



Dawn Ramsey, Chair
Mayor, South Jordan

Bob Stevenson, Vice Chair
Commissioner, Davis County

Sheri Bingham
Mayor, Hooper

Dirk Burton
Mayor, West Jordan

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

Lorin Palmer
Mayor, Herriman

Lee Perry
Commissioner, Box Elder County

Joy Petro
Mayor, Layton

Mark Shepherd
Mayor, Clearfield

Tami Tran
Mayor, Kaysville

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

Jay Fox
Utah Transit Authority

Carlos Bracerias
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 22, 2026

The Wasatch Front Regional Council will meet on **Thursday, October 22, 2026, at 1:30pm** at the WFRC offices, 41 N Rio Grande Street, Salt Lake City, Utah, and via Zoom.
<https://us02web.zoom.us/j/82031533324> Webinar ID: 820 3153 3324
Phone one-tap: +13462487799,,82031533324#

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

- 1. Introductions and Consent Agenda (1:30-1:35)**
 - a. **ACTION:** [Minutes of the WFRC meeting held August 27, 2026](#), [current financial report](#) and [financial statements for July and August 2026](#) (at end of packet)
- 2. Chair Report (1:35-1:55)**
 - a. [WFRC Nominating Committee](#)
- 3. Public Comment (1:55-2:00)**
- 4. Regional Growth Committee (RGC) (2:00-2:20)**
 - a. **ACTION:** Station Area Plan Certification
 - b. **ACTION:** 2023-2050 RTP Amendment #5
 - c. [Overview of Revenues and Needs for the DRAFT 2027-2055 RTP](#)
- 5. Transportation Coordinating Committee (Trans Com) (2:20-2:35)**
 - a. **ACTION:** Board modifications to 2027-2032 TIP
- 6. WFRC Budget Committee (2:35-2:50)**
 - a. **PUBLIC HEARING and ACTION:** Approve FY27 WFRC Budget Amendments
 - b. **ACTION:** Acceptance of FY26 WFRC Audit Report
- 7. Reports (2:50-3:10)**
 - a. Wasatch Front Economic Development District (WFEDD) update
 - b. Executive Director's report
- 8. Other Business and Adjournment (3:15)**

Next meeting: Thursday, January 28, 2027
[Anticipated WFRC 2027 Meeting Schedule](#) attached, more details forthcoming

Upcoming Meetings and Events:

- *ULCT Annual Conference - October 27-28*
- *Utah Transportation Conference - October 27-29*
- *WFRC Transportation Coordinating Committee (Trans Com) - November 19*
- *Wasatch Choice Vision Fall 2025 Workshops - various dates and locations in Oct & Nov, 4:00-6:00pm*
- *Joint Policy Advisory Committee (JPAC) - December 3*
- *WFRC Wasatch Front Economic Development District (WFEDD) meeting - December 10*

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 obtener mas informacion.

WASATCH FRONT REGIONAL COUNCIL

DRAFT

MINUTES
Wasatch Front Regional Council
August 27, 2026

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

1. Welcome & Consent Agenda (00:00:03)

At 1:34pm, Commissioner Bob Stevenson, Vice Chair of WFRC Council, welcomed the group to the meeting. Commissioner Stevenson excused WFRC Chair Dawn Ramsey from today's meeting. Introductions were made around the room and online.

a. (00:07:28) ACTION: Commissioner Stevenson brought attention to the minutes of the Council meeting held on May 28, 2026 and the financial statements for April, May, and June 2026 and entertained a motion to approve these items. Mayor Sheri Bingham made the motion and Commissioner Jim Harvey seconded, and the affirmative vote was unanimous.

2. Chair Report (00:07:50)

a. WFRC FY26 Annual Report

Commissioner Stevenson introduced Andrew Gruber, WFRC Executive Director, who gave an overview of the WFRC FY26 Annual Report, and how it aligns with agency goals and showcases some of WFRC's projects implemented over the past year. Ted Knowlton, WFRC Deputy Director and Chief Planner, Miranda Jones Cox, WFRC Government Affairs Manager, and Marian Florence, WFRC Chief Financial Officer and Chief Administrative Officer also presented.

b. ACTION: Approve WFRC Title VI Plan and related appendices (00:30:54)

Commissioner Stevenson had Marian Florence, WFRC, continue the chair's report with information on how WFRC has updated the federally required Title VI Plan. This review occurs every three years. **(00:33:54) ACTION:** Mayor Jenny Wilson made the motion and Mayor Dirk Burton seconded, and the affirmative vote was unanimous.

3. Public Comment (00:34:20)

Commissioner Harvey opened the meeting for public comment. There were no public comments brought forth.

4. Regional Growth Committee (RGC) (00:34:45)

Commissioner Stevenson turned the time to Commissioner Lorene Kamalu, Vice-Chair of RGC, for the report. Commissioner Kamalu noted that at the RGC meeting on August 20, there was a discussion about a proposed amendment to the 2023-2050 Regional Transportation Plan (RTP), to update the phasing of an interchange project in Farmington on the West Davis Corridor. RGC voted to release the proposed amendment for public comment.

a. Transportation's secret weapon: Jobs/housing balance (00:36:17)

Commissioner Kamalu stated that the discussion would now look at the dynamic of how balancing the location of jobs and homes can improve transportation outcomes and introduced Andrew Gruber, WFRC. Bill Hereth, WFRC Analytics Deputy Director, provided an interactive overview of new analysis tools that can assist with the balance of transportation planning, housing and job locations for our region.

5. Transportation Coordinating Committee (Trans Com) (01:13:16)

Commissioner Stevenson moved on to the next item on the agenda, calling on Commissioner Jim Harvey, Trans Com Vice-Chair, for this report. Commissioner Harvey

a. Report: Board Modifications to the 2026-2031 Transportation Improvement Program (TIP)

Commissioner Harvey stated that since the last meeting of the Wasatch Front Regional Council (WFRC), requests were received to modify the current 2026-2031 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 2026-2031 (TIP) (01:14:05)

Commissioner Harvey turned the time to Ben Wuthrich, WFRC Transportation Improvement Program Coordinator, for a brief overview of the modifications requested for the 2026-2031 Transportation Improvement Program (TIP). The modification materials are included in the meeting packet. **(01:21:34) ACTION:** Commissioner Harvey made a motion to approve the modifications as discussed. Commissioner John Crofts seconded the motion and the vote was unanimous in the affirmative.

c. ACTION: Approve the 2027-2032 TIP [01:22:03]

Commissioner Harvey turned back to Ben Wuthrich, WFRC, who continued his presentation with an overview of the 2027-2032 TIP, briefly describing 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. **(01:30:17) ACTION:** Commissioner Harvey made a motion to approve the 2027-2032 TIP. Mayor Monica Zoltanski seconded the motion and the vote was unanimous in the affirmative.

d. Self-Certification of Planning Process (01:30:58)

Commissioner Harvey introduced Wayne Bennion, WFRC Short Range Planning Director, who explained that when the TIP is submitted to Federal Highway Administration and Federal Transit Administration, 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 WFRC Council approve the certification. **(01:32:10) ACTION:** Commissioner Harvey made a motion to approve Self-Certification of the Planning Process. Mayor Dirk Burton seconded the motion. There was no further discussion, and the motion was approved unanimously,

6. Reports (01:33:50)

a. WFRC funding and technical assistance opportunities for local government

Wayne Bennion, WFRC, reminded the group that one of WFRC's primary activities is programming funds for transportation projects and technical assistance, putting resources in the hands of local communities. He briefly discussed the nine available programs and their submission due dates.

b. Active Transportation Committee (ATC) update (01:35:40)

Mayor Troy Walker, ATC Chair, reported on the progress recently made in Box Elder County, where another section of the Historic Orchard Pathway has been completed. He also reported that the Utah Trail Network has received funding for 25 new projects, bringing the total funded projects in this program up to 46.

c. Wasatch Front Economic Development District (WFEDD) update (01:37:45)

Commissioner Gage Froerer, WFEDD Chair, reported that at the last WFEDD meeting, presentations were made on Opportunity Zones 2.0, showing how federally designated Opportunity Zones were intended to attract private investment in eligible areas and the roles that MPOs and AOGs play in that planning. Additionally, J Fisher Companies provided an overview of public-private partnerships and how they could help local governments address housing, infrastructure, and redevelopment needs. **(01:39:20)** Mayor Monica Zoltanski, Sandy City, spoke briefly about her experience meeting with J Fisher Companies after learning about their programs.

d. Executive Director's report (01:45:54)

Andrew Gruber, WFRC, spoke about enhancing coordinated transportation planning between WFRC and Tooele Valley by expanding the metropolitan planning area to include Tooele Valley. Discussions are happening between local governments and staff. More information will be provided in the future. He then reminded the group about the upcoming Wasatch Choice workshops that will be held around the region. The focus of these workshops will be a review of how the projects in the Draft 2027-2055 are phased, by looking at when the projects are needed and when the funding is anticipated to be available.

7. Other Business and Adjournment (01:50:40)

Commissioner Stevenson noted that the next Council meeting is set for Thursday, October 22, 2026. The meeting adjourned at 3:26pm.

Wasatch Front Regional Council

2026 WFRC MEMBERS			Present	Others in attendance
BOX ELDER COUNTY				John Crofts, Davis County Commissioner
Member -	Lee Perry, Commissioner	Box Elder County	No	Kate Bradshaw, Bountiful Mayor
Alternate -	Tyler Vincent, Commissioner	Box Elder County	No	David Brems, Emigration Canyon Mayor
DAVIS COUNTY MEMBERS				Dustin Gettel, Midvale Mayor
Member -	Joy Petro, Mayor	Layton	Yes	Cheri Jackson, Millcreek Mayor
Member -	Mark Shepherd, Mayor	Clearfield	No	Janet Wampler, Ogden Valley City Mayor
Member -	Tami Tran, Mayor	Kaysville	No	Steve Gibson, Pleasant View Mayor
Member -	Bob Stevenson, Commissioner (Vice Chair)	Davis County	Yes	Nichol Bourdeaux, UTA
MORGAN COUNTY				Barry McLerran, Sen. Curtis
Member -	Mike Newton, Commissioner	Morgan County	Yes	Val Potter, Sen. Curtis
Alternate -	Raelene Blocker, Commissioner	Morgan County	No	Ivan Marrero, FWHA
SALT LAKE COUNTY MEMBERS				Roger Bourgenicht, UBET
Member -	Jenny Wilson, Mayor	Salt Lake County	Yes	Ben Wood, City Weekly
Member -	Erin Mendenhall, Mayor	Salt Lake City	No	Cody Lutz, Envision Utah
Member -	Dawn Ramsey, Mayor (Chair)	South Jordan	No	Ryan Mecham, Sandy City
Member -	Aimee Winder Newton, Councilmember	Salt Lake County	No	
Member -	Lorin Palmer, Mayor	Herriman	Yes	
Member -	Monica Zoltanski , Mayor	Sandy	Yes	WFRC staff:
Member -	Dirk Burton, Mayor	West Jordan	Yes	Andrew Gruber, Ted Knowlton, Bert Granberg,
Member -	Kristie Overson, Mayor	Taylorsville	Yes	Julie Bjornstad, Sarah Lawless, Jory Johnner, Chris Day,
TOOELE COUNTY				Miranda Jones Cox, Marcia White, Ben Wuthrich,
Member -	Scott Wardle, Councilmember	Tooele County	No	Wayne Bennion, Byron Head, Fariba Soltani,
Alternate -	Maresa Manzione, Mayor	Tooele City	Yes	Johnnae Nardone, Marian Florence, Christy Dahlberg,
WEBER COUNTY MEMBERS				Pukar Bhandari, Josh Reynolds, Kevrine Wells,
Member -	Gage Froerer, Commissioner	Weber County	Yes	Suzie Swim, Paulo Aguilera, Tim Watkins, Joel Temple,
Member -	Jim Harvey, Commissioner	Weber County	Yes	Hugh VanWagenen, Sam DeSeelhort, Madison Aviles,
Member -	Sheri Bingham, Mayor	Hooper	Yes	Andy Li, Bill Hereth, Meg Padjen, Rosie Hernandez,
Member -	Ben Nadolski, Mayor	Ogden	Yes	Jordon Chandler, Andrea Pearson
UDOT & UTA				
Member -	Carlos Braceras, Executive Director	UDOT	No	
Alternate -	Ben Huot, Deputy Director	UDOT	Yes	
Member -	Jay Fox	UTA	Yes	
Alternate -	Nichol Bourdeaux	UTA	Yes	
NON-VOTING MEMBERS / WFRC APPOINTMENTS FROM OTHER ORGANIZATIONS				
Member -	Lorene Kamalu, Davis Co. Commissioner	Utah Association of Counties	Yes	
Member -	Troy Walker, Draper City Mayor	Utah League of Cities and Towns	Yes	
Member -	Jason Brown, Executive Director	Envision Utah	No	
Member -	Senator Wayne Harper	State Senate	Yes	
Member -	Representative Ariel Defay	State House of Representatives	Yes	
Member -	Laura Hanson, State Planning Coordinator	GOPB	Yes	



WASATCH FRONT REGIONAL COUNCIL

Notes to the Finance Report

July - August 2026

In these reports, 16.7% of the fiscal year (time) has passed. Of the total amount budgeted in May, 2026 for the year, 11.5% was expended through the end of August 2026. Reports compare revenues and expenses to the proposed revised budget, of which 8.8% has been expended thus far in FY27.

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, liability insurance, 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

07/01/2026 to 08/31/2026

16.67% of the fiscal year has expired

	2026 Actual	2027 Original Budget	2027 Revised Budget	2027 Actual	% Earned/Used
Sources					
Federal Sources					
Federal Highway Administration - PL	2,609,993	3,575,583	3,575,583	0.00	0.00%
Federal Highway Administration - STP	2,664,303	3,131,364	4,426,374	172,522	3.90%
Federal Highway Administration - SS4A	173,484	0.00	50,516	0.00	0.00%
Federal Transit Administration	990,841	1,018,875	1,018,875	899,515	88.29%
Dept. of Housing and Urban Development	50,000	50,000	50,000	0.00	0.00%
Economic Development Administration	52,500	70,000	87,500	35,000	40.00%
USDOT: Build America Bureau	0.00	1,150,000	1,150,000	0.00	0.00%
Total Federal Sources	6,541,121	8,995,822	10,358,848	1,107,037	10.69%
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	582,100	315,000	369,501	338,001	91.47%
UDOT - Joint Projects	219,710	88,125	235,293	0.00	0.00%
UDOT - Model Development	50,000	50,000	50,000	12,500	25.00%
UDOT - Power District Transportation Study	4,309	0.00	0.00	0.00	0.00%
UT/GOEO - Station Area Plans	675,889	500,000	1,063,056	529,360	49.80%
Utah GOMB - Local Govt Administrator	171,703	150,000	162,108	147,108	90.75%
UT Dept of Commerce	32,613	0.00	106,888	0.00	0.00%
Total State Sources	2,028,324	1,395,125	2,278,845	1,289,769	56.60%
Local Sources					
Dedicated Project Funds	1,164,710	313,484	1,086,016	793,217	73.04%
MAG - Joint Projects	132,510	123,931	198,194	10,645	5.37%
UTA - TLC	207,513	318,270	619,102	619,102	100.00%
UTA - Joint Projects	108,703	24,675	110,576	106,075	95.93%
UTA - Transit Sales Tax	251,045	240,000	282,653	282,653	100.00%
Local Contribution	388,640	399,793	399,793	399,793	100.00%
Total Local Sources	2,253,122	1,420,153	2,696,334	2,211,485	82.02%
Total Sources	10,822,567	11,811,100	15,334,027	4,608,291	30.05%
Expenditures					
Salaries/Employee Benefits	5,440,892	6,327,864	6,327,864	912,799	14.43%
Contractual	4,395,775	4,439,531	7,679,829	244,791	3.19%
Audit & Accounting	20,000	20,600	20,600	0.00	0.00%
Dues	29,825	35,700	40,700	13,988	34.37%
Equipment Maintenance	36,707	40,000	40,000	3,361	8.40%
Insurance	16,136	20,000	20,000	19,171	95.86%
Legal	25,174	20,000	20,000	0.00	0.00%
Printing & Publication	1,621	5,300	5,300	189	3.57%
Rent	464,211	490,176	490,176	77,791	15.87%
Supplies/Software/Subscriptions	199,545	170,308	224,061	45,943	20.50%
Telephone/Data	39,201	50,000	50,000	13,514	27.03%
Travel and Training	153,480	174,500	191,000	24,245	12.69%
Carryover	0.00	17,121	224,497	0.00	0.00%
Total Expenditures	10,822,567	11,811,100	15,334,027	1,355,793	8.84%

Wasatch Front Regional Council**Council Budget by Program****07/01/2026 to 08/31/2026****16.67% of the fiscal year has expired**

	2026 Actual	2027 Original Budget	2027 Revised Budget	2027 Actual	% spent
Programs					
Consolidated Planning Grant (CPG)	5,449,493	6,857,853	6,900,506	989,144	14%
Transportation & Land Use Connection (TLC)	3,090,492	2,230,911	4,090,650	192,140	5%
Economic Development (WFEDD)	122,500	140,000	157,500	18,818	12%
Local Government Support	173,894	74,805	431,443	18,436	4%
Model Development	90,556	90,931	92,178	12,842	14%
Joint Projects	481,896	12,500	203,713	33,474	16%
Local Administrative Advisor	171,703	150,000	185,000	30,128	16%
Legislative Consulting	160,800	165,600	165,600	14,800	9%
CDBG - Tooele County	50,000	50,000	50,000	9,230	18%
Mobility Management	2,101	5,000	5,000	0	0%
Tooele Valley RPO	9,951	10,000	16,863	1,591	9%
Morgan RPO	9,000	9,000	9,000	496	6%
Community Impact Board	2,000	2,000	2,000	377	19%
Davis County Local Option Assistance	10,000	10,000	10,000	1,700	17%
Regional Infrastructure Accelerator	0	1,150,000	1,150,000	0	0%
Station Area Planning	675,889	500,000	1,108,056	9,218	1%
Safe Streets for All	216,855	0	63,145	6,080	10%
Mixed Use Centers: Visuals & Metrics	23,501	0	0	0	0%
Greenfield Visualizations	9,113	0	56,888	0	0%
Power District Transportation Study	4,309	0	0	0	0%
Activity Based Model Development	68,514	352,500	636,486	17,319	3%
Total Programs	10,822,567	11,811,100	15,334,027	1,355,793	9%

Wasatch Front Regional Council
Standard Financial Report (by Object)
10 General Fund - 07/01/2026 to 08/31/2026
16.67% of the fiscal year has expired

	2026 Year-End Actual	2027 Year-to-Date Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10101 Cash-in-Bank - Zions Operating	(498)	(477)
10102 Cash-in-Bank - Zions Sweep	420,396	774,050
10200 PTIF 0533 Operations	5,000,146	5,986,904
10300 PTIF 8761 Building Fund	1,400,810	1,410,176
Total Cash and cash equivalents	6,820,854	8,170,653
Receivables		
12000 Accounts Receivable	1,364,778	978,775
Total Receivables	1,364,778	978,775
Other current assets		
13400 Prepaid Rent (Security Deposit)	23,438	23,438
13600 Prepaid Supplies/Services	158,430	0.00
Total Other current assets	181,868	23,438
Total Current Assets	8,367,500	9,172,866
Total Assets:	8,367,500	9,172,866
Liabilities and Fund Equity:		
Liabilities:		
Current liabilities		
20000 Accounts Payable	(827,756)	(307,269)
20110 P-Card: Andrea Pearson	(1,470)	(1,068)
20120 P-Card: Rosie Hernandez	(262)	197
20130 P-Card: Andrew Gruber	(545)	(341)
20140 P-card: Jordon Chandler	(6,750)	(6,206)
20190 P-Card Clearing	0.00	0
Total Current liabilities	(836,783)	(314,687)
Payroll liabilities		
20400 Accrued Payroll	(161,016)	(100,265)
20600 Payroll Liability Clearing	0.00	(111,406)
22000 PEHP Insurance W/H Payable	0.00	4,682
22300 Lincoln Life Insurance W/H Payable	0.00	488
22400 Flexible Spending Account W/H Payable	(428)	(428)
Total Payroll liabilities	(161,445)	(206,929)
Deferred inflows		
29900 Unearned Revenue - Projects	(2,013,809)	0.00
29901 Unearned Revenue - Planning	(2,125,000)	(2,125,000)
Total Deferred inflows	(4,138,809)	(2,125,000)
Total Liabilities:	(5,137,037)	(2,646,615)
Fund Balance - Equity - Paid In/Contributed		
29100 Fund Balance - Special Projects	(1,829,653)	(5,125,440)
29101 Fund Balance - Building Fund	(1,400,810)	(1,400,810)
Total Fund Balance - Equity - Paid In/Contributed	(3,230,463)	(6,526,250)
Total Liabilities and Fund Equity:	(8,367,500)	(9,172,866)
Total Net Position	0.00	0.00



WASATCH FRONT REGIONAL COUNCIL

DATE: October 15, 2026
AGENDA ITEM: 2a
SUBJECT: WFRC Nominating Committee
PREPARED BY: Andrew Gruber, Executive Director

BACKGROUND:

Pursuant to the WFRC Bylaws, at the last meeting in even-numbered years the Council Chair appoints a nominating committee to recruit and nominate the Council Chair and Vice Chair. The nominating committee includes one representative from each of the six WFRC counties.

The nominating committee may also make recommendations to the Chair for appointments to other WFRC committees including the Regional Growth Committee (RGC), Transportation Coordinating Committee (Trans Com), Active Transportation Committee (ATC), and WFRC Budget Committee.

RECOMMENDATION:

Chair appoints a nominating committee.

CONTACT PERSON:

Mayor Dawn Ramsey, Council Chair, 801-755-6160, dramsey@sjc.utah.gov
Andrew Gruber, WFRC, 801-824-0055, andrew.gruber@wfrc.utah.gov



WASATCH FRONT REGIONAL COUNCIL

DATE: October 15, 2026
AGENDA ITEM: 4b
SUBJECT: **ACTION:** Station Area Plan Certification: City of South Salt Lake, West Jordan City
PREPARED BY: Meg Padjen, Community Planner

At the October 8 Regional Growth Committee (RGC) meeting, staff presented an overview of two Station Area Plans (SAPs) - one in the City of South Salt Lake, and the other in West Jordan City. RGC recommended that the WFRC Council certify these two plans in accordance with the SAP components of state law and WFRC policy. At the October 22 meeting, the Wasatch Front Regional Council will consider taking action to certify these two plans.

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 Development (GOED), 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 both cities as they prepared their station area plans, and reviewed the SAPs submitted for certification.

- **The City of South Salt Lake** found station area planning for their portion of the River Trail TRAX station area to be impracticable, as the area is separated from the station platform by the Jordan River, and the area is a functional industrial area with no redevelopment potential in the near future.
- **West Jordan City** adopted a plan for the Jordan Valley and Sugar Factory Rd TRAX stations, with funding assistance from GOED administered by WFRC. The Sugar Factory Rd station is predominantly surrounded by single-family residential neighborhoods, but the plan identifies an opportunity to add townhomes on a portion of UTA land currently used for surface parking. The plan calls for more intense, mixed-use development at the Jordan Valley station, as the existing development south of the station provides a catalyst to convert some existing industrial uses to the northwest to residential and commercial.

In accordance with WFRC policy, the WFRC Regional Growth Committee and WFRC staff, in consultation with UTA, have reviewed the cities' SAPs for consistency with state statute and WFRC policy, and make a recommendation for certification of:

- City of South Salt Lake River Trail TRAX Resolution of Impracticability
- West Jordan City Jordan Valley & Sugar Factory Rd TRAX SAP

All of the documentation is included within, including:

1. [City of South Salt Lake - River Trail TRAX Submission Package](#)
2. [WFRC SAP Certification Resolution](#)
3. [WFRC Staff Findings and Analysis](#)
4. [West Jordan City - Jordan Valley & Sugar Factory Rd TRAX Submission Package](#)
5. [WFRC SAP Certification Resolution](#)
6. [WFRC Staff Findings and Analysis](#)

RECOMMENDED MOTION:

"I move to certify the South Salt Lake River Trail TRAX Resolution of Impracticability, and West Jordan's Jordan Valley & Sugar Factory Rd Station Area Plan."

CONTACT PERSON:

Meg Padjen, 801-404-8925, meg.padjen@wfrc.utah.gov



WASATCH FRONT REGIONAL COUNCIL

DATE: October 15, 2026
AGENDA ITEM: 4b
SUBJECT: **ACTION:** Amendment #5 to the 2023-2050 Regional Transportation Plan
PREPARED BY: Jory Johner, Long-Range Planning Director

At the Regional Council meeting, Wasatch Front Regional Council (WFRC) staff will present the proposed Amendment #5 to the [2023-2050 Regional Transportation Plan \(RTP\)](#). The RTP is the regional transportation element of the [Wasatch Choice Vision](#). The action requested by the Regional Council on October 22nd is to recommend approval of Amendment #5 and the accompanying [Air Quality Conformity Memorandum 44](#).

BACKGROUND:

Every four years, WFRC prepares and adopts an RTP. 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, adopted RTP Amendment #3 in May 2025, and adopted Amendment #4 in October 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 Amendment Process was approved by WFRC on March 28, 2024.

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. Proposed amendments are at the request of and developed in consultation with the transportation partner agencies and the municipalities in our Region. The project included in Amendment #5 to the 2023-2050 RTP is a Level 3 recommendation.

WFRC staff reviewed the amendment request with the project sponsor and surrounding communities and 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 the projects in this amendment 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. WFRC staff reviewed the project with the Interagency Consultation Team (ICT) on June 10, 2026 to assign the appropriate amendment level and determine air quality requirements. WFRC staff reviewed fiscal constraints and the financial plan with Federal Highway Administration (FHWA) and received concurrence on July 28, 2026. On July 29, 2026, the RGC TACs (groups composed predominantly of the planners from the communities in the WFRC region) reviewed the project. The RGC TACs unanimously approved motions to recommend the RGC release the Level 3 - Full Amendment to public comment. WFRC presented Amendment #5 to the RGC at the August 20, 2026 RGC meeting, where there was a robust discussion. At the August RGC meeting, the RGC voted to release the amendment and air quality conformity memorandum to a 30-day public comment. The public comment period was open from August 21 through September 21, 2026, and WFRC received one comment (as shown in an attachment to this memo). UDOT and WFRC staff followed up with the RGC members that had questions. WFRC staff followed up with Farmington City staff members regarding the RGC conversation and received confirmation that Farmington City supports this project and Amendment. RGC made a recommendation at the October 8th meeting to approve Amendment #5 and the supporting Air Quality Conformity Memorandum 44.

A description of the proposed revision is included within this memo (Amendment #5 Project Overview). Technical considerations were utilized in evaluating the amendment and are included within this memo (Amendment #5 Technical Considerations). The public comment received has been reviewed and addressed (Amendment #5 Public Comments). No changes have been made to the project from what the RGC reviewed in October.

RECOMMENDATION:

The WFRC staff recommends that the Regional Council approve Amendment #5 to the 2023-2050 RTP, along with the supporting Draft Air Quality Memorandum 44.

Suggested motion language: I make a motion to approve Amendment #5 to the 2023-2050 RTP and the air quality conformity analysis as found in the Draft Air Quality Memorandum 44.

CONTACT PERSON:

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

ATTACHMENTS:

Amendment #5 Project Overview
Amendment #5 Technical Considerations
Amendment #5 Public Comment

AMENDMENT #5 PROJECT OVERVIEW

1. West Davis Corridor Interchange @ 1525 West (Davis County)

Cost: \$20 Million

UDOT is requesting an amendment to the West Davis Corridor Interchange at 1525 West in Farmington (R-D-71). The RTP currently shows the project is needed in Phase 3 (2043-2050) and fiscally constrained in Unfunded. There is currently an overpass over the West Davis Corridor, and this project would be to upgrade the existing overpass to an interchange. The project is needed in Phase 1 and would be built in conjunction with the I-15 Farmington to Salt Lake City reconstruction and widening project. Upgrading this project will improve access to residents in the western portion of Davis County during construction of I-15. Expected construction would take place in spring 2027. Because of these significant benefits, UDOT has requested that the West Davis Corridor Interchange project be moved to Phase 1 (2023-2032), with an updated project cost. The funding for the West Davis Corridor Interchange project would come from the Transportation Investment Fund (TIF) associated with the I-15 Farmington to Salt Lake City reconstruction and widening project.

AMENDMENT #5 TECHNICAL CONSIDERATIONS

TECHNICAL CONSIDERATION	BOX ELDER COUNTY	WEBER COUNTY	DAVIS COUNTY	SALT LAKE COUNTY
 Safety benefits	N/A	N/A	Improved Maintenance of Traffic (MOT) during I-15 construction	N/A
 Vehicle hours traveled (2032)	No Build 27,200 VHT Build 27,200 VHT similar VHT	No Build 141,500 VHT Build 141,500 VHT similar VHT	No Build 240,000 VHT Build 240,100 VHT +100 VHT	No Build 853,300 VHT Build 853,400 VHT +100 VHT
 Connectivity improvements & transportation choices	N/A	N/A	Improved access to western Davis County	N/A
 Project readiness	N/A	N/A	West Davis Corridor EIS included this interchange TIF dollars have been allocated by the Transportation Commission	N/A
 Provides improved access to urban, town, or job centers	N/A	N/A	Improved access to residential areas	N/A
 Access to opportunities (2032)	No Build 85,300 Build 85,300 similar ATO	No Build 194,200 Build 194,200 similar ATO	No Build 194,200 Build 194,200 similar ATO	No Build 578,000 Build 578,000 similar ATO

AMENDMENT #5 PUBLIC COMMENT

1. I understand the need for the interchange, providing it does not delay the schedule or reduce funding for northern construction of the corridor.

WFRC Staff response: In consultation with UDOT, the project will not interfere or affect the northern segments construction schedule.



WASATCH FRONT REGIONAL COUNCIL

DATE: October 15, 2026
AGENDA ITEM: 4c
SUBJECT: Overview of Revenues and Needs for the DRAFT 2027-2055 Regional Transportation Plan
PREPARED BY: Jory Johner, Long-Range Planning Director

At the Wasatch Front Regional Council (WFRC) meeting, WFRC staff will present preliminary projected revenue and anticipated needs for transportation projects within the draft 2027-2055 Regional Transportation Plan (RTP).

BACKGROUND:

The RTP is the regional transportation element of the [Wasatch Choice Vision](#).

The Utah's Unified Transportation Plan Financial Subcommittee is made up of the four Metropolitan Planning Organizations (MPOs) (WFRC, Cache MPO, Dixie MPO, and Mountainland Association of Governments (MAG)), UDOT, UTA, Connect Transit, and FHWA. This group works together to make revenue projections and estimate planning-level costs to be used in long-range transportation plans, such as the RTP, for each agency.

For each project identified in the RTP's "preferred scenario", WFRC in consultation with its partner agencies, determined preliminary time-based phasing based on when projects are projected to be needed and projected available revenues. Comparing projected revenue to anticipated costs gives us a picture of the projects that may be able to be funded, and is the basis for adjusting phasing based on the anticipated availability of funding. However, inflationary increases to project costs and other factors limit the number of projects anticipated to be funded.

RECOMMENDATION:

This item is for discussion only

CONTACT PERSON:

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



WASATCH FRONT REGIONAL COUNCIL

DATE: October 15, 2026
AGENDA ITEM: 5a
SUBJECT: **ACTION:** Board Modifications to the 2027-2032 TIP
PREPARED BY: Ben Wuthrich, Transportation Improvement Program Coordinator

BACKGROUND:

The Wasatch Front Regional Council (WFRC) has received requests to modify the current 2027-2032 Transportation Improvement Program (TIP). This modification requires action from the Regional Council and the Transportation Commission / UDOT but does not require a new air quality conformity analysis nor a 30-day public comment period. The requested modification is listed with the attached resolution.

RECOMMENDATIONS:

WFRC staff recommends that the Regional Council make a motion “to approve the attached resolution to modify the 2027-2032 TIP as requested.”

CONTACT PERSON:

Ben Wuthrich (801) 647-3228, ben.wuthrich@wfrc.utah.gov

EXHIBIT:

Resolution adopting Amendment One to the 2027-2032 TIP

RESOLUTION OF THE WASATCH FRONT REGIONAL COUNCIL
AMENDING THE 2027 - 2032
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 2027-2032 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 2027-2032 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 22, 2026, and all comments were carefully considered,

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

- (1) Approves Amendment One to the 2027-2032 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 22, 2026

2027-2032 Transportation Improvement Program (TIP) (Amendment One)											
Board Modification											

Board Modification	
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Level of Conformity Analysis	Additional Funding												
	Salt Lake Area												
	County	Sponsor	Facility	FUNC	PIN	Project Location	Concept/ Type of Improvement	Funding Source	Project Estimated Cost	Currently Funded Amount	Action	Funding Amount	Year
2	Salt Lake Area	Taylorsville and West Valley City	3900 South	Minor Arterial	22082	3900 South; Redwood Rd to Jordan River Bridge Widening and Reconstruction	Reconstruct with Minor Widening, adding buffered bike lanes, a 10' trail, street lighting and connecting sidewalk	HSIP_VRU (Vulnerable Road User Safety)	\$17,500,000	\$2,637,476	Additional Funding		2027
								LOCAL_GOV (Local Government Funds)		\$4,935,891		\$2,296,815	
								STP_URB_SL - WFRC (Surface Transportation Program - Urban Area Salt Lake)		\$4,500,000		\$2,000,000	
								TAP_URB_WFRC (Transportation Alternative Program - WFRC)		\$1,129,817			

This project improves 3900 South between Redwood Road and the Jordan River by improving the pavement section, adding buffered bike lanes, a 10' trail, street lighting and connecting sidewalk. Presently, pedestrians are required to use the roadway shoulder, adjacent to traffic lanes with a 40 mph speed limit. The project has completed design and is nearing completion of right-of-way acquisition. The Cities are in position to move the project forward; however current costs have increased significantly from the estimates used when the city originally applied for funding. The gap reflects the difference between earlier planning-level assumptions and present costs for construction, right-of-way, and associated project delivery needs. The City of Taylorsville respectfully requests a board modification to allocate an additional \$2,000,000 in Surface Transportation Program (STP) funds.

Level of Conformity Analysis	Additional Funding												
	Salt Lake Area												
	County	Sponsor	Facility	FUNC	PIN	Project Location	Concept/ Type of Improvement	Funding Source	Project Estimated Cost	Currently Funded Amount	Action	Funding Amount	Year
2	Salt Lake Area	Murray	4800 South	Collector	20346	I-15 and 4800 South Bike Lanes; Galleria Drive to 325 West	Widen 4800 South under the I-15 overpass to accommodate bike lanes	LOCAL_GOVT (Local Government Funds)	\$1,180,100	\$236,530	Additional Funding	\$30,000	2027
								TAP_URB_WFRC (Transportation Alternative Program - WFRC)		\$643,570		\$270,000	

This project will widen 4800 South under the I-15 overpass to accommodate bike lanes. Murray striped 4800 South to a 3-11' lane configuration with 5' shoulders/bike lanes. Under I-15 the road is too narrow, only permitting the 3-11' lanes. As the project has moved forward in design, several conditions have led to increased project costs that were not anticipated in the original project estimate. The project has seen extra cost and delays due to the addition of consultant structural reviews and coordination with UDOT Structures for design and redesign of the retaining walls. Additionally, construction costs have also increased because of the requirement to have the engineer of record on site during construction to review in-situ soil conditions. The project has passed the Plans, Specifications, and Engineering (PS&E) review and is ready to proceed. In order to proceed and keep the project on schedule Murray City requests an additional \$270,000 from the Transportation Alternatives Program (TAP) funds with an additional city amount of \$30,000.

Level of Conformity Analysis	Additional Funding													
	Salt Lake Area													
	County	Sponsor	Facility	FUNC	PIN	Project Location	Concept/ Type of Improvement	Funding Source	Project Estimated Cost	Currently Funded Amount	Action	Funding Amount	Year	
2	Salt Lake Area	Holladay	2700 East	Sidewalk	22106	2700 East Pedestrian Improvements; Morningside Drive to 4500 South	Project will construct missing sidewalk on the east and west sides plus enhance safe crossings.	LOCAL_GOV (Local Government Funds)	\$2,314,115	\$99,801	Additional Funding	\$400,000	2027	
								TAP_URB_WFRC (Transportation Alternative Program - WFRC)		\$740,000		\$440,000		
								TAP_FLEX (Transportation Alternative Program)		\$634,363				

With no continuous sidewalk, there is not a safe place to walk along the corridor. Pedestrians are not separated from motorists and cyclists, which is particularly dangerous for children walking to and from school. This project is Phase 2 of a 3-phase 2700 E project to fill-in sidewalk on the east and west sides plus enhance safe crossings. Project benefits include: (1) safer routes to school, namely for Morningside Elementary, Driggs Elementary, and Olympus High School; (2) better access to transit, jobs, and services via UTA Bus Routes 39 and 45. Holladay was awarded UDOT-TAP funds for Phase I and part of Phase II. During the project design and development, the project cost estimate came in much higher due to temporary construction easements, right-of-way. Holladay City requests an additional \$440,000 from the Transportation Alternatives Program (TAP) funds with a commitment to provide an additional \$400,000 from the City.

Level of Conformity Analysis:	1 - Exempt from Conformity Determination, 2 - Funding Adjustments Only, 3 - Needs Letter From FHWA that existing Conformity Determination is Still Valid, NA
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Level of Conformity Analysis:	1 - Exempt from Conformity Determination, 2 - Funding Adjustments Only, 3 - Needs Letter From FHWA that existing Conformity Determination is Still Valid, NA
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** Signifies Project is Outside of the Urbanized Area - The Utah State Transportation Commission is the approval authority.

2027-2032 Transportation Improvement Program (TIP) (Amendment One)													
Board Modification													
Level of Conformity Analysis	Additional Funding												
	Ogden/ Layton Area												
	County	Sponsor	Facility	FUNC	PIN	Project Location	Concept/ Type of Improvement	Funding Source	Project Estimated Cost	Currently Funded Amount	Action	Funding Amount	Year
2	Salt Lake Area	Woods Cross	1100 West	Collector	20302	1100 West; 2185 South to 1100 North (2600 South)	Reconstruct & widen to include uniform cross section with sidewalk, curb and gutter, and bike lanes	STP_URB_O/L (Surface Transportation Program - Urban Area Ogden/ Layton - WFRC)	\$4,900,000	\$2,000,000	Additional Funding	\$1,100,000	2027
								LOCAL_GOVT (Local Government Funds)				\$1,800,000	
The project widens 1100 West from 2600 S to 2185 S. Curb, Gutter, sidewalks will be added for increased pedestrian safety and mobility. The street will be reconstructed, and center turn lanes will be added at intersections. During the plan-in-hand preparations the project cost estimate was more than the original project estimate. The difference can be explained by a number of factors but the primary factor is inflation. Some other contributing factors include increased cost in the storm drain infrastructure and asphalt replacement along with frontage access requirements, lighting and pedestrian and vehicle warning devices that were necessary for the roadway because off the frequent heavy truck traffiic that were not accounted for in the original estimate. Woods Cross City is requesting an additional \$1,100,000 in Urban Surface Transportation Program (STP) funds and has committed to providing an additional \$200,000 in local funds.													
Level of Conformity Analysis	Scope Change												
	Ogden \ Layton Area												
	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-177	Minor Arterial	20927	West Davis Highway (SR-177); SR-193 to 1800 North	Original Scope - to construct a 2-lane freeway from SR-193 to 1800 North	ST_TIF (State - Transportation Investment Funds)	\$261,952,353	\$248,000,000	Change of Scope	No Request for Additional Federal Funds	2027-2029
							Scope change - to include the intersection re-alignment of SR-110 and 4500 West	ST_APPROP (State - Transportation Investment Funds)		\$306,385			
Original	The original project concept was to build the 2-lane freeway from SR-193 to 1800 N with some improvements at the intersection at 1800 North.												
Proposed	The additional scope is to realign SR-110 to the west to 4500 West to align with the north leg in West Point. This intersection is at the northern termini of the current SR-177 project that is under construction. West Point city has secured funding (PIN 21237) and begun design to improve the north leg on its city leg of the intersection. This project will line up the offset intersection and prepare it for a signal. These improvements are critical in the flow of traffic in this section of Davis County.												
Level of Conformity Analysis	Additional Funding												
	Salt Lake Area												
	County	Sponsor	Facility	FUNC	PIN	Project Location	Concept/ Type of Improvement	Funding Source	Project Estimated Cost	Currently Funded Amount	Action	Funding Amount	Year
3	Salt Lake	UDOT	I215	Interstate	15689	I-215; SR-201 to North Temple	Pavement Reconstruction and Bridge Repair	NHPP_BR (National Highway Performance Program_Bridge On)	\$177,000,000	\$10,500,000	Additional Funding	\$10,500,000	2027
								NHPP_NHS (National Highway Performance Program_National Highway System)		\$70,000,000			
								STP_FLEX_ST (STP -Flexible (Any Area) Statewide)		\$107,000,000			
Original	The scope of the I-215; SR-201 to North Temple is to reconstruct the pavement and repair 22 bridges. As part of this project, three of the bridges (C 701, C 702, and C 703) were planned to have preservation treatments to repair the riding surface with new asphalt overlays and structural pothole patching of the existing bridge decks.												
Proposed	The additional scope to this project was manifested when the contractor removed the existing asphalt overlay on the bridge deck and the condition of the underlying concrete deck for each structuire warranted a full deck replacement. The scope modification and funding request is to allow for full deck replacements of the three bridges C 701, C 702, and C 703.												
Level of Conformity Analysis:				1 - Exempt from Conformity Determination, 2 - Funding Adjustments Only, 3 - Needs Letter From FHWA that existing Conformity Determination is Still Valid, NA									
** Signifies Project is Outside of the Urbanized Area - The Utah State Transportation Commission is the approval authority.													

2027-2032 Transportation Improvement Program (TIP) (Amendment One)													
Board Modification													
Level of Conformity Analysis	New Project												
	Tooele Area												
	County	Sponsor	Facility	FUNC	PIN	Project Location	Concept/ Type of Improvement	Funding Source	Project Estimated Cost	Currently Funded Amount	Action	Funding Amount	Year
1	Tooele	Erda	Church Road	Shared Use Path	23743	Church Road and Bates Canyon Road Path Extensions	Construct New Shared Use Path	CMAQ_TOOELE (Congestion Mitigation\ Air Quality (Tooele))	\$265,500	New Funding	\$0	\$247,526	2027
								LOCAL_GOVT (Local Government Funds)			\$0	\$17,974	
The scope of Church Road and Bates Canyon Road Path Extension is to create two new asphalt shared use path extensions: one on Church Road from Alan Road to Rabbit Lane and the other on Bates Canyon Road from Rabbit Lane to the new Junior High.													
Level of Conformity Analysis	New Project												
	Tooele Area												
	County	Sponsor	Facility	FUNC	PIN	Project Location	Concept/ Type of Improvement	Funding Source	Project Estimated Cost	Currently Funded Amount	Action	Funding Amount	Year
1	Tooele	Lake Point	Saddleback Blvd	Shared Use Path	23744	Saddleback Boulevard Shared Use Path	Construct New Shared Use Path	CMAQ_TOOELE (Congestion Mitigation\ Air Quality (Tooele))	\$467,200	New Funding	\$0	\$435,571	2027
								LOCAL_GOVT (Local Government Funds)			\$0	\$31,629	
The scope of the Saddleback Boulevard Shared Use Path is to install a paved shared use path connecting existing sidewalk infrastructure on the east side of the segment at Sunset Road to existing bus stops near SR-36.													
Level of Conformity Analysis:			1 - Exempt from Conformity Determination, 2 - Funding Adjustments Only, 3 - Needs Letter From FHWA that existing Conformity Determination is Still Valid, NA										
** Signifies Project is Outside of the Urbanized Area - The Utah State Transportation Commission is the approval authority.													



WASATCH FRONT REGIONAL COUNCIL

DATE: October 15, 2026
AGENDA ITEM: 6a
SUBJECT: **PUBLIC HEARING AND ACTION:** Amend FY27 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 (FY26) into the current fiscal year (FY27). 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 (FY27) budget.

As WFRC completed FY26 and we reviewed the final expenditures, actual spending came in lower than budgeted by \$4,878,600. Much of this has been incorporated as carry forward into the amended FY27 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 FY27 budget.

The FY27 budget amendments are mainly in the contractual line item, reflecting the ongoing expenses associated with multi-year projects. Other adjustments are in the supplies, dues, 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 FY27 and FY28 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 FY27 budget.

RECOMMENDATION:

The WFRC Budget Committee and staff recommend that the Council conduct a public hearing and approve a motion “to amend the WFRC FY27 Budget as proposed.”

CONTACT PERSON:

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

EXHIBITS:

Draft Amended FY27 Budget with Footnotes

WASATCH FRONT REGIONAL COUNCIL

Proposed FY 2027 Revised Budget

Expenditure by Function/Line Item

Expenditure	June, 2025	October, 2025	June, 2026	May, 2026	October, 2026	Initial to revised		Footnotes
	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027			
	Actual	Revised Budget	Actual	Initial Budget	Revised Budget			
Salaries/Employee Benefits	5,335,480	6,212,348	5,440,892	6,327,864	6,327,864	0	0%	
Contractual	4,982,024	8,083,226	4,395,775	4,439,531	7,679,829	3,240,298	73%	1
Audit and Accounting	19,500	20,000	20,000	20,600	20,600	0	0%	
Dues	29,897	35,700	29,825	35,700	40,700	5,000	14%	
Equipment Maintenance	37,341	40,000	36,707	40,000	40,000	0	0%	
Insurance	15,548	20,000	16,136	20,000	20,000	0	0%	
Legal	0	20,000	25,174	20,000	20,000	0	0%	
Printing and Publication	0	5,300	1,621	5,300	5,300	0	0%	
Rent	457,984	490,176	464,211	490,176	490,176	0	0%	
Supplies/Software/Subscriptions	163,941	290,605	199,545	170,308	224,061	53,753	32%	2
Telephone/Data	39,171	50,000	39,201	50,000	50,000	0	0%	
Travel and Training	164,943	194,500	153,480	174,500	191,000	16,500	9%	3
Total Expenditures	11,245,829	15,461,855	10,822,567	11,793,979	15,109,530	3,315,551	28%	
Amounts expected to carry into next FY		239,311		17,121	224,497	207,376	1211%	4
TOTAL	11,245,829	15,701,167	10,822,567	11,811,100	15,334,027	3,522,927	30%	5

Expenditure by Program

Program	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027			
	Actual	Revised Budget	Actual	Initial Budget	Revised Budget			
Consolidated Transp. Planning Grant	5,276,421	6,724,802	5,449,493	6,857,853	6,900,506	42,653	1%	
Transportation & Land Use Connection	3,016,945	4,778,060	3,090,492	2,230,911	4,090,650	1,859,739	83%	6
Economic Development	120,593	140,000	122,500	140,000	157,500	17,500	13%	7
Local Government - Other	44,224	466,204	173,894	74,805	431,443	356,638	477%	8
Model Development	144,375	90,556	90,556	90,931	92,178	1,247	1%	9
Joint Projects	465,652	663,975	481,896	12,500	203,713	191,213	1530%	10
Legislative Consulting	156,000	156,000	160,800	165,600	165,600	0	0%	
Community Dev. Block Grant (CDBG)	50,000	50,000	50,000	50,000	50,000	0	0%	
Mobility Management	1,714	5,000	2,101	5,000	5,000	0	0%	
Tooele Valley RPO	8,630	16,813	9,951	10,000	16,863	6,863	69%	11
Morgan County RPO	9,000	9,000	9,000	9,000	9,000	0	0%	11
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	1,186,500	1,738,944	675,889	500,000	1,108,056	608,056	122%	12
Safe Streets for All	0	280,000	216,855	0	63,145	63,145		13
Local Administrative Advisor	167,846	183,811	171,703	150,000	185,000	35,000	23%	14
Power District Transportation Study	457,932	10,000	4,309	0	0	0		
Mixed Use Centers: Visuals	127,996	23,501	32,614	0	56,888	56,888		15
Activity Based Model		352,500	68,514	352,500	636,486	283,986	81%	16
Regional Infrastructure Accelerator				1,150,000	1,150,000			
TOTAL EXPENDITURES	11,245,828	15,701,166	10,822,567	11,811,100	15,334,028	3,522,928	30%	5

Source of Funds							
	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027		
	Actual	Revised Budget	Actual	Initial Budget	Revised Budget		
Federal Sources:							
Federal Highway Administration - PL	2,495,273	3,818,925	2,609,993	3,575,583	3,575,583	0	0%
Federal Highway Administration - STP	2,871,326	3,959,437	2,664,303	3,131,364	4,426,374	1,295,010	41%
Federal Highway Administration - SS4A	0	224,000	173,484	0	50,515	50,515	13
Federal Transit Administration	977,152	993,740	990,841	1,018,875	1,018,875	0	0%
Dept. of Housing & Urban Development	50,000	50,000	50,000	50,000	50,000	0	0%
Economic Development Administration	60,296	70,000	52,500	70,000	87,500	17,500	25%
USDOT: Build America Bureau				1,150,000	1,150,000	0	0%
Total Federal Sources	6,454,047	9,116,102	6,541,121	8,995,822	10,358,847	1,363,025	15%
State Sources:							
Utah GOPB	290,000	290,000	290,000	290,000	290,000	0	0%
GOPB Local Administrative Advisor	167,846	183,811	171,703	150,000	162,108	12,108	8%
Community Impact Board	2,000	2,000	2,000	2,000	2,000	0	0%
UDOT - TLC	334,271	636,601	582,100	315,000	369,501	54,501	17%
UDOT - Joint Projects	179,827	360,605	219,710	88,125	235,293	147,168	167%
UDOT - Model Development	105,000	50,000	50,000	50,000	50,000	0	0%
UDOT - Power District Transp. Study	457,932	10,000	4,309	0	0	0	0%
UT/Dept of Commerce	127,996	23,502	32,613	0	106,888	106,888	15
UT/GOEO - Station Area Planning	1,066,500	1,738,944	675,889	500,000	1,063,056	563,056	113%
Total State Sources	2,731,372	3,295,463	2,028,324	1,395,125	2,278,846	883,721	63%
Local Sources:							
Dedicated Project Funds	793,117	1,760,347	1,164,710	313,484	1,086,017	772,533	246%
MAG - Joint Projects/Model Dev.	173,717	206,699	132,510	123,931	198,194	74,263	60%
UTA - TLC	334,799	508,344	207,513	318,270	619,102	300,832	95%
UTA - Joint Projects	144,891	190,571	108,703	24,675	110,576	85,901	348%
UTA - Transit Sales Tax	243,754	235,000	251,045	240,000	282,653	42,653	18%
Local Contribution	370,132	388,640	388,640	399,793	399,793	0	0%
Total Local Sources	2,060,410	3,289,601	2,253,121	1,420,153	2,696,335	1,276,182	90%
TOTAL SOURCES	11,245,829	15,701,165	10,822,566	11,811,100	15,334,028	3,522,928	30%
Local Contributions							
	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027		
County	Actual	Revised Budget	Actual	Initial Budget	Revised Budget		
Box Elder, 1 voting member	15,210	15,971	15,971	16,429	16,429		0.00%
Davis, 4 voting members	81,126	85,182	85,182	87,627	87,627		0.00%
Morgan, 1 voting member	15,210	15,971	15,971	16,429	16,429		0.00%
Salt Lake, 8 voting members	162,250	170,363	170,363	175,252	175,252		0.00%
Tooele, 1 voting member	15,210	15,971	15,971	16,429	16,429		0.00%
Weber, 4 voting members	81,126	85,182	85,182	87,627	87,627		0.00%
TOTAL	370,132	388,640	388,640	399,793	399,793		0.00%



WASATCH FRONT REGIONAL COUNCIL

FY27 Revised Budget Footnotes

1. The increase in contractual expenditures results from projects budgeted in FY26 that are continuing over several years and expected to be completed in FY27 and FY28, and are therefore carried forward into FY27. 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 \$2M in TLC and the other million in Station Area Planning and multi-year joint projects with our transportation partners - see below for detail. The following anticipated items are components of the total amended FY27 amount.
 - \$4,090,650 – Transportation and Land Use Connection (TLC) Program
 - \$1,108,056 – Station Area Planning from state funds
 - \$636,486 – Activity Based Model
 - \$203,713 – Joint projects (see footnote 8)
 - \$361,600 – External affairs, communications, and public outreach
 - \$616,000 – Long- and Short-Range planning studies
 - \$57,500 – Analytical and GIS modeling
2. Supplies/Software are increased to reflect updated budget projections, primarily for software.
3. Training and Travel is increased to reflect travel costs for additional employee participation in conferences as speakers and presenters.
4. The carry-forward amount into FY28 represents funds that we anticipate will be used for multi-year programs and projects.
5. The proposed FY27 budget increases 30% over the original FY27 budget. As WFRC completed FY26 and we reviewed the final expenditures, actual spending came in lower than budgeted by \$4,878,600. Much of this has been incorporated as carry forward into the amended FY27 budget to cover multi-year projects, the majority in the Transportation and Land Use Connection (TLC) program, Station Area Planning, and joint projects.
6. 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 continuing over several years in addition to annual support amounts of \$315,000 (UDOT) and \$318,270 (UTA).
7. Only one revenue category was notably under budget in FY26: Federal Funds - Economic Development Administration (EDA). For more than 50 years, the EDA Partnership Planning Grant has provided foundational funding in three-year periods to designated Economic Development Districts, including WFEDD at WFRC. For FY26, a new funding period was expected to start April 1, 2026, to fund the final quarter of our fiscal year and continue for three years. Our routine application was timely submitted in March, but we did not receive confirmation of the funding until August 20.

Therefore, the federal funds for FY26 were 75% of those expected. With confirmation of the funding now received, the FY26 funds are incorporated into the FY27 budget.

8. 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 FY26, which will be allocated to annual matching requirements, communications, public outreach, and multi-year projects extending into FY28.

9. This budget adjustment reflects the FY27 agreement between MAG, UDOT and WFRC to support modeling work by the WFRC Analytics group. Funding from MAG increased by 3%.

10. 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 multi-year 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 FY27:

- \$65,600 – Utah Inland Port Transportation Study (funded in full by UDOT/ UIPA)
- \$146,480 – Transit and Land Use Guide
- \$636,486 – Activity Based Model Development
- \$50,000 – Modeling consulting work
- \$14,722 – Modeling software project

11. 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 and the Tooele Valley contributions schedule is January - December).

12. Station Area Planning funds, provided through the Governor's Office of Economic Development, 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 \$500,000 as a placeholder in FY27. 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 \$2.5M already awarded to many station area projects that started in FY23.

13. WFRC received a grant for Roadway Safety Audits funded through the USDOT Safe Streets for All program in July, 2025 and most of the work was completed in FY26. The remaining funds are budgeted in FY27.

14. As discussed in preparation for the initial budget for FY27, state funding for this program has been restored to the original \$150K amount, but after several years with no increase this funding level is no longer sufficient to cover our expenses. Additional local funds have been budgeted to cover the position.

15. WFRC was awarded a \$66,000 grant from the State of Utah Department of Commerce to provide additional visuals and tools to measure impacts in mixed-use centers. WFRC's online 3D visuals and analysis 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, FY25, and FY26, with final completion in early FY27 using the remaining funds. For FY27, WFRC was awarded a \$50,000 grant to work on a code template refresh. This effort is the first step in a multi-year effort to provide a new tool for communities to update their zoning code to realize their planning goals and consider missing middle housing, infill, and centered development on all scales.

16. 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 FY27 budget has been adjusted to reflect the second year and remaining funds from the first year of this three-year project.

17. 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 FY26; therefore these contracts are carried into FY27.

18. The change to Dedicated Project Funds includes funds for projects budgeted in FY26 that are continuing and expected to be completed in FY27, and are therefore carried forward into FY27. The funding shown here includes

- \$539,473 – Local funds for TLC awarded projects (includes carry forward)
- \$165,600 – State and federal Legislative Consulting
- \$89,389 – Local funds for the Consolidated Planning Grant
- \$32,800 – UT Inland Port Transportation study funds
- \$70,000 – WFEDD EDA Planning Grant local contribution
- \$45,000 – Local match funds for Station Area Planning
- \$40,721 – IHC funds for community development projects (carry forward)
- \$22,892 – Local funds for Local Administrative Advisor
- \$12,630 – Safe Streets for All local match funds
- \$19,800 – Local funds for Beehive Bikeways
- \$16,863 – Local funds for Tooele Valley RPO (includes carry forward)
- \$10,000 – Davis County local option assistance
- \$9,000 – Local funds for Morgan RPO

19. Transit Sales Tax funds from UTA are used to match the Federal Transit Administration Section 5303 funding and to fund specific activities to support transit planning and implementation efforts. The updated budget reflects carry forward from FY26 to fund continuing work.



WASATCH FRONT REGIONAL COUNCIL

DATE: October 15, 2026
AGENDA ITEM: 6b
SUBJECT: **ACTION:** Acceptance of the FY26 Audit Report
PREPARED BY: Marian Florence, Chief Financial Officer

BACKGROUND:

An annual audit of the Wasatch Front Regional 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 47-48 of the report. Jon Haderlie from Larson & Co will present the final draft of the audit report and answer any questions at the Budget Committee and Council meetings.

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 FY26 Audit Report as presented."

CONTACT PERSON:

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Andrew Gruber, Executive Director, andrew.gruber@wfrc.utah.gov 801-824-0055

EXHIBITS:

Wasatch Front Regional Council Financial Statements with Independent Auditor's Report for the Year Ended June 30, 2026.

Wasatch Front Regional Council



FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

As of and for the Year Ended June 30, 2026



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WASATCH FRONT REGIONAL COUNCIL
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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of Wasatch Front Regional Council, as of and for the year ended June 30, 2026, 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 activities and each major fund as of June 30, 2026, 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

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 judgment, 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 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal 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 4, 2026, 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, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wasatch Front Regional Council's internal control over financial reporting and compliance.

Larson & Company, PC

Spanish Fork, Utah
September 4, 2026

WASATCH FRONT REGIONAL COUNCIL MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended June 30, 2026

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, 2026.

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.

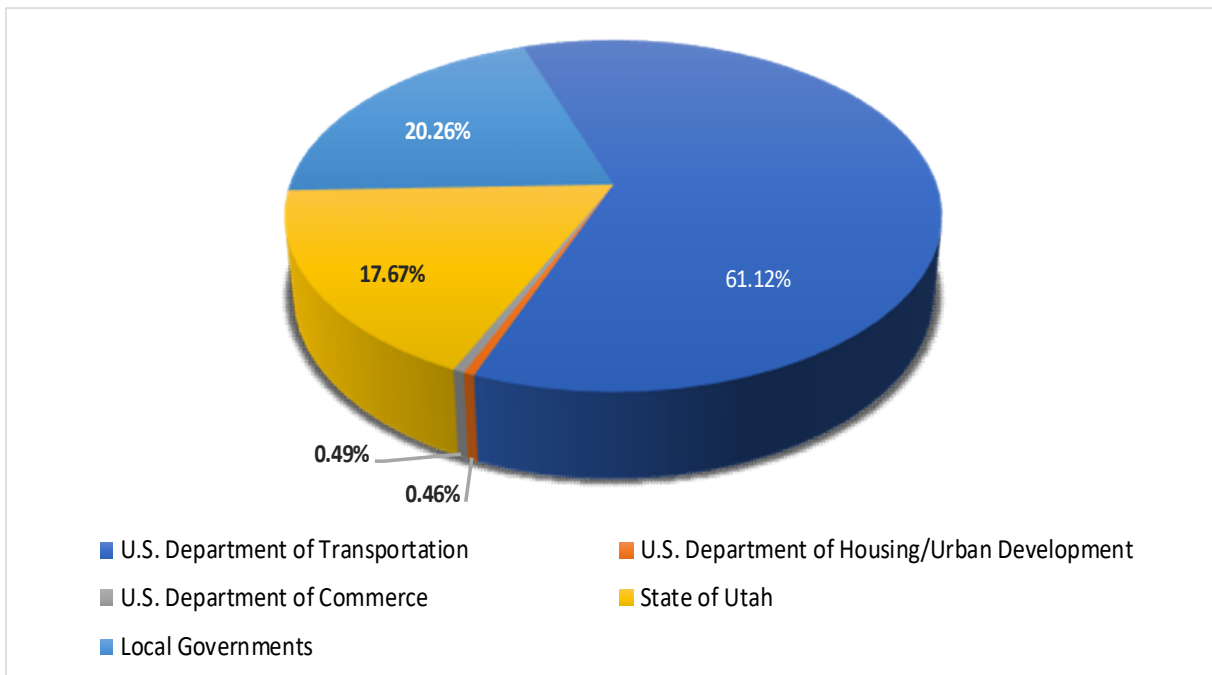
Transportation planning in the Salt Lake Area has been a continuing effort for over five decades. In the 1960's UDOT developed the first Long Range Plan for the area. Since 1973, WFRC has developed Regional Transportation Plans and has updated them regularly. The process is comprehensive in nature, addressing 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'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2026**

During the fiscal year ended June 30, 2026, Wasatch Front Regional Council received funding from the following sources:

U.S. Department of Transportation	\$ 6,614,779	61.12%
U.S. Department of Housing/Urban Development	50,000	0.46%
U.S. Department of Commerce	52,500	0.49%
State of Utah	1,912,621	17.67%
Local Governments	<u>2,192,668</u>	<u>20.26%</u>
 Total	 <u>\$ 10,822,568</u>	 <u>100.0%</u>



WASATCH FRONT REGIONAL COUNCIL MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended June 30, 2026

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.

**WASATCH FRONT REGIONAL COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2026**

FINANCIAL HIGHLIGHTS

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

	<u>2026</u>	<u>2025</u>
Current assets	\$ 8,367,500	\$ 8,921,829
Capital assets	757,207	1,086,998
Pension assets	88,385	-
Total assets	<u>\$ 9,213,092</u>	<u>\$ 10,008,827</u>
Deferred outflows	<u>\$ 627,028</u>	<u>\$ 964,756</u>
Current liabilities	\$ 1,424,942	\$ 1,755,037
Non-current liabilities	1,079,709	2,091,115
Total liabilities	<u>\$ 2,504,651</u>	<u>\$ 3,846,152</u>
Deferred inflows	<u>\$ 4,677,189</u>	<u>\$ 4,640,172</u>
Net position		
Net investment in capital assets	\$ (247,526)	\$ (314,324)
Restricted net position	-	-
Unrestricted net position	2,905,806	2,801,583
Total net position	<u>\$ 2,658,280</u>	<u>\$ 2,487,259</u>

Management considers the fluctuation in cash, receivables, prepaid expenses, and accrued payroll liabilities to be normal for this organization. Unearned revenue is advance payments received from local government and other sources for projects in process. Those projects are anticipated to be completed in subsequent fiscal years. Throughout the year, the Council invested funds not immediately needed for operations with the Utah State Public Treasurer's Investment Fund (PTIF). Proceeds from those invested funds were \$283,553 for the year.

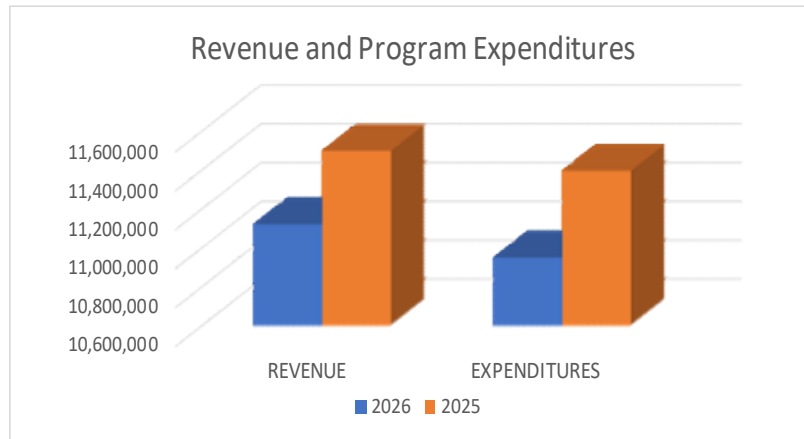
The bulk of changes from year to year are due to projects awarded under the Transportation and Land Use Connection program that were not completed during the year and are ongoing. Management considers this to be normal for this organization. From time to time the Council enters into agreements with other 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, Roadway Safety Audits, Mixed Use Visualizations, and several joint planning projects.

WASATCH FRONT REGIONAL COUNCIL MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended June 30, 2026

FINANCIAL ANALYSIS

The Council's net position may serve over time, as a useful indicator of an organization's financial position. In the case of the Council, assets exceeded liabilities by \$2,658,280 at the close of the fiscal year ended June 30, 2026. Net position is comprised of current assets and capital assets (property and equipment). Currently, the Council's capital assets net of related debt and depreciation is \$(247,526). 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 \$171,021 during the fiscal year.



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

	2026	2025
Revenue		
Federal sources	\$ 6,717,278	\$ 6,739,154
State sources	1,912,621	2,502,054
Local sources	2,192,668	2,004,620
Other	4,860	2,610
Interest income	298,290	255,369
Total revenue	11,125,717	11,503,807
Expenses		
Planning	10,954,696	11,401,200
Total expenses	10,954,696	11,401,200
Increase in net position	171,021	102,607
Net position beginning	2,487,259	2,384,652
Net position ending	\$ 2,658,280	\$ 2,487,259

**WASATCH FRONT REGIONAL COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2026**

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 2026, the general fund showed an increase of \$297,442.

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, 2026, amounts to \$757,207 net of accumulated depreciation. This investment includes furniture, equipment, right of use assets and related improvements.

Property and Equipment
(Net of Depreciation and Amortization)

	<u>2026</u>	<u>2025</u>
Right-to-use assets	\$ 745,498	\$ 1,076,584
Furniture and equipment	11,709	10,414
Total	<u>\$ 757,207</u>	<u>\$ 1,086,998</u>

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.

**WASATCH FRONT REGIONAL COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2026**

LONG-TERM DEBT

Lease liabilities as of June 30, 2026, amount to 1,004,733 and represent a decrease of \$396,589 from the prior year.

	Governmental Activities		Total	
	2026	2025	2026	2025
Long-term debt				
Lease liabilities	\$ 1,004,733	\$ 1,401,322	\$ 1,004,733	\$ 1,401,322
Total	<u>\$ 1,004,733</u>	<u>\$ 1,401,322</u>	<u>\$ 1,004,733</u>	<u>\$ 1,401,322</u>

REQUESTS FOR INFORMATION

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

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

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WASATCH FRONT REGIONAL COUNCIL**Statement of Net Position****As of June 30, 2026**

	Governmental Activities
ASSETS	
CURRENT ASSETS	
Cash & cash equivalents	\$ 2,682,045
Restricted cash & cash equivalents	4,138,809
Accounts receivable	1,364,778
Prepaid expenses	181,868
Total current assets	<u>8,367,500</u>
NON-CURRENT ASSETS	
Capital assets (net of accumulated depreciation)	11,709
Net pension asset	88,385
Right to use assets (net of accumulated amortization)	745,498
Total capital assets	<u>845,592</u>
Total assets	<u>9,213,092</u>
Deferred outflows of resources related to pension	<u>627,028</u>
Total assets and deferred outflows of resources	<u>\$ 9,840,120</u>
LIABILITIES	
CURRENT LIABILITIES	
Accounts payable	\$ 998,228
Lease liability - current portion	426,714
Total current liabilities	<u>1,424,942</u>
NON-CURRENT LIABILITIES	
Lease liability - noncurrent portion	578,019
Net pension liability	116,250
Compensated absences (due after one year)	385,440
Total noncurrent liabilities	<u>1,079,709</u>
Total liabilities	<u>2,504,651</u>
DEFERRED INFLOWS	
Grant related	4,138,809
Pension related	538,380
Total deferred inflows	<u>4,677,189</u>
NET POSITION	
Investment in capital assets, net of related debt	(247,526)
Unrestricted net position	<u>2,905,806</u>
Total net position	<u>\$ 2,658,280</u>

WASATCH FRONT REGIONAL COUNCIL

Statement of Activities For the Year Ended June 30, 2026

Net (Expense)				
Revenue and Changes in Net Position				
<u>Functions and Programs</u>	<u>Expenses</u>	<u>Program Revenue</u>		<u>Primary Government</u>
		<u>Operating Grants and Contributions</u>	<u>Other Grants and Contributions</u>	<u>Government Activities</u>
PRIMARY GOVERNMENT				
Governmental activities:				
General government	\$ 10,954,696	\$ 10,822,567	\$ -	\$ (132,129)
Total governmental activities	10,954,696	10,822,567	-	(132,129)
Total primary government	10,954,696	10,822,567	-	(132,129)
General Revenues:				
Other				4,860
Investment earnings				298,290
Total general revenue				303,150
Change in net position				171,021
Net position - beginning				2,487,259
Net position - ending				\$ 2,658,280

WASATCH FRONT REGIONAL COUNCIL

Balance Sheet Governmental Funds As of June 30, 2026

	<u>General Fund</u>	<u>Total Governmental Funds</u>
ASSETS		
Cash	\$ 2,682,045	\$ 2,682,045
Cash - restricted	4,138,809	4,138,809
Accounts receivable	1,364,778	1,364,778
Prepaid expenses	181,868	181,868
Total assets	<u>\$ 8,367,500</u>	<u>\$ 8,367,500</u>
LIABILITIES		
Accounts payable	\$ 998,228	\$ 998,228
Total liabilities	<u>\$ 998,228</u>	<u>\$ 998,228</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - grants	\$ 4,138,809	\$ 4,138,809
Total deferred inflows of resources	<u>\$ 4,138,809</u>	<u>\$ 4,138,809</u>
FUND BALANCES		
Unassigned	\$ 3,230,463	\$ 3,230,463
Total fund balances	<u>\$ 3,230,463</u>	<u>\$ 3,230,463</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 8,367,500</u>	<u>\$ 8,367,500</u>

WASATCH FRONT REGIONAL COUNCIL
Reconciliation of the Balance Sheet
Governmental Funds to the Statement of Net Position
As of June 30, 2026

Total Fund Balance		<u>\$ 3,230,463</u>
Total Net position reported for governmental activities in the statements of net position 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	3,898,792	
Less accumulated depreciation and amortization	<u>(3,141,585)</u>	
	<u>757,207</u>	757,207
Liability for compensated absences is not recognized at the fund level but is recognized for the government wide statement of net assets.		
		(385,440)
Pension asset is not recognized on the funds statement but is recorded on the government wide statement.		
		88,385
Deferred outflows are not recognized on the fund statements but are recorded on the government wide statement.		
		627,028
Deferred inflows are not recognized on the fund statements but are recorded on the government wide statement		
		(538,380)
Long term liabilities including lease liabilities are not recognized in the funds statement		
		(1,004,733)
Long term pension related activities and changes are not reflected in the funds statement		
		<u>(116,250)</u>
Net position of government activities		<u>\$ 2,658,280</u>

WASATCH FRONT REGIONAL COUNCIL
Statement of Revenues, Expenditures,
And Changes in Fund Balances – Governmental Funds
For the Year Ended June 30, 2026

	<u>General Fund</u>	<u>Total Governmental Funds</u>
REVENUE		
Federal sources	\$ 6,717,278	\$ 6,717,278
State sources	1,912,621	1,912,621
Local sources	2,192,668	2,192,668
Other	4,860	4,860
Interest	298,290	298,290
Total revenues	<u>11,125,717</u>	<u>11,125,717</u>
EXPENDITURES		
Planning	<u>10,828,275</u>	<u>10,828,275</u>
Total expenditures	<u>10,828,275</u>	<u>10,828,275</u>
Excess (deficiency) of revenues over expenditures	<u>297,442</u>	<u>297,442</u>
Fund balances - beginning of year	<u>2,933,021</u>	<u>2,933,021</u>
Fund balances - end of year	<u><u>\$ 3,230,463</u></u>	<u><u>\$ 3,230,463</u></u>

WASATCH FRONT REGIONAL COUNCIL
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balances – Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2026

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	<u>\$ 297,442</u>
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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.	(329,791)
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The increase in compensated absences is reported in the statement of activities but the liability is not recorded at the fund level.	(15,986)
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Rent expense is recorded in the fund statements but the amount shown as interest expense is not recognized in the fund statements.	396,589
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Pension expense is reduced by deferred outflows on the government-wide statement.	<u>(177,233)</u>
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Change in net position of governmental activities	<u><u>\$ 171,021</u></u>
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WASATCH FRONT REGIONAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

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 Revenues, 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.

**WASATCH FRONT REGIONAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026**

Receivables – Amounts receivable consist mainly of amounts due from federal, state, and local governments where collectability is reasonably assured. Accordingly, no allowance for uncollectible 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
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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 statements. A fund is considered major if it is the general fund of the Council. Other funds are

WASATCH FRONT REGIONAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

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.

Payables – Amounts owed to vendors for goods and services received in the ordinary course of operations. Other payables and accrued liabilities may include amounts owed for payroll, employee benefits, professional services, contracts and other obligations incurred as of the financial statement date.

Prepaids – Payments made for goods and services that will benefit periods beyond June 30, 2026, 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 amounts. 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 element, 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,

**WASATCH FRONT REGIONAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026**

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, 2026, the Utah Public Treasurer's Investment Fund was unrated.

As of June 30, 2026, the Council had the following investments:

	Investment Maturities (In Years)			
	Fair Value	Less Than 1 Year	1 - 10 Years	More Than 10 Years
State of Utah Public Treasurer Investment Fund	\$ 6,400,956 -	\$ 6,400,956 -	\$ - -	\$ - -
Total Investments	<u>\$ 6,400,956</u>	<u>\$ 6,400,956</u>	<u>\$ -</u>	<u>\$ -</u>

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

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.

WASATCH FRONT REGIONAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

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, 2026, 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, 2026, are as follows:

Cash in bank	\$ 419,898
Utah State Treasurer's investment pool	<u>6,400,956</u>
Total	<u>\$ 6,820,854</u>

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

Cash	\$ 2,682,045
Restricted cash	<u>4,138,809</u>
Total	<u>\$ 6,820,854</u>

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

The Council has the following recurring fair value measurements as of June 30, 2026:

Public Treasurer's Investment Fund position is \$6,400,956. 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 \$4,138,809 for advanced grant payments and outside restrictions.

WASATCH FRONT REGIONAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

NOTE 4. ACCOUNTS RECEIVABLE

Accounts Receivable from all sources as of June 30, 2026, consisted of the following:

There is no allowance for uncollectible accounts.

Federal Highways Administration	\$ 137,620
Mountainland Association of Governments	27,743
Utah Department of Commerce	9,112
Utah Department of Transportation	1,104,495
Utah Department of Workforce Services	23,820
Utah Inland Port Authority (UIPA)	59,887
Utah Transit Authority (UTA)	2,101
	<u>\$ 1,364,778</u>

NOTE 5. PROPERTY AND EQUIPMENT

A summary of changes in property and equipment for the year ended June 30, 2026 is as follows:

	<u>Balance</u> <u>June 30, 2025</u>	<u>Additions</u>	<u>Retirement</u>	<u>Balance</u> <u>June 30, 2026</u>
Depreciated assets				
Right to use equipment	\$ 3,449,912	\$ -	\$ -	\$ 3,449,912
Equipment, furniture, and fixtures	438,340	10,540	-	448,880
Total depreciated assets	<u>3,888,252</u>	<u>10,540</u>	<u>-</u>	<u>3,898,792</u>
Less accumulated depreciation				
Accumulated amortization, right-to-use assets	2,373,328	331,086	-	2,704,414
Equipment, furniture, and fixtures	427,926	9,245	-	437,171
Total accumulated depreciation	<u>2,801,254</u>	<u>340,331</u>	<u>-</u>	<u>3,141,585</u>
Net property and equipment	<u>\$ 1,086,998</u>	<u>\$ (329,791)</u>	<u>\$ -</u>	<u>\$ 757,207</u>

NOTE 6. LONG-TERM DEBT

A summary of changes in long-term debt for the year ended June 30, 2026, is as follows:

	<u>Balance</u> <u>June 30, 2025</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2026</u>	<u>Due Within</u> <u>One Year</u>
Right-to-use assets liability	\$ 1,401,322	\$ -	\$ (396,589)	\$ 1,004,733	\$ 426,714
Pension liability	716,928	-	(600,678)	116,250	-
Compensated absences					
Sick leave	94,313	2,986	-	97,299	-
Vacation	275,141	13,000	-	288,141	-
Total compensated absences	<u>369,454</u>	<u>15,986</u>	<u>-</u>	<u>385,440</u>	<u>-</u>
Total long-term liabilities	<u>\$ 2,487,704</u>	<u>\$ 15,986</u>	<u>\$ (997,267)</u>	<u>\$ 1,506,423</u>	<u>\$ 426,714</u>

WASATCH FRONT REGIONAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

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 Council rents a building that has a value of \$3,449,912 and accumulated amortization of \$2,704,414. 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 \$1,004,733. The right to use the building office space has an estimated useful life of ten years.

Year	Principal	Interest
June 30, 2027	\$ 426,714	\$ 36,550
June 30, 2028	458,577	16,698
June 30, 2029	119,442	897
Totals	\$ 1,004,733	\$ 54,145

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 by visiting website: www.urs.org/general/publications.

**WASATCH FRONT REGIONAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026**

Summary of Benefits by System

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

Retirement benefits are as follows:

System	Final Average Salary	Years of Service Required and/or	Benefit percent per year of service	COLA**
		Age Eligible for Benefit		
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, 2026 are as follows:

	Tier 1 - DB System			Tier 2 - DB Hybrid System				Tier 2 - 401(k) Option			
	Employee	Employer	ER 401(k)	Tier 2 Fund	Employee	Employer	ER 401(k)	Tier 2 Fund	Employee	Employer	ER 401(k)
Noncontributory System											
15 Local Government	-	15.97	-	111	0.81	14.19	-	211	-	4.19	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, 2026, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 220,359	\$ -
Tier 2 Public Employees System	227,160	12,967
Tier 2 DC Only System	29,450	-
Total Contributions	\$ 476,969	\$ 12,967

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.

WASATCH FRONT REGIONAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

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

At June 30, 2026, we reported a net pension liability of \$116,250 and a net pension asset of \$88,385.

	(Measurement Date): December 31, 2024				
	Net Pension Liability	Net Pension Asset	Proportionate Share	Proportionate Share December 31, 2024	Change (Decrease)
Noncontributory System	\$ -	\$ 88,385	0.1806236%	0.1795563%	0.0010673%
Tier 2 Public Safety and Fire Fighter System	116,250	-	0.0471511%	0.0494684%	-0.0023173%
Total Net Pension Asset / Liability	\$ 116,250	\$ 88,385			

The net pension asset and liability were measured as of December 31, 2025, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2025, 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, 2026, we recognized pension expense of \$653,271.

At June 30, 2026 we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 323,516	\$ 579
Changes in assumptions	41,401	-
Net difference between projected and actual earnings on pension plan investments	-	531,656
Changes in proportion and differences between contributions and proportionate share of contributions	22,785	6,145
Contributions subsequent to the measurement date	239,326	-
Total	\$ 627,028	\$ 538,380

\$239,326 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, 2025.

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:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2026	\$ 301,221
2027	\$ (197,617)
2028	\$ (171,485)
2029	\$ (158,396)
2030	\$ 16,273
Thereafter	59,325

WASATCH FRONT REGIONAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

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

For the year ended June 30, 2026, we recognized pension expense of \$492,005.

At June 30, 2026, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 242,667	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	489,470
Changes in proportion and differences between contributions and proportionate share of contributions	-	4,485
Contributions subsequent to the measurement date	108,590	-
Total	<u>\$ 351,257</u>	<u>\$ 493,955</u>

\$108,590 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, 2025.

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:

Year Ended December 31,	Deferred Outflows (inflows) of Resources
2026	\$ 285,549
2027	\$ (199,031)
2028	\$ (175,295)
2029	\$ (162,511)
2030	\$ -
Thereafter	-

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

For the year ended June 30, 2026, we recognized pension expense of \$161,266.

At June 30, 2026, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 80,848	\$ 579
Changes in assumptions	41,401	-
Net difference between projected and actual earnings on pension plan investments	-	42,186
Changes in proportion and differences between contributions and proportionate share of contributions	22,785	1,661
Contributions subsequent to the measurement date	130,736	-
Total	<u>\$ 275,770</u>	<u>\$ 44,426</u>

**WASATCH FRONT REGIONAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026**

\$130,736 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, 2025.

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:

Year Ended December 31,	Deferred Outflows (inflows) of Resources
2026	\$ 15,672
2027	\$ 1,414
2028	\$ 3,810
2029	\$ 4,115
2030	\$ 16,273
Thereafter	59,325

Actuarial Assumptions

The total pension liability in the December 31, 2025, 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, 2025, 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.

WASATCH FRONT REGIONAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Asset Allocation	Expected Return Arithmetic Basis	
		Real Return Arithmetic Basis	Long-Term expected portfolio real rate of return
Equity securities	35%	6.68%	2.34%
Debt securities	20%	2.06%	0.41%
Real assets	18%	5.26%	0.95%
Private equity	12%	9.80%	1.18%
Absolute return	15%	3.96%	0.59%
Cash and cash equivalents	0%	0.49%	0.00%
Totals	100%		5.47%
		Inflation	2.50%
		Expected arithmetic nominal return	7.97%

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:

System	1% Decrease 5.85%	Discount Rate 6.85%	1% Increase 7.85%
Noncontributory System	\$1,819,901	(\$88,385)	(\$1,710,577)
Tier 2 Public Employees System	457,196	116,250	(149,796)
Total	\$2,277,097	\$27,865	(\$1,860,373)

***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
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026**

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:

	<u>2026</u>	<u>2025</u>	<u>2024</u>
401(k) Plan			
Employer Contributions	\$ 530,050	\$ 508,386	\$ 458,735
Employee Contributions	\$ 155,594	\$ 146,410	\$ 107,351
457 Plan			
Employer Contributions	\$ -	\$ -	\$ -
Employee Contributions	\$ 203,561	\$ 191,940	\$ 169,895
Roth 457			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 1,800	\$ -	\$ -
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 33,877	\$ 27,611	\$ 19,983

NOTE 9. ECONOMIC DEPENDENCY

The Council receives a substantial amount of its revenue from the U.S. Department of Transportation. This agency provides 60% 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.

**WASATCH FRONT REGIONAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026**

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, 2026

	Budgeted Amounts		Variance with Original Budget Over (Under) Final Budget		Variance with Final Budget Over(Under) Actual
	Original	Final		Actual	
REVENUE					
Federal sources	\$ 8,170,974	\$ 9,116,102	\$ 945,128	\$ 6,717,278	\$ (2,398,824)
State sources	2,144,500	3,295,463	1,150,963	1,912,621	(1,382,842)
Local sources	1,956,716	3,289,601	1,332,885	2,192,668	(1,096,933)
Other	-	-	-	4,860	4,860
Interest	-	-	-	298,290	298,290
Total revenue	<u>12,272,190</u>	<u>15,701,166</u>	<u>3,428,976</u>	<u>11,125,717</u>	<u>(4,575,449)</u>
EXPENDITURES					
Planning	<u>12,272,190</u>	<u>15,701,166</u>	<u>3,428,976</u>	<u>10,828,275</u>	<u>(4,872,891)</u>
Total expenditures	<u>12,272,190</u>	<u>15,701,166</u>	<u>3,428,976</u>	<u>10,828,275</u>	<u>(4,872,891)</u>
Excess of revenue over expenditures (usage of fund balance)	<u>-</u>	<u>-</u>	<u>-</u>	<u>297,442</u>	<u>297,442</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>297,442</u>	<u>297,442</u>
Fund balance - beginning of year	<u>2,933,021</u>	<u>2,933,021</u>	<u>-</u>	<u>2,933,021</u>	<u>-</u>
Fund balance - end of year	<u>\$ 2,933,021</u>	<u>\$ 2,933,021</u>	<u>\$ -</u>	<u>\$ 3,230,463</u>	<u>\$ 297,442</u>

WASATCH FRONT REGIONAL COUNCIL
Schedule of Required Supplementary Information
Schedule of the Proportionate Share of the Net Pension Liability
June 30, 2026
Last 10 Fiscal Years*

		Noncontributory Retirement System	Tier 2 Public Employees System
Proportion of the net pension liability (asset)	2026	0.1806239%	0.0471511%
	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%
Proportionate share of the net pension liability (asset)	2026	\$ (88,385)	\$ 116,250
	2025	\$ 569,394	\$ 147,534
	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
Covered Employee Payroll	2026	\$ 1,482,093	\$ 1,522,498
	2025	\$ 1,485,862	\$ 1,465,795
	2024	\$ 1,395,644	\$ 1,147,250
	2023	\$ 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
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	2026	-5.96%	7.64%
	2025	38.32%	10.07%
	2024	28.33%	7.53%
	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%
Plan fiduciary net position as a percentage of the total pension liability.	2026	100.6%	91.6%
	2025	96.0%	87.4%
	2024	96.9%	89.6%
	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%

* 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
June 30 ,2026
Last 10 Fiscal Years**

	As of Fiscal Year Ended June 30	Actuarial Determined Contributions	Contributions in Relation to the Contractually Required Contribution	Contribution deficiency (excess)	Covered Employee Payroll	Contributions as a percentage of Covered Employee Payroll
Noncontributory Retirement System						
	2017	282,809	282,809	-	1,531,176	18.47%
	2018	282,164	282,164	-	1,527,690	18.47%
	2019	321,464	321,464	-	1,740,467	18.47%
	2020	317,966	317,966	-	1,721,525	18.47%
	2021	288,038	288,038	-	1,559,490	18.47%
	2022	284,729	284,729	-	1,546,562	18.41%
	2023	257,883	257,883	-	1,463,267	17.62%
	2024	260,159	260,159	-	1,447,742	17.97%
	2025	257,912	257,912	-	1,519,813	16.97%
	2026	220,359	220,359	-	1,379,831	15.97%
Tier 2 Public Employees System*						
	2017	72,155	72,155	-	483,938	14.91%
	2018	76,192	76,192	-	504,252	15.11%
	2019	83,486	83,486	-	537,232	15.54%
	2020	88,751	88,751	-	556,740	15.94%
	2021	106,276	106,276	-	672,630	15.80%
	2022	121,484	121,484	-	755,969	16.07%
	2023	187,664	187,664	-	1,180,775	15.89%
	2024	205,604	205,604	-	1,282,302	16.03%
	2025	226,071	226,071	-	1,485,073	15.22%
	2026	227,160	227,160	-	1,600,847	14.19%
Tier 2 Public Employees DC Only System*						
	2017	5,968	5,968	-	89,203	6.69%
	2018	5,922	5,922	-	88,511	6.69%
	2019	3,996	3,993	-	59,724	6.69%
	2020	5,109	5,109	-	76,367	6.69%
	2021	15,145	15,145	-	226,378	6.69%
	2022	29,290	29,280	-	437,669	6.69%
	2023	29,775	29,775	-	481,018	6.19%
	2024	32,354	32,354	-	522,686	6.19%
	2025	30,566	30,566	-	588,939	5.19%
	2026	29,450	29,450	-	907,953	3.24%

* Contribution in Tier 2 created July 1, 2011, include an amortization rate to help fund the unfunded liabilities 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, 2026

Changes in Assumptions:

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

Budgetary Highlights

During the year, the FY26 budget was amended to include \$3,428,976 in funds carried forward from the previous year in programs such as the Transportation and Land Use Connection, Station Area Planning, and other projects that 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 the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards), the financial statements of the governmental activities and each major fund of Wasatch Front Regional Council as of and for the year ended June 30, 2026, 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 4, 2026.

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 audit 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 of Wasatch Front Regional Council's internal control.

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

Our consideration of internal control 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 Wasatch Front Regional Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Larson & Company

Spanish Fork, Utah
September 4, 2026



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 State Requirements

Opinion on Each State Compliance Requirement

We have audited Wasatch Front Regional Council's compliance with applicable 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, 2026.

State compliance requirements were tested for the year ended June 30, 2026 in the following areas:

Budgetary Compliance
Fund Balance
Fraud Risk Assessment
Open and Public Meetings Act

Cash Management
Utah Retirement Systems
Crime Insurance for Public Treasurers

In our opinion, Wasatch Front Regional Council complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2026.

Basis for Opinion on Each State Requirement

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 (Government Auditing Standards); and the audit requirements outlined in the *State Compliance Audit Guide (Guide)*, issued by the Office of the Utah State Auditor. Our responsibilities under those standards and the 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 on each state compliance requirement identified above. 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 Responsibilities 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 for 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 referred to above 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 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

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

Our consideration of internal control over compliance was for the limited purpose described in the 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, 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.

Purpose of This Report

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 Guide. Accordingly, this report is not suitable for any other purpose. However, pursuant to *Utah Code* Title 63G, Chapter 2, this report is a matter of public record, and as such, its distribution is not limited.

Larson & Company, PC

Spanish Fork, Utah
September 4, 2026



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT 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 identified as subject to audit 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, 2026. 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 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, 2026.

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 (Government Auditing Standards); 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 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 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 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 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 are appropriate in the circumstances and to test and report on 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 a 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 over compliance 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

Spanish Fork, Utah
September 4, 2026

WASATCH FRONT REGIONAL COUNCIL
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2026

<u>Federal Grantor/Pass-Thru/ Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Grantors Contract</u>	<u>Amount of Expenditures</u>
United States Department of Transportation (DOT)			
<i>Indirect Assistance</i>			
<i>Passed Through Utah Department of Transportation</i>			
<i>Highway Planning and Construction</i>			
* CPG-Consolidated Planning	20.205	26-1180	\$ 4,908,448
* STP Funds For TLC SLC	20.205	14-8915 & 26-8266	664,804
* STP Funds for TLC Ogden Layton	20.205	14-8969 & 26-8267	656,898
* STP Funds for ABM	20.205	PIN 23152	32,887
Safe Streets for All	20.939	693JJ32540641	173,484
Model Development	20.505		50,000
Joint Planning	20.505		121,200
<i>Passed Through Cache MPO</i>			
* Joint Planning	20.205		1,988
<i>Passed Through Dixie MPO</i>			
* Joint Planning	20.205		2,969
Total Highway Planning and Construction			6,612,678
<i>Passed Through Utah Transit Authority</i>			
<i>Transit Services Programs</i>			
Mobility Management	20.513	23-00316	2,101
Total Transit Services Programs			2,101
Total Department of Transportation (DOT)			6,614,779
United States Department of Commerce (DOC)			
<i>Direct Assistance</i>			
Economic Development Administration	11.302	ED23DEN3020022	52,500
Total Economic Development			52,500
Total Department of Commerce (DOC)			52,500
United States Department of Housing and Urban Development (HUD)			
<i>Indirect Assistance</i>			
<i>Passed Through Tooele County</i>			
Community Development Block Grant	14.228	26-0030	50,000
Total Department of Housing and Urban Development (HUD)			50,000
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 6,717,279
* 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, 2026

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 awards, if applicable, and therefore, would be reported on the schedule of 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 \$1,000,000 in federal expenditures, distributions, or issuances for the fiscal year ended June 30, 2026.

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, 2026.

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.

15% De Minimis Indirect Cost Rate

The entity does not use the 15% 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, 2026

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, 2026.

WASATCH FRONT REGIONAL COUNCIL
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2026

I. Summary of Auditor's Results

Financial Statements

The independent auditor's report expressed an unmodified opinion on the basic financial statements of Wasatch Front Regional Council.

Internal Control over financial reporting:

- Material weaknesses identified ☐ Yes ☒ No
- Significant deficiencies identified ☐ Yes ☒ No
- Noncompliance material to the financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal control over federal programs

- Material weaknesses identified ☐ Yes ☒ No
- Significant deficiencies identified ☐ Yes ☒ No

Type of auditor's report issued on compliance for major federal programs:

Unmodified

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 Report Issued on Compliance for Major Federal Programs

20.205 Highway Planning and Construction

Unmodified

Dollar threshold used to distinguish between type A and type B Programs:

\$1,000,000

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, 2026**

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, 2026



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, 2026, and have issued our report thereon dated September 3, 2026. 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, 2026, 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 2026. 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 4, 2026.

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. None 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

Spanish Fork, Utah
September 4, 2026

DRAFT - WASATCH FRONT REGIONAL COUNCIL 2027 MEETING SCHEDULE

	Council	RGC	Trans Com	ATC	Budget	WFEDD	CDBG RRC*	RGC TACs Salt Lake & Ogden-Layton	Trans Com TACs Salt Lake & Ogden-Layton
January	28	21			7 (tentative)				20
February			18			11	17	17	24
**WFRC 101	25	25	25	25		25	25		
March	25	18		9	11				31
April			29					21	
May	27	20			13		19		26
June			17	8		10			
July								28	
August	26	19	19		12 (tentative)		18		4
September				14				15	
October	28	21			14	7			13
November			18				17		
December				14				8	

Meetings may be conducted in person and 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 pm, **five times a year** in Jan, Mar, May, Aug, and Oct.
- Regional Growth Committee (RGC) meetings are held on Thursdays, at 9:15 am, **five times a year** in Jan, Mar, May, Aug, and Oct.
- Transportation Coordinating Committee (Trans Com) meetings are held on Thursdays, at 1:30 pm, **five times a year** in Feb, Apr, Jun, Aug, and Nov.
- Active Transportation Committee (ATC) meetings are held on Tuesdays, at 9:15 am, **quarterly** in Mar, Jun, Sept, and Dec.
- Budget Committee meetings are held **three to five times a year**. (*Tentative dates noted above.*)
- Wasatch Front Economic Development District (WFEDD) meetings are held on Thursdays, at 1:30 pm, **three times a year** in Feb, Jun, and Oct.
- Community Development Block Grant Regional Review Committee (CDBG RRC) meetings are held Tuesdays at 1:00 pm, **quarterly** in Feb, May, Aug, and Nov.

*CDBG RRC meetings involve only Morgan, Tooele and parts of Weber Counties.

- **RGC Technical Advisory Committees (TACs):** Wednesdays: Salt Lake Co Area and Davis/Weber/Box Elder Co Area
Meeting format and/or locations for each area to be confirmed prior to each meeting.
- **Trans Com Technical Advisory Committees (TACs):** Wednesdays: Davis/Weber/Box Elder Co Area and Salt Lake Co Area
Meeting format and/or locations for each area to be confirmed prior to each meeting.
- **Joint Policy Advisory Committee (JPAC)** meetings will be facilitated by UTA in 2027. More information will be provided by UTA and can also be found on [WFRC's website](#).

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.

****WFRC 101 will be held on Thursday, February 25, 2027, 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 www.wfrc.utah.gov or contact Andrea at andrea.pearson@wfrc.utah.gov or 801-363-4250, ext 1100.

**Wasatch Front Regional Council
Zions Operating
Bank Reconciliation - 07/01/2026 to 07/31/2026**

Bank Statement Balance:	\$39,427.65
Calculated Book Balance:	\$39,427.65
General Ledger Balance:	\$39,427.65
Calculated Book Balance vs General Ledger Balance:	\$0.00

A handwritten signature in black ink, appearing to be 'M. H.', is written over the bottom right of the reconciliation table.

**Wasatch Front Regional Council
Zions Operating
Bank Reconciliation - 07/01/2026 to 07/31/2026**

Bank Statement Start Balance: \$1,597.19

Reconciled Deposits & Transfers

Type	Reference	Date	Amount
Transfer		07/01/2026	-877.33
Transfer		07/02/2026	-10,679.86
Transfer		07/03/2026	-55,339.31
Deposit		07/03/2026	55,339.31
Transfer		07/08/2026	111,286.50
Transfer		07/09/2026	-2,101.32
Deposit		07/09/2026	2,101.32
Deposit		07/09/2026	87,627.00
Transfer		07/10/2026	9,320.41
Transfer		07/13/2026	-397,800.00
Deposit		07/13/2026	397,800.00
Transfer		07/15/2026	20,284.12
Transfer		07/16/2026	-30,000.00
Transfer		07/16/2026	50,000.00
Deposit		07/17/2026	16,429.00
Deposit		07/17/2026	16,429.00
Deposit		07/17/2026	20,000.00
Deposit		07/17/2026	30,000.00
Transfer		07/17/2026	633,757.56
Transfer		07/20/2026	-131,577.35
Deposit		07/20/2026	59,886.90
Transfer		07/21/2026	-191,291.64
Deposit		07/21/2026	175,252.00
Deposit		07/22/2026	16,429.00
Transfer		07/22/2026	103,293.51
Transfer		07/23/2026	-137,620.38
Transfer		07/24/2026	86,530.22
Deposit		07/24/2026	137,620.38
Transfer		07/29/2026	-1,049,405.37
Deposit		07/29/2026	1,049,155.37
Transfer		07/30/2026	-1,000,000.00
Deposit		07/30/2026	250.00
Transfer		07/30/2026	1,000,000.00
Transfer		07/31/2026	-48,194.85
Deposit		07/31/2026	87,627.00

Reconciled Deposits & Transfers Total: \$1,111,531.19

Reconciled Checks & Withdrawals

Payee Name	Reference	Date	Amount
Utah Department of Workforce Services (DWS)	EFT	06/30/2026	2,095.65
JE: 234 - Recognize as prepaids ACH payments		07/01/2026	-142,962.75
Utah Transit Authority (UTA)	ACH.0702261409.116	07/01/2026	18.75
Les Olson Company	ACH.0702261409.44	07/01/2026	91.21
EMI Health	EFT	07/01/2026	168.00
PEHP FLEX Benefits	ACH.0702261409.54	07/01/2026	428.46
Utah Local Governments Trust (ULGT)	EFT	07/01/2026	476.75
Utah Local Governments Trust (ULGT)	EFT	07/01/2026	543.00
Pikes Peak Area Council of Gov (PPACG)	ACH.0702261409.501	07/01/2026	1,000.00
Davis County Commissioner	ACH.0702261409.17	07/01/2026	1,316.32
Ramsey, Dawn	ACH.0702261409.370	07/01/2026	1,415.16
Utah Local Governments Trust (ULGT)	EFT	07/01/2026	1,643.88
Pelorus Methods	ACH.0702261409.55	07/01/2026	2,000.00
Stoel Rives, LLP	ACH.0702261409.292	07/01/2026	2,554.75
Lincoln Financial Life Ins Co	EFT	07/01/2026	3,145.69
Landmark Design	ACH.0702261409.42	07/01/2026	4,946.95
Cascadia Partners LLC	ACH.0702261409.478	07/01/2026	15,263.20
Utah Local Governments Trust (ULGT)	EFT	07/01/2026	17,527.49
PEHP Public Employees Health Program	ACH.0702261409.59	07/01/2026	44,302.06
Psomas	ACH.0702261409.58	07/01/2026	56,352.20
Health Equity	EFT	07/10/2026	50.40
Health Equity	EFT.0709261105.258	07/10/2026	6,073.07
Utah State Tax Commission	EFT.0709260903.82	07/10/2026	6,140.73
Internal Revenue Service	EFT.0709260903.38	07/10/2026	22,047.71
Utah Retirement Systems (URS)	EFT.0709261049.80	07/10/2026	62,635.50
Payroll DD	0710261200	07/10/2026	111,286.50

**Wasatch Front Regional Council
Zions Operating
Bank Reconciliation - 07/01/2026 to 07/31/2026**

Utah Local Governments Trust (ULGT)	EFT	07/14/2026	93.00	
Division of Technology Services (DTS)	ACH.0717260918.19	07/20/2026	127.19	
PEHP FLEX Benefits	ACH.0717260918.54	07/20/2026	428.46	
Propvizer Advisors LLC	ACH.0717260918.503	07/20/2026	1,125.00	
Citta Designs (Citi Design)	ACH.0717260918.364	07/20/2026	1,612.50	
RRJ Consulting	ACH.0717260918.62	07/20/2026	3,000.00	
Alta Planning and Design	ACH.0717260918.2	07/20/2026	3,621.75	
Alta Planning and Design	ACH.0717260920.2	07/20/2026	5,044.00	
Kirton McConkie	ACH.0717260920.472	07/20/2026	5,106.29	
J-U-B Engineers Inc	ACH.0717260918.504	07/20/2026	5,760.24	
Stoel Rives, LLP	ACH.0717260920.292	07/20/2026	5,989.40	
VODA Landscape & Planning	ACH.0717260918.83	07/20/2026	6,040.00	
Barker Leavitt, PLLC	ACH.0717260918.6	07/20/2026	8,800.00	
WSP USA Inc	ACH.0717260920.401	07/20/2026	11,175.33	
Hansen Planning Group, LLC	ACH.0717260918.493	07/20/2026	12,542.45	
Cascadia Partners LLC	ACH.0717260918.478	07/20/2026	13,166.15	
Landmark Design	ACH.0717260918.42	07/20/2026	13,562.50	
Utah Division of Finance	ACH.0717260920.81	07/20/2026	13,609.84	
Downtown Redevelopment Services, LLC	ACH.0717260918.309	07/20/2026	18,227.50	
Methods Consulting, Inc	ACH.0717260918.473	07/20/2026	21,190.83	
Avenue Consultants	ACH.0717260918.4	07/20/2026	26,094.17	
Dig Studio Inc	ACH.0717260918.445	07/20/2026	26,951.06	
Jones & DeMille Engineering, Inc	ACH.0717260918.502	07/20/2026	29,700.00	
Kimley Horn	ACH.0717260920.41	07/20/2026	31,464.05	
Kimley Horn	ACH.0717260918.41	07/20/2026	33,228.64	
Ferrari & Co	ACH.0717260918.474	07/20/2026	34,201.00	
Psomas	ACH.0717260918.58	07/20/2026	35,862.50	
Fielding Group, LLC	ACH.0717260918.26	07/20/2026	38,895.55	
Wall Consultant Group (WCG)	ACH.0717260918.291	07/20/2026	42,230.15	
Design Workshop, Inc	ACH.0717260920.20	07/20/2026	43,161.71	
Methods Consulting, Inc	ACH.0717260920.473	07/20/2026	66,676.56	
Design Workshop, Inc	ACH.0717260918.20	07/20/2026	104,234.64	
Utah State Tax Commission	EFT.0723261053.82	07/24/2026	5,515.38	
Health Equity	EFT.0723261053.258	07/24/2026	6,073.07	
Internal Revenue Service	EFT.0723261053.38	07/24/2026	18,694.12	
Utah Retirement Systems (URS)	EFT.0723261053.80	07/24/2026	56,247.65	
Payroll DD	0724261200	07/24/2026	103,293.51	
Reconciled Checks & Withdrawals Total:			\$1,073,306.87	
Charges & Interest				
Description	Date	Amount		
bank fees	07/21/2026	-393.86		
Charges & Interest Total:			(\$393.86)	
Bank Statement End Balance:			\$39,427.65	

**Wasatch Front Regional Council
Zions Sweep
Bank Reconciliation - 07/01/2026 to 07/31/2026**

Bank Statement Balance:	\$511,947.88
Calculated Book Balance:	\$511,947.88
General Ledger Balance:	\$511,947.88
Calculated Book Balance vs General Ledger Balance:	\$0.00

**Wasatch Front Regional Council
Zions Sweep
Bank Reconciliation - 07/01/2026 to 07/31/2026**

				Bank Statement Start Balance:	\$420,396.23
Reconciled Deposits & Transfers					
Type	Reference	Date	Amount		
Transfer		07/01/2026	877.33		
Transfer		07/02/2026	10,679.86		
Transfer		07/03/2026	55,339.31		
Transfer		07/08/2026	-111,286.50		
Transfer		07/09/2026	2,101.32		
Transfer		07/10/2026	-9,320.41		
Transfer		07/13/2026	397,800.00		
Transfer		07/15/2026	-20,284.12		
Transfer		07/16/2026	30,000.00		
Transfer		07/17/2026	-633,757.56		
Transfer		07/20/2026	131,577.35		
Transfer		07/21/2026	191,291.64		
Transfer		07/22/2026	-103,293.51		
Transfer		07/23/2026	137,620.38		
Transfer		07/24/2026	-86,530.22		
Transfer		07/29/2026	1,049,405.37		
Transfer		07/30/2026	-1,000,000.00		
Transfer		07/31/2026	48,194.85		
Reconciled Deposits & Transfers Total:					\$90,415.09
Charges & Interest					
Description		Date	Amount		
Interest		07/31/2026	1,136.56		
Charges & Interest Total:					\$1,136.56
				Bank Statement End Balance:	\$511,947.88

Wasatch Front Regional Council
Check Register
Zions Operating - 07/01/2026 to 07/31/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Alta Planning and Design	ACH.0717260918.2	304.0002025.021	06/30/2026	07/20/2026	3,621.75	Porter Rockwell Trail - Apr FINAL	105340.30.353020 - Consult Serv: Mi	
Alta Planning and Design	ACH.0717260920.2	304.2600706.00-	06/30/2026	07/20/2026	800.00	BB Mill Creek - June	105340.50.360301 - Consult Serv: BB	
Alta Planning and Design	ACH.0717260920.2	304.2600706.00-	06/30/2026	07/20/2026	4,244.00	BB Mill Creek - June	105340.20.322215.3433 - Consult Se	
					\$5,044.00			
					\$8,665.75			
Avenue Consultants	ACH.0717260918.4	14463	06/30/2026	07/20/2026	17,206.85	Kearns 5400 S. Corridor May	105340.30.353023 - Consult Serv: Ke	
Avenue Consultants	ACH.0717260918.4	14726	06/30/2026	07/20/2026	8,887.32	Riverton AT & Master Plan - June	105340.30.353021 - Consult Serv: Ri	
					\$26,094.17			
					\$26,094.17			
Barker Leavitt, PLLC	ACH.0717260918.6	110-0626	06/30/2026	07/20/2026	8,800.00	Legislative Consulting - June	105340.50.341200 - Consult Serv: Le	
					\$8,800.00			
Cascadia Partners LLC	ACH.0702261409.478	2026-TRU-05	06/26/2026	07/01/2026	1,221.06	Transit Land Use Guide - May MAG	105340.40.322215.0036 - Consult Se	
Cascadia Partners LLC	ACH.0702261409.478	2026-TRU-05	06/26/2026	07/01/2026	3,815.80	Transit Land Use Guide - May UDOT	105340.40.322215.0036 - Consult Se	
Cascadia Partners LLC	ACH.0702261409.478	2026-TRU-05	06/26/2026	07/01/2026	3,815.80	Transit Land Use Guide - May WFRM	105340.20.322215.0036 - Consult Se	
Cascadia Partners LLC	ACH.0702261409.478	2026-TRU-05	06/26/2026	07/01/2026	6,410.54	Transit Land Use Guide - May UTA	105340.40.322215.0036 - Consult Se	
					\$15,263.20			
Cascadia Partners LLC	ACH.0717260918.478	2026 TRU-06	06/30/2026	07/20/2026	1,053.29	Transit Land Use Guide - June MAG	105340.40.322215.0036 - Consult Se	
Cascadia Partners LLC	ACH.0717260918.478	2026 TRU-06	06/30/2026	07/20/2026	3,291.54	Transit Land Use Guide - June UDOT	105340.40.322215.0036 - Consult Se	
Cascadia Partners LLC	ACH.0717260918.478	2026 TRU-06	06/30/2026	07/20/2026	3,291.54	Transit Land Use Guide - June WFRM	105340.20.322215.0036 - Consult Se	
Cascadia Partners LLC	ACH.0717260918.478	2026 TRU-06	06/30/2026	07/20/2026	5,529.78	Transit Land Use Guide - June UTA	105340.40.322215.0036 - Consult Se	
					\$13,166.15			
					\$28,429.35			
Citta Designs (Citi Design)	ACH.0717260918.364	2026-43	06/30/2026	07/20/2026	637.50	Greenfield Visualization - Feb-Mar	105340.50.324101 - Consult Serv: Gr	
Citta Designs (Citi Design)	ACH.0717260918.364	2026_50	06/30/2026	07/20/2026	975.00	Greenfield Visualizations - May-June	105340.50.324101 - Consult Serv: Gr	
					\$1,612.50			
					\$1,612.50			
Davis County Commissioner	ACH.0702261409.17	06-2026	06/26/2026	07/01/2026	1,316.32	NARC Conference - Commissioner Stevenson	105580.10.301200 - Travel: Local Fu	
					\$1,316.32			
Design Workshop, Inc	ACH.0717260918.20	0084742	06/30/2026	07/20/2026	13,875.00	So SLC Land Use & Zoning - Mar	105340.30.353028 - Consult Serv: So	
Design Workshop, Inc	ACH.0717260918.20	0084951	06/30/2026	07/20/2026	22,340.00	So SLC Land Use & Zoning - Apr	105340.30.353028 - Consult Serv: So	
Design Workshop, Inc	ACH.0717260918.20	0085199	06/30/2026	07/20/2026	51,756.64	SAP Sugar Factory - May	105340.50.360219 - Consult Serv: SA	
Design Workshop, Inc	ACH.0717260918.20	0085409	06/30/2026	07/20/2026	16,263.00	Draper River - June	105340.30.353011 - Consult Serv: Dr	
					\$104,234.64			
Design Workshop, Inc	ACH.0717260920.20	0085337	06/30/2026	07/20/2026	22,827.49	So SLC Land Use & Zoning - May	105340.30.353028 - Consult Serv: So	
Design Workshop, Inc	ACH.0717260920.20	0085448	06/30/2026	07/20/2026	20,334.22	So SLC Land Use & Zoning - June	105340.30.353028 - Consult Serv: So	
					\$43,161.71			
					\$147,396.35			
Dig Studio Inc	ACH.0717260918.445	24145-018	06/30/2026	07/20/2026	26,951.06	Grand Blvds - Apr	105340.30.353022 - Consult Serv: SL	
					\$26,951.06			
Division of Technology Services (DT	ACH.0717260918.19	2612R183000005	06/30/2026	07/20/2026	127.19	GIS Technical Support June	105340.20.322222 - Consult Serv: C	
					\$127.19			
Downtown Redevelopment Services,	ACH.0717260918.309	1084	06/30/2026	07/20/2026	18,227.50	So Ogden City Center MP - June	105340.30.351050 - Consult Serv: So	
					\$18,227.50			
EMI Health	EFT	507020260701	07/01/2026	07/01/2026	168.00	Telemed - July	105210.99.998000 - Fringe Benefits: I	
					\$168.00			

Wasatch Front Regional Council
Check Register
Zions Operating - 07/01/2026 to 07/31/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Ferrari & Co	ACH.0717260918.474	26-05-355	06/30/2026	07/20/2026	9,906.25	Strategic Communications -May	105340.10.301200.1 - Consult Serv:	
Ferrari & Co	ACH.0717260918.474	26-05-358	06/30/2026	07/20/2026	6,390.00	Creative Support - May	105340.10.301200.1 - Consult Serv:	
Ferrari & Co	ACH.0717260918.474	26-06-355	06/30/2026	07/20/2026	6,574.75	Strategic Communications -June	105340.10.301200.1 - Consult Serv:	
Ferrari & Co	ACH.0717260918.474	26-06-358	06/30/2026	07/20/2026	11,330.00	Creative Support - June	105340.10.301200.1 - Consult Serv:	
					\$34,201.00			
					\$34,201.00			
Fielding Group, LLC	ACH.0717260918.26	705	07/01/2026	07/20/2026	38,895.55	Building lease - July	105441.99.999000 - Building Lease C	
					\$38,895.55			
Hansen Planning Group, LLC	ACH.0717260918.493	2026.06.30	06/30/2026	07/20/2026	12,542.45	Plain City GP - June	105340.30.351047 - Consult Serv: PI	
					\$12,542.45			
Health Equity	EFT	903dgqh	07/10/2026	07/10/2026	50.40	HSA fees - July	105210.99.998000 - Fringe Benefits: I	
Health Equity	EFT.0709261105.258	PR070326-258	07/10/2026	07/10/2026	6,073.07	HSA	1022500 - HSA W/H Payable	
Health Equity	EFT.0723261053.258	PR071726-258	07/24/2026	07/24/2026	6,073.07	HSA	1022500 - HSA W/H Payable	
					\$12,196.54			
Internal Revenue Service	EFT.0709260903.38	PR070326-38	07/10/2026	07/10/2026	4,572.53	Medicare Tax	1021000 - Federal Tax W/H Payable	
Internal Revenue Service	EFT.0709260903.38	PR070326-38	07/10/2026	07/10/2026	17,475.18	Federal Income Tax	1021000 - Federal Tax W/H Payable	
					\$22,047.71			
Internal Revenue Service	EFT.0723261053.38	PR071726-38	07/24/2026	07/24/2026	4,051.02	Medicare Tax	1021000 - Federal Tax W/H Payable	
Internal Revenue Service	EFT.0723261053.38	PR071726-38	07/24/2026	07/24/2026	14,643.10	Federal Income Tax	1021000 - Federal Tax W/H Payable	
					\$18,694.12			
					\$40,741.83			
J-U-B Engineers Inc	ACH.0717260918.504	198027	06/30/2026	07/20/2026	5,760.24	Hooper Zoning - June	105340.30.351046 - Consult Serv: Ho	
					\$5,760.24			
Jones & DeMille Engineering, Inc	ACH.0717260918.502	0141598	06/30/2026	07/20/2026	29,700.00	BB Riverton - May-June	105340.50.360303 - Consult Serv: BB	
					\$29,700.00			
Kimley Horn	ACH.0717260918.41	098347008-0526	06/30/2026	07/20/2026	9,402.28	South Davis Greenway - May	105340.30.351049 - Consult Serv: So	
Kimley Horn	ACH.0717260918.41	098347008-0626	06/30/2026	07/20/2026	7,051.71	South Davis Greenway - June	105340.30.351049 - Consult Serv: So	
Kimley Horn	ACH.0717260918.41	098347009-0526	06/30/2026	07/20/2026	8,387.32	Inland Port Study - May - UIPA	105340.40.342000 - Consult Serv: Joi	
Kimley Horn	ACH.0717260918.41	098347009-0526	06/30/2026	07/20/2026	8,387.33	Inland Port Study - May - UDOT	105340.40.342000 - Consult Serv: Joi	
					\$33,228.64			
Kimley Horn	ACH.0717260920.41	098347009-0626	06/30/2026	07/20/2026	15,732.02	Inland Port Study - June UDOT	105340.40.342000 - Consult Serv: Joi	
Kimley Horn	ACH.0717260920.41	098347009-0626	06/30/2026	07/20/2026	15,732.03	Inland Port Study - June UIPA	105340.40.342000 - Consult Serv: Joi	
					\$31,464.05			
					\$64,692.69			
Kirton McConkie	ACH.0717260920.472	2348080	06/30/2026	07/20/2026	5,106.29	H-1B Apr-June	105348.10.301200 - Legal Serv: Loca	
					\$5,106.29			
Landmark Design	ACH.0702261409.42	202420-10	05/31/2026	07/01/2026	4,946.95	Cottonwood Heights General Plan Aug	105340.30.330254 - Consult Serv: Co	
Landmark Design	ACH.0717260918.42	202517-10	06/30/2026	07/20/2026	255.00	West Haven Land Use - June	105340.30.351051 - Consult Serv: W	
Landmark Design	ACH.0717260918.42	202615-02	06/30/2026	07/20/2026	2,237.50	BB Powerline Corridor - June	105340.50.360302 - Consult Serv: BB	
Landmark Design	ACH.0717260918.42	202615-02	06/30/2026	07/20/2026	11,070.00	BB Powerline Corridor - June	105340.20.322215.3433 - Consult Se	
					\$13,562.50			
					\$18,509.45			
Les Olson Company	ACH.0702261409.44	EA1702271	06/26/2026	07/01/2026	91.21	Copier Usage June	105610.99.999000 - Supplies: Indirec	
					\$91.21			

Wasatch Front Regional Council
Check Register
Zions Operating - 07/01/2026 to 07/31/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Lincoln Financial Life Ins Co	EFT	4985670112	07/01/2026	07/01/2026	3,145.69	Life, LTD, STD - July	1022300 - Lincoln Life Insurance W/H	
					\$3,145.69			
Methods Consulting, Inc	ACH.0717260918.473	1493	06/30/2026	07/20/2026	7,206.08	Murray Oakwood Village - May	105340.30.353026 - Consult Serv: M	
Methods Consulting, Inc	ACH.0717260918.473	1508	06/30/2026	07/20/2026	13,984.75	Murray Oakwood Village - June	105340.30.353026 - Consult Serv: M	
					\$21,190.83			
Methods Consulting, Inc	ACH.0717260920.473	1491	06/30/2026	07/20/2026	29,950.31	SS4A - May	105340.50.334400 - Consult Serv: Sa	
Methods Consulting, Inc	ACH.0717260920.473	1504	06/30/2026	07/20/2026	36,726.25	SS4A - June	105340.50.334400 - Consult Serv: Sa	
					\$66,676.56			
					\$87,867.39			
PEHP FLEX Benefits	ACH.0702261409.54	PR061926-54	06/26/2026	07/01/2026	428.46	Flex Spend Acct	1022400 - Flexible Spending Account	
PEHP FLEX Benefits	ACH.0717260918.54	PR070326-54	07/10/2026	07/20/2026	428.46	Flex Spend Acct	1022400 - Flexible Spending Account	
					\$856.92			
PEHP Public Employees Health Pro	ACH.0702261409.59	830520	07/01/2026	07/01/2026	44,302.06	Health, Dental & Vision - July	1022000 - PEHP Insurance W/H Pay	
					\$44,302.06			
Pelorus Methods	ACH.0702261409.55	260701	07/01/2026	07/01/2026	2,000.00	Qtr billing 7/1 - 9/30	105670.99.999000 - Software: Indirec	
					\$2,000.00			
Pikes Peak Area Council of Gov (PP	ACH.0702261409.501	07012026	07/01/2026	07/01/2026	1,000.00	Ozone Exchange Conference	105610.20.322210 - Supplies: CPG -	
					\$1,000.00			
Propvizer Advisors LLC	ACH.0717260918.503	W2606	06/30/2026	07/20/2026	1,125.00	RIA - May-June	105340.20.322215.3428 - Consult Se	
					\$1,125.00			
Psomas	ACH.0702261409.58	233974	06/26/2026	07/01/2026	42,998.70	Riverdale - Mar	105340.30.351048 - Consult Serv: Ri	
Psomas	ACH.0702261409.58	235866	06/26/2026	07/01/2026	13,353.50	Sandy Land Dev Code - May	105340.30.353027 - Consult Serv: Sa	
					\$56,352.20			
Psomas	ACH.0717260918.58	236333	06/30/2026	07/20/2026	19,330.00	Clinton Gen & Small Area Plans May-June	105340.30.351042 - Consult Serv: Cli	
Psomas	ACH.0717260918.58	236599	06/30/2026	07/20/2026	16,532.50	Sandy Land Dev Code - June	105340.30.353027 - Consult Serv: Sa	
					\$35,862.50			
					\$92,214.70			
Ramsey, Dawn	ACH.0702261409.370	062026	06/26/2026	07/01/2026	1,415.16	Narc Conf - JUNE Mayor Ramsey	105580.10.301200 - Travel: Local Fu	
					\$1,415.16			
RRJ Consulting	ACH.0717260918.62	WFRC202607	07/01/2026	07/20/2026	3,000.00	Legislative Consulting - July	105340.50.341200 - Consult Serv: Le	
					\$3,000.00			
Stoel Rives, LLP	ACH.0702261409.292	8128571	06/26/2026	07/01/2026	2,554.75	Legal services - May	105348.20.322210 - Legal Serv: CPG	
Stoel Rives, LLP	ACH.0717260920.292	8131368	06/30/2026	07/20/2026	5,989.40	Legal services - June	105348.20.322210 - Legal Serv: CPG	
					\$8,544.15			
Utah Division of Finance	ACH.0717260920.81	26071940951003	07/10/2026	07/20/2026	1,469.97	Pcard - AP	1020190 - P-Card Clearing	
Utah Division of Finance	ACH.0717260920.81	26071940951007	07/10/2026	07/20/2026	187.62	Pcard - RH	1020190 - P-Card Clearing	
Utah Division of Finance	ACH.0717260920.81	26071940951028	07/10/2026	07/20/2026	545.28	Pcard - AG	1020190 - P-Card Clearing	
Utah Division of Finance	ACH.0717260920.81	26071940951034	07/10/2026	07/20/2026	7,978.30	Pcard -JC	1020190 - P-Card Clearing	
Utah Division of Finance	ACH.0717260920.81	27071940951002	07/10/2026	07/20/2026	9.11	Pcard AP	1020190 - P-Card Clearing	
Utah Division of Finance	ACH.0717260920.81	27071940951006	07/10/2026	07/20/2026	264.06	Pcard RH	1020190 - P-Card Clearing	
Utah Division of Finance	ACH.0717260920.81	27071940951026	07/10/2026	07/20/2026	3,155.50	Pcard JC	1020190 - P-Card Clearing	
					\$13,609.84			
					\$13,609.84			

Wasatch Front Regional Council
Check Register
Zions Operating - 07/01/2026 to 07/31/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Utah Local Governments Trust (ULG)	EFT	1626211	06/30/2026	07/14/2026	93.00	Worker's Comp - OOS May-June	105131.99.997000 - Wages: Indirect	
Utah Local Governments Trust (ULG)	EFT	1626222	07/01/2026	07/01/2026	543.00	Worker's Comp OOS Annual FY27	105131.99.997000 - Wages: Indirect	
Utah Local Governments Trust (ULG)	EFT	1627357	07/01/2026	07/01/2026	17,527.49	Liability Annual Premium FY27	105520.99.999000 - Liability/Property	
Utah Local Governments Trust (ULG)	EFT	1627358	07/01/2026	07/01/2026	1,643.88	Property Ins. FY27	105520.99.999000 - Liability/Property	
Utah Local Governments Trust (ULG)	EFT	1627359	07/01/2026	07/01/2026	476.75	WC - July	105210.99.998000 - Fringe Benefits: I	
					<u>\$20,284.12</u>			
					\$20,284.12			
Utah Retirement Systems (URS)	EFT.0709261049.80	PR070326-80	07/10/2026	07/10/2026	173.10	Loan	1023300 - Loan Payment W/H Payabl	
Utah Retirement Systems (URS)	EFT.0709261049.80	PR070326-80	07/10/2026	07/10/2026	600.00	Roth 457(b)	1023201 - Roth 457(b) W/H Payable	
Utah Retirement Systems (URS)	EFT.0709261049.80	PR070326-80	07/10/2026	07/10/2026	1,420.00	Roth 401(k)	1023202 - Roth 401(k) W/H Payable	
Utah Retirement Systems (URS)	EFT.0709261049.80	PR070326-80	07/10/2026	07/10/2026	1,558.42	Roth IRA	1023200 - Roth IRA W/H Payable	
Utah Retirement Systems (URS)	EFT.0709261049.80	PR070326-80	07/10/2026	07/10/2026	3,326.77	URS 401(k) Tier 2	1023000 - 401(k) W/H Payable	
Utah Retirement Systems (URS)	EFT.0709261049.80	PR070326-80	07/10/2026	07/10/2026	7,937.03	401(k) DC	1023000 - 401(k) W/H Payable	
Utah Retirement Systems (URS)	EFT.0709261049.80	PR070326-80	07/10/2026	07/10/2026	8,502.46	457(b)	1023100 - 457(b) W/H Payable	
Utah Retirement Systems (URS)	EFT.0709261049.80	PR070326-80	07/10/2026	07/10/2026	18,217.09	401(k) EE & Match	1023000 - 401(k) W/H Payable	
Utah Retirement Systems (URS)	EFT.0709261049.80	PR070326-80	07/10/2026	07/10/2026	20,900.63	URS State Retirement	1023000 - 401(k) W/H Payable	
					<u>\$62,635.50</u>			
					\$118,883.15			
Utah Retirement Systems (URS)	EFT.0723261053.80	PR071726-80	07/24/2026	07/24/2026	173.10	Loan	1023300 - Loan Payment W/H Payabl	
Utah Retirement Systems (URS)	EFT.0723261053.80	PR071726-80	07/24/2026	07/24/2026	600.00	Roth 457(b)	1023201 - Roth 457(b) W/H Payable	
Utah Retirement Systems (URS)	EFT.0723261053.80	PR071726-80	07/24/2026	07/24/2026	1,405.42	Roth IRA	1023200 - Roth IRA W/H Payable	
Utah Retirement Systems (URS)	EFT.0723261053.80	PR071726-80	07/24/2026	07/24/2026	1,420.00	Roth 401(k)	1023202 - Roth 401(k) W/H Payable	
Utah Retirement Systems (URS)	EFT.0723261053.80	PR071726-80	07/24/2026	07/24/2026	2,936.77	URS 401(k) Tier 2	1023000 - 401(k) W/H Payable	
Utah Retirement Systems (URS)	EFT.0723261053.80	PR071726-80	07/24/2026	07/24/2026	7,187.15	401(k) DC	1023000 - 401(k) W/H Payable	
Utah Retirement Systems (URS)	EFT.0723261053.80	PR071726-80	07/24/2026	07/24/2026	8,015.12	457(b)	1023100 - 457(b) W/H Payable	
Utah Retirement Systems (URS)	EFT.0723261053.80	PR071726-80	07/24/2026	07/24/2026	16,589.58	401(k) EE & Match	1023000 - 401(k) W/H Payable	
Utah Retirement Systems (URS)	EFT.0723261053.80	PR071726-80	07/24/2026	07/24/2026	17,920.51	URS State Retirement	1023000 - 401(k) W/H Payable	
					<u>\$56,247.65</u>			
					\$118,883.15			
Utah State Tax Commission	EFT.0709260903.82	PR070326-82	07/10/2026	07/10/2026	6,140.73	State Income Tax	1021200 - State Tax W/H Payable	
Utah State Tax Commission	EFT.0723261053.82	PR071726-82	07/24/2026	07/24/2026	5,515.38	State Income Tax	1021200 - State Tax W/H Payable	
					<u>\$11,656.11</u>			
Utah Transit Authority (UTA)	ACH.0702261409.116	799350	06/27/2026	07/01/2026	18.75	UTA Transit Passes	105580.20.322210 - Travel: CPG - Ad	
					<u>\$18.75</u>			
VODA Landscape & Planning	ACH.0717260918.83	26.23	06/30/2026	07/20/2026	6,040.00	NSL Town Center - May-June	105340.30.351044 - Consult Serv: No	
					<u>\$6,040.00</u>			
Wall Consultant Group (WCG)	ACH.0717260918.291	17562	06/30/2026	07/20/2026	22,228.10	MSD Master Plan - May	105340.30.353025 - Consult Serv: M	
Wall Consultant Group (WCG)	ACH.0717260918.291	17576	06/30/2026	07/20/2026	20,002.05	MSD Master Plan - June	105340.30.353025 - Consult Serv: M	
					<u>\$42,230.15</u>			
					<u>\$42,230.15</u>			
WSP USA Inc	ACH.0717260920.401	40401561	06/30/2026	07/20/2026	782.37	ABM - June UTA	105340.40.322215.0037 - Consult Se	
WSP USA Inc	ACH.0717260920.401	40401561	06/30/2026	07/20/2026	2,235.07	ABM - June MAG	105340.40.322215.0037 - Consult Se	
WSP USA Inc	ACH.0717260920.401	40401561	06/30/2026	07/20/2026	2,793.83	ABM - June UDOT	105340.40.322215.0037 - Consult Se	
WSP USA Inc	ACH.0717260920.401	40401561	06/30/2026	07/20/2026	5,364.06	ABM - June WFRC	105340.50.322215.0037 - Consult Se	
					<u>\$11,175.33</u>			
					<u>\$11,175.33</u>			
					<u>\$999,593.96</u>			

ZIONS BANK®

PO BOX 26547
SALT LAKE CITY, UT 84126-0547

Statement of Accounts

This Statement: July 31, 2026
Last Statement: June 30, 2026

Primary Account: XXXXXXXXXX

0002887

1551-06-0000-ZFN-PG0007-00003

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

Direct Inquiries to:
800-789-2265
WWW.ZIONS BANK.COM

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Effective July 20, 2026, the Deposit Account Agreement will be amended. You can access the current version of the Deposit Account Agreement and a list of upcoming changes by visiting the Agreement Center at www.zionsbank.com/personal/agreement-center/.

SUMMARY OF ACCOUNT BALANCE

Account Type	Account Number	Account Ending Balance
BUSINESS LAUNCH CHECKING	XXXXXXXXXX	\$39,427.65

BUSINESS LAUNCH CHECKING XXXXXXXXXX

0151

	Previous Balance	Deposits/Credits	Withdrawals/Debits	Checks Processed	Ending Balance
Count:		21	34	0	
Amount:	1,597.19	4,179,692.29	4,141,861.83	0.00	39,427.65

DEPOSITS/CREDITS

Posting Date	Effective Date	Amount	Description
07/02	07/02	13,273.69	*GENERATED_FROM_TRACE:026181005712924 IND._ID:AS SN. OF MEtr
07/03	07/03	55,339.31	FINET EFT 8019577760 REF # 02618 3010418561 FINET EFT 200000
07/08	07/08	111,286.50	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 002840504
07/09	07/09	2,101.32	UTAH TRANSIT AUT PURCHASE REF # 02618 9005550146 UTAH TRANSI
07/10	07/10	87,627.00	DAVIS COUNTY EFT REF # 02619 0007318305 DAVIS COUNTY 1876000
07/10	07/10	9,320.41	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 003245257
07/13	07/13	397,800.00	FINET EFT 8019577760 REF # 02619 4009080870 FINET EFT 200000
07/15	07/15	20,284.12	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 002876233
07/16	07/16	82,858.00	RDC DEPOSIT - MOBILE
07/17	07/17	633,757.56	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 003125301
07/20	07/20	50,000.00	Utah State Treas MIXED CCD 0533 Utah State Treas1876000545MI
07/20	07/20	59,886.90	UTAH INLAND PORT ACH Pmt CCD 11228342389 34 2000.0626 UTAH I
07/21	07/21	175,252.00	Salt Lake County NET PAY REF # 02620 1005768359 Salt Lake Co
07/21	07/21	16,429.00	RDC DEPOSIT - MOBILE
07/22	07/22	103,293.51	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 002877850
07/23	07/23	137,620.38	FHWA TREAS 310 MISC PAY CCD 870285777690500 RM R*IV*WERC2026
07/24	07/24	86,530.22	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 002895270
07/29	07/29	1,049,155.37	FINET EFT 8019577760 REF # 02620 9004056138 FINET EFT 200000
07/29	07/29	250.00	UTAH STATE RETIR PAYMENT CTX 106363 RM R*IV*WSTCH REG UTAH S
07/30	07/30	87,627.00	RDC DEPOSIT - MOBILE
07/30	07/30	1,000,000.00	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 002850440

ZIONS BANK®

PO BOX 26547
SALT LAKE CITY, UT 84126-0547

July 31, 2026
WASATCH FRONT REGIONAL COUNCIL

CHARGES/DEBITS

Posting Date	Effective Date	Amount	Description
07/01	07/01	877.33 -	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 003447101
07/02	07/02	3,145.69 -	+Lincoln National EDI PYMNTS REF # 02618 2008680398 +Lincoln
07/02	07/02	168.00 -	EMI HEALTH INS PREM REF # 02618 3009816891 EMI HEALTH 938945
07/02	07/02	10,679.86 -	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 003400849
07/03	07/03	55,339.31 -	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 002914371
07/08	07/08	111,286.50 -	ACH OFFSET WASATCH FRONT PAYROLL REF # 02618 9005288774 WASA
07/09	07/09	2,101.32 -	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 002755652
07/10	07/10	22,047.71 -	IRS USATAXPYMT REF # 02619 0006901775 IRS 3387702000USATAXPY
07/10	07/10	62,635.50 -	UTAH STATE RETIR URS PAYMNT REF # 02619 0007333103 UTAH STAT
07/10	07/10	6,123.47 -	HEALTH EQUITY INC HealthEqui REF # 02619 0007346831 HEALTH EQU
07/10	07/10	6,140.73 -	UTAH801/297-7703 TAX PAYMNT REF # 02619 1007570033 UTAH801/2
07/13	07/13	397,800.00 -	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 005778847
07/15	07/15	1,643.88 -	UTAH LOCAL GOVER SALE CCD UTAH LOCAL GOVER9215986202SALE CCD
07/15	07/15	543.00 -	UTAH LOCAL GOVER SALE CCD UTAH LOCAL GOVER9215986202SALE CCD
07/15	07/15	476.75 -	UTAH LOCAL GOVER SALE CCD UTAH LOCAL GOVER9215986202SALE CCD
07/15	07/15	93.00 -	UTAH LOCAL GOVER SALE CCD UTAH LOCAL GOVER9215986202SALE CCD
07/15	07/15	17,527.49 -	UTAH LOCAL GOVER SALE CCD UTAH LOCAL GOVER9215986202SALE CCD
07/16	07/16	30,000.00 -	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 002759441
07/17	07/17	182,227.18 -	ACH OFFSET WASATCH FRONT PURCHASE WASATCH FRONT 1870285777PU
07/17	07/17	480,602.28 -	ACH OFFSET WASATCH FRONT PURCHASE WASATCH FRONT 1870285777PU
07/20	07/20	2,095.65 -	WORKFORCE SERVIC UTAH UITAX CCD 2377110 WORKFORCE SERVIC9990
07/20	07/20	131,577.35 -	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 005235175
07/21	07/21	389.36 -	ANALYSIS SERVICE FEE
07/21	07/21	191,291.64 -	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 002912187
07/22	07/22	103,293.51 -	ACH OFFSET WASATCH FRONT PAYROLL WASATCH FRONT 1870285777PAY
07/23	07/23	137,620.38 -	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 002860606
07/24	07/24	18,694.12 -	IRS USATAXPYMT CCD 270660552003401 IRS 3387702000USATAXPY MT
07/24	07/24	56,247.65 -	UTAH STATE RETIR URS PAYMNT REF # 02620 4010814262 UTAH STAT
07/24	07/24	6,073.07 -	HEALTH EQUITY INC HealthEqui REF # 02620 4010868786 HEALTH EQU
07/24	07/24	5,515.38 -	UTAH801/297-7703 TAX PAYMNT REF # 02620 5001148752 UTAH801/2
07/29	07/29	1,049,405.37 -	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 002746832
07/30	07/30	1,000,000.00 -	Utah State Treas MIXED CCD 0533 Utah State Treas1876000545MI
07/31	07/31	48,194.85 -	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 003600278
07/31	07/31	4.50 -	TRANSACTION FEE

CHECKS PROCESSED

There were no transactions this period.

ACTIVITY COUNT

During this period

Total Items

61

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.

DAILY BALANCE

Date	Balance	Date	Balance	Date	Balance
07/01	\$719.86	07/17	\$23,786.10	07/30	\$87,627.00
07/02	\$0.00	07/20	\$0.00	07/31	\$39,427.65
07/16	\$52,858.00				

ZIONS BANK®

PO BOX 26547
SALT LAKE CITY, UT 84126-0547

July 31, 2026
WASATCH FRONT REGIONAL COUNCIL
[REDACTED]

.....
INTEREST

Interest Earned This Statement Period	\$0.00	Number Of Days This Statement Period	31
Interest Paid Year-To-Date 2026	\$0.00		

Current interest rate is 0.0000% with no rate change this statement period

ZIONS BANK®

PO BOX 26547
SALT LAKE CITY, UT 84126-0547

Statement of Accounts

This Statement: July 31, 2026
Last Statement: June 30, 2026

Primary Account: [REDACTED]

0000937

1551-06-0000-ZFN-PG0007-00000

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

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

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Effective July 20, 2026, the Deposit Account Agreement will be amended. You can access the current version of the Deposit Account Agreement and a list of upcoming changes by visiting the Agreement Center at www.zionsbank.com/personal/agreement-center/.

SUMMARY OF ACCOUNT BALANCE

Account Type	Account Number	Account Ending Balance
GOLD BUSINESS SWEEP	[REDACTED]	\$511,947.88

GOLD BUSINESS SWEEP [REDACTED]

0291

	Previous Balance	Deposits/Credits	Withdrawals/Debits	Checks Processed	Ending Balance
Count:		12	7	0	
Amount:	420,396.23	2,056,023.97	1,964,472.32	0.00	511,947.88

DEPOSITS/CREDITS

Posting Date	Effective Date	Amount	Description
07/01	07/01	877.33	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 003447101
07/02	07/02	10,679.86	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 003400849
07/03	07/03	55,339.31	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 002914371
07/09	07/09	2,101.32	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 002755652
07/13	07/13	397,800.00	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 005778847
07/16	07/16	30,000.00	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 002759441
07/20	07/20	131,577.35	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 005235175
07/21	07/21	191,291.64	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 002912187
07/23	07/23	137,620.38	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 002860606
07/29	07/29	1,049,405.37	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 002746832
07/31	07/31	48,194.85	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 003600278
07/31	07/31	1,136.56	INTEREST PAYMENT

CHARGES/DEBITS

Posting Date	Effective Date	Amount	Description
07/08	07/08	111,286.50	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 5983 002840504
07/10	07/10	9,320.41	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 5983 003245257
07/15	07/15	20,284.12	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 5983 002876233
07/17	07/17	633,757.56	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 5983 003125301
07/22	07/22	103,293.51	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 5983 002877850
07/24	07/24	86,530.22	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 5983 002895270
07/30	07/30	1,000,000.00	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 5983 002850440

ZIONS BANK®

PO BOX 26547
SALT LAKE CITY, UT 84126-0547

July 31, 2026
WASATCH FRONT REGIONAL COUNCIL
[REDACTED]

CHECKS PROCESSED

There were no transactions this period.

ACTIVITY COUNT

During this period

Total Items 19

AGGREGATE OVERDRAFT AND RETURNED ITEM FEES

	<i>Total for This Period</i>	<i>Total Year-to-Date</i>
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.

DAILY BALANCE

<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>
07/01	\$421,273.56	07/13	\$766,587.14	07/22	\$362,120.94
07/02	\$431,953.42	07/15	\$746,303.02	07/23	\$499,741.32
07/03	\$487,292.73	07/16	\$776,303.02	07/24	\$413,211.10
07/08	\$376,006.23	07/17	\$142,545.46	07/29	\$1,462,616.47
07/09	\$378,107.55	07/20	\$274,122.81	07/30	\$462,616.47
07/10	\$368,787.14	07/21	\$465,414.45	07/31	\$511,947.88

INTEREST

Interest Earned This Statement Period	\$1,136.56	Number Of Days This Statement Period	31
Interest Paid Year-To-Date 2026	\$7,563.24		
Interest Paid Last Year 2025	\$16,069.34		

Current interest rate is 2.8500%

Interest rate changes this period:

<i>Date</i>	<i>Rate</i>	<i>Date</i>	<i>Rate</i>	<i>Date</i>	<i>Rate</i>	<i>Date</i>	<i>Rate</i>
07/01	2.8000%	07/02	2.8100%	07/08	2.7900%	07/09	2.7700%
07/13	2.7900%	07/16	2.8100%	07/17	2.8000%	07/21	2.8200%
07/23	2.8300%						

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

July 01, 2026 through July 31, 2026

Summary

Beginning Balance	\$ 5,000,145.89	Average Daily Balance	\$ 5,045,307.18
Deposits	\$ 1,016,806.70	Interest Earned	\$ 16,806.70
Withdrawals	\$ 50,000.00	360 Day Rate	3.8684
Ending Balance	\$ 5,966,952.59	365 Day Rate	3.9222

Date	Activity	Deposits	Withdrawals	Balance
07/01/2026	FORWARD BALANCE	\$ 0.00	\$ 0.00	\$ 5,000,145.89
07/20/2026	funds tr	\$ 0.00	\$ 50,000.00	\$ 4,950,145.89
07/30/2026	funds tr	\$ 1,000,000.00	\$ 0.00	\$ 5,950,145.89
07/31/2026	REINVESTMENT	\$ 16,806.70	\$ 0.00	\$ 5,966,952.59
07/31/2026	ENDING BALANCE	\$ 0.00	\$ 0.00	\$ 5,966,952.59

{Effective: 07/31/2026} The GASB Fair Value factor at June 30, 2026 is 1.00218353

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, 2026 through July 31, 2026

Summary

Beginning Balance	\$ 1,400,810.42	Average Daily Balance	\$ 1,400,810.42
Deposits	\$ 4,666.32	Interest Earned	\$ 4,666.32
Withdrawals	\$ 0.00	360 Day Rate	3.8684
Ending Balance	\$ 1,405,476.74	365 Day Rate	3.9222

Date	Activity	Deposits	Withdrawals	Balance
07/01/2026	FORWARD BALANCE	\$ 0.00	\$ 0.00	\$ 1,400,810.42
07/31/2026	REINVESTMENT	\$ 4,666.32	\$ 0.00	\$ 1,405,476.74
07/31/2026	ENDING BALANCE	\$ 0.00	\$ 0.00	\$ 1,405,476.74

{Effective: 07/31/2026} The GASB Fair Value factor at June 30, 2026 is 1.00218353

**Wasatch Front Regional Council
Zions Operating
Bank Reconciliation - 08/01/2026 to 08/31/2026**

Bank Statement Balance: \$0.00

Outstanding Checks & Withdrawals

<u>Payee Name</u>	<u>Reference</u>	<u>Paid Date</u>	<u>Void Date</u>	<u>Amount</u>
Utah Local Governments Trust (ULGT)	EFT	08/01/2026		476.75

Outstanding Checks & Withdrawals Total: \$476.75

Calculated Book Balance: (\$476.75)

General Ledger Balance: (\$476.75)

Calculated Book Balance vs General Ledger Balance: \$0.00



**Wasatch Front Regional Council
Zions Operating
Bank Reconciliation - 08/01/2026 to 08/31/2026**

Bank Statement Start Balance: \$39,427.65

Reconciled Deposits & Transfers

Type	Reference	Date	Amount
Transfer		08/03/2026	-39,259.65
Transfer		08/04/2026	-26,834.59
Deposit		08/04/2026	30,000.00
Transfer		08/05/2026	100,759.22
Transfer		08/07/2026	86,982.68
Transfer		08/11/2026	-15,000.00
Deposit		08/12/2026	15,000.00
Transfer		08/13/2026	-12,500.00
Deposit		08/13/2026	12,500.00
Transfer		08/14/2026	-10,544.50
Deposit		08/14/2026	10,544.50
Transfer		08/17/2026	224,312.40
Deposit		08/18/2026	4,500.00
Deposit		08/18/2026	4,500.00
Transfer		08/19/2026	99,803.75
Transfer		08/20/2026	-4,050.00
Deposit		08/21/2026	100.00
Transfer		08/21/2026	4,940.30
Deposit		08/21/2026	19,461.12
Transfer		08/24/2026	62,400.12
Transfer		08/27/2026	-697,183.35
Deposit		08/27/2026	240,000.00
Deposit		08/27/2026	457,183.35
Transfer		08/31/2026	-35,000.00
Deposit		08/31/2026	35,000.00

Reconciled Deposits & Transfers Total: \$567,615.35

Reconciled Checks & Withdrawals

Payee Name	Reference	Date	Amount
EMI Health	EFT	08/01/2026	168.00
Lincoln Financial Life Ins Co	eft	08/01/2026	3,140.41
Utah State Tax Commission	EFT.0806261120.82	08/07/2026	5,543.26
Health Equity	EFT.0806261120.258	08/07/2026	6,073.07
Internal Revenue Service	EFT.0806261120.38	08/07/2026	18,851.82
Utah Retirement Systems (URS)	EFT.0806261120.80	08/07/2026	56,514.53
Payroll DD	0807261200	08/07/2026	100,759.22
Les Olson Company	ACH.0817261306.44	08/19/2026	48.67
UNUM Life Insurance Co.	ACH.0817261306.72	08/19/2026	137.25
PEHP FLEX Benefits	ACH.0817261306.54	08/19/2026	856.92
Intermountain Healthcare EAP	ACH.0817261306.37	08/19/2026	1,600.00
Urban Land Institute (ULI)	ACH.0817261306.163	08/19/2026	1,800.00
Citta Designs (Citi Design)	ACH.0817261306.364	08/19/2026	2,870.00
RRJ Consulting	ACH.0817261306.62	08/19/2026	3,000.00
Alta Planning and Design	ACH.0817261306.2	08/19/2026	3,756.00
Salt Lake County Regional Development	ACH.0817261306.63	08/19/2026	5,000.00
Barker Leavitt, PLLC	ACH.0817261306.6	08/19/2026	8,800.00
Onward Technology, LLC	ACH.0817261306.326	08/19/2026	12,651.18
Landmark Design	ACH.0817261306.42	08/19/2026	14,475.00
Design Workshop, Inc	ACH.0817261306.20	08/19/2026	19,155.00
Cascadia Partners LLC	ACH.0817261306.478	08/19/2026	20,080.30
Fielding Group, LLC	ACH.0817261306.26	08/19/2026	38,895.55
Psomas	ACH.0817261306.58	08/19/2026	43,368.75
PEHP Public Employees Health Program	ACH.0817261306.59	08/19/2026	47,817.78
Health Equity	EFT	08/21/2026	50.40
Utah State Tax Commission	EFT.0820261536.82	08/21/2026	5,514.15
Health Equity	EFT.0820261540.258	08/21/2026	6,073.07
Internal Revenue Service	EFT.0820261102.38	08/21/2026	18,697.93
Utah Retirement Systems (URS)	EFT.0820261536.80	08/21/2026	56,276.65
Payroll DD	0821261200	08/21/2026	104,753.75

Reconciled Checks & Withdrawals Total: \$606,728.66

Charges & Interest

Description	Date	Amount
Bank Fee	08/04/2026	-25.00
Bank Fee	08/21/2026	-289.34

Charges & Interest Total: (\$314.34)

**Wasatch Front Regional Council
Zions Operating
Bank Reconciliation - 08/01/2026 to 08/31/2026**

Bank Statement End Balance:	\$0.00
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**Wasatch Front Regional Council
Zions Sweep
Bank Reconciliation - 08/01/2026 to 08/31/2026**

Bank Statement Balance:	\$774,050.16
Calculated Book Balance:	\$774,050.16
General Ledger Balance:	\$774,050.16
Calculated Book Balance vs General Ledger Balance:	\$0.00

**Wasatch Front Regional Council
Zions Sweep
Bank Reconciliation - 08/01/2026 to 08/31/2026**

				Bank Statement Start Balance:	\$511,947.88
Reconciled Deposits & Transfers					
Type	Reference	Date	Amount		
Transfer		08/03/2026	39,259.65		
Transfer		08/04/2026	26,834.59		
Transfer		08/05/2026	-100,759.22		
Transfer		08/07/2026	-86,982.68		
Transfer		08/11/2026	15,000.00		
Transfer		08/13/2026	12,500.00		
Transfer		08/14/2026	10,544.50		
Transfer		08/17/2026	-224,312.40		
Transfer		08/19/2026	-99,803.75		
Transfer		08/20/2026	4,050.00		
Transfer		08/21/2026	-4,940.30		
Transfer		08/24/2026	-62,400.12		
Transfer		08/27/2026	697,183.35		
Transfer		08/31/2026	35,000.00		
Reconciled Deposits & Transfers Total:					\$261,173.62
Charges & Interest					
Description		Date	Amount		
Interest		08/31/2026	928.66		
Charges & Interest Total:					\$928.66
Bank Statement End Balance:					\$774,050.16

Wasatch Front Regional Council
Check Register
Zions Operating - 08/01/2026 to 08/31/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Alta Planning and Design	ACH.0817261306.2	304.26000706.00	08/10/2026	08/19/2026	3,756.00	BB Mill Creek - July - FINAL	105340.20.322215.3433 - Consult Se	
					\$3,756.00			
Barker Leavitt, PLLC	ACH.0817261306.6	110-0726	07/31/2026	08/19/2026	8,800.00	Legislative Consulting - July	105340.50.341200 - Consult Serv: Le	
					\$8,800.00			
Cascadia Partners LLC	ACH.0817261306.478	2026-TRU-07	08/01/2026	08/19/2026	1,606.42	Transit Land Use Guide - July MAG	105340.40.322215.0036 - Consult Se	
Cascadia Partners LLC	ACH.0817261306.478	2026-TRU-07	08/01/2026	08/19/2026	5,020.07	Transit Land Use Guide - July UDOT	105340.40.322215.0036 - Consult Se	
Cascadia Partners LLC	ACH.0817261306.478	2026-TRU-07	08/01/2026	08/19/2026	5,020.08	Transit Land Use Guide - July WFRD	105340.20.322215.0036 - Consult Se	
Cascadia Partners LLC	ACH.0817261306.478	2026-TRU-07	08/01/2026	08/19/2026	8,433.73	Transit Land Use Guide - July UTA	105340.40.322215.0036 - Consult Se	
					\$20,080.30			
					\$20,080.30			
Citta Designs (Citi Design)	ACH.0817261306.364	2026-51	06/29/2026	08/19/2026	2,870.00	Morgan Downtown - May-June	105340.30.352013 - Consult Serv: M	
					\$2,870.00			
Design Workshop, Inc	ACH.0817261306.20	0085605	06/29/2026	08/19/2026	19,155.00	SAP Sugar Factory - June	105340.50.360219 - Consult Serv: SA	
					\$19,155.00			
EMI Health	EFT	507020260801	08/01/2026	08/01/2026	168.00	Telemed - Aug	105210.99.998000 - Fringe Benefits: I	
					\$168.00			
Fielding Group, LLC	ACH.0817261306.26	710	08/01/2026	08/19/2026	38,895.55	Building lease - Aug	105441.99.999000 - Building Lease C	
					\$38,895.55			
Health Equity	EFT	bjve473	08/20/2026	08/21/2026	50.40	HSA fees - Aug	105210.99.998000 - Fringe Benefits: I	
Health Equity	EFT.0806261120.258	PR073126-258	08/07/2026	08/07/2026	6,073.07	HSA	1022500 - HSA W/H Payable	
Health Equity	EFT.0820261540.258	PR081426-258	08/21/2026	08/21/2026	6,073.07	HSA	1022500 - HSA W/H Payable	
					\$12,196.54			
Intermountain Healthcare EAP	ACH.0817261306.37	CINV10001581	08/05/2026	08/19/2026	1,600.00	July - Dec 2026	105210.99.998000 - Fringe Benefits: I	
					\$1,600.00			
Internal Revenue Service	EFT.0806261120.38	PR073126-38	08/07/2026	08/07/2026	4,070.96	Medicare Tax	1021000 - Federal Tax W/H Payable	
Internal Revenue Service	EFT.0806261120.38	PR073126-38	08/07/2026	08/07/2026	14,780.86	Federal Income Tax	1021000 - Federal Tax W/H Payable	
					\$18,851.82			
Internal Revenue Service	EFT.0820261102.38	PR081426-38	08/21/2026	08/21/2026	4,050.40	Medicare Tax	1021000 - Federal Tax W/H Payable	
Internal Revenue Service	EFT.0820261102.38	PR081426-38	08/21/2026	08/21/2026	14,647.53	Federal Income Tax	1021000 - Federal Tax W/H Payable	
					\$18,697.93			
					\$37,549.75			
Landmark Design	ACH.0817261306.42	202608-01	06/29/2026	08/19/2026	4,655.00	Cottonwood Heights Gen Plan Mar- June	105340.30.330254 - Consult Serv: Co	
Landmark Design	ACH.0817261306.42	202615-03	08/10/2026	08/19/2026	9,820.00	BB Powerline Corridor - July	105340.20.322215.3433 - Consult Se	
					\$14,475.00			
					\$14,475.00			
Les Olson Company	ACH.0817261306.44	EA1712394	07/28/2026	08/19/2026	48.67	Copier Usage July	105610.99.999000 - Supplies: Indirec	
					\$48.67			
Lincoln Financial Life Ins Co	eft	4995026692	08/01/2026	08/01/2026	3,140.41	Life, LTD, STD - Aug	1022300 - Lincoln Life Insurance W/H	
					\$3,140.41			
Onward Technology, LLC	ACH.0817261306.326	84998	07/20/2026	08/19/2026	1,578.50	Google Workspace - July	105670.99.999000 - Software: Indirec	
Onward Technology, LLC	ACH.0817261306.326	84998	07/20/2026	08/19/2026	3,142.44	Monthly - July	105430.99.999000 - Maintenance: In	
Onward Technology, LLC	ACH.0817261306.326	85107	08/10/2026	08/19/2026	425.00	TV install Rio Grande	105610.99.999000 - Supplies: Indirec	

Wasatch Front Regional Council
Check Register
Zions Operating - 08/01/2026 to 08/31/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Onward Technology, LLC	ACH.0817261306.326	85108	08/10/2026	08/19/2026	200.00	Cable install	105610.99.999000 - Supplies: Indirec	
Onward Technology, LLC	ACH.0817261306.326	85139	08/10/2026	08/19/2026	2,582.99	Laptop - Julie	105610.10.301200 - Supplies: Local	
Onward Technology, LLC	ACH.0817261306.326	85239	08/05/2026	08/19/2026	1,578.50	Google Workspace -Aug	105670.99.999000 - Software: Indirec	
Onward Technology, LLC	ACH.0817261306.326	85239	08/05/2026	08/19/2026	3,143.75	Maintenance - Aug	105670.99.999000 - Software: Indirec	
					\$12,651.18			
					\$12,651.18			
PEHP FLEX Benefits	ACH.0817261306.54	PR071726-54	07/24/2026	08/19/2026	428.46	Flex Spend Acct	1022400 - Flexible Spending Account	
PEHP FLEX Benefits	ACH.0817261306.54	PR073126-54	08/07/2026	08/19/2026	428.46	Flex Spend Acct	1022400 - Flexible Spending Account	
					\$856.92			
					\$856.92			
PEHP Public Employees Health Pro	ACH.0817261306.59	852371	08/01/2026	08/19/2026	47,817.78	Health, Dental & Vision - August	1022000 - PEHP Insurance W/H Pay	
					\$47,817.78			
Psomas	ACH.0817261306.58	235278	06/29/2026	08/19/2026	43,368.75	Riverdale - Apr	105340.30.351048 - Consult Serv: Ri	
					\$43,368.75			
RRJ Consulting	ACH.0817261306.62	WFRC202608	08/01/2026	08/19/2026	3,000.00	Legislative Consulting - Aug	105340.50.341200 - Consult Serv: Le	
					\$3,000.00			
Salt Lake County Regional Develop	ACH.0817261306.63	RSE2026-WFRC	08/10/2026	08/19/2026	5,000.00	Regional Solutions/Finding Middle Housing Suppor	105340.20.322210 - Consult Serv: C	
					\$5,000.00			
UNUM Life Insurance Co.	ACH.0817261306.72	07012026	07/01/2026	08/19/2026	137.25	LTC - July	105210.99.998000 - Fringe Benefits: I	
					\$137.25			
Urban Land Institute (ULI)	ACH.0817261306.163	6669830	08/10/2026	08/19/2026	1,800.00	ULI Housing Summit Support	105340.20.322210 - Consult Serv: C	
					\$1,800.00			
Utah Local Governments Trust (ULG	EFT	1628428	08/01/2026	08/01/2026	476.75	WC - Aug	105210.99.998000 - Fringe Benefits: I	
					\$476.75			
Utah Retirement Systems (URS)	EFT.0806261120.80	PR073126-80	08/07/2026	08/07/2026	173.10	Loan	1023300 - Loan Payment W/H Payabl	
Utah Retirement Systems (URS)	EFT.0806261120.80	PR073126-80	08/07/2026	08/07/2026	600.00	Roth 457(b)	1023201 - Roth 457(b) W/H Payable	
Utah Retirement Systems (URS)	EFT.0806261120.80	PR073126-80	08/07/2026	08/07/2026	1,420.00	Roth 401(k)	1023202 - Roth 401(k) W/H Payable	
Utah Retirement Systems (URS)	EFT.0806261120.80	PR073126-80	08/07/2026	08/07/2026	1,432.89	Roth IRA	1023200 - Roth IRA W/H Payable	
Utah Retirement Systems (URS)	EFT.0806261120.80	PR073126-80	08/07/2026	08/07/2026	2,941.77	URS 401(k) Tier 2	1023000 - 401(k) W/H Payable	
Utah Retirement Systems (URS)	EFT.0806261120.80	PR073126-80	08/07/2026	08/07/2026	7,211.79	401(k) DC	1023000 - 401(k) W/H Payable	
Utah Retirement Systems (URS)	EFT.0806261120.80	PR073126-80	08/07/2026	08/07/2026	8,075.18	457(b)	1023100 - 457(b) W/H Payable	
Utah Retirement Systems (URS)	EFT.0806261120.80	PR073126-80	08/07/2026	08/07/2026	16,642.31	401(k) EE & Match	1023000 - 401(k) W/H Payable	
Utah Retirement Systems (URS)	EFT.0806261120.80	PR073126-80	08/07/2026	08/07/2026	18,017.49	URS State Retirement	1023000 - 401(k) W/H Payable	
					\$56,514.53			
Utah Retirement Systems (URS)	EFT.0820261536.80	PR081426-80	08/21/2026	08/21/2026	173.10	Loan	1023300 - Loan Payment W/H Payabl	
Utah Retirement Systems (URS)	EFT.0820261536.80	PR081426-80	08/21/2026	08/21/2026	600.00	Roth 457(b)	1023201 - Roth 457(b) W/H Payable	
Utah Retirement Systems (URS)	EFT.0820261536.80	PR081426-80	08/21/2026	08/21/2026	1,420.00	Roth 401(k)	1023202 - Roth 401(k) W/H Payable	
Utah Retirement Systems (URS)	EFT.0820261536.80	PR081426-80	08/21/2026	08/21/2026	1,432.89	Roth IRA	1023200 - Roth IRA W/H Payable	
Utah Retirement Systems (URS)	EFT.0820261536.80	PR081426-80	08/21/2026	08/21/2026	2,926.77	URS 401(k) Tier 2	1023000 - 401(k) W/H Payable	
Utah Retirement Systems (URS)	EFT.0820261536.80	PR081426-80	08/21/2026	08/21/2026	7,186.04	401(k) DC	1023000 - 401(k) W/H Payable	
Utah Retirement Systems (URS)	EFT.0820261536.80	PR081426-80	08/21/2026	08/21/2026	8,015.12	457(b)	1023100 - 457(b) W/H Payable	
Utah Retirement Systems (URS)	EFT.0820261536.80	PR081426-80	08/21/2026	08/21/2026	16,593.99	401(k) EE & Match	1023000 - 401(k) W/H Payable	
Utah Retirement Systems (URS)	EFT.0820261536.80	PR081426-80	08/21/2026	08/21/2026	17,928.74	URS State Retirement	1023000 - 401(k) W/H Payable	
					\$56,276.65			
					\$112,791.18			
Utah State Tax Commission	EFT.0806261120.82	PR073126-82	08/07/2026	08/07/2026	5,543.26	State Income Tax	1021200 - State Tax W/H Payable	

Wasatch Front Regional Council
Check Register
Zions Operating - 08/01/2026 to 08/31/2026

<u>Payee Name</u>	<u>Reference Number</u>	<u>Invoice Number</u>	<u>Invoice Ledger Date</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Description</u>	<u>Ledger Account</u>	<u>Activity Code</u>
Utah State Tax Commission	EFT.0820261536.82	PR081426-82	08/21/2026	08/21/2026	5,514.15	State Income Tax	1021200 - State Tax W/H Payable	
					<u>\$11,057.41</u>			
					<u>\$401,692.44</u>			

ZIONS BANK®

PO BOX 26547
SALT LAKE CITY, UT 84126-0547

Statement of Accounts

This Statement: August 31, 2026
Last Statement: July 31, 2026

Primary Account: [REDACTED]

0004733

1572-06-0000-ZFN-PG0007-00003

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

Direct Inquiries to:
800-789-2265
WWW.ZIONS BANK.COM

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

SUMMARY OF ACCOUNT BALANCE

Account Type	Account Number	Account Ending Balance
BUSINESS LAUNCH CHECKING	[REDACTED]	\$0.00

BUSINESS LAUNCH CHECKING [REDACTED]

0151

	Previous Balance	Deposits/Credits	Withdrawals/Debits	Checks Processed	Ending Balance
Count:		16	23	0	
Amount:	39,427.65	1,407,987.44	1,447,415.09	0.00	0.00

DEPOSITS/CREDITS

Posting Date	Effective Date	Amount	Description
08/04	08/04	30,000.00	RDC DEPOSIT - MOBILE
08/05	08/05	100,759.22	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 003043536
08/07	08/07	86,982.68	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 003220862
08/11	08/11	15,000.00	RDC DEPOSIT - MOBILE
08/13	08/13	12,500.00	FINET EFT 8019577760 REF # 02622 5002725050 FINET EFT 200000
08/14	08/14	10,544.50	MOUNTAINLAND ASC 08.13.2026 CCD 238 MOUNTAINLAND ASC18702940
08/17	08/17	224,312.40	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 005220145
08/18	08/18	9,000.00	RDC DEPOSIT - MOBILE
08/19	08/19	99,803.75	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 002732296
08/21	08/21	19,561.12	MOUNTAINLAND ASC 8.20.26 CCD 238 MOUNTAINLAND ASC18702940888
08/21	08/21	4,940.30	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 003163035
08/24	08/24	62,400.12	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 8077 005030583
08/27	08/27	240,000.00	UTAH TRANSIT AUT PURCHASE REF # 02623 8005605450 UTAH TRANSI
08/27	08/27	457,183.35	FINET EFT 8019577760 REF # 02623 8006141065 FINET EFT 200000
08/31	08/31	17,500.00	ASAP GRANT PAY CTX 117373 IS A*00* ASAP 9051036803GRANT PA Y
08/31	08/31	17,500.00	ASAP GRANT PAY CTX 117374 IS A*00* ASAP 9051036803GRANT PA Y

CHARGES/DEBITS

Posting Date	Effective Date	Amount	Description
08/03	08/03	168.00	EMI HEALTH INS PREM REF # 02621 5010674782 EMI HEALTH 938945
08/03	08/03	39,259.65	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 005955952
08/04	08/04	3,140.41	+Lincoln Nationa EDI PYMNTS CCD H4BQIGXXYY RM R*IV*910000116
08/04	08/04	25.00	BALANCE CONFIRMATION FEE
08/04	08/04	26,834.59	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 003201125
08/05	08/05	100,759.22	ACH OFFSET WASATCH FRONT PAYROLL WASATCH FRONT 1870285777PAY
08/07	08/07	18,851.82	IRS USATAXPYMT CCD 270661913924180 IRS 3387702000USATAXPY MT
08/07	08/07	56,514.53	UTAH STATE RETIR URS PAYMNT REF # 02621 8006697467 UTAH STAT
08/07	08/07	6,073.07	HEALTHEQUITY INC HealthEqui REF # 02621 8006699210 HEALTHEQU
08/07	08/07	5,543.26	UTAH801/297-7703 TAX PAYMNT REF # 02621 9007071277 UTAH801/2
08/11	08/11	15,000.00	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 002845396
08/13	08/13	12,500.00	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 002723824
08/14	08/14	10,544.50	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 003184174

ZIONS BANK®

PO BOX 26547
SALT LAKE CITY, UT 84126-0547

August 31, 2026
WASATCH FRONT REGIONAL COUNCIL

Continued ...

<i>Posting Date</i>	<i>Effective Date</i>	<i>Amount</i>	<i>Description</i>
08/17	08/17	224,312.40 -	ACH OFFSET WASATCH FRONT PURCHASE WASATCH FRONT 1870285777PU
08/19	08/19	104,753.75 -	ACH OFFSET WASATCH FRONT PAYROLL WASATCH FRONT 1870285777PAY
08/20	08/20	4,050.00 -	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 002723183
08/21	08/21	289.34 -	ANALYSIS SERVICE FEE
08/21	08/21	18,697.93 -	IRS USATAXPYMT CCD 270663330057129 IRS 3387702000USATAXPY MT
08/21	08/21	5,514.15 -	UTAH801/297-7703 TAX PAYMNT REF # 02623 3000890953 UTAH801/2
08/24	08/24	56,276.65 -	UTAH STATE RETIR URS PAYMNT REF # 02623 6002093265 UTAH STAT
08/24	08/24	6,123.47 -	HEALTHEQUITY INC HealthEqui REF # 02623 6002117802 HEALTHEQU
08/27	08/27	697,183.35 -	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 002682387
08/31	08/31	35,000.00 -	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 8077 005197951

CHECKS PROCESSED

There were no transactions this period.

ACTIVITY COUNT

During this period

Total Items 43

AGGREGATE OVERDRAFT AND RETURNED ITEM FEES

	<i>Total for This Period</i>	<i>Total Year-to-Date</i>
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.

DAILY BALANCE

<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>
08/01	\$39,427.65	08/18	\$9,000.00	08/20	\$0.00
08/03	\$0.00	08/19	\$4,050.00		

INTEREST

Interest Earned This Statement Period	\$0.00	Number Of Days This Statement Period	31
Interest Paid Year-To-Date 2026	\$0.00		

Current interest rate is 0.0000% with no rate change this statement period

ZIONS BANK®

PO BOX 26547
SALT LAKE CITY, UT 84126-0547

Statement of Accounts

This Statement: August 31, 2026
Last Statement: July 31, 2026

Primary Account: XXXXXXXXXX

0018964

1572-06-0000-ZFN-PG0007-00000

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

Direct Inquiries to:
800-789-2265
WWW.ZIONS BANK.COM

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

SUMMARY OF ACCOUNT BALANCE

Account Type	Account Number	Account Ending Balance
GOLD BUSINESS SWEEP	XXXXXXXXXX	\$774,050.16

GOLD BUSINESS SWEEP

0291

	Previous Balance	Deposits/Credits	Withdrawals/Debits	Checks Processed	Ending Balance
Count:		9	6	0	
Amount:	511,947.88	841,300.75	579,198.47	0.00	774,050.16

DEPOSITS/CREDITS

Posting Date	Effective Date	Amount	Description
08/03	08/03	39,259.65	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 005955952
08/04	08/04	26,834.59	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 003201125
08/11	08/11	15,000.00	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 002845396
08/13	08/13	12,500.00	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 002723824
08/14	08/14	10,544.50	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 003184174
08/20	08/20	4,050.00	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 002723183
08/27	08/27	697,183.35	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 002682387
08/31	08/31	35,000.00	INVESTMENT SWEEP FROM WASATCH FRONT REGIONAL 5983 005197951
08/31	08/31	928.66	INTEREST PAYMENT

CHARGES/DEBITS

Posting Date	Effective Date	Amount	Description
08/05	08/05	100,759.22	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 5983 003043536
08/07	08/07	86,982.68	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 5983 003220862
08/17	08/17	224,312.40	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 5983 005220145
08/19	08/19	99,803.75	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 5983 002732296
08/21	08/21	4,940.30	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 5983 003163035
08/24	08/24	62,400.12	INVESTMENT SWEEP TO WASATCH FRONT REGIONAL CO 5983 005030583

CHECKS PROCESSED

There were no transactions this period.

ACTIVITY COUNT

During this period

Total Items

15

ZIONS BANK®

PO BOX 26547
SALT LAKE CITY, UT 84126-0547

August 31, 2026
WASATCH FRONT REGIONAL COUNCIL
[REDACTED]

AGGREGATE OVERDRAFT AND RETURNED ITEM FEES

	<i>Total for This Period</i>	<i>Total Year-to-Date</i>
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.

DAILY BALANCE

<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>
08/01	\$511,947.88	08/11	\$405,300.22	08/20	\$108,278.57
08/03	\$551,207.53	08/13	\$417,800.22	08/21	\$103,338.27
08/04	\$578,042.12	08/14	\$428,344.72	08/24	\$40,938.15
08/05	\$477,282.90	08/17	\$204,032.32	08/27	\$738,121.50
08/07	\$390,300.22	08/19	\$104,228.57	08/31	\$774,050.16

INTEREST

Interest Earned This Statement Period	\$928.66	Number Of Days This Statement Period	31
Interest Paid Year-To-Date 2026	\$8,491.90		
Interest Paid Last Year 2025	\$16,069.34		

Current interest rate is 2.8600%

Interest rate changes this period:

<i>Date</i>	<i>Rate</i>	<i>Date</i>	<i>Rate</i>	<i>Date</i>	<i>Rate</i>	<i>Date</i>	<i>Rate</i>
08/03	2.8400%	08/05	2.8300%	08/07	2.8200%	08/14	2.8100%
08/17	2.8400%	08/21	2.8400%	08/31	2.8600%		

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
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533	August 01, 2026 through August 31, 2026
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Summary

Beginning Balance	\$ 5,966,952.59	Average Daily Balance	\$ 5,966,952.59
Deposits	\$ 19,950.96	Interest Earned	\$ 19,950.96
Withdrawals	\$ 0.00	360 Day Rate	3.8829
Ending Balance	\$ 5,986,903.55	365 Day Rate	3.9368

Date	Activity	Deposits	Withdrawals	Balance
08/01/2026	FORWARD BALANCE	\$ 0.00	\$ 0.00	\$ 5,966,952.59
08/31/2026	REINVESTMENT	\$ 19,950.96	\$ 0.00	\$ 5,986,903.55
08/31/2026	ENDING BALANCE	\$ 0.00	\$ 0.00	\$ 5,986,903.55

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, 2026 through August 31, 2026

Summary

Beginning Balance	\$ 1,405,476.74	Average Daily Balance	\$ 1,405,476.74
Deposits	\$ 4,699.32	Interest Earned	\$ 4,699.32
Withdrawals	\$ 0.00	360 Day Rate	3.8829
Ending Balance	\$ 1,410,176.06	365 Day Rate	3.9368

Date	Activity	Deposits	Withdrawals	Balance
08/01/2026	FORWARD BALANCE	\$ 0.00	\$ 0.00	\$ 1,405,476.74
08/31/2026	REINVESTMENT	\$ 4,699.32	\$ 0.00	\$ 1,410,176.06
08/31/2026	ENDING BALANCE	\$ 0.00	\$ 0.00	\$ 1,410,176.06