

Dawn Ramsey, Chair Mayor, South Jordan

Bob Stevenson, Vice Chair Commissioner, Davis County

Dirk Burton Mayor, West Jordan

Robert Dandoy Mayor, Roy

Gage Froerer Commissioner, Weber County

Jim Harvey Commissioner, Weber County

Erin Mendenhall Mayor, Salt Lake City

Ben Nadolski Mayor, Ogden

Mike Newton Commissioner, Morgan County

Kristie Overson Mayor, Taylorsville

Lee Perry Commissioner, Box Elder County

Joy Petro Mayor, Layton

Mark Shepherd Mayor, Clearfield

Jeff Silvestrini Mayor, Millcreek

Brandon Stanger Mayor, Clinton

Scott Wardle Councilmember, Tooele County

Jenny Wilson Mayor, Salt Lake County

Aimee Winder Newton Councilmember, Salt Lake County

Monica Zoltanski Mayor, Sandy

Senator Wayne Harper Utah State Senate

Representative Ariel Defay Utah House of Representatives

Carlton Christensen Utah Transit Authority

Carlos Braceras Utah Department of Transportation

Troy Walker Utah League of Cities and Towns

Lorene Kamalu Utah Association of Counties

Jason Brown Envision Utah

Laura Hanson State Planning Coordinator

Andrew Gruber WFRC Executive Director

Wasatch Front Regional Council AGENDA October 23, 2025

The Wasatch Front Regional Council will meet on **Thursday, October 23, 2025 at 1:30pm** at the WFRC offices 41 N Rio Grande Street, Salt Lake City, Utah, and via Zoom. <u>Click here to join the</u> webinar. **Webinar ID**: 817 4629 6888, **One Tap Mobile**: +16694449171, 81746296888#

The agenda, with approximate times, will be as follows:

- 1. Introductions and Consent Agenda (1:30-1:40)
 - **a.** ACTION: Minutes of the WFRC meeting held August 28, 2025, <u>current financial report</u> and financial statements for <u>July and August 2025 (at end of packet)</u>
- 2. Chair Report (1:40-1:50)
- 3. Public Comment (1:50-2:00)
- 4. Regional Growth Committee (RGC) (2:00-2:30)
 - **a.** ACTION: Station Area Plans Certification: Murray City, Riverton City, Draper City, South Salt Lake City, West Valley City, and Woods Cross City
 - **b.** ACTION: Approval of Amendment #4 to the 2023-2050 Regional Transportation Plan (RTP) and Air Quality Conformity Memorandum #43
- 5. Transportation Coordinating Committee (Trans Com) (2:30-3:00)
 - a. ACTION: Board modifications to 2026-2031 TIP
- 6. WFRC Budget Committee (3:00-3:10)
 - a. PUBLIC HEARING and ACTION: Approve FY26 WFRC Budget Amendments
 - b. ACTION: Acceptance of FY25 WFRC Audit Report
- 7. Reports (3:10-3:20)
 - a. Wasatch Front Economic Development District (WFEDD) update
 - **b.** Active Transportation Committee (ATC) update
 - c. Executive Director's report
- 8. Other Business and Adjournment (3:20)

Next meeting: Thursday, January 22, 2026

Anticipated WFRC 2026 Meeting Schedule attached, more details forthcoming

Upcoming Meetings and Events:

- Utah Transportation Annual Conference October 28-30
- WFRC Transportation Coordinating Committee (Trans Com) November 20
- Wasatch Choice Vision Fall 2025 Workshops various dates and locations in Oct & Nov, 4:00-6:00pm
- WFRC Wasatch Front Economic Development District (WFEDD) meeting December 11

Informational materials can be located on WFRC's website at www.wfrc.utah.gov

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Wasatch Front Regional Council is holding public meetings in-person in its office, with a virtual option. Interested attendees are encouraged to visit www.wfrc.utah.gov/committees for more information.

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Wasatch Front Regional Council está teniendo las reuniones publicas en persona en la oficina, con la opcion de atender virtualmente. Personas interesadas en atender pueden visitar www.wfrc.utah.gov/committees para obtender mas informacion.



MINUTES Wasatch Front Regional Council October 28, 2025

WFRC Council meeting was held at WFRC Offices, 41 N Rio Grande Street, Salt Lake City and via Zoom.

1. Welcome & Consent Agenda [00:00:05]

Mayor Dawn Ramsey called the Council meeting to order at 1:32pm. Introductions were completed for those attending in person and online. Mayor Ramsey acknowledged Jason Brown, the new Executive Director of Envision Utah, as a member of the Council. [00:06:59] ACTION: Mayor Ramsey brought attention to the minutes of the May 22, 2025 meeting and Financial statements and check registers for April, May, and June 2025 and Budget/Expenditure Report to date. Commissioner Bob Stevenson made a motion to approve all the documents as presented and Mayor Joy Petro seconded the motion. The minutes and financial statements were approved unanimously.

2. Chair Report [00:08:12]

a. WFRC FY25 Activities and Accomplishments Report

Mayor Ramsey introduced Andrew Gruber, Executive Director of WFRC, who gave an overview of the WFRC FY25 Activities and Accomplishments Report, and how it aligns with agency goals and showcases some of WFRC's projects implemented over the past year. Julie Bjornstad was recognized for 10 years of service, and Andrew Gruber was recognized for 15 years of service with WFRC.

3. Public Comment [00:28:59]

Mayor Ramsey opened the meeting for public comment. There were two public comments.

4. Regional Growth Committee (RGC) [00:35:24]

Mayor Ramsey turned to Mayor Bob Dandoy, who reported on the recent RGC meeting, which included discussion on the "Centers Work!" progress and six more Station Area Plans.

a. Wasatch Choice Vision - Centers Work [00:36:21]

Mayor Dandoy turned the time to Ted Knowlton, Deputy Director of WFRC, and Meg Padjen, WFRC Community and Economic Development Director, who highlighted the current focus on the real on-the-ground progress our region and communities are making to advance the Wasatch Choice Vision. This includes the progress of strong city or town centers, a central component of the way the Vision coordinates transportation and land use. WFRC and partners will be sharing the Vision's progress, benefits, and new resources broadly in the upcoming months.

b. ACTION: Station Area Plan Certification [00:53:26]

Mayor Dandoy asked Byron Head, WFRC, to continue the presentation. Mr. Head discussed this item, stating that WFRC is responsible for certifying that SAPs meet statutory requirements. He recommended that the Council certify Station Area Plans (SAPs) for Herriman, Layton, South Jordan, and West Haven. [00:39:34] ACTION: A motion was made by Mayor Brandon Stanger to certify the six Station Area Plans as presented, and was seconded by Commissioner Bob Stevenson. This motion was approved unanimously.

5. Transportation Coordinating Committee (Trans Com) [01:03:06]

Mayor Ramsey moved on to the next item on the agenda, calling on Mayor Mark Shepherd, Trans Com Chair.

a. Report: Board Modifications to the 2025-2030 Transportation Improvement Program (TIP)

Mayor Shepherd stated that since the last meeting of the Wasatch Front Regional Council (WFRC), requests were received to modify the current 2025-2030 TIP. The modification required action from Trans Com (since WFRC was not meeting). The modification is attached to the approved resolution.

b. ACTION: Board Modifications to the 2025-2030 (TIP) [01:04:15]

Mayor Shepherd then requested a motion to approve new modification requests to the 2025-2030 Transportation Improvement Program (TIP). The modification materials are included in the meeting packet. **[01:04:47] ACTION:** Mayor Jeff Silvestrini made a motion to approve the modifications as discussed. Salt Lake County Councilmember Aimee Winder Newton seconded the motion and the vote was unanimous in the affirmative.

c. ACTION: Approve the 2026-2031 TIP [01:05:39]

Mayor Shepherd turned the time to Ben Wuthrich, WFRC Transportation Improvement Plan Coordinator, who presented an overview of the 2026-2031 TIP, the types of projects and the requirements needed to be

considered. Mr. Wuthrich discussed the process of the TIP, and the recent public comment period and open houses that were held. **[01:16:17] ACTION:** Mayor Mark Shepherd made a motion to Approve the 2026-2031 TIP. Mayor Joy Petro seconded the motion and the vote was unanimous in the affirmative.

d. Self-Certification of Planning Process [01:17:38]

Mayor Shepherd explained that when the TIP is submitted to FHWA and FTA, WFRC is required to certify along with UDOT that the regional planning process complies with federal regulations. The TransCom committee reviewed the process with staff, and recommended that the council approve the certification. [01:18:15] ACTION: Mayor Shepherd made a motion to approve Self-Certification of the Planning Process. Mayor Jeff Silvestrini seconded the motion. There was no further discussion, and the motion was approved unanimously,

6. Reports [01:18:55]

a. WFRC funding and technical assistance opportunities for local governments

Mayor Ramsey introduced Christy Dahlberg, WFRC Community Development Planner, who discussed the nine funding opportunities for local governments that WFRC administers or assists with, as well as deadlines and contact information. An email containing further information about sending in letters of intent will be sent out to all communities early next week.

b. Executive Director's report [01:22:39]

Andrew Gruber, WFRC, noted that WFRC just successfully completed its federal quadrennial review and expressed his gratitude for Wayne Bennion, WFRC's Director of Short-Range Planning, who led the effort, as well as all the staff that assisted. He also shared appreciation for our partnerships with the US Department of Transportation Federal Highway Administration, Utah Department of Transportation, and Utah Transit Authority.

7. Other Business and Adjournment [01:24:10]

Mayor Ramsey stated that the next meeting of the WFRC Council will be held on October 23, 2025. She then noted the upcoming events on the agenda, mentioning the upcoming conferences, and also reminded the group that the Wasatch Choice Vision Fall 2025 Workshops have been scheduled for between October 14 - November 24 and calendar appointments have been sent. **[01:26:00]** Mayor Ramsey adjourned the meeting at 2:58pm.

A recording of this meeting, as well as meeting packet materials, may be found on the WFRC website at www.wfrc.org

	Wasatch Front R	egional Council - Augus	t 28, 2	2025
	2025 WFRC MEM	BERS	Presen t	Others in attendance
	BOX ELDER COUN	ITY		Sunset Mayor, Scott Wiggill
Member -	Lee Perry, Commissioner	Box Elder County	Yes	Bountiful Mayor, Kendalyn Harris
Alternate -	Dennis Bott, Mayor	Brigham City	No	Syracuse Mayor, Dave Maughan
	DAVIS COUNTY MEM	1BERS		Herriman Mayor Lorin Palmer
Member -	Joy Petro, Mayor	Layton	Yes	West Valley City Mayor, Karen Lang
Member -	Mark Shepherd, Mayor	Clearfield	Yes	SLCo Councilm. Laurie Stringham
Member -	Brandon Stanger, Mayor	Clinton	Yes	SLCo Councilm. Dan Dugan
Member -	Bob Stevenson, Commissioner (Vice Chair)	Davis County	Yes	SLCo Councilm. Ross Romero
	MORGAN COUN	тү		FarrWest Mayor, Ken Phippen
Member -	Mike Newton, Commissioner	Morgan County	Yes	Stockton Town Mayor, Nando Meli
				WestHaven Mayor, Rob
Alternate -	Raelene Blocker, Commissioner	Morgan County	Yes	Vanderwood
	SALT LAKE COUNTY MI	EMBERS		Chandler Beutler, UTA
Member -	Jenny Wilson, Mayor	Salt Lake County	No	Joe Moss, South Jordan
Member -	Erin Mendenhall, Mayor	Salt Lake City	No	Brian Preece, South Jordan
Member -	Dawn Ramsey, Mayor (Chair)	South Jordan	Yes	Roger Borgenicht&Ann Floor, UBET
Member -	Aimee Winder Newton, Councilmember	Salt Lake County	Yes	Cameron Diehl, ULCT
Member -	Jeff Silvestrini, Mayor	Millcreek	Yes	Nicole Bourdeaux, UTA
Member -	Monica Zoltanski, Mayor	Sandy		Matt Dahl, Midvale
Member -	Dirk Burton, Mayor	West Jordan	No	Zack Scrivch, F. Jenny,
Member -	Kristie Overson, Mayor	Taylorsville	Yes	Barry McLerran, Senator Curtis
	TOOELE COUNT	Υ		Benjamin Wood, City Weekly
Member -	Scott Wardle, Councilmember	Tooele County	Yes	Trisha Sharma, FHWA
Alternate -	Debbie Winn, Mayor	Tooele City	No	WFRC Staff:
	WEBER COUNTY MEN	MBERS		Andrew Gruber, Ted Knowlton,
				Tim Watkins, Meg Padjen, Jory
Member -	Gage Froerer, Commissioner	Weber County	Yes	Johner,
				Lauren Victor, Marcia White, Chris
Member -	Jim Harvey, Commissioner	Weber County	No	Day,
				Josh Reynolds, Sarah Lawless, Andy
Member -	Robert Dandoy, Mayor	Roy	Yes	Li,
Member -	Ben Nadolski, Mayor	Ogden	No	Julie Bjornstad, Chay Mosqueda,
	UDOT & UTA			Miranda Jones Cox, Marian
		1		Florence,
Member -	Carlos Braceras, Executive Director	UDOT	Yes	Ben Wuthrich, Wayne Bennion,
Alternate -	Ben Huot, Deputy Director	UDOT	Yes	Kip Billings, Samantha DeSeelhorst,
Member -	Carlton Christensen, Trustee	UTA	Yes	Christy Dahlberg, Madison Aviles,
Alternate -	Beth Holbrook, Trustee	UTA	No	Johnnae Nardone, Bill Hereth,
NO	ON-VOTING MEMBERS / WFRC APPOINTMENT	TS FROM OTHER ORGANIZATIONS		Jordon Chandler, Rosie Hernandez,
Member -	Lorene Kamalu, Davis Co Commissioner	Utah Association of Counties	Yes	Hugh Van Wagenen,
Member -	Troy Walker, Draper City Mayor	Utah League of Cities and Towns	No	Andrea Pearson
Member -	Jason Brown, Interim Executive Director	Envision Utah	Yes	
Member -	Senator Wayne Harper	Utah State Senate	No	
Member -	Representative Ariel Defay	Utah State House of Representatives	No	
	, , , , , , , , , , , , , , , , , , ,			
Member -	Laura Hanson, UT State Planning Director	GOPB	Yes	



Notes to the Finance Report

July - August 2025

In these reports, 17% of the fiscal year (time) has passed. Of the total amount budgeted in May, 2025 for the year, 10.2% was expended through the end of August 2025. Reports compare revenues and expenses to the proposed revised budget, of which 8% has been expended thus far in FY26.

The information contained in this report 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 telephone licenses and dues 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.

Variances 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.

A balance sheet is also included to provide an overview of the WFRC finances.

Exhibits:

- Council Budget (by line item/function and funding source)
- Council Budget by Program
- Balance Sheet

Wasatch Front Regional Council Council Budget 07/01/2025 to 08/31/2025

077017202010	00/01/2020
16.67% of the fiscal	year has expired

	2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	% Earned/Used
Sources					
Federal Sources					
Federal Highway Administration - PL	2,495,273	3,749,610	3,818,925	0.00	0.00%
Federal Highway Administration - STP	2,871,326	3,160,926	3,959,437	0.00	0.00%
Federal Highway Administration - SS4A	0.00	160,000	224,000	0.00	0.00%
Federal Transit Administration	977,152	980,438	993,740	784,837	78.98%
Dept. of Housing and Urban Development	50,000	50,000	50,000	0.00	0.00%
Economic Development Administration	60,296	70,000	70,000	17,500	25.00%
Total Federal Sources	6,454,047	8,170,974	9,116,102	802,337	8.80%
State Sources					
Utah GOPB - CPG Match	290,000	290,000	290,000	261,000	90.00%
Community Impact Board	2,000	2,000	2.000	1,800	90.00%
UDOT - TLC	334,271	315,000	636,601	321,601	50.52%
UDOT - Joint Projects	179,827	282,500	360,605	0.00	0.00%
UDOT - Model Development	105,000	105,000	50,000	12,500	25.00%
UDOT - Power District Transportation Study	457,932	0.00	10,000	10,000	100.00%
UT/GOEO - Station Area Plans	1,066,500	1,000,000	1,738,944	576,091	33.13%
Utah GOMB - Local Govt Administrator	167,846	150,000	183,811	170,311	92.66%
UT Dept of Commerce	127,996	0.00	23,501	23,501	100.00%
Total State Sources	2,731,372	2,144,500	3,295,461	1,408,871	42.75%
Local Sources					
Dedicated Project Funds	793.117	701,000	1.760.347	1,329,391	75.52%
MAG - Joint Projects	173,717	243,975	206.699	21,910	10.60%
UTA - TLC	334,799	309,000	508,344	508,344	100.00%
UTA - Joint Projects	144,891	79,100	190,571	186,364	97.79%
UTA - Transit Sales Tax	243,754	234,999	235,000	58,699	24.98%
Local Contribution	370,132	388,640	388,640	388,640	100.00%
Total Local Sources	2,060,409	1,956,714	3,289,601	2,493,348	75.79%
Total Sources	11,245,829	12,272,188	15,701,165	4,704,556	29.96%
Expenditures					
Salaries/Employee Benefits	5,335,480	6,212,348	6,212,346	901,845	14.52%
Contractual	4,982,024	4,907,389	8,083,226	184,529	2.28%
Audit & Accounting	19,500	20,000	20,000	0.00	0.00%
Dues	29,897	35,700	35,700	13,017	36.46%
Equipment Maintenance	37,341	40,000	40,000	6,435	16.09%
Insurance	15,548	20,000	20,000	0.00	0.00%
Legal	0.00	20,000	20,000	0.00	0.00%
Printing & Publication	0.00	5,300	5,300	288	5.43%
Rent	457,984	490,176	490,176	76.768	15.66%
Supplies/Software/Subscriptions	163,941	272.758	290.605	28.347	9.75%
Telephone/Data	39,171	50,000	50,000	13,477	26.95%
Travel and Training	164,943	174,500	194,500	25,863	13.30%
Carryover	0.00	24,017	239,311	0.00	0.00%
Total Expenditures	11,245,829	12,272,188	15,701,164	1,250,570	7.96%

Wasatch Front Regional Council Council Budget by Program 07/01/2025 to 08/31/2025 16.67% of the fiscal year has expired

	2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	% spent
Programs					<u> </u>
Consolidated Planning Grant (CPG)	5,276,421	6,637,152	6,724,802	867,039	13%
Transportation & Land Use Connection (TLC)	3,016,945	2,530,910	4,778,060	151,300	3%
Economic Development (WFEDD)	120,593	140,000	140,000	25,378	18%
Local Government Support	44,224	85,251	466,204	8,454	2%
Model Development	144,375	144,375	90,556	15,409	17%
Joint Projects	465,652	12,500	663,975	15,120	2%
Local Administrative Advisor	167,846	150,000	183,811	31,341	17%
Legislative Consulting	156,000	156,000	156,000	22,000	14%
CDBG - Tooele County	50,000	50,000	50,000	8,735	17%
Mobility Management	1,714	5,000	5,000		
Tooele Valley RPO	8,630	10,000	16,813	451	3%
Morgan RPO	9,000	9,000	9,000	1,327	15%
Community Impact Board	2,000	2,000	2,000	375	19%
Davis County Local Option Assistance	10,000	10,000	10,000	1,352	14%
Station Area Planning	1,186,500	1,000,000	1,738,944	74,670	4%
Safe Streets for All		200,000	280,000		
Mixed Use Centers: Visuals & Metrics	127,996		23,501	23,501	100%
Power District Transportation Study	457,932		10,000	4,118	41%
Activity Based Model Development		1,130,000	352,500		
Total Programs	11,245,829	12,272,188	15,701,165	1,250,570	8%

Wasatch Front Regional Council Standard Financial Report (by Object) 10 General Fund - 07/01/2025 to 08/31/2025 16.67% of the fiscal year has expired

	2025 Year-End Actual	August Actual	2026 Year-to-Date Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents	4,679,332	115,826	8,015,636
Receivables	4,210,973	(329,907)	949,248
Other current assets	31,524	0.00	23,438
Total Current Assets	8,921,828	(214,081)	8,988,322
Total Assets:	8,921,828	(214,081)	8,988,322
Liabilites and Fund Equity: Liabilities:			
Current liabilities	(1,216,366)	321,748	(225,832)
Payroll liabilities	(142,082)	(211,421)	(198,085)
Deferred inflows	(4,630,360)	0.00	(2,125,000)
Total Liabilities:	(5,988,807)	110,327	(2,548,917)
Fund Balance - Equity - Paid In/Contributed	(2,933,021)	103,753	(6,439,404)
Total Liabilites and Fund Equity:	(8,921,828)	214,081	(8,988,322)
Total Net Position	0.00	0.00	0.00



DATE: October 16, 2025

AGENDA ITEM: 4a – Station Area Planning

SUBJECT: ACTION: Station Area Plans Certification: Murray City, Riverton City, Draper City,

South Salt Lake City, West Valley City, and Woods Cross City

PREPARED BY: Byron Head, Community Planner

At the October 16th Regional Growth Committee (RGC) meeting, staff presented an overview of Station Area Plans (SAPs) covering areas in six different cities: Murray, Riverton, Draper, South Salt Lake, West Valley City, and Woods Cross. RGC recommended that the WFRC Council certify all SAPs in accordance with the SAP components of state law and WFRC policy.

BACKGROUND:

HB462, passed in 2022, as amended in 2023 and 2025, requires cities with fixed-guideway transit stations to develop a Station Area Plan (SAP) for the area around the station, within ½ mile for rail and ¼ mile for bus rapid transit. SAPs promote housing availability and affordability, sustainable environmental conditions, access to opportunities, and transportation choices and connections. The SAP requirements are consistent with communities' identification of Wasatch Choice Vision centers. The legislation also provides for cities to adopt resolutions stating the conditions that exist that make adopting a SAP impracticable.

WFRC assists communities in the development of their SAPs, in partnership with Utah Transit Authority (UTA), the Governor's Office of Economic Opportunity (GOEO), and the Mountainland Association of Governments (MAG). State law establishes that the Metropolitan Planning Organizations (MPOs – WFRC and MAG) have the responsibility to review SAPs and, in consultation with UTA, certify each for compliance with statutory requirements. WFRC does this review consistent with WFRC's adopted policy for the certification review of SAPs.

WFRC assisted all six cities as they prepared their station area plans, and reviewed the SAPs submitted for certification.

- Murray determined that it would be impracticable to develop a station area plan for their minimal
 portion of both the Meadowbrook TRAX station area (industrial area at the edge of the station
 area, bisected by I15) and the East Atherton MVX station area (less than one acre, within Jordan
 River corridor).
- **Riverton** determined that it would be impracticable to develop a SAP for their minimal portion of the Draper FrontRunner station area (less than one acre, within Jordan River corridor).
- **Draper** has adopted a SAP for their portions of the Crescent View and Kimballs Lane TRAX station areas, as well as the Draper FrontRunner station area. The plan for the TRAX stations focuses on a key infill development directly across the street from Kimballs Lane station, as well as improving connectivity to nearby destinations and the Porter Rockwell Trail.
- South Salt Lake has adopted a SAP for the Central Pointe TRAX station area, as well as the South Salt Lake City S-Line station area. The plan includes the city's approved HTRZ, which calls for over 5,000 new housing units, along with new commercial, office, and hotel uses. The SAP also includes a new bike/ped crossing of the tracks themselves at 200 W.
- West Valley City has adopted a new SAP for three of their Green Line TRAX stations, and is seeking certification of their prior actions for the West Valley Central station. The new plan looks at better utilizing the ample parking lots around the Maverik Center, breaking up excessively large blocks south of the Redwood Junction station, and potential greenfield development in select locations in the River Trail station area. The city will also highlight the efforts they have made to transform the West Valley Central station area in recent years, including the construction of a park, parking garage, and several apartment complexes.
- Woods Cross has adopted a SAP for their portion of the Woods Cross FrontRunner station.

Located in close proximity to an oil refinery, the plan focuses on development west of the station near Legacy Parkway, and changes to 500 S to make it an easier and more pleasant connection back to the station.

In accordance with WFRC policy, WFRC staff, in consultation with UTA, has reviewed the cities' SAPs and resolutions for consistency with state statute and WFRC policy, and made a recommendation for certification to the Regional Growth Committee. The Regional Growth Committee reviewed the SAPs and staff recommendations, and recommended certification by the WFRC Council:

- Murray Resolution of Impracticability for Meadowbrook TRAX & East Atherton MVX Stations
- Riverton Resolution of Impracticability for Draper FrontRunner Station
- Draper Station Area Plan for Crescent View TRAX, Kimballs Lane TRAX, and Draper FrontRunner Stations
- South Salt Lake City Station Area Plan for Central Pointe TRAX, Central Pointe S-Line, and South Salt Lake S-Line Stations
- West Valley City Station Area Plans for River Trail, Redwood Junction, Decker Lake, and West Valley Central TRAX Stations
- Woods Cross FrontRunner Station Area Plan

All of the documentation is included within, including:

- 1. Murray Meadowbrook TRAX & East Atherton MVX Submission Package
 - WFRC SAP Certification Resolution
 - WFRC Staff Findings and Analysis
- 2. Riverton Draper FrontRunner Submission Package
 - WFRC SAP Certification Resolution
 - WFRC Staff Findings and Analysis
- 3. <u>Draper SAP Submission Package</u>
 - WFRC SAP Certification Resolution
 - WFRC Staff Findings and Analysis
- 4. South Salt Lake SAP Submission Package
 - WFRC SAP Certification Resolution
 - WFRC Staff Findings and Analysis
- 5. <u>West Valley City River Trail, Redwood Junction, & Decker Lake TRAX SAP Submission Package</u>
 - West Valley City West Valley Central TRAX SAP Submission Package
 - WFRC SAP Certification Resolution
 - WFRC Staff Findings and Analysis River Trail, Redwood Junction, & Decker Lake TRAX
 - WFRC Staff Findings and Analysis West Valley Central TRAX
- 6. Woods Cross FrontRunner SAP Submission Package
 - WFRC SAP Certification Resolution
 - WFRC Staff Findings and Analysis

RECOMMENDED MOTION:

"I move to certify the Station Area Plans, Resolutions of Impracticability, and Resolutions of Prior Action for the cities of Murray, Riverton, Draper, South Salt Lake, West Valley City, and Woods Cross."

CONTACT PERSON:

Byron Head, 801-363-4250 ext 1104, byron.head@wfrc.utah.gov



DATE: October 16, 2025

AGENDA ITEM: 4c

SUBJECT: ACTION: Draft Amendment #4 to the 2023-2050 Regional Transportation

Plan and Air Quality Conformity Memorandum #43

PREPARED BY: Jory Johner, Director of Long-Range Planning

At the October 23, 2025 Regional Council meeting, the Council will consider for final approval the proposed Amendment #4 to the 2023-2050 Regional Transportation Plan (RTP), along with the accompanying Air Quality Conformity Memorandum 43. The proposed amendment has been reviewed and recommended for approval by WFRC staff, the Regional Growth Committee (RGC), and the RGC Technical Advisory Committees (TACs), following a technical review process and public comment.

BACKGROUND:

The RTP is the regional transportation element of the Wasatch Choice Vision.

Every four years, WFRC prepares and adopts an RTP, the transportation component of the Wasatch Choice Vision. While the RTP receives considerable review before being formally adopted, circumstances may warrant a change to the RTP after its initial adoption, including funding availability, local and state needs, changes to land use, the determination of final environmental impact statements, or the rapid development of certain projects. WFRC adopted the current 2023-2050 RTP in May 2023, adopted RTP Amendment #1 in May 2024, adopted RTP Amendment #2 in August 2024, and adopted RTP Amendment #3 in May 2025. These amendments adhere to the RTP Amendment Process, which maintains the rigor of the planning process including review of financial constraints, public input, and air quality conformity. The currently adopted amendment process was approved by WFRC on March 28, 2024.

Amendment #4 includes three roadway amendment requests from UDOT that will be presented for the Regional Council's approval. A description of each of the proposed revisions are included within this memo. Technical considerations were utilized in evaluating the amendment and are included within this memo.

PROCESS:

Pursuant to the WFRC RTP Amendment Process, project amendments are organized into three levels. "Level 1 - Staff Modification" projects, which are approved by the WFRC Executive Director in consultation with the RGC Chair and Vice Chair; "Level 2 - Board Modification" projects, which require approval by RGC; and "Level 3 - Full Amendment" projects, which require a 30-day public comment period prior to adoption by WFRC. Amendment #4 to the 2023-2050 RTP includes three Level 3 recommendations from UDOT. Proposed amendments are at the request of and developed in consultation with the transportation partner agencies and the municipalities in our Region.

Pursuant to the RTP Amendment Process, WFRC staff have reviewed the amendment requests with the project sponsor, analyzed the scope of the project, potential technical considerations, and financial implications, and determined that the 2023-2050 RTP is able to maintain its fiscal constraint and air quality conformity for these projects in all phases. The RTP is required to be "fiscally constrained" which means that it is reasonably based on the projected availability of funding from current or potential additional sources. It is also required to conform to the air quality emissions limitations in official air quality plans.

The projects within this amendment were reviewed by the Interagency Consultation Team (ICT) on June 11th to determine the level of amendment and determine air quality conformity analysis requirements. WFRC staff presented the financial constraints analysis to the Federal Highway Administration (FHWA) and received concurrence on July 9th. WFRC staff presented the amendment to both of the RGC

Technical Advisory Committees (TACs) (groups composed predominantly of the planners from the communities in the WFRC region), which recommended on July 30th to bring the amendment before the RGC on August 21st. At the August 21st RGC meeting, the RGC voted to release Amendment #4 and accompanying Air Quality Conformity Memorandum 43 for a 30-day public review and comment period from August 22 through September 22, 2025. Nine public comments were received during the public comment period (included for your reference); six regarding Legacy Parkway, two regarding I-15 in Box Elder County, and one regarding the Air Quality Conformity memorandum. All comments have been shared with UDOT. The proposed amendment was also sent to the Box Elder, Weber, Davis, and Salt Lake County Councils of Governments on August 26th.

RGC reviewed the comments and made a recommendation at their October 16th meeting that the Regional Council approve the amendment and air quality memorandum. No changes have been made to the three projects from what the RGC reviewed in August and October.

At the October 23, 2025 Regional Council meeting, WFRC staff will review the projects and summarize the public comments, allowing time for member discussions and input from UDOT.

RECOMMENDATION:

The WFRC staff, the Regional Growth Committee, and the RGC Technical Advisory Committees recommend that the Regional Council approve the Level 3 - Full Amendment projects, along with the Draft Air Quality Memorandum 43.

Suggested motion language:

I make a motion to approve the Level 3 - Full Amendment projects and the air quality conformity determination as found in Draft Air Quality Memorandum 43 for Amendment #4.

CONTACT PERSON:

Jory Johner, WFRC 801-458-3090, jory.johner@wfrc.utah.gov

EXHIBITS:

Amendment #4 Project Overviews
Amendment #4 Technical Considerations
Air Quality Conformity Memorandum 43

AMENDMENT #4 PROJECT OVERVIEWS

1. Legacy Parkway - I-15 / US-89 to I-215 (Davis County) Cost: \$65 Million

UDOT is requesting an amendment to Legacy Parkway from I-15 / US-89 in Farmington to I-215 in North Salt Lake City (R-D-50). The RTP currently shows the project is needed in Phase 2 (2033-2042) and fiscally constrained in Phase 3 (2043-2050). As UDOT has assessed the I-15: Farmington to Salt Lake City construction project, they have concluded that moving the Legacy Parkway widening project to Phase 1 (2023-2032) – and completing it prior to initiating the I-15 project – would provide significant benefit. Initial analysis shows:

- Better traffic flow during I-15 construction with the added capacity on Legacy,
- A time savings of nine to 12 months to reconstruct I-15,
- A cost savings on the I-15 project of roughly \$200 million, and
- A safer working environment for those building the I-15 project.

Because of these significant benefits, UDOT has requested that the Legacy Parkway widening project be moved to Phase 1 (2023-2032), with an updated project cost and changed status of the new lanes from High Occupancy Toll (HOT) lanes to General Purpose lanes.

- The savings on the I-15 project would allow the needed Legacy Parkway improvements to be accelerated.
- The funding for Legacy Parkway would come from the Transportation Investment Fund (TIF) and is significantly less than the costs that would be needed if UDOT had to maintain traffic flow on I-15 without the additional lane on the Legacy Parkway.
- The project is fully within the existing right of way of the Legacy Parkway.

2. I-15 - 3000 North to US-91 (Box Elder County) Cost: \$83.2 Million

UDOT is requesting an amendment to the I-15 widening project from approximately 3000 North (the northern edge of the WFRC MPO boundary, north of Brigham City). The RTP currently shows the project is needed in phase Phase 2 (2033-2040) but is unfunded in the fiscally constrained plan; the request is to move to Phase 1 (2023-2032) needed and fiscally constrained. This project would replace the need for the I-15 Operational/Passing Lanes project (R-B-17) that

is currently in Phase 1 (2023-2032) fiscally constrained. This project would also enhance a heavy freight travel corridor in a designated Industrial District in the Wasatch Choice Vision. This project has received funding from the TIF.

3. I-15 - Northern WFRC MPO Boundary to Hwy 91 on I-15 (Box Elder County) Cost: -\$10 Million

UDOT is requesting the I-15 operational / passing lanes project (R-B-17) be removed from the RTP due to the widening project (R-B-1) being moved toneeded in Phase 1 (2023-2032).

AMENDMENT #4 TECHNICAL CONSIDERATIONS

C	TECHNICAL CONSIDERATION	BOX ELDER COUNTY	WEBER COUNTY	DAVIS COUNTY	SALT LAKE COUNTY
瓢	Safety benefits	Improvements to I-15 will increase safety by reducing freight conflicts with passenger vehicles	N/A	Improved Maintenance of Traffic (MOT) during I-15 construction	Improved MOT during I-15 construction
#	Vehicle hours traveled (2032)	Current RTP 27,200 VHT Amendment #4 27,200 VHT similar VHT	Current RTP 141,300 VHT Amendment #4 141,500 VHT similar VHT	Current RTP 242,100 VHT <u>Amendment #4 240,000 VHT</u> -2,100 VHT	Current RTP 852,000 VHT Amendment #4 853,300 VHT +1,300 VHT
#	Connectivity improvements & transportation choices	Improved freight connections to Brigham City Industrial District	N/A	Improved access to the Salt Lake City International Airport and western Salt Lake County from points north	Improved access to western Davis County
<u>m</u> \$	Project readiness	TIF dollars have been allocated by the Transportation Commission	N/A	TIF programming being considered at upcoming Transportation Commission meeting	N/A
4	Provides improved access to urban, town, or job centers	Improved freight connections to Brigham City Industrial District	N/A	Enhanced to multiple centers, districts, and SLCIA	N/A
۲	Access to opportunities (2032)	Current RTP 85,500 Amendment #4 85,300 similar ATO	Current RTP 194,700 Amendment #4 194,200 similar ATO	Current RTP 306,700 Amendment #4 318,900 +12,200	Current RTP 578,200 Amendment #4 578,000 similar ATO



DATE: October 16, 2025

AGENDA ITEM: 5a

SUBJECT: ACTION: Board Modifications to the 202-2031 Transportation Improvement

Program (TIP)

PREPARED BY: Ben Wuthrich, Transportation Improvement Program Coordinator

BACKGROUND:

The Wasatch Front Regional Council (WFRC) has received requests to modify the current 2026-2031 Transportation Improvement Program (TIP) with the attached list of projects. This modification requires action from the Regional Council and the Transportation Commission but does not require a new air quality conformity analysis or a 30-day public comment period. The requested modification is listed with the attached resolution.

RECOMMENDATION:

WFRC staff recommends that the Council make a motion "to approve the resolution to modify the 2026-2031 TIP as requested."

CONTACT PERSON:

Ben Wuthrich (801) 363-4250, ext 1121, ben.wuthrich@wfrc.utah.gov

EXHIBIT:

Resolution adopting Amendment One to the 2026-2031 TIP

RESOLUTION OF THE WASATCH FRONT REGIONAL COUNCIL AMENDING THE 2026 - 2031 TRANSPORTATION IMPROVEMENT PROGRAM

- WHEREAS, the Wasatch Front Regional Council is the officially designated Metropolitan Planning Organization for the Salt Lake 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 2026-2031 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 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 2026-2031 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 23, 2025, and all comments were carefully considered,

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

- (1) Approves Amendment One to the 2026-2031 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.

Mayor Dawn Ramsey Chair Wasatch Front Regional Council Andrew S. Gruber
Executive Director
Wasatch Front Regional Council

Date: Oct 23, 2025

2026-2031 Transportation Improvement Program (TIP) (Amendment One) Board Modification

Remove Project

Salt Lake Urbanized Area

Level	Count	Sponsor	Facility	FUNC	PIN	Project Location	Concept/ Type of Improvement	F
1	lt Lake	Draper	Pioneer Road	llector	22086	Pioneer Road; 1650 East to Highland Drive	Reconstruct with minor widening from 2-lane to 3-lane, adding bike lanes, park strip, sidewalks, curb and gutters, and retaining walls.	STP_UR (Surface Transportation
	Sa			ပိ	2	Direc	ances, park surp, successes, care and gutters, and retaining wans.	(Local

Funding Source	Project Estimated Cost	Currently Funded Amount	Action	Funding Amount	Year
STP_URB_SL - (Federal Funds) (Surface Transportation Program - Urban Area - Salt Lake (WFRC))	\$4,605,100	\$3,000,000	Remove Project		2026
Local_Govt (Local Government Funds)		\$1,605,100	Re Pı		

Draper City requests that the funding for this phase of the Pioneer Road project be reallocated to the Lone Peak Parkway project. By combining the federal funding of these two projects into one single project, the City will be able to maximize its funding options to complete both projects. If this proposal is approved, Draper City will remain committed to completing the Pioneer Road project without the use of federal funds. Under this scenario, the City anticipates construction of the Pioneer Road project to be completed within a reasonable time frame, consistent with the current schedule and scope as approved by the Regional Council.

Additional Funding

Salt Lake Urbanized Area

S &	San La	ke Urbanizi	ea Area										
Level of (County	Sponsor	Facility	FUNC	PIN	Project Location	Concept/ Type of Improvement	Funding Source	Project Estimated Cost	Currently Funded Amount	Action	Funding Amount	Year
	ake			rterial	7			STP_URB_SL - (Federal Funds) (Surface Transportation Program - Urban Area - Salt Lake (WFRC))		\$6,480,000	nal ng	\$3,000,000	
2	Salt La	Draper	Lone Peak Parkway	Minor Ar	1780	•	Roadway Realignment & Widening, Including an additional lane in each direction, Bike Lanes, Shoulders, Curb, Gutter, and Sidewalk	Salt Lake County - Corridor Preservation Funds	\$12,100,000	\$853,000	dditio Fundi		2026
				Σ				Local_Govt (Local Government Funds)		\$470,552	4	\$1,296,448	ļ

Since the time of the original project application, materials, construction and design costs have escalated beyond typical projections. To help mitigate the funding gap, Draper City initiated a separate, city-funded project to extend the culvert for the creek running through the center of the corridorr. This removed a major financial burden from the original project scope. In addition, the City pursued County Corridor Preservation funds for right-of-way acquisition. Despite the City funding, the bridge extension costs and including an additional amount of local match, the project still faces a shortfall of approximately \$4.2 million. To mitigate this shortfall, Draper City is requesting an additional \$3,000,000 of STP funds and committing to cover the remaining shortfall of \$1,200,000 with City funds.

New Project

Conf alysi	WFRC	& MAG A	rea										
Level of	County	Sponsor	Facility	FUNC	PIN	Project Location	Concept/ Type of Improvement	Funding Source	Project Estimated Cost	Currently Funded Amount	Action	Funding Amount	Year
	snc	WFRC,		4	*			STP_URB_SL - (Federal Funds) (Surface Transportation Program - Urban Area - (WFRC))			roject	\$576,300	
1	Vario	MAG, UDOT, UTA	Various	ž	New	Activity Based Model	Upgrade the Travel Demand Model	Other funding from Mountainland Association of Governments (MAG), UDOT, and UTA	\$1,130,000	\$0	New Pr	\$553,700	2026

This is a 3 year joint project between WFRC, MAG, UDOT, and UTA to upgrade the Wasatch Front Travel Demand Model to an Activity-Based Model (ABM). This model will support better analysis of real-world scenarios. The ABM will demonstrate how new projects/ programs will impact daily household travel needs, such as what impacts policies like road usage fees will have and how new transit and other travel modes will impact daily travel so the best transportation investments and supporting decisions can be made.

2026-2031 Transportation Improvement Program (TIP) (Amendment One)

Board Modification

Scope Change

5	Ogdei	ı Layton Url	oanized Area	a									
Level of	County	Sponsor	Facility	FUNC	PIN	Project Location	Concept/ Type of Improvement	Funding Source	Project Estimated Cost	Currently Funded Amount	Action	Funding Amount	Year
1	Davis	UDOT	I-15	Freeway	15682	I-15; 1800 North Interchange & Corridor Widening	New Interchange Construction and 1800 North Corridor Widening	ST_TIF (State - Transportation Investment Funds)	\$385,304,975	\$385,304,975	Additional Scope	Same \$	2026

Current - The scope of the I-15; 1800 North Interchange & Corridor Widening project is to relocate I-15 to the East, widen 2 miles of urban roadway along 1800 North into a 5 lane facility, add a grade separation of UTA and UPRR, replace drainage and culvert facilities under I-15 and construct a trail system on the west side of HAFB that will connect to the D&RG Trail, Clinton City Trail, and the 3 Gates Trail.

Additional Scope - Region 1 and the Structures Division are requesting to add scope to this project to include the replacement of the existing bridge with a box culvert. The bridge currently carries SR-126 over the Davis Weber County Canal Company's (DWCCC) Canal. DWCCC is currently converting sections of its canal from an open channel to a canal enclosed in a buried concrete box culvert. Adding this portion under SR-126 (Main Street) during the 1800 North project will provide a seamless connection between the sections, lower long-term maintenance, and improve forward compatibility as DWCCC continues to enclose the canal. In addition, replacing the bridge with a box culvert will allow for the adjacent roadway re-alignment, as well as the addition of sidewalks and shoulders and widening of Main Street in the future.

Additional Funding

Con	Salt La	ke Area											
Level of	County	Sponsor	Facility	FUNC	PIN	Project Location	Concept/ Type of Improvement	Funding Source	Project Estimated Cost	Currently Funded Amount	Action	Funding Amount	Year
1	Salt Lake	UDOT	Cottonwood Canyons	Minor Arterials	21400	Big Cottonwood Canyon Environmental Study	Environmental Study in Big Cottonwood Canyon	ST_TIF (State Transportation Investment Funds)	\$3,200,000	\$2,500,000	Additiona l Funding	\$700,000	2026
2	Salt Lake	UDOT	Cottonwood Canyons	Minor Arterials	21207	Enhanced Bus, Tolling, Mobility Hub, and Bus Stops	Implementation of the Enhanced Bus, Tolling, Mobility Hub, and Bus Stops	ST_TIF (State Transportation Investment Funds)	\$175,600,000	\$176,300,000	Funding Reduction	\$700,000	2026

The Big Cottonwood Canyon Environmental Study is analyzing the implementation of increased bus service, tolling, a mobility hub, and resort bus stops in Big Cottonwood Canyon. The study is approaching the publication of the Draft Environmental Analysis, and the cost to complete the study has increased due to additional environmental review and coordination with the United States Forest Service, Salt Lake City, Salt Lake County, and others, as well as additional legal review.

New Project

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Level of An	County	Sponsor	Facility	FUNC	PIN	Project Location	Concept/ Type of Improvement	Funding Source		Currently Funded Amount	Action	Funding Amount	Year
1	Salt Lake	UDOT	I-15	Freeway	22973	I-15 Southbound; Auxiliary Lane from Bangerter to 14600 South	Construct a southbound auxiliary lane	R2_TSP (Region Two - Transportation Solutions Program)	\$14,000,000	\$0 \$0	New Funding	\$14,000,000	2026

The scope of the I-15 SB; Auxiliary Lane from Bangerter to 14600 S project is to add a southbound auxiliary lane between the Bangerter Highway on-ramp and the 14600 S exit ramp. This auxiliary lane will reduce congestion on the Bangerter on-ramp and improve merging distances for traffic coming between Bangerter Highway and 14600 S.

Level of Conformity Analysis:

2026-2031 Transportation Improvement Program (TIP) (Amendment One) **Board Modification**

New Project

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Level of C	County	Sponsor	Facility	FUNC	PIN	Project Location	Concept/ Type of Improvement	Funding Source	Project Estimated Cost	Currently Funded Amount	Action	Funding Amount	Year
	ele			A	130		CMAQ_TOOELE (Congestion Mitigation/ Air Quality (Tooele Area))				w ting	\$109,829	
1	T00	Tooele	Erda Way	Z	230	Erda Way Shared Use Path	New Bike/ Pedestrian Path Construction	Local_Govt (Local Government Funds)	\$117,804	\$0	Ne Func	\$7,975	2026

The scope of the project entails installing a 10-foot-wide paved path, 1200 feet in length, to connect SR-36 and a future subdivision with two charter schools along Erda Way.

New Project

100ete 100ete												
An	County	Sponsor	Facility	FUNC	Project Location	Concept/ Type of Improvement	Funding Source	Project Estimated Cost	Currently Funded Amount	Action	Funding Amount	Year
1	ele				North Tooele County Fire District		CMAQ_TOOELE (Congestion Mitigation/ Air Quality (Tooele Area))		60	w ling	\$449,357	
	Too	Tooele	NTFD	Z	Fire Truck Replacement	Replace Fire Engine with Ladder Truck	Local_Govt (Local Government Funds)	\$482,000	\$0	oun <u>4</u> eN	\$32,643	2026

The scope of the project entails replacing a 1989 Fire Engine with a 2011 Used Ladder Truck, which produces significantly fewer emissions.

New Project

Level of Con		Ogden/ Layton Urbanized Area												
	Level of	County	Sponsor	Facility	FUNC	PIN	Project Location	Concept/ Type of Improvement	Funding Source	Project Estimated Cost	Currently Funded Amount	Action	Funding Amount	Year
	3	Davis	UDOT	SR-67	Freeway	22727	Legacy Highway (SR-67)	Construct 1 additional lane in each direction	ST_TIF (State - Transportation Investment Funds)	\$65,000,000	\$0	New Funding	\$65,000,000	2026

As part of the I-15 Reconstruct; Farmington to Salt Lake City project, it was analyzed that adding a lane to Legacy would decrease the schedule and cost of the traffic control for the mainline I-15 project. The funding will come from the existing I-15 reconstruct PIN 19854. Project benefits would include increased safety and improved mobility by reducing vehicle and freight congestion, and increased construction efficiency.

Change of Scope/ Additional Funding

2	alysis	Ogden	/ Layton U	rbanized Ar	ea	·								
	Level of	County	Sponsor	rbanized Ar	FUNC	PIN	Project Location	Concept/ Type of Improvement	Funding Source	Project Estimated Cost	Currently Funded Amount	Action	Funding Amount	Year
	1	Box Elder	UDOT	I-15	Freeway	21862	Original Scope - I-15; SR-13 to SR 240 Passing Lane	Construct passing lanes from Promontory Rd (SR-13) to 6900 North (SR-240)	ST_TIF (State - Transportation Investment Funds)	\$19,000,000	\$19,000,000	Remove Funding	\$19,000,000	2026
	3	Box Elder	UDOT	I-15	Freeway	21862	Proposed Scope - I-15; SR-91 (1100 South) Brigham City to SR- 240 (6900 North) Honeyville	Construct an additional lane in both directions on I-15 between 1100 South (SR-91) Brigham City to SR-240 (6900 North) Honeyville	ST_TIF (State - Transportation Investment Funds)	\$152,000,000	\$19,000,000	Additional Funding	\$133,000,000	2026

With the increasing traffic volumes and safety concerns, UDOT would like to replace the programmed I-15 Operational/ Passing Lanes project with a capacty project that would widen I-15 to include an additional travel lane in each direction between 1100 South (SR-91) Brigham City to SR-240 (6900 North) Honeyville.

Level of Conformity Analysis:



DATE: October 16, 2025

AGENDA ITEM: 6a

SUBJECT: PUBLIC HEARING AND ACTION: Amend FY26 Budget

PREPARED BY: Marian Florence, Chief Financial Officer

BACKGROUND:

Each October, WFRC closes the financial books on the previous fiscal year; this includes verifying the final expenditures and determining what expenditures and revenues will carry forward from the previous fiscal year (FY25) into the current fiscal year (FY26). WFRC routinely carries forward funding for projects that are multi-year in nature; i.e., a project may be fully budgeted in the first year but the work is conducted over two or more years, and the associated expenditures and revenues are therefore carried forward into the next fiscal year. This requires an amendment to the current fiscal year (FY26) budget.

As WFRC completed FY25 and we reviewed the final expenditures, actual spending came in lower than budgeted by \$4,862,299 - much of this has been incorporated as carry forward into the amended FY26 budget to cover multi-year projects, the majority in two programs:

- Transportation and Land Use Connection (TLC) Program projects that are multi-year in nature.
- Station Area Planning funds that are shared between MAG and WFRC. This work is ongoing; all
 available funds for our area are reflected in the amended FY26 budget.

The FY26 budget amendments are mainly in the contractual line item, reflecting the ongoing expenses associated with multi-year projects. Other adjustments are in the supplies, travel/training, and new carry forward lines to reflect updated cost estimates and ongoing programs that we anticipate in coming years.

The adjustments described above are reflected in the line items on the Expenditure by Function section. The adjustments also impact the projected carry-forward into FY27, again reflecting on-going programs or multi-year projects that are expected to bridge the FY26 and FY27 years.

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

The Budget Committee has reviewed and discussed the proposed amended FY26 budget.

RECOMMENDATION:

The WFRC Budget Committee and staff recommend that the Council conduct a public hearing and approve a motion "to amend the WFRC FY26 Budget as proposed."

CONTACT PERSON:

Marian Florence, Chief Financial Officer, <u>marian.florence@wfrc.utah.gov</u> 801-363-4250 x1120 Andrew Gruber, Executive Director, <u>andrew.gruber@wfrc.utah.gov</u> 801-824-0055

EXHIBITS:

Draft Amended FY26 Budget with Footnotes



Proposed FY 2026 Revised Budget

Expenditure by Function/Line Item

luno 2024	October 2024	luna 2025	May 2025	October 2025		
Actual	Revised Budget	Actual	Initial Budget		initial to revised	
4,864,399	5,850,833	5,335,480	6,212,348	6,212,348	0	0%
5,816,530	8,887,009	4,982,024	4,907,390	8,083,226	3.175.836	65%
19,000	20,000	19,500	20,000	20,000		0%
24,234	30,000	29,897	35,700	35,700	0	0%
35,576	37,800	37,341	40,000	40,000	0	0%
14,300	20,000	15,548	20,000	20,000	0	0%
2,183	20,000	0	20,000	20,000	0	0%
1,514	5,300	0	5,300	5,300	0	0%
458,667	480,530	457,984	490,176	490,176	0	0%
170,996	207,203	163,941	272,758	290,605	17,847	7%
38,477	50,000	39,171	50,000	50,000	0	0%
142,726	183,500	164,943	174,500	194,500	20,000	11%
11,588,602	15,792,175	11,245,829	12,248,172	15,461,855	3,213,683	26%
	315,952		24,018	239,311		896%
11,588,602	16,108,128	11,245,829	12.272.190	15.701.166	2 429 076	28%
	4,864,399 5,816,530 19,000 24,234 35,576 14,300 2,183 1,514 458,667 170,996 38,477 142,726 11,588,602	FY 2024 FY2025 Actual Revised Budget 4,864,399 5,850,833 5,816,530 8,887,009 19,000 20,000 24,234 30,000 35,576 37,800 14,300 20,000 2,183 20,000 1,514 5,300 458,667 480,530 170,996 207,203 38,477 50,000 142,726 183,500 11,588,602 15,792,175 315,952	FY 2024 FY2025 FY 2025 Actual Revised Budget Actual 4,864,399 5,850,833 5,335,480 5,816,530 8,887,009 4,982,024 19,000 20,000 19,500 24,234 30,000 29,897 35,576 37,800 37,341 14,300 20,000 15,548 2,183 20,000 0 1,514 5,300 0 458,667 480,530 457,984 170,996 207,203 163,941 38,477 50,000 39,171 142,726 183,500 164,943 11,588,602 15,792,175 11,245,829 315,952 315,952	FY 2024 FY2025 FY 2025 FY 2026 Actual Revised Budget Actual Initial Budget 4,864,399 5,850,833 5,335,480 6,212,348 5,816,530 8,887,009 4,982,024 4,907,390 19,000 20,000 19,500 20,000 24,234 30,000 29,897 35,700 35,576 37,800 37,341 40,000 14,300 20,000 15,548 20,000 2,183 20,000 0 20,000 1,514 5,300 0 5,300 458,667 480,530 457,984 490,176 170,996 207,203 163,941 272,758 38,477 50,000 39,171 50,000 142,726 183,500 164,943 174,500 11,588,602 15,792,175 11,245,829 12,248,172 315,952 24,018	FY 2024 FY2025 FY 2025 FY 2026 FY 2026 Revised Budget Revised Bud	FY 2024 FY2025 FY 2026 FY 2026 Revised Budget Actual Initial Budget Revised Budget Initial Budget Revised Budget Initial to revised 4,864,399 5,850,833 5,335,480 6,212,348 6,212,348 0 5,816,530 8,887,009 4,982,024 4,907,390 8,083,226 3,175,836 19,000 20,000 19,500 20,000 20,000 0 24,234 30,000 29,897 35,700 35,700 0 35,576 37,800 37,341 40,000 40,000 0 14,300 20,000 15,548 20,000 20,000 0 2,183 20,000 0 20,000 20,000 0 1,514 5,300 0 5,300 5,300 5,300 458,667 480,530 457,984 490,176 490,176 0 170,996 207,203 163,941 272,758 290,605 17,847 38,477 50,000 39,171

Expenditure by Program

Program	FY 2024	FY2025	FY 2025	FY 2026	FY 2026		
r rogram	Actual	Revised Budget	Actual	Initial Budget	Revised Budget		
Consolidated Transportation Planning Grai	4,779,871	6,223,643	5,276,421	6,637,153	6,724,802	87,649	1%
Transportation & Land Use Connection	3,504,571	5,031,714	3,016,945	2,530,911	4,778,060	2,247,149	89% 5
Household Travel Survey	490,824	0	0	0	0	0	
Economic Development	159,407	125,000	120,593	140,000	140,000	0	0%
Statewide CEDS	54,742	0	0	0	0	0	
Local Government - Other	136,166	291,102	44,224	85,251	466,204	380,953	447% 6
Model Development	137,500	144,375	144,375	156,875	90,556	-66,319	-42% 7
Joint Projects	515,548	363,746	465,652	0	663,975	663,975	100% 8
Legislative Consulting	146,000	156,000	156,000	156,000	156,000	0	0%
Community Development Block Grant (CD	50,000	50,000	50,000	50,000	50,000	0	0%
Mobility Management	2,589	5,000	1,714	5,000	5,000	0	0%
Tooele Valley RPO	13,426	15,443	8,630	10,000	16,813	6,813	68% 9
Morgan County RPO	8,327	9,000	9,000	9,000	9,000	0	0% 9
Community Impact Board	2,000	2,000	2,000	2,000	2,000	0	0%
Davis County Local Option Assistance	10,000	10,000	10,000	10,000	10,000	0	0%
Station Area Planning	512,915	2,840,445	1,186,500	1,000,000	1,738,944	738,944	74% 1
Safe Streets for All	964,872	0	0	200,000	280,000	80,000	40% 1
Local Administrative Advisor	83,343	216,657	167,846	150,000	183,811	33,811	23% 1
Power District Transportation Study		500,000	457,932	0	10,000	10,000	100% 1
Mixed Use Centers: Visuals & Impact Metr	16,503	124,002	127,996	0	23,501	23,501	100% 1
Activity Based Model				1,130,000	352,500	-777,500	-69% 1
TOTAL EXPENDITURES	11,588,604	16,108,127	11,245,828	12,272,190	15,701,166	3,428,976	28% 4

		Source of Funds	3				
					mv		
	FY 2024 Actual	FY2025 Revised Budget	FY 2025 Actual	FY 2026 Initial Budget	FY 2026 Revised Budget		
Federal Sources:	0.000.054	0.400.004	0.405.070	0.740.040	0.040.005		
Federal Highway Administration - PL	2,208,351	3,406,904	2,495,273	3,749,610	3,818,925	69,315	2%
Federal Highway Administration - STP Federal Highway Administration - SS4A	3,334,405 771,897	4,076,937 0	2,871,326	3,160,926 160,000	3,959,437 224,000	798,511	25%
Federal Transit Administration	884,024	980.438	977,152	980,438	993,740	64,000	40%
Dept. of Housing and Urban Developmen	50,000	50,000	50,000	50,000	50,000	13,302	1%
Economic Development Administration	134,446	62,500	60,296	70,000	70,000	0	0%
Total Federal Sources	7,383,123	8,576,779	6,454,047	8,170,974	9,116,102		
	7,303,123	0,570,779	0,454,047	0,170,974	9,110,102	945,128	12%
State Sources:	200.000	000 000		200.000	000 000		
Utah GOPB	290,000	290,000	290,000	290,000	290,000	0	0%
GOPB Local Administrative Advisor	83,343	216,657	167,846	150,000	183,811	33,811	23%
Community Impact Board UDOT - TLC	2,000	2,000	2,000	2,000	2,000	0	
UDOT - Joint Projects	264,932 96.191	655,872 157,836	334,271 179,827	315,000 282,500	636,601 360,605	321,601	
UDOT - Model Development	100,000	105,000	105,000	105,000	50.000	78,105	28%
UDOT - Safe Streets for All	30,000	0	0	0	0 30,000	-55,000	-52%
UDOT - Household Travel Survey	112,840	0	0	0	0	0	
UDOT - Power District Transportation Stud		500,000	457,932	0	10,000	10,000	
UT/Dept of Commerce	16,503	124,002	127,996	0	23,502	23.502	
UT/GOEO - Station Area Planning	502,915	2,805,445	1,066,500	1,000,000	1,738,944	738,944	74%
Total State Sources	1,498,724	4,856,812	2,731,372	2,144,500	3,295,463		
	1,430,724	4,030,012	2,731,372	2,144,300	3,233,403	1,150,963	54%
Local Sources:	4 500 400	4 000 044	700 447	704.004	4 700 047		
Dedicated Project Funds	1,563,400	1,306,914	793,117	701,001	1,760,347	1,059,346	151%
MAG - Joint Projects/Model Development	75,965	120,440	173,717	243,975	206,699	-37,276	-15%
UTA - TLC	169,977	534,143	334,799	309,000 79,100	508,344	199,344	65%
UTA - Joint Projects UTA - Transit Sales Tax	380,891	112,908	144,891 243,754	,	190,571	111,471	
Local Contribution	165,553 350,971	230,000 370,132	370,132	235,000 388,640	235,000 388.640	0	0%
	·	·	·	,	,-	0	0%
Total Local Sources	2,706,757	2,674,537	2,060,410	1,956,716	3,289,601	1,332,885	68%
TOTAL SOURCES	11,588,604	16,108,127	11,245,829	12,272,190	15,701,166	3,428,976	28%
	L	ocal Contributio	ns				
	FY 2024	FY2025	FY 2025	FY 2026	FY 2026		
County	Actual	Revised Budget	Actual	Initial Budget	Revised Budget		
Box Elder, 1 voting member	14,423	15,210	15,210	15,971	15,971		0.00%
Davis, 4 voting members	76,926	81,126	81,126	85,182	85,182		0.00%
Morgan, 1 voting member	14,423	15,210	15,210	15,971	15,971		0.00%
Salt Lake, 8 voting members	153,850	162,250	162,250	170,363	170,363		0.00%
Tooele, 1 voting member	14,423	15,210	15,210	15,971	15,971		0.00%
Weber, 4 voting members	76,926	81,126	81,126	85,182	85,182		0.00%
reser, i realing members							



FY26 Revised Budget Footnotes

1. The increase in contractual expenditures results from projects budgeted in FY25 that are ongoing and expected to be completed in FY26 and FY27, and are therefore carried forward into FY26. It also includes contractual amounts that will pass through WFRC to consultants for the Transportation and Land Use Connection Program, Station Area Planning, and several joint projects. Broadly stated, the \$3M increase reflected in the budget amendment comes from \$1.65M in TLC, \$700K in Station Area Planning and about \$650K for joint projects - see below for detail. The following anticipated items are components of the total amended FY26 amount.

0	\$3,903,539	 Transportation and Land Use Connection (TLC) Program
0	\$1,738,944	 Station Area Planning from state funds
0	\$663,975	Joint projects (see footnote 8)
0	\$362,500	 External affairs, communications, and public outreach
0	\$400,000	 Long and Short Range planning studies
0	\$287,788	 Analytical and GIS modeling
0	\$261,000	 Roadway Safety Audits funded by Safe Streets for All

- 2. Training and Travel is increased to reflect travel costs for additional employee participation in conferences as speakers and presenters.
- 3. The carry forward amount into FY27 represents funds that we anticipate will be used for ongoing programs and multi-year projects.
- 4. The proposed FY26 budget increases 28% over the original FY26 budget. As WFRC completed FY25 and we reviewed the final expenditures, actual spending came in lower than budgeted by \$4,862,299 much of this has been incorporated as carry forward into the amended FY26 budget to cover multi-year projects, the majority in the Transportation and Land Use Connection (TLC) program, Station Area Planning, and joint projects.
- 5. The majority of TLC funding is committed to specific projects that often span multiple fiscal years. The amended budget figure reflects all currently committed projects, including the newly awarded projects budgeted in May. TLC funding amounts from UDOT and UTA are amended to reflect carry forward funding which is dedicated to TLC projects that are ongoing in addition to annual support amounts of \$315,000 (UDOT) and \$300,000 (UTA).
- 6. WFRC utilizes local funds for two main purposes: to meet the matching requirements for federal funds and to support multi-year regional efforts and projects. The amended budget incorporates a carry-forward from FY25, which will be allocated to annual matching requirements, communications, public outreach, and ongoing projects extending into FY27.
- 7. This budget adjustment reflects the FY26 agreement between MAG, UDOT and WFRC to support modeling work by the WFRC Analytics group. For FY26, WFRC and UDOT updated this agreement to reflect a decrease in the supporting services needed by UDOT. As a result, the FY26 budget reflects a decrease in funding from UDOT to WFRC. Funding from MAG increased by 3%.

8. Joint projects are multi-agency efforts that include support (listed below) from UDOT, UTA, Mountainland Association of Governments (MAG), and other planning partners. WFRC typically does not include ongoing joint projects in the initial budget because we don't yet know what the partner commitments will be. The following joint projects are in process or new for FY26:

```
    Utah Inland Port Transportation Study (funded by UDOT/ UIPA)

       $250,000
0
       $187,500

    Transit and Land Use Guide

       $77,365

    Unified Plan Financial Model

0
       $75,413

    Transit Fresh Look

0
       $29,600

    Active Transportation Academy

0
0
       $29,375

    Modeling consulting work

       $14,722

    Modeling software project

0
```

- 9. The Tooele Valley RPO and Morgan RPO programs rely on current year contributions. The Tooele Valley RPO budget has been adjusted to include some carry forward funds, an adjustment we make annually to account for the difference in fiscal years (the carry forward covers the period July December as the Tooele Valley contributions schedule is January December).
- 10. Station Area Planning funds, provided through the Governor's Office of Economic Opportunity, are shared between MAG and WFRC to provide planning assistance to local communities as they develop the required Station Area Plans and update their general plans and zoning. A total of \$5M in state funds were allocated beginning in FY23 to support communities in developing plans for 95 existing and planned fixed-guideway transit stations in Utah. MAG and WFRC are collaborating to use this funding to bring all stations into compliance. We initially budgeted \$1M as a placeholder in FY26. MAG has fully awarded the funds necessary to cover their Station Area Plans, so WFRC has budgeted remaining funds to cover the stations in our area, in addition to the \$1.9M already awarded to many station area projects that started in FY23.
- 11. WFRC received a grant for Roadway Safety Audits funded through the USDOT Safe Streets for All program in July, so all funds associated with this project are now budgeted in FY26.
- 12. As discussed in preparation for the initial budget for FY26, funding for this program has been decreased from \$150K to \$135K. The funds are now provided directly by the Governor's Office of Planning and Budget, rather than through the Utah League of Cities and Towns. The amended budget reflects this new allocation and the funds for the state-funded Local Administrative Advisor position that have not yet been expended in previous years.
- 13. In the 2024 Legislative Session, funds were appropriated for the Utah Department of Transportation to grant directly to WFRC for the Power District Transportation Study this study evaluated the transportation opportunities and constraints and developed a plan for improving local access and enhancing multi-modal connectivity throughout the District and nearby area to accommodate potential growth. This study was conducted collaboratively by WFRC, UDOT, UTA, and Salt Lake City, with the engagement of private sector stakeholders. There is a small budget left in this grant for FY26 to finalize the study, and any unused funds will be returned to UDOT in accordance with our agreement.
- 14. WFRC was awarded a \$168,000 grant from the State of Utah Department of Commerce to provide visuals and tools to measure impacts in mixed use centers. House Concurrent Resolution 11 (adopted unanimously in the 2024 Legislative session) encourages local governments to consider cross-issue growth impacts in the decision making process. WFRC's online 3D visuals and analysis

will provide communities with insights into local and regional cross benefits to inform local and regional government land use and transportation decisions. The majority of this work was completed in FY24 and FY25, with final completion in early FY26 using the remaining funds.

- 15. WFRC, in coordination with UDOT, UTA and MAG, plans to transition from a traditional trip-based representation of resident travel in the Wasatch Front regional travel demand model (WF TDM) to an activity-based model (ABM) approach. This shift aligns with the region's growing complexity in travel choices and behavior. The benefit will be a more precise and adaptable representation of travel, and enhanced modeling capabilities for new travel modes, travel patterns, and policies. In the future, the new ABM is expected to leverage a consortium software development model, to cost-share and realize model enhancements, funded jointly by other MPOs and DOTs at significant savings to WFRC. The current total cost estimate is \$576,300 for WFRC's share (51% of the project). The FY26 budget has been adjusted to reflect only the first year of this three year project (\$169,200).
- 16. The small increase in FHWA-PL funds reflects an adjustment of the obligation of planning funds to reflect updated funding information. The majority of the increase in FHWA-STP funds is for consulting contracts under the Transportation and Land Use Connection Program (TLC) for projects budgeted in previous years but not completed prior to the end of FY25; therefore these contracts are carried into FY26. Increased FTA funds reflect the updated allocation for FY26, which was received in June.
- 17. The change to Dedicated Project Funds includes funds for projects budgeted in FY25 that are ongoing and expected to be completed in FY26, and are therefore carried forward into FY26. The funding shown here includes:

```
$1,089,479

    Local funds for TLC awarded projects (includes carry forward)

0
       $156,000

    State and federal Legislative Consulting

0
       $250,000

    UT Inland Port Transportation study funds (covers entire project)

0
       $70,000

    WFEDD EDA Planning Grant local contribution

0
       $60,277

    IHC funds for community development projects (carry forward)

0
       $56,000
                        - Safe Streets for All local match funds
0
       $16,813

    Local funds for Tooele Valley RPO (includes carry forward)

0
       $10,000

    Davis County local option assistance

0
0
       $9,000

    Local funds for Morgan RPO
```



DATE: October 17, 2025

AGENDA ITEM: 6b

SUBJECT: ACTION: Acceptance of the FY25 Audit Report

PREPARED BY: Marian Florence, Chief Financial Officer

BACKGROUND:

An annual audit of the Council's financial records was performed and a final draft of the independent auditor's report is included in the packets.

The auditors have issued an *unqualified opinion*. Their review of WFRC's internal controls over financial reporting and federal programs found no weaknesses. Auditors likewise reported no findings in compliance with 2 CFR 200.516(a), which covers all aspects of federal grant programs including allowable costs, internal controls, reports and compliance with grant requirements. A summary of the audit results may be found on pages 48-49 of the report. Jon Haderlie from Larson & Co presented the final draft of the audit report to the Budget Committee and will be available to answer any questions at the Council meeting.

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:

Motion for the Council to take action "to accept the WFRC FY25 Audit Report as presented."

CONTACT PERSON:

Marian Florence, Chief Financial Officer, <u>marian.florence@wfrc.utah.gov</u> 801-363-4250 x1120 Andrew Gruber, Executive Director, <u>andrew.gruber@wfrc.utah.gov</u> 801-824-0055

EXHIBITS:

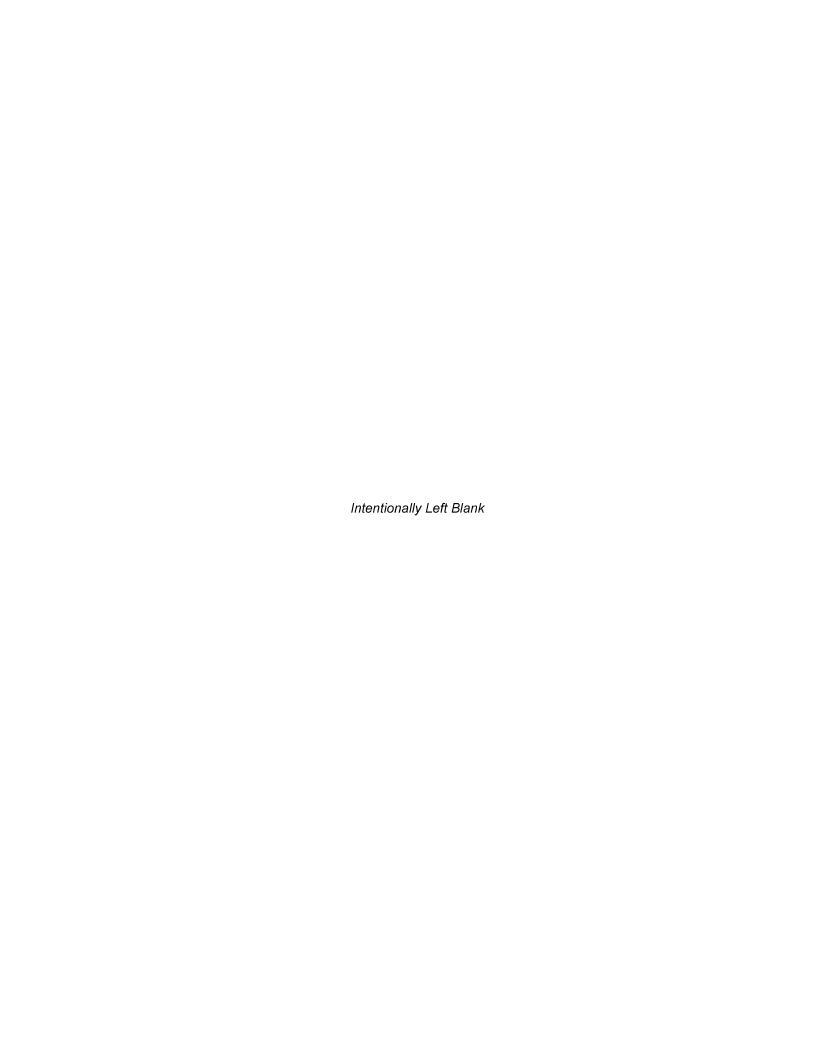
Wasatch Front Regional Council Financial Statements with Independent Auditor's Report for the Year Ended June 30, 2025.

Wasatch Front Regional Council

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

As of and for the Year Ended June 30, 2025







MISSION

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.

ROLES

To accomplish our mission, the Wasatch Front Regional Council serves the following roles:

Convener

We facilitate collaboration with our communities and partners.

Technical Expert

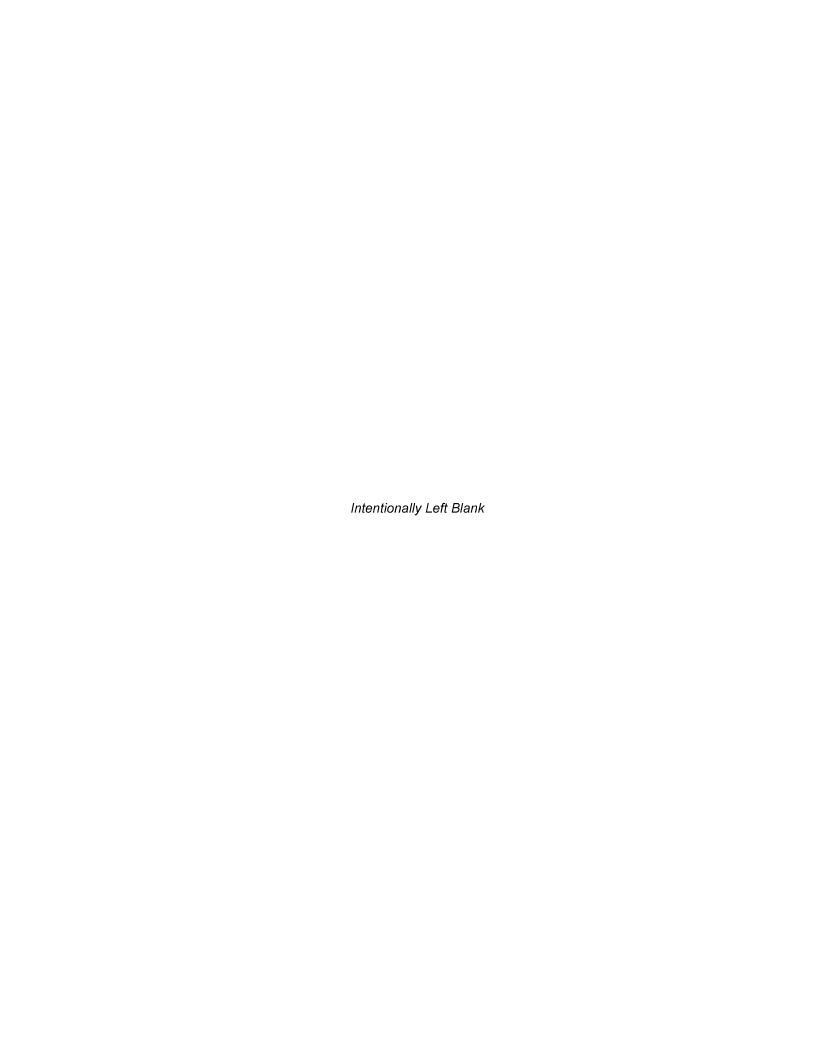
We are trusted subject-matter experts.

Planner

We proactively plan for the future of our region.

Implementer

We put visions and plans into action.



WASATCH FRONT REGIONAL COUNCIL Table of Contents

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	11
Statement of Activities	12
Government Fund Financial Statements:	
Balance Sheet – Governmental Funds	13
Reconciliation of the Balance Sheet	
Governmental Funds to the Statement of Net Position	14
Statement of Revenues, Expenditures, and Changes in	
Fund Balance – Governmental Funds	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in	
Fund Balances of Governmental Funds to the Statement of Activities	16
Notes to the Financial Statements	17
Required Supplementary Information:	
Budgetary Comparison Schedule – General Fund	33
Schedule of the Proportionate Share of the Net Pension Liability	34
Schedule of Contributions	35
Notes to Required Supplementary Information	36
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	37
Independent Auditor's Report on Compliance and on Internal Controls Over	
Compliance in Accordance with the State Compliance Audit Guide	39

WASATCH FRONT REGIONAL COUNCIL Table of Contents

Independent Auditor's Report on Compliance for Each Major Program And on						
Internal Control Over Compliance in Accordance with the Uniform Guidance	41					
Schedule of Expenditures of Federal Awards	43					
Notes to Federal Awards	45					
Schedule of Findings and Questioned Costs	47					



INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental-type activities and each major fund of Wasatch Front Regional Council, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Wasatch Front Regional Council's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental-type activities and each major fund as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Wasatch Front Regional Council's ability to continue as a going concern for twelve months beyond the financial statement issuance date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

in performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Wasatch Front Regional Council's internal control. Accordingly, no such opinion is expressed.



- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting
 estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt Wasatch Front Regional Council's ability to continue as a going concern for a reasonable period of time.

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

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 other required supplementary information as indicated in the Table of Contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wasatch Front Regional Council's basic financial statements. The accompanying supplementary information, such as the Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S Code of Federal Regulations, Part 200, Uniform Administrative Requirements*, Cost Principles, and Audit Requirements for Federal Awards are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards 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. Such 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 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 17, 2025, on our consideration of Wasatch Front Regional Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulation contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wasatch Front Regional Council's internal control over financial reporting and compliance.

Larson & Company, PC

asson & Congany, Pa

Spanish Fork, Utah September 17, 2025

WASATCH FRONT REGIONAL COUNCIL MANAGEMENT DISCUSSION AND ANALYSIS For the Year Ended June 30, 2025

As management of 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, 2025.

History and Background

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. 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, WFRC is responsible for coordinating this transportation planning process. In addition to the transportation planning process, 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 has a maximum membership of 27 (21 voting and six non-voting) members, including 19 local elected officials appointed by the county councils of governments in Box Elder (one voting member), Davis (four voting members), Morgan (one voting member), Salt Lake (eight voting members), Tooele (one voting member), and Weber (four voting members) counties. The Utah Department of Transportation (UDOT) and Utah Transit Authority (UTA) are each represented by one voting member. In addition, the Council includes two non-voting members, who represent the Utah League of Cities and Towns and Utah Association of Counties and has the option to add up to five additional non-voting members. Currently, this includes the Utah State Senate, House of Representatives, and Planning Coordinator, as well as Envision Utah.

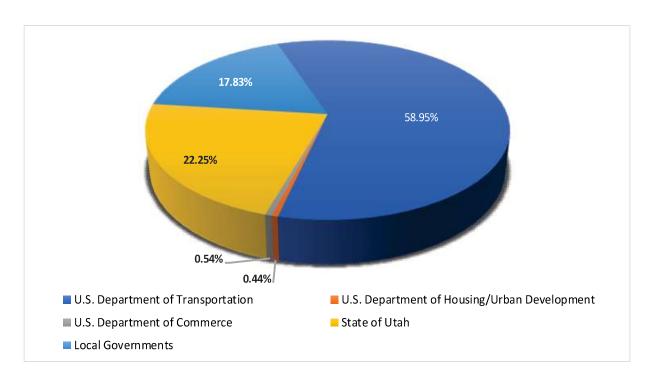
Transportation planning in the Salt Lake Area has been a continuing effort for over four decades. In the 1960's UDOT developed the first Long Range Plan for the area. Since 1973, WFRC has developed Regional Transportation Plans and has updated them regularly. The process is comprehensive in nature, addressing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

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.

WASATCH FRONT REGIONAL COUNCIL MANAGEMENT DISCUSSION AND ANALYSIS For the Year Ended June 30, 2025

During the fiscal year ended June 30, 2025, Wasatch Front Regional Council received funding from the following sources:

U.S. Department of Transportation	\$	6,628,858	58.95%
U.S. Department of Housing/Urban Development		50,000	0.44%
U.S. Department of Commerce		60,296	0.54%
State of Utah		2,502,054	22.25%
Local Governments		2,004,620	17.83%
Total	\$	11,245,828	100.0%
Total	<u> </u>	11,240,020	100.07



OVERVIEW OF 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 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 assistance to 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*. 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 the 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.

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. Wasatch Front Regional Council, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Council has one 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. The Council has one major fund which is the General Fund. The General Fund is used for operating activities of the Council. To demonstrate legal compliance, statements comparing budget-to-actual numbers for the general fund are included in the financial statements.

FINANCIAL HIGHLIGHTS

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

	2025	 2024
Current assets Capital assets Total assets	\$ 8,921,829 1,086,998 10,008,827	\$ 6,678,363 1,426,805 8,105,168
Deferred outflows	964,756	887,086
Current liabilities Non-current liabilities Total liabilities	1,755,037 2,091,115 3,846,152	 1,421,757 2,237,316 3,659,073
Deferred inflows	 4,640,172	 2,948,529
Net position Net investment in capital assets Restricted net position	 (314,324)	 (342,640)
Total net position	\$ 2,487,259	\$ 2,384,652

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 \$255,369 for the year.

The bulk of changes from year to year are 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, Station Area Planning, Power District Transportation Study, Mixed Use Visualizations, and several joint planning projects.

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 \$2,487,259 at the close of the fiscal year ended June 30, 2025. 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 \$(314,324). 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-to-day operations; consequently, these assets are not available for future spending.

The Council's net position increased by \$102,607 during the fiscal year.



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

	2025		2024
Revenue			· · · · · · · · · · · · · · · · · · ·
Federal sources	\$ 6,739,154	\$	7,383,124
State sources	2,502,054		1,498,723
Local sources	2,004,620		2,706,754
Other	2,610		522
Interest income	255,369		246,692
Total revenue	\$ 11,503,807	\$	11,835,815
Expenses			
P l anning	\$ 11,401,200	_\$_	11,536,710
Total expenses	\$ 11,401,200	\$	11,536,710
Increase in net position	\$ 102,607	\$	299,105
Net position beginning	2,384,652		2,085,547
Net position ending	\$ 2,487,259	\$	2,384,652

The Council has one fund, the General Fund, that is deemed a major fund. The general fund is the fund that pays for the operations of the Council and activities. At the end of June 2025, the general fund showed an increase of \$251,542.

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	\$48,972
Cash restricted	\$4.630.360

CAPITAL ASSETS

The Council's investment in property and equipment as of June 30, 2025, amounts to \$1,086,998 net of accumulated depreciation. This investment includes furniture, equipment, right of use assets and related improvements.

Property and Equipment

(Net of Depreciation and Amortization)

_	2025	2024
Right to use assets Furniture and equipment	\$ 1,076,584 10,414	\$ 1,407,669 19,136
Total	\$ 1,086,998	\$ 1,426,805

Both leases and SBITAs are intangible, right to use assets. Wasatch Front Regional Council does not own these assets, but rather has the right to use them in operations, as specified in their respective contracts. When entering into a lease or SBITA contract, a liability is also recognized, which is included as part of long-term financings discussion below.

Additional information on Wasatch Front Regional Council's capital assets can be found in Note 5 of this report.

LONG-TERM DEBT

Lease liabilities as of June 30, 2025, amounts to 1,401,322 and represents a decrease of \$368,123 from the prior year.

	Government	tal Activities	Total		
	2025	2024	2025	2024	
Long-term debt Lease liabilities	\$ 1,401,322	\$ 1,769,445	\$ 1,401,322	\$ 1,769,445	
Total	\$ 1,401,322	\$ 1,769,445	\$ 1,401,322	\$ 1,769,445	

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, 41 N Rio Grande St, Salt Lake City, UT 84101, Attention: Marian Florence, Chief Financial Officer.

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Statement of Net Position June 30, 2025

ASSETS		vernmental Activities
CURRENT ASSETS	4	
Cash & cash equivalents	\$	48,972
Restricted cash & cash equivalents		4,630,360
Accounts receivable Prepaid expenses		4,210,973 31,524
Total current assets		8,921,829
		0,021,020
NON-CURRENT ASSETS		10.444
Capital assets (net of accumulated depreciation)		10,414
Right to use assets (net of accumulated amortization)		1,076,584
Total Capital Assets		1,086,998
Total assets		10,008,827
Deferred outflows of resources related to pension		964,756
Total assets and deferred outflows of resources	\$	10,973,583
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	\$	1,358,448
Lease liability - current portion		396,589
Total current liabilities		1,755,037
NON-CURRENT LIABILITIES		
Lease liability		1,004,733
Net pension liability		716,928
Compensated absences (due after one year)		369,454
Total noncurrent liabilities		2,091,115
Total liabilities		3,846,152
DEFERRED INFLOWS		
Grant related		4,630,360
Pension related		9,812
Total deferred inflows		4,640,172
NET POSITION		
Investment in capital assets, net of related debt		(314,324)
Unrestricted net position		2,801,583
Total net position	\$	2,487,259

Statement of Activities
For the Year Ended June 30, 2025

Net (Expense) Revenue and Changes in Net Position

		Program	Primary Government	
Functions and Programs	Expenses	Operating Grants and Contributions	Other Grants and Contributions	Government Activities
PRIMARY GOVERNMENT				
Governmental activities:				
General government	\$ 11,401,200	\$ 11,245,828	\$ -	\$ (155,372)
Total governmental activities	11,401,200	11,245,828		(155,372)
Total primary government	11,401,200	11,245,828		(155,372)
		General Revenu	ies:	
		Other		2,610
		Investment e	earnings	255,369
		Total general re	venue	257,979
		Change in net a	assets	102,607
		Net position - b	eginning	2,384,652
		Net position - e	nding	\$ 2,487,259

Balance Sheet Governmental Funds June 30, 2025

General Fund		Go	Total Governmental Funds	
			_	
\$	48,972	\$	48,972	
	4,630,360		4,630,360	
	4,210,973		4,210,973	
	31,524		31,524	
\$	8,921,829	\$	8,921,829	
\$	1,358,448	\$	1,358,448	
	1,358,448		1,358,448	
	4,630,360		4,630,360	
	4,630,360		4,630,360	
	2,933,021		2,933,021	
	2,933,021		2,933,021	
	\$	\$ 48,972 4,630,360 4,210,973 31,524 \$ 8,921,829 \$ 1,358,448 1,358,448 4,630,360 4,630,360 2,933,021	\$ 48,972 \$ 4,630,360 4,210,973 31,524 \$ 8,921,829 \$ \$ 1,358,448 \$ 1,358,448 \$ 4,630,360 4,630,360 2,933,021	

Reconciliation of the Balance Sheet Governmental Funds to the Statement of Net Position June 30, 2025

Total Fund Balance		\$2,933,021
Total Net assets reported for governmental activities in the statements 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 Property and equipment and right to use assets Less accumulated depreciation and amortization	3,888,252 (2,801,254) 1,086,998	1,086,998
Liability for compensated absences is not recognized at the fund level but is recognized for the government wide statement of net assets.		(369,454)
Deferred outflows are not recognized on the fund statements but is recorded on the government wide statement.		964,756
Deferred inflows are not recognized on the fund statements but is recorded on the government wide statement		(9,812)
Long term liabilities including lease liabilities are not recognized in the funds statement		(1,401,322)
Long term pension related activities and changes are not reflected in the funds statement		(716,928)
Net assets of government activities		\$2,487,259

Statement of Revenue Expenditures, And Changes in Fund Balances – Governmental Funds For the Year Ended June 30, 2025

	Ge	neral Fund	Go	Total vernmental Funds
REVENUE				
Federal sources	\$	6,739,154	\$	6,739,154
State sources		2,502,054		2,502,054
Local sources		2,004,620		2,004,620
Other		2,610		2,610
Interest		255,369		255,369
Total revenues		11,503,807		11,503,807
EXPENDITURES				
Planning		11,252,265		11,252,265
Total expenditures		11,252,265		11,252,265
Excess (deficiency) of revenues over				
over expenditures		251,542		251,542
Fund balances - beginning of year		2,681,479		2,681,479
Fund balances - end of year	\$	2,933,021	\$	2,933,021

Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances – Governmental Funds to the Statement of Activities For the Year Ended June 30, 2025

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 251,542
The change in net assets reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded	
depreciation expense in the current period.	(339,807)
The increase in compensated absences is reported in the statement of activities but the liability is not recorded at the fund level.	(15,183)
Rent expense is recorded in the fund statements but the amount is shown as a interest expense is not recognized in the fund statements.	368,123
Pension expense is reduced by deferred outflows on the government wide statement.	 (162,068)
Change in net position of governmental activities	\$ 102,607

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization – 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 as amended 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:

Cash and Cash Equivalents – Cash and cash equivalents are carried at cost or amortized cost, which approximates market. Cash and cash equivalents are reported on the financial statements as cash and represent deposits with financial institutions. Restricted cash consists of the portion of cash that is restricted for a specific use due to constraints imposed by external parties.

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

Receivables – Amounts receivable consist mainly of amounts due from federal, state, and local governments where collectability is reasonably assured. Accordingly, no allowance for uncollectable accounts has been established.

Capital Assets – The Council capitalizes and depreciates all assets over \$10,000 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

Leases – Under GASB 87, Wasatch Front Regional Council is required to report a right to use asset and related lease liability for any lessee lease positions the entity maintains. Similarly, Wasatch Front Regional Council is required to report a lease receivable and related deferred inflow of resources for any lessor lease positions maintained by Wasatch Front Regional Council.

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 40 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.

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

Federal, State, Interest, and Other Revenue – Intergovernmental revenues associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments, if any, receivable within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

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 one major governmental fund, the general 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.

Prepaids – Payments made for goods and services that will benefit periods beyond June 30, 2025, 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. The estimated pension liability is a major estimate that is subject to changes based on investment earnings and actuarial valuations and the changes in estimated liability could be material.

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, represents 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, represents 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 two investment accounts.

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.

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, 2025, the Utah Public Treasurer's Investment Fund was unrated.

As of June 30, 2025, the Council had the following investments:

Investment Maturities (In Years)

		More Than		
	Fair Value	1 Year	1 - 10 Years	10 Years
State of Utah Public Treasurer	\$4,512,403	\$4,512,403	\$ -	\$ -
Total Investments	\$4,512,403	\$4,512,403	\$ -	\$ -

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.

Inherent 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, 2025, all 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, 2025, are as follows:

Cash in bank Utah State Treasurer's investment pool	\$ 166,929 4,512,403
Total	\$ 4,679,332

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

Cash	\$	48,972
Restricted cash		4,630,360
Total	_\$_	4,679,332

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, 2025:

Public Treasurer's Investment fund position is \$4,512,403. The unit of each 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. RESTRICTED CASH

The Council has restricted cash in the amount of \$4,630,360 for advanced grant payments and outside restrictions.

NOTE 4. ACCOUNTS RECEIVABLE

Accounts receivable from all sources as of June 30, 2025, considered the following:

There is no allowance for uncollectable accounts.

\$ 7,500
1,320
7,500
1,972
78,056
7,500
7,000
44,113
3,744,259
6,858
100,000
29,000
15,000
160,895
\$4,210,973

NOTE 5. PROPERTY AND EQUIPMENT

A summary of changes in property and equipment for the year ended June 30, 2025 is as follows:

	Balance			Balance
	<u>June 30, 2024</u>	Additions	Retirement	June 30, 2025
Depreciated assets				
Right to use equipment	3,449,912	-	-	3,449,912
Equipment, furniture, and fixtures	438,340	-	-	438,340
Total depreciated assets	3,888,252			3,888,252
Less accumulated depreciation				
Accumulated amortization nondepreciable assets	s 2,042,243	331,085	-	2,373,328
Equipment, furniture, and fixtures	419,204	8,722		427,926
Total accumulated depreciation	2,461,447	339,807		2,801,254
Net property and equipment	1,426,805	(339,807)		1,086,998

NOTE 6. LONG TERM DEBT

A summary of changes in long-term debt for the year ended June 30, 2025, is as follows:

	Balance			Balance	Due Within
	<u>June 30, 2023</u>	Additions	Reductions	June 30, 2024	One Year
Right to use assets liability Pension liability	\$1,769,445 481,723	\$ - 235,205	\$ (368,123) -	\$1,401,322 716,928	\$ 396,589 -
Compensated absences					
Sick leave	85,361	8,952	-	94,313	-
Vacation	268,910	6,231	-	275,141	_
Total	354,271	15,183		369,454	
Total long-term liabilities	\$2,605,439	\$ 250,388	\$ (368,123)	\$2,487,704	\$ 396,589

LEASES

The entity adopted GASB 87 in 2022 which requires that leased assets that meet the criteria of long-term leases be recorded on the balance sheet as a right to use asset and a corresponding lease liability. The Company rents a building that has a value of \$3,449,912 and accumulated amortization of \$2,042,243. The Council is required to make monthly lease payments of \$30,883. The leases have an interest rate of 4.5% and the liability at year end was \$1,769,445. The right to use the building office space has an estimated useful life of ten years.

Year	Principal		Inter	est
June 30, 2026	\$	396,589	\$	55,011
June 30, 2027		426,714		36,550
June 30, 2028		458,577		16,698
June 30, 2029		119,442		897
Totals	\$	1,401,322	\$	109,156

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:

Defined Benefit Plans

- 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 the 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 E. 200 S., Salt Lake City, Utah 84102 or visiting website: www.urs.org/general/publications.

Summary of Benefits by System

Benefits provided: URS provides retirement, disability, and death benefits.

Retirement benefits are as follows:

		Years of service required and/or	Benefit percent per year	
System	Final Average Salary	age eligible for benefit	of service	COLA**
Noncontributory System	Highest 3 years	30 years any age	2.0% per year all years	Up to 4%
		25 years any age*		
		20 years age 60*		
		10 years age 62*		
		4 years age 65		
Tier 2 Public Employees System	Highest 5 years	35 years any age	1.5% per year all years	Up to 2.5%
		20 years any age 60*		
		10 years age 62*		
		4 years age 65		

^{*}Actuarial reductions are applied

^{**} 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) increase 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 state 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, 2025 are as follows:

	Tier	1 - DB Sys	stem	Tier 2 - DB Hybrid System		em	Tier 2 - 401(k) Option			1	
				Tier 2				Tier 2			
	Employee	Employer	ER 401(k)	Fund	Em p l oyee	Employer	ER 401(k)	Fund	Employee	Employer	ER 401(k)
Noncontributory System											
15 Local Government	-	16.97	-	111	0.70	15.19	-	211	-	5.19	10.00

^{***}Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

Contribution Summary

For fiscal year ended June 30, 2025, the employer and employee contributions to the Systems were as follows:

	Employer	Employee Contributions		
System	Contributions			
Noncontributory System	\$ 257,912	\$ -		
Tier 2 Public Employees System	226,071	10,418		
Tier 2 DC Only System	30,566			
Total Contributions	\$ 514,549	\$ 10,418		

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

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

At June 30, 2025, we reported a net pension liability of \$716,928 and a net pension asset of \$0.

		(Measurement Date): December 31, 2024					
	Net F	Pension	Ne	et Pension	Proportionate	Proportionate Share	Change
	Α	sset		Liability	Share	December 31, 2023	(Decrease)
Noncontributory System	\$	-	\$	569,394	0.1704424%	0.1824391%	-0.0119967%
Tier 2 Public Safety and Fire Fighter System		=		147,534	0.0443752%	0.0462208%	-0.0018456%
Total Net Pension Asset / Liability	\$	-	\$	716,928			

The net pension asset and liability were measured as of December 31, 2024, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2024, 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, 2025, we recognized pension expense of \$676,223.

At June 30, 2025 we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	0	Deferred utflows of		Deferred Inflows of
	F	Resources	Re	esources
Differences between expected and actual experience	\$	403,057	\$	1,016
Changes in assumptions		96,375		16
Net difference between projected and actual earnings on pension plan				
investments		180,940		-
Changes in proportion and differences between contributions and				
proporionate share of contributions		20,525		8,780
Contributions subsequent to the measurement date		263,859		-
Total	\$	964,756	\$	9,812

\$263,859 reported as deferred outflows of resources related to pension results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

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:

	Deferred Outflows		
Year Ended December 31,	(inflows) of Resources	
2025	\$	338,596	
2026		337,573	
2027		(58,680)	
2028		731	
2029		32,566	
Thereafter		40,299	

Noncontributory System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2025, we recognized pension expense of \$515,489.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	_	Deferred utflows of	Deferred Inflows of
	_	Resources	esources
Differences between expected and actual experience	\$	339,277	\$ -
Changes in assumptions		47,099	-
Net difference between projected and actual earnings on pension plan			
investments		171,511	-
Changes in proportion and differences between contributions and			
proporionate share of contributions		394	6,888
Contributions subsequent to the measurement date		132,744	-
Total	\$	691,025	\$ 6,888

\$132,744 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, 2024.

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:

	Defei	red Outflows
Year Ended December 31,	(inflows) of Resources
2025	\$	321,989
2026		311,706
2027		(69,593)
2028		(12,708)
2029		=
Thereafter		_

Tier 2 Public Employees System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2025, we recognized pension expense of \$160,734.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

		Deferred	-	Deferred
	O	utflows of	ĺ	Inflows of
	F	Resources	Re	esources
Differences between expected and actual experience	\$	63,780	\$	1,016
Changes in assumptions		49,274		16
Net difference between projected and actual earnings on pension plan				
investments		9,430		-
Changes in proportion and differences between contributions and				
proporionate share of contributions		20,131		1,892
Contributions subsequent to the measurement date		131,116		-
Total	\$	273,731	\$	2,924

\$131,116 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, 2024.

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:

	Deferr	ed Outflows
Year Ended December 31,	(inflows)	of Resources
2025	\$	16,607
2026		25,867
2027		10,913
2028		13,439
2029		32,566
Thereafter		40,299

Actuarial Assumptions

The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation 2.50 Percent

Salary Increases 3.5-9.5 percent, average, including inflation

Investment rate of return 6.85 percent, net of pension plan investment expense, including

inflation

Mortality rates were adopted from an actuarial experience study dated January 1, 2023. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using the ultimate rates from the MP-2020 improvement scale using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2023, valuation were based on an experience study for the period ending December 31, 2022.

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 investments 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 within 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:

	Expe	ected Return Arithme	tic Basis
		Real Return	Long-Term expected
	Target Asset	Arithmetic	portfolio real
Asset Class	Allocation	Basis	rate of return
Equity securities	35%	7.01%	2.45%
Debt securities	20%	2.54%	0.51%
Real assets	18%	5.45%	0.98%
Private equity	12%	10.05%	1.21%
Absolute return	15%	4.36%	0.65%
Cash and cash equivalents	0%	0.49%	0.00%
Totals	100%		5.80%
	Inflation		2.50%
	Expected arithmetic nominal ref	turn	8.30%

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, and a real return of 4.35% that is net of investment expense.

Discount rate: The discount rate used to measure the total pension liability was 6.85 percent. 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 employers 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 benefits payments of current, 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 does not use the Municipal Bond Index Rate.

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 6.85%, 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 (5.85%) or 1-percentage-point higher (7.85%) than the current rate:

	1% Decrease	Discount Rate	1% Increase
System	5.85%	6.85%	7.85%
Noncontributory System	\$2,408,069	\$569,394	(\$972,659)
Tier 2 Public Employees System	440,649	147,534	(80,480)
Total	\$2,848,718	\$716,928	(\$1,053,139)

^{***}Pension plan fiduciary net position: Detailed information about the fiduciary net position of the pension plans 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 a primary retirement plan. 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
- Roth IRA Plan

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

	2025	 2024	 2023
401(k) Plan			 _
Employer Contributions	\$ 508,386	\$ 458,735	\$ 426,323
Employee Contributions	\$ 146,410	\$ 107,351	\$ 100,403
457 Plan			
Employer Contributions	\$ -	\$ -	\$ -
Employee Contributions	\$ 191,940	\$ 169,895	\$ 172,657
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 27,611	\$ 19,983	\$ 11,433

NOTE 9. ECONOMIC DEPENDENCY

The Council receives a substantial amount of its revenue from the U.S. Department of Transportation. This agency provides 59% of the Council's total revenue. Loss of this support could adversely affect the Council's activities.

NOTE 10. FUND BALANCE

These financial statements include the provisions of GASB Statement No. 54, which refined 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 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 11. TRANSFERS

The Council did not show any transfers during the year.

NOTE 12. SUBSEQUENT EVENTS

Management has evaluated events and transactions which occurred through the date of the audit report, which is the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

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WASATCH FRONT REGIONAL COUNCIL Budgetary Comparison Schedule General Fund For the Year Ended June 30, 2025

	Budgete	d Am	nounts	Oriç	riance with ginal Budget ger (Under)		Variance with Final Budget Over(Under)
	Original		Final	Fir	nal Budget	Actual	Actual
REVENUE	 						
Federal sources	\$ 7,009,188	\$	8,576,780	\$	1,567,592	\$ 6,739,154	\$(1,837,626)
State sources	3,280,359		4,790,154		1,509,795	2,502,054	(2,288,100)
Local sources	1,601,491		2,741,193		1,139,702	2,004,620	(736,573)
Other	-		-		-	2,610	2,610
Interest	 				_	255,369	255,369
Total revenue	 11,891,038		16,108,127		4,217,089	11,503,807	(4,604,320)
EXPENDITURES							
Planning	 11,891,038		16,108,127		4,217,089	11,252,265_	(4,855,862)
Total expenditures	 11,891,038		16,108,127		4,217,089	11,252,265	(4,855,862)
Excess of revenue over expenditures							
(usage of fund balance)	 -					251,542	251,542
Net change in fund balance	 -		<u>-</u>		<u>-</u>	251,542	251,542
Fund balance - beginning of year	 2,681,479		2,681,479			2,681,479	
Fund balance - end of year	\$ 2,681,479	\$	2,681,479	\$	_	\$ 2,933,021	\$ 251,542

Schedule of Required Supplementary Information Schedule of the Proportionate Share of the Net Pension Liability June 30, 2025 Last 10 Fiscal Years*

		ncontributory rement System	ier 2 Public Employees System
Proportion of the net pension liability (asset)	2025	0.1795563%	0.0494684%
	2024	0.1704424%	0.0443752%
	2023	0.1824391%	0.0462208%
	2022	0.1903612%	0.0346988%
	2021	0.1915841%	0.0417529%
	2020	0.2049394%	0.0371020%
	2019	0.1926173%	0.0458105%
	2018	0.1855225%	0.0476816%
	2017	0.1838020%	0.0542080%
	2016	0.1774581%	0.0430644%
Proportionate share of the net pension liability	2025	\$ 569,394	\$ 147,534
(asset)	2024	\$ 395,352	\$ 86,371
,	2023	\$ 312,472	\$ 50,330
	2022	(1,090,216)	\$ (644, 380)
	2021	98,272	\$ 6,005
	2020	\$ 772,390	\$ 8,345
	2019	1,418,381	\$ 19,620
	2018	812,830	\$ 4,204
	2017	\$ 1,180,234	\$ 6,047
	2016	\$ 1,004,144	\$ (94)
Covered Employee Payroll	2025	\$ 1,485,862	\$ 1,465,795
Covered Employee Fayron	2023	\$ 1,395,644	\$ 1,147,250
	2024	\$	
		1,480,219	\$ 1,005,874
	2022	1,564,600	\$ 644,380
	2021	\$ 1,627,447	\$ 667,383
	2020	1,791,683	\$ 515,854
	2019	1,613,028	\$ 535,216
	2018	1,516,557	\$ 466,787
	2017	1,507,181	\$ 444,548
D 0 1 1 10 1 1 10 1 1 1 1 1 1 1 1 1 1 1	2016	\$ 1,449,896	\$ 278,274
Proportionate share of the net pension liability	2025	38.32%	10.07%
(asset) as a percentage of its covered-employee	2024	28.33%	7.53%
payroll	2023	21.11%	5.00%
	2022	-69.70%	-2.28%
	2021	6.00%	0.90%
	2020	43.10%	1.62%
	2019	87.90%	3.67%
	2018	53.60%	0.90%
	2017	78.3%	1.36%
	2016	69.3%	0.0%
	2025	96.0%	87.4%
Plan fiduciary net position as a percentage of the	2024	96.9%	89.6%
total pension liability.	2023	97.5%	92.3%
	2022	108.7%	103.8%
	2021	99.2%	98.3%
	2020	93.7%	96.5%
	2019	87.0%	90.8%
	2018	91.9%	97.4%
	2017	87.3%	95.1%
	2016	87.8%	100.2%

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

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

			Contributions in			
			Relation to the			Contributions as
		Actuarial	Contractually	Contribution		a percentage of
	As of Fiscal Year	Determined	Required	deficiency	Covered Employee	Covered Employee
	Ended June 30	Contributions	Contribution	(excess)	Payroll	Payroll
Noncontributory Retirement System	2016	\$ 275,203	\$ 275,203	ı &>	\$ 1,489,997	18.47%
	2017	282,809	282,809	ı	1,531,176	18.47%
	2018	282, 164	282,164	į	1,527,690	18.47%
	2019	321,464	321,464	į	1,740,467	18.47%
	2020	317,966	317,966	į	1,721,525	18.47%
	2021	288,038	288,038	į	1,559,490	18.47%
	2022	284,729	284,729	ı	1,546,562	18.41%
	2023	257,883	257,883	į	1,463,267	17.62%
	2024	260,159	260,159	ı	1,447,742	17.97%
	2025	257,912	257,912	-	1,519,813	16.97%
Tier 2 Public Employees System*	2016	52,322	52,322	ı	350,920	14.91%
	2017	72,155	72,155	Ī	483,938	14.91%
	2018	76,192	76,192	ı	504,252	15.11%
	2019	83,486	83,486	ı	537,232	15.54%
	2020	88,751	88,751	ı	556,740	15.94%
	2021	106,276	106,276	Į	672,630	15.80%
	2022	121,484	121,484	Į	755,969	16.07%
	2023	187,664	187,664	ı	1,180,775	15.89%
	2024	205,604	205,604	Į	1,282,302	16.03%
	2025	226,071	226,071	1	1,485,073	15.22%
Tier 2 Public Employees DC Only System*	2016	5,914	5,914	ı	88,400	%69.9
	2017	5,968	5,968	Į	89,203	%69'9
	2018	5,922	5,922	Į	88,511	%69'9
	2019	3,996	3,993	į	59,724	%69'9
	2020	5,109	5,109	Į	76,367	%69'9
	2021	15,145	15,145	ı	226,378	%69.9
	2022	29,290	29,280	į	437,669	%69'9
	2023	29,775	29,775	į	481,018	6.19%
	2024	32,354	32,354	į	522,686	6.19%
	2025	30,566	30,566	-	588,939	5.19%

^{*} Contribution in Tier 2 created July 1, 2011, include an amortization rate to help fund the unfunded iabilities in the Tier 1 systems.

Paragraph 81.b of GASB 68 requires employees 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 practices.

WASATCH FRONT REGIONAL COUNCIL Notes to Required Supplementary Information For the Fiscal Year Ended June 30, 2025

Changes in Assumptions:

There were no changes in the actuarial assumptions or methods since the prior actuarial valuation.

Budgetary Highlights

The Council approved its fiscal year 2025 budget on May 9, 2024. During the year, the FY25 budget was amended to include \$4,217,089 in additional funding for projects such as the Transportation and Land Use Connection, the Safe Streets for All safety action plan, and the Statewide CEDS planning effort. In addition, this total accounts for funds carried forward from the previous year in a variety of projects, most of which are multi-year in nature and are anticipated to be completed within the next two years.



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 Management Wasatch Front Regional Council Salt Lake City. Utah

We have audited, 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, the financial statements of the governmental-type activities and each major fund of Wasatch Front Regional Council as of and for the year ended June 30, 2025 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 17, 2025.

Report on 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) as a basis for designing 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. Accordingly, we do not express an opinion on the effectiveness 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 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Wasatch Front Regional Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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.

Larson & Company

Larson & Company, Pa

Spanish Fork, Utah September 17, 2025



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE STATE COMPLIANCE AUDIT GUIDE

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

Report on Compliance with General State Compliance Requirements

We have audited Wasatch Front Regional Council's compliance with applicable general state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended June 30, 2025

State compliance requirements were tested for the tested for the year ended June 30, 2025 in the following areas:

Budgetary Compliance Fund Balance Fraud Risk Assessment

Opinion on Compliance

In our opinion Wasatch Front Regional Council complied in all material respects, with the compliance requirements referred to above for the year ended June 30, 2025.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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* (Guide). Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Wasatch Front Regional Council and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of Wasatch Front Regional Council's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Wasatch Front Regional Council's government programs..

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Wasatch Front Regional Council's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Wasatch Front Regional Council's compliance with the requirements of the government program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Wasatch Front Regional Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Wasatch Front Regional Council's internal control over compliance relevant to the
 audit in order to design audit procedures that are appropriate in the circumstances 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 Wasatch Front Regional Council's internal control over
 compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report On Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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 audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 Guide. Accordingly, this report is not suitable for any other purpose.

Larson & Company, PC

Larson & Company, Pa

Spanish Fork, Utah September 17, 2025



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited 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 Wasatch Front Regional Council's major federal programs for the year ended June 30, 2025 Wasatch Front Regional Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, 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, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Wasatch Front Regional Council and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Wasatch Front Regional Council's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Wasatch Front Regional Council's federal programs.

Auditor's Responsibilities for the Audit Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Wasatch Front Regional Council's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that



individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Wasatch Front Regional Council's compliance with the requirements of each major federal program as a whole.

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

- · Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Wasatch Front Regional Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Wasatch Front Regional Council's internal control over compliance relevant to the audit
 in order to design audit procedures that appropriate in the circumstances and to test and report on the internal
 control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion
 on the effectiveness of Wasatch Front Regional Council's internal control over compliance. Accordingly, no such
 opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 requirement 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Larson & Company, PC

larson & Company, 12

Spanish Fork, Utah September 17, 2025

WASATCH FRONT REGIONAL COUNCIL Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2025

* STP Funds For TLC SLC 20.205 14-8915 1,143,3 * STP Funds for TLC Ogden Layton 20.205 14-8969 456,5 Model Development 20.505 14-8969 456,5 Joint Planning 20.505 173,7 Passed Through Cache MPO * Joint Planning 20.205 2,7 Passed Through Dixie MPO * Joint Planning 20.205 4,7 Total Highway Planning and Construction 6,627,7 Passed Through Utah Transit Authority Transit Services Programs Mobility Management 20.513 23-00316 1,7 Total Transit Services Programs Mobility Management of Transportation (DOT) 6,628,8 United States Department of Commerce (DOC) Direct Assistance Economic Development Administration 11.302 ED23DEN3020022 60,3 Total Department of Commerce (DOC) United States Department of Housing and Urban Development (HUD) Indirect Assistance Passed Through Tocele County Community Devolopment Block Grant 14.228 25-0151 50,0	Federal Grantor/Pass-Thru/ Grantor/Program Title	Federal CFDA Number	Pass-Through Grantors Contract	Amount of Expenditures
Passed Through Utah Department of Transportation Highway Planning and Construction	• • • • • • • • • • • • • • • • • • • •			
### Add Construction * CPG-Consolidated Planning 20.205 25-8137 4,742, * STP Funds for TLC SLC 20.205 14-8915 1,143, * STP Funds for TLC Ogden Layton 20.205 14-8969 456, Model Development 20.505 106, Joint Planning 20.505 14-8969 456, And Development 20.505 106, Joint Planning 20.205 2,3 * Passed Through Cache MPO * Joint Planning 20.205 2,3 * Joint Planning 20.205 2,3 * Passed Through Dixie MPO * Joint Planning 20.205 4,3 * Total Highway Planning and Construction 6,627, * Passed Through Utah Transit Authority * Transit Services Programs * Mobility Management 20.513 23-00316 1,7 * Total Department of Transportation (DOT) 5,628,8 * United States Department of Commerce (DOC) * Direct Assistance * Economic Development Administration 11.302 ED23DEN3020022 60,7 * Total Department of Commerce (DOC) * United States Department of Housing and Urban Development (HUD) * Indirect Assistance * Passed Through Tooele County Community Devolopment Block Grant 14.228 25-0151 50,0 * South Planning 20.205 2,000 2,0				
* CPG-Consolidated Planning 20.205 25-8137 4,742.4 * STP Funds For TLC SLC 20.205 14-8915 1,143.1 * STP Funds for TLC Ogden Layton 20.205 14-8969 456.5 Model Development 20.505 14-8969 105.1 Joint Planning 20.505 14-8969 173.3 Passed Through Cache MPO * Joint Planning 20.205 2,205 2,205 Passed Through Dixie MPO * Joint Planning 20.205 4,4 Total Highway Planning and Construction 6,827.1 Passed Through Utah Transit Authority Transit Services Programs Mobility Management 20.513 23-00316 1,7 Total Transit Services Programs Mobility Management of Transportation (DOT) 6,828.1 United States Department of Commerce (DOC) Direct Assistance Economic Development Administration 11.302 ED23DEN3020022 60.3 Total Department of Commerce (DOC) United States Department of Housing and Urban Development (HUD) Indirect Assistance Passed Through Tooele County Community Devolopment Block Grant 14.228 25-0151 50.6	- · · · · · · · · · · · · · · · · · · ·	1		
* STP Funds For TLC SLC 20.205 14-8915 1,143,3 * STP Funds for TLC Ogden Layton 20.205 14-8969 456,5 Model Development 20.505 14-8969 456,5 Joint Planning 20.505 173,7 Passed Through Cache MPO * Joint Planning 20.205 2,7 Passed Through Dixie MPO * Joint Planning 20.205 4,7 Total Highway Planning and Construction 6,627,7 Passed Through Utah Transit Authority Transit Services Programs Mobility Management 20.513 23-00316 1,7 Total Transit Services Programs Mobility Management of Transportation (DOT) 6,628,8 United States Department of Commerce (DOC) Direct Assistance Economic Development Administration 11.302 ED23DEN3020022 60,3 Total Department of Commerce (DOC) United States Department of Housing and Urban Development (HUD) Indirect Assistance Passed Through Tocele County Community Devolopment Block Grant 14.228 25-0151 50,0				
* STP Funds for TLC Ogden Layton 20.205 14-8969 456. Model Development 20.505 105. Joint Planning 20.505 105. * Joint Planning 20.505 27. * Joint Planning 20.205 27. * Joint Planning 20.205 27. * Joint Planning 20.205 4. * Joint Planning 20.205 4. * Joint Planning 20.205 4. * Total Highway Planning and Construction 6,627. * Passed Through Utah Transit Authority * Transit Services Programs Mobility Management 20.513 23-00316 1. * Total Transit Services Programs 1. * United States Department of Commerce (DOC) * Direct Assistance * Economic Development Administration 11.302 ED23DEN3020022 60. * Total Economic Development 60. * Total Department of Commerce (DOC) United States Department of Housing and Urban Development (HUD) Indirect Assistance * Passed Through Tocele County * Community Devolopment Block Grant 14.228 25-0151 50.	•			4,742,279
Model Development 20.505 105, Joint Planning 20.505 173, Passed Through Cache MPO * Joint Planning 20.205 2, Passed Through Dixie MPO * Joint Planning 20.205 4, Total Highway Planning and Construction 6,627, Passed Through Utah Transit Authority Transit Services Programs Mobility Management 20.513 23-00316 1, Total Transit Services Programs 1, Total Transit Servi			14-8915	1,143,516
Joint Planning 20.505 173,	* STP Funds for TLC Ogden Layton	20.205	14-8969	456,240
Passed Through Cache MPO * Joint Planning Passed Through Dixie MPO * Joint Planning 20.205 Total Highway Planning and Construction 6,627,7 Passed Through Utah Transit Authority Transit Services Programs Mobility Management Total Department of Transportation (DOT) United States Department of Commerce (DOC) Direct Assistance Economic Development Administration Total Department of Commerce (DOC) United States Department of Housing and Urban Development (HUD) Indirect Assistance Passed Through Tooele County Community Devolopment Block Grant 14.228 20.205 Total Highway Planning and Construction 20.205 4, 4, 4, 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Model Development	20.505		105,000
* Joint Planning 20.205 2,7 Passed Through Dixie MPO * Joint Planning 20.205 4, 6,627, Total Highway Planning and Construction 6,627, Passed Through Utah Transit Authority Transit Services Programs Mobility Management 20.513 23-00316 1, 7 Total Transit Services Programs Indied States Department of Commerce (DOC) Direct Assistance Economic Development Administration 11.302 ED23DEN3020022 60, 60, 2 Total Department of Commerce (DOC) United States Department of Housing and Urban Development (HUD) Indirect Assistance Passed Through Tooele County Community Devolopment Block Grant 14.228 25-0151 50, 10	Joint Planning	20.505		173,129
Passed Through Dixie MPO * Joint Planning 20.205 Total Highway Planning and Construction Passed Through Utah Transit Authority Transit Services Programs Mobility Management Total Department of Transportation (DOT) United States Department of Commerce (DOC) Direct Assistance Economic Development Administration Total Department of Commerce (DOC) United States Department of Housing and Urban Development (HUD) Indirect Assistance Passed Through Tooele County Community Devolopment Block Grant 14.228 25-0151 4.7 4.7 7.7 4.7 7.7 7.7 7.7 7.	Passed Through Cache MPO			
* Joint Planning 20.205 Total Highway Planning and Construction 6,627, Passed Through Utah Transit Authority Transit Services Programs Mobility Management 20.513 23-00316 1,7 Total Transit Services Programs 1,7 Total Department of Transportation (DOT) 6,628,6 United States Department of Commerce (DOC) Direct Assistance Economic Development Administration 11.302 ED23DEN3020022 60,2 Total Department of Commerce (DOC) Total Department of Commerce (DOC) United States Department of Housing and Urban Development (HUD) Indirect Assistance Passed Through Tooele County Community Devolopment Block Grant 14.228 25-0151 50,6	* Joint Planning	20.205		2,799
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Passed Through Utah Transit Authority Transit Services Programs Mobility Management Total Department of Transportation (DOT) United States Department of Commerce (DOC) Direct Assistance Economic Development Administration Total Department of Commerce (DOC) Total Department of Commerce (DOC) United States Department of Housing and Urban Development (HUD) Indirect Assistance Passed Through Tooele County Community Devolopment Block Grant 14.228 25-0151 50,0	* Joint Planning	20.205		4,181
Transit Services Programs Mobility Management 20.513 23-00316 1,7 Total Transit Services Programs 1,7 Total Department of Transportation (DOT) United States Department of Commerce (DOC) Direct Assistance Economic Development Administration 11.302 ED23DEN3020022 60,7 Total Economic Development 60,2 Total Department of Commerce (DOC) United States Department of Housing and Urban Development (HUD) Indirect Assistance Passed Through Tooele County Community Devolopment Block Grant 14.228 25-0151 50,0	-	Total Highway Plan	ning and Construction	6,627,144
Transit Services Programs Mobility Management 20.513 23-00316 1,7 Total Transit Services Programs 1,7 Total Department of Transportation (DOT) United States Department of Commerce (DOC) Direct Assistance Economic Development Administration 11.302 ED23DEN3020022 60,7 Total Economic Development 60,2 Total Department of Commerce (DOC) United States Department of Housing and Urban Development (HUD) Indirect Assistance Passed Through Tooele County Community Devolopment Block Grant 14.228 25-0151 50,0	Passed Through Utah Transit Authority			
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United States Department of Commerce (DOC) Direct Assistance Economic Development Administration 11.302 ED23DEN3020022 60,2 Total Economic Development 60,2 United States Department of Housing and Urban Development (HUD) Indirect Assistance Passed Through Tooele County Community Devolopment Block Grant 14.228 25-0151 50,0	, ,	Total Tran	nsit Services Programs	1,714
Direct Assistance Economic Development Administration 11.302 ED23DEN3020022 60,3 Total Economic Development Total Department of Commerce (DOC) United States Department of Housing and Urban Development (HUD) Indirect Assistance Passed Through Tooele County Community Devolopment Block Grant 14.228 ED23DEN3020022 60,3 Total Economic Development 60,2 50,0 5	Total Department of Transport	ation (DOT)		6,628,858
Direct Assistance Economic Development Administration 11.302 ED23DEN3020022 60,3 Total Economic Development Total Department of Commerce (DOC) United States Department of Housing and Urban Development (HUD) Indirect Assistance Passed Through Tooele County Community Devolopment Block Grant 14.228 ED23DEN3020022 60,3 Total Economic Development 60,2 50,0 5	United States Department of Commerce (DOC)			
Total Department of Commerce (DOC) United States Department of Housing and Urban Development (HUD) Indirect Assistance Passed Through Tooele County Community Devolopment Block Grant 14.228 25-0151 50,0	•			
Total Department of Commerce (DOC) United States Department of Housing and Urban Development (HUD) Indirect Assistance Passed Through Tooele County Community Devolopment Block Grant 14.228 25-0151 50,0	Economic Development Administration	11.302	ED23DEN3020022	60,296
Total Department of Commerce (DOC) United States Department of Housing and Urban Development (HUD) Indirect Assistance Passed Through Tooele County Community Devolopment Block Grant 14.228 25-0151 50,0			conomic Development	60,296
United States Department of Housing and Urban Development (HUD) Indirect Assistance Passed Through Tooele County Community Devolopment Block Grant 14.228 25-0151 50,0				
Indirect Assistance Passed Through Tooele County Community Devolopment Block Grant 14.228 25-0151 50,0	Total Department of Commerc	e (DOC)		60,296
Indirect Assistance Passed Through Tooele County Community Devolopment Block Grant 14.228 25-0151 50,0	United States Department of Housing and Urban Developmen	t (HUD)		
Community Devolopment Block Grant 14.228 25-0151 50,0	Indirect Assistance	•		
Community Devolopment Block Grant 14.228 25-0151 50,0	Passed Through Tooele County			
· · ·		14.228	25-0151	50,000
	• •	ınd Urban Development (F	IUD)	50,000
	·	. `	•	
TOTAL EXPENDITURES OF FEDERAL AWARDS \$ 6,739,	TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 6,739,154

^{*} Major Program

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WASATCH FRONT REGIONAL COUNCIL Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2025

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 the purpose 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, expenditure, and other changes of the Council.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The information in the schedule is presented in accordance with Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost of 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 wards, 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 expenditure 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, 2025.

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, 2025.

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 does not use the 10% de minimis cost rate, WFRC negotiates an indirect cost rate with their cognizant oversight agency.

WASATCH FRONT REGIONAL COUNCIL Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2025

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.

Non-Cash Assistance

The council did not receive any non-cash assistance for the year ended June 30, 2025.

WASATCH FRONT REGIONAL COUNCIL Schedule of Findings and Questioned Costs For the Year Ended June 30, 2025

I. Summary of Auditor's Results

,		
Financial Statements		
The independent auditor's report expressed an unmodified opir Wasatch Front Regional Council.	nion on	the basic financial statements o
Internal Control over financial reporting:		
 Material weaknesses identified Significant deficiencies identified Noncompliance material to the financial statements noted? 	□ Yes □ Yes □ Yes	⊠ No
Federal Awards Internal control over federal programs Material weaknesses identified Significant deficiencies identified	□ Yes □ Yes	
Type of auditor's report issued on compliance for major federal programs:	Unmod	ified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes	⊠ No
Identification of Federal Major Programs and Type of Auditor's Federal Programs	Report	Issued on Compliance for Majo
20.205 Highway Planning and Construction Cluster	Unmodi	fied
Dollar threshold used to distinguish between type A and type B Programs:	\$750,00	00
Auditee qualified as a low-risk auditee?	⊠ Yes	□ No

WASATCH FRONT REGIONAL COUNCIL Schedule of Findings and Questioned Costs For the Year Ended June 30, 2025

II. Governmental Auditing Standards Findings
None noted
III. Federal Award Findings
None noted
Prior Audit Findings Related to Financial Statements
None
Prior Audit Findings Related to Federal Awards

None

WASATCH FRONT REGIONAL COUNCIL

Communication with Those Charged with Governance

For the Year Ended June 30, 2025





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

We have audited the financial statements of Wasatch Front Regional Council as of and for the year ended June 30, 2025, and have issued our report thereon dated September 17, 2025. Professional Standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated July 1, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

We have provided our finding regarding significant control deficiencies and material weaknesses, if applicable, and material noncompliance, and other matters noted during our audit at the end of this communication letter in the schedule of findings section.

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

Significant Risks

Based on our audit procedures performed, we did not identify any uncorrected misstatements related to the significant risks identified prior to conducting the audit in the following areas: improper revenue recognition, cash disbursements, and potential management bias, financial statement estimates and management's ability to override controls. These risks are based on generally accepted auditing standards, industry, the nature of the organization, complexity of transactions, inherent nature of significant audit areas, management, and organizational structure. Significant risks are risks that must be specifically addressed in our substantive and other procedures, with the intent to identify any misstatements contained in the financial statements being caused by these significant risks.



Qualitative Aspects of the Entity's Significant Accounting Practices

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Wasatch Front Regional Council are included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2025. No matters have come to our attention that would require us, under professional standards, to inform your about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

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

Financial Statement Disclosures

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

Significant Unusual Transactions

We encountered no significant unusual transactions in dealing with management related to the performance of our audit.

Identified or Suspected Fraud

We encountered no instances of identifiable or suspected fraud related to the performance of our audit.

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicated them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classis of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. All proposed entries were approved by management and were posted to the entity's financial records.

Disagreements with Management

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

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We noted nothing to report to Those Charged with Governance.

Management Representations

We have requested certain representations from management, which are included in the management representation letter dated September 17, 2025.

Management Consultations with Other Independent Accountants

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

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the entity, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. Noe of the matters discussed resulted in a condition or our retention as the entity's auditors.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis and required supplementary information (RSI) as listed in the table of contents, which are RSI that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the Board and management of Wasatch Front Regional Council and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Larson & Company, PC

area & Congany, Pa

Spanish Fork, Utah September 17, 2025

	dı	raft WAS	ATCH FRON	I REGIO	NAL COUN	ICIL 2026	MEETING S	CHEDULE (draft	
	Council	RGC	Trans Com	ATC	Budget	WFEDD	CDBG RRC*	RGC TACs SL-WV & O-L	Trans Com TACs SL-WV & O-L	JPAC (Host: WFRC)
January	22	15			8 (tentative)				21	
February			19	10			17	18	25	
**Orientation	26	26	26	26		26	26			26
March	26	19			12	12			25	10
April			23	14				15		
May	28	21			14		19		27	
June			18	9		11				2
July								29		
August	27	20	20	11	13 (tentative)		18		5	
September						10		23		1
October	22	15		13	8				14	
November			19				17			
December						10		9		1

Meetings may be conducted in person or virtually via Zoom; advance notice of location and connectivity will be provided.

- Wasatch Front Regional Council (Council) meetings are held on Thursdays, at 1:30 p.m., five times a year in Jan, Mar, May, Aug, and Oct.
- Regional Growth Committee (RGC) meetings are held on <u>Thursdays</u>, at 9:15 a.m., five times a year in Jan, Mar, May, Aug, and Oct.
- Transportation Coordinating Committee (Trans Com) meetings are held on Thursdays, at 1:30 p.m., five times a year in Feb, Apr, Jun, Aug, and Nov.
- Active Transportation Committee (ATC) meetings are held on Tuesdays, at 9:15 a.m., five times a year in Feb, Apr, Jun, Aug, & Oct.
- WFRC Budget Committee meetings are held on <u>Thursdays</u>, at 4:00 p.m., three to five times a year. (*Tentative dates noted above.*)
- Wasatch Front Economic Development District (WFEDD) meetings are held quarterly on Thursdays at 1:30 p.m.
- Community Development Block Grant Regional Review Committee (CDBG RRC) meetings are held quarterly on <u>Tuesdays at 12:00 p.m.</u>
 *CDBG RRC meetings involve only Morgan, Tooele and Weber Counties.
- **RGC Technical Advisory Committees (TACs)**: Wednesdays: Salt Lake-West Valley Area 9:00 a.m. and Ogden-Layton Area 2:00 p.m. Meeting format and/or locations for each area to be determined and confirmed prior to each meeting.
- Trans Com Technical Advisory Committees (TACs): Wednesdays: Ogden-Layton Area 10:00 a.m. and Salt Lake-West Valley Area 2:00 p.m. Meeting format and/or locations for each area to be determined and confirmed prior to each meeting.
- Joint Policy Advisory Committee (JPAC) meetings are held quarterly on <u>Tuesdays</u>, <u>11:30am-1:30pm</u>, with lunch provided (if meeting in person).

While every attempt has been made to schedule around known holidays and other previously planned events, days and/or times may need to be adjusted, should unforeseen events arise. Any change will be announced, via email, with as much notice as possible.

**New Member Orientation on Thursday, February 26, 2026, 1:30-3:00pm. All newly appointed Council and committee members are invited to attend, as well as continuing members.

 $Should you need further information, please visit \underline{www.wfrc.utah.gov} \ or \ contact \ Andrea \ at \underline{andrea.pearson@wfrc.utah.gov} \ or \ 801-363-4250, \ ext \ 1100.$

Wasatch Front Regional Council Zions Operating Bank Reconciliation - 07/01/2025 to 07/31/2025

		Bank Statement Balance:			\$0.00	
	Outstanding	Checks & Withdi	awals			
Payee Name	Reference	Paid Date	Void Date	Amount		
Johnson, Olivia	EFT	07/28/2025		- 431.50		
	Outstanding Checks & Withdrawals Total:					
			Calculat	ted Book Balance:	\$431.50	
			Genera	l Ledger Balance:	\$431.50	

MAh

Calculated Book Balance vs General Ledger Balance:

\$0.00

Wasatch Front Regional Council Zions Operating Bank Reconciliation - 07/01/2025 to 07/31/2025

Bank Statement Start Balance: \$0.00

Reconciled Deposits & Transfers

Туре	Reference	Date	Amount
Transfer		07/01/2025	-127,017.42
Deposit		07/01/2025	7,500.00
Deposit		07/01/2025	7,500.00
Deposit		07/01/2025	7,500.00
Deposit		07/01/2025	15,000.00
Deposit		07/01/2025	148,830.48
Transfer		07/02/2025	-59,205.34
Transfer		07/03/2025	-395,707.39
Deposit		07/03/2025	2,232.85
Deposit		07/03/2025	60,849.50
Deposit		07/03/2025	386,724.54
Transfer		07/07/2025	-100,000.00
Deposit		07/08/2025	85,182.00
Deposit		07/08/2025	100,000.00
Transfer		07/09/2025	171,763.08
Transfer		07/10/2025	-149,180.80
Deposit		07/10/2025	10,848.90
Transfer		07/14/2025	-138,503.57
Deposit		07/14/2025	100,000.00
Transfer		07/15/2025	822,910.28
Deposit		07/16/2025	4,500.00
Deposit		07/16/2025	7,500.00
Deposit		07/16/2025	15,971.00
Transfer		07/16/2025	53,545.61
Transfer		07/17/2025	-2,125,664.24
Deposit		07/17/2025	159,180.00
Deposit		07/17/2025	2,125,000.00
Transfer	Exchange reserve funds	07/18/2025	-2,125,000.00
Deposit		07/18/2025	20,471.00
Transfer		07/18/2025	2,110,365.95
Transfer		07/21/2025	-8,962.69
Deposit		07/23/2025	300.00
Deposit		07/23/2025	1,971.92
Deposit		07/23/2025	7,000.00
Transfer		07/23/2025	93,795.45
Transfer		07/24/2025	-5,886.69
Deposit		07/24/2025	1,714.33
Transfer		07/25/2025	17,480.96
Transfer		07/28/2025	14,846.81
Deposit		07/28/2025	17,500.00
Deposit		07/28/2025	29,000.00
Transfer		07/29/2025	-1,084,704.06
Deposit		07/29/2025	1,000.00
Transfer		07/30/2025	40.00
Deposit		07/30/2025	1,083,704.06
		Reconciled [Deposits & Transfer

Reconciled Deposits & Transfers Total: \$1,371,896.52

Reconciled Checks & Withdrawals

Payee Name	Reference	Date	Amount
Utah Department of Workforce Services (DWS)	EFT	06/30/2025	5,485.76
Health Equity	EFT.0630251406.258	06/30/2025	6,595.27
Utah State Tax Commission	EFT.0630251406.82	06/30/2025	8,725.55
Internal Revenue Service	EFT.0630251406.38	06/30/2025	35,587.51
Utah Retirement Systems (URS)	EFT.0630251406.80	06/30/2025	105,766.67
EMI Health	EFT	07/01/2025	185.00
Lincoln Financial Life Ins Co	eft	07/01/2025	3,113.89
Payroll DD	0711251200	07/11/2025	112,846.51
Health Equity	EFT	07/14/2025	46.20
Health Equity	EFT.0715251105.258	07/14/2025	5,487.67
Utah State Tax Commission	EFT.0715251105.82	07/14/2025	6,059.58
Internal Revenue Service	EFT.0715251105.38	07/14/2025	20,676.43
Utah Retirement Systems (URS)	EFT.0715251105.80	07/14/2025	56,020.61
Les Olson Company	ACH.0715251455.44	07/17/2025	88.27
UNUM Life Insurance Co.	ACH.0715251455.72	07/17/2025	153.30
PGI Services	ACH.0715251455.159	07/17/2025	271.34

Page 1 9/15/2025 02:26 PM

Wasatch Front Regional Council Zions Operating Bank Reconciliation - 07/01/2025 to 07/31/2025

l: \$1,371,607.26
l: \$1,371,607.26

Description	Date	Alliount	
bank fees	07/31/2025	-289.26	
		Charges & Interest Total:	(\$289.26)

Bank Statement End Balance: \$0.00

Wasatch Front Regional Council Zions Sweep Bank Reconciliation - 07/01/2025 to 07/31/2025

Bank Statement Balance: \$1,241,204.07
Calculated Book Balance: \$1,241,204.07
General Ledger Balance: \$1,241,204.07

Calculated Book Balance vs General Ledger Balance: \$0.00

Wasatch Front Regional Council Zions Sweep Bank Reconciliation - 07/01/2025 to 07/31/2025

			Ban	k Statement Start Balance:	\$329,088.96
		Reconciled Dep	oosits & Transfers		
Т	Гуре	Reference	Date	Amount	
Transfer			07/01/2025	127,017.42	
Transfer			07/02/2025	59,205.34	
Transfer			07/03/2025	395,707.39	
Transfer			07/07/2025	100,000.00	
Transfer			07/09/2025	-171,763.08	
Transfer			07/10/2025	149,180.80	
Transfer			07/14/2025	138,503.57	
Transfer			07/15/2025	-822,910.28	
Transfer			07/16/2025	-53,545.61	
Transfer			07/17/2025	2,125,664.24	
Transfer			07/18/2025	-2,110,365.95	
Transfer			07/21/2025	8,962.69	
Transfer			07/23/2025	-93,795.45	
Transfer			07/24/2025	5,886.69	
Transfer			07/25/2025	-17,480.96	
Transfer			07/28/2025	-14,846.81	
Transfer			07/29/2025	1,084,704.06	
Transfer			07/30/2025	-40.00	
			Reconciled I	Deposits & Transfers Total:	\$910,084.06
		Charges	s & Interest		
	Description		Date	Amount	
interest		·	07/31/2025	2,031.05	

Bank Statement End Balance: \$1,241,204.07

\$2,031.05

Charges & Interest Total:

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activit Code
Assn. of Metropolitan Planning Orga	ACH.07152514	26-152	07/01/2025	07/17/2025	12,887.08	FY26 Dues	105810.20.322210 - Dues: CPG - Admi	
				_	\$12,887.08			
venue Consultants	ACH.07152514	12253	06/30/2025	07/17/2025	•	3 Gate Trail Mar - Apr	105340.30.351045 - Consult Serv: Davi	
venue Consultants	ACH.07152514 ACH.07152514	12389	06/23/2025	07/17/2025		WJordan Safe Street - May	105340.30.3531045 - Consult Serv. Davi	
venue Consultants	ACH.07152514 ACH.07152514	12397	06/30/2025	07/17/2025		3 Gate Trail May	105340.30.353017 - Consult Serv. Wes	
venue Consultants	ACH.07152514 ACH.07152514	12468	06/20/2025	07/17/2025	19.365.00		105340.30.353021 - Consult Serv. Bavi	
venue Consultants	ACH.07152514	12505	06/30/2025	07/17/2025		WJordan Safe Street - June	105340.30.353017 - Consult Serv: Wes	
venue Consultants	ACH.07152514	12512	06/30/2025	07/17/2025	4,126.25		105340.30.351045 - Consult Serv: Davi	
	7.01.1107.102011	.20.2	00/00/2020		\$74,818.35	o data mandana	Too To	
				-	\$74,818.35			
arker Leavitt, PLLC	ACH.07152514	110-0625	06/30/2025	07/17/2025	8,000.00	Legislative Consulting - June	105340.50.341200 - Consult Serv: Legi	
				_	\$8,000.00			
Citta Designs (Citi Design)	ACH.07152514	2025-63	06/30/2025	07/17/2025	3,774.75	Morgan Downtown - May	105340.30.352013 - Consult Serv: Mor	
Citta Designs (Citi Design)	ACH.07152514	2025-75	06/30/2025	07/17/2025	2,292.50	Morgan Downtown - June	105340.30.352013 - Consult Serv: Mor	
2 00.g (0 2 00.g)	7.01.1107.102011	2020 10	00/00/2020		\$6,067.25	mergan zemmenn. vane	reconstruction contains contains	
				_	\$6,067.25			
Davis County Commissioner	ACH.07152514	062025	06/20/2025	07/17/2025	1,643.96	NARC Conference JUNE Commissioner Stevenson	105131.99.997000 - Wages: Indirect C	
•				-	\$1,643.96		·	
repartment of Technology Services (ACH.07152514	2512R184000004	06/30/2025	07/17/2025		GIS Technical Support June	105340.20.322222 - Consult Serv: CP	
repartment of Technology Cervices (A011.07 132314	23121(104000004	00/30/2023	-	\$1,403.35	Old Technical Support Julie	100040.20.322222 - Consult Gerv. Of	
esign Workshop, Inc	ACH.07152514	0081666	06/20/2025	07/17/2025		SAP West Jordan Old Bingham Hwy - May	105340.50.360207 - Consult Serv: SAP	
Design Workshop, Inc	ACH.07152514 ACH.07152514	0081751	06/23/2025	07/17/2025	24,718.96		105340.50.360215 - Consult Serv. SAP	
Design Workshop, Inc	ACH.07152514 ACH.07152514	0081783	06/30/2025	07/17/2025		SAP Draper May	105340.50.360217 - Consult Serv: SAP	
Design Workshop, Inc	ACH.07152514	0081868	06/30/2025	07/17/2025		SAP Draper June	105340.50.360217 - Consult Serv: SAP	
resign Werkerlep, me	7.011.07102011	0001000	00/00/2020		\$75,944.58	or a Brapor dane	1000 10.000.0002 17 Consult Corv. 07 ti	
				-	\$75,944.58			
ig Studio Inc	ACH.07152514	24145-006R	06/30/2025	07/17/2025	18,289.39	Grand Blvds - May	105340.30.353022 - Consult Serv: SLC	
Dig Studio Inc	ACH.07152514	24145-007	06/30/2025	07/17/2025	24,377.86		105340.30.353022 - Consult Serv: SLC	
3				_	\$42,667.25			
				_	\$42,667.25			
MI Health	EFT	507020250701	07/01/2025	07/01/2025		Telemed - July	105210.99.998000 - Fringe Benefits: In	
IVII I ICalui	LII	307020230701	07/01/2023	-	\$185.00	relemeu - July	103210.33.330000 - 11llige Dellellis. III	
TIO 1 111 1		00004.44	00/00/0005	07/47/0005			10501000051015 0 11 0 01	
FKR Architects	ACH.07152514	23081.11	06/30/2025	07/17/2025		Clearfield Gen Plan - May	105340.30.351017 - Consult Serv: Clea	
FKR Architects	ACH.07152514	24025.03	06/30/2025	07/17/2025	32,957.50		105340.50.360209 - Consult Serv: SAP	
FKR Architects FKR Architects	ACH.07152514 ACH.07152514	24025.04 24025.05	06/30/2025 06/30/2025	07/17/2025 07/17/2025		SAP Layton Mar SAP Layton May	105340.50.360209 - Consult Serv: SAP 105340.50.360209 - Consult Serv: SAP	
FRR Architects	ACH.07 152514	24025.05	00/30/2025	07/17/2025		SAP Layton May	105340.50.360209 - Consult Serv. SAP	
				_	\$48,067.50			
					\$48,067.50			
ielding Group, LLC	ACH.07152514	645	07/01/2025	07/17/2025	38,384.19	Building lease - July	105441.99.999000 - Building Lease Co	
				_	\$38,384.19			
SSBS PC	ACH.07152514	44479	06/30/2025	07/17/2025	25,750.00	Kaysville Center - May	105340.30.351043 - Consult Serv: Kay	
						•	,	

Page 1 9/15/2025 02:30 PM

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Health Equity	EFT	26qeyob	07/14/2025	07/14/2025		HSA fees - July	105210.99.998000 - Fringe Benefits: In	
Health Equity	EFT.071525110	PR070425-258	07/11/2025	07/14/2025	5,487.67	HSA	1022500 - HSA W/H Payable	
Health Equity	EFT.072525084	PR071825-258	07/25/2025	07/25/2025	5,159.21	HSA	1022500 - HSA W/H Payable	
				-	\$10,693.08		•	
High Street Consulting Group, LLC	ACH.07152514 ACH.07152514 ACH.07152514 ACH.07152514 ACH.07152514 ACH.07152514 ACH.07152514 ACH.07152514 ACH.07152514 ACH.07152514 ACH.07152514 ACH.07152514	9210 9210 9210 9210 9210 9210 9210 9262 9262 9262 9262 9262 9262 9262	06/30/2025 06/30/2025 06/30/2025 06/30/2025 06/30/2025 06/30/2025 06/30/2025 06/30/2025 06/30/2025 06/30/2025 06/30/2025	07/17/2025 07/17/2025 07/17/2025 07/17/2025 07/17/2025 07/17/2025 07/17/2025 07/17/2025 07/17/2025 07/17/2025 07/17/2025	502.87 1,714.70 4,395.63 4,478.75 6,153.88	Unified plan financial model -May WFRC Unified plan financial model -May UDOT Unified plan financial model -June Cache Unified plan financial model -June Dixie Unified plan financial model -June MAG Unified plan financial model -June UTA Unified plan financial model -June WFRC	105340.40.322215.3422 - Consult Serv 105340.40.322215.3422 - Consult Serv 105340.20.322215.3422 - Consult Serv 105340.20.322215.3422 - Consult Serv 105340.40.322215.3422 - Consult Serv	
				-	\$33,389.25			
Internal Revenue Service Internal Revenue Service	EFT.071525110 EFT.071525110	PR070425-38 PR070425-38	07/11/2025 07/11/2025	07/14/2025 07/14/2025	4,392.42 16,284.01 \$20,676.43		1021000 - Federal Tax W/H Payable 1021000 - Federal Tax W/H Payable	
Internal Revenue Service Internal Revenue Service	EFT.072525084 EFT.072525084	PR071825-38 PR071825-38	07/25/2025 07/25/2025	07/25/2025 07/25/2025	3,814.68 13,666.28 \$17,480.96		1021000 - Federal Tax W/H Payable 1021000 - Federal Tax W/H Payable	
Johnson, Olivia Johnson, Olivia	EFT EFT	08082025 08082025a	07/28/2025 07/28/2025	07/28/2025 07/28/2025	\$38,157.39 -242.93 -431.50 (\$674.43)		1015800 - Suspense 1015800 - Suspense	
Kimley Horn	ACH.07152514 ACH.07152514 ACH.07152514 ACH.07152514 ACH.07152514 ACH.07152514 ACH.07152514 ACH.07152514 ACH.07152514	31920773 31920773 31920773 31920773 32077064 32078006 32078006 32078006 32078006	06/20/2025 06/20/2025 06/20/2025 06/20/2025 06/30/2025 06/30/2025 06/30/2025 06/30/2025	07/17/2025 07/17/2025 07/17/2025 07/17/2025 07/17/2025 07/17/2025 07/17/2025 07/17/2025 07/17/2025	10,287.61 10,287.61 10,287.61 61,060.12 8,533.00		105340.20.322215.0033 - Consult Serv 105340.40.322215.0033 - Consult Serv 105340.40.322215.0033 - Consult Serv 105340.40.322215.0033 - Consult Serv 105340.50.334500 - Consult Serv: Pow 105340.40.322215.0033 - Consult Serv 105340.40.322215.0033 - Consult Serv 105340.40.322215.0033 - Consult Serv 105340.40.322215.0033 - Consult Serv	
Landmark Design Landmark Design	ACH.07152514 ACH.07152514	202420-07 202420-08	06/30/2025 06/30/2025	07/17/2025 07/17/2025	\$136,342.55 8,030.00 2,383.30 \$10,413.30		105340.30.330254 - Consult Serv: Cott 105340.30.330254 - Consult Serv: Cott	
Les Olson Company	ACH.07152514	EA1563998	06/30/2025	07/17/2025	\$10,413.30 88.27 \$88.27	Copier Usage June	105610.99.999000 - Supplies: Indirect	

Page 2 9/15/2025 02:30 PM

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Lincoln Financial Life Ins Co	eft	4855737741	07/01/2025	07/01/2025		Life, LTD, STD - July	1022300 - Lincoln Life Insurance W/H	
				-	\$3,113.89			
Logan Simpson Design, Inc Logan Simpson Design, Inc Logan Simpson Design, Inc Logan Simpson Design, Inc Logan Simpson Design, Inc	ACH.07152514 ACH.07152514 ACH.07152514 ACH.07152514 ACH.07152514	36978 37134 37169 37179 37409	06/30/2025 06/30/2025 06/30/2025 06/30/2025 06/30/2025	07/17/2025 07/17/2025 07/17/2025 07/17/2025 07/17/2025		Ogden SAP May Holladay General Plan - May	105340.30.353012 - Consult Serv: Holl 105340.30.351035 - Consult Serv: Og 105340.50.360212 - Consult Serv: SAP 105340.30.353012 - Consult Serv: Holl 105340.50.360212 - Consult Serv: SAP	
				_	\$68,596.58			
Mayberry Photography LLC Mayberry Photography LLC	ACH.07152514 ACH.07152514	0000017 0000018	06/30/2025 06/30/2025	07/17/2025 07/17/2025	750.00 395.00 \$1,145.00	Comms Photo Shoot Comms Photo Shoot	105340.20.322224 - Consult Serv: CP 105340.20.322224 - Consult Serv: CP	
				-	\$1,145.00			
Onward Technology, LLC Onward Technology, LLC Onward Technology, LLC Onward Technology, LLC	ACH.07152514 ACH.07152514 ACH.07152514 ACH.07152514	83249 83258 83258 83258	06/26/2025 07/01/2025 07/01/2025 07/01/2025	07/17/2025 07/17/2025 07/17/2025 07/17/2025	16.80	desktop - Bill NCE Power Bi Pro - July KB Google Workspace -July Maintenance -July	105610.10.301200 - Supplies: Local Fu 105670.20.322210 - Software: CPG - A 105670.99.999000 - Software: Indirect 105430.99.999000 - Maintenance: Indir	
				-	\$9,174.25			
PEHP FLEX Benefits PEHP FLEX Benefits PEHP FLEX Benefits	ACH.07152514 ACH.07152514 ACH.07152514	PR060625-54 PR062025-54 PR070425-54	06/13/2025 06/27/2025 07/11/2025	07/17/2025 07/17/2025 07/17/2025	174.99 174.99 \$524.97	•	1022400 - Flexible Spending Account 1022400 - Flexible Spending Account 1022400 - Flexible Spending Account	
					\$524.97			
Pelorus Methods	ACH.07152514	250701	07/01/2025	07/17/2025 -	1,550.00 \$1,550.00	Qtr billing 7/1 - 9/30	105670.99.999000 - Software: Indirect	
Penna Powers Inc Penna Powers Inc Penna Powers Inc Penna Powers Inc	ACH.07152514 ACH.07152514 ACH.07152514 ACH.07152514	030121 030121 030269 030269	06/13/2025 06/13/2025 06/30/2025 06/30/2025	07/17/2025 07/17/2025 07/17/2025 07/17/2025	3,745.00		105340.20.322224 - Consult Serv: CP 105340.20.322224 - Consult Serv: CP 105340.20.322224 - Consult Serv: CP 105340.20.322224 - Consult Serv: CP	
				_	\$41,537.50			
People + Place	ACH.07152514	070125	06/30/2025	07/17/2025	16,987.50	Mixed Use Centers - June	105340.50.324100 - Consult Serv: Mixe	
				_	\$16,987.50			
PGI Services	ACH.07152514	MI15360	06/26/2025	07/17/2025	271.34	breakroom supplies	105610.10.301200 - Supplies: Local Fu	
Psomas Psomas Psomas	ACH.07152514 ACH.07152514 ACH.07152514	221949 223343 223402	06/30/2025 06/30/2025 06/30/2025	07/17/2025 07/17/2025 07/17/2025	23,075.00 8,665.00 \$51,420.00		105340.30.351042 - Consult Serv: Clint 105340.30.351042 - Consult Serv: Clint 105340.30.351042 - Consult Serv: Clint	
Ramsey, Dawn	ACH.07152514	062025	06/20/2025	07/17/2025	\$51,420.00 1,416.28 \$1,416.28	Narc Conf - JUNE Mayor Ramsey	105580.10.301200 - Travel: Local Fund	

Page 3 9/15/2025 02:30 PM

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Resource Systems Group, Inc (RSG) Resource Systems Group, Inc (RSG)	ACH.07152514 ACH.07152514	53805 53805	06/30/2025 06/30/2025	07/17/2025 07/17/2025	2,272.13 6,816.37 \$9,088.50		105340.40.322215.3429 - Consult Serv 105340.20.322219 - Consult Serv: CP	
Sunrise Engineering, LLC Sunrise Engineering, LLC	ACH.07152514 ACH.07152514	ARIV1001967 ARIV1004162	06/30/2025 06/30/2025	07/17/2025 07/17/2025	\$9,088.50 2,025.00 5,522.05 \$7,547.05	Stockton GP - Mar Stockton GP - June	105340.30.352017 - Consult Serv: Stoc 105340.30.352017 - Consult Serv: Stoc	
UNUM Life Insurance Co.	ACH.07152514	0601	06/17/2025	07/17/2025	\$7,547.05 153.30 \$153.30	LTC - June	105210.99.998000 - Fringe Benefits: In	
Utah Division of Finance Utah Division of Finance Utah Division of Finance Utah Division of Finance	ACH.07152514 ACH.07152514 ACH.07152514 ACH.07152514	25061630831004 25061630831010 25061630831037 25061630831046	06/10/2025 06/10/2025 06/10/2025 06/10/2025	07/17/2025 07/17/2025 07/17/2025 07/17/2025	1,589.27 246.84 865.74 6,464.40 \$9,166.25	Pcard - AG Pcard - JC	1020190 - P-Card Clearing 1020190 - P-Card Clearing 1020190 - P-Card Clearing 1020190 - P-Card Clearing	
Utah Retirement Systems (URS) Utah Retirement Systems (URS)	EFT.071525110 EFT.071525110 EFT.071525110 EFT.071525110 EFT.071525110 EFT.071525110 EFT.071525110	PR070425-80 PR070425-80 PR070425-80 PR070425-80 PR070425-80 PR070425-80 PR070425-80	07/11/2025 07/11/2025 07/11/2025 07/11/2025 07/11/2025 07/11/2025 07/11/2025	07/14/2025 07/14/2025 07/14/2025 07/14/2025 07/14/2025 07/14/2025 07/14/2025	2,940.23 7,109.39 8,146.40	Loan Roth IRA URS 401(k) Tier 2 401(k) DC 457(b) 401(k) EE & Match	1023300 - Loan Payment W/H Payable 1023200 - Roth IRA W/H Payable 1023000 - 401(k) W/H Payable 1023000 - 401(k) W/H Payable 1023100 - 457(b) W/H Payable 1023000 - 401(k) W/H Payable 1023000 - 401(k) W/H Payable	
Utah Retirement Systems (URS)	EFT.072525094 EFT.072525094 EFT.072525094 EFT.072525094 EFT.072525094 EFT.072525094	PR071825-80 PR071825-80 PR071825-80 PR071825-80 PR071825-80 PR071825-80 PR071825-80 PR071825-80	07/25/2025 07/25/2025 07/25/2025 07/25/2025 07/25/2025 07/25/2025 07/25/2025	07/25/2025 07/25/2025 07/25/2025 07/25/2025 07/25/2025 07/25/2025 07/25/2025	2,643.48 6,633.83 7,054.24	Roth IRA URS 401(k) Tier 2 401(k) DC 457(b) 401(k) EE & Match	1023300 - Loan Payment W/H Payable 1023200 - Roth IRA W/H Payable 1023000 - 401(k) W/H Payable 1023000 - 401(k) W/H Payable 1023100 - 457(b) W/H Payable 1023000 - 401(k) W/H Payable 1023000 - 401(k) W/H Payable	
					\$107,151.69			
Utah State Tax Commission	EFT.071525110	PR070425-82	07/11/2025	07/14/2025	6,059.58	State Income Tax	1021200 - State Tax W/H Payable	
Utah State Tax Commission	EFT.072525084	PR071825-82	07/25/2025	07/25/2025	5,299.45	State Income Tax	1021200 - State Tax W/H Payable	
Wall Consultant Group (WCG) Wall Consultant Group (WCG) Wall Consultant Group (WCG) Wall Consultant Group (WCG)	ACH.07152514 ACH.07152514 ACH.07152514 ACH.07152514	16542 16545 16653 16655	06/20/2025 06/20/2025 06/30/2025 06/30/2025	07/17/2025 07/17/2025 07/17/2025 07/17/2025	15,731.98 7,673.30		105340.30.351041 - Consult Serv: Clea 105340.30.353018 - Consult Serv: Bluff 105340.30.351041 - Consult Serv: Clea 105340.30.353018 - Consult Serv: Bluff	
WSP USA Inc WSP USA Inc	ACH.07152514 ACH.07152514	40200682 40206654	06/20/2025 06/30/2025	07/17/2025 07/17/2025	\$54,188.43 20,887.60 17,766.40 \$38,654.00 \$38,654.00		105340.50.360213 - Consult Serv: SAP 105340.50.360213 - Consult Serv: SAP	
					\$997,273.48		9/15/2	2025 02:30 PM



PO BOX 26547 SALT LAKE CITY, UT 84126-0547

0006688

1551-06-0000-ZFN-PG0007-00007

WASATCH FRONT REGIONAL COUNCIL
WASATCH FRONT ECONOMIC DEVELOPMENT
DISTRICT
41 N RIO GRANDE ST STE 103
SALT LAKE CITY, UT 84101-1385

Statement of Accounts

This Statement: July 31, 2025 Last Statement: June 30, 2025

Direct Inquiries to: 300-789-2265 WWW.ZIONSBANK.COM

WE HAVEN'T FORGOTTEN WHO KEEPS US IN BUSINESS. ®

Beginning September 15, 2025, the monthly service fee on your Business Inspire Checking will increase from \$5 to \$10. This fee may be waived by maintaining a minimum daily account balance of \$1,000 or by conducting \$1,000 in transactions during your monthly statement cycle. We are also modifying the fees for excessive transactions to \$0.45 per transaction once you exceed the threshold of 50 transactions and modifying the excessive cash deposit fee to \$0.25 per \$100 once you exceed the threshold of \$3,000. Some of our fees are also changing for items such as cashiers checks, stop payments made at the branch or online, international outgoing wire transfers, third party requested account verifications, etc.

For a detailed list of fees or additional information, please refer to your Business Inspire Checking product disclosure or Business Accounts Schedule of Fees located in the Agreement Center at www.zionsbank.com/personal/agreement-center/. You may also request a copy by calling Customer Service at 888-307-3411 or by visiting your local branch.

SUMMARY OF ACCOUNT BALANCE

Account Type BUSINESS INSPIRE CHECKING Account Number

Account Ending Balance \$0.00

					0151
	Previous Balance	Deposits/Credits	Withdrawals/Debits	Checks Processed	Ending Balance
Count:		28	32	0	
Amount:	0.00	7,691,971.65	7,691,971.65-	0.00	0.00

DEPOSITS/CREDITS

Posting Date	Effective Date	Amount	Description
07/01	07/01		
	07701	148,830.48	FINET EFT 8019577760 REF # 02518 2009967554 FINET EFT 200000
07/01	07/01	37,500.00	RDC DEPOSIT - MOBILE
07/02	07/02	60,849.50	MOUNTAINLAND ASC 6.30.25 REF # 02518 2010602620 MOUNTAINLAND
07/03	07/03	2,232.85	FINET EFT 8019577760 REF # 02518 3003776312 FINET EFT 200000
07/03	07/03	386,724.54	FINET EFT 8019577760 REF # 02518 3003776388 FINET EFT 200000
07/07	07/07	100,000.00	FINET EFT 8019577760 REF # 02518 4004472682 FINET EFT 200000
07/08	07/08	85,182.00	RDC DEPOSIT - MOBILE
07/09	07/09	171,763.08	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 002824797
07/10	07/10	10,848.90	MOUNTAINLAND ASC 7.8.2025 REF # 02519 0009461212 MOUNTAINLAN
07/10	07/10	100,000.00	RDC DEPOSIT - MOBILE
07/14	07/14	159,180.00	UTAH TRANSIT AUT UTA EFT REF # 02519 2002139422 UTAH TRANSIT
07/15	07/15	27,971.00	RDC DEPOSIT - MOBILE
07/15	07/15	822,910.28	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 002875742
07/16	07/16	53.545.61	INVESTMENT SWEEP FROM WASAICH FRONT REGIONAL 8077 002775583

July 31, 2025 <u>WASATCH FRONT REGIONAL COUNCIL</u>

PO BOX 26547 SALT LAKE CITY, UT 84126-0547

Continued Postina	Effective		
Date	Date	Amount	Description
07/17	07/17	2,125,000.00	FINET EFT 8019577760 REF # 02519 8006816536 FINET EFT 200000
07/17	07/17	20,471.00	RDC DEPOSIT - MOBILE
07/18	07/18	2,110,365.95	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 003077046
07/22	07/22	9,271.92	RDC DEPOSIT - MOBILE
07/23	07/23	93,795.45	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 002677779
07/24	07/24	1,714.33	UTAH TRANSIT AUT UTA EFT REF # 02520 4002768796 UTAH TRANSIT
07/25	07/25	17,480.96	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 003004219
07/28	07/28	29,000.00	FINET EFT 8019577760 REF # 02520 9004976985 FINET EFT 200000
07/28	07/28	242.93	*GENERATED_FROM_TRACE:025204001823284 INDID:11 8 WASATCH F
07/28	07/28	17,500.00	ASAP GRANT PAY REF # 02520 9005873890 ASAP 9051036803GRANT P
07/28	07/28	14,846.81	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 004907737
07/29	07/29	1,083,704.06	FINET EFT 8019577760 REF # 02521 0006614809 FINET EFT 200000
07/29	07/29	1,000.00	RDC DEPOSIT - MOBILE
07/30	07/30	40.00	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 002615612

CHARGES/DEBITS

Posting	Effective		
Date	Date	Amount	Description
07/01	07/01	35,587.51-	IRS USATAXPYMT REF # 02518 1009168944 IRS 3387702000USATAXPY
07/01	07/01	8,725.55-	UTAH801/297-7703 TAX PAYMNT REF # 02518 2009921824 UTAH801/2
07/01	07/01	127,017.42-	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 003379146
07/02	07/02	3,113.89-	+Lincoln Nationa EDI PYMNTS REF # 02518 2011436528 +Lincoln
07/02	07/02	6,595.27-	HEALTHEQUITY INC HealthEqui REF # 02518 2011459123 HEALTHEQU
07/02	07/02	185.00-	EMI HEALTH INS PREM REF # 02518 3003158612 EMI HEALTH 938945
07/02	07/02	59,205.34-	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 003096129
07/03	07/03	395,707.39-	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 003524571
07/07	07/07	100,000.00-	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 006244201
07/09	07/09	105,766.67-	UTAH STATE RETIR URS PAYMNT REF # 02519 0008898287 UTAH STAT
07/09	07/09	112,846.51-	ACH OFFSET WASATCH FRONT PAYROLL REF # 02519 0009235541 WASA
07/10	07/10	149,180.80-	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 002785892
07/14	07/14	20,676.43-	IRS USATAXPYMT REF # 02519 5003695786 IRS 3387702000USATAXPY
07/14	07/14	138,503.57-	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 004953916
07/15	07/15	5,533.87-	HEALTHEQUITY INC HealthEqui REF # 02519 6004282176 HEALTHEQU
07/15	07/15	6,059.58-	UTAH801/297-7703 TAX PAYMNT REF # 02519 6004344147 UTAH801/2
07/15	07/15	827,287.83-	ACH OFFSET WASATCH FRONT PAYABLES REF # 02519 6004985524 WAS
07/16	07/16	56,020.61-	UTAH STATE RETIR URS PAYMNT REF # 02519 7005332755 UTAH STAT
07/17	07/17	5,485.76-	WORKFORCE SERVIC UTAH UITAX REF # 02519 7006317547 WORKFORCE
07/17	07/17	2,125,664.24-	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 002696785
07/18	07/18	2,125,000.00-	Utah State Treas MIXED REF # 02519 8007711936 Utah State Tre
07/21	07/21	249.26-	ANALYSIS SERVICE FEE
07/21	07/21	8,962.69-	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 004958775
07/23	07/23	98,895.01-	ACH OFFSET WASATCH FRONT PAYROLL REF # 02520 4001853730 WASA
07/24	07/24	5,886.69-	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 002281892
07/25	07/25	17,480.96-	IRS USATAXPYMT REF # 02520 6004554801 IRS 3387702000USATAXPY
07/28	07/28	5,159.21-	HEALTHEQUITY INC HealthEqui REF # 02520 9005105202 HEALTHEQU
07/28	07/28	51,131.08-	UTAH STATE RETIR URS PAYMNT REF # 02520 9005106407 UTAH STAT
07/28	07/28	5,299.45-	UTAH801/297-7703 TAX PAYMNT REF # 02520 9005148969 UTAH801/2
07/29	07/29	1,084,704.06-	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 002734193
07/30	07/30	20.00-	BALANCE CONFIRMATION FEE
07/30	07/30	20.00-	BALANCE CONFIRMATION FEE

CHECKS PROCESSED

There were no transactions this period.

ACTIVITY COUNT

During this period

Total Items

PO BOX 26547 SALT LAKE CITY, UT 84126-0547

0018801

1551-06-0000-ZFN-PG0007-00000

WASATCH FRONT REGIONAL COUNCIL 41 N RIO GRANDE ST STE 103 SALT LAKE CITY, UT 84101-1385 Statement of Accounts

This Statement: July 31, 2025 Last Statement: June 30, 2025

Direct Inquiries to: 300-789-2265 WWW.ZIONSBANK.COM

WE HAVEN'T FORGOTTEN WHO KEEPS US IN BUSINESS. ®

SUMMARY OF ACCOUNT BALANCE

Account Type GOLD BUSINESS SWEEP Account Number

Account Ending Balance \$1,241,204.07

			_							0291
	Previou	is Balance	Deposits/Credits	Withdraw	als/Debits		Chec	ks Pro	cessed	Ending Balance
Count:			11		8				0	
Amount:	329	9,088.96	4,196,863.25	3,28	34,748.14-				0.00	1,241,204.07
DEPOSITS	CDEDITO									
Posting	Effective	lan a cont	Dagarintian							
Date	Date	Amount	,							
07/01	07/01	127,017.42	2	SWEEP FROM	WASATCH F	FRONT	REGIONAL	5983	003379146	
07/02	07/02	59,205.34	INVESTMENT	SWEEP FROM	WASATCH F	FRONT	REGIONAL	5983	003096129	
07/03	07/03	395,707.39	INVESTMENT	SWEEP FROM	WASATCH F	FRONT	REGIONAL	5983	003524571	
07/07	07/07	100,000.00	INVESTMENT	SWEEP FROM	WASATCH F	FRONT	REGIONAL	5983	006244201	
07/10	07/10	149,180.80	INVESTMENT	SWEEP FROM	WASATCH F	FRONT	REGIONAL	5983	002785892	
07/14	07/14	138,503.57	INVESTMENT	SWEEP FROM	WASATCH F	FRONT	REGIONAL	5983	004953916	
07/17	07/17	2,125,664.24	INVESTMENT	SWEEP FROM	WASATCH F	FRONT	REGIONAL	5983	002696785	
07/21	07/21	8,962.69	INVESTMENT	SWEEP FROM	WASATCH F	FRONT	REGIONAL	5983	004958775	
07/24	07/24	5,886.69	INVESTMENT	SWEEP FROM	WASATCH F	FRONT	REGIONAL	5983	002281892	
07/29	07/29	1.084,704.06	2	SWEEP FROM						
07/31	07/31	2,031.05	INTEREST P			Kenti	MEGIGINAL	0000	002104100	
21121	01101	2,001.00	ZHILKLOIT							

CHARGES/DEBITS

Posting	Effective										
Date	Date	Amount	Description								
07/09	07/09	171,763.08-	INVESTMENT	SWEEP	T0	WASATCH	FRONT	REGIONAL	C0	5983	002824797
07/15	07/15	822,910.28-	INVESTMENT	SWEEP	T0	WASATCH	FRONT	REGIONAL	C0	5983	002875742
07/16	07/16	53,545.61-	INVESTMENT	SWEEP	T0	WASATCH	FRONT	REGIONAL	C0	5983	002775583
07/18	07/18	2,110,365.95-	INVESTMENT	SWEEP	T0	WASATCH	FRONT	REGIONAL	C0	5983	003077046
07/23	07/23	93,795.45-	INVESTMENT	SWEEP	T0	WASATCH	FRONT	REGIONAL	C0	5983	002677779
07/25	07/25	17,480.96-	INVESTMENT	SWEEP	T0	WASATCH	FRONT	REGIONAL	C0	5983	003004219
07/28	07/28	14,846.81-	INVESTMENT	SWEEP	T0	WASATCH	FRONT	REGIONAL	C0	5983	004907737
07/30	07/30	40.00-	INVESTMENT	SWEEP	T0	WASATCH	FRONT	REGIONAL	C0	5983	002615612

CHECKS PROCESSED

There were no transactions this period.

ACTIVITY COUNT

During this period

19

Total Items

STATEMENT OF ACCOUNT

PTIF

UTAH PUBLIC TREASURERS' INVESTMENT FUND

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

WASATCH FRONT REGIONAL COUNCIL CFO 41 NO. RIO GRANDE ST., STE 103 SALT LAKE CTY UT 84101

Account			Account Period
533		J	uly 01, 2025 through July 31, 2025
Summary			
Beginning Balance	\$ 3,167,474.96	Average Daily Balance	\$ 4,127,152.38
Deposits	\$ 2,140,665.74	Interest Earned	\$ 15,665.74
Withdrawals	\$ 0.00	360 Day Rate	4.4080
Ending Balance	\$ 5,308,140.70	365 Day Rate	4.4692

Date	Activity	Deposits	Withdrawals	Balance
07/01/2025	FORWARD BALANCE	\$ 0.00	\$ 0.00	\$ 3,167,474.96
07/18/2025	Exchange	\$ 2,125,000.00	\$ 0.00	\$ 5,292,474.96
07/31/2025	REINVESTMENT	\$ 15,665.74	\$ 0.00	\$ 5,308,140.70
07/31/2025	ENDING BALANCE	\$ 0.00	\$ 0.00	\$ 5,308,140.70

STATEMENT OF ACCOUNT

PTIF

UTAH PUBLIC TREASURERS' INVESTMENT FUND

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

WASATCH FRONT REG COUNS/BLDG FD CFO 41 NORTH RIO GRANDE ST., STE 103 SALT LAKE CTY UT 84101

Account			Account Period
8761			July 01, 2025 through July 31, 2025
Summary			
Beginning Balance	\$ 1,344,928.43	Average Daily Balance	\$ 1,344,928.43
Deposits	\$ 5,105.05	Interest Earned	\$ 5,105.05
Withdrawals	\$ 0.00	360 Day Rate	4.4080
Ending Balance	\$ 1,350,033.48	365 Day Rate	4.4692

Date	Activity	Deposits	Withdrawals	Balance
07/01/2025	FORWARD BALANCE	\$ 0.00	\$ 0.00	\$ 1,344,928.43
07/31/2025	REINVESTMENT	\$ 5,105.05	\$ 0.00	\$ 1,350,033.48
07/31/2025	ENDING BALANCE	\$ 0.00	\$ 0.00	\$ 1,350,033.48

Wasatch Front Regional Council Zions Operating Bank Reconciliation - 08/01/2025 to 08/31/2025

Bank Statement Balance: \$0.00
Calculated Book Balance: \$0.00
General Ledger Balance: \$0.00

Calculated Book Balance vs General Ledger Balance: \$0.00

MAh

Wasatch Front Regional Council Zions Operating Bank Reconciliation - 08/01/2025 to 08/31/2025

Bank Statement Start Balance: \$0.00

Reconciled Deposits & Transfers

Туре	Reference	Date	Amount
Transfer		08/04/2025	3,024.59
Transfer		08/05/2025	-6,858.22
Transfer		08/06/2025	-8,784.05
Deposit		08/06/2025	6,858.22
Deposit		08/06/2025	15,971.00
Deposit		08/07/2025	10,000.00
Transfer		08/07/2025	333,197.12
Transfer		08/08/2025	-600,000.00
Transfer		08/08/2025	-4,825.57
Transfer		08/11/2025	617,456.74
Transfer		08/12/2025	-173,037.26
Deposit		08/12/2025	1,320.18
Deposit		08/12/2025	25,000.00
Deposit		08/12/2025	170,363.00
Transfer		08/13/2025	-726.10
Transfer		08/14/2025	-594.08
Transfer		08/15/2025	50,867.35
Transfer		08/19/2025	117,985.06
Transfer		08/20/2025	-309,479.86
Transfer		08/20/2025	-300,000.00
Deposit		08/20/2025	10,000.00
Deposit		08/20/2025	23,490.00
Deposit		08/20/2025	384,300.00
Transfer		08/21/2025	353,120.51
Transfer		08/22/2025	23,200.68
Deposit		08/25/2025	75,000.00
Transfer		08/25/2025	152,204.10
Transfer		08/27/2025	-44,112.50
Deposit		08/27/2025	44,112.50
Transfer		08/29/2025	-290,058.21
Deposit		08/29/2025	16,496.98
Deposit		08/29/2025	273,561.23
·		Reconciled D	enosits & Transfer

Reconciled Deposits & Transfers Total: \$969,053.41

Reconciled Checks & Withdrawals

	Reconciled Checks &		
Payee Name	Reference	Date	Amount
Johnson, Olivia	EFT	07/28/2025	-431.50
EMI Health	EFT	08/01/2025	130.00
Lincoln Financial Life Ins Co	eft	08/01/2025	2,894.59
PEHP FLEX Benefits	ACH.0806251435.54	08/08/2025	174.99
Mayberry Photography LLC	ACH.0806251435.446	08/08/2025	405.00
Fehr & Peers	ACH.0806251435.24	08/08/2025	702.00
Intermountain Healthcare EAP	ACH.0806251435.37	08/08/2025	800.00
Dig Studio Inc	ACH.0806251435.445	08/08/2025	1,300.00
Fehr & Peers	ACH.0806251435.24	08/08/2025	1,725.15
FFKR Architects	ACH.0806251435.25	08/08/2025	1,875.00
Department of Technology Services (DTS)	ACH.0806251435.19	08/08/2025	9,454.34
Utah Division of Finance	ACH.0806251435.81	08/08/2025	10,828.76
Logan Simpson Design, Inc	ACH.0806251435.183	08/08/2025	11,114.50
GSBS PC	ACH.0806251435.31	08/08/2025	11,500.00
WSP USA Inc	ACH.0806251435.401	08/08/2025	14,642.00
Resource Systems Group, Inc (RSG)	ACH.0806251435.61	08/08/2025	16,343.40
Avenue Consultants	ACH.0806251435.4	08/08/2025	25,533.95
Design Workshop, Inc	ACH.0806251435.20	08/08/2025	37,887.83
MHTN Architects	ACH.0806251435.49	08/08/2025	45,363.50
PEHP Public Employees Health Program	ACH.0806251435.59	08/08/2025	54,228.09
Payroll DD	0808251200	08/08/2025	96,505.56
Johnson, Olivia	ACH.0808251420.456	08/11/2025	674.43
Utah State Tax Commission	EFT.0811251038.82	08/11/2025	5,190.52
Health Equity	EFT.0811251038.258	08/11/2025	5,305.05
Utah Local Governments Trust (ULGT)	EFT.0811251103.79	08/11/2025	17,020.69
Internal Revenue Service	EFT.0811251038.38	08/11/2025	17,197.72
Utah Retirement Systems (URS)	EFT.0811251038.80	08/11/2025	50,867.35
PEHP FLEX Benefits	ACH.0819251019.54	08/21/2025	174.99
Les Olson Company	ACH.0819251019.44	08/21/2025	247.05

Page 1 9/15/2025 02:27 PM

Wasatch Front Regional Council Zions Operating Bank Reconciliation - 08/01/2025 to 08/31/2025

Bank Fees		08/21/2025	-256.26	
Description		Date	Amount	
	Charges & In	terest		
•		Reconciled Cl	hecks & Withdrawals Total:	\$968,797.15
Design Workshop, Inc	ACH.0825251134.20	08/27/2025	42,764.67	
Fielding Group, LLC	ACH.0825251134.26	08/27/2025	38,384.19	
Kimley Horn	ACH.0825251134.41	08/27/2025	37,897.31	
Logan Simpson Design, Inc	ACH.0825251134.183	08/27/2025	31,905.00	
Avenue Consultants	ACH.0825251134.4	08/27/2025	25.825.15	
High Street Consulting Group, LLC	ACH.0825251134.33	08/27/2025	19.377.00	
Utah Division of Finance	ACH.0825251134.81	08/27/2025	15,551.58	
Utah League of Cities and Towns (ULCT)	ACH.0825251134.78	08/27/2025	10.000.00	
Onward Technology, LLC	ACH.0825251134.326	08/27/2025	5,324.21	
PEHP FLEX Benefits	ACH.0825251134.54	08/27/2025	174.99	
Payroll DD	0822251200	08/22/2025	103.810.14	
Utah Retirement Systems (URS)	1	08/22/2025	51,974.33	
Internal Revenue Service	EFT.0820250856.38	08/22/2025	17,837.63	
Utah State Tax Commission	EFT.0820250856.82	08/22/2025	5.389.92	
Health Equity	EFT.0820250856.258	08/22/2025	5.363.05	
PEHP Public Employees Health Program	ACH.0819251019.402 ACH.0819251019.59	08/21/2025	43.258.53	
Arcadis, a California Partnership People + Place	ACH.0819251019.310 ACH.0819251019.402	08/21/2025	23,500.50	
Alta Planning and Design	ACH.0819251019.2 ACH.0819251019.310	08/21/2025 08/21/2025	15,061.90 19.328.20	
Barker Leavitt, PLLC	ACH.0819251019.6	08/21/2025	8,000.00	
Onward Technology, LLC	ACH.0819251019.326	08/21/2025	4,196.04	
RRJ Consulting	ACH.0819251019.62	08/21/2025	3,000.00	
High Street Consulting Group, LLC	ACH.0819251019.33	08/21/2025	911.25	
UNUM Life Insurance Co.	ACH.0819251019.72	08/21/2025	306.60	

Charges & Interest Total:

Bank Statement End Balance:

(\$256.26)

9/15/2025 02:27 PM

\$0.00

Page 2

Wasatch Front Regional Council Zions Sweep Bank Reconciliation - 08/01/2025 to 08/31/2025

Bank Statement Balance: \$430,262.64
Calculated Book Balance: \$430,262.64
General Ledger Balance: \$430,262.64

Calculated Book Balance vs General Ledger Balance: \$0.00

Wasatch Front Regional Council Zions Sweep Bank Reconciliation - 08/01/2025 to 08/31/2025

Bank Statement Start Balance: \$1,241,204.07 **Reconciled Deposits & Transfers** Type Reference Amount Transfer 08/04/2025 -3,024.59 6,858.22 Transfer 08/05/2025 Transfer 08/06/2025 8,784.05 Transfer 08/07/2025 -333,197.12 Transfer 08/08/2025 4,825.57 -617,456.74 08/11/2025 Transfer Transfer 08/12/2025 173,037.26 Transfer 08/13/2025 726.10 Transfer 08/14/2025 594.08 08/15/2025 -50,867.35 Transfer Transfer 08/19/2025 -117,985.06 Transfer 08/20/2025 309,479.86 Transfer 08/21/2025 -353,120.51 Transfer 08/22/2025 -23,200.68 Transfer 08/25/2025 -152,204.10 Transfer 08/27/2025 44,112.50 290,058.21 Transfer 08/29/2025 **Reconciled Deposits & Transfers Total:** (\$812,580.30) Charges & Interest Description Date Amount Interest 08/29/2025 1,638.87

Charges & Interest Total: \$1,638.87
Bank Statement End Balance: \$430,262.64

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Alta Planning and Design	ACH.08192510	304.00002025.02	06/29/2025	08/21/2025	15,061.90	Porter Rockwell Trail - Mar	105340.30.353020 - Consult Serv: Midv	
				-	\$15,061.90			
Arcadis, a California Partnership	ACH.08192510	36047380	06/29/2025	08/21/2025	19,328.20	Woods Cross SAP - June	105340.50.360211 - Consult Serv: SAP	
				-	\$19,328.20			
Avenue Consultants	ACH.08062514	12588	06/30/2025	08/08/2025	25,533.95	Riverton AT & Master Plan - June	105340.30.353021 - Consult Serv: Rive	
Avenue Consultants	ACH.08252511	12790	08/20/2025	08/27/2025	25,825.15	Riverton AT & Master Plan - July	105340.30.353021 - Consult Serv: Rive	
				-	\$51,359.10			
Barker Leavitt, PLLC	ACH.08192510	110-0725	07/31/2025	08/21/2025	8,000.00	Legislative Consulting - July	105340.50.341200 - Consult Serv: Legi	
				-	\$8,000.00			
Department of Technology Services (ACH.08062514	2513R196000000	06/30/2025	08/08/2025	9,454.34	GIS Technical Support June2	105340.20.322222 - Consult Serv: CP	
				-	\$9,454.34			
Design Workshop, Inc	ACH.08062514	0081784	06/30/2025	08/08/2025	37,887.83	SAP Meadowbrook -May	105340.50.360215 - Consult Serv: SAP	
Design Workshop, Inc	ACH.08252511	0082430	08/21/2025	08/27/2025	42,764.67	SAP Draper July	105340.50.360217 - Consult Serv: SAP	
				-	\$80,652.50			
Dig Studio Inc	ACH.08062514	24145-008	06/30/2025	08/08/2025	1,300.00	Grand Blvds - June2	105340.30.353022 - Consult Serv: SLC	
				-	\$1,300.00			
EMI Health	EFT	507020250801	08/01/2025	08/01/2025	130.00	Telemed - Aug	105210.99.998000 - Fringe Benefits: In	
				-	\$130.00			
Fehr & Peers	ACH.08062514	184150	06/30/2025	08/08/2025		SLC 1300 E Study Feb	105340.30.353006 - Consult Serv:SLC	
Fehr & Peers Fehr & Peers	ACH.08062514 ACH.08062514	186712 186946	06/30/2025 06/30/2025	08/08/2025 08/08/2025		SLC 1300 E Study May SLC 1300 E Study June	105340.30.353006 - Consult Serv:SLC 105340.30.353006 - Consult Serv:SLC	
				-	\$2,427.15	•		
				-	\$2,427.15			
FFKR Architects	ACH.08062514	23081.12	06/30/2025	08/08/2025	1,875.00	Clearfield Gen Plan - June	105340.30.351017 - Consult Serv: Clea	
				•	\$1,875.00			
Fielding Group, LLC	ACH.08252511	649	08/20/2025	08/27/2025	38,384.19	Building lease - Aug	105441.99.999000 - Building Lease Co	
				•	\$38,384.19			
GSBS PC	ACH.08062514	44556	06/30/2025	08/08/2025	11,500.00	Kaysville Center - June	105340.30.351043 - Consult Serv: Kay	
				-	\$11,500.00			
Health Equity	EFT.081125103	h7m216h	08/08/2025	08/11/2025		HSA fees - July	105210.99.998000 - Fringe Benefits: In	
Health Equity	EFT.081125103	PR080125-258	08/08/2025	08/11/2025	5,263.05 \$5,305.05	HSA	1022500 - HSA W/H Payable	
Health Equity	EFT.082025085	PR081525-258	08/22/2025	08/22/2025	5,363.05	HSA	1022500 - HSA W/H Payable	
			33,22,2020	-	\$10,668.10			
High Street Consulting Group, LLC	ACH.08192510	9262B	08/01/2025	08/21/2025	•	Unified plan financial model -June 2 Cache	105340.40.322215.3422 - Consult Serv	
High Street Consulting Group, LLC	ACH.08192510	9262B	08/01/2025	08/21/2025	26.06	Unified plan financial model -June 2 Dixie	105340.40.322215.3422 - Consult Serv	
High Street Consulting Group, LLC High Street Consulting Group, LLC	ACH.08192510 ACH.08192510	9262B 9262B	08/01/2025 08/01/2025	08/21/2025 08/21/2025	88.87 227.81	•	105340.40.322215.3422 - Consult Serv 105340.40.322215.3422 - Consult Serv	
High Street Consulting Group, LLC	ACH.08192510	9262B	08/01/2025	08/21/2025	232.12	Unified plan financial model -June 2 WFRC	105340.20.322215.3422 - Consult Serv	

Page 1 9/15/2025 02:31 PM

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
High Street Consulting Group, LLC	ACH.08192510	9262B	08/01/2025	08/21/2025	318.94	Unified plan financial model -June 2 UDOT	105340.40.322215.3422 - Consult Serv	
3 - 1,				_	\$911.25			
High Street Consulting Group, LLC	ACH.08252511	9358	08/22/2025	08/27/2025	371.03	Unified plan financial model - July Cache	105340.40.322215.3422 - Consult Serv	
High Street Consulting Group, LLC	ACH.08252511	9358	08/22/2025	08/27/2025	554.19		105340.40.322215.3422 - Consult Serv	
High Street Consulting Group, LLC	ACH.08252511	9358	08/22/2025	08/27/2025	1,889.71		105340.40.322215.3422 - Consult Serv	
High Street Consulting Group, LLC	ACH.08252511	9358	08/22/2025	08/27/2025	4,844.25		105340.40.322215.3422 - Consult Serv	
High Street Consulting Group, LLC	ACH.08252511	9358	08/22/2025	08/27/2025		Unified plan financial model - July WFRC	105340.20.322215.3422 - Consult Serv	
High Street Consulting Group, LLC	ACH.08252511	9358	08/22/2025	08/27/2025	6,781.95		105340.40.322215.3422 - Consult Serv	
riigii otieet consulting Group, ELO	ACI1.00232311	3330	00/22/2023	00/2//2023 _		Offined plan financial model - July ODO I	103040.40.322213.3422 - Collisuit GelV	
				_	\$19,377.00			
					\$20,288.25			
Intermountain Healthcare EAP	ACH.08062514	eAP-05523	06/30/2025	08/08/2025	800.00	EAP Q2 2025	105210.99.998000 - Fringe Benefits: In	
				_	\$800.00			
Internal Revenue Service	EFT.081125103	PR070425-38	07/11/2025	08/11/2025		Medicare Tax	1021000 - Federal Tax W/H Payable	
Internal Revenue Service	EFT.081125103	PR080125-38	08/08/2025	08/11/2025	3,830.21		1021000 - Federal Tax W/H Payable	
Internal Revenue Service	EFT.081125103	PR080125-38	08/08/2025	08/11/2025	13,429.63	Federal Income Tax	1021000 - Federal Tax W/H Payable	
				_	\$17,197.72			
Internal Revenue Service	EFT.082025085	PR080125-38	08/22/2025	08/22/2025	52 88	Medicare Tax	1021000 - Federal Tax W/H Payable	
Internal Revenue Service	EFT.082025085	PR080125-38	08/22/2025	08/22/2025	249.02		1021000 - Federal Tax W/H Payable	
Internal Revenue Service	EFT.082025085		08/22/2025	08/22/2025	3,858.40		1021000 - Federal Tax W/H Payable	
Internal Revenue Service	EFT.082025085	PR081525-38	08/22/2025	08/22/2025	13,677.33		1021000 - Federal Tax W/H Payable	
Internal Nevertue Service	LI 1.002023003	1 100 1020-00	00/22/2023	00/22/2023		rederal income rax	102 1000 - 1 ederal Tax W/TTT ayable	
				_	\$17,837.63			
				_	\$35,035.35			
Johnson, Olivia	ACH.08082514	08082025b	07/28/2025	08/11/2025	674.43	Payroll 07/25 and 08/08 reissue	1015800 - Suspense	
				-	\$674.43			
Kimley Horn	ACH.08252511	32545807	06/29/2025	08/27/2025	9 474 32	SWSLCO - June MAG	105340.40.322215.0033 - Consult Serv	
Kimley Horn	ACH.08252511	32545807	06/29/2025	08/27/2025		SWSLCO - June UDOT	105340.40.322215.0033 - Consult Serv	
Kimley Horn	ACH.08252511	32545807	06/29/2025	08/27/2025		SWSLCO - June UTA	105340.40.322215.0033 - Consult Serv	
-	ACH.08252511	32545807	06/29/2025	08/27/2025		SWSLCO - June WFRC	105340.20.322215.0033 - Consult Serv	
Kimley Horn	ACH.00232311	32343607	00/29/2023	00/2//2023 _		SWSLCO - Julie WFRC	105540.20.522215.0055 - Consult Serv	
					\$37,897.31			
				-	\$37,897.31			
Les Olson Company	ACH.08192510	EA1574105	08/12/2025	08/21/2025	247.05	Copier Usage July	105610.99.999000 - Supplies: Indirect	
				_	\$247.05			
Lincoln Financial Life Ins Co	eft	4865689630	08/01/2025	08/01/2025	2,894.59	Life, LTD, STD - Aug	1022300 - Lincoln Life Insurance W/H	
				-	\$2,894.59	•		
Lagar Cimpagn Design Inc	A CLI 00060544	27270	06/20/2025	00/00/2025		Onder Cityvide Zening Lune	105240 20 251025 Consult Son # Or	
Logan Simpson Design, Inc	ACH.08062514	37370	06/30/2025	08/08/2025	2,870.00		105340.30.351035 - Consult Serv: Og	
Logan Simpson Design, Inc	ACH.08062514	37421	06/30/2025	08/08/2025	8,244.50 \$11,114.50	Holladay General Plan - June	105340.30.353012 - Consult Serv: Holl	
	101100050544	07000	00/00/005	00/07/0005		0 1 040 11	405040 50 000040 0	
Logan Simpson Design, Inc	ACH.08252511	37630	08/20/2025	08/27/2025	31,905.00	Ogden SAP - July	105340.50.360212 - Consult Serv: SAP	
					\$43,019.50			
Mayberry Photography LLC	ACH.08062514	0000019	07/15/2025	08/08/2025	405.00	Comms Photo Shoot - July	105340.20.322224 - Consult Serv: CP	
				_	\$405.00			
MHTN Architects	ACH.08062514	31672	06/30/2025	08/08/2025	34,834.00	Midvale Parks & Open Space - May	105340.30.353019 - Consult Serv: Midv	
MHTN Architects	ACH.08062514	31691	06/30/2025	08/08/2025	10,529.50	Midvale Parks & Open Space - June	105340.30.353019 - Consult Serv: Midv	
		- :== :	2 2. 00, 2020		\$45,363.50		John San Co. F. Mildy	
				_				
					\$45,363.50		9/15/2	025 02:31 PM
					_			

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Onward Technology, LLC Onward Technology, LLC Onward Technology, LLC	ACH.08192510 ACH.08192510 ACH.08192510	83428 83428 83428	08/01/2025 08/01/2025 08/01/2025	08/21/2025 08/21/2025 08/21/2025	16.80 1,053.00 3,126.24	NCE Power Bi Pro -Aug KB Google Workspace -Aug	105670.20.322210 - Software: CPG - A 105670.99.999000 - Software: Indirect 105430.99.999000 - Maintenance: Indir	Ooue
Onward Technology, LLC	ACH.08252511	83538	08/20/2025	08/27/2025	\$4,196.04 5,324.21	Desktop - Suzie	105610.10.301200 - Supplies: Local Fu	
				_	\$9,520.25			
PEHP FLEX Benefits	ACH.08062514	PR071825-54	07/25/2025	08/08/2025	174.99	Flex Spend Acct	1022400 - Flexible Spending Account	
PEHP FLEX Benefits	ACH.08192510	PR080125-54	08/08/2025	08/21/2025	174.99	Flex Spend Acct	1022400 - Flexible Spending Account	
PEHP FLEX Benefits	ACH.08252511	PR081525-54	08/22/2025	08/27/2025	174.99	Flex Spend Acct	1022400 - Flexible Spending Account	
				-	\$524.97			
PEHP Public Employees Health Pro	ACH.08062514	562121	07/01/2025	08/08/2025	54,228.09	Health, Dental & Vision - July	1022000 - PEHP Insurance W/H Payab	
PEHP Public Employees Health Pro	ACH.08192510	584292	08/01/2025	08/21/2025	43,258.53	Health, Dental & Vision - Aug	1022000 - PEHP Insurance W/H Payab	
				_	\$97,486.62			
People + Place	ACH.08192510	404	08/01/2025	08/21/2025	•	Mixed Use Centers - July FINAL	105340.50.324100 - Consult Serv: Mixe	
•				-	\$23,500.50	•		
Resource Systems Group, Inc (RSG)	ACH.08062514	53879	06/30/2025	08/08/2025	4,085.85	WFRC Mode Choice Model Update - June MAG	105340.40.322215.3429 - Consult Serv	
esource Systems Group, Inc (RSG)	ACH.08062514 ACH.08062514	53879	06/30/2025	08/08/2025	12,257.55 \$16,343.40	· ·	105340.20.322219 - Consult Serv: CP	
				_	\$16,343.40			
RRJ Consulting	ACH.08192510	WFRC202508	08/01/2025	08/21/2025	3,000.00	Legislative Consulting - Aug	105340.50.341200 - Consult Serv: Legi	
				-	\$3,000.00			
JNUM Life Insurance Co.	ACH.08192510	07012025	07/01/2025	08/21/2025		LTC - July	105210.99.998000 - Fringe Benefits: In	
JNUM Life Insurance Co.	ACH.08192510	08012025	08/01/2025	08/21/2025	153.30	LTC - Aug	105210.99.998000 - Fringe Benefits: In	
				_	\$306.60			
					\$306.60			
Jtah Division of Finance	ACH.08062514 ACH.08062514 ACH.08062514 ACH.08062514 ACH.08062514 ACH.08062514 ACH.08062514	25071961640088 25071961641003 25071961641030 25071961641039 26071961641002 26071961641006 26071961641028	07/10/2025 07/10/2025 07/10/2025 07/10/2025 07/10/2025 07/10/2025 07/10/2025	08/08/2025 08/08/2025 08/08/2025 08/08/2025 08/08/2025 08/08/2025 08/08/2025	187.28 577.79 1,253.10 1,361.20 9.11 1,077.78 6,362.50 \$10,828.76	Pcard AG Pcard JC Pcard AP Pcard RH	1020190 - P-Card Clearing 1020190 - P-Card Clearing	
Utah Division of Finance Utah Division of Finance Utah Division of Finance	ACH.08252511 ACH.08252511 ACH.08252511	26082240756004 26082240756010 26082240756045	08/10/2025 08/10/2025 08/10/2025	08/27/2025 08/27/2025 08/27/2025 -	846.50 11,864.11 \$15,551.58	Pcard - AP Pcard - RH Pcard -JC	1020190 - P-Card Clearing 1020190 - P-Card Clearing 1020190 - P-Card Clearing	
					\$26,380.34			
Utah League of Cities and Towns (U	ACH.08252511	1435	08/20/2025	08/27/2025 -	10,000.00 \$10,000.00	ULCT Annual Convention Sponsorship	105610.20.322210 - Supplies: CPG - A	
Utah Local Governments Trust (ULG Utah Local Governments Trust (ULG Utah Local Governments Trust (ULG	EFT.081125110	1620749 1620750 1620751	07/01/2025 07/01/2025 07/01/2025	08/11/2025 08/11/2025 08/11/2025	1,363.42	Liability Annual Premium FY26 Property Ins. Annual Premium FY26 WC - July	105210.99.998000 - Fringe Benefits: In 105210.99.998000 - Fringe Benefits: In 105210.99.998000 - Fringe Benefits: In	

Page 3 9/15/2025 02:31 PM

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Utah Local Governments Trust (ULG	EFT.081125110	1622060	08/01/2025	08/11/2025		WC - Aug	105210.99.998000 - Fringe Benefits: In	
					\$17,020.69			
				_	\$17,020.69			
Jtah Retirement Systems (URS)	1	PR081525-80	08/22/2025	08/22/2025	173.10		1023300 - Loan Payment W/H Payable	
Jtah Retirement Systems (URS)	1	PR081525-80	08/22/2025	08/22/2025		Roth IRA	1023200 - Roth IRA W/H Payable	
Itah Retirement Systems (URS)	1	PR081525-80	08/22/2025	08/22/2025		URS 401(k) Tier 2	1023000 - 401(k) W/H Payable	
Jtah Retirement Systems (URS)	1	PR081525-80	08/22/2025	08/22/2025	6,708.23		1023000 - 401(k) W/H Payable	
Jtah Retirement Systems (URS)	1	PR081525-80	08/22/2025	08/22/2025	7,395.13		1023100 - 457(b) W/H Payable	
Jtah Retirement Systems (URS)	1	PR081525-80	08/22/2025	08/22/2025	15,605.81		1023000 - 401(k) W/H Payable	
Jtah Retirement Systems (URS)	1	PR081525-80	08/22/2025	08/22/2025	18,171.57	URS State Retirement	1023000 - 401(k) W/H Payable	
					\$51,974.33			
Jtah Retirement Systems (URS)	EFT.081125103	PR080125-80	08/08/2025	08/11/2025	173.10	Loan	1023300 - Loan Payment W/H Payable	
Itah Retirement Systems (URS)	EFT.081125103	PR080125-80	08/08/2025	08/11/2025	1,239.14	Roth IRA	1023200 - Roth IRA W/H Payable	
Jtah Retirement Systems (URS)	EFT.081125103	PR080125-80	08/08/2025	08/11/2025		URS 401(k) Tier 2	1023000 - 401(k) W/H Payable	
Jtah Retirement Systems (URS)	EFT.081125103	PR080125-80	08/08/2025	08/11/2025		401(k) DC	1023000 - 401(k) W/H Payable	
Jtah Retirement Systems (URS)	EFT.081125103	PR080125-80	08/08/2025	08/11/2025	7,395.13		1023100 - 457(b) W/H Payable	
Jtah Retirement Systems (URS)	EFT.081125103	PR080125-80	08/08/2025	08/11/2025	15,121.43		1023000 - 401(k) W/H Payable	
Jtah Retirement Systems (URS)	EFT.081125103	PR080125-80	08/08/2025	08/11/2025	17,934.77	URS State Retirement	1023000 - 401(k) W/H Payable	
					\$50,867.35			
				_	\$102,841.68			
Jtah State Tax Commission	EFT.081125103	PR080125-82	08/08/2025	08/11/2025	5,190.52	State Income Tax	1021200 - State Tax W/H Payable	
Jtah State Tax Commission	EFT.082025085	PR080125-82	08/22/2025	08/22/2025	53.56	State Income Tax	1021200 - State Tax W/H Payable	
Jtah State Tax Commission	EFT.082025085	PR081525-82	08/22/2025	08/22/2025	5,336.36		1021200 - State Tax W/H Payable	
				_	\$5,389.92		,	
				_	\$10,580.44			
WSP USA Inc	ACH.08062514	40216183	06/30/2025	08/08/2025	14,642.00	SAP West Valley - June	105340.50.360213 - Consult Serv: SAP	
				_	\$14,642.00	•		
				=				
					\$768,912.95			

Page 4 9/15/2025 02:31 PM



PO BOX 26547 SALT LAKE CITY, UT 84126-0547

0007624

1573-06-0000-ZFN-PG0007-00004

WASATCH FRONT REGIONAL COUNCIL
WASATCH FRONT ECONOMIC DEVELOPMENT
DISTRICT
41 N RIO GRANDE ST STE 103
SALT LAKE CITY, UT 84101-1385

Statement of Accounts

This Statement: August 29, 2025 Last Statement: July 31, 2025

Primary Account:

Direct Inquiries to: 800-789-2265 WWW.ZIONSBANK.COM

WE HAVEN'T FORGOTTEN WHO KEEPS US IN BUSINESS. ®

Beginning September 15, 2025, the monthly service fee on your Business Inspire Checking will increase from \$5 to \$10. This fee may be waived by maintaining a minimum daily account balance of \$1,000 or by conducting \$1,000 in transactions during your monthly statement cycle. We are also modifying the fees for excessive transactions to \$0.45 per transaction once you exceed the threshold of 50 transactions and modifying the excessive cash deposit fee to \$0.25 per \$100 once you exceed the threshold of \$3,000. Some of our fees are also changing for items such as cashiers checks, stop payments made at the branch or online, international outgoing wire transfers, third party requested account verifications, etc.

For a detailed list of fees or additional information, please refer to your Business Inspire Checking product disclosure or Business Accounts Schedule of Fees located in the Agreement Center at www.zionsbank.com/personal/agreement-center/. You may also request a copy by calling Customer Service at 888-307-3411 or by visiting your local branch.

SUMMARY OF ACCOUNT BALANCE

Account Type
BUSINESS INSPIRE CHECKING

Account Number

Account Ending Balance \$0.00

BUSINESS INSPIRE CHECKING							
	Previous Balance	Deposits/Credits	Withdrawals/Debits	Checks Processed	Ending Balance		
Count:		20	32	0			
Amount:	0.00	2,707,960.76	2,707,960.76-	0.00	0.00		

DEPOSITS/CREDITS

Posting Date	Effective Date	Amount	Description
Date	Date	Amount	Description
08/04	08/04	3,024.59	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 005814896
08/05	08/05	22,829.22	RDC DEPOSIT - MOBILE
08/07	08/07	10,000.00	RDC DEPOSIT - MOBILE
08/07	08/07	333,197.12	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 002718803
08/11	08/11	431.50	*GENERATED_FROM_TRACE:025219008148907 INDID:11 8 WASATCH F
08/11	08/11	617,456.74	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 005074426
08/12	08/12	170,363.00	Salt Lake County NET PAY REF # 02522 3010079217 Salt Lake Co
08/12	08/12	26,320.18	RDC DEPOSIT - MOBILE
08/15	08/15	50,867.35	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 003194471
08/19	08/19	10,000.00	RDC DEPOSIT - MOBILE
08/19	08/19	117,985.06	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 002732812
08/20	08/20	384,300.00	FINET EFT 8019577760 REF # 02523 2009139557 FINET EFT 200000
08/20	08/20	23,490.00	UTAH TRANSIT AUT UTA EFT REF # 02523 2009401636 UTAH TRANSIT
08/21	08/21	353,120.51	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 002646456

August 29, 2025 WASATCH FRONT REGIONAL COUNCIL

PO BOX 26547 SALT LAKE CITY, UT 84126-0547

Continued	

Posting	Effective		
Date	Date	Amount	Description
08/22	08/22	23,200.68	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 003012115
08/25	08/25	75,000.00	Salt Lake County NET PAY REF # 02523 3001407654 Salt Lake Co
08/25	08/25	152,204.10	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 004802414
08/27	08/27	44,112.50	FINET EFT 8019577760 REF # 02523 9005302678 FINET EFT 200000
08/29	08/29	16,496.98	MOUNTAINLAND ASC 08.28.2025 REF # 02524 0007442727 MOUNTAINL
08/29	08/29	273,561.23	FINET EFT 8019577760 REF # 02524 1008472251 FINET EFT 200000

CHARGES/DEBITS

Posting	Effective		
Date	Date	Amount	Description
08/04	08/04	2,894.59-	+Lincoln Nationa EDI PYMNTS REF # 02521 6002758132 +Lincoln
08/04	08/04	130.00-	EMI HEALTH INS PREM REF # 02521 6003842658 EMI HEALTH 938945
08/05	08/05	6,858.22-	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 003111934
08/06	08/06	8,784.05-	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 002775860
08/07	08/07	243,878.51-	ACH OFFSET WASATCH FRONT PAYABLES REF # 02521 9008177991 WAS
08/07	08/07	96,505.56-	ACH OFFSET WASATCH FRONT PAYROLL REF # 02521 9008177992 WASA
08/08	08/08	674.43 -	ACH OFFSET WASATCH FRONT PAYABLES REF # 02522 0009772378 WAS
08/08	08/08	4,825.57-	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 003172587
08/11	08/11	600,000.00-	Utah State Treas MIXED REF # 02522 3010219680 Utah State Tre
08/11	08/11	17,197.72-	IRS USATAXPYMT REF # 02522 3010276354 IRS 3387702000USATAXPY
08/11	08/11	5,190.52-	UTAH801/297-7703 TAX PAYMNT REF # 02522 3010239379 UTAH801/2
08/12	08/12	5,305.05-	HEALTHEQUITY INC HealthEqui REF # 02522 3011292592 HEALTHEQU
08/12	08/12	1,363.42-	UTAH LOCAL GOVER SALE REF # 02522 4001586640 UTAH LOCAL GOVE
08/12	08/12	442.31-	UTAH LOCAL GOVER SALE REF # 02522 4001587768 UTAH LOCAL GOVE
08/12	08/12	442.31-	UTAH LOCAL GOVER SALE REF # 02522 4001587932 UTAH LOCAL GOVE
08/12	08/12	14,772.65-	UTAH LOCAL GOVER SALE REF # 02522 4001587940 UTAH LOCAL GOVE
08/12	08/12	173,037.26-	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 002806831
08/13	08/13	726.10-	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 002670205
08/14	08/14	594.08-	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 002636300
08/15	08/15	50,867.35-	UTAH STATE RETIR URS PAYMNT REF # 02522 7005424841 UTAH STAT
08/19	08/19	117,985.06-	ACH OFFSET WASATCH FRONT PAYABLES REF # 02523 1008822025 WAS
08/20	08/20	103,810.14-	ACH OFFSET WASATCH FRONT PAYROLL REF # 02523 2009435953 WASA
08/20	08/20	309,479.86-	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 002697235
08/21	08/21	256.26-	ANALYSIS SERVICE FEE
08/21	08/21	300,000.00-	Utah State Treas MIXED REF # 02523 2010244223 Utah State Tre
08/21	08/21	51,974.33-	UTAH STATE RETIR URS PAYMNT REF # 02523 2010273639 UTAH STAT
08/21	08/21	5,389.92-	UTAH801/297-7703 TAX PAYMNT REF # 02523 3000641494 UTAH801/2
08/22	08/22	17,837.63-	IRS USATAXPYMT REF # 02523 3000729385 IRS 3387702000USATAXPY
08/22	08/22	5,363.05-	HEALTHEQUITY INC HealthEqui REF # 02523 3001405215 HEALTHEQU
08/25	08/25	227,204.10-	ACH OFFSET WASATCH FRONT PAYABLES REF # 02523 7003870573 WAS
08/27	08/27	44,112.50-	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 002670725
08/29	08/29	290,058.21-	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 003392343

CHECKS PROCESSED

There were no transactions this period.

ACTIVITY COUNT

During this period

Total Items

AGGREGATE OVERDRAFT AND RETURNED ITEM FEES

	Total for This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

To learn more about our other products and services that may lower the cost of managing account overdrafts or to discuss removing overdraft coverage from your account, please contact Customer Service or visit your local branch.

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PO BOX 26547 SALT LAKE CITY, UT 84126-0547 August 29, 2025 WASATCH FRONT REGIONAL COUNCIL

DAILY BALAN	ICE					
Date	Balance	Date	Balance	Date	Balance	
08/01	\$0.00	08/08	\$4,500.00	08/14	\$0.00	
08/05	\$15,971.00	08/11	\$0.00	08/19	\$10,000.00	
08/06	\$7,186.95	08/12	\$1,320.18	08/20	\$4,500.00	
08/07	\$10,000.00	08/13	\$594.08	08/21	\$0.00	
INTEREST						
Interest Earned	This Statement Period	\$0.00		Number Of Days This Stat	ement Period	29
Interest Paid Yo	ear-To-Date 2025	\$0.00		•		

Current interest rate is 0.0000% Interest rate changes this period:

Date......Rate
08/08 0.0000%

PO BOX 26547 SALT LAKE CITY, UT 84126-0547

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1573-06-0000-ZFN-PG0007-00000

WASATCH FRONT REGIONAL COUNCIL 41 N RIO GRANDE ST STE 103 SALT LAKE CITY, UT 84101-1385

Statement of Accounts

This Statement: August 29, 2025 Last Statement: July 31, 2025

Primary Account:

Direct Inquiries to: 800-789-2265 WWW.ZIONSBANK.COM

WE HAVEN'T FORGOTTEN WHO KEEPS US IN BUSINESS. ®

SUMMARY OF ACCOUNT BALANCE

Account Type GOLD BUSINESS SWEEP Account Number

Account Ending Balance \$430,262.64

GOLD BU	SINESS SWEEP				0291
	Previous Balance	Deposits/Credits	Withdrawals/Debits	Checks Processed	Ending Balance
Count:		10	8	0	
Amount:	1,241,204.07	840,114.72	1,651,056.15-	0.00	430,262.64

DEPOSITS/CREDITS

Posting Date	Effective Date	Amount	Description
08/05	08/05	6,858.22	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 003111934
08/06	08/06	8,784.05	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 002775860
08/08	08/08	4,825.57	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 003172587
08/12	08/12	173,037.26	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 002806831
08/13	08/13	726.10	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 002670205
08/14	08/14	594.08	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 002636300
08/20	08/20	309,479.86	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 002697235
08/27	08/27	44,112.50	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 002670725
08/29	08/29	290,058.21	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 003392343
08/29	08/29	1.638.87	INTEREST PAYMENT

CHARGES/DEBITS

Posting	Effective											
Date	Date	Amount	Description									
08/04	08/04	3,024.59-	INVESTMENT	SWEEP	T0	WASATCH	FRONT	REGIONAL	C0	5983	005814896	
08/07	08/07	333,197.12-	INVESTMENT	SWEEP	T0	WASATCH	FRONT	REGIONAL	C0	5983	002718803	
08/11	08/11	617,456.74-	INVESTMENT	SWEEP	T0	WASATCH	FRONT	REGIONAL	C0	5983	005074426	
08/15	08/15	50,867.35-	INVESTMENT	SWEEP	T0	WASATCH	FRONT	REGIONAL	C0	5983	003194471	
08/19	08/19	117,985.06-	INVESTMENT	SWEEP	T0	WASATCH	FRONT	REGIONAL	C0	5983	002732812	
08/21	08/21	353,120.51-	INVESTMENT	SWEEP	T0	WASATCH	FRONT	REGIONAL	C0	5983	002646456	
08/22	08/22	23,200.68-	INVESTMENT	SWEEP	T0	WASATCH	FRONT	REGIONAL	C0	5983	003012115	
08/25	08/25	152,204.10-	INVESTMENT	SWEEP	T0	WASATCH	FRONT	REGIONAL	C0	5983	004802414	

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CHECKS PROCESSED

There were no transactions this period.

ACTIVITY COUNT

Total Items

During this period

18

PO BOX 26547 SALT LAKE CITY, UT 84126-0547 August 29, 2025 WASATCH FRONT REGIONAL COUNCIL

AGGREGATE OVERDRAFT AND RETURNED ITEM FEES

	Total for This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

To learn more about our other products and services that may lower the cost of managing account overdrafts or to discuss removing overdraft coverage from your account, please contact Customer Service or visit your local branch.

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Date	Balance	Date	Balance	Date	Balance
08/01	\$1,241,204.07	08/11	\$307,993.46	08/20	\$622,978.35
08/04	\$1,238,179.48	08/12	\$481,030.72	08/21	\$269,857.84
08/05	\$1,245,037.70	08/13	\$481,756.82	08/22	\$246,657.16
08/06	\$1,253,821.75	08/14	\$482,350.90	08/25	\$94,453.06
08/07	\$920,624.63	08/15	\$431,483.55	08/27	\$138,565.56
08/08	\$925,450.20	08/19	\$313,498.49	08/29	\$430,262.64

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INTEREST

 Interest Earned This Statement Period
 \$1,638.87

 Interest Paid Year-To-Date 2025
 \$11,428.95

 Interest Paid Last Year 2024
 \$3,430.20

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Number Of Days This Statement Period

29

Current interest rate is 3.4000% Interest rate changes this period:

Date	Rate	Date	Rate	Date	Rate	Date	Rate
08/05	3.4200%	08/07	3.4300%	08/12	3.4200%	08/19	3.4100%
08/20	3.4000%	08/22	3.4100%	08/27	3.4000%		

STATEMENT OF ACCOUNT

PTIF

UTAH PUBLIC TREASURERS' INVESTMENT FUND

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

WASATCH FRONT REGIONAL COUNCIL CFO 41 NO. RIO GRANDE ST., STE 103 SALT LAKE CTY UT 84101

Account			Account Period
533		August 01, 2	025 through August 31, 2025
Summary			
Beginning Balance	\$ 5,308,140.70	Average Daily Balance	\$ 5,821,043.93
Deposits	\$ 922,078.56	Interest Earned	\$ 22,078.56
Withdrawals	\$ 0.00	360 Day Rate	4.4046
Ending Balance	\$ 6,230,219.26	365 Day Rate	4.4658

Date	Activity	Deposits	Withdrawals	Balance
08/01/2025	FORWARD BALANCE	\$ 0.00	\$ 0.00	\$ 5,308,140.70
08/11/2025	funds tr	\$ 600,000.00	\$ 0.00	\$ 5,908,140.70
08/21/2025	funds tr	\$ 300,000.00	\$ 0.00	\$ 6,208,140.70
08/31/2025	REINVESTMENT	\$ 22,078.56	\$ 0.00	\$ 6,230,219.26
08/31/2025	ENDING BALANCE	\$ 0.00	\$ 0.00	\$ 6,230,219.26

STATEMENT OF ACCOUNT

PTIF

UTAH PUBLIC TREASURERS' INVESTMENT FUND

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

WASATCH FRONT REG COUNS/BLDG FD CFO 41 NORTH RIO GRANDE ST., STE 103 SALT LAKE CTY UT 84101

Account			Account Period
8761		August 01, 2	2025 through August 31, 2025
Summary			
Beginning Balance	\$ 1,350,033.48	Average Daily Balance	\$ 1,350,033.48
Deposits	\$ 5,120.52	Interest Earned	\$ 5,120.52
Withdrawals	\$ 0.00	360 Day Rate	4.4046
Ending Balance	\$ 1,355,154.00	365 Day Rate	4.4658

Date	Activity	Deposits	Withdrawals	Balance
08/01/2025	FORWARD BALANCE	\$ 0.00	\$ 0.00	\$ 1,350,033.48
08/31/2025	REINVESTMENT	\$ 5,120.52	\$ 0.00	\$ 1,355,154.00
08/31/2025	ENDING BALANCE	\$ 0.00	\$ 0.00	\$ 1,355,154.00