement constitutes the entire understanding and agreement of the parties, and any and all prior agreements, understandings or representations

are hereby terminated and cancelled in their entirety and are of no force and effect.

- d. No Third Party Beneficiaries. The execution and delivery of this Agreement shall not be deemed to confer any rights upon, nor obligate any of the parties hereto, to any person or entity other than the parties to this Agreement.
- e. Waiver. The waiver by any Party to this Agreement of a breach of any provision of this Agreement shall not be deemed a continuing waiver or waiver of any subsequent breach, whether of the same or another provision of this Agreement.
- f. Choice of Law. This Agreement in all respects shall be governed by the laws of the State of Utah. Nothing contained herein shall be construed to require the commission of any act contrary to law. Wherever there is any conflict between any provision contained herein and any present or future statute, law, ordinance or regulation, the latter shall prevail and the provision of this document which is affected shall be curtailed and limited to the extent necessary to bring it within the requirements of the law.
- g. General Liability Insurance. SLSSD shall acquire and maintain a general liability policy which shall cover the operation and maintenance of the SLSSD sewer system. JSSD shall be named as an insured party on the General Liability Insurance.
- h. Property and Casualty Insurance. SLSSD shall acquire and maintain standard Property and Casualty insurance on the SLSSD sewer system. JSSD shall be named as an insured party on the Property and Casualty Insurance.

- i. Major Repair and Replacement Costs. SLSSD is responsible for paying for all costs necessary to maintain the SLSSD sewer system in a proper working condition. Before incurring any Major Repair and Replacement Cost, JSSD shall submit a written explanation of the need for the repair or replacement, along with an estimate of the cost. SLSSD shall pre-approve, in writing, all Major Repair and Replacements to the SLSSD sewer system. Major repair and/or replacement costs shall be defined as any required or discretionary repairs or replacements to parts of the sewer system which are estimated to cost in excess of \$30,000.00, including labor. In the event SLSSD refuses to approve a Major Repair and Replacement Cost which, in the professional opinion of JSSD, is required for the safe and efficient operation of the SLSSD sewer system, JSSD shall have the right to terminate this Agreement.
- j. Minor Repair and Replacement Costs. SLSSD shall be responsible for paying for all "Minor Repair and Replacement Costs" necessary to maintain the SLSSD water and sewer system in a proper working condition. JSSD shall submit a written explanation of the need for the repair or replacement, along with the actual cost as part of the normal written report. SLSSD shall not be required to pre-approve, in writing, any Minor Repair and Replacements to the SLSSD water and sewer system. Minor Repair and/or Replacement costs shall be defined as any required or discretionary repairs or replacements to parts of the water or sewer system which are estimated to cost less than \$5,000.00, including labor.
- k. When providing service to SLSSD pursuant to this agreement, JSSD shall in all cases comply with the policies and procedures of SLSSD. For purposes of the

State Department of Environmental Quality regulations, the Manager of the Jordanelle Special Service District, Dan Matthews is designated as the authority in charge. Shane Paddock, a properly certified employee of Jordanelle Special Service District, is designated as the direct responsible charge (DRC) of the Strawberry Lakeview wastewater treatment system. Lynn Sulser is designated as the direct responsible charge (DRC) of the Strawberry Lakeview wastewater collection system..

IN WITNESS WHEREOF, the parties hereto have set their hands and seals the day herein first above written.

**STRAWBERRY LAKEVIEW SPECIAL SERVICE  
DISTRICT**

By: 

Chairman, Administrative Control Board

Attest:

\_\_\_\_\_

**JORDANELLE SPECIAL SERVICES DISTRICT**

By: 

Chairman, Administrative Control Board

Attest:

\_\_\_\_\_



<b>JORDANELLE SPECIAL SERVICE DISTRICT</b>	<b>3JSSD8L-70</b>
<b>3JSSD8L-70 Conflict of Interest</b>	

**PURPOSE:** Per audit step 13 on 3JSSD8L-AP

**TESTWORK:** JSSD does not have a specific Conflict of Interest (COI) policy (see 3JSSD8L-20 for discussion related to lack of written JSSD policies and procedures ). We did find that JSSD's Purchasing Policy Article 6, Ethics in Public Contracting, states that "no person involved in making procurement decisions may have personal investments in any business entity which will create substantial conflict of interest between their private interest and their public duties." The policy also states that any person making procurement decisions is guilty of a felony if they ask, receive, or offer any type of gratuity, etc. (see 3JSSD8L-35C2 8/ ). However, because it is part of the Purchasing Policy, it does not address other transactions or decision-making areas which may be affected by potential conflicts of interest (e.g. A/R write-offs, etc.), and does not address the requirement of disclosure of potential conflicts of interest. Therefore, we do not believe this policy is sufficient for COI purposes.

We also reviewed the Wasatch County website ([www.co.wasatch.ut.us](http://www.co.wasatch.ut.us)) and found Wasatch County Code Title 1.05.01 Section 2.08 – Voting On The Council, which states

2. According to Utah Code Annotated section 67-16-9, no member shall have personal investments in any business entity which will create a substantial conflict between his private interests and his public duties. Furthermore, in addition to the disclosure required by Utah Code Annotated section 17-16a-8 (any personal interest of or investment by any elected or appointed official of a county which creates a potential or actual conflict between personal interests and public duties shall be disclosed), a member shall also abstain from any vote in which the member has a conflict of interest. For the purposes of this plan, a conflict of interest includes a "substantial interest" as defined at Utah Code Annotated section 67-16-3(15) (means the ownership by an individual, spouse, or minor children, of at least 10% of the outstanding capital stock of a corp. or a 10% interest in any other business entity) and any other conflict of interest recognized at common law. While members abstaining from a vote shall be considered present for the purposes of a quorum, this shall not reduce the requirement of four (4) votes required for the passage of an item.

According to Brent Titcomb, Wasatch County Clerk/Auditor, there are no additional County policies related to conflict of interest and none of the Council members have completed a COI disclosure form. Note: We verified that none of the Council members have completed a COI form during our interview document on 3JSSD8L-25F.

We then researched Utah Code for applicable laws and found that UCA 67-16 Utah Public Officers' and Employees' Ethics Act, exempts Counties but does not exempt SSD's. Therefore, we believe UCA 67-16 is applicable to JSSD as follows:

- λ UCA 67-16-8 (1) states "no public officer or public employee shall participate in his official capacity or receive compensation in respect to any transaction between the state or any of its agencies and any business entity as to which such public officer or public

employee is also an officer, director, or employee or owns a substantial interest, unless disclosure has been made as provided under Section 67-16-7.

- λ UCA 67-16-9 states “no public officer or public employee shall have personal investments in any business entity which will create a substantial conflict between his private interests and his public duties.”
- λ UCA 67-16-7(2) states “the disclosure required under Subsection (1) shall be made in a sworn statement filed with:
  - (b) the chief governing body of the political subdivision in the case of public officers and public employees of a political subdivision;

We found on **3JSSD8L-75** that Steve Farrell and Mike Kohler are both officers of Midway Irrigation (MI), and Greg McPhie is the Director of Lake Creek Irrigation (LCI). Per our interview with Dan Matthews, Manager, on **-25F**, he is also on the Lake Creek Irrigation board and owns shares (we are unsure why this did not show-up in our registered principal search on **-75**). Also per our interviews on **-25F**, both of these entities are private water companies that do on-going business with JSSD. Typically, owners within a private water company boundaries own shares of the water company. Finally, we also discovered during our interviews on **-25F** that Jay Price, Council Chair, is employed by a company called ProBuild, which has sold materials to JSSD (Mr. Price told us he is not assigned to the JSSD account).

We reviewed Board minutes as documented on **-05** for the last year since the current Board members came on (when the Wasatch County Council took over as the Administrative Board of JSSD) because it represents those currently serving on the JSSD Board and because those are the individuals for which we have performed a registered principal search. We did not note any discussions related to MI, LCI, or ProBuild; however, we believe that simply reviewing and approving of expenditures (such as JSSD purchases from ProBuild) is considered “participating in an official capacity” and, as a result, requires disclosure per UCA 67-16-8.

Based on UCA 67-16, and per auditor judgment, the JSSD Board should complete a sworn statement filed with the Board disclosing their affiliation with the water companies or any other entity that transacts with JSSD. We believe a COI statement should be filed annually and be updated during the year on an as-needed basis. We will issue **3JSSD8L-FR07** to recommend the JSSD Board and management file a disclosure form as required by UCA 67-16. We will also recommend that JSSD include a COI policy which conforms to UCA 67-16 and addresses when a Board member should abstain from voting when JSSD policies and procedures are created as recommended by **-FR04**. This is considered an important compliance issue as it is required by State law.

**SUMMARY: 3JSSD8L-FR07 issued – important compliance issue.**

JORDANELLE SPECIAL SERVICE DISTRICT	3JSSD8L-75
3JSSD 3JSSD8L-75 Registered Principal and Related Parties Search	

**Purpose:** Per audit step 14 on 3JSSD8L-AP

**Testwork:** We performed a registered principal search for key JSSD personnel, including the JSSD Board (also the Wasatch County Council), on Utah.gov online business services. See results below. We then scanned the JSSD payment registers for the period January 2008 to December 2013 to review for payments made to related parties (entities listed in results below). We noticed one instance of payment to a related party with an invoice date of 12/31/2011 to Midway Irrigation Company for a Water Lease in the amount of \$292,446.25. On 12/31/2011, there is also a transaction to Midway Irrigation Company for \$ -292,446.25. We're unsure of the nature of this transaction and why the payment was then cancelled; however, there does not appear to be more than this one transaction, which was subsequently cancelled, with entities listed below. Therefore, further testwork or follow-up of related party transactions is NCN.

We noted that Greg McPhie is listed as Director for Lake Creek Irrigation, and Steve Farrell is listed as President and Mike Kohler as various positions over time with Midway Irrigation Co. (Treasurer, Secretary, and Registered Agent). We will follow-up on whether proper disclosure of the information below was made by the JSSD Board and management on 3JSSD8L-70. Further testwork here is NCN. NEN

We also noted Darrel and Doug Scow's ownership of Western States Water, LLC. Per our interview with Darrel (see 3JSSD8L-25F), he performs consulting work with Western States Water. Assuming this is correct, we don't believe Darrel and Doug's ownership of Western States Water presents a conflict of interest with JSSD as they don't perform any consulting work for JSSD (we found no payments to Western States Water). We will, however, address the need to at least disclose ownership of the company in an annual conflict of interest statement on 3JSSD8L-70. Further testwork here is NCN.

Name	Address	Name of Entity
Stephen Capson, Greg McPhie, Steve Farrell, Kipp Bangerter	25 N Main Heber City, UT	Wasatch County Recreation Foundation
Steve Capson, Greg McPhie, Steve Farrell	25 N Main Heber City, UT	Wasatch County Foundation, Inc.
Kendall Crittenden, Greg McPhie, Steve Farrell, Kipp Bangerter, Michael Kohler	25 N Main Heber City, UT	Municipal Building Authority of Wasatch County
Michael Kohler	25 N Main Heber, UT	Wasatch Tourism & Development
Kendall Crittenden	25 N Main Heber City, UT	Mountainland Economic Development District
Kendall Crittenden	535 S 300 W Heber, UT	Community Action Services and Food Bank, Inc. Mountainland Small Business Loan Fund

Gregory McPhie	690 S 4800 E Heber, UT	McPhie Electrical Services, Inc. Lake Creek Irrigation Company McPhie AG Inc
Michael L Kohler	998 N River Rd Midway, UT	Kohler Land Limited Partnership
Michael Kohler	990 N River Rd PO Box 404 Midway, UT	Midway Irrigation Company Moulton's Service Co Midway Floor Covering River Hollow Enterprises, LLC
Michael Kohler	900 N River Rd PO Box 1082 Midway, UT	Dairy Producers of Utah
Michael Lynn Kohler	PO Box 775 Midway, UT	White Mountain Properties, LLC
Steve Farrell	325 W 500 S Midway, UT	Steve Farrell Investm ents, L.L.C. Midway Irrigation Company Farrell Brothers Properties, LLC
Darrel M Scow	10881 S Bay Meadows Cir Sandy, UT	Western States Water, L.L.C. S-5 Ranches, LLC
Douglas M Scow	13239 S Newburgh Dr Herriman, UT	Western States Water, L.L.C.

**SUMMARY:** Further testwork here NCN. NEN

JORDANELLE SPECIAL SERVICE DISTRICT	3JSSD8L-80
3JSSD8L-80 Potential Bond Liability	

**Purpose:** Per audit step 19 on 3JSSD8L-AP. To determine the potential liability or impact upon other governmental entities in the event of a default on bonds issued by JSSD.

**Testwork:** We obtained bond documents by issuing a subpoena to Darrin Matthews, General Manager (see 3JSSD8L-80A). The bond documents were provided by Mark Gaylord, attorney for the District. Based upon Note #8 from JSSD's 2013 financial statements, total long term debt as originally issued was \$69,368,310 and of that \$61,540,000 or 89% were assessment area bonds issued under provisions found in Utah Code 11-42.

#### Liability Limitations Found in Statute

Utah Code 11-42-502 outlines methods for the local entity to enforce an assessment lien. One of those methods is for the local entity to foreclose on the property and attempt to sell the property. If no one bids on the property in an amount sufficient to pay the assessment and related costs, the property is considered sold to the local entity.

Utah Code 11-42-504(2) states that, "...a local entity may elect to transfer title of the property to the owners of all outstanding assessment bonds, refunding assessment bonds, interim warrants, or bond anticipation notes as payment in full for all delinquent assessments with respect to the property."

Utah Code 11-42-606(1) & (2) states that, "(1) Assessment bonds are **not a general obligation of the local entity** that issues them. (2) A local entity that issues assessment bonds: (a) **may not be held liable for payment of the bonds** ..." and then has some exceptions which deal with the local entity's failure to levy and collect assessments, and account for the money, etc.

#### Liability Limitations Found in Bond Documents

October 2009 Assessment Bonds page 18 states:

*The Bonds, together with interest thereon, and all Repayment Obligations shall be limited obligations of the Issuer payable solely from the Net Revenues... The issuance of the Bonds and delivery of any Security Instrument Agreement or Reserve Instrument Agreement **shall not, directly, indirectly, or contingently obligate the Issuer or any agency, instrumentality, or political subdivision thereof** to levy any form of taxation therefor or to make any appropriation for their payment.*

August 2009 Assessment Bonds page 33 states:

*The Bondholders may at their discretion, elect to direct the Issuer to transfer ownership of the property to the owner of the Series 2009 Bonds **in full satisfaction** of all outstanding assessment obligations hereunder and any payment obligations of the Issuer to the Bondholder of the Series 2009 Bonds.*

*...the Series 2009 Bonds are not a general obligation of the Issuer or Wasatch County, Utah, but are payable exclusively out of the funds described herein. **Neither the Issuer nor Wasatch County, Utah shall be liable** for the payment of the Series 2009 Bonds...*

August 2005 Assessment Bonds page 46 states:

*The principal of, interest and premium, if any, on the Bonds and the Transaction Costs are **payable solely from the assessments** payable under the Assessment ordinance, from amounts payable under the Credit Facility and from certain funds and accounts pledged to the Trustee under this Indenture and nothing in the Bonds or in this Indenture should be considered as pledging any other fund or assets of Jordanelle. **Neither Wasatch County nor the State shall in any event be liable** for the payment of the principal of, premium, if any, or interest on any of the Bonds or for the performance of any pledge, mortgage, obligation, or agreement undertaken by Jordanelle. **The Bonds do not represent or constitute a debt of Jordanelle, Wasatch County, or of the State** or grant to the Owners or Holders thereof any right to have Jordanelle, Wasatch County or the State levy any taxes or appropriate any funds for the payment of the principal thereof or interest thereon.*

#### **Accounting Standards – When to Record a Liability**

*GASB Codification S40 prescribes accounting guidance for special assessment debt including when the government should record a liability. Recording an accounting liability does not indicate a legal liability, but accounting liabilities generally mirror legal liabilities or the probability that the government will pay the debt. Therefore, accounting guidance may help answer the question of whether the state may be liable for a default.*

Special assessment debt is sometimes used to fund capital improvements or services provided by local governments that are intended to benefit a particular property owner or group of property owners. These improvements are frequently undertaken at the property owner's initiative. *GASB Codification S40.111* states that, "The extent of a government's legal liability for special assessment debt is generally set forth in state statutes and varies from state to state." As noted above, state statute seems to limit liability to property within the assessment area.

#### **Are Assessment Area Bonds Uncommon ?**

No – The 2013 financial statements of Herriman City, Hurricane City, Washington County, and Salt Lake County disclose assessment area bonds. Therefore, these types of bonds do not appear uncommon.

#### **Prior default Occurrences**

We inquired of Jon Bronson, with Zion's Bank Public Finance, and he indicated that Florida and California have had situations where the value of the property declined below the assessment. In these instances he indicated that the liability was limited to

the assessment area and the local government did not step in and make the payments. Jon is not aware of any defaults on an assessment area bonds within the state of Utah.

Jon said that it is not uncommon for individual parcels within an assessment area to not make assessment payments and have the property foreclosed on. Jon provided a list of 11 parcels that were foreclosed on in Washington County for a Dixie Springs Phase II development. The list showed the parcel, the purchaser of the parcel, and the amount of the purchase. In each case the amount of the purchase exceeded the assessment.

#### **Can Property Owners Protest Being Included in an Assessment Area?**

Yes – *Utah Code* 11-42 Part 2 outlines the process for notice, hearing, and method of protest by property owners. The process requires publishing notice in newspapers and mailing notice to each owner of property to be assessed within the proposed assessment area. The process appears comprehensive and adequate to appropriately notify each property owner within the assessment area. See **3JSSD8L-85** where we evaluate whether JSSD met all requirements for proper notice, hearing, and handling of protest by property owners.

A subsequent purchaser of property, subject to an assessment would be notified of the outstanding assessment through a title search on the property. Therefore, a subsequent landowner should be aware of the obligation.

#### **Default Remedy**

As noted above, *Utah Code* 11-42-502 states that if a property owner fails to pay the assessment on their property, JSSD is to foreclose on the property; and *Utah Code* 11-42-504(2) states that JSSD may elect to transfer title of the property to the owners of the outstanding assessment bonds as payment in full.

We contacted Liz Palmer, Wasatch County Recorder, to determine whether the County has any documents which show that JSSD foreclosed on assessment area properties, as outlined in *Utah Code* 11-42-502, and also transferred title to the bond owners as payment in full, as outlined in *Utah Code* 11-42-504(2).

Liz provided us with a document deeding foreclosed property to the bondholders (see **3JSSD8L-80B**) and a document from the bondholders rejecting the deeded property (see **3JSSD8L-80C**). We contacted Adelaide Maudsley with Chapman and Cutler to find out why the foreclosed property was rejected and she said it was because the bond provisions state, "The Bondholders may at their discretion ... have the property deeded to them and the bondholders chose not to accept it."

Since JSSD appears to have followed provisions found in statute to foreclose and may transfer, it appears that they have done what is required of them. Therefore, JSSD doesn't appear to have taken any actions which would result in liability being passed on to the District.

**Summary:** Liability for assessment area bonds appears to be legally limited to property within the assessment area. The unique circumstance with some bonds issued by JSSD is that the value of the property has declined below the assessment and bondholders are unable to be made whole under provisions found in the bond documents and statute; however, as noted above in State statute and the bond documents, JSSD, Wasatch County, or the State of Utah is not liable for the assessment area bonds. This matter has been included as an "Other Matter" in our management letter. See **3JSSD8L-Other Matters for Final Report**.



**3JSSD8L - 85 Notice and Hearing Requirements**

**Purpose:** Per audit step 20 on **3JSSD8L-AP**. To determine whether JSSD complied with the notice and hearing requirements as set forth in Utah law regarding the designation of the Area C assessment area.

**Testwork:** We requested documentation from JSSD via their counsel, Mark Gaylord showing that notice and hearing requirements were satisfied prior to issuing the assessment area bonds. We obtained the applicable Utah Code sections in effect at the time from Nicole Alder, AG Paralegal. The applicable code sections were UCA 17A -3-205 through 207. Current state law concerning the assessment area act is found in UCA 11 -42 Part 2

Mark Gaylord provided the following documents. We summarized the contents of each document in the bullet points below.

**October 19, 2005 Minutes of the Wasatch County Council**

Resolution No. 2005 -18 declares (as the governing authority of the JSSD)

- λ Intention to finance the cost of certain water & sewer improvements
- λ Intention to create the JSSD No. 2005-2
- λ Intention to defray costs by special assessments to be levied against the properties benefitted by such improvements.
- λ Intention to fund a reserve fund in lieu of a guaranty fund
- λ To provide notice of intention to authorize such improvements and to fix a time and place for protests against such improvements or the creation of said district

**Notice of Intention**

- λ Notice given that on October 19, 2005, the County adopted a resolution declaring its intention to create a special improvement district etc.
- λ Description of improvement District
- λ Proposed Improvements
- λ Method of Assessment
- λ Estimated Cost of Improvements
- λ Assessments and Levy of Assessments
- λ Time for Filing Protests
- λ Copy of public notice in Wasatch Wave

**February 15, 2006 Minutes of the Wasatch County Council**

- λ Statement by Wasatch County Clerk/Auditor that the Notice of Intention to establish the JSSD 2005-2 was published in the Wasatch Wave four times, once each week for four consecutive weeks, the last publication being not less than five nor more than twenty days prior to November 23, 2005.
- λ Copy of the Notice was filed in the County Auditor/Clerk's office

- λ Statement by County Clerk/Auditor that the Notice of Intention was mailed to each owner of land affected
- λ Protest Hearing was held on November 23, 2005 and no written protests against the creation of the Improvement District were received by the County Auditor/Clerk by 5pm November 22, 2005. No verbal protests at the meeting.
- λ Resolution No. 2006-04 to create the JSSD No. 2005-2, and to authorize the County and JSSD to proceed to finance or refinance improvements as set forth in the Notice of Intention
- λ Properties affected are described in Exhibit C

#### **June 3, 2009 Minutes of the Wasatch County Council**

- λ Resolution No. 2009-4 appoints a board of equalization and Review for JSSD No 2005-2 setting the dates for the Board to hear and consider objections and corrections to proposed assessments; authorizing the county clerk to publish and mail a notice of meetings of the Board
- λ The final estimated costs of the improvements financed within the District have been determined by the SSD engineer, and the District has the proposed assessment list allocating to each property to be assessed within the District their portion
- λ Notice of meetings for the Board and List of Assessment per ERU (equivalent residential unit) by property owner
- λ Proof of publication of the assessments in the Wasatch Wave

#### **July 8, 2009 Minutes of the Wasatch County Council**

- λ Findings and Recommendation of the Board of Equalization – concludes the Assessment List is just and equitable
- λ Proposed some adjustments to the proposed Assessment List
- λ Ordinance No 09-10 adopted to establish a debt service reserve fund and provide for its funding: provide for certain remedies upon default in the payment of assessments
- λ Ordinance includes a chronology of events, amount of assessments
- λ Proof of publication in the Wasatch Wave
- λ List of properties/parcels by owner

#### **October 28, 2013 Court Ruling in RE: Cummings Land & Livestock, LLC v. JSSD & JSSD 2005-2**

- λ Per Judge's ruling: *"Turning to the facts of this case, in October 2005 the Wasatch County Council gave notice of its intent to create the Improvement District. The Notice of Intention identified the method of assessment and the improvements proposed to be constructed included the Mower Cummings Lift Station. Cummings did not file a timely written protest or appear at the hearing to protest against the creation of the Improvement District."*

#### **Transcript of hearing in re: Cummings Land & Livestock, LLC. Debtor US Bankruptcy Court**

- λ Attorney Mark Gaylord questions Mr. Cummings. Portions of the transcript support the assertion that Cummings knew about the Notice of Intention and did not protest it at the appointed time and place.

#### **Compliance with Law**

UCA 17A-3-205, 206 & 207 was the law in effect in 2005 and sets forth the requirements that the District was required to follow. We analyze compliance below:

#### **17A-3-205 Notice of Intent to create special improvement district**

We reviewed the code section and compared the requirements to the Notice of Intention. We determined that the Notice of Intention included all of the information/disclosures required by the code section. See tickmark ✓ at 3JSSD8L-85A. Further t/w NCN. NEN.

#### **17A-3-206 Publication and mailing of notice on intention**

UCA 17A-3-206 required the publication of the Notice of Intention in a Newspaper of general circulation for four weeks and mailing the notice to affected parties (see 3JSSD8L-85A for specific requirements). The following gives us reasonable assurance that the District met the requirements:

- λ The February 15, 2006 minutes of the Wasatch County Council indicate that the County Auditor/Clerk notified the County Council that all the publication and mailing requirements were met. Further, the minutes include a signed affidavit by Brent Titcomb, Wasatch County Auditor/Clerk that he attended the meeting and that the minutes constitute a full, true and correct copy of the record of proceedings.
- λ We contacted Wasatch County Auditor, Brent Titcomb. Brent stated that he inquired with District clerk Janet Carson about the publication and mailing requirements. Janet represented that the publication and notifications by mail had been performed.
- λ The minutes package includes one copy of the Publication in the Wasatch Wave, however the date is unreadable.
- λ Mark Gaylord, JSSD counsel, provided a transcript of a bankruptcy court hearing and a court order cited above as further proof that the District met the notice and hearing requirements. The order and the transcript lend evidence that at least Cummings Land & Livestock knew about the notice and was aware of the hearing and was given the opportunity to protest.
- λ Brent Titcomb, County Auditor, subsequently provided a full size copy of the 11/9/05 Wasatch Wave public notice. The notice indicates that the Notice of Intention is published in the Wasatch Wave 10/26/05, 11/2/05, 11/9/05, and 11/16/05. This meets the requirements of the statute.

Per the Utah Municipal General Records Retention Schedule, proof of publication is only required to be retained for 6 years. We could find no specific requirement for proof of mailing but assume it would be similar to the proof of publication. Mr. Gaylord has claimed that no property owners have asserted that they were not noticed. Per inquiry with Brent Titcomb, he is not aware of any property owners who have since claimed they did not receive notice or were unaware of the District's intentions. Since we are unaware of any complainants claiming they did not receive notice, further t/w NCN. The above documentation is considered sufficient and reasonable evidence to conclude that JSSD complied with the publication and mailing requirements. NEN.

#### **17A-3-207 Protests -**

The law required the governing body to hold an open and public session to consider all protests filed and hear all objections relating to the proposed district. Mark Gaylord provided the 2/15/06 meeting minutes where the County adopted the resolution to create the district. These minutes refer to the protest hearing on 11/23/05, however those minutes were not provided. We requested and received the 11/23/05 minutes from Mark Gaylord. Per review of the minutes, the hearing was held and there were no protests noted. The 2/15/06 minutes indicate that no protests were received either verbally or in writing by the hearing date. Per the minutes, the county council determined to continue the protest meeting to consider the allocation methods for the assessment, however no protests were received as of 2/15/06. The court transcript provided by Mark Gaylord indicates that one property owner asserted

that they protested, however, upon further questioning conceded that they did not protest at the meeting either verbally or in writing. The statute provides that the district can be created if less than the necessary number of protests is received. The necessary number can be measured in various ways as outlined at 17A-3-207 (3)(b) - see **3JSSD8L-85A**. Since the minutes reflect that no protests were received, we have no other evidence to suggest that property owners did in fact protest, and per auditor judgment, it is unlikely that any protests received met the 50% limit set by statute, we conclude that the District held the appropriate hearings, passed the resolution, and filed the resolution with the County Clerk in accordance with this code section.

#### **Conclusions**

The current laws and the laws in effect in 2005 are very similar and have the same notification and hearing requirements. Per auditor judgment, these requirements are reasonable.

Based on the evidence we reviewed and the documentation available to us, we believe there is sufficient evidence to conclude that the District complied with the notice and hearing requirements in the law.

Subsequent to performing the bulk of our analysis, Mark Gaylord provided Judge Kimball's Findings of Fact, Conclusions of Law, and Order in re VR Acquisitions LLC v. JSSD et al dated 1/30/15. Findings pertinent to and supporting this testwork are found ¶¶ 20 -25. While these findings support our conclusions, we have not relied solely upon them to arrive at our conclusions. See ruling at **3JSSD8L-85B**.

Further t/w is NCN. NEN.

#### **Item for 'Other Matters' section of Report**

We will report Information from this workpaper in the 'Other Matters' section of the report as follows:

We evaluated the process by which property owners are notified that their property will be included in an assessment area. Utah Code 11-42-201-209 outlines provisions for holding a public hearing, publishing notice of the hearing, and mailing notice to each property owner within the proposed assessment area. It also contains provisions for a property owner to protest the designation of the assessment area, the inclusion of the owner's property in the assessment area, and the proposed improvements.

We have reviewed meeting minutes, court transcripts containing a property owner's testimony, and other similar information and it appears that the District followed the notice and hearing requirements as found in the statute.

**Summary:** NEN. However 'Other Matters' item to be included in report – see Conclusion section above and **3JSSD8L-Other Matter for Final Report**

#### **Tickmark Legend :**

- ✓ Requirement was satisfied per review of the October 19, 2005 Minutes of the Wasatch County Council including Resolution No. 2005 -18 and Notice of Intention. Further t/w NCN. NEN.

17A-3-205

SPECIAL DISTRICTS

880

it may on its own initiative by ordinance or resolution, create special improvement districts within the unincorporated area of the county with the power to make or cause to be made any of the following improvements:

(a) to establish grades and lay out, establish, open, extend, or widen any street, sidewalk, alley, or off-street parking facility;

(b) to construct, install, improve, repair, light, grade, pave, repave, curb, gutter, sewer, drain, landscape, or otherwise beautify any street, sidewalk, alley, or off-street parking facility;

(c) to construct, install, reconstruct, extend, maintain, or repair streets, bridges, sidewalks, alleys, crosswalks, driveways, culverts, retaining walls, sewers, storm sewers, drains, flood barriers, or water channels, and to construct, install, reconstruct, extend, maintain, or repair lines, facilities or equipment (other than generating equipment) for street lighting purposes or for the expansion or improvement of a previously-established, county-owned electrical distribution system, to a district within the boundaries of the county;

(d) to plant or cause to be planted, set out, cultivate, and maintain lawns, shade trees, or other landscaping;

(e) to cover, fence, safeguard, or enclose reservoirs, canals, ditches, and watercourses and to construct, reconstruct, extend, maintain, and repair waterworks, reservoirs, canals, ditches, pipes, mains, hydrants, and other water facilities for the purpose of supplying water for domestic and irrigation purposes or either of them, or regulating, controlling, or distributing the same and regulating and controlling water and watercourses leading into the county;

(f) to acquire, construct, reconstruct, extend, maintain, or repair parking lots or other facilities for the parking of vehicles off streets;

(g) to acquire, construct, reconstruct, extend, maintain, or repair any of the improvements authorized in this section for use in connection with an industrial or research park, except that this part may not be used to pay the cost of buildings or structures used for industry or research;

(h) to acquire, construct, reconstruct, extend, maintain, or repair parks, recreational facilities, and libraries;

(i) to remove any nonconforming existing improvements in the areas to be improved;

(j) to construct, reconstruct, extend, maintain, or repair optional improvements;

(k) to acquire, dispose of, or exchange any property necessary or advisable in order to make any of the improvements;

(l) to make any other improvements now or hereafter authorized by any other law, the cost of which in whole or in part can properly be determined to be of direct or indirect benefit to a particular area within the county; or

(m) to construct and install all such structures, equipment, and other items and to do all such other work as may be necessary or appropriate to complete any of the improvements in a proper manner.

(2) The board of trustees of any Chapter 2, Part 3 district may make or cause to be made any one or combination of the following improvements within the boundaries of the Chapter 2, Part 3 district, or may on its own initiative by ordinance or resolution create special improvement districts within the boundaries of the Chapter 2, Part 3 district which may make or cause to be made any of the following improvements, in whole or in part, or any combination of them:

(a) systems for the supply, treatment, and distribution of water;

(b) systems for the collection, treatment, and disposition of sewage;

(c) systems for the collection, retention, and disposition of storm and flood waters; and

(d) systems for the generation and distribution of electricity.

(3) For the purpose of making and paying for all or a part of the cost of any of the improvements, including optional improvements, the board of trustees may levy assessments on the property within the district which is directly or indirectly benefited by making the improvements and issue interim warrants and special improvement bonds as provided in this part.

17A-3-205. Notice of intent to create special improvement district — Contents.

(1) Before a special improvement district is created, the governing body shall give notice of its intention to make the improvements and to levy assessments to pay all or a part of the costs of the improvements.

(a) The notice shall state the purpose for which the assessments are to be levied.

(b) The notice shall state the method or methods under which the assessments are proposed to be levied, that is, according to frontage, according to area, according to taxable value, according to lots, according to number of connections, or by any combination of these methods.

(c) The notice shall describe the district. The description may be by metes and bounds, by reference to streets or extensions of streets, by street addresses, by identifiable structures, or by any other means reasonably describing the district so as to permit owners of property in the district to ascertain that their property is within the district. All property to be assessed must be included within the district, but it is not a defect if property which is not to be assessed is included. Different areas that are not connected or contiguous may be included in a single special improvement district and separate boundaries for each of these areas may be established, or all or one or more of these areas may be included within a single boundary.

(d) In a general way, the notice shall describe the improvements proposed to be made, showing the places the improvements are proposed to be made and the general nature of the improvements. The improvements may be described by type or kind and the places the improvements are proposed to be made may be described by reference to streets or portions of streets or extensions of streets or by any other means the governing body may choose that reasonably describes the improvements proposed to be made.

(e) The notice shall state the estimated cost of the improvements as determined by the project engineer. If the actual cost of the improvements exceeds the estimated cost, the governing body may, nevertheless, levy assessments in excess of the estimated cost.

(f) The notice shall state that it is proposed to levy assessments on property in the district to pay all or a portion of the cost of the improvements according to the estimated direct or indirect benefits to be derived from them by the property, which benefits need not actually increase the fair market value of the assessed property.

(g) The notice shall designate the time within which and the place where protests shall be filed and the time and place at which the governing body will conduct a public hearing to consider these protests.

(h) If the governing body elects to create and fund from assessments a separate reserve fund for the proposed bond issue as provided in Section 17A-3-233, the notice shall describe how the reserve fund would be funded and

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how the remaining moneys on deposit in the reserve fund would be disbursed with payment in full of the bonds.

(i) If the governing body desires to create a special improvement district wherein only properties are assessed, the owners of which voluntarily consent to an assessment, the notice shall include a consent form to be used to obtain the consent of each owner of property to be assessed that:

(i) estimates the total assessment to be levied against the particular piece of property;

(ii) describes the additional benefits, if any, to be received from the improvements by the owners of properties to be assessed; and

(iii) designates a time and date by which the fully executed consent form be received by the clerk or secretary of the governing body.

(2) The notice may contain other information the governing body determines to be appropriate, including the amount or proportion of the cost of the improvements to be paid for by the governing entity or from sources other than assessments, the estimated amount of each type of assessment for the various improvements to be made according to the method of assessment chosen by the governing body, and provisions for any optional improvements. The failure to include this information may not be considered jurisdictional or a defect preventing the governing entity from proceeding with the special improvement district. The inclusion of this permitted information is not considered a limitation on the governing entity from subsequently changing its plans in regard to any of the established information.

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#### 17A-3-206. Publication and mailing of notice of intention.

(1) The notice of intention shall be published in a newspaper of general circulation in the governing entity, or if there is no newspaper of general circulation there, the governing body shall provide that the notice of intention be given by posting in lieu of publication of the notice. If the notice is published, it shall be published once during each week for four successive weeks, the last publication to be at least five days and not more than 20 days prior to the time fixed in the notice as the last day for the filing of protests. If the notice is posted, it shall be posted in at least three public places in the proposed district at least 20 and not more than 35 days prior to the time fixed in the notice as the last day for the filing of protests.

(2) In addition to the requirements of Subsection (1), not later than 10 days after the first publication or posting of the notice, the notice shall be mailed, postage prepaid:

(a) addressed to each owner of record of property to be assessed within the special improvement district at the last known address of the owner using for this purpose the names and addresses appearing on the last completed real property assessment rolls of the county in which the property is located; and

(b) addressed to "owner" at the street number of each piece of improved property to be assessed. If a street number has not been assigned, then the post office box, rural route number, or any other mailing address of the improved property shall be used for the mailing of the notice.

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#### 17A-3-207. Protests — Hearing — Alteration of proposal by resolution — Adding property to district — Removal of protesters' property from district — Recording requirements — Waiver of objections.

(1) (a) Any person who is the owner of property to be assessed in the special improvement district described in the notice of intention may, within the time designated in the notice, file in writing a protest to the creation of the

special improvement district or make any other objections relating to it.

(b) The protest shall describe or otherwise identify the property owned by the person or persons making the protest.

(2) (a) On the date and at the time and place specified in the notice of intention, the governing body shall, in open and public session, consider all protests filed and hear all objections relating to the proposed special improvement district.

(b) The governing body may adjourn the hearing from time to time to a fixed future time and place.

(c) After the hearing has been concluded and after all persons desiring to be heard have been heard, the governing body shall consider the arguments and the protests made.

(d) The governing body may:

(i) make deletions and changes in the proposed improvements; and

(ii) make deletions and changes in the area to be included in the special improvement district that it considers desirable or necessary to assure that adequate improvements will be made in the district.

(e) The governing body may not provide for the making of any improvements that are not stated in the notice of intention nor for adding to the district any property not included within the boundaries of the district as stated in the notice of intention unless a new notice of intention is given and a new hearing held.

(3) (a) (i) After consideration and determination as provided in Subsection (2), the governing body shall adopt a resolution either abandoning the district or creating the district either as described in the notice of intention or with deletions and changes made as authorized in this section.

(ii) The governing body shall abandon the district and not create it if the necessary number of protests as provided in Subsection (b) have been filed on or before the time specified in the notice of intention for the filing of protests, after eliminating from the filed protests:

(A) protests relating to property or relating to a type of improvement that has been deleted from the district; and

(B) protests that have been withdrawn in writing prior to the conclusion of the hearing.

(b) For purposes of this section, the necessary number of protests means any one or more of the following:

(i) protests representing one-half of the front footage of property to be assessed in cases where an assessment is proposed to be made according to frontage;

(ii) protests representing one-half of the area of the property to be assessed where an assessment is to be made according to area;

(iii) protests representing one-half of the taxable value of the property to be assessed where an assessment is proposed to be made according to taxable value;

(iv) protests representing one-half of the lots to be assessed where an assessment is proposed to be made according to lot; or

(v) protests representing one-half of connections to be assessed where an assessment is proposed to be made according to number of connections.

(c) If less than the necessary number of protests are filed by the owners of the property to be assessed, the governing body may create the special improvement district and begin making improvements.

property owner duties

Protest writing

notice

mailing

Protests



(4) Before the completion of construction of the proposed improvements, the governing body may add additional properties to be improved and assessed, but only after:

(a) the governing body finds that the inclusion of the additional property within the district will not adversely affect the owners of properties already included within the district;

(b) the governing body obtains a written consent from each owner of the property to be added and improved that includes the legal description and tax identification number of the property, a waiver of any right to protest against the creation of the district, consent to being included within the district, and consent to the making of the proposed improvements with respect to the property to be added; and

(c) the governing body approves for recording an addendum to the resolution that created the district.

(5) (a) If the proposed special improvement district is structured to include only properties whose owners have voluntarily consented to an assessment, all properties of owners that have not consented to an assessment by the date specified in the notice of intention shall be deleted from the district.

(b) The governing body shall then determine whether or not to create the special improvement district considering:

(i) the amount of the proposed assessment to be levied against the remaining properties within the district; and

(ii) the benefits to be received by those properties from the improvements proposed to be constructed within the district.

(6) (a) Any person who fails to file a protest within the time specified, or having filed withdraws the protest, is considered to have waived any objection to the creation of the district, the making of the improvements, and the inclusion of the person's property in the district.

(b) A waiver does not preclude a person's right to object to the amount of the assessment at the hearing provided for in Section 17A-3-217.

(7) (a) If the governing entity creates the special improvement district, it shall, within five days from the date of creating the district, file in the county recorder's office in the county in which the district is located a copy of the notice of intention and the resolution creating the district, as finally approved, together with a list of properties proposed to be assessed described by tax identification number and a valid legal description of property within the district.

(b) If the governing body adds additional properties to be assessed to the district under this section, it shall, within five days from the date of adding these properties, file in the county recorder's office a copy of the addendum referenced in Subsection (4) that includes the legal description and tax identification number of the added property.

(c) If the governing body deletes any property to be assessed within the district after the district has been created, it shall issue and record a release and discharge of the recorded encumbrance created as a result of the filing required by this section in a form that includes the legal description of the property and otherwise complies with the recording statutes.

(d) The fee for filing shall be included in the overhead costs of setting up the district as provided in Section 17A-3-213.

1991

#### 17A-3-208. Contract required for improvement — Bidding requirements — Exceptions.

(1) As used in this section, the word "sealed" does not preclude acceptance of electronically sealed and submitted

bids or proposals in addition to bids or proposals manually sealed and submitted.

(2) (a) Except as otherwise provided in this section, improvements in a special improvement district shall be made only under contract duly let to the lowest responsible bidder for the kind of service or material or form of construction which may be desired. The improvements may be divided into parts, and separate contracts let for each part, or several parts may be combined in the same contract. A contract may be let on a unit basis. A contract shall not be let until a notice to contractors that sealed bids for the construction of the improvements will be received by the governing body at a specified time and place, and this notice has been published at least one time in a newspaper having general circulation in the county at least 15 days before the date specified for the receipt of bids.

(b) If by inadvertence or oversight, the notice is not published or is not published for a sufficient period of time prior to the receipt of bids, the governing body, however, may still proceed to let a contract for the improvements if at the time specified for the receipt of bids it has received not less than three sealed and bona fide bids from contractors.

(c) If, under the construction contract, periodic payments for work performed are to be made by the issuance of interim warrants, this fact shall be disclosed in the notice to contractors. The notice to contractors may be published simultaneously with the notice of intention.

(3) The governing body, or its designated agent, shall at the time specified in the notice, open, examine, and publicly declare the bids. From these bids, the governing body may award a contract to the lowest, responsible bidder if that party's bid is responsive to the request for proposal or invitation to bid; but the governing body shall not be obligated or required to award a contract to any bidder and may reject any or all bids. In the event no bids are received or no responsive or acceptable bids are received after one public invitation to bid, the governing body may take any of the following actions:

(a) publicly rebid the project using the original plans, specifications, cost estimates, and contract documents;

(b) negotiate a contract privately using the original project plans, specifications, cost estimates, and contract documents;

(c) publicly rebid the project after revising the original plans, specifications, cost estimates, or contract documents;

(d) cancel the project;

(e) abandon or dissolve the improvement district; or

(f) perform the project work with the governing entity's work forces and be reimbursed for this work out of the special assessments levied.

(4) A contract need not be let for any improvement or part of any improvement the cost of which or the making of which is donated or contributed by any individual, corporation, the county, a municipality, the state, the United States, or any political subdivision of the state or of the United States. These donations or contributions may be accepted by the governing entity, but no assessments shall be levied against the property in the district for the amount of the donations or contributions.

(5) A contract need not be let as provided in this section where the improvements consist of the furnishing of utility services or maintenance of improvements. This work may be done by the governing entity itself. Assessments may be levied for the actual cost incurred by the governing entity for the furnishing of these services or maintenance, or in case the work is done by the governing entity, to reimburse the governing entity for the reasonable cost of supplying the services or maintenance.

<b>JORDANELLE SPECIAL SERVICE DISTRICT</b>	<b>3JSSD8L -90</b>
<b>3JSSD8L -90 Bond Interest Rate</b>	

**Purpose:** Per audit step 21 on 3JSSD8L-AP. To determine whether the interest rate charged on the assessment area bonds is reasonable.

**Testwork:** Per discussion with Jon Bronson, Zion's Bank Public Finance, and Randy Larsen, an Attorney with Ballard Spahr, they provided the explanation below. Jon and Randy assisted with the issuance of the assessment area bonds and JSSD is their client.

Per Jon and Randy, the final assessment area bonds could not be issued until construction was complete. During construction, warranty bonds were issued, construction costs were incurred and paid and then the warranty bonds needed to be repaid with the assessment area bonds. After construction began, the market declined and value of the property declined due to the Great Recession. The decreased property value made the assessment area bonds less attractive on the bond market because the property was security for the bonds. Per Jon and Randy, with no buyers for the bonds, the holders of the warranty bonds agreed to purchase the assessment area bonds. The warranty bond holders had few options because they would not be repaid otherwise and JSSD was in a poor position to negotiate the terms of the bonds because there were no other options. Given the limited options of either party, the warranty bond holders agreed to purchase the bonds at a rate of 12% plus an 8% default rate. Based on our understanding of the market conditions after the Great Recession, Jon and Randy's explanation is deemed reasonable.

**Summary:** The conditions that led to the high interest rate appear to be market driven and not mismanagement on the part of JSSD. Based on our understanding of the market conditions after the Great Recession, Jon and Randy's explanation is deemed reasonable. **NEN**

**We will report information from this workpaper in the "Other Matters" section of the report as follows (see 3JSSD8L -Other Matters for Final Report):**

We evaluated the reasonableness of the interest rate charged for the assessment area bonds. We found that during construction, warranty bonds were issued to pay for construction costs. When construction was complete, the warranty bonds were required to be repaid with assessment area bonds.

The District issued warranty bonds and construction began prior to the sharp decline in property values in 2008. By the time construction was complete and the warranty bonds were to be repaid, property values within the assessment area had declined significantly. As provided in State statute



and the assessment area bond documents, assessment area bonds are secured only by the value of the property within the assessment area, which made a very limited market for the assessment area bonds.

With the District in a poor negotiating position, the purchasers of the bonds were able to dictate terms such as the interest rate and default rate. Therefore, it appears that the timing of the issuance of the warranty bonds and the issuance of the assessment area bonds created a market condition that led to the high interest rates.



JORDANELLE SPECIAL SERVICE DISTRICT	3JSSD8L-95
3JSSD8L-95 Water Reservation Fees	

**Purpose:** Per audit step 22 on **3JSSD8L-AP**. To determine the appropriateness of water reservation fees (stand-by fees) assessed by JSSD. Key issues:

- λ Was the fee imposed at the request of the developer or landowner?
- λ Did the fee benefit the developer or landowner even if the water was not immediately used by the landowner?
- λ Were the terms of receiving the water reservations benefits clearly disclosed to the developer or landowner?

**Background :** Per discussion with Steve Capson, Wasatch County Councilman and JSSD board member, he explained that the water reservation fee is charged to a land owner or developer at their request when they choose to obtain water for development from JSSD.

When a property is to be developed, one of the conditions of development is that it has water available. The developer may already own water shares, they may purchase water shares on the open market, or obtain them from JSSD. Per Steve, JSSD as a governmental entity is able to purchase or lease water from other governmental entities. JSSD obtained water, which may not have been immediately put to use, for developers to come and lease/purchase for their development. Some developers entered into a contract or agreement with JSSD to purchase/lease water then went to Wasatch County and were able to have the plat approved for development. When the developer builds on a lot and a water meter is placed in service, the water reservation fee is no longer assessed as the water fees assessed through the meter cover the cost of the water. However, when the market declined as a result of the recession, and developers were not able to sell or build on lots, they had to continue to pay the reservation fee even though they were not using the water. Per Steve, some developers went back to the District and asked to void the contract for the water reservation fee. Per Steve, this would have been allowed if the developer went back to the County and vacated the plat that had been approved for development. Allowing a developer to cancel the water reservation and have an approved plat for development could allow construction to occur without any water to service the home.

There is a time limit for how long a plat approved for development is valid. When a government approves a plat they provide an assurance that the public resources are available to service the development. However, as time goes by those resources may be allotted to other growth and no longer be available for a previously approved plat. Therefore, the government places a period of time in which construction must occur in order for the approved plat to be developed. Per Steve, there were instances when a plat had lapsed and the District continued to assess the reservation fee. Per Steve, JSSD

could have stopped assessing the fee and written off the outstanding balance; however, they chose not to.

Per Steve, JSSD has an application and contract signed by the developer agreeing to the water reservation fee. Steve also said that the District has a policy that outlines how these agreements are entered into.

#### Information Requested

- λ Policy for assessment of water reservation fee
- λ Contracts for some developers who have entered into these agreements
- λ A list of developers who have been assessed this fee.

**Testwork:** We requested a list of individuals/developers who had agreed/contracted for a water reservation from JSSD. We made this request in December 2014, but did not receive the report until 1/27/15. We are concerned that it was apparently difficult for JSSD to create the report. See **3JSSD8L-95A** for the report received.

There are 32 names/developers on the report; therefore, we selected 10 of them for additional testwork. A selection of 10 is considered adequate because it represents 31% of the total names (see **3JSSD8L-95A** for selection). Even though we have been unable to establish the accuracy and completeness of the report, we believe that by selecting names/developers, and reviewing the applicable contract for signatures and adequate disclosure, this will give us some assurance that those who are being charged water reservation fees have done so willingly and with a full understanding of the contract terms.

We received 5 of the 10 selected contracts on 2/9/15. JSSD was either unable to find the remaining contracts or the development had already been metered and receiving water (thus the water reservation was no longer applicable). This causes us to question the accuracy and completeness of this report. JSSD would need to have adequate records for billing purposes; therefore, we would expect the report could be easily produced from the accounting system. We are unsure why providing our office with an accurate report has been so difficult. Further, based on our review of the 5 provided contracts, we have the following concerns (the numbers below correlate to the numbers next to selected items on **3JSSD8L-95A**):

1. Iriquois (Deer Meadows) – JSSD could not find a contract under this name
2. Tuhaye Ranch – There were 2 contracts provided: one dated 10/5/01, which was signed by LeeRoy Farrell for Intell Utah, LLC, and a second on 8/14/14. We are unsure why 2 contracts. Also, disclosure of a one-time penalty (which was passed by the Board in June 2014 and effective 7/1/14) was not included in the contract.
3. Park Premier – this contract was dated 5/10/00 and, according to JSSD provided resolutions, a 10% late fee for each month and a 1.5% monthly interest charge

were in place at that time. There was no disclosure of either of these amounts in the provided contract.

4. Gimbel Property – JSSD could not find a contract under this name.
5. Deer Mountain – this contract was dated 12/30/97. We are unsure what penalty and interest rates were in place at that time as the provided water rate resolutions go back to 1999. Regardless, there was no disclosure of the penalty and interest rates in the provided contract.
6. UPCMC (Pioche) – this contract was dated 8/14/14. There was no disclosure of the one-time penalty effective at this time.
7. Foxbay Condos – JSSD could not find a contract under this name. Per Mark Gaylord, Ballard Spahr, response these condos are now billed a water fee and water reservation is no longer applicable. We were not provided with the date the condos were metered and the water reservation became N/A; therefore, we are unsure if JSSD should still, per the State Archives retention schedule, still retain this contract.
8. East Park Homeowners Lots – JSSD responded that there are no contract with the individual homeowners. We would expect to see a contract with a developer, but we were not provided with the date the responsibility shifted to the individual owners. Therefore, we are unsure if JSSD should still, per the State Archives retention schedule, still retain this contract.
9. Woodland Lake Estates – JSSD could not find a contract under this name.
10. Garff Ranch – this contract was dated 10/28/14. There was no disclosure of the one-time penalty effective at this time.

We also reviewed the JSSD water rate resolutions in effect for applicable penalty and interest rates. We believe the monthly penalty charges are unusually high, and when annualized, the penalty/late fees are excessive; especially combined with the lack of disclosure in the water reservation contracts. The monthly penalty/late charges are as follows:

- λ Resolution 99 -15: 10% monthly late/penalty, 1.5% monthly interest charge
- λ Resolution 2001 -15: 5% monthly late/penalty, 1.5% monthly interest charge
- λ Resolution 2003 -12: 5% monthly late/penalty, 1.5% monthly interest charge
- λ Motion passed 6/12/14: one-time penalty with interest indexed to State rates

We will issue **3JSSD8L-FR11** in relation to an insufficient reporting process for water reservation fees; the 5 of 10 missing contracts, which we are unsure whether is due to an inaccurate report or JSSD failure to retain appropriate documentation; and the excessive penalty charge and lack of disclosure related to the penalty charge in the water reservation contract. Also see **3JSSD8L-95B** for additional information. This is considered a key internal control weakness.

**Summary:** **3JSSD8L-FR11 issued – key internal control weakness.**

**\*\*Testwork Update:** JSSD had several objections to our **FR-11** as written. JSSD claimed they have an accurate listing of those being assessed a water reservation fee and would like the opportunity to submit it for our review. JSSD submitted a disc with all contracts in pdf form on 3/6/15. The OSA IT Division was able to sort the information so we could perform further testwork. See **3JSSD8L-95B** where we documented the results from this second response (Note: we also went back and included the results from JSSD's first response for comparison purposes). As a result of our testwork on JSSD's second response, we revised the finding as noted on **3JSSD8L-FR11**. JSSD objected again to the revised finding and submitted a third response on 3/9/15, which consisted of data extracted from billing notices sent by JSSD on 2/14/15. See **3JSSD8L-95B**. We assumed that those billed who had 10 or more ERU's (Equivalent Residential Unit) would most likely be developers and, thus, would have signed a contract with JSSD for the water reservation. We summarized those assumed to be developers and reviewed the corresponding contract as documented on **-95B**. The finding was once again revised as noted on **3JSSD8L-FR11**.

#### **Legality of Fee**

The following was provided by Dave Thomas, Chief Civil Deputy, Summit County Attorney's Office. The legality of stand by fees came up related to an issue in Summit County a number of years ago and Dave provided the following information. It does not appear that this analysis is exactly the same as the issue at JSSD, because the water reservation fee was initiated by the developer.

UCA §17B-1-103(2)(j)(i) empowers a Special Service District to "impose fees or other charges for commodities, services, or facilities provided by the district, to pay some or all of the district's costs of providing the commodities, services, and facilities, including the costs of:

- (A) maintaining and operating the district;
- (B) acquiring, purchasing, constructing, improving, or enlarging district facilities;
- (C) issuing bonds and paying debt service on district bonds; and
- (D) providing a reserve established by the board of trustees; and

(ii) take action the board of trustees considers appropriate and adopt regulations to assure the collection of all fees and charges that the district imposes"

The only Utah case which addresses a "standby water fee" did not reach a decision on the merits as to the legality of such. The Utah Supreme Court did, however, define a "standby water fee." "A standby fee is a charge levied against lots which lie adjacent to a water main but are not yet connected for service." Hi-Country Homeowners Ass'n v. Pub. Serv. Comm'n of Utah, 779 P.2d 682, 682 (Utah 1989).

This definition is consistent with other courts. "A New Mexico case has defined 'standby' as a charge or assessment levied against property adjacent to a water main but not connected to it. The utility remains 'standby,' ready to serve the property, and hence the property is benefited. (Chapman v. City of Albuquerque (1959) 65 N.M. 228, 335 P.2d 558, 561.) Pennsylvania uses the term 'ready to serve,' and interprets it as follows: 'In effect, it is a minimum payment demanded of patrons who desire to be placed in position to take advantage of the service at their convenience, whether actually using the

water or not.' (Central Iron & Steel Co. v. City of Harrisburg, (1921) 271 Pa. 340, 345 —346, 114 A. 258, 260.) Kennedy v. City of Ukiah, 69 Cal. App. 3d 545, 553, 138 Cal. Rptr. 207, 210 (Ct. App. 1977).

Although not directly on point, the Utah Supreme Court did address a parallel issue, which pre-dates the Utah Impact Fee Act, where it was asked to decide the legality of subdivision hookup fees, as opposed to individual hookup fees as building permits are issued. The same general reasoning of the Supreme Court could be utilized with "standby water fees." Said the Court, "[t]he subdividers also argue that the water connection fee cannot be imposed on the developer, but must be deferred for imposition on the lot owner or homeowner at the time of hookup. We find this argument unpersuasive. This is not a case where the party burdened with the exaction will derive no benefit from it. When the subdivision is connected to the city's water and sewer systems, the city must be prepared to perform its services on demand, and from that fact the subdividers derive immediate benefit. The provision of standby capacity to a subdivision requires the commitment of substantial capital. The city does not have to wait until someone turns on a tap or flushes a toilet before it requires participation in the cost of providing its services. Subject to the requirements of reasonableness discussed below, a hookup fee that requires a subdivider to make advance payment of some portion of the common capital costs attributable to committing service to the lots in the subdivision is valid." Banberry Dev. Corp. v. S. Jordan City, 631 P.2d 899, 902 (Utah 1981).

In sum, there is Utah statutory authority for a Special Service District to charge a fee so long as the patron reaps a benefit from such and the fee is reasonable. As noted, there are states which have found such "standby water fees" benefit the vacant property.

HOTLINE - JSS  
REPORT OF WATER RESERVATION FEES

3JSSD8L

## WORKING DOCUMENT, SUBJECT TO CHANGE - DRAFT 1/26/15

## Jordanelle Special Service District

## Water Reservations &amp; Water Right Holdings

## Water Reservations &amp; Residential Commitments

## District Water Rights

Name/Development	Original ERUs	Remaining Original ERUs	Acre Feet	Committed Residential Connections	Acre Feet	Water Right	Common Description	Acre-Feet	Source	Own vs. Lease	Annual Payment
<b>Existing Demand:</b>			6.9								
1. Iroquois (Deer Meadows)	512	206	165.4	306	275.4	55-3365	JSSD-Ontario Tunnel**	2125.0053	Ontario Drain Tunnel	Own	N/A
2. Tuohay Ranch	700	567	528.3	113	101.7	55-9156	JSSD-Ontario Tunnel	300	Ontario Drain Tunnel	Own	N/A
3. Stillwater Lodge (Aspen Group)	65	45	40.5	20	18	55-1279	Keelley Spring	36.2	Well - Deer Crest	Own	N/A
4. Stillwater Development	116	12	10.8	104	93.6	55-9825	JSSD WRF Site	561	Well - Best Ranch	Own	N/A
5. Park Premier	200	200	180	0	0	Irreg. Shares	Timp. Shares - Best Ranch	85.05	Timp. Canal	Own	N/A
6. Dunlap Property	5	5	4.5	0	0	55-9642	Beaver & Shingle	700	Ontario Drain Tunnel	Lease	\$ 154,000.00
7. Gimbal Property	55	55	49.5	0	0	55-9669	JSSD-South Kamas*	292.044	Wells - Deer Mountain, Tuohay	Own	\$ 140,247.56
8. Deer Point	14	7	6.3	7	6.3	55-9699	JSSD-South Kamas*	368.52	Wells - Deer Mountain, Tuohay	Own	\$ 176,973.44
9. AM Eagle (Tuohay)	250	250	225	0	0	55-9901	JSSD-Ontario Tunnel**	2125.0053	Ontario Drain Tunnel	Lease	\$ 435,626.09
10. Deer Mountain	326	75	67.5	251	225.9	55-4803	Deer Crest Well	100	Well - Deer Crest	Lease	\$ 20,500.00
11. Deer Cove (Staghorn & Stewart)	865	865	778.5	0	0	55-9544	Extension Irreg-Lost Acres	205.2	Well - Deer Mountain	Lease	\$ 51,300.00
12. Deer Crest	516	418	376.2	98	88.2	55-9544	Extension Irreg-Lost Acres	85.5	Well - Deer Mountain	Lease	\$ 21,375.00
13. UPMC (Ploche)	163	163	164.7	0	0	55-9631	North Fields-Lost Acres	363.76	Well - Deer Mountain, Provo River	Lease	\$ 90,937.50
14. UPMC (Star Harbor)	36	22	19.8	14	12.6	55-9632	North Fields-McNaughton	159	Well - Deer Mountain, Provo River	Lease	\$ 38,750.00
15. UPMC (Commercial Site)	39	39	35.1	0	0	55-5853	Francis Smith	25.5	Well - Deer Mountain	Lease	\$ 6,375.00
16. Westside	520	520	468	0	0	55-12196	Extension - Wayne Foy**	75.024	Well - Deer Mountain	Lease	\$ 6,225.00
17. East Park Homeowner's Lots	260	260	234	0	0	CUP	M&M***	1816	Reservoir - Action Required	Lease	\$ 504,848.00
18. Deer Canyon Preserve	104	100	80	4	3.6	CUP	AG***	2500	Reservoir - Action Required	Lease	\$ 69,475.00
19. Deep Springs	12	12	10.8	0	0	MWDLSL	ODT Reservation***	4250.0105	Ontario Drain Tunnel	Lease	\$ 100,000.00
20. Woodland Lake Estates	13	13	11.7	0	0		Total:	16097.7092		Total:	\$ 1,817,632.99
21. Rosewood (Snowpark)	21	10	9	11	9.9						
22. Jovid Hotel	80	80	72	0	0						
23. Garff Ranch	109	109	98	0	0						
24. Cummings	205	205	184.5	0	0						
25. Aspens / Tailsman	1384	1384	1245.6	0	0						
26. JR Christensen	400	400	360	0	0						
27. Hildout	278	278	250	0	0						
28. Hildout (prior residents)	65	65	59	0	0						
29. UPMC	N/A	N/A	450	N/A	N/A						
30. Snow Making (Deer Crest)	N/A	N/A	97	N/A	N/A						
31. Snow Making (Deer Valley)	N/A	N/A	100	N/A	N/A						
<b>Total:</b>	<b>7398.657</b>	<b>6404.657</b>	<b>6411.1913</b>	<b>994</b>	<b>894.6</b>						
<b>Total Acre-Feet Required:</b>			<b>7305.7913</b>								
<b>Golf Course Requirements:</b>											
Tuohay (1)			325								
Victory Ranch (2)			0								
Hildout Canyon (1)			50								
<b>Golf Course Total:</b>			<b>375</b>								
<b>Wholesale Contracts:</b>											
North Village SSD			1659								
TCSSD			879								
Park City			1000								
<b>Wholesale Contracts Total:</b>			<b>3537</b>								
<b>Total:</b>			<b>11217.7913</b>								
<b>Active Development Discussions:</b>											
Mayflower			2000								
Snow Making			500								
Exchange - 97 AF of M&I Water			97								
<b>Active Develop. Discussions Total:</b>			<b>2597</b>								
<b>Total (with Active Develop. Discuss.):</b>			<b>13,814.79</b>								
<b>Current Acre-Feet Balance (with Active Development Discussions):</b>											
<b>Current Available Acre-Feet Balance:</b>											
<b>4879.9179</b>											
<b>2282.9179</b>											

\* Payment is the corresponding yearly bond payment tied to water rights 55-9699 &amp; 55-9698 (this is not a fixed payment amount - final payment is 2023)

\*\* Yearly stock assessment payment only - no lease contract in place

\*\*\* These water rights are based on actual flow amounts produced - not a set acre-foot amount (used avg. AF - past 5 years)

\*\*\*\* Requires Governmental Action

Note: The above-referenced annual payment amounts are based on the contractual price per acre-foot, additional stock assessments, fees, etc are not included in this figure

Water Reservation Fee Responses			Third Response
First Response	Second Response	Third Response	
Received From District -- 1/27/15 See w/p 3JSSD8L-95A	Received From District -- 3/6/15 (Contracts received in PDF format on a Disc)	Received From District -- 3/9/15 (See "entire third response list" tab on this worksheet, data was extracted for billing notices sent by District on February 24, 2015)	Name/Development with 10 or More ERU's
1 AM Eagle (Tuhaye)	1 Deer Crest	1 NORTH VILLAGE SSD	<input checked="" type="checkbox"/>
2 Aspen / Talisman	2 Deer Crest Associates LLC	2 AMEAGLE PC HOLDING, INC.	
3 Cummings	3 Deer Mountain LLC	3 CARVEL INVESTORS, LLC	<input checked="" type="checkbox"/>
4 Deep Springs	4 Enders (note on top of page (17.82 Ac Ft))	4 CUMMINGS, DAVID	
5 Deer Canyon Preserve	5 Exchange Lands Management Co. LLC	5 DEER CREST MASTER ASSOCIATES	
6 Deer Cove (Staghorn & Stewart)	6 Francis Smith	6 DEER VISTA LLC	
7 Deer Crest	7 Gary White	7 ERIKSON PC INVESTMENTS, LLC	
8 Deer Mountain	8 Intel Utah	8 G. MELVIN FLINDERS/SANDRA	
9 Deer Point	9 Jill VanDenakker	9 GCD	
10 Dunlap Property	10 Joel VanDenakker	10 GENERAL CONSTRUCTION AND DEVELO	
11 East Park Homeowners Lots	11 John Butte	11 GIMBEL, DON	
12 Foxbay Condos	12 Jordanelle Mayflower LLC	12 HAMC WASATCH, LLC	
13 Garff Ranch	13 Jordanelle View Development	13 IROQUOIS PHASE 6	
14 Gimbel Property	14 Jovid Development	14 JIMS ENTERPRISES	
15 Hideout	15 Jovid Hotel	15 JOELL PROPERTIES, LLC	
16 Hideout (prior residents)	16 Lan Der Berg LLC -- Joel VanLewen	16 JOVID DEVELOPMENT, INC	<input checked="" type="checkbox"/>
17 Iroquois (Deer Meadows)	17 Marty Ostroner -- Indian Hills LIS	17 LAKEVIEW PARTNERS LLC	
18 Jovid Hotel	18 Mower	18 MARK 25 LLC	
19 JR Christensen	19 North Village	19 MORGAN HILLS GROUP LLC	
20 Park Premier	20 Pamela Stewart	20 NAREP WESTSIDE LLC	
21 Rosewood (Snowpark)	21 Park City Hotels	21 RAINEY HOMES INC	
22 Snow Making (Deer Crest)	22 Park City Municipal Corp.	22 S & J VENTURES LLC	
23 Snow Making (Deer Valley)	23 Park City Water Service District	23 STEWART JORDANELLE PARTNERS	<input checked="" type="checkbox"/>
24 Stillwater Development	24 Park Premier Mining Co	24 SWIERCINSKY, EDWARD & PATRICIA	
25 Stillwater Lodge (Aspen Group)	25 Richard Brown (8.05 Ac Ft not on top of page	25 TOWN OF HIDEOUT	<input checked="" type="checkbox"/>
26 Tuhaye Ranch	26 Richard Dunlap	26 TUHAYE LLC	
27 UPCMC	27 Richard VanDenakker	27 TWIN CREEKS SSD	<input checked="" type="checkbox"/>
28 UPCMC (Commercial Site)	28 Rodeback	28 UNITED PARK CITY MINES	<input checked="" type="checkbox"/>
29 UPCMC (Piöche)	29 Thomas Giltner	29 WESTERN STATES VENTURES LLC	
30 UPCMC (Star Harbor)	30 Tuhaye	30 JORDANELLE SSD	<input checked="" type="checkbox"/>
31 Westside	31 Tuhaye		
32 Woodland Lake Estates	32 Tuhaye		
	33 Tuhaye		
	34 UPCMC		
	35 UPCMC (Piöche)		

**Tickmark Legend:**

- ✓ Selected as a sample item
- \* Contract associated with sample item provided
- ☒ Not included in the February 24, 2015 billing -- 22 of the 35 contracts were not included in the February 24 billing.
- ☒ Contract associated with this developer was provided with the second response information.
- ☒ Do not expect Jordanelle SSD to have a contract with themselves, so excluded from the total.
- ◆ Assuming Pamela Stewart is the same as Stewart Jordanelle Partners.



HEADER_1	HEADER_2	HEADER_3	HEADER_4	LOCATION	EURS	AMOUNT_DUE
29 KING'S LIGHT HOLDINGS, LLC	P.O. BOX 4349	PARK CITY, UT 84060	NEW YORK, NY 10153	2980 E SUNDOWNER RIDGE DR/ LOT 29	1.000000	322.34
3021 WEST JORDANELLE WAY LLC	C/O MEYER & CO., LLC	767 FIFTH AVE., 18TH FLOOR		3021 W JORDANELLE WAY/LOT 82 DC	1.000000	322.34
4M DEVELOPMENT LLC	21031 VENTURA BLVD #311	WOODLAND HILLS, CA 91364		9406 N. UINITA DRIVE- 54 PH 1	1.000000	322.34
68 ENTERPRISES, LLC	214 HARBOR VIEW LANE	LARGO, FL 33770		2721 W DEER HOLLOW RD/LOT 116 DC	1.000000	322.34
ABELL, RUSSEL & BERNADETTE	800 ELGIN RD	UNIT 1013	EVANSTON, IL 60201	LOT #26 EAST PARK	1.000000	322.34
ACKERMAN, SCOT & ALEXANDRIA	4072 ALHAMBRA DRIVE WEST	JACKSONVILLE, FL 32207		9053 N UINITA DR/ LOT 165-16 TUHAYE	1.000000	322.34
AIELLO, MARIE	C/O TALISKER	P.O. BOX 4349	PARK CITY, UT 84060	2585 E SUNDOWNER RIDGE CIR/ LOT 10 TP	1.000000	322.34
ALAROTU, AARO	38 S. 400 E.	HEBER CITY, UT 84032		LOT #239 EAST PARK	1.000000	322.34
ALAROTU, AARO	38 SOUTH 400 EAST	HEBER CITY, UT 84032		LOT #219 EAST PARK	1.000000	322.34
AMEAGLE PC HOLDING, INC.	P.O. BOX 4349	PARK CITY, UT 84060		AN/EAGLE 225 AF = 250 ERU'S	250.000000	80586.00
AMERICAN PENSION	AMERICAN PENSION SERVICES	4168 W. 12600 S.	RIVERTON, UT 84065	13809 N DEER CANYON DR/ LOT 39 DCP	1.000000	322.34
ARMJOR, JOHN S. & LAURA	532 VIA MEDIA	PALOS VERDES EST, CA 90274		3886 E FIRESTAR CT/ LOT 8 WHISPERING HWK	1.000000	322.34
ARNOLD, SCOTT W.	P.O. BOX 2000	PARK CITY, UT 84060		9150 N UINITA DR/ LT 1658 TUHAYE 165	1.000000	322.34
ARRIGO, ANTHONY	4765 PONDEROSA DR. APT A	PARK CITY, UT 84098		LOT #19 EAST PARK	1.000000	322.34
ASTER COURT LLC	C/O ED PLUMMER	1714 ALTA MURA ROAD	PACIFIC PALISADES, CA 90272	9198 N UINITA CIR/ LT 41 TUHAYE P51	1.000000	322.34
BAMBERY, CHRISTIE	3845 SADDLEBACK RD	PARK CITY, UT 84098		LOT #238 EAST PARK	1.000000	322.34
BARAW, CHARLES E.	P.O. BOX 169	STOWE, VT 5672		13233 N SLALOM RUN DR/LOT 11 DM PH4	1.000000	322.34
BARENBRUGGE, MICHAEL	P.O. BOX 681613	PARK CITY, UT 84068		13391 N SLALOM RUN DR/LOT 14 DM PH4	1.000000	322.34
BATH, DANIEL G. & LORI MILLER	312 S. POINSETTIA AVENUE	MANHATTAN BEACH, CA 90266		1261 W STILLWATER DR/LOT 48 SHORES	0.750000	243.55
BATH, DANIEL G. & LORI MILLER	312 S. POINSETTIA AVENUE	MANHATTAN BEACH, CA 90266		1265 W STILLWATER DR/LOT 50 SHORES	0.750000	243.55
BAUM, DICK	230 POLE DRIVE	HEBER, UT 84032		LOT #230 EASTPARK	1.000000	322.34
BAUM, DICK	230 POLE DRIVE	HEBER, UT 84032		LOT #113 EAST PARK	1.000000	322.34
BEEHIVE CREDIT UNION	1467 S. MAIN STREET	SALT LAKE CITY, UT 84115		LOT #213 EAST PARK	1.000000	322.34
BELLECORP 1, LP	2304 MIDWESTERN PARKWAY	SUITE 200	WICHITA FALLS, TX 76308	2669 E SHADOWRIDGE CIR/ L 17 TWIN PEAKS	1.000000	322.34
BELLECORP 1, LP	2304 MIDWESTERN PKWY	STE 200	WICHITA FALLS, TX 76308	10000 N TUHAYE PARK DR/ LOT 11 TU PH1	1.000000	322.34
BELTON, KATHRYN	13577 ROMANY DRIVE	PACIFIC PALISADE, CA 90272		3007 W JORDANELLE WAY/LOT 80 DC	1.000000	322.34
BERKOWITZ, SUZANNE CLAIRE	10 PRUE AVENUE ST 601	TORONTO, M6B 1R4	CANADA	3415 E SUNDOWNER RIDGE DR/ LOT 1 TP	1.000000	322.34
BESSEY, JOHN B.	LINDA C. BESSEY	10179 SLEPPY RIDGE DRIVE	LOVELAND, OH 45140	3150 E RIDGEWAY DR/ LOT 40 RW 1	1.000000	322.34
BIG BLACK DOG HOLDINGS, LLC	C/O KATHY DAY	P.O. BOX 1257	SAFETY HARBOR, FL 0	9275 N UINITA CIR/ LOT 34 TUHAYE PH1	1.000000	322.34
BISKUPIAK, JOSEPH E. & DIANA	23 E. CHURCHILL DRIVE	SALT LAKE CITY, UT 0		8981 N TWIN PEAKS DR/ LOT 38 PH 165	1.000000	322.34
BLOOMFIELD VENTURES LLC	765 OAK LEIGH DRIVE	BLOOMFIELD HILL, MI 48302		302 W DEER CANYON CIR/ LOT 10 DCP	1.000000	322.34
BLUR! REAL ESTATE CO., INC.	C/O ROBERT BICKERT	4 CHANCERY COURT		2876 N RIDGEWAY DR/ LOT 19 TUHAYE PH1	1.000000	322.34
BOBERG, LARRY D & AVA JEANNE	4420 FAIRFIELD WAY	CYPRESS, CA 90630	MOBILE, AL 33608	LOT #107 EAST PARK	1.000000	322.34
BOTTALICO, MICHAEL & GLEN	P.O. BOX 643699	VERRO BEACH, FL 32964		12285 N DEER MOUNTAIN BLVD/ LOT 5 DM	1.000000	322.34
BOULWAIRE, JONI	2772 FOUR LAKES DRIVE	PARK CITY, UT 84060		12892 N SLALOM RUN DR/ LOT 32 DM PL4	1.000000	322.34
BOYSTAK, JOSEPH A.	125 KETCH MALL	MARINA DEL REY, CA 90292		8900 N TWIN PEAKS DR/ LOT 35 TWIN PK	1.000000	322.34
BRACY, RICHARD & KIRSTEN K	P.O. BOX 682159	PARK CITY, UT 84068		LOT #11 EAST PARK	1.000000	322.34
BRACY, RICHARD & KIRSTEN K.	P.O. BOX 682159	PARK CITY, UT 84068		LOT #119 EAST PARK	1.000000	322.34
BRACY, RICHARD L. & KIRSTEN K	P.O. BOX 682159	PARK CITY, UT 84068		LOT #118 EAST PARK	1.000000	322.34
BRACY, RICHARD L. & KIRSTEN K.	P.O. BOX 682159	PARK CITY, UT 84068		2190 W OAK PARK DR/ LOT 110 EAST PARK 1	1.000000	322.34
BRADLEY PROPERTIES, L.P.	P.O. BOX 682159	PARK CITY, UT 84068		LOT # 109 EAS PARK	1.000000	322.34
BRENDA BURTON/JOHN CUMMINGS	32 ROSE CREEK LANE	RENO, NV 89511		457 E BIG DUTCH DR/ LOT 29 DM PH3	1.000000	322.34
BROWN, ERIC & WILLIAM TURCOTTE	P.O. BOX 1166	CENTERVILLE, UT 84014		11577 N EAST PARK DR/ LT 112 EP	1.000000	322.34
BROWN, ERIC/TURCOTTE, WILLIAM	P.O. BOX 1166	CENTERVILLE, UT 84014		LOT #114 EAST PARK	1.000000	322.34
BROWN, JAMES A. & ANGELA F.	C/O ERIC BROWN	HEBER CITY, UT 84032	HEBER CITY, UT 84032	LOT #237 EAST PARK	1.000000	322.34
BROWN, STEVEN & HAYLEY, TRUSTE	1236 COTTONWOOD LANE	PARK CITY, UT 84098		LOT #7 EAST PARK	1.000000	322.34
BROWNE, THEODORE W.	1587 VILLA RICA DRIVE	HENDERSON, NV 89052		2701 E SHADOW RIDGE CIR/ LT TP16 TH	1.000000	322.34
BUJE, ROBERT F.	12377 N. ROSS CREEK DRIVE	DEER MOUNTAIN, UT 84036		9781 N RIDGEWAY CIR/ LOT RW17 PHB	1.000000	322.34
BULOCK, ALAN REID	C/O PERSONAL BANKING SERVICES	P.O. BOX 230850	ENCINITAS, CA 92023	140 E KEELY CLOSE ST/ LOT 127 DM	1.000000	322.34
BURTON, MICHAEL	C/O PERSONAL BANKING SERVICES	P.O. BOX 230850	ENCINITAS, CA 92023	14321 W ALPINE AVE/ LOT 35 STAR HARBOUR	1.000000	322.34
BURTON, SUZANNE	11850 E. SUMMER TRL	TUCSON, AZ 85749		10336 N KATHERINE CT/ LOT 15 S H	1.000000	322.34
BURTON, SUZANNE	2604 SILVERSTONE WAY	CONROE, TX 77304		LOT #128 EAST PARK	1.000000	322.34
BURTON, SUZANNE	1503 E. MICHIGAN AVENUE	SALT LAKE CITY, UT 84105		LOT #225 EAST PARK	1.000000	322.34
CALDWELL FIP, PENNSYLVANIA LP	1503 EAST MICHIGAN AVE	SALT LAKE CITY, UT 84105		LOT #42 EAST PARK	1.000000	322.34
CALLINAN, JAMES L & LETETIA C.	C/O MARK CALDWELL	11 W. WIND DRIVE	LEMOYNE, PA 17043	LOT #41 EAST PARK	1.000000	322.34
	1875 WILLOW ROAD	HILLSBOROUGH, CA 94010		3390 E STILL BRANCH CT/ LOT 11 SILENT CR	1.000000	322.34
				3167 W HOME RUN CT/LOT 50 DCE	1.000000	322.34

CAMPBELL, ROBIN & MARION	4275 QUARRY MOUNTAIN RD	PARK CITY, UT 84098				3410 E RIDGEWAY DR/ LOT 22 RWB	1.000000	322.34
CANALE REALTY LLC	1803 METAIRE RD	METABIE, LA 70005				9027 N UINTA DR/ LOT 165-29 TUHAYE	1.000000	322.34
CANNARD, BERNARD	P.O. BOX 2946	FULLERTON, CA 92837				LOT #115 EAST PARK	1.000000	322.34
CANNARD, RICK	P.O. BOX 1055	PARK CITY, UT 84060				LOT #116 EAST PARK	1.000000	322.34
CARROLL, BETTY	17232 PINOT PLACE	POWAY, CA 92064				LOT #31 EAST PARK	1.000000	322.34
CARVAL INVESTORS LLC	ATTN: 15128-50416118	P.O. BOX 6034			FARGO, ND 0	THE POINTE @ JORDANELLE	36.000000	11604.38
CARVAL INVESTORS, LLC	ATTN: 15128-50416118	P.O. BOX 6034			FARGO, ND 0	LOT #1017 EAST PARK	10.000000	3223.44
CARVAL INVESTORS, LLC	ATTN: 15128-50416118	P.O. BOX 6034			FARGO, ND 0	LOT #1023 EAST PARK	3.000000	967.03
CARVAL INVESTORS, LLC	ATTN: 15128-50416118	P.O. BOX 6034			FARGO, ND 0	LOT #1025 EAST PARK	3.000000	967.03
CARVEL INVESTORS, INC	ATTN: 15128-50416118	P.O. BOX 6034			FARGO, ND 0	LOT #1025 EAST PARK	10.000000	3223.44
CARVEL INVESTORS, LLC	ATTN: 15128-50416118	P.O. BOX 6034			FARGO, ND 0	LOT #1025 EAST PARK	10.000000	3223.44
CCM CAPITAL LLC	ATTN: 15128-50416118	P.O. BOX 6034			FARGO, ND 0	LOT #1232 E.P. (HOLLOW POINTE)	60.000000	19940.64
CHAMBERS, ALLAN K.	625 ROCKY MOUNTAIN DR	ALPINE, UT 84004				LOT 1 DEER POINTE	1.000000	322.34
CHAPMAN, BRETT R & JULIE TR	PATRICK CHAMBERS	5000 HARVILLE ROAD			SANA ROSA, CA 95409	9881 N UINTA DR/ LOT 165-34 TUHAYE	1.000000	322.34
CHEN, DOUGLAS & ROSA	5054 ROYAL VISTA COURT	THOUSAND OAKS, CA 91362				11325 N SNOWTOP RD/ LOT 142 SNOWTOP DC	1.000000	322.34
CHEN, THOMAS & CARIA	2123 GRANDVIEW DRIVE	GIBSONIA, PA 15044				9990 N UINTA DR/ LOT 4 3N TUHAYE	1.000000	322.34
CHEN, THOMAS AND ROSA	1031 LAVENDER LANE	LA CANADA, CA 91011				3843 E UINTA CT/ LOT 21 16 S	1.000000	322.34
CHIN, THOMAS AND ROSA	1031 LAVENDER LANE	LA CANADA, CA 91011				2270 E LONE PEAK DR/ LOT 85-1 TUHAYE	1.000000	322.34
CHIN, STEVEN & VAL	2890 HACKNEY COURT	PARK CITY, UT 84060				9960 N TAMPANOGOS CIR/ LOT 21 TUHAYE PH1	1.000000	322.34
CHRISTENSEN, CHRISTOPHER R	300 AVENIDA DE LAS PALMAS	SAN CLEMENTE, CA 92672				3428 W SNOWTOP CT/ LOT 132 SNOWTOP DC	1.000000	322.34
CLAW PACE, LLC	5526 W. 13400 W.	STE 222			HERRIMAN, UT 84096	460 E BIG DUTCH DR/ LOT 32 DMI PH3	1.000000	322.34
CNZ, LC	P.O. BOX 681216	PARK CITY, UT 84068				9955 N UINTA DR/ LOT 10-3N TUHAYE	1.000000	322.34
COCIMIGLIO, FRANK	6699 MORROW STREET	SALT LAKE CITY, UT 84121				LOT #220 EAST PARK	1.000000	322.34
COFFIN, MATTHEW R. & NATASHA	1776 PARK AVE 4-414	PARK CITY, UT 0				3444 E STILL BRANCH CT/ LOT 17 SILENT CR	1.000000	322.34
CONNERY, BROOK P. & SHERRI A.	5805 MOUNTAIN RANCH DRIVE	PARK CITY, UT 84098				9686 N UINTA DR/ LOT 7N-2 TUHAYE	1.000000	322.34
CORNUCOPIA	853 E. VALLEY BLVD STE. 200	SAN GABRIEL, CA 91776				10249 N SUMMIT VIEW DR/ LOT 45 DC	1.000000	322.34
CORTNEZA CREST VENTURE	853 E. VALLEY BLVD, STE 200	SAN GABRIEL, CA 91776				10091 N SUMMIT VIEW DR/ LOT 30 DC	1.000000	322.34
CORTEZ TAN LIMITED FAMILY PARTN	576 S WATERLOO RD	DEVON, PA 19333				9871 N UINTA DR/ LOT 14 3N TUHAYE	1.000000	322.34
CREST VENT ASSOC. 1	ATTN: JAMES FINEROCK	P.O. BOX 4208			DAYTON, OH 45401	3287 W DEER CREST ESTATES/ LOT 72 DCE	1.000000	322.34
CREST VENT ASSOC. 1	ATTN: JAMES FINEROCK	P.O. BOX 4208			DAYTON, OH 45401	2956 W JORDANELLE VIEW DR/ LOT 84 DC	1.000000	322.34
CUBILLOS, JOSE ANTONIO	3195 DAYBREAKER DRIVE	PARK CITY, UT 84098				3520 E STILL BRANCH CT/ LOT 14 SILENT CR	1.000000	322.34
CUMBE, TONYA LYNN, TR	417 LYNWOOD BLVD	NASHVILLE, TN 37205				11289 N SNOWTOP RD/ LOT 144 SNOWTOP DC	1.000000	322.34
CUMMINGS, DAVID	1047 RUSTY CIRCLE	KAMAS, UT 84036				MOWER PROPERTY #2	47.000000	15150.17
CUMMINGS, DAVID	1047 RUSTY CIRCLE	KAMAS, UT 84036				MOWER PROPERTY #1	21.000000	6769.22
DAVID, SEABURY	1600 BACKIN ROAD	MUNDELEIN, IL 60060				9211 N UINTA DR/ LOT 165-50	1.000000	322.34
DAVIES, SEABURY	2889 HACKNEY COURT	PARK CITY, UT 84060				9420 N UINTA DR/ LOT 55 TUHAYE P5 1	1.000000	322.34
DEER CREST MASTER ASSOCIATES	853 E VALLEY BLVD, SUITE 200	SAN GABRIEL, CA 91776				DEER CREST	276.000000	88966.94
DEER CREST ASSOCIATES	853 E VALLEY BLVD	SUITE 200			SAN GABRIEL, CA 91776	2926 W JORDANELLE VIEW / LOT 85 DC	1.000000	322.34
DEER CREST ASSOCIATES LLC	853 E VALLEY BLVD SUITE 200	SAN GABRIEL, CA 91776				114 W DEER HOLLOW CT/ LOT 114 DC	1.000000	322.34
DEER CREST ASSOCIATES LLC	853 E VALLEY BLVD, SUITE 200	SAN GABRIEL, CA 91776				3097 W DEER CREST ESTATES/ LOT 123 DCE	1.000000	322.34
DEER POINTE	1158 26TH ST #493	SANTA MONICA, CA 90403				DEER POINTE	4.000000	1289.38
DEER SPRINGS PARTNERS LLC	P.O. BOX 164	PEQUOT LAKES, MN 56472				JORDANELLE PROPERTY	9.500000	3062.27
DEER VISTA LLC	11661 SAN VICENTE BLVD SUITE 9	LOS ANGELES, CA 90049				DEER CANYON PRESERVE	9.000000	2901.10
DM FARMS, LLC	6415 N. BUSINESS PARK LOOP RD	LOS ANGELES, CA 90049				DEER CANYON PRESERVE PROPERTY	84.000000	27076.90
DONALD, DEREK & LYNETTE	15545 SW BEVERLY BEACH CT	UNIT 0			PARK CITY, UT 84098	10292 N KATHERINE CT/ LOT 17 5 H	1.000000	322.34
DONNACHE, IAIN	C/O ALPINE SKI PROPERTIES	BEAVERTON, OR 97007				LOT #224 EAST PARK	1.000000	322.34
DONOVAN, SUSAN HOUGH	4800 PEBBLE BROOK DRIVE	P.O. BOX 684289			PARK CITY, UT 84068	9230 N UINTA CIR/ LOT 43 PH1	1.000000	322.34
DONOVAN, SUSAN HOUGH	4800 PEBBLE BROOK DRIVE	OLD SMAR, FL 34677				12379 N DEER MOUNTAIN BLVD/ LOT 14 DM	1.000000	322.34
DRUBIN, BRITTANY AND PETER	3650 E CANYON WAY	OLD SMAR, FL 34677				12369 N DEER MOUNTAIN BLVD/ LOT 13 DM	1.000000	322.34
DURRANT, WAYNE JR. & DEWEEN	8448 ESCALANTE DRIVE	CHANDLER, AZ 85249				3701 E RIDGEWAY DR/ LOT 13 13N	1.000000	322.34
DYNAMIC FINANCE	853 E. VALLEY BLVD. #200	SANDY, UT 84093				LOT #214 EAST PARK	1.000000	322.34
EAGLE CREEK 36, LLC	2772 FOUR LAKES DR	SAN GABRIEL, CA 91776				10337 N SUMMIT VIEW DR/ LOT 43 DC	1.000000	322.34
EAST PARK LOT, LLC	8188 E DEL BARQUERO	PARK CITY, UT 84060				12950 N SIALOWI RUN DR/ LOT 31 DMI PH4	1.000000	322.34
ELDRIDGE, SCOTT	4265 S. 845 E.	SCOTTSDALE, AZ 85258				LOT #207 EAST PARK	1.000000	322.34
ELDRIDGE, JOSEPH	C/O GLOBAL VENTURES LTD	SALT LAKE CITY, UT 84107				LOT #12 EAST PARK	1.000000	322.34
ELIO PROPERTIES, LLC	2870 CALIFORNIA STREET	P.O. BOX 680275			PARK CITY, UT 84068	2741 E RIDGEWAY DR/ LOT 25 TUHAYE	1.000000	322.34
ERICK, STEPHEN M. & RICHTER	P.O. BOX 3592	SAN FRANCISCO, CA 94115				LOT #252 EAST PARK	5.000000	1611.72
		PARK CITY, UT 84060				9376 N UINTA DR	1.000000	322.34

EM VENTURES, LTD	P.O. BOX 680844	3305 W MAYFLOWER, SUITE 1	PARK CITY, UT 84060	8970 N TWIN PEAKS DR/ LOT 165-36	1.000000	322.34
EQUITY BUILDING SOLUTIONS INC	3305 W MAYFLOWER, SUITE 1	3305 W MAYFLOWER, SUITE 1	LEHI, UT 84043	13201 E ALEXIS DR	1.000000	322.34
EQUITY BUILDING SOLUTIONS INC	3305 W MAYFLOWER, SUITE 1	3305 W MAYFLOWER, SUITE 1	LEHI, UT 84043	13206 E ALEXIS DR	1.000000	322.34
EQUITY BUILDING SOLUTIONS INC	3305 W MAYFLOWER, SUITE 1	3305 W MAYFLOWER, SUITE 1	LEHI, UT 84043	13209 E ALEXIS DR	1.000000	322.34
EQUITY BUILDING SOLUTIONS INC	3305 W MAYFLOWER, SUITE 1	3305 W MAYFLOWER, SUITE 1	LEHI, UT 84043	13200 E ALEXIS DR	1.000000	322.34
EQUITY BUILDING SOLUTIONS INC	3305 W MAYFLOWER, SUITE 1	3305 W MAYFLOWER, SUITE 1	LEHI, UT 84043	13209 E ALEXIS DR	1.000000	322.34
EQUITY BUILDING SOLUTIONS INC	3305 W MAYFLOWER, SUITE 1	3305 W MAYFLOWER, SUITE 1	LEHI, UT 84043	13221 E ALEXIS DR	1.000000	322.34
EQUITY BUILDING SOLUTIONS INC	3305 W MAYFLOWER, SUITE 1	3305 W MAYFLOWER, SUITE 1	LEHI, UT 84043	13202 E ALEXIS DR	1.000000	322.34
EQUITY BUILDING SOLUTIONS INC	3305 W MAYFLOWER, SUITE 1	3305 W MAYFLOWER, SUITE 1	LEHI, UT 84043	13215 E ALEXIS DR	1.000000	322.34
ERIKSON PC INVESTMENTS, LLC	C/O DEREK ERIKSON			1200 WEST LORI LN LOT 1 IROQUOIS PH5 4)	11.000000	3545.78
ERNESTI, RANDALL J. & COLLEEN	3252 12TH STREET, NE		BUFFALO, MN 55313	12288 N DEER MOUNTAIN BLVD/LOT 7 DM PH3	1.000000	322.34
ERNESTI, RANDALL J. & COLLEEN	3252 12TH STREET, NE		BUFFALO, MN 55313	289 E BIG DUTCH DR/LOT 11 DM PH 3	1.000000	322.34
ERNI, NANCY	4959 PONDEROSA DRIVE		PARK CITY, UT 84098	3290 E MINOR FORK CT/ LOT 23 SILENT CR	1.000000	322.34
EXCHANGE LANDS MANAGEMENT CO	1348 E. 3300 S.		STE 202	9444 N UINITA DR/ LOT 95-6 PH9	1.000000	322.34
EXCHANGE LANDS MANAGEMENT CO.	1348 E. 3300 S.		STE 202	2350 E SLINGSHOT WAY/ LOT 7N-11 TUHAYE	1.000000	322.34
EYRE, BRIK V	716 PARADISE LANE		UNERTYVILLE, IL 60048	3570 E RIDGEWAY TUHAYE LOT 38 RW B	1.000000	322.34
FEENEY, SEAN E. & L. KATHRYN	3018 E PAINTED BEAR TRAIL		KAMAS, UT 84036	9809 N RIDGEWAY CIR/ LOT 16 RWB	1.000000	322.34
FIRWAGE, MICHAEL	266 RED LEAF DRIVE		DRAPER, UT 84020	12641 N SALDOM RUN DR/ LOT 2 PL 4 DM	1.000000	322.34
FLINDERS, MELVIN & SANDRA	5660 N. OLD RANCH ROAD		PARK CITY, UT 84098	1141 W LORI LANE/LOT 4 IROQ PH 4	1.000000	322.34
FONTANA, CAROLE/REEVES, ION	P.O. BOX 871		PARK CITY, UT 84060	LOT #215 EAST PARK	1.000000	322.34
FOWLER, INEZ	4898 WAIMEA WAY		HOLIDAY, UT 84117	LOT #40 EAST PARK	1.000000	322.34
FRANKS, WILLIAM B. JR.	P.O. BOX 981323		PARK CITY, UT 84098	10331 N KATHERINE CT/ LOT 22 SH	1.000000	322.34
FREDRICK BRIAN CHRISTOPHER	332 ALGBURTH ROAD		BALTIMORE, MD 21286	3344 E MINOR FORK CT/ LOT 20 SILENT CR	1.000000	322.34
FREIFELD, DANIEL & NANCY	43 STONE ROW LANE		OAK RIDGE, NJ 7438	LOT #35 PLAT 4	1.000000	322.34
FRIAR, MICHAEL/GYLENSKOG	805 S. LOKA AVE		MT. PROSPECT, IL 60056	LOT #221 EAST PARK	1.000000	322.34
FRIEDMANN, PHILIP	875 MICHIGAN AVE		# 3920	3306 E MINOR FORK CT/ LOT 22 SILENT CR	1.000000	322.34
FRIENDA OF TUHAYE LLC	1630 S SUNKIST STREET		ANAHEIM, CA 0	3210 BROKEN SPEAR TR TUHAYE POD X LOT 15	1.000000	322.34
FRIENDS OF TUHAYE	10300 W CHARLESTON BLVD, SUITE		Las Vegas, NV 89135	3212 BROKEN 5PEAR TR TUHAYE POD X LOT 16	1.000000	322.34
FRIENDS OF TUHAYE LLC	10300 W CHARLESTON BLVD, SUITE		LAS VEGAS, NV 89135	3200 E BROKEN SPEAR TR LOT 14 POD X	1.000000	322.34
FRIENDS OF TUHAYE LLC	10300 W CHARLESTON BLVD, SUITE		LAS VEGAS, NV 89135	3226 BROKEN SPEAR TR TUHAYE POD X LOT 18	1.000000	322.34
FURLONG, JOSEPH F. & DIKIE	P O BOX 2298		PARK CITY, UT 84098	3177 W HOME RUN CT/LOT 4U DCE	1.000000	322.34
G. MELVIN FLINDERS/SANDRA	5660 OLD RANCH ROAD		PARK CITY, UT 84098	STILLWATER POD 11 72% COMM.	10.220000	3295.07
G.W. COOK DEVELOPMENT	8101 DESERT JEWEL CIRCLE		LAS VEGAS, NV 89128	3350 E MINOR FORK CT/LOT 19 SILENT CR	1.000000	322.34
GAFFNEY, BRIAN	10 HARBOR BLUFF LANE		ROWAYTON, CT 06853	9330 N UINITA CIRCLE/ LOT 46 TU PH1	1.000000	322.34
GARDNER & BOSWELL CONST. INC.	P.O. BOX 307		PARK CITY, UT 84060	LOT #8 EAST PARK	1.000000	322.34
GATENA, JUDY	2203 FERNLEAF CT		THOUSAND OAKS, CA 91362	12465 N DEER MOUNTAIN BLVD/LOT 24 DM PL2	1.000000	322.34
GCD	3214 N UNIVERSITY AVE		PROVO, UT 84606	775 W HOLIDAY DR	1.000000	322.34
GCD	3214 N UNIVERSITY AVE		PROVO, UT 84606	779 W HOLIDAY DR	1.000000	322.34
GCD	ATTN: MIKE STEWART		3214 N UNIVERSITY AVE. #605	DEER MEADOWS #5- BLDG C 6UNITS	9.000000	2901.10
GCD	3214 N UNIVERSITY		PROVO, UT 84606	773 W HOLIDAY DR	1.000000	322.34
GENERAL CONSTRUCTION AND DEVELO	3214 N UNIVERSITY AVE #605		PROVO, UT 84606	769 W HOLIDAY DR	1.000000	322.34
GENERAL CONSTRUCTION AND DEVELO	3214 N UNIVERSITY AVE #605		PROVO, UT 84606	760 W HOLIDAY DRIVE	1.000000	322.34
GENERAL CONSTRUCTION AND DEVELO	3214 N UNIVERSITY AVE #605		PROVO, UT 84606	768 W HOLIDAY DRIVE	1.000000	322.34
GENERAL CONSTRUCTION AND DEVELO	3214 N UNIVERSITY AVE #605		PROVO, UT 84604	764 W HOLIDAY DRIVE	1.000000	322.34
GENERAL CONSTRUCTION AND DEVELO	3214 N UNIVERSITY AVE #605		PROVO, UT 84606	875 W CARVING EDGE COURT	1.000000	322.34
GENERAL CONSTRUCTION AND DEVELO	3214 N UNIVERSITY AVE #605		PROVO, UT 84604	871 W CARVING EDGE COURT	1.000000	322.34
GENERAL CONSTRUCTION AND DEVELO	3214 N UNIVERSITY AVE #605		PROVO, UT 84604	772 W HOLIDAY DRIVE	1.000000	322.34
GENERAL CONSTRUCTION AND DEVELO	3214 N UNIVERSITY AVE #605		PROVO, UT 84604	867 W CARVING EDGE COURT	1.000000	322.34
GENERAL CONSTRUCTION AND DEVELO	3214 N UNIVERSITY AVE #605		PROVO, UT 84604	861 W CARVING EDGE COURT	1.000000	322.34
GENERAL CONSTRUCTION AND DEVELO	3214 N UNIVERSITY AVE #605		PROVO, UT 84604	865 W CARVING EDGE COURT	1.000000	322.34
GENERAL CONSTRUCTION AND DEVELO	3214 N UNIVERSITY AVE #605		PROVO, UT 84604	857 W CARVING EDGE COURT	1.000000	322.34
GERKE, TOM	370 CYNTHIA WAY		NORTH SALT LAKE, UT 0	1566 W ALPINE AVE/ LOT 7 STAR HARBOUR	1.000000	322.34
GIMBEL, DON	4813 LAST STAND DRIVE		PARK CITY, UT 84098	TUHAYE WHISPERING HAWK LOT 9	1.000000	322.34
GIMBEL, DON	621 N. BEVERLY DRIVE		BEVERLY HILLS, CA 90210	LOT #1212	27.500000	8864.46
GOLDING, GREGORY S.	P.O. BOX 4185		PARK CITY, UT 84060	9865 N UINITA DR/ LOT 165 35	1.000000	322.34
GOLDWARE, STEPHEN & MAUREEN	302 OAKLEAF DRIVE		LAFAVETTE, LA 70503	3450 E RIDGEWAY DR/ LOT 25 RWB	1.000000	322.34
GOODE, BRADLEY D.	6527 155TH AVE SE		BELLEVUE, WA 98006	12076 N SAGE HOLLOW CIR/ LOT 22 DM PH3	1.000000	322.34
GOODMAN, KENNETH & AMY	9514 DEERFOOT WAY		COLUMBIA, MD 21046	9080 N TWIN PEAKS DR/ LOT 165-45 TUHAYE	1.000000	322.34

GOODWEATHER, GARY	1717 18TH STREET, NW	WASHINGTON, DC 20009	9381 N UINTA CIRCLE LOT 31 TUHAYE	1.000000	322.34
GOGGIN, ROXANEJ	3060 CRESTLINE DR	PARK CITY, UT 84060	9900 N TIMOANOGOS CIR/ LOT 18 TUHAYE	1.000000	322.34
GORRELL, DAVID K.	3100 AMERICAN SADDLER	PARK CITY, UT 84060	LOT #1 EAST PARK	1.000000	322.34
GRAND SUMMIT POINTE LLC	C/O TIM SCHOEN	1215 WALNUT HILL FARM	GILTNER PROPERTY	9.000000	2901.10
GRAYSON, FRED	12111 CLASSIC DRIVE	CORAL SPRINGS, FL 33071	12389 N DEER MOUNTAIN BL # 15 Deer Mtn	1.000000	322.34
GREGG, MARK E. & DEBRA L.	5847 SAN FELIPE SUITE 2949	HOUSTON, TX 77057	2775 ER RIDGEWAY DR/ LOT 24 TUHAYE PH1	1.000000	322.34
GREGORY SOUTHERS	1061 YALE AVENUE	SALT LAKE CITY, UT 84105	LOT #130 EAST PARK	1.000000	322.34
GRGAS, JOSEPH	7 SANDPIPER COURT	OLD WESTBURY, NY 11568	1648 W ALPINE AVE/ LOT 2 STAR HARBOUR	1.000000	322.34
GUNLOCK, BROOK & KIMBERLY	PO BOX 9422	SALT LAKE CITY, UT 84109	13501 N DEER CANYON DR/ LOT 16 DEER CAN	1.000000	322.34
GURBACH, JAMES W. TRUSTEE	625 27TH STREET	MANHATTEN BEACH, CA 90266	10285 N KATHERINE CT/ LOT 19 SH	1.000000	322.34
HADLOW, JOHN	4053 CARIBBEAN STREET	OXNARD, CA 93035	LOT #222 EAST PARK	1.000000	322.34
HADLOW, JOHN	4053 CARIBBEAN STREET	OXNARD, CA 93035	LOT #227 EAST PARK	1.000000	322.34
HALL, D'AURE & BONNIE	3065 SO. 3140 W.	WEST VALLEY CITY, UT 84119	LOT #13 EAST PARK	1.000000	322.34
HALLAL, DAVID	89 FOX RUN RD	SUDBURY, MA 1776	3550 E RIDGEWAY DR/ LOT 37 RWB	1.000000	322.34
HALLAS, JUNE	471 W. PUMPKIN PATCH DRIVE	SARATOGA SPRINGS, UT 84045	RODEBACK PROPERTY	1.000000	322.34
HAMBURG, DONALD A.	JAN E. PROKOP/PERSONAL AND CON	437 MADISON AVENUE	9145 N UINTA DR/ LOT 165-9 TUHAYE	1.000000	322.34
HAMC WASATCH, LLC	C/O EVOLUTION WEST MANAGEMENT S	18301 VON KARMAN AVE STE 850	DEER COVE DEVELOPMENT	550.000000	177289.20
HANSEN, K.	1201 E HICKENLOOPER WAY	DRAPER, UT 84020	12751 N DEER MOUNTAIN BLVD/ LOT 36 DM PL2	1.000000	322.34
HAWKEY LODGE, LLC	7221 ENGLE ROAD #250	FORT WAYNE, IN 46804	2710 E SHADOW RIDGE CIR/ LOT 13 TP	1.000000	322.34
HEARKEN INVESTMENTS LTD	2681 PARLEY'S WAY Suite 204	SALT LAKE CITY, UT 84109	LOT #37 EAST PARK	1.000000	322.34
HELFAND, THOMAS R. & SALLY G.	8822 SANSHIRE	DALLAS, TX 0	12068 N SAGE HOLLOW CIR/ LOT 20 DM PH3	1.000000	322.34
HENDRICKSON, DAN & LISA	791 CORNWALLIS DRIVE	MOUNT LAUREL, NJ 8054	12768 N SLALOM RUN DR/ LOT 34 DM PH4	1.000000	322.34
HENLEY LLC	830 WOODSTREAM	LAKE FOREST, IL 60045	2823 N RIDGEWAY DR/ LOT 23 TUHAYE PH1	1.000000	322.34
HENNING, GARY	2587 MORNING SKY DRIVE	PARK CITY, UT 84060	1456 W ALPINE AVE/ LOT 34 STAR HARBOUR	1.000000	322.34
HENNING, LESLIE	P.O. BOX 4331	PARK CITY, UT 84060	LOT #201 EAST PARK	1.000000	322.34
HIDDEN HOLLOW ASSOC. LLC	P.O. BOX 981325	PARK CITY, UT 0	HIDDEN HOLLOW	2.000000	644.69
HIDDEN TREASURE, LLC	C/O TIMOTHY A. MULLEN	875 CHURCH ROAD	3330 E MINOR FORK CT/ LOT 21 SILENT CR	1.000000	322.34
HIGGINSON, DONALD	1635 NORTHSHORE CT.	PARK CITY, UT 84060	LOT #14 EAST PARK	1.000000	322.34
HIEM PROPERTIES, LLC	2641 BAYSHORE DR	NEWPORT BEACH, CA 92663	3007 W DEER CREST ESTATES DR/ LOT 111 DC	1.000000	322.34
HODGE, JEFFREY	302 NARCISUS AVENUE	CARONA DEL MAR, CA 92625	2885 E RIDGEWAY DR/ LOT 1 RW1	1.000000	322.34
HOESLEY, JAMES	830 WOODSTREAM COURT	LAKE FOREST, IL 60045	3737 E TUHAYE HOLLOW / LOT 8 13N	1.000000	322.34
HORNER, JOSHUA & JENNIFER	1013 TAYLORS MEADOW CT	MURRAY, UT 84123	LOT #23 EAST PARK	1.000000	322.34
HORNER, JOSHUA AND JENNIFER	1013 TAYLORS MEADOW COURT	SALT LAKE CITY, UT 84123	1678 W ALPINE AVE/ LOT 1 STAR HARBOUR	1.000000	322.34
HORNER, LAWRENCE K. & BEVERLY	6525 CLAGETT AVE	TRACY'S LANDING, MD 20779	10321 N KATHERINE CT/ LOT 21 SH	1.000000	322.34
INSKEEP FAMILY LLC	26949 BOLLER LANE	VERDES PENINSULA, CA 90274	2646 W DEER HOLLOW RD	1.000000	322.34
INTER MOUNTAIN CAPITAL CORP	303 E WACKER DRIVE STE 1200	CHICAGO, IL 60601	10738 N SUMMIT VIEW DR/ LOT 64 DC	1.000000	322.34
IRROQUOIS PHASE 6	HOME BUILDERS NETWORK	205 E. RIDGEVILLE BLVD. STE C	IRROQUOIS PHASE 6	53.000000	14827.82
J SCOTT LEWIS & ASSOC. INC	863 PAVASIVA CIR	IVANS, UT 84738	1522 W ALPINE AVE/ LOT 8 STAR HARBOUR	1.000000	322.34
J SCOTT LEWIS & ASSOC. INC.	863 PAVASIVA CIR	IVANS, UT 84738	1510 W ALPINE AVE	1.000000	322.34
JEWELL, LARRY, D.	P.O. BOX 681824	MELBOURNE BEACH, FL 32951	380 E KEETLY STATION CIR/ LOT 143 DM	1.000000	322.34
JIMMS ENTERPRISES	240 OCEANRIDGE DRIVE	3214 N. UNIVERSITY AVE #605	465 E BIG DUTCH DR/ LOT 30 DM PH3	1.000000	322.34
JOELL PROPERTIES, LLC	MIKE STEWART	3214 N. UNIVERSITY AVE #605	DEER MEADOWS #4	40.750000	13137.31
JOHN CUMMINGS	2870 CALIFORNIA STREET	SAN FRANCISCO, CA 94115	LOT # 1003 EAST PARK	10.000000	3223.44
JOHN CUMMINGS	P.O. BOX 1166	CENTERVILLE, UT 84014	LOT #229 EAST PARK	1.000000	322.34
JOHN CUMMINGS	P.O. BOX 1166	CENTERVILLE, UT 84014	LOT #208 EAST PARK	1.000000	322.34
JOLLY, PETER ALAN	16573 SAUDA DE LA LUNA	RAMONA, CA 92065	13242 N SLALOM RUN DR/ LOT 24 DM PL4	1.000000	322.34
JONES, WILLIAM M. & MICA R ENDS	1401 S JOYCE STREET, APT #1118	ARLINGTON, VA 22202	9934 N TUHAYE PARK DR/ LOT 15 TUHAYE PH1	1.000000	322.34
JORDANELLE PARKRIDGE LLC	2760 LAKE SAHARA DR	STE 106	LOT #9 EAST PARK	1.000000	322.34
JORDANELLE PARKRIDGE LLC	2760 LAKE SAHARA DRIVE SUITE 1	LAS VEGAS, NV 89117	LOT #10 EAST PARK	1.000000	322.34
JORDANELLE SSD	P O BOX 519	LAS VEGAS, NV 89117	LOT #1002 EAST PARK	5.000000	1611.72
JORDANELLE SSD	P O BOX 519	HEBER CITY, UT 84032	LOT #223 EAST PARK	1.000000	322.34
JORDANELLE SSD	P O BOX 519	HEBER CITY, UT 84032	TALISMAN LOT 60	1.000000	322.34
JORDANELLE SSD	P O BOX 519	HEBER CITY, UT 84032	TALISMAN LOT 59	1.000000	322.34
JORDANELLE SSD	P O BOX 519	HEBER CITY, UT 84032	SCENIC DEVELOPMENT	400.000000	128937.60
JORDANELLE SSD	P O BOX 519	HEBER CITY, UT 84032	2262 W OAK PARK DR/ LT 102 EP PL 1	1.000000	322.34
JORDANELLE SSD	P O BOX 519	HEBER CITY, UT 84032	TALISMAN LOT 41	1.000000	322.34
JORDANELLE SSD	P O BOX 519	HEBER CITY, UT 84032	TALISMAN LOT 36	1.000000	322.34
JORDANELLE SSD	P O BOX 519	HEBER CITY, UT 84032	5985 N CRESCENT DR/ LOT 39 TALISMAN	1.000000	322.34

JORDANELLE SSD	P O BOX 519	HEBER CITY, UT 84032	TALISMAN LOT 38	1,000,000	322.34
JORDANELLE SSD	P O BOX 519	HEBER CITY, UT 84032	TALISMAN LOT 26	1,000,000	322.34
JORDANELLE SSD	P O BOX 519	HEBER CITY, UT 84032	TALISMAN LOT 27	1,000,000	322.34
JORDENSEN, STANLEY	2033 E. LOGAN AVE.	HEBER CITY, UT 84108	RIVER RANCH/ASPENS@JORDANELLE	1,384,000,000	446,124.10
JOVID DEVELOPMENT, INC	160 W CANYON RD	ALPINE, UT 84004	SALT LAKE CITY, UT 84108	1,000,000	322.34
JRAT INVESTMENTS LLC	12172 IL-47, SUITE 510	HUNTLEY, IL 60142	88.2 ACRE FEET	98,000,000	31,589.71
JRAT INVESTMENTS LLC	12172 IL-47, SUITE 510	HUNTLEY, IL 60142	3136 E ARROWHEAD TRAIL/LOT 2 CC PHB	1,000,000	322.34
JRAT INVESTMENTS LLC	12172 IL-47, SUITE 510	HUNTLEY, IL 60142	3123 E ARROWHEAD TRAIL/LOT 10 CC PHB	1,000,000	322.34
JRAT INVESTMENTS LLC	12172 IL-47, SUITE 510	HUNTLEY, IL 60142	3134 E ARROWHEAD TRAIL/LOT 3 CC PHB	1,000,000	322.34
JRAT INVESTMENTS LLC	12172 IL-47, SUITE 510	HUNTLEY, IL 60142	3130 E ARROWHEAD TRAIL/LOT 4 CC PHB	1,000,000	322.34
JRAT INVESTMENTS LLC	12172 IL-47, SUITE 510	HUNTLEY, IL 60142	3160 E ARROWHEAD TRAIL/LOT 1 CC PHB	1,000,000	322.34
JRAT INVESTMENTS LLC	12172 IL-47, SUITE 510	HUNTLEY, IL 60142	3121 E ARROWHEAD TRAIL/LOT 9 CC PHB	1,000,000	322.34
KANG, JAMES S. & JULIE A.	943 24TH STREET	SANTA MONICA, CA 90403	2240 E LONE PEAK DR/LOT 3.85 TUHAYE	1,000,000	322.34
KATZ, FRANK & ELISE	225 LINCOLN HIGHWAY	FAIRLESS HILLS, PA 19030	9870 N TIMPANOGOS CIR/LOT 17 TUHAYE PH1	1,000,000	322.34
KAUFMAN, VICTOR & LORETTA	C/O GELFAND, RENNERT & FELDMAN	360 HAMILTON AVE. STE. 100	10506 N SUMMIT VIEW DR/DC LOT 69 PH1 1	1,000,000	322.34
KDHPC, LLC	C/O KEVIN HOWARD	7207 E. STONE CANYON DRIVE	10218 N TUHAYE PARK/LOT 1 TUHAYE PH1	1,000,000	322.34
KEATING, DANIEL & KAREN	6020 MOUNTAIN RANCH DRIVE	PARK CITY, UT 84060	3620 E RIDGEWAY DR/LOT 42 RWB	1,000,000	322.34
KEEGAN, JOHN J	12403 N. ROSS CREEK DRIVE	DEER MOUNTAIN, UT 84036	12445 N ROSS CREEK DR/LOT 134 DMR PL 2	1,000,000	322.34
KEEGAN, JOHN J JR & LILLIAN	12403 ROSS CREEK DR	DEER MOUNTAIN, UT 84036	12411 N ROSS CREEK DR/LOT 117 DM	1,000,000	322.34
KELM, JOHN	1503 EAST MICHIGAN AVE	SALT LAKE CITY, UT 84105	LOT #228 EAST PARK	1,000,000	322.34
KERSHAW, DAGMAR ASPATRIA KENT	SOUTHFIELDS, PADDOCK HILL LANE	MOBBERLEY, WA16 7DB 0	10278 N SUMMIT VIEW DRIVE	1,000,000	322.34
KIMICHE, STEFANI & SCOTT	2776 LUCKY JOHN DRIVE	PARK CITY, UT 84060	9280 N UINTA DR/LOT 45 TU PH1	1,000,000	322.34
KING'S LIGHT 30 INVESTMENTS LL	P O BOX 4349	PARK CITY, UT 84060	3100 E. SUNDOWNER RIDGE 30TP	1,000,000	322.34
KINSLow, THOMAS	155 CLEARWATER DRIVE	MEDIA, PA 19063	3810 N UINTA DR/LOT 23.165	1,000,000	322.34
KRAUS, LAURIE L	165 MOSS STREET	LAGUNA BEACH, CA 92651	9940 N UINTA DR/LOT 2 3N TUHAYE	1,000,000	322.34
KUEBIS, ALLEN	5000 HARVILLE ROAD	SANTA ROSA, CA 95409	3474 E RIDGEWAY DR/LOT 27 RWB	1,000,000	322.34
KUNKEL, PATRICIA	13353 W. ALAMEDA PARKWAY	# 107	LOT #122 EAST PARK	1,000,000	322.34
LAKEVIEW DEVELOPMENT	6309 JAMESTOWN DRIVE	SAIT LAKE CITY, UT 84121	LAKEVIEW POD 1	9,950,000	32,09.12
LAKEVIEW PARTNERS LLC	12 FAIRGREEN LANE	OLD GREENWICH, CT 6870	JORDANELLE VIEW	72,000,000	23,208.77
LAMBE, MARY	1199 LANDS END ROAD	LANTANA, FL 33462	12638 N MUD SPRINGS CIR/LOT 47 DM PH3	1,000,000	322.34
LAMBE, MARY	1199 LANDS END ROAD	LANTANA, FL 33462	12682 N DEER MOUNTAIN BLVD/LOT 1 DM PH4	1,000,000	322.34
LANTWAREHOUSE LLC	10 CHURCH STREET	CHAGRIN FALLS, OH 44022	VANDEN AKKER PROPERTY	3,000,000	967.03
LANDSCOPE LLC	6309 JAMESTOWN DRIVE	SALT LAKE CITY, UT 84121	1288 DEER PARK CIRCLE 12 UNIT CONDO	9,000,000	29,01.10
LAURIE M. REED	MELANIE MCMURRIN	1134 E. HARRISON AVENUE	LOT #124 EAST PARK	1,000,000	322.34
LEADER, LENNERT H.	2400 OAKMONT	OAKTON, VA 22124	10182 N TUHAYE PARK DR/LOT 3 TUHAYE PH1	1,000,000	322.34
LEADER, LENNERT J.	2400 OAKMONT	OAKTON, VA 22124	10200 N TUHAYE PARK DR/LOT 2 TUHAYE PH1	1,000,000	322.34
LENDINO, STEVE	2205 PALMER PLACE	TUSTIN RANCH, CA 92782	3178 W HOME RUN CT/LOT 80 DCE	1,000,000	322.34
LEWIS, DONALD S.	7323 ROCHESTER	LOCKPORT NY, UT 14094	12479 N MUD SPRINGS CIR/LOT 52 DM PH3	1,000,000	322.34
LIBRI PARTNERS, LTD	P.O. BOX 9856	RANCHO SANTA FE, CA 92067	3416 W SNOWTOP CT/LOT 131 SNOWTOP DC	1,000,000	322.34
LIGITA, HENRY	12405 N DEER MOUNTAIN BLVD	DEER MOUNTAIN, UT 84036	12306 N ROSS CREEK DR/LOT 102 DM	1,000,000	322.34
LITKOWICZ, ROBERT J. & KASPER	206-225 NANAIMO STREET NORTH	VANCOUVER, BC 0	12335 N DEER MOUNTAIN BLVD/LOT 10 DM	1,000,000	322.34
LONG, JOHN & MARILYN	400 CONTINENTAL BLVD	SUITE 160	2988 W JORDANELLE VIEW DR/LOT 83 DC	1,000,000	322.34
LOOMIS, DANIEL & REBECCA	7644 LONE PEAK CT	RIVERSIDE, CA 92506	12414 N. ROSS CREEK DRIVE/LOT 113 DM	1,000,000	322.34
LSR LLC	1158 26TH ST SUITE 493	SANTA MONICA, CA 90403	2341 W HARMONY DR	1,000,000	322.34
LSR LLC	1158 26TH ST. STE 493	SANTA MONICA, CA 90403	2329 W HARMONY DR	1,000,000	322.34
LSR LLC	1158 26TH STREET STE 493	SANTA MONICA, CA 90403	2315 W HARMONY DRIVE	1,000,000	322.34
LSR LLC	1158 26TH SR SUITE 493	SANTA MONICA, CA 90403	2305 W HARMONY DRIVE	1,000,000	322.34
LUCAS, EVAN & CHRIS	1486 E 8545 S	SANDY, UT 84093	LOT #24 EAST PARK	1,000,000	322.34
MABUGAT, MICHAEL	7712 GRAYSTONE DRIVE	WEST HILLS, CA 91304	10465 N SUMMIT VIEW DR/LOT 60 DC	1,000,000	322.34
MACBETH, CHARLES & ANITA	1831 KINGS RD	NEWPORT BEACH, CA 92663	10167 N SUMMIT VIEW DR/LOT 37 DC	1,000,000	322.34
MACLAREN PROPERTIES LLC	1224 COTTONWOOD LANE	PARK CITY, UT 84098	9167 N UINTA DR/LOT 7 16 S	1,000,000	322.34
MADANES, AMOS	1814 N. ORLEANS STREET	CHICAGO, IL 60614	9486 N TUHAYE PARK DR/LOT 25	1,000,000	322.34
MADSEN, MARY	7910 SW CR 307	TRENTON, FL 32693	EAST PARK LOT #231	1,000,000	322.34
MAIN STREET MANAGEMENT LLC	703 E 1700 S	SALT LAKE CITY, UT 84105	9270 N UINTA TUHAYE 16S-01 PH 3-16S	1,000,000	322.34
MAUCHER, STANLEY & KATHLEEN	420 29TH ST	MANHATTAN BEACH, CA 92066	4010 E RIDGEWAY CT/LOT 46 RWB	1,000,000	322.34
MANNING, MICHAEL	31661 VIA QUIKOTE	SAN JUAN CAPISTR, CA 92675	13528 N SALOM RUN DR/LOT 18 DM PH4	1,000,000	322.34
MANNING, MICHAEL R. & GAYLE	31661 VIA QUIKOTE	SAN JUAN CAPISTR, CA 92675	13055 N SALOM RUN DR/LOT 8 DM PH 4	1,000,000	322.34
MANNING, RICHARD	9883 N. 6250 W.	HIGHLAND, UT 84003	12085 N SAGE HOLLOW CIR/LOT 16 DM PH3	1,000,000	322.34

MARK 25 LLC	1739 LAKEWOOD DR	SALT LAKE CITY, UT 84117	SALT LAKE CITY, UT 84117	12750000	4111.68
MARK 25 LLC	JOVID HOTEL	1739 LAKEWOOD DR	JOVID HOTEL	80.000000	25787.52
MARK 25 LLC	1739 LAKEWOOD DRIVE	SALT LAKE CITY, UT 84117	BLACK ROCK RIDGE BLDG 41 - 17 PLEX	12750000	4111.68
MARK 25 LLC	1739 LAKEWOOD DR	SALT LAKE CITY, UT 84117	BLACK ROCK RIDGE BLDG 42 17- PLEX	12750000	4111.68
MARK 25 LLC	1739 LAKEWOOD DRIVE	SALT LAKE CITY, UT 84117	DEER MEADOWS PHASE 1,2,3	120.000000	30457.93
MARSHALL, DAVID M & TRACEY A	321 CONCORD RD	WAYLAND, MA 01778	12578 N SLALOM RUN DR/LOT 37 DM PH4	1.000000	322.34
MASCATELLO, VINCE	1076 BELLEVUE ROAD	MCLEAN, VA 22102	2923 W JORDANVILLE VIEW/LOT 86 DC	1.000000	322.34
MAVERICK, INC	DAN MURRAY	880 W. CENTER ST.	DEER MEADOWS LOT 3 PHASE 4	2.000000	644.69
MCLAUCHLAN, GABRIJA	1431 RIVERPLACE BLVD. #1610	JACKSONVILLE BCH, FL 32207	2848 W DEER POINTE DR/LOT 98 DCE PH52	1.000000	322.34
MILLENNIA INVESTMENTS CORP	6795 S. 300 W.	MIDVALE, UT 84047	DEER CANYON PRESERVE LOT 41	1.000000	322.34
MILLER, STEPHEN & JANET	60 E. END AVE	APT 19B	LOT #236 EAST PARK	1.000000	322.34
MIF ENTERPRISES	2245 MONITOR DRIVE	PARK CITY, UT 84060	9037 N UNITA DR/ LOT 165-27 TUHAYE	1.000000	322.34
MOELLER, MARK	4807 LAST STAND DRIVE	PARK CITY, UT 84098	9363 N UNITA DR/ LOT 48 TU PH1	1.000000	322.34
MONTEY, RICHARD & LAURA	17 PROSPECTOR DRIVE	PARK CITY, UT 84060	LOT #39 EAST PARK	1.000000	322.34
MOORE SHELAGH ANN	2673 ANNIE OAKLEY DRIVE	PARK CITY, UT 84060	12067 N SAGE HOLLOW LOT #19 DEER MTN	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE STE 400	9696 N UNITA DR/ LOT 7N-1 TUHAYE	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE STE 400	2545 E SUNDOWNER RIDGE DR/ LOT 20 TP	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE STE 400	3380 E RIDGEWAY DR/ LOT RW15 PH B	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE STE 400	9750 N RIDGEWAY DR/ TUHAYE LOT 20 RW B	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE STE 400	2680 E SUNDOWNER RIDGE DR/ LOT 27 TP	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE STE 400	2627 E SHADOW RIDGE CIR/ LOT TP19 TUHAYE	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE STE 15925	3660 E RIDGEWAY DR/ LOT 44 RWB	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE STE 400	2719 E SHADOW RIDGE CIR/LOT TP-15	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE STE 400	9185 N UNITA CIR/LOT 38 TU PH1	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE STE 15925	3790 E RIDGEWAY DR/ LOT 15 PH 13N	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE STE 400	3485 E RIDGEWAY DR/LOT RW28 TH P58	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE STE 400	9335 N UNITA DR/LOT 49 TUHAYE PH 1	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE STE 400	3680 E TUHAYE HOLLOW L7 PH13N	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE	10046 TUHAYE PARK DR LOT 10 TUHAYE	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE	2345 E SLINGSHOT WAY/ LOT 7N-12 TUHAYE	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE STE 400	9490 N UNITA DR/ LOT 95-2 TUHAYE	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE STE 400	2610 E SUNDOWNER RIDGE DR/ LOT 26 TP	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE STE 400	9480 N UNITA DR/ LOT 95-3 TUHAYE	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE STE 400	3110 E RIDGEWAY DR/LOT RW9 PH A	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE STE 15925	2544 E SUNDOWNER RIDGE DR/LOT TP24 TH TP	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE STE 400	9435 E RIDGEWAY DR/ LOT 24 RWB	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE STE 400	9417 N UNITA DR/ LOT 27 TUHAYE PH 1	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE STE 400	2180 E SLINGSHOT WAY/ LOT 7N-6 TUHAYE	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	60 E SOUTH TEMPLE STE 400	2574 E SUNDOWNER RIDGE DR/LOT TP25 TH TP	1.000000	322.34
MORGAN HILLS GROUP LLC	C/O ENSIGN PEAK ADVISORS INC	6 EAST SOUTH TEMPLE, SUITE 400	TUHAYE LOT 5 PHASE 16S	1.000000	322.34
MORIARTY, MAUREEN	P.O. BOX 242	PARK CITY, UT 84060	12528 N MUD SPRINGS CIR/ LOT 44 DM PH3	1.000000	322.34
MORNING BEAD, LLC	P.O. BOX 1166	CENTREVILLE, UT 84014	LOT #43 EAST PARK	1.000000	322.34
MORROW, DONALD L TRUSTEE	JUDY J. JOHNSON, TRUSTEE	28 ROYAL ST GEORGE	2933 E RIDGEWAY DR/ LOT 2 RW1	1.000000	322.34
MORROW, RONALD & SUSAN	1665 FERNALD POINT LANE	28 ROYAL ST GEORGE	9191 N TWIN PEALS DR/ LOT 49 16S	1.000000	322.34
MORTENSON, SWEN	1348 EAST 3300 SOUTH	SANTA BARBARA, CA 93108	9020 N UNITA DR/ LOT 30 16 S	1.000000	322.34
MORTENSON, SWEN	1348 EAST 3300 SOUTH	STE 202	9006 N UNITA DR/ LOT 33 16S	1.000000	322.34
MOSBY, JOHN & GLEN BUSH	915 137TH AVE, NE	STE 202	3426 E RIDGEWAY DR/ LOT 23 RWB	1.000000	322.34
MOUNTAIN AMERICA FEDERAL	7181 S. CAMPUS VIEW DRIVE	ST PETERSBURG, FL 33704	1613 W Alpine Dr./ SH lot #29	1.000000	322.34
MOUNTAIN COAST ENTERPRISES	C/O MELISSA L MENKEMELLER	P.O. BOX 544	9474 N TUHAYE PARK DR/ LOT24	1.000000	322.34
MOUNTAIN RESORT REALTY, LLC	P.O. BOX 683009	PARK CITY, UT 84068	3600 E STILL BRANCH CT/ 10 TU SILENT C	1.000000	322.34
MOUNTAIN SEAS DEVELOPMENT	LINDA SAMMONS	P.O. BOX 680844	9368 N UNITA DR/ LOT 50 TUHAYE	1.000000	322.34
MOUNTAIN SEAS DEVELOPMENT	P.O. BOX 680844	PARK CITY, UT 84060	2341 E SLINGSHOT WAY/ LOT 7N-13 TUHAYE	1.000000	322.34
MOYLE, JAMES K TR	10380 SUMMIT VIEW DR	PARK CITY, UT 84060	9865 N SUMMIT VIEW DR/LOT 42 DC	1.000000	322.34
MURPHEY, ARWYN K.	6760 CODY LANE	WEST JORDAN, UT 84084	LOT # 34 EAST PARK	1.000000	322.34
MURPHY, ARWYN & TRAVIS	6760 CODY LANE	WEST JORDAN, UT 84084	LOT #35 EAST PARK	1.000000	322.34
MURPHY, TRENT	P.O. BOX 57886	WEST LAKE CITY, UT 84157	LOT # 33 EAST PARK	1.000000	322.34
MURRAY, DAVID & KAREN	5903 JENNESS CT	LOUISVILLE, KY 40222	LOT # 1001 EAST PARK	1.000000	322.34

NAKKER PROPERTIES LP	C/O RICHARD VANDEN AKKER	2308 E SOLITUDE CT	BOISE, ID 83712	VANDEN AKKER #3	1,000,000	322.34
NAREP WESTSIDE LLC	9320 EXCELSIOR	7TH FLOOR	HOPKINS, MN 55343	LOT #226 EAST PARK	1,000,000	322.34
NAREP WESTSIDE LLC	9320 EXCELSIOR	7TH FLOOR	HOPKINS, MN 55343	LOT # 254 EAST PARK	5,000,000	1611.72
NAREP WESTSIDE LLC	9320 EXCELSIOR	7TH FLOOR	HOPKINS, MN 55343	LOT #111 EAST PARK	1,000,000	322.34
NAREP WESTSIDE LLC	9320 EXCELSIOR	7TH FLOOR	HOPKINS, MN 55343	LOT #259 EAST PARK	10,000,000	3223.44
NAREP WESTSIDE LLC	9320 EXCELSIOR	7TH FLOOR	HOPKINS, MN 55343	LOT # 253 EAST PARK	2,000,000	644.69
NAREP WESTSIDE LLC	9320 EXCELSIOR	7TH FLOOR	HOPKINS, MN 55343	LOT #248 EAST PARK	1,000,000	322.34
NCA CHINO ONE, LLC	C/O DAVID ZAK	1927 TAHUNA TERRACE	CORONA DEL MAR, CA 92625	TUHAWE LOT 165-8 PHASE 1	1,000,000	322.34
NEBAUER UT DEVELOPMENT, LLC	3821 EAGLE RIDGE CT	HAMPSTEAD, MD 21074		10597 N SUMMIT VIEW DR/LOT 62 DC	1,000,000	322.34
NEBITT, BRENDON & BRITTA	1349 WEST 365 NORTH	MIDWAY, UT 84049		12090 N SAGE HOLLOW CIR/LOT 24 DMR PH 3	1,000,000	322.34
NIXON, DAVID ETAL	111 LEE AVE.	COLLEGE STATION, TX 77840		2847 W DEER POINTE DR/LOT 101 DCE	1,000,000	322.34
NORTH VILLAGE SSD	6135 E LAKE CREEK RD	HEBER CITY, UT 84032		RESERVATION FEES NVSSD	1822.220000	49486.97
NORTHTAR RIDGE 29, LLC	P.O. BOX 682590	PARK CITY, UT 84068		3490 E RIDGEWAY DR/ LOT 29 RWB	1,000,000	322.34
NOYES, FRANK	9400 CUNNINGHAM RD	CINCINNATI, OH 45243		RODEBACK PROPERTY 2 ERU'S	2,000,000	644.69
NOYES, FRANK R.	9400 CUNNINGHAM ROAD	CINCINNATI, OH 45243		SHULTZ PROPERTY 6 ERU'S	6,000,000	1934.06
O'BRIEN, DAVID & NOREEN	57 BRAIRCLIFF RD	MOUNTAIN LAKES, NJ 7046		HIDDEN HOLLOW LOT 1	1,000,000	322.34
O'BRIEN, DOUGLAS & KATHRYN	261 BRYN MAWR CIRCLE	HOUSTON, TX 77024		2866 W DEER POINTE DR/ LOT 97 DC PH 2	1,000,000	322.34
O'BRIEN, KATHRYN AND DOUGLAS	261 BRYN MAWR CIRCLE	HOUSTON, TX 77024		2955 W JORDANELLE VIEW/ DC LOT 88	1,000,000	322.34
OCEANAM SHELLEY TR	SPECIALIZED SERVICES FOR LAW FI	HOUSTON, TX 77024	SANTA ROSA, CA 95402	LOT #129 EAST PARK	1,000,000	322.34
OLSEN, ODGERS	2110 N. OCEAN BLVD.	P O BOX 14100	FT. LAUDERDALE, FL 77002	9216 N UINTA DR/ LOT 165-3 TUHAWE	1,000,000	322.34
OLSON, BERTIL & KATHY	1811 ASHLAND	#2301		9055 N TWIN PEAKS DR/ LOT 47 16 S	1,000,000	322.34
OMAN, MATTHEW/JAMIE	P.O. BOX 83	HOUSTON, TX 77008		STILLWATER POD 11 28% COMM.	2,150,000	694.83
OPEDAL, ELENA Y	8 RIVER TERR. 6 S	GROUSE CREEK, UT 84313		10280 N KATHERINE CT/ LOT 18 S H	1,000,000	322.34
OPEN WASATCH, LLC	C/O HARRIS MY C/O, INC	NEW YORK, NY 10282		TUHAWE RIDGEWAY A LOT 7	1,000,000	322.34
OSWALD, LYNN	P.O. BOX 998	2995 WOODSIDE RD, SUITE 400-351	WOODSIDE, CA 94062	LOT #36 EAST PARK	1,000,000	322.34
PACE, LINDA K.	31 S. ROYAL FERN	PARK CITY, UT 84060		3290 E RIDGEWAY DR/ LOT 13 RWB	1,000,000	322.34
PARKINSON FAMILY LLC	2905 LAKE EAST DR STE 110	THE WOODLANDS, TX 77380		LOT #15 EAST PARK	1,000,000	322.34
PARKINSON FAMILY LLC	2905 LAKE EAST DR STE 110	LAS VEGAS, NV 0		LOT #20 EAST PARK	1,000,000	322.34
PARKINSON FAMILY LLC	2905 LAKE EAST DR STE 110	LAS VEGAS, NV 0		LOT #21 EAST PARK	1,000,000	322.34
PARKINSON FAMILY LLC	2905 LAKE EAST DR STE 110	LAS VEGAS, NV 0		LOT #22 EAST PARK	1,000,000	322.34
PARKINSON FAMILY LLC	2905 LAKE EAST DR STE 110	LAS VEGAS, NV 0		LOT #27 EAST PARK	1,000,000	322.34
PARTNIDGE, J. MITCHELL JR.	C/O KIMBERLY BEYER	P O BOX 62	EASTWOOD, KY 40018	9188 N UINTA CIR/LOT 40 TUHAWE PH1	1,000,000	322.34
PATEL, SAMIR & ARTI	90 CLEVELAND LANE	PRINCETON, NJ 8540		9240 N UINTA DR/ LOT 165-2 TUHAWE	1,000,000	322.34
PATRICK, IAN B. & SHARRAN L	448 BIG DUTCH DRIVE	DEER MOUNTAIN, UT 84036		12492 N ROSS CREEK DR/LOT 58 DM PL2	1,000,000	322.34
PELLERITO, THOMAS	CLARE PELLERITO	2206 ARYNNESS DRIVE	VIENNA, VA 22181	3340 E RIDGEWAY DR/LOT 14 PH 3 TUHAWE	1,000,000	322.34
PERKINS, VANETTE & CORDA	P.O. BOX 981086	PARK CITY, UT 84098		13457 N SIALOM RUN DR/LOT 16 DM PH4	1,000,000	322.34
PERLMAN, GARY & NANCY	8179 HOLLYRIDGE ROAD	JACKSONVILLE, FL 92256		3600 E RIDGEWAY DR/ LOT 41 RWB	1,000,000	322.34
PETERS, GEORGE	74 THAYNES CANYON DRIVE	PARK CITY, UT 84060		12395 N DEER MOUNTAIN BLVD/LOT 16 DM	1,000,000	322.34
PEW, DEREK & WENDY	440 S. BROAD STREET	PH1	PHILADELPHIA, PA 19146	9500 N UINTA DR/ LOT 95-1 TUHAWE	1,000,000	322.34
PHILLIPS, MICHAEL C.	222 SOUTH MAIN STREET STE 1730	SALT LAKE CITY, UT 84101		2990 E RIDGEWAY DR/LOT 6 TUHAWE RW DR A	1,000,000	322.34
PLUMMER, GEORGENE ETAL	43103 KINGSPORT DRIVE	LESSBURG, VA 0		LOT #255 EAST PARK	1,000,000	322.34
PORTER, BARRY & LEA	C/O CLARITY PARTNERS	100 N. CRESCENT DRIVE #300	BEVERLY HILLS, CA 90210	3018 W JORDANELLE WY/LOT 78 DC	1,000,000	322.34
PORTER, BARRY & LEA	C/O CLAUDIA SABEDRA	100 N. CRESCENT DRIVE, STE 300	BEVERLY HILLS, CA 90210	HIDDEN HOLLOW LOT 5	1,000,000	322.34
PORTER, BARRY & LEA	C/O CLAUDIA SABEDRA	100 N. CRESCENT DRIVE, STE 300	BEVERLY HILLS, CA 90210	HIDDEN HOLLOW LOT 3	1,000,000	322.34
PORTER, BARRY & LEA	C/O CLARITY PARTNERS	100 N. CRESCENT DRIVE #300	BEVERLY HILLS, CA 90210	3010 W JORDANELLE WAY/LOT 79 DC	1,000,000	322.34
PORTER, BARRY & LEA	100 N. CRESCENT DRIVE	#300	BEVERLY HILLS, CA 90210	HIDDEN HOLLOW LOT 4	1,000,000	322.34
PORTER, BARRY TRUSTEE	LEA PORTER	100 N. CRESCENT DRIVE, #300	BEVERLY HILLS, CA 90210	3328 W DEER CREST ESTATES DR/LOT 75 DC	1,000,000	322.34
POTASNIER, RICHARD & NANCY	1 DAWN HILL	SANDY, UT 84092		1301 N KATHERINE CT/ LOT 20 S H	1,000,000	322.34
PREFERRED PARK CITY HOLDINGS	C/O DON HOLTON	9140 CORSEA DEL FONTANA WAY	NAPLES, FL 34109	10140 N TUHAWE PARK DR/ LOT 5 TUHAWE PH1	1,000,000	322.34
PRENTISS, RICHARD & PAULA	P.O. BOX 1204	CRYSTAL BEACH, FL 34681		DEER CREST LOT 55	1,000,000	322.34
PRN REAL ESTATE & INVESTMENTS	3200 HIWASSEE ROAD	STE 205	ORLANDO, FL 32835	9983 N UINTA DR/ LOT 9 3N TUHAWE	1,000,000	322.34
PRN REAL ESTATE & INVESTMENTS	3200 S. HIWASSEE ROAD	STE 205	ORLANDO, FL 32835	10001 N UINTA DR/ LOT 8 3N TUHAWE	1,000,000	322.34
PYROS, JEFFREY J.	67 PUBLIC SQUARE	SUITE 805	WILKES-BARRE, PA 18701	3503 E RIDGEWAY DR/ LOT 30 RWB	1,000,000	322.34
QUEALLY, PAUL	67 LONE TREE FARM ROAD	NEW CANAAN, CT 6840		10288 N SUMMIT VIEW DR/ LOT 18 DC	1,000,000	322.34
QUEALLY, PAUL	67 LONE TREE FARM RD	NEW CANAAN, CT 6840		9150 N UINTA DR/ LOT 165-4 TUHAWE	1,000,000	322.34
R. VENTURES LTD	C/O BOB SAMMONS	P.O. BOX 680844	PARK CITY, UT 84068	9216 N UINTA CIR/LOT 42 PH1 TU	1,000,000	322.34
RAFATI, AU	2479 FIELD ROSE DRIVE	SALT LAKE CITY, UT 84121		10092 N TUHAWE PARK DR/ LOT 7 TUHAWE PH1	1,000,000	322.34
RAINEY HOMES	259 E 500 S	BOUNTIFUL, UT 84010		1002 W ABIGAIL DR	1,000,000	322.34

RAINEY HOMES	259 E 500 S	BOUNTIFUL, UT 84010	1008 W ABIGAIL DR	1,000,000	322.34
RAINEY HOMES	259 EAST 500 SOUTH	BOUNTIFUL, UT 84010	1320S E ALEXIS DRIVE	1,000,000	322.34
RAINEY HOMES INC	259 E 500 S	BOUNTIFUL, UT 84010	IROQUOIS LOT 9 PHASE 5	12,000,000	3868.13
RAWL, JULIE	P O BOX 4392	PARK CITY, UT 84060	9251 N UINTRA DR/LOT 35 TUHAYE	1,000,000	322.34
RC3S LLC	65 VENISE COTEAU DU LAC	QUEBEC	TUHAYE LOT 35 RWB PHASE 3	1,000,000	322.34
REDFERN, EARNEST L/LOUISE	3060 E PRIMROSE TRAIL	KAMAS, UT 84036	9248 N UINTRA CIR/LOT 44 TU PH1	1,000,000	322.34
REECE, CRAIG DENNIS	P.O. BOX 331	PARK CITY, UT 84060	10308 N KATHERINE CT/ LOT 16 SH	1,000,000	322.34
REED, WILLIAM & KAREN	8955 TWIN PEAKS DRIVE	KAMAS, UT 84036	TUHAYE LOT 43 RIDGEWAY B	1,000,000	322.34
REILLY, STEVEN & DANIELLE	1135 CLARK STREET	SAN JOSE, CA 95125	LOT #202 EAST PARK	1,000,000	322.34
REINSTRAMARK L TR	WSGR	650 PAGE MILL ROAD	9747 N RIDGEWAY CIR/ LOT 21 RWB	1,000,000	322.34
RICHARDSON, TYLER	P.O. BOX 1	PARK CITY, UT 84060	9065 N UINTRA DR/ LOT 16 S 15 TUHAYE	1,000,000	322.34
RWY PARK 11, L.P.	C/O ROBERT WERRA	2800 N. DALLAS PKWY, STE. 100	9303 N UINTRA CIR/ LOT 33 TUHAYE PH1	1,000,000	322.34
ROCKBROOK PARTNERS IV, LLC	2800 N DALLAS PKWY	SUITE 100	3523 E RIDGEWAY DR/LOT RW32 TUHAYE RWDB	1,000,000	322.34
ROCKBROOK PARTNERS IV, LLC	1158 26TH ST. #493	SANTA MONICA, CA 90403	LOT #122 DEER CREST	1,000,000	322.34
RONING, JO ANNE	1722 S 87TH ST	OMAHA, NE 68124	3592 WEST CRESTWOOD CT LOT 2U	1,000,000	322.34
ROSS ANDREW	1722 S 87TH ST	OMAHA, NE 68124	3566 WEST CRESTWOOD COURT	1,000,000	322.34
ROSS, DOUGLAS	14503 ISLEVIEW DR.	WINTER GARDEN, FL 34787	12072 N SAGE HOLLOW CIR/ LOT 21 DM PH3	1,000,000	322.34
ROSS, DREW	14503 ISLEVIEW DRIVE	WINTER GARDEN, FL 34787	12541 N ROSS CREEK DR/LOT 41 DM PL2	1,000,000	322.34
ROSS, LEIGH	14503 ISLEVIEW DRIVE	WINTER GARDEN, FL 34787	LOT #121 EAST PARK	1,000,000	322.34
ROSS, LEIGH	14503 ISLEVIEW DRIVE	WINTER GARDEN, FL 34787	LOT #105 EAST PARK	1,000,000	322.34
ROSS, LEIGH	14503 ISLEVIEW DRIVE	WINTER GARDEN, FL 34787	LOT #4 EAST PARK	1,000,000	322.34
ROSS, LEIGH NEILL	14503 ISLEVIEW DRIVE	WINTER GARDEN, FL 34787	LOT #6 EAST PARK	1,000,000	322.34
RUBIN, PHILLIP	16 CAPTAIN TURN SE	WINTER GARDEN, FL 34787	LOT #5 EAST PARK	1,000,000	322.34
RUDO, RICK J	990 OCHO RIOS DR	CARTERSVILLE, GGA 30121	LOT #2 EAST PARK	1,000,000	322.34
S & J VENTURES LLC	11661 SAN VICENTE BLVD. STE 910	DANVILLE, CA 94526	12298 N ROSS CREEK DR/LOT 101 DM	1,000,000	322.34
S & J VENTURES LLC	11661 SAN VICENTE BLVD STE 910	LOS ANGELES, CA 90049	12387 N ROSS CREEK DRIVE/LOT 121 DM	1,000,000	322.34
S & J VENTURES LLC	11661 SAN VICENTE BLVD STE 910	LOS ANGELES, CA 90049	9405 N UINTRA DR/ LOT 28 TUHAYE PH1	1,000,000	322.34
S & J VENTURES LLC	11661 SAN VICENTE BLVD STE 910	LOS ANGELES, CA 90049	DEER CANYON PRESERVE LOT 13	1,000,000	322.34
S & J VENTURES LLC	11661 SAN VICENTE BLVD STE 910	LOS ANGELES, CA 90049	DEER CANYON PRESERVE LOT 14	1,000,000	322.34
S & J VENTURES LLC	11661 SAN VICENTE BLVD STE 910	LOS ANGELES, CA 90049	13231 N DEER CANYON DR/ LOT 1 DCP	1,000,000	322.34
S & J VENTURES LLC	11661 SAN VICENTE BLVD STE 910	LOS ANGELES, CA 90049	DEER CANYON PRESERVE LOT 15	1,000,000	322.34
S & J VENTURES LLC	11661 SAN VICENTE BLVD STE 910	LOS ANGELES, CA 90049	DEER CANYON PRESERVE LOT 12	1,000,000	322.34
S & J VENTURES LLC	11661 SAN VICENTE BLVD STE 910	LOS ANGELES, CA 90049	13134 N DEER CANYON DR/ LOT 5 DCP	1,000,000	322.34
S & J VENTURES LLC	11661 SAN VICENTE BLVD STE 910	LOS ANGELES, CA 90049	13297 N DEER CANYON DR/ LOT 3 DCP	1,000,000	322.34
S & J VENTURES LLC	11661 SAN VICENTE BLVD STE 910	LOS ANGELES, CA 90049	DEER CANYON PRESERVE LOT 11	1,000,000	322.34
S & J VENTURES LLC	11661 SAN VICENTE BLVD STE 910	LOS ANGELES, CA 90049	13625 N DEER CANYON DR/ LOT 2 DCP	1,000,000	322.34
S & J VENTURES LLC	11661 SAN VICENTE BLVD STE 910	LOS ANGELES, CA 90049	13341 N DEER CANYON DR/ LOT 4 DCP	1,000,000	322.34
S & M HALL, INC	1893 LAKE MARKHAM PRESERVE TRAI	SANFORD, FL 32771	12789 N. DEER MOUNTAIN LOT # 38 PL 2	1,000,000	322.34
SADR, FARROUKH DR.	4250 KNOXWOOD DRIVE	EMMALUS, PA 18049	LOT #1034 EAST PARK	5,000,000	1611.72
SAMUELS, THEODORE & LORI	1380 LOMBARDY RD	PASADENA, CA 91106	10010 N UINTRA DR	1,000,000	322.34
SAULS, STEVE	12357 DEER MOUNTAIN BLVD	DEER MOUNTAIN, UT 84036	12102 N SAGE HOLLOW CIR/ LOT 25 DM PL 3	1,000,000	322.34
SAULS, STEVE	12357 DEER MOUNTAIN BLVD	KAMAS, UT 84036	354 E BIG DUTCH DR/ LOT 38 DM PH3	1,000,000	322.34
SAULS, STEVE	12357 DEER MOUNTAIN BLVD	DEER MOUNTAIN, UT 84036	13402 N SLALOM RUN DR/LOT 20 PLAT 4 DM	1,000,000	322.34
SAULS, STEVE	12357 DEER MOUNTAIN BLVD	DEER MOUNTAIN, UT 84036	13442 N SLALOM RUN DR/LOT 19 PL 4 DM	1,000,000	322.34
SAULS, STEVE	12357 DEER MOUNTAIN BLVD	DEER MOUNTAIN, UT 84036	13346 N SLALOM RUN DR/LOT 21 PLAT 4 DM	1,000,000	322.34
SAUNDERS, BRENT	PO BOX 981598	PARK CITY, UT 84098	13122 N SLALOM RUN DR/LOT 27 DM PH4	1,000,000	322.34
SAVAGE, CRAIG E	95 HONOUR CIRCLE	ATLANTA, GA 30305	3785 E UINTRA CT/ LOT 19 16S	1,000,000	322.34
SCHMIDT, GARY M. & ROBIN G.	ONE SWEETWATER LANE	HILTON HEAD ISL, SC 29926	13425 N SLALOM RUN DR/LOT 15 DM PL4	1,000,000	322.34
SCHUMACHER, ROBERT & TERESA	P O BOX 4078	PARK CITY, UT 84060	1620 W ALPINE AVE/ LOT 3 STAR HARBOUR	1,000,000	322.34
SCHWARTZ, PAUL & BARBARA	1000 UPTOWN BLVD.	HOUSTON, TX 77056	9664 N UINTRA DR/ LOT 13N-2 TUHAYE	1,000,000	322.34
SCULLY, MANDRA	8 RIDGEFIELD ROAD	NORTH YORK	10030 N UINTRA DR/ LOT 3N-6 TUHAYE	1,000,000	322.34
SEREMADE 25 LLC	2503 ASPEN SPRINGS DRIVE	PARK CITY, UT 84060	3710 E UINTRA CT/ LOT 25 16S	1,000,000	322.34
SHAH, DHIREN K. & SANGITA D.	6330 LAKE MONT CT	EAST AMHERST, NY 14051	12372 N DEER MOUNTAIN BLVD/LOT 53 DM P3	1,000,000	322.34
SHANER, TOMMY & JOYCE	3008 GIDDINGS AVE SE	GRAND RAPIDS, MI 49508	LOT #32 EAST PARK	1,000,000	322.34
SHEDJIN, GARY S. & DEBORAH	40 WASHINGTON AVENUE	SHORT HILLS, NJ 7078	TUHAYE WHISPERING HAWK LOT 7	1,000,000	322.34
SHER, MATT	950 MONTGOMERY ST. STE 600	SAN FRANCISCO, CA 94133	9323 N UINTRA CIR/ LOT 32 TUHAYE PH1	1,000,000	322.34
SIDER, BARBARA A.	15885 SPRINGHILL CT.	WELLINGTON, FL 33414	13066 N SLALOM RUN DR/LOT 29 DM PH4	1,000,000	322.34
SKS-DV2, LLC	C/O DAVID LLOYD	500 NORTH MARKET PLACE DR, STE	2908 W DEER POINTE DR	1,000,000	322.34
		CENTERVILLE, UT 84104			





SKYLINE, LP	C/O ROBERTS	P.O. BOX 50239	SANTA BARBARA, CA 93150	9101 N UINTA DR/ LOT 11 16 S	1.000000	322.34
SLEA-483 LLC	THREE RIVER WAY STE 1025	HOUSTON, TX 77056	SANTA MONICA, CA 90403	9094 N UINTA DR/ LOT 16S-13 TUHAYE	1.000000	322.34
SLINGSHOT 2185, LLC	429 SANTA MONICA BLVD.	SUITE 600		2185 E SLINGSHOT WAY/ LOT 7N-5 TUHAYE	1.000000	322.34
SLOAN, JACK B.	114 S. OAKHART	GLENDORA, CA 91741		LOT #106 EAST PARK	1.000000	322.34
SMITH, DAVID J. & ELIZABETH W.	P.O. BOX 895	DRAPER, UT 84020		2291 E SLINGSHOT WAY/ LOT 7N-15 TUHAYE	1.000000	322.34
SMITH, JEFFREY C. & JOHNNA R.	116 HACIENDA DR	TIBURON, CA 94920		13284 N SJALOM RUN DR/ LOT 26 DM PH4	1.000000	322.34
SNARR, JAMES	602 GERMANIA AVE	MURRAY, UT 84123		LOT #103 EAST PARK	1.000000	322.34
SNEED, ANNETTE	2040 LUCKY JOHN DRIVE	PARK CITY, UT 84060		LOT #25 EAST PARK	1.000000	322.34
SOURCEONE FINANCIAL INC	4546 S 700 E SUITE 100	SALT LAKE CITY, UT 84107		9630 N TUHAYE PARK DR/ LOT 3 13N	1.000000	322.34
SPINOWITZ, ALAN	331 ANCHORAGE DRIVE	WOODBURY, NY 11797		12328 N ROSS CREEK DR/ LOT 104 DM	1.000000	322.34
SPINOWITZ, RANDI & ALAN L.	331 ANCHORAGE DRIVE	WOODBURY, NY 11797		13170 N SJALOM RUN DR/ LOT 25 DMR PL4	1.000000	322.34
SPIVEY, DAVID E. & MARTHA	8721 TIMBER OAK LANE	LAUREL MD 20723		12234 N DEER MOUNTAIN BLVD/ LOT 3 PH3	1.000000	322.34
ST JAMES'S PARK PROPERTIES, LP	3801 N. CAPITAL OF TX HWY	SUITE 2240 462	AUSTIN, TX 78746	3500 E STILL BRANCH CT/ LOT 15 SILENT CR	1.000000	322.34
STEIN, ROBERT & WICHILLE M.	3300 SAVANNAH PLACE	VERO BEACH, FL 32963		9800 N RIDGEWAY CIR/ LOT RW18	1.000000	322.34
STEINMAN FAMILY TRUST	C/O DAVID AND JULIE STEINMAN	40287 BOLLINGER PL	OAKHURST, CA 93644	1527 W ALPINE AVE/ LOT 25 STAR HARBOUR	1.000000	322.34
STEINMAN FAMILY TRUST	C/O DAVID & SUSAN STEINMAN	40287 BOLLINGER PL	OAKHURST, CA 93644	10361 N KATHERINE CT/ LOT 24 STAR HA	1.000000	322.34
STEINMAN, DAVID, TRUSTEE	40287 BOLLINGER PL	OAKHURST, CA 93644		9580 N TUHAYE PARK DR/ LOT 4 13N	1.000000	322.34
STERNLIGHT	312 LAKE COURT	SIMI VALLEY, CA 93065		13291 N SJALOM RUN DR/ LOT 12 DM PL4	1.000000	322.34
STEVENSON, DIANNE	1407 N. GENERAL DRIVE	SALT LAKE CITY, UT 84116		LOT #108 EAST PARK	1.000000	322.34
STEVENSON, DIANNE	1407 N. GENERAL DRIVE	SALT LAKE CITY, UT 84116		LOT #247 EAST PARK	1.000000	322.34
STEVENSON, DIANNE	1407 N. GENERAL DRIVE	SALT LAKE CITY, UT 84116		LOT #126 EAST PARK	1.000000	322.34
STEWART JORDANELLE PARTNERS	1407 N. GENERAL DRIVE	SALT LAKE CITY, UT 84116		LOT #125 EAST PARK	1.000000	322.34
STEWART JORDANELLE PARTNERS	111 VETERANS BLVD STE 1620	METAIRIE, LA 70005		LOT #261 EAST PARK	10.000000	3223.44
STEWART JORDANELLE PARTNERS	111 VETERANS BLVD STE 1620	METAIRIE, LA 70005		LOT #263 EAST PARK	4.000000	1289.38
STEWART JORDANELLE PROPERTIES	111 VETERANS BLVD STE 1620	METAIRIE, LA 70005		LOT #260 EAST PARK	10.000000	3223.44
SUGAR PLUM LLC	90 SOUTH 400 WEST	SUITE 360	SALT LAKE CITY, UT 84101	LOT #262 EAS PARK	9.000000	2901.10
SUGAR PLUM RESORTS LLC	90 S 400 W #660	SALT LAKE CITY, UT 84101		9221 N UINTA CIR/ LOT 36 TU PH1	1.000000	322.34
SUGAR PLUM RESORTS, LLC	90 S 400 W	SALT LAKE CITY, UT 84101		9017 N TWIN PEAKS DR/ LOT 16541 TUHAYE 165	1.000000	322.34
SULLIVAN CHRISTOPHER 8	9925 VISTA DRIVE	HEBER CITY, UT 84032		9367 N UINTA DR/ LOT 47 TUHAYE PHS 1	1.000000	322.34
SUMMIT VIEW LOT 2, LLC	125 E MAIN STREET SUITE 121	AMERICAN FORK, UT 84003		3190 E RIDGEWAY DR/ LOT 11 R1	1.000000	322.34
SWEENEY & SWEENEY HOLDINGS LLC	C/O JOSEPH SWEENEY	60 BARKERS POINT ROAD	SANTS POUNT, NY 11050	LOT #2 DEER POINTE SUB	1.000000	322.34
SWIERCINSKY, EDWARD & PATRICIA	12407 NE 45TH AVE	VANCOUVER, WA 0		3070 E RIDGEWAY DR/ LOT 8 RW 1	1.000000	322.34
SWIERCINSKY, EDWARD & PATRICIA	12407 NE 45TH AVE	VANCOUVER, WA 0		LOT #257 EAST PARK	6.000000	1934.06
SWIERCINSKY, EDWARD & PATRICIA	12407 NE 45TH AVE	VANCOUVER, WA 0		LOT #256 EAST PARK	5.000000	1611.72
TARVER, EARL & NYGAARD ROBIN	12654 SJALOM RUN WAY	KAMAS, UT 84036		LOT #250 EAST PARK	1.000000	322.34
TAYLOR, RICHARD LEE	12011 HUNTING CREST DRIVE	PROSPECT, KY 40059		12305 N DEER MOUNTAIN BLVD./ LOT 7 DM	1.000000	322.34
TAYLOR, W. KENT	DIANE K. TAYLOR	15 COBB ISLAND DRIVE	GREENWICH, CT 6830	2855 W PIOCHE CT/ LOT 11U DCE	1.000000	322.34
TEACAM G.B, LLC	1448 S. HAIGHT CREEK DRIVE	PROSPECT, KY 40059		2950 E RIDGEWAY DR/ LOT 5 RW 1	1.000000	322.34
TEACAM GB, LLC	C/O GREG BRENCHELY	1448 S. HAIGHT CREEK DRIVE		2858 W PIOCHE CT/ LOT 12U DCE	1.000000	322.34
TEACAM KB, LLC	1181 WOODCREST LANE	KAYSVILLE, UT 84037	KAYSVILLE, UT 84037	9755 N RIDGEWAY CIR TUHAYE LOT 19 RW B	1.000000	322.34
TETON HOLDINGS LIMITED PARTNER	3641 NORTH 40TH STREET	NORTH SALT LAKE, UT 84054		9470 N UINTA DR/ LOT 95-4 TUHAYE	1.000000	322.34
THORPE, JOHN M.	21182 OLD TOWN ROAD	PHOENIX, AZ 85018		2321 E SLINGSHOT WAY/ LOT 7N-14 TUHAYE	1.000000	322.34
TIMBERIDGE MANAGEMENT INC	345 W 600 S STE 114	TEHACHAPI, CA 93561		10164 N TUHAYE PARK DR/ LOT 4 TUHAYE PH1	1.000000	322.34
TIMBERIDGE MANAGEMENT INC	345 W 600 S STE 114	HEBER CITY, UT 84032		LOT #28 EAST PARK	1.000000	322.34
TIMBERIDGE MANAGEMENT INC	345 W 600 S STE 114	HEBER CITY, UT 84032		1034 W ABIGAIL DR	1.000000	322.34
TIMBERIDGE MANAGEMENT INC	345 W 600 S STE 114	HEBER CITY, UT 84032		1038 W ABIGAIL DRIVE	1.000000	322.34
TOMA, ALEDA A.	7006 NICHOLS ROAD	OKLAHOMA, OK 73116		918 W ABIGAIL DR	1.000000	322.34
TOWAN, JOHN P.	6945 THE PRESERVE WAY	SAN DIEGO, CA 92130		924 W ABIGAIL DR	1.000000	322.34
TOWAN, JOHN P./DONOVAN	6945 THE PRESERVE WAY	SAN DIEGO, CA 92130		2947 W DEER CREST ESTATES/ LOT 106 DCE	0.750000	243.55
TOWN OF HIDEOUT	10860 N HIDEOUT TRAIL	HIDEOUT, UT 84036		1254 W STILLWATER DR/ LOT 58 SHORES	0.750000	243.55
TOZER, W. JAMES JR.	550 PARK AVENUE	APT #13W	NEW YORK, NY 10021	HIDEOUT TOWN RESERVATION	114.450000	36890.48
TRABACCONI, MARIYN	P.O. BOX 680157	PARK CITY, UT 0		9918 N SUMMIT VIEW DR/ LOT 7 DCE	1.000000	322.34
TRACHMAN, ROBERT	101 S.E. 10TH STREET	FT. LAUDERDALE, FL 33316		3565 E RIDGEWAY DR/ LOT RW36 PH 3	1.000000	322.34
TUHAYE LLC	P.O. BOX 4349	PARK CITY, UT 84060		9001 N TWIN PEAKS DR/ LOT 39 16S	1.000000	322.34
TUHAVE LLC	P.O. BOX 4349	PARK CITY, UT 84060		2251 E SLINGSHOT WAY/ LOT 7N-3 THAYE 7N	1.000000	322.34
TUHAVE LLC	P.O. BOX 4349	PARK CITY, UT 84060		8850 N TWIN PEAK DR/ LOT 34 TP	1.000000	322.34
TUHAVE LLC	P.O. BOX 4349	PARK CITY, UT 84060		3508 E RIDGEWAY DR/ LOT 31 RWB	1.000000	322.34

TUHAWE LLC	P O BOX 4439	PARK CITY, UT 84060	483.3 AF = 537 ERUS	537.000000	173098.73
TWIN CREEKS SSD	6135 E LAKE CREEK RD	HEBER CITY, UT 84032	TAP FEES	878.350000	283129.06
UNITED PARK CITY MINES	P O BOX 1450	PARK CITY, UT 84032	CONMERCE PARK 35.1 AF = 39 ERUS	39.000000	12571.42
UNITED PARK CITY MINES	P.O. BOX 1450	PARK CITY, UT 84060	PICCHE 164.7 AF = 183 ERU	183.000000	58988.95
US BANK NATIONAL ASSOCIATION	323 FIFTH STREET	EUREKA, CA 95501	LOT #29 EAST PARK	1.000000	322.34
UTAH WEST RADCL LLC	P O BOX 4778	LOGAN, UT 84323	1480 W ALPINE AVE/11.5 SHE	1.000000	322.34
UTAH WEST RADCL LLC	P O BOX 4778	LOGAN, UT 84323	9100 N TWINPEAKS DR/LOT 46 PH 16 S	1.000000	322.34
UTSINGER, BARRY	1855 REED AVE	SAN DIEGO, CA 92109	1655 W ALPINE AVE/LOT 32 STAR HARBOUR	1.000000	322.34
VANDEN AKKER, JOEL W.	4525 BRIARCREEK DRIVE	HOLLADAY, UT 84117	VANDEN AKKER #2	1.000000	322.34
VANDEN AKKER, JOEL/LEIGH ET AL	4525 S BRIARCREEK DRIVE	PARK CITY, UT 84060	3875 E RIDGEWAY CT/LOT 45 RWB	1.000000	322.34
VULTAGGIO, SCOTT & DIANE R.	2814 FOUR LAKES DR	P.O. BOX 680525	3741 E RIDGEWAY DR/LOT 13N 10	1.000000	322.34
WADE, WILLIAM DAVID-TRUSTEE	DAVID D. KNELL	GREENWICH, CT 0	2260 E LONE PEAK DR/LOT 85-2 TUHAYE	1.000000	322.34
WALLACE, SEAN	11 MAHER AVE	SAN CLEMENTE, CA 92672	LOT #123 EAST PARK	1.000000	322.34
WALSH, JAMES	1706 AVENIDA CRESSENTA	DORAL, FL 33172	12371 N ROSS CREEK DR/LOT 123 DM	1.000000	322.34
WARMBOLD, RICHARD & ANN	9816 NW 32ND ST	HEBER CITY, UT 84032	DEER MEADOWS	0.000000	0.00
WASATCH COUNTY	25 NORTH MAIN STREET	34 SEABREEZE LANE	9972 N TUHAYE PARK DR/LOT 12 TUHAYE PH1	1.000000	322.34
WATERSIDE PROPERTIES, LLC	C/O DAN MCGUIRL	PARK CITY, UT 84060	LOT #18 EAST PARK	1.000000	322.34
WEBER, RICHARD & JOEANN	2476 LUCKY JOHN DR.	PARK CITY, UT 84060	LOT #30 EAST PARK	1.000000	322.34
WEBER, RICHARD & JOEANN	2476 LUCKY JOHN DR.	ST. GEORGE, UT 84770	12260 N DEER MOUNTAIN BLVD/LOT 5 DM	1.000000	322.34
WEINSTEIN, BRIAN S.	2010 N. CASCADE CANYON DRIVE	PARK CITY, UT 84060	3480 E STILL BRANCH CT/LOT 16 SILENT CR	1.000000	322.34
WELDON, MARK & NELLY	P.O. BOX 683755	SUITE 360	DEER CANYON PRESERVE LOT 20	1.000000	322.34
WERNER, ROMAN	5887 GLENRIDGE DRIVE	SALT LAKE CITY, UT 0	LOT #16 EAST PARK	1.000000	322.34
WESTBURY, JOHN	P.O. BOX 71930	SALT LAKE CITY, UT 84171	LOT #17 EAST PARK	1.000000	322.34
WESTBURY, JOHN	P.O. BOX 71930	SALT LAKE CITY, UT 84171	IROQUOIS LOT 7 & 8 PHASE 5	37.050000	11944.64
WESTERN STATES VENTURES LLC	905 400 W SUITE 360	SALT LAKE CITY, UT 84101	12413 N DEER MOUNTAIN BLVD/LOT 18 DM	1.000000	322.34
WHITTERON, JAMES & CHERYL	P O BOX 682411	PARK CITY, UT 84068	12230 N BONE HOLLOW RD/LOT 40 DM PH3	1.000000	322.34
WHITTERON, JAMES & CHERYL	P O BOX 682411	PARK CITY, UT 84068	12431 N DEER MOUNTAIN BLVD/LOT 20 DM	1.000000	322.34
WHITTERON, JAMES & CHERYL	P O BOX 682411	ESTES PARK, CO 80517	12699 N SIALOM RUN DR/LOT 3 DM PH 4	1.000000	322.34
WICKLAND, DAVID & TAMARA	572 DARCY DR	SALT LAKE CITY, UT 84109	LOT #238 EAST PARK	4.000000	1289.38
WILKINSON, MICHAEL	3351 MILLCREEK RD	SALT LAKE CITY, UT 84109	LOT #3 EAST PARK	1.000000	322.34
WILLIAMS, DEWORTH	2681 E PARLEYS WAY #204	STE 204	LOT #3 EAST PARK	1.000000	322.34
WILLIAMS, GEOFFREY	2681 PARLEYS WAY	P.O. BOX 1718	3622 W CRESTWOOD CT/LOT 25 DC	1.000000	322.34
WILSON REVOCABLE TRUST	BRAD & LISA WILSON	PARK CITY, UT 84060	9901 N UINTA DR/LOT 12 3N TUHAYE	1.000000	322.34
WILSON, EARL & LORI	35 SANDSTONE COVE	PACIFIC PALISADES, CA 90272	9050 N TWIN PEAKS DR/LOT 165 42 TUHAYE	1.000000	322.34
WILSON, ED & LESLIE FAMILY TRUS	547 OCCAMPO DRIVE	MARIETTA, GA 30068	10622 N SUMMIT VIEW DR/LOT 67 DC	1.000000	322.34
WILSON, KENNETH R/ FOULZALOFF,	5064 ODINS WAY	SHORT HILLS, NJ 7078	3544 E STILL BRANCH CT/LOT 13 SILENT CR	1.000000	322.34
WISHNOW, DAVID C.	52 DORISON DRIVE	SALT LAKE CITY, UT 84109	LOT #1000 EAST PARK	1.000000	322.34
YOUNG, CAROLL	3339 PLAZA WAY	FONTANA, CA 92336	LOT #104 EAST PARK	1.000000	322.34
ZILUCA, DOLORES	4721 HAWK RIDGE AVE	INCLINE VILLAGE, NV 0	LOT #205 EAST PARK	1.000000	322.34
ZILUCA, LUCAS	P.O. BOX 6815	PARK CITY, UT 84098	9885 N UINTA DR/LOT 3N-13 TU	1.000000	322.34
ZOELINER, KYLE	P O BOX 982527	12828 N SIALOM RUN DR/LOT 33 DM PH4		1.000000	322.34
ZUCKERMAN, SCOTT & JULIE ASCH	7381 BUCKBOARD DR				

<b>JORDANELLE SPECIAL SERVICE DISTRICT</b>	<b>3JSSD8L-100</b>
<b>3JSSD8L-100 Evaluation of Termination Pmts or Agrmnt with Fmr Mgr</b>	

**PURPOSE:** Per audit step 23 on 3JSSD8L-AP

**TESTWORK:** We sent a subpoena to request any and all documents related to termination or severance agreements or payments between JSSD and Dan Matthews, former manager (see 3JSSD8L-100A). The subpoena was dated January 15, 2015, and the requested deadline was January 27, 2015.

On 2/9/15, Mark Gaylord, Ballard Spahr, sent the following text via email:

To begin with, Mr. Matthews was not terminated. He voluntarily elected to resign as general manager of JSSD. However, he has been retained as a consultant to assist with the pending litigation. Next, he did not receive any severance payments. Rather, he received what he was entitled as an employee of JSSD upon departure. Nothing more.

Per Mr. Gaylord's representation, there is no agreement with Dan Matthews and no payments beyond what he was entitled to as an employee of JSSD. Based on this representation, and the fact that we don't have any reason or evidence that causes us to believe otherwise, we will not pursue this issue further. Further testwork is NCN. NEN

**SUMMARY:** NEN

HOTLINE - JSSD  
SUBPOENA FOR TERMINATION DOCUMENTS  
(FORMER MANAGER)  
3JSSD8L  
OFFICE OF THE UTAH STATE AUDITOR

3JSSD8L-100A

In the matter of the investigation  
of Jordanelle Special Service  
District

SUBPOENA

THE STATE OF UTAH SENDS GREETINGS TO:

Michael Kohler, Chairman  
Jordanelle Special Service District  
P.O. Box 519  
Heber City, UT 84032

WHEREAS under *Utah Code Ann.* subsection 67-3-1(5), the Utah State Auditor has the authority to issue subpoenas for the purpose of obtaining documents necessary to the performance of his audit responsibilities;

WHEREAS the Office of the Utah State Auditor is conducting an investigation of **Jordanelle Special Service District;**

NOW, THEREFORE, by virtue of its statutory authority, the Utah State Auditor orders you to provide the following records by January 27, 2015 and deliver to Leslie Larsen, Audit Supervisor, at the Utah State Capitol Complex, East Office Building, Suite E310, Salt Lake City, Utah, 84114:

**ITEMS TO BE PRODUCED**

Any and all documents related to termination or severance payments or agreements between Jordanelle Special Service District and Dan Matthews.

BY AUTHORITY I have this 15 day of January, 2015, issued the foregoing Subpoena, and affix my signature.

By:   
John Dougall  
Utah State Auditor