



Bob Stevenson, Chair  
Commissioner, Davis County

Jeff Silvestrini, Vice Chair  
Mayor, Millcreek

Mark Allen  
Mayor, Washington Terrace

Len Arave  
Mayor, North Salt Lake

Ron Bigelow  
Mayor, West Valley

Jackie Biskupski  
Mayor, Salt Lake City

Mike Caldwell  
Mayor, Ogden

Tina Cannon  
Councilmember, Morgan County

Robert Dahle  
Mayor, Holladay

Jim Harvey  
Commissioner, Weber County

Scott Jenkins  
Commissioner, Weber County

Michael Jensen  
Councilmember, Salt Lake County

Randy Lewis  
Mayor, Bountiful

Shawn Milne  
Commissioner, Tooele County

Jeff Scott  
Commissioner, Box Elder County

Mark Shepherd  
Mayor, Clearfield

Derk Timothy  
Mayor, Bluffdale

Troy Walker  
Mayor, Draper

Jenny Wilson  
Mayor, Salt Lake County

Senator Gregg Buxton  
Utah State Senate

Representative Mike Schultz  
Utah House of Representatives

Carlton Christensen  
Utah Transit Authority

Carlos Bracerias  
Utah Department of Transportation

Dawn Ramsey  
Utah League of Cities & Towns

Lorene Kamala  
Utah Association of Counties

Robert Grow  
Envision Utah

Evan Curtis  
State Planning Coordinator

Andrew Gruber  
Executive Director

**WASATCH FRONT REGIONAL COUNCIL**  
**Meeting of October 24, 2019**  
**AGENDA**

A meeting of the Wasatch Front Regional Council will be held on Thursday, October 24, 2019 at 2:00 p.m. in the WFRC offices located at 41 North Rio Grande Street, Salt Lake City, Utah. The agenda, with approximate times, will be as follows:

1. **Consent Agenda 2:00-2:10**
  - a. **ACTION:** Minutes of the WFRC meeting held August 22, 2019
  - b. **ACTION:** Financial statements and check registers for July, August and September 2019 and Budget/Expenditure Report
2. **Chair's Report 2:10-2:35**
  - a. Federal transportation reauthorization principles
  - b. Legislative preview / tax reform update
3. **Public Comment 2:35-2:40**
4. **Regional Growth Committee (RGC) 2:40-3:00**
  - a. Wasatch Choice 2050 Vision Implementation
5. **Transportation Committee (Trans Com) 3:00-3:20**
  - a. **ACTION:** Board Modifications to the 2020-2025 Transportation Improvement Program (TIP)
  - b. Air Quality update
6. **Budget Committee 3:20-3:30**
  - a. **PUBLIC HEARING and ACTION:** Approve FY20 Budget Amendments
  - b. **ACTION:** Acceptance of WFRC Audit Report for FY19
7. **Active Transportation Committee (ATC) Report 3:30-3:35**
8. **Executive Director's Report 3:35-3:40**
9. **Other Business 3:40-3:45**

Next meeting: January 23, 2020
10. **Adjournment 3:45**

*Upcoming events:*

- *UDOT Annual Conference – November 5-7, 2019*
- *UAC Annual Conference – November 13-15, 2019*

Informational materials can be located on WFRC's website at [www.wfrc.org](http://www.wfrc.org)

*Wasatch Front Regional Council is an Equal Opportunity program. Public participation is solicited without regard to age, sex, disability, race, color or national origin. Auxiliary aids or translation services are available upon request by contacting WFRC's Title VI Administrator. Call 801-363-4250 (Hearing impaired individuals may use Relay Utah by dialing 711) or email [apearson@wfrc.org](mailto:apearson@wfrc.org) at least 72 hours in advance.*

*El Wasatch Front Regional Council es una organización de Oportunidad Igual. Se solicita la participación del público, sin importar la edad, el sexo, la discapacidad, la raza, color o nacionalidad. Personas que requieren servicios de traducción deben contactar al Administrador de Título VI de WFRC por teléfono a 801-363-4250 (personas con discapacidad auditiva pueden llamar a Spanish Relay Utah - 1-888-346-3162) o por correo electrónico [apearson@wfrc.org](mailto:apearson@wfrc.org), por lo menos 72 horas antes de la reunión.*



**MINUTES**  
Wasatch Front Regional Council  
Meeting of August 22, 2019

Commissioner Bob Stevenson, Chair, called the meeting of the Wasatch Front Regional Council to order at 2:03 p.m. in the offices of the Wasatch Front Regional Council located at 41 North Rio Grande Street, Salt Lake City, Utah.

<b>WFRC COUNCIL MEMBERS - 2019</b>		
<b>BOX ELDER COUNTY</b>	<b>Yes/No</b>	<b>Alternates / Others in attendance:</b>
Member - Jeff Scott	yes	Jo Sjoblom, South Weber City Mayor
Alternate – Tyler Vincent	no	Kyler Brower, Riverton City
<b>DAVIS COUNTY MEMBERS</b>		Mike Gottfredson, Horrocks Engineering
Len Arave	yes	Jon Larsen, Salt Lake City Transportation
Mark Shepherd	yes	Robert Hale, Midvale City Mayor
Randy Lewis	yes	Shayne Scott, ULCT alternate
Bob Stevenson	yes	Richard Jordan, Member of the public
<b>MORGAN COUNTY</b>		Anja Graves, Cardinal Infrastructure
Member - Tina Cannon	yes	Karen Lang, West Valley City
Alternate - Robert Kilmer	no	Matt Sibul, UTA
Alternate - Mike Newton	no	Carolyn Gonot, UTA
<b>SALT LAKE COUNTY MEMBERS</b>		Makaylah Respicio, Envision Utah
Jenny Wilson	no	Russell Weeks, SL City Council staff
Jackie Biskupski	yes	Roger Borgenicht, UBET
Troy Walker	yes	Clint Smith, Herriman City
Michael Jensen	yes	Blake Thomas, Herriman City
Jeff Silvestrini	no	Rep. Ben McAdams, U S Congress
Robert Dahle	yes	Tom Tripp, Tooele County
Ron Bigelow	no	Ivan Marrero, FHWA
Derk Timothy	no	Cameron Diehl, ULCT
<b>TOOELE COUNTY</b>		Andrew Gruber, WFRC
Member - Shawn Milne	yes	Ned Hacker, WFRC
Alternate – Debbie Winn	no	Suzie Swim, WFRC
<b>WEBER COUNTY MEMBERS</b>		Jory Johner, WFRC
Scott Jenkins	yes	Wayne Bennion, WFRC
Jim Harvey	yes	Nicole Proulx, WFRC
Mark Allen	no	LaNiece Davenport, WFRC
Mike Caldwell	yes	Megan Townsend, WFRC
<b>UDOT &amp; UTA</b>		Christy Dahlberg, WFRC
Member - Carlos Braceras, UDOT	no	Hugh Van Wagenen, WFRC
Alternate - Teri Newell, UDOT	yes	Scott Hess, WFRC
Member - Carlton Christensen, UTA Board of Trustees	yes	Ted Knowlton, WFRC
Alternate - Beth Holbrook, UTA Board of Trustees	yes	Ben Wuthrich, WFRC

<b>NON-VOTING MEMBERS</b>		
		Val John Halford, WFRC
Lorene Kamalu - Utah Association of Counties	yes	Katie Gerard, WFRC
Dawn Ramsey - Utah League of Cities and Towns	yes	Bert Granberg, WFRC
Robert Grow - Envision Utah	no	Matthew Silski, WFRC
Gregg Buxton - State Senate	no	Amber Gonzales, WFRC
Mike Schultz - State House of Representatives	yes	Kip Billings, WFRC
Evan Curtis – State Planning Coordinator	yes	Alex Roy, WFRC
		Julie Bjornstad, WFRC
Justin Smart, WFRC/Penna Powers		Lauren Victor, WFRC Intern
Jeannie Lambert, WFRC/Penna Powers		Andrea Pearson, WFRC

## **Welcome**

Commissioner Bob Stevenson welcomed Wasatch Front Regional Council members and guests and introductions were made. [00:04:25]

### **1. Consent Agenda**

#### **1a. ACTION: Minutes [00:03:28]**

Mayor Mike Caldwell made a motion to approve the minutes of the WFRC meeting held May 23, 2019, and Mayor Mark Shepherd seconded the motion. The minutes were accepted unanimously.

#### **1b. ACTION: Financial Statements [00:03:49]**

Commissioner Shawn Milne made a motion to approve the Financial Statements and Check Registers for May and June 2019, and the current Budget/Expenditure Report. Councilmember Michael Jensen seconded the motion and the financial statements were accepted unanimously.

### **2. Chair's Report [00:07:01]**

#### **2a. Discussion with Congressman Ben McAdams**

Congressman McAdams presented WFRC with a Resolution honoring the 50 years of service that the organization has provided to the Wasatch Front Region. This Resolution has been entered into the Congressional Record of the United States. Congressman McAdams also discussed federal issues, including transportation infrastructure policy and funding.

#### **2b. WFRC FY19 Activities and Accomplishments Report [00:17:08]**

WFRC Executive Director Andrew Gruber presented the FY19 Activities & Accomplishments Report. In August 2018, the Wasatch Front Regional Council adopted goals and priorities for FY19 that provided direction for the agency regarding areas of focus for the upcoming year. The FY19 Activities & Accomplishments Report provides an overview of how WFRC met those goals. Mr. Gruber also acknowledged two WFRC staff members: Ben Wuthrich, Short Range Planning Program, celebrating 25 years of employment with WFRC, and Val John Halford, Long Range Planning Program, for 22 years of employment and upcoming retirement on August 30.

#### **2c. WFRC Funding Opportunities for Local Governments [00:33:44]**

WFRC administers six programs that provide resources for local governments. Presentations were given by Scott Hess, Christy Dahlberg, Megan Townsend and Ben Wuthrich, all of WFRC, describing these competitive programs. Submittal timelines were discussed, and members of the Council were encouraged to coordinate with their local entities to complete letters of intent requesting these program funds. The programs include:

- Wasatch Front Economic Development District (WFEDD)
- Community Development Block Grant (CDBG)
- Transportation and Land Use Connection (TLC)
- Transportation Alternatives Program (TAP)
- Congestion Mitigation Air Quality (CMAQ)
- Surface Transportation Program (STP)

**2d. ACTION: Approve WFRC's 2019 Title VI Plan, Public Participation Plan (PPP) and Limited English Proficiency (LEP) Plan [00:44:15]**

Andrew Gruber, WFRC, emphasized WFRC's commitment to adhering to all applicable local, state and federal regulations. In order to ensure compliance with these laws and utilize best practices, WFRC works diligently to keep their policies updated. WFRC has completed updates to the Title VI Plan, the Public Participation Plan (PPP), and the Limited English Proficiency (LEP) Plan. The intent of these documents is to ensure non-discrimination in our work and to encourage participation in the regional transportation planning process among those groups traditionally underserved by transportation investments. [00:48:07] Mayor Mark Shepherd made a motion to approve the Title VI Plan, the PPP and the LEP Plan as outlined. Councilmember Michael Jensen seconded the motion and the updated documents were accepted unanimously.

**3. Public Comment [00:52:53]**

Commissioner Stevenson opened the meeting up for public comments. There were none.

**4. Regional Growth Committee (RGC) [00:53:44]**

Mayor Dawn Ramsey, RGC Chair, briefly reviewed the outcomes of the Regional Growth Committee (RGC) meeting held on August 15, 2019.

**4a. Wasatch Choice 2050 Vision**

Ted Knowlton and Julie Bjornstad, both with WFRC, presented a preview of upcoming activities that will support implementation of the Wasatch Choice Vision, our communities' shared vision for transportation investments, development patterns, and economic opportunities. WFRC and the Wasatch Choice Vision partners will be presenting implementation concepts and local case studies at the Utah League of Cities and Towns (ULCT) conference on September 12th in what will be known as the "Wasatch Choice Day". Beginning September 23rd, a round of ten Wasatch Choice Implementation Workshops will then be held throughout the region. Part of the focus in all of these events will be an exploration of analyses and maps produced for individual cities to aid in responding to new legislation, SB 34 (Affordable Housing Modifications), and to compete effectively for state and regional transportation funding.

**5. Transportation Coordinating Committee (Trans Com) [01:05:33]**

Commissioner Jeff Scott, Trans Com Chair, informed the Council of the items that were discussed in the Trans Com meeting held on August 14, 2019.

**5a. Report on Board Modifications to the 2019-2024 Transportation Improvement Program (TIP) [01:06:15]**

Ben Wuthrich, WFRC, presented information regarding additional requests to modify the current 2019-2024 TIP. The modification required action from Trans Com (since WFRC was not meeting) and the UDOT Transportation Commission but did not require a new air quality conformity analysis or a 30-day public comment period. The modification and approved resolution were included in the packet materials.

**5b. ACTION: Board Modifications to 2019-2024 TIP [01:07:48]**

Mr. Wuthrich reported that WFRC has received requests to modify the current 2019-2024 TIP with the attached list of projects. Mr. Wuthrich briefly discussed each project. [01:09:22] Commissioner Jeff Scott moved to approve the resolution to modify the 2019-2024 TIP as requested. Commissioner Shawn Milne seconded the motion and the voting was unanimous in the affirmative.

**5c. ACTION: 2020-2025 TIP [01:09:41]**

Mr. Wuthrich presented information regarding the 2020-2025 Transportation Improvement Program (TIP) for approval. A draft 2020-2025 TIP was reviewed by Trans Com in June (as delegated by the Regional Council) and made available for public review. An analysis of the TIP

completed by WFRC staff shows that the 2020-2025 TIP conforms to the state air quality plans. The public comment period extended from June 27 through August 3, 2019. A list of all the comments and respective responses has been compiled, and a summary of the comments and responses is included in the meeting materials. **[01:17:26]** Commissioner Jim Harvey moved to approve the resolution to recommend the 2020-2025 TIP as requested. Mayor Troy Walker seconded the motion and the voting was unanimous in the affirmative.

**5d. ACTION: Self-Certification of Planning Process [01:17:45]**

Wayne Bennion, WFRC, directed attention to the draft Resolution for the Urban Transportation Planning Process Certification exhibit information. Mr. Bennion stated that each year when the Regional Council approves the Transportation Improvement Program, WFRC and UDOT also need to certify that the transportation planning process meets all federal planning requirements. The staff at WFRC, UDOT, and UTA have worked together to confirm that the federal requirements are being met. **[01:20:05]** Commissioner Shawn Milne made a motion that the resolution be approved as presented. Mayor Mark Shepherd seconded the motion and the voting was unanimous in the affirmative.

**6. Active Transportation Committee (ATC) Report [01:20:32]**

Mayor Jo Sjoblom, ATC Chair, provided an update on the Active Transportation Committee.

**7. Executive Director's Report [01:25:00]**

Andrew Gruber, WFRC, brought attention to the list of upcoming events on the bottom of the agenda and invited the members to participate where they are able:

- *Making Strides: Creating Walkable Communities - August 28, 2019*
- *ULCT Annual Conference – September 11-13, 2019 (Wasatch Choice Day September 12, 2019)*
- *Move Utah Summit - September 26, 2019*
- *WFRC Funding Program letters of intent submission deadline - September 26, 2019*
- *Wasatch Choice Implementation Workshops - end of September through end of October 2019*
- *Utah APA Fall Conference – October 3-4, 2019*
- *UDOT Annual Conference – November 5-7, 2019*
- *UAC Annual Conference – November 14-15, 2019*

**8. Other Business [01:26:46]**

**[00:48:31]** Mayor Jackie Biskupski noted that Salt Lake City is hosting the United Nations 68<sup>th</sup> Civil Society Conference on August 26-28, 2019, where 8,000+ delegates will be representing over 135 countries. Mayor Biskupski also noted that the Salt Lake International Airport reconstruction project is progressing as planned. Commissioner Bob Stevenson asked if there were any other items to discuss. There were no other items brought forward. With no further business, Commissioner Stevenson adjourned the meeting at 3:27 p.m.

**Note:** Even though the recording had been inadvertently stopped, Commissioner Shawn Milne made a motion to adjourn and the motion was seconded by Mayor Mark Shepherd.

Balance Sheet  
As of 07-31-19

ASSETS

Cash	\$ 2,306,537.17		
Accounts Receivable	1,349,892.81		\$ 2,306,537.17
Prepaid Expense	37,086.06		\$ 1,349,892.81
			\$ 37,086.06
			\$ 0.00
			\$ 3,693,516.04
			=====

LIABILITIES & FUND BALANCE

Accounts Payable	111,336.55		
Accrued Payroll & Taxes	517.01		
Accrued Vacation/Sick Leave	364,180.25		
Deferred Revenue	34.20		
Total Liabilities			\$ 476,068.01
State and Local	1,512,161.21		
General Fund	1,173,004.45		
Special Projects Fund	532,282.37		
Total Fund Balances			\$ 3,217,448.03
			\$ 3,693,516.04
			=====

Check Register  
(A) WELLS FARGO BANK  
07-31-19

Check#	Date	Vendor	Amount
11866	07-15-19	FEH001 FEHR & PEERS	55826.80
11867	07-15-19	FIE001 FIELDING GROUP LLC	34346.09
11868	07-15-19	FIR001 FIRST DIGITAL	529.30
11869	07-15-19	FUS001 FUSION IMAGING	604.70
11870	07-15-19	GSB001 GSBS CONSULTING	658.20
11871	07-15-19	INT002 INTERMOUNTAIN EAP - MISC A	265.50
11872	07-15-19	LIN001 LINCOLN NATIONAL LIFE INS	1954.58
11873	07-15-19	MON001 MONSEN ENGINEERING	511.05
11874	07-15-19	OFF001 OFFICE DEPOT	55.38
11875	07-15-19	PEH001 PEHP FLEX BENEFITS	862.51
11876	07-15-19	RRJ001 RRJ CONSULTING, LLC	2000.00
11877	07-15-19	RUR001 RURAL COMMUNITY CONSULTANT	3430.50
11878	07-15-19	SAI001 SAINT DAUPHIN DESIGN	2880.00
11879	07-15-19	SAL012 SALT LAKE COUNTY REGIONAL	5000.00
11880	07-15-19	UNU001 UNUM LIFE INSURANCE CO	142.80
11881	07-15-19	URB003 URBAN LAND INSTITUTE	1500.00
11882	07-15-19	UTA001 UTAH DEPT OF TRANSPORTATIO	7500.00
11883	07-15-19	UTA006 UTAH FOUNDATION	3500.00
11884	07-15-19	UTA007 UTAH TRANSIT AUTHORITY	5880.00
11885	07-15-19	UTA017 UTAH DEPT OF TECHONOLOGY S	1189.76
11886	07-29-19	LIN001 LINCOLN NATIONAL LIFE INS	1964.67
11887	07-29-19	MHN001 MHTN ARCHITECTS	21250.00
11888	07-29-19	OFF001 OFFICE DEPOT	34.20
11889	07-29-19	OLS002 LES OLSON COMPANY	106.00
11890	07-29-19	PEH001 PEHP FLEX BENEFITS	807.51
11891	07-29-19	PEN001 PENNA POWERS	8203.60
11892	07-29-19	PUB001 PUBLIC EMPLOYEES HEALTH PR	37251.46
11893	07-29-19	STR001 STRINDBERG & SCHOLNICK, LL	225.00
11894	07-29-19	UNU001 UNUM LIFE INSURANCE CO	145.50
11895	07-29-19	UTA003 UTAH LOCAL GOVERNMENT TRUS	10354.37
11896	07-29-19	UTA019 UTAH DIVISION OF FINANCE	4913.31
Total Of Register			213892.79

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Balance Sheet  
As of 08-31-19

ASSETS

Cash	\$ 2,282,749.38		
Accounts Receivable	1,362,659.52		\$ 2,282,749.38
Prepaid Expense	35,662.90		\$ 1,362,659.52
			\$ 35,662.90
			\$ 0.00
			\$ 3,681,071.80

LIABILITIES & FUND BALANCE

Accounts Payable	255,579.35		
Accrued Payroll & Taxes	292.08		
Accrued Vacation/Sick Leave	363,188.49		
Deferred Revenue	34.20		
Total Liabilities			\$ 619,094.12
State and Local	1,349,742.53		
General Fund	1,179,952.78		
Special Projects Fund	532,282.37		
Total Fund Balances			\$ 3,061,977.68
			\$ 3,681,071.80

Check Register  
(A) WELLS FARGO BANK  
08-31-19

Check#	Date	Vendor	Amount
11897	08-14-19	ALT001 ALTA PLANNING AND DESIGN	9280.05
11898	08-14-19	AME004 AMERICAN PLANNING ASSOCIAT	85.00
11899	08-14-19	AVE001 AVENUE CONSULTANTS	20384.42
11900	08-14-19	CON001 CONSTRUCTION MONITOR	405.00
11901	08-14-19	ESR001 ESRI	13229.00
11902	08-14-19	FEH001 FEHR & PEERS	14660.72
11903	08-14-19	FIE001 FIELDING GROUP LLC	34346.09
11904	08-14-19	FIR001 FIRST DIGITAL	540.30
11905	08-14-19	GET001 GET HEALTHY UTAH	1000.00
11906	08-14-19	MGB001 MGB & A THE GRASSLI GROUP	2700.00
11907	08-14-19	MON001 MONSEN ENGINEERING	238.00
11908	08-14-19	OFF001 OFFICE DEPOT	716.82
11909	08-14-19	PEH001 PEHP FLEX BENEFITS	807.51
11910	08-14-19	PET001 SCOTT FESTIN	55.32
11911	08-14-19	PLA001 PLANNING AND DEVELOPMENT S	3600.00
11912	08-14-19	RRJ001 RRJ CONSULTING, LLC	2000.00
11913	08-14-19	SAI001 SAINT DAUPHIN DESIGN	2880.00
11914	08-14-19	UTA010 UTAH LEAGUE OF CITIES & TO	13215.00
			-----
		Total Of Register	120143.23
			=====

Licensed User: ACCOUNTING DEPARTMENT

Balance Sheet  
As of 09-30-19

ASSETS

Cash	\$ 2,323,787.06		
Accounts Receivable	1,220,331.63		\$ 2,323,787.06
Prepaid Expense	34,985.28		\$ 1,220,331.63
			\$ 34,985.28
			\$ 0.00
			\$ 3,579,103.97
			=====

LIABILITIES & FUND BALANCE

Accounts Payable	115,277.47		
Accrued Payroll & Taxes	136.08		
Accrued Vacation/Sick Leave	355,112.15		
Deferred Revenue	34.20		
Total Liabilities			\$ 470,559.90
State and Local	1,388,089.61		
General Fund	1,188,172.09		
Special Projects Fund	532,282.37		
Total Fund Balances			\$ 3,108,544.07
			\$ 3,579,103.97
			=====

Check Register  
(A) WELLS FARGO BANK  
09-30-19

Check#	Date	Vendor	Amount
11915	09-04-19	AVE001 AVENUE CONSULTANTS	8311.04
11916	09-04-19	DEL001 DELL MARKETING, L.P.	1028.90
11917	09-04-19	FEH001 FEHR & PEERS	3605.00
11918	09-04-19	FIE001 FIELDING GROUP LLC	34346.09
11919	09-04-19	LAN001 LANDMARK DESIGN	21680.00
11920	09-04-19	LIN001 LINCOLN NATIONAL LIFE INS	2154.05
11921	09-04-19	MHN001 MHTN ARCHITECTS	21250.00
11922	09-04-19	OFF001 OFFICE DEPOT	87.94
11923	09-04-19	OLS002 LES OLSON COMPANY	2009.50
11924	09-04-19	PEN001 PENNA POWERS	13030.00
11925	09-04-19	PET001 SCOTT FESTIN	93.92
11926	09-04-19	PUB001 PUBLIC EMPLOYEES HEALTH PR	37251.46
11927	09-04-19	QUI001 QUICK TURN CONCEPTS	5228.00
11928	09-04-19	SPP001 SP PLUS CORPORATION	200.00
11929	09-04-19	UNU001 UNUM LIFE INSURANCE CO	145.50
11930	09-04-19	UTA003 UTAH LOCAL GOVERNMENT TRUS	739.44
11931	09-04-19	UTA007 UTAH TRANSIT AUTHORITY	3128.63
11932	09-04-19	UTA019 UTAH DIVISION OF FINANCE	6617.33
11933	09-18-19	ALT001 ALTA PLANNING AND DESIGN	6273.45
11934	09-18-19	AYE001 JESSE AYERS	615.52
11935	09-18-19	CAC001 CACHE VALLEY ELECTRIC	150.00
11936	09-18-19	CYM001 CYMA SYSTEMS, INC	1550.00
11937	09-18-19	FEH001 FEHR & PEERS	23765.58
11938	09-18-19	FIH001 FIHRN HR CONSULTING	4440.00
11939	09-18-19	FIR001 FIRST DIGITAL	540.30
11940	09-18-19	LI001 GUANGYU LI	981.16
11941	09-18-19	MHN001 MHTN ARCHITECTS	21250.00
11942	09-18-19	OFF001 OFFICE DEPOT	667.71
11943	09-18-19	PEH001 PEHP FLEX BENEFITS	2422.53
11944	09-18-19	PEN001 PENNA POWERS	24380.54
11945	09-18-19	PSO001 PSOMAS	2969.00
11946	09-18-19	PUB001 PUBLIC EMPLOYEES HEALTH PR	35957.00
11947	09-18-19	RRJ001 RRJ CONSULTING, LLC	2000.00
11948	09-18-19	SMA001 SMART MOUTH COMMUNICATIONS	2500.00
11949	09-18-19	STR001 STRINDBERG & SCHOLNICK, LL	1215.00
11950	09-18-19	UTA017 UTAH DEPT OF TECHONOLOGY S	4764.00
11951	09-18-19	UTA019 UTAH DIVISION OF FINANCE	6787.56

Total Of Register

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304136.15  
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**Wasatch Front Regional Council FY 2019  
Budget/Expense Report**

7/1/2019  
6/30/2020

**Expenditure by Function**

<b>Expenditure</b>	<b>Budget</b> As approved May 23, 2019	<b>Expended</b> 9/30/2019	<b>Balance</b> <b>Unspent</b>	<b>%</b> <b>Expended</b>
Salaries/Employee Benefits	4,381,640	985,063	3,396,577	22%
Contractual	2,340,837	217,651	2,123,186	9%
Audit and Accounting	20,000	1,715	18,285	9%
Equipment Depreciation	111,884	28,624	83,260	26%
Equipment Maintenance	20,000	1,742	18,258	9%
Dues and Subscriptions	20,100	11,990	8,110	60%
Insurance	12,000	2,679	9,321	22%
Legal	10,000	940	9,060	9%
Printing & Publication	10,950	0	10,950	0%
Rent	411,839	103,038	308,801	25%
Supplies/Software/Sponsoships	94,000	44,446	49,554	47%
Telephone/Data	38,000	7,038	30,962	19%
Travel	57,500	16,019	41,481	28%
Training	56,700	21,513	35,187	38%
Equipment Purchase	45,000	12,212	32,788	27%
Amounts expected to carry forward into next F	35,758	0	35,758	0%
<b>TOTAL EXPENDITURES</b>	<b>7,666,209</b>	<b>1,454,670</b>	<b>6,211,539</b>	<b>19%</b>
<b>Excluding Carry Forward</b>	<b>7,630,451</b>	<b>1,454,670</b>	<b>6,175,781</b>	<b>19%</b>
<b>% Time Expended</b>				<b>25%</b>

**Expenditure by Program**

<b>Program</b>	<b>Budget</b> As approved May 23, 2019	<b>Expended</b> 9/30/2019	<b>Balance</b> <b>Unspent</b>	<b>%</b> <b>Expended</b>
Consolidated Transportation Planning Grant	4,923,718	1,062,773	3,860,945	22%
UTA Project Support	82,170	21,450	60,720	26%
Tooele Valley RPO	10,000	2,761	7,239	28%
Local Government Service	38,121	2,501	35,620	7%
Community Impact Board \$2K	2,000	0	2,000	0%
Mobility Management	10,000	397	9,603	4%
Joint Projects	0	0	0	0%
Economic Development	140,000	40,491	99,509	29%
CDBG - Tooele	50,000	18,574	31,426	37%
Transportation and Land Use Connection	1,955,500	254,330	1,701,170	13%
Morgan RPO	25,000	1,736	23,264	7%
WC2050 Consortium	50,000	0	50,000	0%
Legislative Consulting	90,000	6,000	84,000	7%
Model Development	234,700	31,443	203,257	13%
Davis County Prop 1 Assistance	10,000	0	10,000	0%
Oquirrh Connection	0	0	0	0%
Equipment Purchases	45,000	12,212	32,788	27%
<b>TOTAL EXPENDITURES</b>	<b>7,666,209</b>	<b>1,454,670</b>	<b>6,211,539</b>	<b>19%</b>

## Notes to the Budget/Expense Report

September 2019

In this report 25% of the fiscal year (time) has passed. Of the total amount budgeted for the year 19% was expended through the end of September 2019. The budget in this report is the budget that was approved by the Council on May 23, 2019.

The information contained in this report is useful in that it shows rates of expenditure by line-item and by program and allows the Council and staff to analyze rates of expenditure and progress of the various programs and address any areas of concern. It is not unusual for budget spent versus time to show variations. Some expenses such as software licenses and dues fees are paid at the beginning of the fiscal year causing the percentage of budget spent versus time expended to go up. However, as the year progresses that percentage drops and the line item and program will finish the year within budget.

Variations in the rate of expenditure by program are considered normal and include some programs that are expected to carry forward into the next fiscal year.

**DATE:** October 24, 2019  
**AGENDA ITEM:** 2a  
**SUBJECT:** Federal transportation reauthorization principles  
**PREPARED BY:** LaNiece Davenport

**BACKGROUND:**

The current federal surface transportation authorization legislation – the Fixing America’s Surface Transportation Act (FAST Act) – expires on September 30, 2020. Utah’s transportation agencies and partners have jointly developed key principles for a multi-year reauthorization that reflect priorities to keep Utah moving.

Discussions have taken place regarding how it will benefit the members of Utah's Congressional delegation, and others, as it will provide a high-level set of shared principles for transportation reauthorization. These principles would be supplemented by more specific policy positions for each mode and from each agency. This is similar to the coordinated approach agencies within Utah have taken together in the past. Collaboration – Utah's secret sauce!

These principles have been prepared with consideration of AASHTO, APTA, and NARC reauthorization principles, as well as an eye towards Utah's unique needs and has been discussed at Utah's Joint Policy Advisory Committee (JPAC) meeting.

At the meeting, staff will review a draft of Utah’s federal transportation reauthorization principles and seek Council feedback.

**RECOMMENDATION:**

This item is for information only.

**CONTACT PERSON:**

LaNiece Davenport, 801-363-4250 x1136, ldavenport@wfrc.org

# UTAH'S TRANSPORTATION PRINCIPLES - FEDERAL TRANSPORTATION REAUTHORIZATION

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## ***Background***

The current federal surface transportation authorization legislation – Fixing America's Surface Transportation Act (FAST Act) – expires on September 30, 2020. Utah's transportation agencies and partners have jointly developed the following key principles for a multi-year reauthorization that reflect priorities to keep Utah moving.

### ***1. Long-term and timely reauthorization***

Stability and predictability are essential for infrastructure planning, engineering, and construction. A reauthorization bill should be adopted on time, so as to avoid uncertainty and disruptions in critical infrastructure investments. The bill should be long-term (5-6 years), to provide predictability and stability.

### ***2. Sustainable funding mechanisms***

User fees, including the federal motor fuel tax, should continue to provide the core funding for the federal transportation program. Sustainable funding strategies that meet long-term funding needs, including road usage charges, should continue to be explored. In the meantime, additional funding mechanisms should be utilized to ensure sustainability of the federal transportation program.

### ***3. Utilize existing formula-based programs with enhanced flexibility and multimodal funding***

The existing federal formula programs are a proven mechanism to efficiently provide funding, and should be maintained. Federal transportation programs should continue to support integrated transportation systems that provide choices to users, including driving, transit, and active transportation.

Within those programs, there should be programmatic and funding flexibility for high-performing states such as Utah to use funds for the investments that achieve the best long-term outcomes. This flexibility will allow for funding to be targeted towards innovation, safety, access, connectivity, and other key priorities.

Maintain programs that provide value to Utah, including: 1) competitive discretionary funding programs for transit capital projects and formula funding for transit maintenance and operations; and 2) planning and Surface Transportation Program (STP) funding for MPOs and local governments.

### ***4. Streamline processes***

Federal review and approval processes should be streamlined to reduce time and eliminate unnecessary duplication and cost. For example, the "one federal decision" policy should be codified.

### ***5. Support and ensure state, regional, and local transportation agencies have the ability to harness innovation, data, and technology***

Innovative approaches, technologies, and data sharing should be embraced to achieve a safer and more resilient, efficient and effective surface transportation system.

**DATE:** October 24, 2019  
**AGENDA ITEM:** 2b  
**SUBJECT:** Legislative preview / tax reform update  
**PREPARED BY:** LaNiece Davenport

**BACKGROUND:**

Staff will provide a brief legislative preview which will be followed by discussion on Utah's tax reform.

**RECOMMENDATION:**

This item is for information only.

**CONTACT PERSON:**

LaNiece Davenport, 801-363-4250 x1136, ldavenport@wfr.org

**DATE:** October 24, 2019  
**AGENDA ITEM:** 4a  
**SUBJECT:** Wasatch Choice Vision 2050 Implementation  
**PREPARED BY:** Ted Knowlton

**BACKGROUND:**

Wasatch Choice 2050 is the region's shared vision to address ongoing growth.

At the Council meeting, staff will provide an update on the Wasatch Choice Implementation workshops. The implementation workshops are detailing the adopted Wasatch Choice Vision, exploring implementation challenges in each area, and are sharing information on key implementation opportunities that relate to recent state legislation. Half of the ten implementation workshops have been held so far. Each workshop involves local leaders and staff from a small group of cities and townships, including County representatives. The input gathered has been distinctive in each meeting and will be shared at the Council meeting. After this update, staff will ask Council for input on the implementation challenges that the region as a whole is facing.

**RECOMMENDATION:**

This item is for information only.

**CONTACT PERSON:**

Ted Knowlton, 801-363-4250 x1201, [ted@wfr.org](mailto:ted@wfr.org)

**DATE:** October 16, 2019  
**AGENDA ITEM:** 5a  
**SUBJECT:** **ACTION:** Board Modifications to the 2020-2025 Transportation Improvement Program (TIP)  
**PREPARED BY:** Ben Wuthrich

**BACKGROUND:**

The Wasatch Front Regional Council (WFRC) has received a request from UDOT to modify the current 2020-2025 Transportation Improvement Program (TIP) with the attached list of projects. This modification requires action from the Regional Council and the Transportation Commission. The requested modification is listed with the attached resolution.

**RECOMMENDATIONS:**

WFRC staff recommends that the Regional Council make a motion “to approve the attached resolution to modify the 2020-2025 TIP as requested.”

**CONTACT PERSON:**

Ben Wuthrich (801) 363-4230 ext 1121

**EXHIBITS:**

Resolution adopting Amendment One to the 2020-2025 TIP

RESOLUTION OF THE WASATCH FRONT REGIONAL COUNCIL  
AMENDING THE 2020 - 2025  
TRANSPORTATION IMPROVEMENT PROGRAM

- WHEREAS, the Wasatch Front Regional Council is the officially designated Metropolitan Planning Organization for the Salt Lake/ West Valley and the Ogden/ Layton Urbanized Areas and, as such, has the responsibility for developing a Transportation Improvement Program, and
- WHEREAS, a Transportation Improvement Program is to include all federally funded highway and transit projects scheduled for the next six years, and
- WHEREAS, the Utah Department of Transportation, the State Transportation Commission, the Utah Transit Authority, and the Wasatch Front Regional Council and its local jurisdictions desire to amend the 2020-2025 Transportation Improvement Program (TIP) to include and / or modify the projects on the attached project description list, and
- WHEREAS, the U.S. Department of Transportation Metropolitan Planning Regulations Paragraph 450.326(a) requires that “the TIP . . . be updated at least every four years, and be approved by the MPO and the Governor,” and
- WHEREAS, the Statewide Air Quality Implementation Plan includes traffic control measures for reducing air pollutant emissions for the Salt Lake/ West Valley and the Ogden/ Layton Urbanized Areas and budgets for mobile source emissions, and
- WHEREAS, the projects included in the proposed Transportation Improvement Program amendment are either included in Phase 1 of the Regional Transportation Plan or are not regionally significant, or are included in the 2020-2025 TIP or are exempt projects that do not need to be reviewed for air quality conformity and consistency with the State Implementation Plan according to 40 CFR Part 93.126 Table 2 Exempt Projects, and
- WHEREAS, the proposed Transportation Improvement Program amendment had a public review and comment opportunity at the Regional Council meeting on October 24, 2019, and all comments were carefully considered,

NOW THEREFORE LET IT BE RESOLVED, that the Wasatch Front Regional Council

- (1) Approves Amendment One to the 2020-2025 Transportation Improvement Program as attached,
- (2) Finds that the TIP conforms to and is consistent with the State Implementation Plan for Salt Lake, Davis, western Weber, and southern Box Elder Counties, and
- (3) Finds that the development of the Transportation Improvement Program is based on a currently certified transportation planning process.

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Commissioner Bob Stevenson, Chairman  
Wasatch Front Regional Council

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Andrew S. Gruber  
Executive Director  
Wasatch Front Regional Council

Date: October 24, 2019

## 2020-2025 Transportation Improvement Program (TIP) (Amendment One)

### Board Modification

#### Funding Transfer & Scope Change

##### Ogden/ Layton Urban Area

County	Sponsor	Facility	PIN	Project Location	Concept/ Type of Improvement	Funding Source	Project Estimated Cost	Currently Funded Amount	Action	Funding Amount	Year	
Davis/ Weber	UDOT	I-84	14348	I-84: Uintah Interchange	Deck Replacement Project	ST_Bridge (State Bridge Funds)	\$2,050,000	\$0	<i>Transfer Funds &amp; Abandon</i>	<b>\$0</b>	2020-2025	
Davis	UDOT	US-89	13821	US-89; Farmington to I-84	Reconstruct and Widen Project to include the Rehabilitation of two bridges over the Weber River on US-89	Local_Govt (Local Government Funds)	\$476,786,658	\$86,658				2020-2025
						ST_TIF (Transportation Investment Funds)		\$471,650,000				
						ST_Trans_Sol (State Transportation Solutions)		\$3,000,000				
						ST_Bridge (State Bridge Funds)		\$0				

After the Uintah Interchange project was approved and funding was programmed, Region One completed a study with plans that will replace the existing interchange with a future interchange configuration to accommodate the expected growth and needs of this location. To address the immediate needs on the Uintah Interchange, pothole patching and a polymer bridge deck overlay was applied this past summer to preserve them until the future project can be funded.

The funds being added to the US-89; Farmington to I-84 project will be used to rehabilitate the two bridges over the Weber River on US-89. The original project scope included only striping an additional lane across both structures.

#### New Project

##### Salt Lake/ West Valley Urban Area

County	Sponsor	Facility	PIN	Project Location	Concept/ Type of Improvement	Funding Source	Project Estimated Cost	Currently Funded Amount	Action	Funding Amount	Year
Salt Lake	UDOT	SR-210	17985	SR-210; Little Cottonwood Canyon	Construct a High Tee Intersection	Hot Spot Funding - TIF (Transportation Investment Funds)	\$2,000,000	\$0	<i>New Funding</i>	<b>\$2,000,000</b>	2020-2025

As part of the Cottonwood Canyons Recreation HotSpot Project, Region 2 has identified an early action operational improvement that will assist with traffic congestion exiting Little Cottonwood Canyon by extending the existing High Tee intersection at Entry 1 and adding new High Tee intersectiona at Entry 4 (Alta Bypass Road) and the Wildcat Access (Ft Trail).

While these types of intersections are not common, a review of the National Crash Modification Factors indicates that a reduction of 13% of current crashes is likely. Studies show that after a High Tee intersection was installed, a survey of local road users was conducted and it indicated that users felt the roadway was safer to have this protected turn and driving lane, as well as the average delay through the intersection was reduced. The requested funds are part of the overall Hot Spot Funding program.

**2020-2025 Transportation Improvement Program (TIP) (Amendment One)**  
**Board Modification**

**New Project**

**Salt Lake/ West Valley Urban Area**

County	Sponsor	Facility	PIN	Project Location	Concept/ Type of Improvement	Funding Source	Project Estimated Cost	Currently Funded Amount	Action	Funding Amount	Year
Salt Lake	UDOT	SR-210	17985	SR-210; Little Cottonwood Canyon	Construct a Lane Merge Project	Hot Spot Funding - TIF (Transportation Investment Funds)	\$6,000,000	\$0	<i>New Funding</i>	<b>\$6,000,000</b>	2020-2025

As part of the Cottonwood Canyons Recreation HotSpot Project, Region 2 has identified an early action operational improvement project that will assist with traffic congestion entering Little Cottonwood Canyon by adding a merge lane at the intersection of SR-210 and SR-209.

A traffic analysis of this merge lane at the intersection of SR 210/SR 209 has been completed and the results show a reduction of a 2 mile long queue to 200 yards during peak times for travelers going up Little Cottonwood Canyon. The requested funds are part of the overall Hot Spot Funding program.

Salt Lake	Bluffdale	Porter Rockwell	18053	Porter Rockwell; 14600 S to Rising Star - Trail	Construct Section of Missing Bike/ Pedestrian Trail	UDOT R2 TAP (UDOT Region Two Transportation Alternatives Program)	\$49,886	\$0	<i>New Funding</i>	<b>\$32,426</b>	2020
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UDOT TAP Contribution \$32,426, Local Contribution \$17,460, Total Project Cost \$49,886

Salt Lake	Murray	Cedar Street	18052	Cedar Street; 6100 S to 6200 S - Sidewalk	Construct Sections of Missing Sidewalk	UDOT R2 TAP (UDOT Region Two Transportation Alternatives Program)	\$178,101	\$0	<i>New Funding</i>	<b>\$115,766</b>	2020
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UDOT TAP Contribution \$115,766, Local Contribution \$62,335, Total Project Cost \$178,101

Salt Lake	Sandy	11400 South	18051	11400 S; 1300 E to 1700 E - Bike Lanes	Construct Bike Lanes along 11400 South	UDOT R2 TAP (UDOT Region Two Transportation Alternatives Program)	\$274,940	\$0	<i>New Funding</i>	<b>\$178,711</b>	2020
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UDOT TAP Contribution \$178,711, Local Contribution \$96,229, Total Project Cost \$274,940

Salt Lake	White City	730 East	18050	730 E; Segoe Lily Dr to Tulip Dr - Sidewalk	Construct Sections of Missing Sidewalk	UDOT R2 TAP (UDOT Region Two Transportation Alternatives Program)	\$134,448	\$0	<i>New Funding</i>	<b>\$87,392</b>	2020
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UDOT TAP Contribution \$87,392, Local Contribution \$47,056, Total Project Cost \$134,448

**DATE:** October 24, 2019  
**AGENDA ITEM:** 5b  
**SUBJECT:** Air Quality Update  
**PREPARED BY:** Kip Billings

**BACKGROUND:**

The Clean Air Act requires that transportation plans conform to State air quality goals established to attain federal standards for clean air. The WFRC region has several areas that are designated by EPA as non-attainment for one or more controlled pollutants.

The Utah Division of Air Quality prepares a State Implementation Plan (SIP) for each designated non-attainment area. The SIP defines a budget or limit to emissions from cars and trucks on the highways in order to achieve clean air standards.

WFRC analyzes present and future traffic and the corresponding emissions to verify that the goals of the SIP are met before the transportation plan can be approved. This emissions analysis process is known as “conformity”.

Portions of the WFRC region have been designated by EPA as maintenance areas for carbon monoxide (CO), non-attainment for coarse particulate matter (PM10), and non-attainment for ozone (O3). The Utah Division of Air Quality, with support from WFRC, is in the process of seeking from EPA a designation as a maintenance area for fine particulate matter (PM2.5).

The greatest air quality challenges currently facing the Wasatch Front are fine particulates (PM2.5) in the winter and ozone (O3) in the summer.

At the Council meeting, an update will be provided on mobile source emissions and air quality conformity.

**CONTACT PERSON:**

Kip Billings, kip@wfrc.org, 801-363-4250, ext.1115

**RECOMMENDATIONS:**

This is for information only.

**DATE:** October 24, 2019  
**AGENDA ITEM:** 6a  
**SUBJECT:** **PUBLIC HEARING AND ACTION:** Amend FY20 Budget  
**PREPARED BY:** Loveit Baumgardner

**BACKGROUND:**

As WFRC completed FY19 and we reviewed the final expenditures, actual spending came in lower than budgeted by \$1,770,970. This resulted mainly from spending on some contractual items that occurred more slowly than was anticipated or from items that were added to the FY19 budget in the later months but did not begin work until FY20. As a result, the amount of funds that carried forward from FY19 into FY20 was higher than was anticipated, resulting in an increase in the FY20 budget as some spending shifts from FY19 to FY20. The majority of the funds and projects carried forward from FY19 to FY20 are for Transportation and Land Use Connection (TLC) Program projects.

There are also several new joint planning projects that include: Micro-mobility tool set, Mode Choice Model update, Unified Transportation Plan document development, Unified Transportation Plan economic impact study, and the Utah Parking Modernization initiative. WFRC uses funds from its Consolidated Planning Grant for part of this work and has partnered with Utah Department of Transportation, Utah Transit Authority and Mountainland Association of Governments who are providing additional funds for the projects. The additional funds received from partners is shown under state and local revenue sources. WFRC anticipates hiring consultants to perform the work and those expenses are included in the Contractual line item in this amended budget.

There is also an adjustment to the Supplies/Software/Sponsorship line item. The FY20 budget originally included \$50,000 in revenue and contractual expense for the Wasatch Choice 2050 Consortium event. Subsequent to the adoption of the budget, WFRC had the opportunity to partner with the Utah League of Cities and Towns to combine the Consortium event with their annual conference leading to a significant reduction in overall costs to sponsor the event. Revenue and contractual expense were therefore reduced by \$50,000 each. The remaining costs associated with sponsoring events to promote Wasatch Choice 2050 have now been included in the Supplies/Software/Sponsorship line item.

The adjustments described above, along with a few minor changes in estimated expenditures, are reflected in the line items on the Expenditure by Function page. The adjustments also impact the projected carry-forward into FY21, again reflecting on-going programs or multi-year projects that bridge the FY20 and FY21 years.

The footnotes that accompany this proposed amended budget provide more detail on the changes to funding sources, expenditures by function, expenditures by program and changes to the fund balances.

**RECOMMENDATION:**

The WFRC Budget Committee and staff recommend that the Council take action “to amend the WFRC FY20 Budget as proposed.”

**CONTACT PERSON:**

Loveit Baumgardner (801) 363-4250 ext. 1102

**EXHIBITS:**

Draft Amended Budget FY20 with Footnotes

**October 24, 2019 Draft Amended  
Wasatch Front Regional Council FY 2020 Budget**

**Source of Funds**

	<b>FY 2020</b> Approved 5/24/19	<b>FY 2020</b> Proposed	<b>FY 2020</b> Difference	
<b>Federal Sources:</b>				
Federal Highway Administration - PL	3,862,041	3,862,041	0	0%
Federal Highway Administration - STP	1,085,607	1,984,063	898,456	83% 1
Federal Transit Administration	652,734	677,872	25,138	4% 2
Dept. of Housing and Urban Development	50,000	50,000	0	0%
Economic Development Administration	70,000	70,000	0	0%
<b>Total Federal Sources</b>	<b>5,720,382</b>	<b>6,643,976</b>	<b>923,594</b>	<b>16%</b>
<b>State Sources:</b>				
Utah GOMB (CPG match)	140,000	140,000	0	0%
Community Impact Board	2,000	2,000	0	0%
UDOT - TLC	303,300	479,528	176,228	58% 1
UDOT - Joint Planning Projects	36,947	115,333	78,386	212% 3
UDOT - Model Development	85,053	85,053	0	0%
UDOT - Morgan RPO	15,000	15,000	0	0%
<b>Total State Sources</b>	<b>582,300</b>	<b>836,914</b>	<b>254,614</b>	<b>44%</b>
<b>Local Sources:</b>				
Dedicated Project Funds	659,900	1,208,107	548,207	83% 4
MAG - Joint Projects	0	86,978	86,978	100% 3
UTA - TLC	150,000	228,936	78,936	53% 1
UTA - Joint Projects	35,000	100,333	65,333	187% 3
UTA - Transit Sales Tax	160,684	160,684	0	0%
Local Contribution	312,943	312,943	0	0%
<b>Total Local Sources</b>	<b>1,318,527</b>	<b>2,097,981</b>	<b>779,454</b>	<b>59%</b>
<b>TOTAL SOURCES</b>	<b>7,621,209</b>	<b>9,578,871</b>	<b>1,957,661</b>	<b>26%</b>

**October 24, 2019 Draft Amended  
Wasatch Front Regional Council FY 2020 Budget**

**Expenditure by Function**

<b>Expenditure</b>	<b>FY 2020</b> <small>Approved 5/24/19</small>	<b>FY 2020</b> <small>Proposed</small>	<b>FY 2020</b> <small>Difference</small>		
Salaries/Employee Benefits	4,381,640	4,381,640	0	0%	
Contractual	2,340,837	4,068,689	1,727,852	74%	5
Audit and Accounting	20,000	20,000	0	0%	
Dues & Subscriptions	20,100	20,100	0	0%	
Equipment Depreciation	111,884	111,884	0	0%	
Equipment Maintenance	20,000	20,000	0	0%	
Insurance	12,000	12,000	0	0%	
Legal	10,000	10,000	0	0%	
Printing and Publication	10,950	10,950	0	0%	
Rent	411,839	411,839	0	0%	
Supplies/Software/Sponsorships	94,000	109,000	15,000	16%	6
Telephone/Data	38,000	38,000	0	0%	
Training	56,700	56,700	0	0%	
Travel	57,500	57,500	0	0%	
<b>Total Expenditures</b>	<b>7,585,450</b>	<b>9,328,302</b>	<b>1,742,852</b>	<b>23%</b>	
Amounts expected to carry into next FY	35,758	250,569	214,810	601%	7
<b>TOTAL BUDGET</b>	<b>7,621,209</b>	<b>9,578,870</b>	<b>1,957,661</b>	<b>26%</b>	

**October 24, 2019 Draft Amended  
Wasatch Front Regional Council FY 2020 Budget**

**Expenditure by Program**

<b>Program</b>	<b>FY 2020</b> <small>Approved 5/24/19</small>	<b>FY 2020</b> <small>Proposed</small>	<b>FY 2020</b> <small>Difference</small>		
Consolidated Transportation Planning Grant	4,923,718	5,190,506	266,788	5%	1
Transportation & Land Use Connection	1,955,500	3,286,139	1,330,639	68%	1
Economic Development	140,000	140,000	0	0%	
Local Government Service	38,121	243,103	204,982	538%	1
UTA Project Support	82,170	82,170	0	0%	
Model Development	118,748	118,748	0	0%	
Joint Planning Projects	115,952	302,644	186,692	161%	3
Legislative Consulting	90,000	90,000	0	0%	
CDBG - Tooele	50,000	50,000	0	0%	
Mobility Management	10,000	10,000	0	0%	
Tooele Valley RPO	10,000	10,000	0	0%	
Morgan RPO	25,000	25,000	0	0%	
Community Impact Board	2,000	2,000	0	0%	
Davis County Prop 1 Assistance	10,000	10,000	0	0%	
WC2050 Consortium	50,000	0	-50,000	100%	6
Oquirrh Connection	0	18,561	18,561	100%	1
<b>TOTAL EXPENDITURES</b>	<b>7,621,209</b>	<b>9,578,871</b>	<b>1,957,662</b>	<b>-80%</b>	

**October 24, 2019 Draft Amended  
Wasatch Front Regional Council FY 2020 Budget**

**Local Contributions**

<b>County</b>	<b>FY 2020</b> Approved 5/24/19	<b>FY 2020</b> Proposed	<b>FY 2020</b> Difference	
Box Elder, 1 voting member	12,911	12,911	0	0%
Davis, 4 voting members	68,861	68,861	0	0%
Morgan, 1 voting member	12,911	12,911	0	0%
Salt Lake, 8 voting members	136,488	136,488	0	0%
Tooele, 1 voting member	12,911	12,911	0	0%
Weber, 4 voting members	68,861	68,861	0	0%
<b>TOTAL</b>	<b>312,943</b>	<b>312,943</b>	<b>0</b>	<b>0% 10</b>

**October 24, 2019 Draft Amended  
Wasatch Front Regional Council FY 2020 Budget**

**General Fund**

	<b>FY 2020</b> <small>Approved 5/24/19</small>	<b>FY 2020</b> <small>Proposed</small>	<b>FY 2020</b> <small>Difference</small>		
Revenue					
Local Sources	0	3,600	3,600	100%	8
Interest	12,500	0	-12,500	-100%	8
Total revenue	<u>12,500</u>	<u>3,600</u>	<u>-8,900</u>	-71%	
Expenditures					
Operating expenses	<u>3,600</u>	<u>3,600</u>	<u>0</u>	0%	
Total expenditures	<u>3,600</u>	<u>3,600</u>	<u>0</u>	0%	
Excess of revenue over expenditures (usage of fund balance)	8,900	0	-8,900		
Other sources					
Transfers in	0	0	0		
Transfers out	<u>0</u>	<u>0</u>	<u>0</u>		
Net change in fund balance	8,900	0	-8,900		

**Special Projects Fund**

	<b>FY 2020</b> <small>Approved 5/24/19</small>	<b>FY 2020</b> <small>Proposed</small>	<b>FY 2020</b> <small>Difference</small>		
Revenue					
Federal Sources	5,720,382	6,643,976	923,594	16%	9
State Sources	582,300	836,914	254,614	44%	9
Local Sources	1,318,527	2,094,381	775,854	59%	9
Interest Income	0	12,500	12,500	100%	8
Total revenue	<u>7,621,209</u>	<u>9,587,771</u>	<u>1,966,561</u>		
Expenditures					
Planning	7,621,209	9,578,871	1,957,662	26%	9
Capital Outlay	<u>45,000</u>	<u>45,000</u>	<u>0</u>	0%	
Total expenditures	<u>7,666,209</u>	<u>9,623,871</u>	<u>1,957,662</u>		
Excess of revenue over expenditures (usage of fund balance)	-45,000	-36,100	8,900		
Other sources					
Transfers in	0	0	0		
Transfers out	<u>0</u>	<u>0</u>	<u>0</u>		
Net change in fund balance	-45,000	-36,100	8,900		

**October 24, 2019 Draft Amended  
Wasatch Front Regional Council FY 2020 Budget**

**Building Fund**

	<b>FY 2020</b> Approved 5/24/19	<b>FY 2020</b> Proposed	<b>FY 2020</b> Difference
Revenue			
Interest Income	32,000	32,000	0
Total revenue	32,000	32,000	0
Expenditures			
Capital Outlay	0	0	0
Total expenditures	0	0	0
Excess of revenue over expenditures (usage of fund balance)	32,000	32,000	0
Other sources			
Transfers in	0	0	0
Transfers out	0	0	0
Net change in fund balance	32,000	32,000	0

Wasatch Front Regional Council

FY20 Amended Budget – October 24, 2019

Footnotes

1. These changes include amounts budgeted in FY19 but not spent prior to fiscal year end. These changes reflect the multi-year nature of ongoing projects, most of which are expected to be completed in FY20 or FY21.
2. The increase in Federal Transit Administration funds reflects actual amount apportioned to WFRC. This amount was unknown but estimated in the FY20 budget approved May 24, 2019.
3. WFRC, in partnership with Utah Department of Transportation, Utah Transit Authority, and Mountainland Association of Governments, enters into contracts for joint planning projects or studies. Partner funds for joint planning projects include:
  - \$45,000 for micro-mobility tool set
  - \$75,000 for mode choice model update
  - \$37,910 for Unified Transportation Plan document development
  - \$29,734 for Unified Transportation Plan economic impact study
  - \$115,000 for Utah parking modernization initiative
4. The change to Dedicated Project Funds includes funds carried forward from FY19 for projects in process. The funding shown here includes:
  - \$10,000 for Tooele Valley RPO
  - \$33,695 for model development (MAG)
  - \$10,000 for Davis County Prop 1 assistance
  - \$10,000 for Morgan RPO
  - \$223,043 for Local Government Services
  - \$18,561 for Oquirrh Connection Feasibility Study
  - \$902,808 for Transportation and Land Use Connection Program (includes Salt Lake County and Local match for TLC projects)
5. The increase in contractual expenditures results from projects budgeted in FY19 that are ongoing and expected to be completed in FY20 and FY21. Anticipated contractual expenditures include:
  - \$90,000 for state and federal legislative consulting
  - \$4,440 for human resource consulting
  - \$95,000 for micro-mobility tool set
  - \$5,000 for data resource consulting
  - \$150,000 for mode choice model update
  - \$32,000 for model development
  - \$20,239 for Unified Plan Financial Plan update
  - \$51,000 for Unified Plan Document development
  - \$100,000 for communications and public outreach
  - \$140,000 for Utah parking modernization initiative

- \$40,000 for Unified Plan economic impact study
- \$2,851,817 for Transportation and Land Use Connection projects
- \$50,000 for Access to Opportunity GUI
- \$3,000 for Consortium for scenario planning
- \$50,000 for planning and environment linkage
- \$75,000 for RTP uncertainty scenarios
- \$130,000 for planning studies undesignated
- \$18,604 for GIS technical assistance
- \$53,731 for Strava Metro data
- \$2,500 for NTIC exploring data fusion tech
- \$25,000 for Point of the Mountain transportation study
- \$10,000 for salary survey
- \$2,797 for Provo/Orem BRT Study
- \$50,000 for Wasatch Choice implementation tool improvements
- \$18,561 for Oquirrh Connection study

6. The increase in Supplies/Software/Sponsorships includes additional funding for event expenses associated with promoting Wasatch Choice 2050. The FY20 budget approved on May 24, 2019 included \$50,000 under the Contractual line item for a Wasatch Choice 2050 Consortium and a corresponding \$50,000 in revenue. WFRC had the opportunity to partner with the Utah League of Cities and Towns (ULCT) to combine this event with their annual conference thereby saving WFRC the cost of hosting the event on its own. In this amended budget the \$50,000 originally budgeted under the Contractual line item has been eliminated along with the corresponding revenue. The remaining expenses associated with the ULCT partnering opportunity are now shown under the Supplies/Software/Sponsorship line item.
7. The increase in amount expected to carry forward into the next FY are for projects that are not expected to be completed in FY20 and anticipated to carry forward to FY21.
8. Interest income was moved from the General Fund to the Special Projects fund. This is being proposed because the source of funds from which the interest income is generated are from monies held on deposit for planning projects under the Special Projects Fund and the amendment better reflects the nature of the revenue relative to its source. To maintain required minimums for revenue and expenditures in the General Fund a small amount of local funding was re-budgeted from the Special Projects Fund to the General Fund.
9. Changes in the Special Projects Fund are a reflection of adding funding and expenses for ongoing projects. The majority of the changes reflect projects that were budgeted in FY19 but not completed before the end of the fiscal year and were carried forward to FY20.
10. Consistent with the policy established in the FY18 budget process, in the WFRC FY21 budget the local contributions are expected to increase by a factor representative of the change in the Consumer Price Index (CPI) averaged over the prior three completed WFRC fiscal years, July 1, 2016 through June 30, 2019. That increase, which will become a part of the proposed FY21 budget that will be presented to the Council in March 2020, will be 2.1%. This projected increase supports the ongoing financial stability of the Council. This information is provided now so that it can be factored into the counties' FY20 budget processes.

**DATE:** October 24, 2019  
**AGENDA ITEM:** 6b  
**SUBJECT:** **ACTION:** Acceptance of the FY19 Audit Report  
**PREPARED BY:** Loveit Baumgardner

**BACKGROUND:**

An annual audit of the Council's financial records was performed, and a final draft of the report issued as a result of that audit will be provided at the WFRC Budget meeting on October 10, 2019.

The auditors have issued an *unqualified opinion*. There were no findings or questioned costs. A summary of the audit results may be found on page 45 of the report. Tim Rees from the auditing firm of Karren Hendrix Stagg & Allen will be present at the Budget Committee and Council meetings to review the final draft of the audit report.

The final audit report will be submitted to those agencies requiring a copy of the report within 180 days of the close of the fiscal year.

**RECOMMENDATION AND MOTION:**

The WFRC Budget Committee makes a motion that the Council take action "to accept the WFRC FY19 Audit Report as presented."

**CONTACT PERSON:**

Loveit Baumgardner (801) 363-4250 ext. 1102

**EXHIBITS:**

Wasatch Front Regional Council Financial Statements with Independent Auditors' Report for the Year Ended June 30, 2019.

**WASATCH FRONT REGIONAL COUNCIL**

**Financial Statements  
With Independent Auditors' Report  
For the Year Ended June 30, 2019**



## **Mission Statement**

**The Wasatch Front Regional Council builds consensus and enhances quality of life by developing and implementing visions and plans for a well-functioning multi-modal transportation system, livable communities, a strong economy, and a healthy environment.**



**WASATCH FRONT REGIONAL COUNCIL  
TABLE OF CONTENTS  
FOR THE YEAR ENDED JUNE 30, 2019**

---

Financial Section	
Independent Auditors' Report.....	1
Management's Discussion and Analysis .....	3
Basic Financial Statements:	
Government-Wide Fund Financial Statements:	
Statement of Net Position.....	9
Statement of Activities .....	10
Government Fund Financial Statements:	
Balance Sheet – Governmental Funds .....	11
Reconciliation of the Balance Sheet	
Governmental Funds to the Statement of Net Position .....	12
Statement of Revenue, Expenditures, and Changes in Fund Balances Government Funds .....	13
Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances – Governmental Funds to the Statement of Activities.....	14
Notes to the Financial Statements .....	15
Required Supplementary Information:	
Budgetary Comparison Schedule – General Fund.....	30
Budgetary Comparison Schedule – Special Projects Fund .....	31
Schedule of Proportionate Share of the Net Pension Liability .....	32
Schedule of Contributions .....	33
Notes to Required Supplementary Information .....	34
Supplementary Information:	
Budgetary Comparison Schedule – Building Fund .....	36
Independent Auditors' Report on Compliance and on Internal Controls Over Compliance in Accordance with the <i>State Compliance Audit Guide</i> .....	
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	37
Independent Auditors' Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance Requirements .....	39
Schedule of Financial Federal Financial Assistance .....	41
Notes to Federal Awards .....	43
Findings and Questioned Costs for the Year Ended June 30, 2019 .....	44
Findings and Questioned Costs - Prior Year .....	45
Schedule of Revenue and Expenditures by Program For the Year Ended June 30, 2019 .....	46
Schedule of Revenue and Expenditures by Program For the Year Ended June 30, 2019 .....	47



KARREN | HENDRIX | STAGG | ALLEN  
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## **INDEPENDENT AUDITORS' REPORT**

Members of the Council and Andrew Gruber  
Wasatch Front Regional Council  
Salt Lake City, Utah

We have audited the accompanying financial statements of the governmental activities and each major fund, of the Wasatch Front Regional Council, Utah, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Wasatch Front Regional Council, Utah, as of June 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters*****Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension schedules on pages 3 through 8 and 30 through 34 and the schedule of Revenue and Expenditures by Program 46-49, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Wasatch Front Regional Council's basic financial statements. The schedule of revenue and expenditures by program on pages 46 through 49 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of revenue and expenditures by program are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The schedule of revenue and expenditures by program have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them. The schedule of expenditures of federal financial awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal financial awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 13, 2019, on our consideration of the Wasatch Front Regional Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wasatch Front Regional Council's internal control over financial reporting and compliance.



Karren, Hendrix, Stagg, Allen & Company  
Salt Lake City, Utah  
September 13, 2019

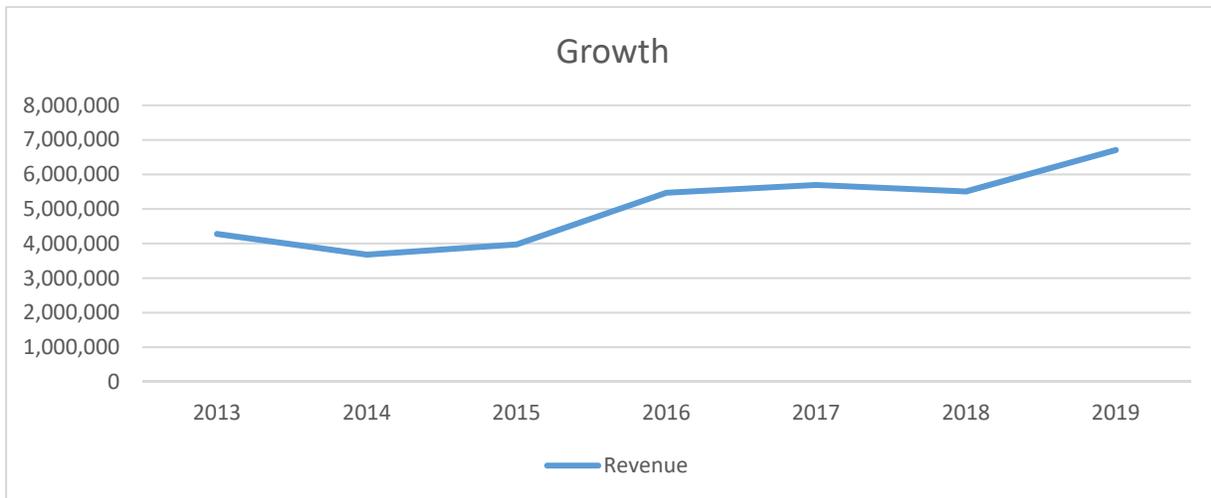
# WASATCH FRONT REGIONAL COUNCIL MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2019

---

As management of the Wasatch Front Regional Council (the Council), we offer readers of the Council's financial statements this narrative overview and analysis of the financial activities of the Council for the fiscal year ended June 30, 2019.

## History and Background

The Wasatch Front Regional Council (WFRC) was organized as a volunteer association of local governments in March 1969, among Davis, Salt Lake, and Weber Counties and the cities within, for the purpose of establishing a review agency to comply with requirements to obtain federal grants and loans, and to address the solutions to regional problems. In June 1969, Tooele County and the municipalities within, and, in 1972 Morgan County and the municipalities within, joined the Regional Council. In June 2014, those portions of Box Elder County that were included in the Ogden/Layton urbanized area for transportation planning as defined by the U.S. Census Bureau joined the Regional Council. The WFRC was designated by the governor of Utah as the Metropolitan Planning Organization (MPO) for the Salt Lake and Ogden metropolitan areas in 1971. MPOs are agencies responsible for transportation planning in urbanized areas throughout the United States. Transportation planning in the region is a cooperative effort of state and local agencies, and as the MPO, the WFRC is responsible for coordinating this transportation planning process. In addition to the transportation planning process, the WFRC provides assistance to small communities with Community Development Block Grant (CDBG) applications, participates in developing comprehensive economic development strategies for the region, and provides a forum for local governments to cooperate in resolving problems and developing plans that are common to two or more counties or are regional in nature.



The Council consists of a governing board of twenty-one voting members, 19 elected officials representing local governments from Box Elder, Davis, Morgan, Salt Lake, Tooele and Weber counties, and one representative each from the Utah Department of Transportation and the Utah Transit Authority. The Council also includes six non-voting members representing the Utah State Senate, the Utah House of Representatives, the Utah State Planning Director, the Utah League of Cities and Towns, the Utah Association of Counties, and Envision Utah.

Transportation planning in the Salt Lake Area has been a continuing effort for over four decades. In the 1960's UDOT developed the first Long Range Plan for the area. Since 1973, the WFRC has developed Regional Transportation Plans and has updated them regularly. The process is comprehensive in nature, addressing all modes of transportation, including highways, transit, and active transportation.

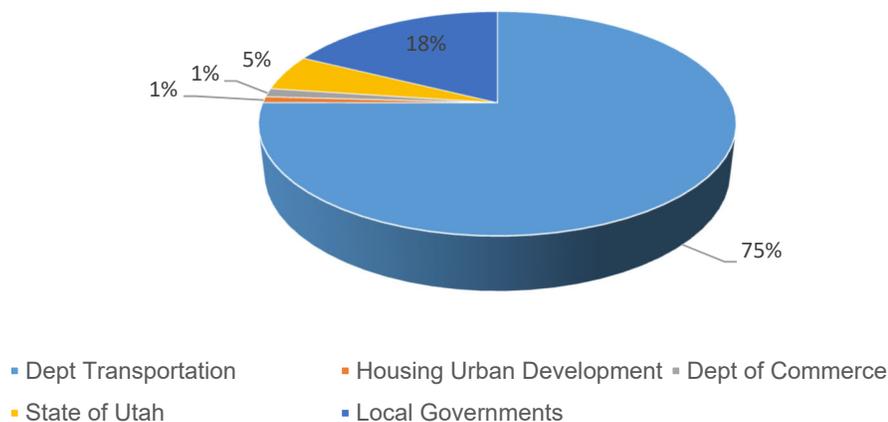
Transportation plans are also part of the comprehensive planning for the overall development of the region.

Two main products are developed through the transportation planning process. The first is a Regional Transportation Plan (RTP), which recommends improvements to highways, transit, and other modes, to meet the transportation needs of the area with a minimum 20-year planning horizon. The second is a Transportation Improvement Program (TIP). The TIP is a six-year capital improvement program for highway and transit and other transportation projects contained in the RTP. The RTP is updated every four years, while the TIP is approved annually.

During the fiscal year ended June 30, 2019, Wasatch Front Regional Council received funding from the following sources:

U.S. Department of Transportation	\$ 4,237,951	75.4%
U.S. Department of Housing/Urban Development	49,915	0.9%
U.S. Department of Commerce	70,000	1.2%
State of Utah	294,620	5.2%
Local Governments	<u>1,017,969</u>	<u>18.0%</u>
Total	<u>\$ 5,670,455</u>	<u>100.7%</u>

### Revenue



### Financial Highlights

The following table summarizes changes in the Council's assets, liabilities, deferred outflows and deferred inflows:

	<u>2019</u>	<u>2018</u>	<u>Change</u>
Current assets	\$ 2,926,415	\$ 1,842,033	\$ 1,084,382
Pension assets	-	-	-
Capital assets	<u>347,163</u>	<u>202,061</u>	<u>145,102</u>
Total assets	<u>\$ 3,273,578</u>	<u>\$ 2,044,094</u>	<u>\$ 1,229,484</u>
Deferred outflows	<u>\$ 763,515</u>	<u>\$ 705,644</u>	<u>\$ 57,871</u>
Current liabilities	883,870	690,067	193,803
Non-current liabilities	<u>1,788,901</u>	<u>1,146,509</u>	<u>642,392</u>
Total liabilities	<u>\$ 2,672,771</u>	<u>\$ 1,836,576</u>	<u>\$ 836,195</u>
Deferred inflows	<u>\$ 30,861</u>	<u>\$ 538,725</u>	<u>\$ (507,864)</u>
Net position			
Net investment in capital assets	347,163	202,061	145,102
Restricted net position	-	290,000	(290,000)
Unrestricted net position	<u>986,298</u>	<u>(117,624)</u>	<u>1,103,922</u>
Total net position	<u>\$ 1,333,461</u>	<u>\$ 374,437</u>	<u>\$ 959,024</u>

Management considers the fluctuation in cash, receivables, prepaid expenses, and accrued payroll liabilities to be normal for this organization. Unearned revenue is advance payments received from local government and other sources for projects in process. Those projects are anticipated to be completed in subsequent fiscal years. Throughout the year, the Council invested funds not immediately needed for operations with the Utah State Public Treasurer's Investment Fund (PTIF). Proceeds from those invested funds were \$27,889 for the year.

There was an 9% decrease in revenue and 16% decrease expenditures for the year. The bulk of these changes is due to projects awarded under the Transportation and Land Use Connection program that were not completed during the year and are ongoing. Management considers this to be normal for this organization. From time to time the Council enters into agreements with other agencies to conduct various transportation and other studies and support. For this fiscal year those included work on Transit Support, Community Impact Board, Economic Development planning, CDBG Small Cities support, Transportation and Land Use Connection Program, Tooele Valley Rural Planning Organization, Morgan Rural Planning Organization, Mobility Management, Transportation Model Development, and several joint planning projects.

### **Overview of the Financial Statements**

The discussion and analysis is intended to serve as an introduction to Wasatch Front Regional Council's basic financial statements. This report is similar to the last fiscal year's and follows Governmental Accounting Standards Board Statement No. 34. In addition to the Management's Discussion and Analysis, the report consists of government-wide financial statements, fund financial statements, and notes to the financial statements. The first several statements are highly condensed and present a government-wide view of the Council's finances. The governmental activities of the Wasatch Front Regional Council include transportation planning, providing technical assistance to and workshops for small communities for CDBG applications, Economic Development planning, and other planning.

**Government-wide Financial Statements.** The government-wide *financial* statements are designed to

provide readers with a broad overview of the Council's finances in a manner similar to private-sector business reporting.

The *statement of net position*, a component of the government-wide financial statements, presents information on all of the Council's assets and liabilities, with the difference between the two reported as *net position*. The Council's capital assets are included in this statement and reported net of their accumulated depreciation. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Council is improving or deteriorating. In evaluating the government's overall condition, however, additional non-financial factors should be considered such as the Council's economic outlook, changes in its demographics, and the condition of its capital assets.

The *statement of activities* presents revenue and expense information showing how the Council's net position changed during the fiscal year. To understand the basis of how these numbers are determined, it is important to note that changes in net position are reported whenever an event occurs that requires a revenue or expense to be recognized, regardless of when the related cash is received or disbursed (the accrual basis of accounting). For example, assessment revenue is reported when the assessments are billed, even though they may not be collected for some time after that date; and an obligation to pay a supplier is reported as an expense when the goods or services are received, even though the bill may not be paid until sometime later.

The government-wide financial statements can be found on pages 9 and 10 of this report.

**Fund Financial Statements.** A *fund* is a grouping of related accounts (revenue, expenses, assets, and liabilities) that is used to control resources that have been segregated for specific activities. The Wasatch Front Regional Council, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds utilized by the Council are accounted for in three governmental funds: the general fund, building fund and the special projects fund.

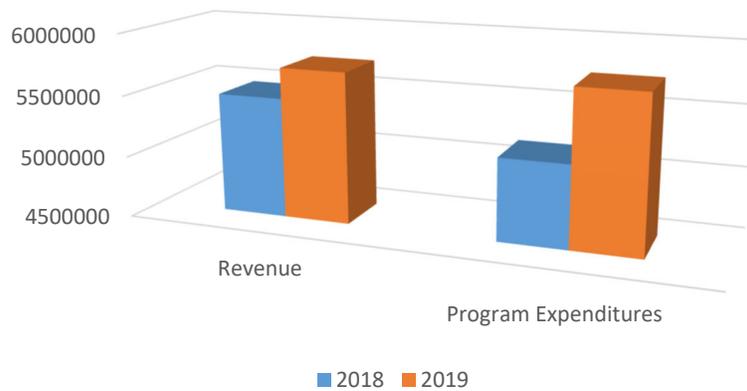
**Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the *government-wide financial statements*. However, for accounting and reporting purposes, government fund numbers are determined with a different approach. At the fund level, the focus is on changes in short-term spendable resources and the balance available to spend, rather than the long-term focus used for determining government-wide numbers. Because the focus is so different between fund statements and government-wide statements, reconciliation between the two types is necessary to understand how the numbers differ. Such reconciliation is provided on pages 12 and 14 of this report. The Council has three major funds which are the General Fund, Special Projects Fund and the Building fund. The General Fund is used for operating activities of the Council. The Special Projects Fund is used to account for regional planning activities. The Building Fund is used to fund future capital projects. To demonstrate legal compliance, statements comparing budget-to-actual numbers for these funds are included in the financial statements.

## **Financial Analysis**

The Council's fund balance may serve over time, as a useful indicator of an organization's financial position. In the case of the Council, assets exceeded liabilities by \$1,333,461 at the close of the fiscal year ended June 30, 2019. Net assets are comprised of current assets and capital assets (property and equipment). Currently, the Council's capital assets net of related debt and depreciation is \$347,163. The Council records depreciation using a straight-line method over the lives of the assets. The Council uses these capital assets for day to day operations; consequently, these assets are not available for future spending.

The Council's net position increased by \$959,024 during the fiscal year due to the sale of the old office building.

## Revenue and Program Expenditures



**Key elements of the increase in net assets are as follows:**

	<u>2019</u>	<u>2018</u>
Revenue		
Federal sources	\$ 4,357,866	\$ 3,877,430
State sources	294,620	386,029
Local sources	1,021,741	915,656
Other	83,510	230,159
Sell capital assets	921,757	
Interest income	27,889	12,941
<b>Total revenue</b>	<b><u>\$ 6,707,383</u></b>	<b><u>\$ 5,422,215</u></b>
Expenses		
Program	\$ 5,748,359	\$ 5,108,828
<b>Total expenses</b>	<b><u>\$ 5,748,359</u></b>	<b><u>\$ 5,108,828</u></b>
<b>Increase in net position</b>	<b>\$ 959,024</b>	<b>\$ 313,387</b>
Net position, beginning	374,437	61,050
<b>Net position, ending</b>	<b><u>\$ 1,333,461</u></b>	<b><u>\$ 374,437</u></b>

The Council has three funds that are deemed major funds. The general fund is the fund that pays for the operations of the Council and activities not accounted for in the special projects fund. The special projects fund accounts for the major projects of the Council. The building fund finances capital projects. At the end of June 2019, the general fund showed a decrease of \$338,242, the special projects fund showed an increase of \$95,657, and the building fund showed an increase of \$1,133,165.

### Use of Reserved Funds

The Council has funds with various restrictions. When an expense is incurred which meets the requirements to release the restriction, such restricted funds are first used to satisfy the expense followed by any unrestricted funds needed to satisfy the expense. The Council has reserved a portion of its cash for compensated absences.

Cash unrestricted	\$ 1,188,131
Restricted cash	683,373

### Budgetary Highlights

The Council approved its fiscal year 2019 budget on May 26, 2018. During the year the 2019 budget was amended to include \$2,112,847 in additional funding for projects such as GPI demographic data support, Oquirrh connection feasibility study, Transportation and Land Use Connection Program, and to account for funds carried forward from the previous year that was estimated at the time the budget was adopted. Several of these projects are multi-year in nature and are anticipated to be completed within the next two years.

### Capital Assets

The Council's investment in property and equipment as of June 30, 2019, amounts to \$347,163, net of accumulated depreciation. This investment includes, furniture, equipment, and related improvements. The majority of the total decrease in the Council's investment in property and equipment was from a sale of an office building.

#### Property and Equipment (Net of Depreciation)

	<u>2019</u>	<u>2018</u>
Land	\$ -	\$ 105,888
Buildings	-	56,059
Improvements	-	14,415
Furniture and equipment	<u>347,163</u>	<u>25,699</u>
Total	<u>\$ 347,163</u>	<u>\$ 202,061</u>

### Requests for Information

This financial report is designed to provide a general overview of the Council's finances for all those with an interest. Questions regarding any of the information provided in this report or requests for additional information should be addressed to:

Wasatch Front Regional Council  
295 North Jimmy Doolittle Road  
Salt Lake City, Utah 84116  
Attention: Loveit Baumgardner, Chief Financial Officer

# WASATCH FRONT REGIONAL COUNCIL

## Statement of Net Position

June 30, 2019

### ASSETS

#### CURRENT ASSETS

Cash	\$ 1,188,129
Cash - restricted	683,374
Accounts receivable	1,029,831
Prepaid expenses	25,081
Total current assets	<u>2,926,415</u>

#### NON-CURRENT ASSETS (Net of depreciation)

Pension asset	
Capital assets	
Leasehold improvements	-
Furniture and equipment	347,163
Total capital assets	<u>347,163</u>

Total assets 3,273,578

#### Deferred outflows of resources

Deferred outflows relating to pensions	<u>763,515</u>
--	----------------

Total assets and deferred outflows of resources \$ 4,037,093

### LIABILITIES

#### CURRENT LIABILITIES

Accounts payable	\$ 200,496
Unearned revenue	683,374
Total current liabilities	<u>883,870</u>

#### Noncurrent Liabilities

Pension Liability	1,438,001
Compensated absences (due after one year)	350,900
Total noncurrent liabilities	<u>1,788,901</u>

Total liabilities 2,672,771

#### Deferred Inflows of resources

Deferred inflows relating to pensions	<u>30,861</u>
---------------------------------------	---------------

Total deferred inflows of resources 30,861

### NET POSITION

Investment in capital assets, net of related debt	347,163
Restricted net position	-
Unrestricted net position	986,298

Total net position 1,333,461

Total liabilities, deferred inflows, and net position \$ 4,037,093

The accompanying notes are an integral part of this statement.

# WASATCH FRONT REGIONAL COUNCIL

## Statement of Activities

For the Year Ended June 30, 2019

<u>Functions and Programs</u>	Net (Expense) Revenue and Changes in Net Position			
	<u>Expenses</u>	Program Revenue		Primary Government
		<u>Operating Grants and Contributions</u>	<u>Other Grants and Contributions</u>	<u>Government Activities</u>
PRIMARY GOVERNMENT				
Government activities				
General government	\$ 5,748,359	\$ 5,729,692	\$ -	\$ (18,667)
Total government activities	5,748,359	5,729,692	-	(18,667)
Total primary government	\$ 5,748,359	\$ 5,729,692	\$ -	\$ (18,667)
General revenue				
Investment earnings				27,889
Sale of capital assets				949,802
Total general revenue				977,691
Changes in net assets				959,024
NET POSITION, JULY 1				374,437
NET POSITION, JUNE 30				\$ 1,333,461

The accompanying notes are an integral part of this statement.

# WASATCH FRONT REGIONAL COUNCIL

## Balance Sheet Governmental Funds June 30, 2019

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	<u>General</u>	<u>Special Projects</u>	<u>Building Fund</u>	<u>Total Governmental Funds</u>
<b><u>ASSETS</u></b>				
ASSETS				
Cash	\$ 5,001	\$ 49,965	\$ 1,133,165	\$ 1,188,131
Cash - restricted	-	683,373	-	683,373
Accounts receivable	-	1,029,831	-	1,029,831
Prepaid expenses	-	25,081	-	25,081
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 5,001</u>	<u>\$ 1,788,250</u>	<u>\$ 1,133,165</u>	<u>\$ 2,926,416</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>				
LIABILITIES				
Accounts payable	\$ -	\$ 200,496	\$ -	\$ 200,496
Unearned revenue	-	683,373	-	683,373
Total liabilities	<hr/>	<hr/>	<hr/>	<hr/>
	-	883,869	-	883,869
FUND BALANCES				
Assigned - compensated absences	-	360,900	-	360,900
Assigned - special projects	-	543,481	-	543,481
Assigned - capital assets	-	-	1,133,165	1,133,165
Restricted	-	-	-	-
Unassigned	5,001	-	-	5,001
Total fund balances	<hr/>	<hr/>	<hr/>	<hr/>
	5,001	904,381	1,133,165	2,042,547
Total liabilities and fund balances	<u>\$ 5,001</u>	<u>\$ 1,788,250</u>	<u>\$ 1,133,165</u>	<u>\$ 2,926,416</u>

The accompanying notes are an integral part of this statement.

**WASATCH FRONT REGIONAL COUNCIL**  
**Reconciliation of the Balance Sheet**  
**Governmental Funds to the Statement of Net Position**  
**June 30, 2019**

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Total fund balance		\$ 2,042,547
Total net assets reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds. Those assets consist of:		
Furniture and equipment	514,402	
Less accumulated depreciation	<u>(167,241)</u>	
Total capital assets	<u>347,161</u>	347,161
Liability for compensated absences is not recognized at the fund level but is recognized for the government wide statement of net assets.		
		(350,900)
Pension liability is not recognized on the funds statement but is recorded on the government wide statement.		
		(1,438,001)
Deferred outflows is not recognized on the funds statement but is recorded on the government wide statement.		
		763,515
Deferred inflows is not recognized on the funds statement but is recorded on the government wide statement.		
		<u>(30,861)</u>
Total net assets of governmental activities		<u><u>\$ 1,333,461</u></u>

The accompanying notes are an integral part of this statement.

**WASATCH FRONT REGIONAL COUNCIL**  
**Statement of Revenue, Expenditures,**  
**and Changes in Fund Balances - Governmental Funds**  
**For the Year Ended June 30, 2019**

	<u>General</u>	<u>Special Projects</u>	<u>Building Fund</u>	<u>Totals</u>
<b>REVENUE</b>				
Federal sources	\$ -	\$ 4,357,866	\$ -	\$ 4,357,866
State sources	-	294,620	-	294,620
Local sources	20,889	975,622	-	996,511
Other	3,768	24,276	-	28,044
Interest	-	20,889	7,000	27,889
Total revenue	<u>24,657</u>	<u>5,673,273</u>	<u>7,000</u>	<u>5,704,930</u>
<b>EXPENDITURES</b>				
Administration	1,483	-	-	1,483
Planning	-	5,571,984	-	5,571,984
Capital outlay	290,000	77,047	-	367,047
Total expenditures	<u>291,483</u>	<u>5,649,031</u>	<u>-</u>	<u>5,940,514</u>
Revenue and other sources (under) over expenditures and other uses	<u>(266,826)</u>	<u>24,242</u>	<u>7,000</u>	<u>(235,584)</u>
<b>Other sources</b>				
Proceeds sale of capital assets	-	-	1,126,165	1,126,165
Transfers	(71,415)	71,415	-	-
Total other sources	<u>(71,415)</u>	<u>71,415</u>	<u>1,126,165</u>	<u>1,126,165</u>
Total revenue unde(over) expenditures and other sources	(338,241)	95,657	1,133,165	890,581
FUND BALANCE, JULY 1	<u>343,242</u>	<u>808,724</u>	<u>-</u>	<u>1,151,966</u>
FUND BALANCE, JUNE 30	<u>\$ 5,001</u>	<u>\$ 904,381</u>	<u>\$ 1,133,165</u>	<u>\$ 2,042,547</u>

The accompanying notes are an integral part of this statement.

**WASATCH FRONT REGIONAL COUNCIL**  
**Reconciliation of the Statement of Revenue, Expenditures, and Changes in**  
**Funds Balances - Governmental Funds to the Statement of Activities**  
**June 30, 2019**

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NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$	890,581
<p>The change in net assets reported for governmental activities in the statement of activities is different because:</p> <p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay (\$364,077) is more than depreciation expense (\$42,612).</p>		
		321,465
<p>The increase in compensated absences is reported in the statement of activities but the liability is not recorded at the fund level.</p>		
		(21,425)
<p>The sale of capital assets in the fund statements is reflected as proceeds and the gain is recognized as gain or loss in the government wide statements</p>		
		(176,365)
<p>Pension expense is reduced by deferred outflows on the government wide statement.</p>		
		<u>(55,232)</u>
Change in net position of governmental activities	\$	<u><u>959,024</u></u>

The accompanying notes are an integral part of this statement.

**WASATCH FRONT REGIONAL COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019**

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**NOTE 1—ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization** – The Wasatch Front Regional Council (Council) is a voluntary organization comprised of representatives of local governments located along the Wasatch Front. The Council was organized in 1969 for the purpose of meeting at regular intervals to discuss and study community challenges of mutual interest and concern and to develop policy and action recommendations for ratification and implementation by the governments in the area served by the Council.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units according to the criteria set forth in Governmental Accounting Standards Board's (GASB) Statement No. 14 and concluded there are no entities that are considered to be component units of the Council, nor is the Council considered a component unit of any other entity.

The Council's programs are funded by Federal grants, state appropriations and grants, and various local contributions, primarily on a year-to-year basis.

**Basis of Accounting and Measurement Focus** - Basis of accounting refers to when revenue and expenditures or expenses are recognized in the accounts and reported in the financial statements.

Government-wide statements are comprised of the statement of net position and the statement of activities. They contain information on all of the activities of the primary government. Most effects of inter-fund activities have been eliminated from these statements. The Statement of Net Position and the Statement of Activities are accounted for using the *economic resources measurement focus* and the *accrual basis of accounting*. Under the accrual basis of accounting, revenue is recorded when earned, and expenses are recorded at the time liabilities are incurred or the economic asset is used. Revenue, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. The statement of activities is presented to show the extent that program revenue of a given activity supports direct expense. Direct expenses are those that can clearly be associated with a particular activity or program. Program revenue is grants or other contributions that are restricted to operations or a specific activity. General revenue is investment earnings.

The *Governmental Fund Balance Sheet*, and the *Statement of Governmental Fund Revenue, and Expenditures and Changes in Fund Balance* use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenue is recognized when susceptible to accrual (i.e., when it becomes both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

The accounting policies of the Council conform to accounting principles generally accepted in the United States of America applicable to governmental units. The following is a summary of the more significant of such policies:

**Short-Term Investments** – Short-term investments are held by the Utah Public Treasurer's Investment Fund and are recorded at cost which approximates market value.

**Capital Assets** – The Council capitalizes and depreciates all assets over \$1,000 and values the assets at historical

cost. Depreciation of capital assets is computed using the straight-line method over the following estimated useful lives:

Furniture, fixtures and equipment	3-5 years
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**Accrued Vacation Expense** – The cost of employee vacations is recorded as an expenditure at the time it is earned by the employee and is charged to the programs on which the employee works.

**Accrued Sick Leave** – Sick leave benefits are vested and any unused benefits may be redeemed once annually as cash payments for any accrued hours over 80 hours or upon termination of employment.

**Program Revenue** – The Council reports program revenue, operating grants and contributions, and capital grants and contributions. General revenue includes all investment earnings.

**Reconciliation of Government-Wide and Fund Statements** – Governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting, while the government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting. As a result, there are important differences between the assets, liabilities, revenue, and expenses or expenditures reported in the fund financial statements and the government-wide financial statements. As a result, there must be reconciliation between the two statements to explain the differences. A reconciliation is included as part of the fund financial statements.

**Inter-fund Transactions** – In the normal course of its operations, the Council has various transactions between funds. Transfers are recognized as operating transfers in and out, respectively, by the funds receiving and providing the transfer.

**Minimum Fund Balance** – Utah Code requires that a minimum fund balance of 5% of the total general fund revenue be maintained and not budgeted.

**Revenue from Local Sources** – Revenue from local sources is generally used to meet matching revenue requirements related to Federal grants and for other approved projects. Such revenue from local sources is recognized in the period in which the funds are received. This revenue and the related receivables are principally with local governmental entities represented by the Council.

**Governmental Funds** – Major individual funds are reported in separate columns in the governmental fund's statements. A fund is considered major if it is the general fund of the Council. Other funds are considered major if total assets, liabilities, revenue, or expenditures are at least 10% of the corresponding total for all funds of that category or type.

Wasatch Front Regional Council has three major governmental funds; the general fund, special projects fund, and the building fund. The general fund is the main operating fund and accounts for all the financial resources of the Council except those required to be accounted for in another fund. The special projects fund accounts for resources dedicated to regional planning projects. The building fund is to account for future building needs.

**Prepays** – Payments made for goods and services that will benefit periods beyond June 30, 2019, are recorded as prepaid.

**Unearned Revenue** – Funds which are specifically restricted as to their use are recorded as revenue when the related costs are incurred. Such funds received in advance of costs incurred are recorded as unearned revenue. Restricted sources are used before unrestricted sources.

**Indirect Costs** – Indirect costs are charged to the various programs on a monthly basis. Such costs are comprised of total overhead costs for the month and are allocated based on the total person-hours worked in each program.

**Budget** – Annual budgets are adopted by the Board of Council members. Budgets are submitted to the State of Utah. The budgets are adopted using *the modified accrual basis of accounting*.

**Estimates** – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Council to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimated maturities.

#### **Deferred Inflows and Outflows**

In addition to assets, financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represent a consumption of net position that applies to future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. Currently, Wasatch Front has only one deferred outflow relating to pensions.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement, deferred inflows of resources, represent an acquisition of net position that applies to future period(s) and will not be recognized as an inflow of resources (revenue) until that time. Wasatch Front has only one deferred inflow related to pensions.

#### **Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### **NOTE 2—CASH AND INVESTMENTS**

The Council maintains a cash and investment pool, which includes cash on hand, one cash account, and one investment account.

The Council's deposit and investment policy is to follow the Utah Money Management Act. The Council does not have a separate deposit or investment policy that addresses specific types of deposit and investment risks to which the Council is exposed.

Utah State law requires that the Council's funds be deposited with a "qualified depository" as defined by the Utah Money Management Act. "Qualified depository" includes any depository institution which has been certified by the Utah State Commissioner of Financial Institutions as having met the requirements as defined in Rule 11 of the Utah Money Management Act. Rule 11 establishes the formula for determining the amount of public funds which a qualified depository may hold in order to minimize the risk of loss and defines capital requirements which an institution must maintain to be eligible to accept public funds.

The Utah Money Management Act also governs the scope of securities allowed as appropriate temporary investments for the Council and conditions for making investment transactions. Investment transactions are to be conducted through qualified depositories or primary reporting dealers.

As of June 30, 2019, the Council had the following deposits and investments:

<u>Deposit and Investment Type</u>	<u>Fair Value</u>
Cash on deposit	\$ 355,632
State Treasurer's investment pool	<u>1,644,552</u>
Total	<u>\$ 2,000,184</u>

The Council is authorized to invest in the Utah Public Treasurer's Investment Fund (PTIF), an external pooled investment fund managed by the Utah State Treasurer and subject to the Act and Council requirements. The PTIF is not registered with the SEC as an investment company, and deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah. The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated based upon the participants' average daily balances. As of June 30, 2019, the Utah Public Treasurer's Investment Fund was unrated.

As of June 30, 2019, the Council had the following investments:

**Investment Maturities (in Years)**

	<u>Fair Value</u>	<u>Less Than 1 Year</u>	<u>1 - 10 Years</u>	<u>More Than 10 Years</u>
State of Utah Public Treasurer Investment fund	\$1,644,552 <u>-</u>	\$1,644,552 <u>-</u>	\$ - <u>-</u>	\$ - <u>-</u>
Total investments	<u>\$1,644,552</u>	<u>\$1,644,552</u>	<u>\$ -</u>	<u>\$ -</u>

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

**Interest Rate Risk** – Interest rate risk is the risk that, changes in interest rates of debt investments, will adversely affect the fair value of an investment. The Council manages its exposure to declines in fair value by only investing in the PTIF.

**Custodial Credit Risk – Deposits** – In the case of deposits, this is the risk that in the event of a bank failure, the Council's deposits may not be returned. As of June 30, 2019, \$250,000 of the Council's deposits were covered by federal insurance.

**Custodial Credit Risk – Investments** – In the case of investments, this is the risk that in the event of the failure of the counterparty, the Council will not be able to recover the value of its investments that are in the possession of an outside party. The Utah Public Treasurer's Investment Fund is an external deposit and investment pool wherein governmental entities are able to pool the monies from several entities to improve investment efficiency and yield. These monies are invested primarily in money market securities and contain no withdrawal restrictions. As such, the monies invested in this fund are not insured and are uncollateralized, and are subject to the same market risks as any similar investment in money market funds.

Components of cash and investments (including interest earning deposits) on June 30, 2019, are as follows:

Cash on hand	\$ 300
Cash in bank	226,651
Utah State Treasurer's investment pool	<u>1,644,552</u>
Total	<u>\$ 1,871,503</u>

Cash and investments are included in the accompanying statement of net assets as follows:

Cash	\$ 1,188,129
Restricted cash	<u>683,374</u>
Total	<u>\$ 1,871,503</u>

The Council categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The association has the following recurring fair value measurements as of June 30, 2019:

Public Treasurer's Investment fund position is \$1,188,129. The unit of account is each share held, and the value of the position is the fair value of the Pool's share price multiplied by the number of shares held (Level 2).

### NOTE 3—ACCOUNTS RECEIVABLE

Accounts receivable from all sources as of June 30, 2019, consisted of the following:

There is no allowance for uncollectable accounts.

UDOT Consolidated Planning Grant	\$ 640,993
UDOT - Transportation and Land Use Connection	341,625
UDOT - Model development	20,607
Morgan RPO	1,204
CDBG	10,138
UTA - Mobility management	2,175
MAG - Model development	7,728
TLC - Local match	4,540
Other	<u>821</u>
Total	<u>\$ 1,029,831</u>

#### NOTE 4—PROPERTY AND EQUIPMENT

A summary of changes in property and equipment for the year ended June 30, 2019, is as follows:

	<b>Balance June 30, 2018</b>	<b>Additions</b>	<b>Retirement</b>	<b>Balance June 30, 2019</b>
Non-depreciated assets				
Land	\$ 105,888	\$ -	\$ (105,888)	\$ -
Total non-depreciated assets	<u>105,888</u>	<u>-</u>	<u>(105,888)</u>	<u>-</u>
Depreciated assets				
Building	952,993	-	(952,993)	-
Leasehold improvements	44,262	-	(44,262)	-
Equipment, furniture, and fixtures	319,258	364,078	(168,931)	514,405
Total depreciated assets	<u>1,316,513</u>	<u>364,078</u>	<u>(1,166,186)</u>	<u>514,405</u>
Less accumulated depreciation				
Building	896,933	-	(896,933)	-
Leasehold improvements	29,846	-	(29,846)	-
Equipment, furniture, and fixtures	293,561	42,612	(168,931)	167,242
Total accumulated depreciation	<u>1,220,340</u>	<u>42,612</u>	<u>(1,095,710)</u>	<u>167,242</u>
Net property and equipment	<u>\$ 202,061</u>	<u>\$ 321,466</u>	<u>\$ (176,364)</u>	<u>\$ 347,163</u>

Depreciation expense was \$42,612 for general government.

#### NOTE 5—LONG-TERM DEBT

A summary of changes in long-term debt for the year ended June 30, 2019, is as follows:

	<b>June 30, 2018</b>	<b>Additions</b>	<b>Reductions</b>	<b>June 30, 2019</b>	<b>Within One Year</b>
Compensated absences					
Pension liability	\$ 817,034	\$ 620,967	\$ -	\$ 1,438,001	\$ -
Sick leave	127,392	37,392	-	164,784	-
Vacation	202,083	-	(15,967)	186,116	-
Total	<u>1,146,509</u>	<u>658,359</u>	<u>(15,967)</u>	<u>1,788,901</u>	<u>-</u>
Total long-term liabilities	<u>\$ 1,146,509</u>	<u>\$ 658,359</u>	<u>\$ (15,967)</u>	<u>\$ 1,788,901</u>	<u>\$ -</u>

#### NOTE 6—NET POSITION

The unrestricted net position of the special projects fund on June 30, 2019, was designated by the

Council for future programs, local matching for Federally-funded projects, and compensated absences. The assigned balance of the building fund is for future building projects.

## **NOTE 7—RISK MANAGEMENT**

The Council is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Council carries commercial insurance. The Council carries a Workers' Compensation Policy for which the premiums are based on past experience.

## **NOTE 8—RETIREMENT PLANS**

### **General Information About the Pension Plan**

Plan description: Eligible plan participants are provided with pensions through the Utah Retirement Systems. Utah Retirement Systems are comprised of the following Pension Trust Funds:

- Public Employees Noncontributory Retirement System (Noncontributory System); is a multiple employer, cost-sharing, public employee retirement system.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple employer, cost-sharing, public employee retirement system;

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in title 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms. URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 East 200 South, Salt Lake City, Utah 84102 or visiting the website: [www.urs.org](http://www.urs.org).

Benefits provided: URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

Contributions: As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2019, are as follows:

### Summary of Benefits by System

System	Final Average Salary	Years of Service Required and/or Age Eligible For Benefit	Benefit Percent Per Year of Service	COLA**
Noncontributory System	Highest of 3 years	30 Years any age 25 Years any age * 20 years age 60* 10 Years age 62* 4 Years age 65	2.0% Per year all years	Up to 4%
Tier 2 Public Employees System	Highest 5 years	35 Years any age 20 Years any age 60* 10 Years age 62* 4 Years age 65	1.5% Per year all years	Up to 2.5%

\*With actuarial reductions

\*\* All post retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price index (CPI) increases for the year, although unused CPI increases not met may be carried forward to subsequent years.

### Contribution Rate summary

As a condition of participation in the Systems, employers and or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contributions rates as of June 30, 2019 are as follows:

	Employee Paid	Employer Contribution Rate	Employer Rate for 401(k) Plan
Contribution System			
111 Local Government Div Tier 2	N/A	15.54	1.15
Noncontributory System			
15 Local Government Div. Tier 1	N/A	18.47	N/A
Tier 2 DC Only	N/A	6.69	10.00
211 Local Government			

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

For fiscal year ended June 30, 2019, the employer and employee contributions to the Systems were as follows:

<b>System</b>	<b>Employer Contributions</b>	<b>Employee Contributions</b>
Noncontributory system	\$ 321,464	N/A
Tier 2 Public Employees System	83,486	-
Tier 2 DC Only System	<u>3,996</u>	<u>N/A</u>
Total contributions	<u>\$ 408,946</u>	<u>-</u>

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

**Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2019, we reported a net pension asset of \$0 and a net pension liability of \$1,438,001.

	<b>Net Pension Asset</b>	<b>Net Pension Liability</b>	<b>Proportionate Share</b>	<b>Proportionate Share Dec. 31, 2015</b>	<b>Change (Decrease)</b>
Noncontributory System	\$ -	\$ 1,418,381	0.1926173%	0.1855225%	0.0070948%
Tier 2 Public	<u>\$ -</u>	<u>19,620</u>	<u>0.0458105%</u>	<u>0.0476816%</u>	<u>0.0018711%</u>
Total	<u>\$ -</u>	<u>\$ 1,438,001</u>			

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

For the year ended June 30, 2019, we recognized pension expense of \$464,133

At June 30, 2019, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 18,380	\$ 30,509
Changes in assumptions	197,926	352
Net difference between projected and actual earnings on pension plan investments	301,538	-
Changes in proportion and differences between contributions and proportionate share of contributions	40,623	-
Contributions subsequent to the measurement date	<u>208,048</u>	<u>-</u>
Total	<u>\$ 766,515</u>	<u>\$ 30,861</u>

\$208,048 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year-end, but subsequent to the measurement date of December 31, 2018. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Deferred Outflows (Inflows) of Resources</u>
2019	\$ 232,534
2020	99,922
2021	45,180
2022	142,944
2023	563
Thereafter	3,464

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

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

Mortality rates were developed from actual experience and mortality tables, based on gender,

Scale AA, a model developed by the Society of Actuaries.

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Annual Return Arithmetic Basis</u>	<u>Long-term Expected Portfolio Real Rate of Return</u>
Equity securities	40%	6.15%	2.46%
Debt securities	20%	0.40%	0.08%
Real assets	15%	5.75%	0.86%
Private equity	9%	9.95%	0.89%
Absolute return	16%	2.85%	0.46%
Cash and cash equivalents	0%	0%	0%
	<u>100%</u>		<u>4.75%</u>
Inflation			2.50%
Expected arithmetic nominal retrun			7.25%

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.45% that is net of investment expense.

Discount rate: The discount rate used to measure the total pension liability was 7.20%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employees will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of currently active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate remained unchanged at 6.95 percent.

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.95%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.95%) or 1- percentage-point higher (7.95%) than the current rate:

<b>System</b>	<b>1% Decrease 5.95%</b>	<b>Discount Rate 6.95%</b>	<b>1% Increase 7.95%</b>
Non-contributory System	\$ 2,906,915	\$ 1,418,381	\$ 178,825
Tier 2 Public Employees System	78,600	19,620	(25,899)
<b>Total</b>	<b>\$ 2,985,515</b>	<b>\$ 1,438,001</b>	<b>\$ 152,926</b>

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

#### **Defined Contribution Savings Plans**

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as primary retirement plans. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue Code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

Wasatch Front Regional Council participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

- 401(k) Plan
- 457(b) Plan

Employee and employer contributions to the Utah Retirement Defined Contributions Savings Plans for the fiscal year ended June 30, were as follows:

	2019	2018	2017
401(k) Plan			
Employer contributions	\$ 267,085	\$ 132,318	\$ 17,535
Employee contributions	5,772	52,034	48,287
457 Plan			
Employer contributions	-	-	-
Employee contributions	162,850	130,851	137,664

The increase in 401(k) Employer contributions from 2018 to 2019 is due to a change in vendors. In 2018 a portion of these funds were contributed to ICMA Retirement Corporation. In 2019 the Council ended those contributions to ICMA and instead made them to the employees' Utah State Retirement 401(k) accounts.

#### **NOTE 9— ECONOMIC DEPENDENCY**

The Council receives a substantial amount of its revenue from the U.S. Department of Transportation. This agency provides 68% of the Council's total revenue. Loss of this support could adversely affect the Council's activities.

#### **NOTE 10— RESTRICTED CASH**

The Council has restricted cash in the amount of \$683,373 for advanced grant payments and outside restrictions.

#### **NOTE 11 – NEWLY ISSUED ACCOUNTING STANDARDS**

The GASB has issued the following statements that will apply to the Commission in future years:

- GASB 83 Certain Retirement Obligations
- GASB 84 Fiduciary Activities
- GASB 87 Leases
- GASB 88 Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements
- GASB 89 Accounting for interest cost incurred before the end of a construction period
- GASB 90 Majority Equity Interests and amendment of GASB statements No 14 and no. 61

GASB 87 will impact the financial for operating leases and will be shown on the balance sheet as an asset and a liability. None of the other statements will impact the financial statements.

#### **NOTE 12— FUND BALANCE**

These financial statements include the provisions of GASB Statement No. 54, which redefined how fund balances of the governmental funds are presented in the financial statement. Fund balances are classified as follows:

**Non-spendable** – Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

**Restricted** – Amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors or creditors.

**Committed** – Amounts that can be used only for specific purposes determined by a formal action of the Council.

**Assigned** – Amounts that are designated by the Council for a specific purpose but are not spendable until specific conditions are met.

**Unassigned** – All amounts not included in the other spendable classifications.

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 11). Restricted funds are used first as appropriate. Assigned funds are used when specific conditions are met such as a request for reimbursement to the Department of Workforce Services for a claim for unemployment compensation. Decreases to the fund balance first reduce Unassigned Fund Balance; in the event that Unassigned Fund Balance becomes zero, then Assigned and Committed Fund Balances are used in that order.

#### **NOTE 13— LEASES**

The Council signed a contract in October of 2018 to lease a new office space which was remodeled and the entity took occupancy in the new building in March of 2019. The rent paid for the year ending June 30, 2019, was \$318,466. The yearly rent expense for the next five years is as follows:

<u>Year ending</u>	<u>Amount</u>
June 30, 2020	\$ 296,388
June 30, 2021	305,262
June 30, 2022	314,472
June 30, 2023	323,946
June 30, 2024	328,728

The lease can be terminated by the provisions of the lease agreement and may be extended after the lease term.

**NOTE 14-TRANSFERS**

The Council transferred \$71,415 from the special projects fund to the general fund for operating expenses.

**REQUIRED SUPPLEMENTARY INFORMATION**

**WASATCH FRONT REGIONAL COUNCIL**  
**Budgetary Comparison Schedule**  
**General Fund**  
**For the Year Ended June 30, 2019**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>	<b>Budgetary Basis</b>	
<b>REVENUE</b>				
Federal sources	\$ 59,429	\$ 59,429	\$ -	\$ (59,429)
State sources	6,513	6,513	-	(6,513)
Local sources	15,468	15,468	20,889	5,421
Other	10,500	10,500	3,768	(6,732)
Interest	-	-	-	-
Total revenue	<u>91,910</u>	<u>91,910</u>	<u>24,657</u>	<u>(67,253)</u>
<b>EXPENDITURES</b>				
Administration	1,700	1,700	1,483	(217)
Capital outlay	45,000	290,000	290,000	-
Total expenditures	<u>46,700</u>	<u>291,700</u>	<u>291,483</u>	<u>(217)</u>
Excess of revenue over expenditures (usage of fund balance)	45,210	(199,790)	(266,826)	(67,036)
<b>Other sources</b>				
Transfers in	-	-	(71,415)	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	45,210	(199,790)	(338,241)	(67,036)
FUND BALANCE, JULY 1	<u>343,242</u>	<u>343,242</u>	<u>343,242</u>	<u>-</u>
FUND BALANCE, JUNE 30	<u>\$ 388,452</u>	<u>\$ 143,452</u>	<u>\$ 5,001</u>	<u>\$ (67,036)</u>

The accompanying notes are an integral part of this statement.

**Wasatch Front Regional Council**  
**Budgetary Comparison Schedule**  
**Special Projects Fund**  
**For the Year Ended June 30, 2019**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>	<b>Budgetary Basis</b>	
<b>REVENUE</b>				
Federal sources	\$ 4,684,030	\$ 4,684,030	\$ 4,357,866	\$ (326,164) <sup>a</sup>
State sources	536,487	536,487	294,620	(241,867)
Local sources	1,319,591	1,319,591	975,622	(343,969)
Other	-	-	24,276	24,276
Interest	-	-	20,889	20,889
Total revenue	<u>6,540,108</u>	<u>6,540,108</u>	<u>5,673,273</u>	<u>(866,835)</u>
<b>EXPENDITURES</b>				
Planning	6,540,108	6,540,108	5,571,984	(968,124)
Capital Outlay	-	77,047	77,047	-
Total expenditures	<u>6,540,108</u>	<u>6,617,155</u>	<u>5,649,031</u>	<u>(968,124)</u>
Excess of revenue over expenditures (usage of fund balance)	<u>-</u>	<u>(77,047)</u>	<u>24,242</u>	<u>101,289</u>
<b>Other sources</b>				
Transfers out	-	-	71,415	(71,415)
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	(77,047)	95,657	101,289
FUND BALANCE, JULY 1	<u>808,724</u>	<u>808,724</u>	<u>808,724</u>	<u>-</u>
FUND BALANCE, JUNE 30	<u>\$ 808,724</u>	<u>\$ 731,677</u>	<u>\$ 904,381</u>	<u>\$ 101,289</u>

Footnote revenue variance

a - When new projects are added the entire contract is included in the budget year in which it was received. However many projects are multi-year projects. Amounts not spent at the end of the fiscal year are carried forward and re-budgeted in subsequent years until the project is complete.

**Wasatch Front Regional Council**  
**Schedule of Required Supplementary Information**  
**Schedule of the Proportionate Share of the Net Pension Liability**  
**December 31, 2019**  
**Last 10 Fiscal Years\***

	<u>Noncontributory System</u>	<u>Tier 2 Public Employees System</u>
Proportion of the net pension liability (asset)		
2015	0.1707007%	0.0407256%
2016	0.1774581%	0.0430644%
2017	0.1838020%	0.0542080%
2018	0.1855225%	0.0476816%
2019	0.1926173%	0.0458105%
Proportionate share of the net pension liability (asset)		
2015	\$ 741,223	\$ (1,234)
2016	1,004,144	(94)
2017	1,180,234	6,047
2018	812,830	4,204
2019	1,418,381	19,620
Covered employee payroll		
2015	\$ 1,402,300	\$ 199,888
2016	1,449,896	278,274
2017	1,507,181	444,548
2018	1,516,557	466,787
2019	1,613,028	535,216
Proportionate share of the net pension liability (asset as a percentage of its covered employee payroll)		
2015	52.9%	-0.06%
2016	69.3%	-0.03%
2017	78.3%	1.36%
2018	53.6%	0.90%
2019	87.9%	3.67%
Plan fiduciary net pension as a percentage of the total pension liability		
2015	90.2%	103.5%
2016	87.8%	100.2%
2017	87.3%	95.1%
2018	91.9%	97.4%
2019	87.0%	90.8%

\* In accordance with paragraph 81.a of GASB 68, employers will need to disclose a 10-year history proportionate share of the Net Pension Liability (Asset) in their RSI. This schedule will be built prospectively. The schedule above is only for the current year.

The accompanying notes are an integral part of this statement.

**WASATCH FRONT REGIONAL COUNCIL**  
**Schedule of Required Supplementary Information**  
**Schedule of Contributions**  
**Utah Retirement Systems**

	<u>As of Fiscal Year Ended June 30</u>	<u>Actuarial Determined Contributions</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (excess)</u>	<u>Covered Employee Payroll</u>	<u>Contributions as a Percentage of Covered Employee Payroll</u>
<b>Noncontributory system</b>	2015	\$ 252,255	\$ 252,255	\$ -	\$ 1,365,759	18.47%
	2016	275,203	275,203	-	1,489,997	18.47%
	2017	282,809	282,809	-	1,531,176	18.47%
	2018	282,164	282,164	-	1,527,690	18.47%
	2019	321,464	321,464	-	1,740,467	18.47%
<b>Tier 2 Public employees system *</b>	2015	33,858	33,858	-	226,625	14.94%
	2016	52,322	52,322	-	350,920	14.91%
	2017	72,155	72,155	-	483,938	14.91%
	2018	76,192	76,192	-	504,252	15.11%
	2019	83,486	83,486	-	537,232	15.54%
<b>Tier 2 Public Employees DC only system *</b>	2015	6,728	6,728	-	100,120	6.72%
	2016	5,914	5,914	-	88,400	6.69%
	2017	5,968	5,968	-	89,203	6.69%
	2018	5,922	5,922	-	88,511	6.69%
	2019	3,996	3,993	-	59,724	6.69%

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

Paragraph 81.b of GASB 68 requires employers to disclose a 10-year history of contributions in RSI. Contributions as a percentage of covered-payroll may be different than the board certified rate due to rounding and other administrative issues.

The accompanying notes are an integral part of this statement.

# WASATCH FRONT REGIONAL COUNCIL

## Notes to Required Supplementary Information For the Fiscal Year Ended June 30, 2019

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### Changes of Assumptions

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

**SUPPLEMENTARY INFORMATION**

**Wasatch Front Regional Council**  
**Budgetary Comparison Schedule**  
**Building Fund**  
**For the Year Ended June 30, 2019**

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	Budgetary Basis	
<b>REVENUE</b>				
Federal sources	\$ -	\$ -	\$ -	\$ - a
State sources	-	-	-	-
Local sources	-	-	-	-
Other	-	-	-	-
Interest	-	7,000	7,000	-
Total revenue	-	7,000	7,000	-
<b>EXPENDITURES</b>				
Administration	-	-	-	-
Planning	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenue over expenditures (usage of fund balance)	-	7,000	7,000	-
<b>Other sources</b>				
Proceeds sale of assets	-	1,126,165	1,126,165	-
Transfers out	-	-	-	-
Transfers in	-	-	-	-
Total other sources	-	1,126,165	1,126,165	-
Net change in fund balance	-	1,133,165	1,133,165	-
FUND BALANCE, JULY 1	-	-	-	-
FUND BALANCE, JUNE 30	\$ -	\$ 1,133,165	\$ 1,133,165	\$ -

The accompanying notes are an integral part of this statement.



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROLS OVER COMPLIANCE IN ACCORDANCE WITH THE STATE COMPLIANCE AUDIT GUIDE**

Members of the Council and Andrew Gruber  
Wasatch Front Regional Council  
Salt Lake Council, Utah

**Report on Compliance**

We have audited the Wasatch Front Regional Council's compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide, issued by the Office of the state Auditor, that could have a direct and material effect on Wasatch Front Regional Council* for the year ended June 30, 2019.

State compliance requirements were tested for the year ended June 30, 2019, in the following areas:

- |                                     |                                    |
|-------------------------------------|------------------------------------|
| Cash Management                     | Fund Balance                       |
| Budgetary Compliance                | Utah Retirement Systems Compliance |
| Restricted Cash and Related Revenue | Treasure Bond                      |
|                                     | Open and Public Meetings Act       |

**Management's Responsibility**

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

**Auditors' Responsibility**

Our responsibility is to express an opinion on *Wasatch Front Regional Council's* compliance based on our audit of the state compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state compliance requirements referred to above that could have a direct and material effect on a state compliance requirement, occurred. An audit includes examining, on a test basis, evidence about *Wasatch Front Regional Council's* compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

## Opinion on Compliance

In our opinion, Wasatch Front Regional Council complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2019.

## Report on Internal Control Over Compliance

Management of Wasatch Front Regional Council is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered Wasatch Front Regional Council's internal control over compliance with the state compliance requirements referred to above to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with those state compliance requirements and to test and report on internal control over compliance in accordance with the State Compliance Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Wasatch Front Regional Council's internal control over compliance.

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

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

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



Karren Hendrix Stagg Allen and Company  
Salt Lake City, Utah  
September 13, 2019



KARREN | HENDRIX | STAGG | ALLEN  
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Members of the Council and Andrew Gruber  
Wasatch Front Regional Council  
Salt Lake Council, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wasatch Front Regional Council, Utah, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Wasatch Front Regional Council's basic financial statements and have issued our report thereon dated September 13, 2019.

**Internal Control over Financial Reporting**

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

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Wasatch Front Regional Council's financial

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Karren, Hendrix, Stagg, Allen & Company". The signature is written in a cursive, flowing style.

Karren, Hendrix, Stagg, Allen & Company  
Salt Lake City, Utah  
September 13, 2019



KARREN | HENDRIX | STAGG | ALLEN  
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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE REQUIREMENTS

Members of the Council and Andrew Gruber  
Wasatch Front Regional Council  
Salt Lake Council, Utah

### Report on Compliance for Each Major Federal Program

We have audited the Wasatch Front Regional Council's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Wasatch Front Regional Council's major federal programs for the year ended June 30, 2019. Wasatch Front Regional Council's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Wasatch Front Regional Council's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Those standards and the Uniform Guidance required that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the type of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Wasatch Front Regional Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

### Opinion on Each Major Federal Program

In our opinion, the Wasatch Front Regional Council, complied, in all material respects, with the types of

compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

### **Report on Internal Control over Compliance**

Management of the Wasatch Front Regional Council, Utah is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Wasatch Front Regional Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Wasatch Front Regional Council's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance which we consider to be a material weakness. However, martial weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirement of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Karren Hendrix Stagg Allen and Company  
Salt Lake City, Utah  
September 13, 2019

**WASATCH FRONT REGIONAL COUNCIL**  
**Schedule of Federal Financial Assistance**  
**For the Year Ended June 30, 2019**

U.S. Department	Description	Federal CFDA Number	State Grant Number	2018-2019 Expenditures (Accrual Basis)
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>				
Federal Highway Administration	Consolidate Planning Grant (through Utah Department of Transportation)	20.205	19-8056	\$ 3,477,006
Federal Highway Administration	Pass through from UDOT for Model Development	20.205		82,083
Federal Highway Administration	Consolidated Planning Grant (through UDOT, through Mountainlands AOG)	20.205		42,281
Federal Highway Administration	STP Funds passed through UDOT Transportation and Land Use Connection Program Salt Lake County	20.205	14-8915	395,531
Federal Highway Administration	STP Funds passed through UDOT Transportation and Land Use Connection Program Weber and Davis Counties	20.205	14-8969	<u>237,842</u>
<b>Total Federal Highway Administration</b>				<u>4,234,743</u>
Federal Transit Administration	Mobility Management Study (through Utah Transit Authority)	20.513	18-2580	<u>3,208</u>
<b>Total Federal Transit Administration</b>				<u>3,208</u>
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>				<u>4,237,951</u>
<b><u>U.S. DEPARTMENT OF COMMERCE</u></b>				
Department of Economic Development	Support for planning organizations	11.302	ED160EN3020587	<u>70,000</u>
<b>TOTAL DEPARTMENT OF COMMERCE</b>				<u>70,000</u>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
Community Development Block Grant	Small city CDBG assistance from the State Department of Workforce Services passed through Tooele County, B-17-DC-49-0001	14.228	19-0415	<u>49,915</u>
Total U.S. Department of Housing and Urban Development				<u>49,915</u>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>				<u><u>4,357,866</u></u>

The accompanying notes are an integral part of this statement.

**WASATCH FRONT REGIONAL COUNCIL**  
**NOTES TO FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

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**NOTE 1 - PURPOSE OF THE SCHEDULE**

The accompanying Schedule of Expenditures of Federal Awards is a supplementary schedule to the Council's financial statements and is presented for purposes of additional analysis. Because the schedule presents only a selected portion of the activities of the Council, it is not intended to, and does not present financial position, changes in fund balances, or the current funds, revenue, expenditures, and other changes of the Council.

**NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The information in the schedule is presented in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards.

**Federal Awards**

Pursuant to Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* assistance is defined by a federal agency, either directly or indirectly in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance or direct appropriation. Accordingly, non-monetary federal assistance, including federal surplus property, would be included in federal awards, if applicable, and therefore, would be reported on the schedule in federal awards. Federal awards include direct federal cash assistance to individuals.

**Type A and Type B Programs**

The Single Audit Act Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements Cost Principles, and Audit Requirements for Federal Awards* establish the levels of expenditures or expenses to be used in defining Type A and Type B federal award programs. Type A programs, for the Council, are those programs which exceed \$750,000 in federal expenditures, distributions, or issuances for the fiscal year ended June 30, 2019.

**Reporting Entity**

The reporting entity is fully described in Note 1 of the Council financial statements. The schedule includes all federal award programs administered by the Council for the year ended June 30, 2019.

**Basis of Accounting**

The expenditures in the schedule are recognized as incurred based on the modified accrual basis of accounting and the cost accounting principles contained in the Uniform Guidance, Cost Principles for State and Local Governments. Under those cost principles, certain types of expenditures are not allowable or are limited as to reimbursement.

**Matching Costs**

The schedule does not include matching expenditures.

**10% De Minimis Indirect Cost Rate**

The entity did not choose to use the 10% minimis cost rate.

**Direct and Indirect Flow-Through Federal Assistance**

Some of the Council's Federal awards are received directly from the granting federal agency. However, the majority of federal awards as identified on the schedule are passed through a separate entity prior to receipt by the Council.

**Sub-recipients**

The Council does not pass through to any sub-recipients.

**WASATCH FRONT REGIONAL COUNCIL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2019**

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**SUMMARY OF AUDITORS' RESULTS**

1. The auditors' report expresses an unqualified opinion on the financial statements.
2. No significant deficiencies relating to the audit of the financial statements are reported.
3. No instances of noncompliance material to the financial statements of Wasatch Front Regional Council were disclosed by the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the accompanying schedule.
5. The auditors' report on compliance for the major federal award program of Wasatch Front Regional Council expresses an unqualified opinion.
6. There are no audit findings relating to the federal award programs that are required to be reported.
7. The program tested as a major program was Federal Highway Administration, CFDA Number 20.205.
8. The threshold used for distinguishing Types A and B programs was \$750,000.
9. Wasatch Front Regional Council was determined to be a low-risk auditee as defined by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

**FINDINGS - FINANCIAL STATEMENT AUDIT**

None

**FINDING AND QUESTIONED COSTS - MAJOR FEDERAL AWARDS PROGRAMS AUDIT**

None

**WASATCH FRONT REGIONAL COUNCIL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
PRIOR YEAR**

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**FINDINGS - FINANCIAL STATEMENT AUDIT**

None

**FINDING AND QUESTIONED COSTS - MAJOR FEDERAL AWARDS PROGRAMS AUDIT**

None

**WASATCH FRONT REGIONAL COUNCIL  
SCHEDULE OF REVENUE AND EXPENDITURES BY PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2019**

DESCRIPTION	CPG GRANT	TRANSIT SUPPORT	TOOELE VALLEY RPO	LOCAL GOVT SERVICE	MOBILITY MGMT
<b>REVENUES</b>					
Federal sources:	3,477,005.58	-	-	-	3,208.46
Total federal sources	<u>3,477,005.58</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,208.46</u>
State sources:					
State funds	140,000.00	-	-	-	-
Total state sources	<u>140,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Local sources:					
Cities and counties	69,427.17	-	7,940.87	-	-
Gain on sale of asset	-	-	-	-	-
Other	43,059.46	115,947.54	-	-	-
Total local sources	<u>112,486.63</u>	<u>115,947.54</u>	<u>7,940.87</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUE</b>	<u><u>3,729,492.21</u></u>	<u><u>115,947.54</u></u>	<u><u>7,940.87</u></u>	<u><u>-</u></u>	<u><u>3,208.46</u></u>
<b>EXPENDITURES</b>					
Salaries and employee benefits	2,556,834.18	83,000.03	5,812.64	54.56	2,582.76
Contractual services	175,923.50	-	-	3,000.00	-
Equipment - purchase	-	-	-	-	-
Equipment - rental	16,177.46	-	-	-	-
Equipment - repair/maintenance	-	-	-	-	-
Rent - building	-	-	-	-	-
Rent - building operating exp	-	-	-	-	-
Travel	57,453.15	-	68.87	2,712.25	-
Training	29,227.91	-	-	1,010.61	-
Publications	2,622.88	-	-	-	-
Supplies & software	38,939.26	-	-	12,632.42	-
Telephone & data	-	-	-	-	-
Accounting	-	-	-	-	-
Dues and subscriptions	16,547.46	-	-	-	-
Insurance	-	-	-	-	-
Legal	2,500.00	-	-	-	-
Miscellaneous	-	-	-	-	-
Bank charges and other	-	-	-	-	-
Indirect cost	833,266.41	32,947.51	2,059.36	30.51	625.70
<b>TOTAL EXPENDITURES</b>	<u><u>3,729,492.21</u></u>	<u><u>115,947.54</u></u>	<u><u>7,940.87</u></u>	<u><u>19,440.35</u></u>	<u><u>3,208.46</u></u>
<b>OTHER REVENUE/(EXPENSE)</b>					
Interest income	-	-	-	19,440.35	-
<b>TOTAL OTHER REV/(EXP)</b>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>19,440.35</u></u>	<u><u>-</u></u>
<b>Excess of revenue over (under) expenditures</b>	<u><u>(0.00)</u></u>	<u><u>(0.00)</u></u>	<u><u>(0.00)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>(under) expenditures</b>	<u><u>\$ 3,729,492</u></u>	<u><u>\$ 115,948</u></u>	<u><u>\$ 7,941</u></u>	<u><u>\$ -</u></u>	<u><u>3,208.46</u></u>

**WASATCH FRONT REGIONAL COUNCIL  
SCHEDULE OF REVENUE AND EXPENDITURES BY PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2019**

DESCRIPTION	CIB \$2K GRANT	ECONOMIC DEVELOPMENT	CDBG TOOELE	TLC SL	TLC WD
<b>REVENUES</b>					
Federal sources:	-	70,000.00	49,914.93	395,531.28	237,841.52
Total federal sources	-	70,000.00	49,914.93	395,531.28	237,841.52
State sources:					
State funds	2,000.00	-	-	91,408.22	11,427.27
Total state sources	2,000.00	-	-	91,408.22	11,427.27
Local sources:					
Cities and counties	-	70,000.00	-	264,963.28	203,792.75
Gain on sale of asset					
Other	-	-	-	74,645.92	39,642.86
Total local sources	-	70,000.00	-	339,609.20	243,435.61
<b>TOTAL REVENUE</b>	<b>2,000.00</b>	<b>140,000.00</b>	<b>49,914.93</b>	<b>826,548.70</b>	<b>492,704.40</b>
<b>EXPENDITURES</b>					
Salaries and employee benefits	1,260.82	80,585.47	29,520.24	117,916.30	88,437.22
Contractual services	-	31,947.76	-	634,390.02	348,585.37
Equipment - purchase	-	-	-	-	-
Equipment - rental	-	-	-	-	-
Equipment - repair/maintenance	-	-	-	-	-
Rent - building	-	-	-	-	-
Rent - building operating exp	-	-	-	-	-
Travel	-	1,631.77	209.59	2,245.91	1,684.43
Training	-	3,106.52	9.98	3,704.21	2,778.15
Publications	-	-	-	358.07	268.56
Supplies & software	-	49.27	117.15	61.26	45.95
Telephone & data	-	-	-	-	-
Accounting	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Legal	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Bank charges and other	-	-	-	-	-
Indirect cost	739.18	22,679.21	20,057.97	67,872.93	50,904.72
<b>TOTAL EXPENDITURES</b>	<b>2,000.00</b>	<b>140,000.00</b>	<b>49,914.93</b>	<b>826,548.70</b>	<b>492,704.40</b>
<b>OTHER REVENUE/(EXPENSE)</b>					
Interest income	-	-	-	-	-
<b>TOTAL OTHER REV/(EXP)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue over (under) expenditures	-	-	-	-	(0.00)

**WASATCH FRONT REGIONAL COUNCIL  
SCHEDULE OF REVENUE AND EXPENDITURES BY PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2019**

DESCRIPTION	TLC TOOELE	MORGAN RPO	DAVIS COUNTY RANKING	LEGISLATIVE CONSULTANT	MAG MODEL DEVELOPMENT
<b>REVENUES</b>					
Federal sources:	-	-	-	-	42,280.95
Total federal sources	-	-	-	-	42,280.95
State sources:					
State funds	39,179.50	10,605.15	-	-	-
Total state sources	39,179.50	10,605.15	-	-	-
Local sources:					
Cities and counties	6,000.00	11,203.72	-	48,551.15	-
Gain on sale of asset					
Other	20,000.00	-	-	-	-
Total local sources	26,000.00	11,203.72	-	48,551.15	-
<b>TOTAL REVENUE</b>	<b>65,179.50</b>	<b>21,808.87</b>	<b>-</b>	<b>48,551.15</b>	<b>42,280.95</b>
<b>EXPENDITURES</b>					
Salaries and employee benefits	-	15,153.99	-	-	23,866.43
Contractual services	65,179.50	-	-	50,000.00	11,499.65
Equipment - purchase	-	-	-	-	-
Equipment - rental	-	-	-	-	-
Equipment - repair/maintenance	-	-	-	-	-
Rent - building	-	-	-	-	-
Rent - building operating exp	-	-	-	-	-
Travel	-	725.23	-	-	-
Training	-	-	-	-	-
Publications	-	-	-	-	-
Supplies & software	-	-	-	-	-
Telephone & data	-	-	-	-	-
Accounting	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Legal	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Bank charges and other	-	-	-	-	-
Indirect cost	-	5,929.65	-	-	6,914.87
<b>TOTAL EXPENDITURES</b>	<b>65,179.50</b>	<b>21,808.87</b>	<b>-</b>	<b>50,000.00</b>	<b>42,280.95</b>
<b>OTHER REVENUE/(EXPENSE)</b>					
Interest income	-	-	-	1,448.85	-
<b>TOTAL OTHER REV/(EXP)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,448.85</b>	<b>-</b>
<b>Excess of revenue over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0.00)</b>
<b>(under) expenditures</b>	<b>\$ 65,180</b>	<b>\$ 21,809</b>	<b>\$ -</b>	<b>\$ 48,551</b>	<b>\$ 42,281</b>

**WASATCH FRONT REGIONAL COUNCIL  
SCHEDULE OF REVENUE AND EXPENDITURES BY PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2019**

DESCRIPTION	UDOT MODEL DEVELOPMENT	GPI DECISION SUPPORT	INDIRECT	Special Projects Fund TOTAL	General Fund TOTAL	Building Fund TOTAL
<b>REVENUES</b>						
Federal sources:	82,083.47	-	-	4,357,866.19	-	-
Total federal sources	<u>82,083.47</u>	<u>-</u>	<u>-</u>	<u>4,357,866.19</u>	<u>-</u>	<u>-</u>
State sources:						
State funds	-	-	-	294,620.14	-	-
Total state sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>294,620.14</u>	<u>-</u>	<u>-</u>
Local sources:						
Cities and counties	-	-	-	681,878.94	20,891.20	-
Gain on sale of asset	-	-	-	-	-	1,126,165.00
Other	-	480.78	-	315,200.91	3,769.77	-
Total local sources	<u>-</u>	<u>480.78</u>	<u>-</u>	<u>997,079.85</u>	<u>24,660.97</u>	<u>1,126,165.00</u>
<b>TOTAL REVENUE</b>	<u>82,083.47</u>	<u>480.78</u>	<u>-</u>	<u>5,649,566.18</u>	<u>24,660.97</u>	<u>1,126,165.00</u>
<b>EXPENDITURES</b>						
Salaries and employee benefits	63,643.80	354.73	507,246.02	3,576,269.19	-	-
Contractual services	-	-	21,440.25	1,341,966.05	-	-
Equipment - purchase	-	-	-	74,076.51	290,000.00	-
Equipment - rental	-	-	26,434.46	-	-	-
Equipment - repair/maintenance	-	-	17,349.07	17,349.07	-	-
Rent - building	-	-	318,466.24	284,150.28	-	-
Rent - building operating exp	-	-	36,291.16	36,291.16	-	-
Travel	-	-	6,803.15	73,534.35	-	-
Training	-	-	3,047.11	42,884.49	-	-
Publications	-	-	-	3,249.51	-	-
Supplies & software	-	-	43,297.42	95,142.73	-	-
Telephone & data	-	-	37,581.61	37,581.61	-	-
Accounting	-	-	17,069.29	17,069.29	-	-
Dues and subscriptions	-	-	3,500.00	20,047.46	-	-
Insurance	-	-	14,001.35	14,001.35	-	-
Legal	-	-	10,066.60	12,566.60	-	-
Miscellaneous	-	-	-	-	-	-
Bank charges and other	-	-	-	-	1,483.21	-
Indirect cost	18,439.67	126.05	(1,062,593.73)	0.01	-	-
<b>TOTAL EXPENDITURES</b>	<u>82,083.47</u>	<u>480.78</u>	<u>-</u>	<u>5,646,179.66</u>	<u>291,483.21</u>	<u>-</u>
<b>OTHER REVENUE/(EXPENSE)</b>						
Interest income	-	-	-	20,889.20	-	6,999.72
<b>TOTAL OTHER REV/(EXP)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,889.20</u>	<u>-</u>	<u>6,999.72</u>
<b>Excess of revenue over (under) expenditures</b>	<u>-</u>	<u>(0.00)</u>	<u>-</u>	<u>24,275.72</u>	<u>(266,822.24)</u>	<u>1,133,164.72</u>
<b>(under) expenditures</b>	<u>\$ 82,083</u>	<u>\$ 481</u>	<u>\$ -</u>	<u>\$ 5,649,566</u>	<u>\$ 24,661</u>	<u>-</u>