

CLARKSTON TOWN CORP.
APPLICATION FOR BUSINESS LICENSE

NAME OF BUSINESS Crystal's Cakery

NAME OF APPLICANT Crystal fisher

MAILING ADDRESS P.O. Box 284

BUSINESS ADDRESS 71 W. 100 N.

APPLICATION IS FOR: New Business Temporary Business Renewal

LICENSE FEE: \$15.00 per year (resident)

DESCRIPTION OF BUSINESS (include nature of business, parking requirements, and projected monthly sales.) COOKIES & CAKES, parking just in driveway for pick-ups, \$50 a month (what I have pulled in the past) hoping to build my business in Clarkston more.

PEDDLERS, SOLICITORS, & TRANSIENT MERCHANTS FEE:
(\$5.00/day; \$10.00/week; \$20.00/month; \$100.00/year)

Business to be located at: _____
For the following days: _____

RENEWAL

Renewals are due prior to January 31st. If renewal applications are not received in the Clarkston Town Office on or before March 31st, a penalty of \$50.00 will be assessed.

CERTIFICATE

I HEREBY CERTIFY the above information is a true and accurate statement, to the best of my knowledge and belief.

Dated this 5 day of Jan., 2015

[Signature]
Applicant or Authorized Agent

CONDITIONAL USE PERMIT

Jan 7, 2015
Date Approved

[Signature]
Planning/Zoning Chairman

Comments: _____

CLARKSTON TOWN COUNCIL APPROVAL

Date _____ Receipt No. _____ License No. _____ Amount \$ _____

[Signature]
Mayor

ATTACHMENT A

Crystal's Cakery

Cakes, cookies, and cupcakes for any occasion

New low prices!

New improved product!

- Sugar Cookies - \$6.00/dozen (all shapes and décor)
Shapes include: Transportation, Flowers, Sports, Holiday's,
Animal's, Alphabet, numbers, etc.
 - Cakes and Cupcakes - white, chocolate and yellow with butter cream
white or chocolate frosting.
- 6" single layer cake - starting at \$5.00
8" single layer cake - starting at \$8.00
6" double layer cake - starting at \$10.00
¼ sheet cake (9x13) - starting at \$12.00
½ sheet cake - starting at \$22.00
- Cupcakes - \$5.00/dozen
Wedding cakes - prices to order.

*sales tax not included in prices

Crystal Fisher
697 S. Trail Dr.
Logan UT 84321

Phone: 435-760-8905

ATTACHMENT B

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

DRAFT

For Discussion Purposes Only

To the Town Council and
Honorable Mayor
Clarkston Town

In accordance with *Utah Code 51-2a-201*, I have performed the procedures enumerated below, which were agreed to by Clarkston Town and the Office of the Utah State Auditor, solely to assist them with respect to Clarkston Town's accounting records and whether the Online Financial Report agrees with its accounting records and in evaluating Clarkston Town's compliance with applicable state laws, rules, and requirements for the year ended June 30, 2014. Clarkston Town's management is responsible for Clarkston Town's accounting records, the accuracy and completeness of the Online Financial Report, and compliance with applicable state laws.

This agreed-upon procedures engagement was conducted in accordance with the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (which standards incorporate by reference the American Institute of Certified Public Accountants statements on standards for attestation engagements). The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Agreed-Upon Procedures Related to the Amounts Reported to the Office of the Utah State Auditor

The procedures that I performed and my findings are summarized as follows:

Procedures	Result
GENERAL	
1. I determined whether the entity's financial information has been submitted via the Online Financial Survey to the OSA's Online Reporting System, and obtained a copy of the generated financial reports.	I noted no exceptions as a result of these procedures.
2. I agreed amounts reported in the financial reports to the entity's general ledger.	I noted no exceptions as a result of these procedures.
3. I determined whether the change in assets and liabilities to income or loss reported on the Online Financial Report.	I noted no exceptions as a result of these procedures.

Procedures	Result
4. I determined whether the design and implementation of the entity's internal controls over receipts, disbursements, and safeguarding of assets would prevent or detect and correct material misstatements on a timely basis.	I noted no exceptions as a result of these procedures.
5. I inquired with those charged with governance, the chief administrative officer and chief financial officer regarding of any instances indicating any fraud, illegal acts, or noncompliance, and determined whether the entity has taken appropriate action, including implementing controls to minimize the risk that the fraud, illegal acts, or noncompliance will reoccur.	I noted no exceptions as a result of these procedures.
MEETINGS 6. I reviewed the governing board's meeting minutes for the period covering the engagement through the date of the engagement, as well as 4 months previous to the period. For all financial transactions discussed in the minutes exceeding 5% of total revenues a sample of the lesser of 10% or three less significant financial transactions discussed, I traced the transactions to the entity's accounting records to determine whether the transactions were properly recorded and reported.	I noted no exceptions as a result of these procedures.
7. I selected and obtained the agenda and meeting minutes for two public meetings held during the engagement year and performed the following:	I noted no exceptions as a result of these procedures.
a. I determined whether the public body did not take any final actions on a topic in the meeting unless the topic was listed under an agenda item.	I noted no exceptions as a result of these procedures.
b. I determined whether within three days of the meetings being approved, the minutes were posted to the Utah Public Notice Website.	Not applicable.
c. If a portion of the meeting was closed to the public, we determined whether the reason for holding the closed meeting was documented in the meeting minutes before the meeting was closed and that the matter for the closed meeting was permitted under UCA Section 52-4-205.	Not applicable.

Procedures	Result
<p>REVENUES</p> <p>8. I compared each revenue account on the Online Financial Survey to the corresponding prior period amounts. For changes greater than 10% of total revenues and 15% of the individual line item from the prior year or for changes inconsistent with the overall financial report or the governing board's meeting minutes, I determined whether the change agrees to adequate supporting documentation and is reasonable and proper.</p>	<p>I noted no exceptions as a result of these procedures.</p>
<p>DISBURSEMENTS</p> <p>9. I compared each expense account on the Online Financial Report to the corresponding prior period amounts. For changes greater than 10% of total expenses and 15% of the individual line item from the prior year or for changes inconsistent with the overall financial report or the governing board's meeting minutes, I determined whether the change agrees to adequate supporting documentation and is reasonable and proper.</p>	<p>There were no variances over the specified amounts which were unexplained.</p>
<p>10. I determined whether the entity has a written purchasing policy that establishes a competitive procurement process and safeguards against bias or conflicts of interest.</p>	<p>I noted no exceptions as a result of these procedures.</p>
<p>11. I determined whether appropriate financial reports are prepared monthly or quarterly as required, and reviewed by the governing body. I selected one financial report and agreed the lesser of 10% or 15 line items to the general ledger.</p>	<p>I noted no exceptions as a result of these procedures.</p>
<p>12. Through inquiry with management and scanning receipt records, I determined what restricted revenue is received by the entity (grant funds, impact fees, B&C road funds, etc.). I selected the lesser of 10% or 5 disbursements from restricted funds and determined whether the disbursements were in compliance with restrictions placed on the funds.</p>	<p>I noted no exceptions as a result of these procedures.</p>
<p>13. We inquired with the chief administrative officer and the chief financial officer whether there are disbursements to related parties. Also, we scanned disbursement records for disbursements to related parties. We determined who has credit cards or purchasing cards issued by the entity. We selected the lesser of 25 disbursements or 10% of disbursements ensuring that the selection includes disbursements to related parties, as well as credit card or purchase card disbursements made by members of the governing body and executive level of management. We performed the following:</p>	<p>I noted no exceptions as a result of these procedures.</p>

Procedures	Result
a. I reviewed the selected disbursements to the receipt or invoice supporting the amount and payee.	I noted no exceptions as a result of these procedures.
b. I agreed the selected disbursements to the receipt or invoice supporting the amount and payee.	I noted no exceptions as a result of these procedures.
c. I reviewed the selected disbursements for proper authorization.	I noted no exceptions as a result of these procedures.
d. I reviewed the selected disbursements for compliance with the entity's purchasing policy (bids, quotes, etc.).	I noted no exceptions as a result of these procedures.
e. I agreed the selected disbursements to the general ledger to determine that disbursements have been properly classified and recorded.	I noted no exceptions as a result of these procedures.
CASH 14. I obtained the year-end bank reconciliation(s) and one additional month's bank reconciliation(s) and performed the following:	
a. I traced the bank balance on the reconciliation to the balance per the bank statement.	I noted no exceptions as a result of these procedures.
b. I traced the reconciled book balance to the general ledger and the amount reported on the Online Financial Survey.	I noted no exceptions as a result of these procedures.
c. I tested the clerical accuracy of the reconciliation.	I noted no exceptions as a result of these procedures.
d. I scanned the bank reconciliation for significant or unusual reconciling items, such as long outstanding checks. I obtained explanations and reviewed supporting documentation for any unusual reconciling items noted.	I noted no exceptions as a result of these procedures.
e. I traced the lesser of 10% or five deposit transactions and 10% or five disbursement transactions to the general ledger.	I noted no exceptions as a result of these procedures.
f. I traced the lesser of 10% or five reconciling items to a subsequent bank statement.	I noted no exceptions as a result of these procedures.
COMPLIANCE 15. I determined whether the entity maintained a positive fund balance for all funds.	I noted no exceptions as a result of these procedures.

Procedures	Result
16. I determined whether the entity's unrestricted (committed, assigned, and unassigned) general fund balance did not exceed 25% for cities or 75% for towns of the total revenue of the general fund for the engagement year.	I noted no exceptions as a result of these procedures.
17. I determined that the entity has a policy and procedure established to disclose nepotism and conflicts of interest.	I noted no exceptions as a result of these procedures.
18. I inquired and observed whether there are any relatives working together or in a direct line of authority at the entity. I determined if the entity is complying with State nepotism and hiring laws.	I noted no exceptions as a result of these procedures.
19. Through inquiry with officials of the entity and observation of meeting agendas, certificates or other relevant evidence, I determined that the following training has occurred as applicable:	
a. Annual training on the requirements of open and public meetings for members of the governing body.	I noted no exceptions as a result of these procedures.
b. Annual online training course on the requirements of GRAMA for the entity's designated records officer.	I noted no exceptions as a result of these procedures.
BUDGET 20. I examined the entity's records and financial reports and determine whether the total expenditures by department did not exceed the amounts appropriated in the final adopted budget.	I noted no exceptions as a result of these procedures.
GRAMA 21. I determined whether the entity has a policy defining how to respond to a GRAMA request.	I noted no exceptions as a result of these procedures.
22. If fees are charged for GRAMA requests, I verified that the entity has adopted a uniform fee structure.	Not Applicable

These agreed-upon procedures do not constitute an examination of Clarkston Town's accounting records or the Online Financial Report or any part thereof, the objectives of which is the expression of an opinion on the accounting records or the Survey or any part thereof. Also, I was not engaged to and did not conduct an examination or a review of Clarkston Town's compliance with applicable state laws, the objectives of which would be the expression of an opinion or limited assurance on compliance. Accordingly, I do not express such opinions. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

In accordance with *Government Auditing Standards*, I am required to report significant deficiencies, material weaknesses, instances of fraud, noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse that come to my attention during my agreed-upon procedures that warrant

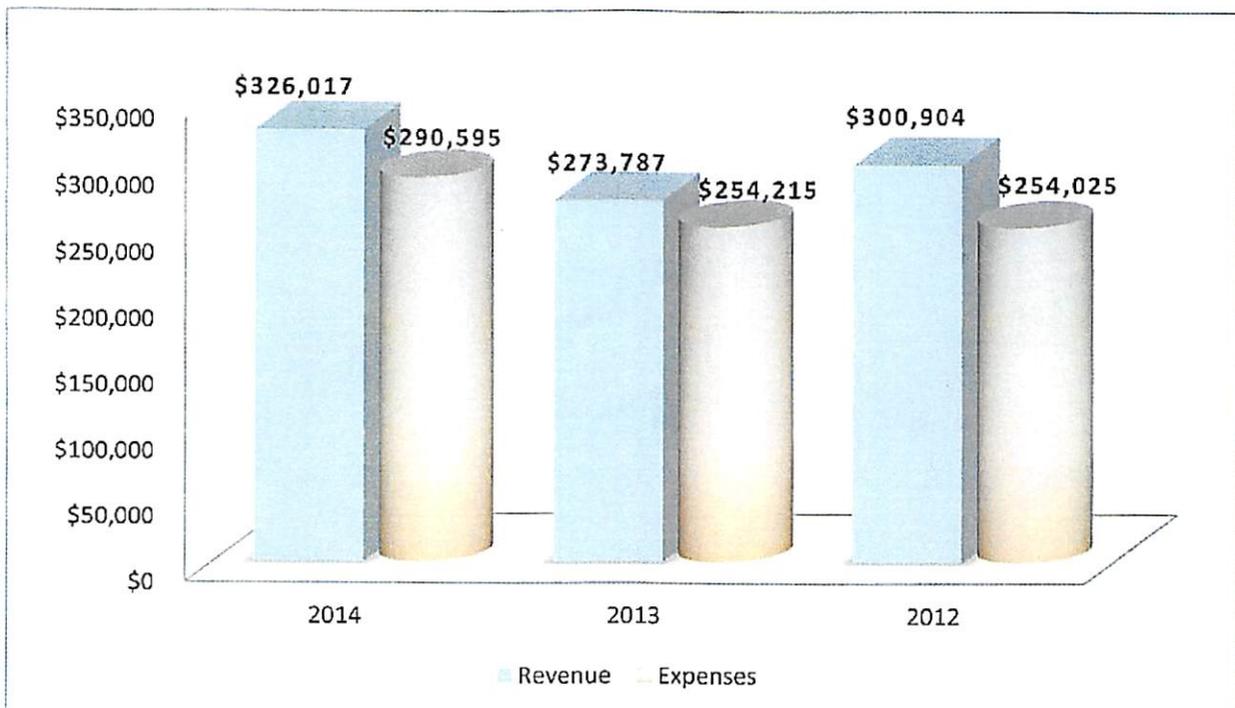
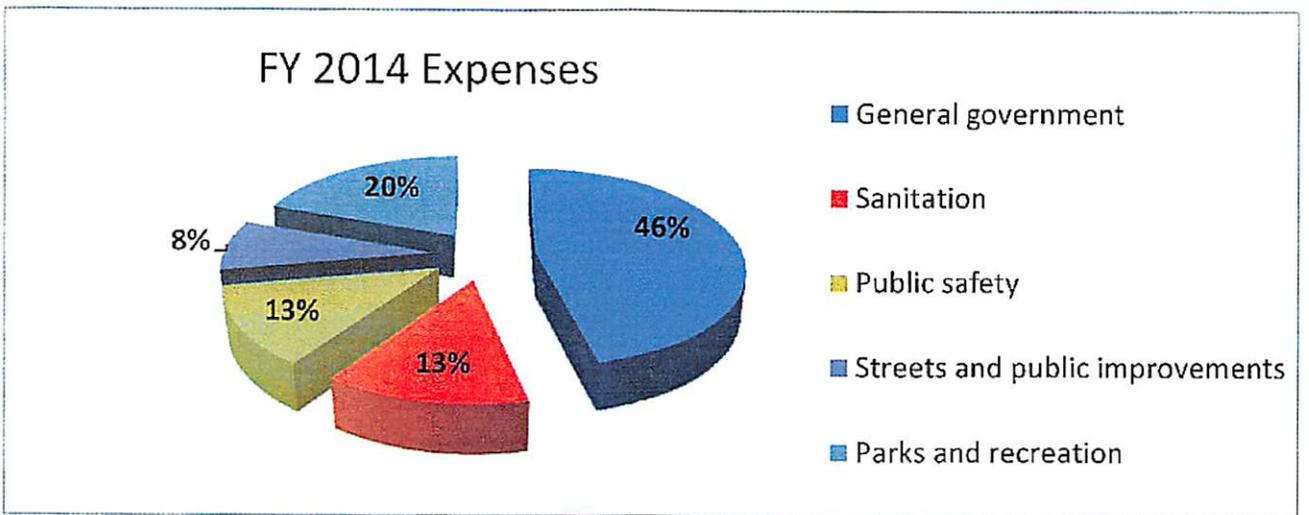
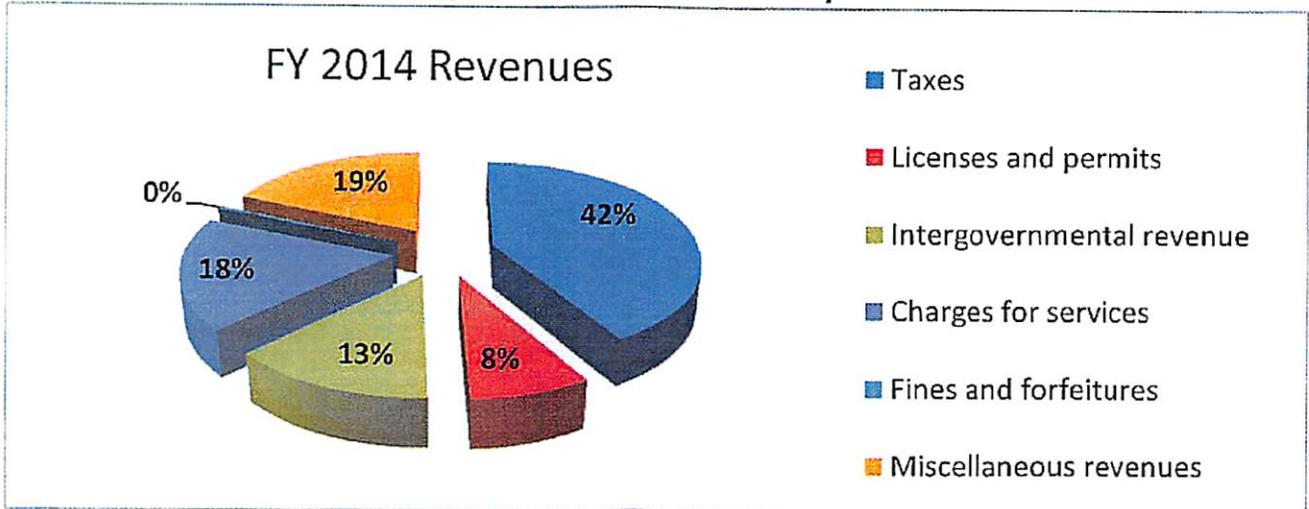
the attention of those charged with governance. My agreed-upon procedures disclosed no matters that warrant the attention of Town officials.

This report is intended solely for the information and use of the Office of the Utah State Auditor, Town Council, and management of Clarkston Town and is not intended to be and should not be used by anyone other than these specified parties.

Matthew Regen, CPA, PC
Logan, Utah
January 2, 2015

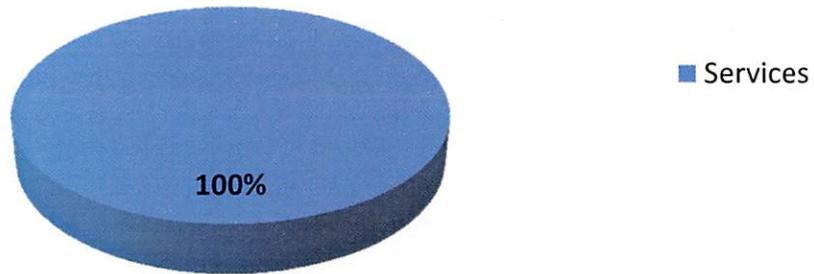
ATTACHMENT C

Clarkston Town Revenues and Expenses (Governmental Funds)



Clarkston Town Revenues and Expenses (Water Utility)

FY 2014 Revenues



FY 2014 Expenses

