

COUNCIL MEETING
MINUTES 06/27/95

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THE CACHE COUNTY COUNCIL MEETING MINUTES

June 27, 1995

The Cache County Council met in regular session on the 27th day of June, 1995 in the County Council Chambers located at 120 North 100 West, Logan, Utah 84321.

ATTENDANCE

Council members present: Chairman Sarah Ann Skanchy; Vice Chairman C. Larry Anhder; Council members present were Guy Ray Pulsipher, H. Craig Petersen, Jerry L. Allen and Darrel L. Gibbons. Councilman Layne M. Beck was absent and excused.

Others present: Cache County Executive M. Lynn Lemon; Cache County Clerk Stephen M. Erickson; Cache County Auditor Tamra Stones; Cache County Attorney Scott Wyatt; Cache County Sheriff Sidney P. Groll; Cache County Recorder Michael Gleed; External Auditor representative Michael Kidman; Hyde Park City Councilman Jeff Hancy; Representatives from the local news media and other interested citizens.

CALL TO ORDER

Council Chairman Sarah Ann Skanchy called the meeting to order at 5:00 p.m. and welcomed all who were in attendance. Those in the audience were asked to stand and introduce themselves.

INVOCATION

The invocation was given by County Executive M. Lynn Lemon.

AGENDA & MINUTES

The agenda for the meeting was discussed and approved.

The minutes of the regular Council meeting held on June 13, 1995 and sent to all members of the Council were corrected and approved.

REPORT OF THE COUNTY EXECUTIVE

The County Executive M. Lynn Lemon reported on the following items:

1. Conditional Use Permit Appeal: Edward Pease & Brenda Cooper are appealing to the Executive a decision made by the Planning Commission to grant a Conditional use permit. The permit

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will allow the construction of a single family dwelling by Val Sorensen a Petersboro resident. Executive Lemon said that he had met with the County Attorney, the Countywide Planner, Planning and Zoning Administrator and he had determined that there was no legal or factual reason to hear the appeal.

(See attachment #1)

2. Uncollectible Personal Property Tax: The County Assessor has determined that \$3790.60 in Personal Property Tax is not collectable and would like the Councils approval to delete that amount from the property tax rolls. The bulk of the tax is on some leased farm machinery. Executive Lemon recommended that the tax be abated.

A motion to grant the abatement was made by Councilman Gibbons. It was seconded by Councilman Pulsipher and passed unanimously.

3. GIS Recommendation: Lemon has reviewed the three applications to provide GIS service to the County. He is recommending that Applied GIS a local group be granted the job.

4. Workers Compensation: There will not be an increase in the Workmans Compensation Insurance this year because of the county's safety record.

5. Logan Canyon Highway Cooperative Committee meeting: Lemon reported that he had attended a Logan Canyon Highway Committee meeting where he stated the County's original opinion. That is that the Council would still prefer the preferred alternative project proposed by UDOT and nothing else. Lemon said that construction on the bridges are scheduled to begin in 1996 and be finished in 1997. The rest of the construction will begin in 1998.

6. Mitton Property Purchase: The Mitton property located on 500 West, across from the County Fairgrounds, is being offered for sale. The property is essential for Fairground expansion. The property is being purchased jointly by Logan City and the County. The 1996 budget will include the county's share.

7. State Lands Public Hearing: The State Lands Board will be holding a public hearing to receive comments on the present burning period. Lemon will attend the hearing and recommend that the county would like to continue to have a fall burning period.

8. Bond Refunding: It maybe in the best interest for the county to refinance the 1986 bonds, which would change the interest

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rate now being charged. It will depend on what the State Courts want to do about the present courts building.

9. Warrants: The warrants were presented to the County Clerk for filing.

AUDIT REPORT-EXTERNAL 1994: MICHAEL KIDMAN

Michael Kidman, representing the accounting firm of Jones, Wright, Swenson & Simkins LLP, reviewed the 1994 external audit report and management letter. Kidman said that the report has been filed with the required regulatory agencies. Portions of the financial statements were discussed as well as the management letter. A copy of the audit will be on file in the County Auditors office. The management letter and the department response will appear in the Council meeting minutes as attachment #2.

Vice Chairman Anhder complemented the Auditor's and Treasurer's offices for their excellent work during the 1994 budget year.

A motion to accept the 1994 External Audit Report was made by Councilman Petersen and seconded by Councilman Allen. It carried unanimously.

PUBLIC HEARING SET: SURPLUS PROPERTY

Chairman Skanchy informed the Council that a public hearing was needed to receive public input concerning a parcel of property 25 ft. wide in a residential area of Hyrum City as surplus. The parcel number is 01-015-0019.

A motion to set the public hearing on July 11, 1995 at 6:00 p.m. was made by Councilman Pulsipher and seconded by Councilman Petersen. The motion carried unanimously.

PUBLIC HEARING-BUDGET OPENING-1995: TAMRA STONES

Chairman Skanchy convened the scheduled public hearing on proposed changes in the 1995 budget at 6:00 p.m.. The County Auditor Tamra Stones reviewed the proposed changes in the budget both in the revenue and expenditure areas in resolution form. Comments from the audience were asked for? Hearing none Chairman Skanchy requested a motion to close the public hearing.

A motion to close the public hearing was made by Councilman Pulsipher and seconded by Councilman Allen. The motion carried unanimously.

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RESOLUTION NO. 95-20: 1995 BUDGET CHANGES

The adoption of Resolution No. 95-20 will allow the proposed changes in the 1995 budget as recommended by Tamra Stones the County Auditor.

A motion to adopt Resolution No. 95-20 was made by Councilman Gibbons it was properly seconded and carried unanimously.

(See attachment #3)

CACHE INDUSTRIES CDBG EMERGENCY FUNDS: PUBLIC HEARING SET

The Council discussed the need to set a public hearing to receive public input concerning emergency funding of CDBG funds for Cache Industries.

A motion to set a public hearing on July 11, 1995 at 5:15 was made by Councilman Allen. It was seconded and carried unanimously.

SURPLUS PROPERTY-HYDE PARK CITY & CACHE INDUSTRIES: PUBLIC HEARING

Chairman Skanchy convened a public hearing at 6:15 to receive public comment on a proposal to declare two parcels of property as surplus. Parcel #1 is located in the City Limits of Hyde Park City. Parcel #2 is located in Logan, City on 1000 North.

The audience was asked for any comments.

Hancy, Jeff, a City Councilman from Hyde Park City said that the city intends to expand their operations to that area with the possibility of building a city park. The city of Hyde Park would like to have clear title to the property.

A motion to close the public hearing was made by Vice Chairman Anhder. It was seconded and carried unanimously.

A motion to declare the two parcels of property as surplus was made by Vice Chairman Anhder. It was seconded and carried unanimously.

RESOLUTION NO. 95-21: SURPLUS PROPERTY-CACHE INDUSTRIES

The adoption of Resolution No. 95-21 will declare Parcel #05-042-0041 as surplus and give authority to the County Clerk to quitclaim deed the property to Cache Industries, Inc.

(See attachment #4)

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The execution of the deed will not take place until December of 1995.

RESOLUTION NO. 95-22: SURPLUS PROPERTY- HYDE PARK CITY

The adoption of Resolution No 95-22 will declare the property in Hyde Park as surplus and authorize the County Clerk to quit-claim deed the property to Hyde Park City.

(See attachment #5)

A motion to adoption Resolutions No. 95-21 & 95-22 was made by Councilman Gibbons. It was seconded and carried unanimously.

TAX ABATEMENT: HARDSHIP REQUESTS

The Council discussed nine applications for tax abatement. One of the nine was tabled until more information could be obtained. Eight of the requests were approved and one was denied. The requests are listed below in order of discussion and action taken.

1. Carolyn Wuthrich: This application was tabled for additional information.

2. Shauna Parker: \$300.00

A motion to approve the request was made by Vice Chairman Anhder. It was seconded and carried unanimously.

3. Geraldine Thomas: \$300.00

A motion to approve the request was made by Councilman Gibbons. It was seconded and carried unanimously.

4. Oscar and Colleen Parker: \$246.37

A motion to approve the request was made by Vice Chairman Anhder. It was seconded and carried unanimously.

5. Linda Raschke: \$172.09

A motion to approve the application was made by Councilman Petersen. It was seconded and carried unanimously.

6. Bob and Sandra Jensen: \$52.34

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A motion to approve the request was made by Councilman Pulsipher. It was seconded and carried unanimously.

7. William Connary: \$141.72

A motion to approve the request was made by Councilman Gibbons. It was seconded and carried unanimously.

8. Janet Bailey: \$300.00

A motion to deny the application was made by Vice Chairman Anhder. It was seconded and carried unanimously.

9. James and Susan Flaherty: \$296.75

A motion to approve the request was made by Councilman Gibbons. It was properly seconded and carried unanimously.

(The above requests appear in the minutes as attachment #6)

COUNTY INFORMATION SYSTEMS INC AGREEMENT: DISCUSSION

County Executive M. Lynn Lemon read a proposed contract agreement with County Information Systems. The Council discussed the agreement and recommended that the administration continue working with the company and solve the issues and problems that exist.

COUNCILMAN H. CRAIG PETERSEN LEAVES COUNCIL MEETING

Councilman Petersen left the meeting at 6:50 p.m.

DEPUTY SHERIFF'S-COPFAST GRANTS:DISCUSSION

The County Sheriff Sidney P. Groll discussed the proposed agreements for additional sheriff deputies in the Cities of Hyrum, Smithfield and Wellsville. Groll said that the Federal Government through the COPSFAST program have grant money available. The three above mentioned cities have applied for the grants. Smithfield City has received theirs and are now working with the County Sheriff to provide an additional deputy to cover their city. The Grant money is matched by the cities and is for three years. Groll said that after the three years the cities have agreed to continue financing the additional deputy. Chairman Skanchy expressed concern about the wording in the agreements, and grants furnished

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by the Federal Government.

A motion to approve and accept the three agreements, subject to the signing process, was made by Councilman Allen. It was properly seconded and passed on a 4 "Yes" to 1 "No" vote.

ECONOMIC DEVELOPMENT DISCUSSION: LEMON, M. LYNN

A discussion concerning CED in the county was led by Executive Lemon. Lemon said that Logan City has budgeted \$8,000 and have included in their budget funding for someone to direct economic development in the City. The CED Board has recommended that the Cache Chamber of Commerce take over CED and the Chamber would like to. However, there are other groups who have expressed interest in taking over CED, Lemon said. A number of people have expressed their views, from not doing anything, to, we have got to do something. Some have said that we don't have a qualified work force in the County to attract outside businesses. It has been suggested that private funds be raised to encourage Economic Development.

COUNCILMAN JERRY ALLEN LEAVES THE MEETING

Council Allen left the meeting at 7:30 p.m.

ECONOMIC DEVELOPMENT CONTINUED:

Doug Thompson, President of the Chamber of Commerce, agreed that something has to be done to encourage development and that some restructuring is necessary. Council members were in agreement that something should be done. Vice Chairman Anhder, said that we should take a minimal approach and it shouldn't be like it was. Councilman Gibbons suggested that the County Executive determine some solutions to the problem including the costs and to present them to the Council at the next Council meeting.

PARADE: FESTIVAL OF THE AMERICAN WEST

Council members have been invited to ride in the Festival of the American West parade on July, 29, 1995.

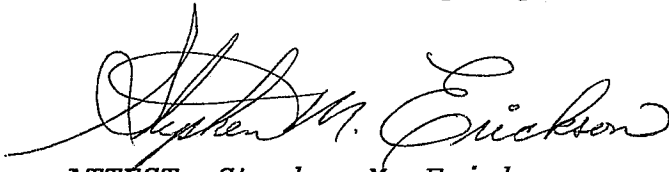
COUNCIL MEMBER REPORTS

Chairman Skanchy: Skanchy has attended a State Legislative interim meeting in Salt Lake on County Revenues. They will be continuing to receive input from county governments.

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ADJOURNMENT

Chairman Skanchy adjourned the meeting at 8:10 p.m.



ATTEST: Stephen M. Erickson
Cache County Clerk



APPROVAL: Sarah Ann Skanchy
Council Chairman

7. ✓

Cache County Executive

NOTICES OF APPEALS FROM DECISIONS OF THE PLANNING COMMISSION MUST BE FILED AT THE OFFICE OF THE COUNTY CLERK, HALL OF JUSTICE, 170 NORTH MAIN, LOGAN, UTAH 84321 AND COPIES MUST BE FILED IN ADDITION WITH THE OFFICE OF THE ZONING ADMINISTRATOR, 179 NORTH MAIN STREET, LOGAN, UTAH 84321 AND THE OFFICE OF THE CACHE COUNTY EXECUTIVE, 120 NORTH 100 WEST, LOGAN, UTAH 84321.

Board of Adjustment

NOTICES OF APPEALS TO THE BOARD OF ADJUSTMENT MUST BE FILED IN THE OFFICE OF THE ZONING ADMINISTRATOR, 179 NORTH MAIN STREET, LOGAN, UTAH 84321.

- 8. The appellant should attach copies of any documents to be considered on appeal such as permits, applications, deed, maps, correspondence, or otherwise.
- 9. Appellant may attach additional sheets if needed.
- 10. The appellant must attach a list stating the names and addresses of the owners of all property located within 300 feet of any property line of the subject property and of any other known interested parties such as mortgage holders or otherwise. The list must also specify the property tax numbers of each of those properties.

THE UNDERSIGNED:

- 1. VERIFIES THAT THE INFORMATION SET FORTH IN THIS NOTICE OF APPEAL AS WELL AS IN ANY ATTACHED LISTS OR DOCUMENTS ARE TRUE AND CORRECT.
- 2. ACKNOWLEDGES THAT HE HAS THE DUTY TO DELIVER OR CAUSE TO BE DELIVERED A COPY OF A NOTICE OF THE APPEAL HEARING ON FORMS PROVIDED BY THE OFFICE OF THE ZONING ADMINISTRATOR, TO THE OWNERS OF ALL PROPERTY LOCATED WITHIN 300 FEET OF ANY PROPERTY LINE OF THE SUBJECT PROPERTY AND OF ANY OTHER KNOWN INTERESTED PARTIES AT LEAST TEN (10) DAYS BEFORE THE APPEAL HEARING.
- 3. ACKNOWLEDGES THE FAILURE TO PROVIDE NOTICE TO ANY OF THE SAID PROPERTY OWNERS AS REQUIRED AS WELL AS THE MAKING OF ANY UNTRUE OR MISREPRESENTATIVE STATEMENTS OR INFORMATION IN THIS APPEAL OR ANY ATTACHMENTS MAY CONSTITUTE GROUNDS FOR THE IMMEDIATE TERMINATION OF THE APPEALS PROCESS OR THE SETTING ASIDE OF ANY RELIEF GRANTED ON THE APPEAL.

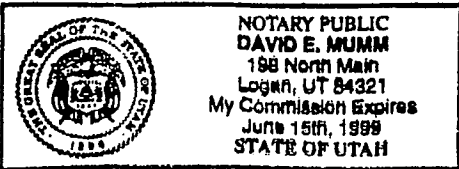
Dated this 15 day of June, 19 95.

[Handwritten Signature]

Appellant

State of Utah)
)
County of Cache)

Subscribed and sworn to before me this 15th day of JUNE, 19 95.



[Handwritten Signature]
NOTARY PUBLIC

PARTNERS:

Gary D. Jones, CPA
Robert L. Wright, CPA
Douglas H. Swenson, CPA
Paul D. Simkins, CPA
Michael C. Kidman, CPA

 **JONES
WRIGHT
SWENSON
& SIMKINS
LLP**

PROFESSIONALS:

John T. Barker, CPA
Mark R. Montgomery, CPA
Susan S. Robertson, CPA
Deborah H. Eshelmann, CPA
Brian D. Potts, CPA
Curtis J. Roberts, CPA

CERTIFIED PUBLIC ACCOUNTANTS

95 West 100 South, Suite #200, P.O. Box 747, Logan, Utah 84323-0747
Phone (801) 752-1510 FAX (801) 752-4878

May 31, 1995

Cache County Council
Logan, UT 84321

We have audited the financial statements of Cache County, Utah for the year ended December 31, 1994, and have issued our report thereon dated May 31, 1995.

In planning and performing our audit of the financial statements of Cache County for the year ended December 31, 1994, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure. However, we noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the organizations's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Reportable Conditions

1. **Prior Year Finding:** In our prior year findings we noted that the County needed a more detailed written internal control plan for Federal funds. The cognizant federal agency also has requested that the accounting function prepare a policy on the handling of federal funds for inclusion in the County procedures manual. Specific areas to be addressed were (1) expenditure identification of Federal funds (2) OMB Circular A-87 requirements (allowability of costs), (3) data processing concerns, (4) monitoring of subrecipients.

Recommendations: The fiscal policy and procedure section for grants in the County policy and procedures manual should be expanded to include a more complete description of the internal control plan for federal funds. Specific items to be addressed should include the following:

- a) The County's policy for how federal expenditures are to be identified in the fiscal records.
- b) The County's policy on meeting OMB Circular A-87 requirements for allowability.
- c) The County's policy for updating documentation on data processing system design and operating programs.
- d) The County's policy on monitoring subrecipients.

Management Response: The County Executive will draft internal control procedures for Federal funds prior to October 1, 1995. The procedures will outline the County's policies for identifying federal funds and then communicating federal compliance requirements to the County's departments and subrecipients. These procedures will address the four specific items noted above.

The prior year reportable condition on personnel resources in the Auditor's Office has been resolved and no further action is necessary.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. However, none of the reportable conditions described above is believed to be a material weakness.

Our audit did disclose the following other conditions that although not considered by us to be reportable conditions, are weaknesses in internal accounting control for which corrective action might be taken.

Other Considerations

Council

We suggest the following:

1. A follow up on the recommendations in this letter should be made by the Council and reflected in the council minutes before the next year's budget is adopted. Some of the recommendations in this letter are repeated from prior year recommendations. Repeat items have been noted with an "*" by the suggestion number.
- * 2. The Council should authorize any interfund loans being made out of pooled cash. As more fully described in Note 4 of the financial statements the Health Fund and Communications Fund had deficits in the investment pool at year end. We did not find during the audit any evidence of the Council authorizing these interfund loans.

Council Response:

The Council will follow up on the recommendations in this letter and discuss how interfund loans should be authorized.

County Executive

We suggest the following:

- * 1. A timetable should be developed for the completion of the master County policy and procedures manual and a final determination made as to whether the manual will include department policies and a summary of Council oversight areas.
- * 2. A policy should be developed by the Data Processing Manager and the County Executive to clarify how computer hardware and software purchases and their installation should be coordinated.
- * 3. The County should restrict expenditures to appropriated amounts and see that the necessary budget modifications are made at year end. As more fully described in Note 8 to the financial statements, four departments and one special revenue fund had expenditures exceeding appropriations.

- * 4. The County should revise the personnel policy statement on Drug Free Workplace requirements to include the following items:
- a) A statement of ongoing drug free awareness activities.
 - b) A statement that requires employees to notify the County in writing of any criminal drug statute conviction.
5. The County should limit encumbrances in each fund to the available resources of that fund. As more fully described in Note 9 to the financial statements, encumbrances in the Capital Projects Fund has caused an unreserved fund deficit.

Management Response:

1. The County Executive will evaluate the resources in each department and determine the time available to work towards a master County policy and procedures manual. A timetable will be established prior to December 31, 1995 whereby this major project can be completed with an estimated completion date of December 31, 1998.
2. The County Executive's Administrative Assistant and the Data Processing Manager will draft a policy prior to October 1, 1995 which will coordinate both hardware and software purchases and resources within County departments to avoid the duplication of efforts.
3. The County Executive will require individual department heads to manage their department's budget and expenditures. Only emergency needs will be allowed outside of the regular budget procedures. The necessary budget modifications will be recommended throughout the year and at year end to restrict expenditures.
4. The Cache County Personnel Policy and Procedures Manual will be revised prior to December 12, 1995 to include the Drug Free Workplace requirements.
5. The AIP Project #6 at the Logan-Cache Airport was scheduled to be completed prior to November 15, 1994. Due to weather conditions the project had to be delayed until 1995. If there is a possibility that future capital projects will not be completed within the current year, they will be re-budgeted in the next year's budget.

Auditor's Office

We suggest the following:

- * 1. Review whether on-line receipting stations or cash registers could be installed at all cash collection points to strengthen controls.
- * 2. At year end the Health Fund and Communications Fund had deficits in their pooled cash accounts. These funds borrowed cash for operations from the Recreation Fund (A Special Revenue Fund) that has restricted revenue sources. At year end the general fund should have sufficient cash to cover any interfund loans out of pooled cash.
3. Several of the County's component units fund balances exceed the legal limit. The County should communicate to these component units the following:
 - a) What the legal fund balance limits are for special districts.
 - b) What actions need to be taken to bring them into compliance.
4. The County Auditor's Annual Report to the redevelopment agencies should be supplemented each year with comparative information about the valuations of the different types of property and explanations of any changes to base year and current year valuations when compared to the previous year. Developing and supplying redevelopment agencies with more understandable information this year was an important step in improving communications and minimizing misconceptions about how taxes are handled in redevelopment districts.
5. The 1994 Form St-2 for unclaimed property was not filed for 1994. The 1994 form should be completed and filed as soon as possible.
6. Month-end and year-end closing procedures and checklists should be developed to facilitate the reconciling and closing of the County's books.
7. Procedures should be developed to ensure that receipts are deposited when the deputy auditor is on vacation. Also, receipts left overnight need to be stored in a secure location.

Management Response:

1. Further study to determine feasibility of implementation will be recommended.
2. Cash funds will be monitored closely. When appropriate, a request for action from the County Council will be made to alleviate this problem.
3. The County Auditor will communicate with the component units and work with them to comply with legal issues.
4. The information seems to be very helpful for the County as well as the redevelopment districts. The supplemental redevelopment report will be continued.
5. The 1994 Form St-2 for unclaimed property has been completed and submitted.
6. Current month end and year-end closing checklists will be expanded to facilitate the closing process.
7. Procedures will be developed to ensure that receipts are deposited when the regularly assigned deputy is not available to make the deposit.

Treasurer's Office

We suggest the following:

- * 1. The final settlement sheets sent from the Treasurer's office to the taxing entities should be prepared in the same format as the TC-750 report filed with the State. The settlement sheets should recap all taxes collected and distributed.
2. The Treasurer, Auditor and Data Processing offices should jointly develop a schedule to help ensure that the final distribution of taxes is completed by March 31, of each year. The schedule should identify required information, the reporting format for that information, and an appropriate time table to see that the Auditor's office charges the taxes and then reports that information to the Treasurer so that distribution of taxes collected is completed by March 31 of each year.

Management Response:

1. We are currently evaluating possible formats and will implement a new format for 1995.
2. We will work with the Auditor and Data Processing Offices to develop a schedule that will facilitate the final distribution being made on a more timely basis.

Clerk

We suggest the following:

1. The remittances made in November and December for the Children's Legal Defense Fund and Displaced Homemaker Fees should be corrected for computational errors. Written procedures should be developed to ensure that the remittance reports are correct.

Management Response

1. The error has been corrected. We were remitting 20% for displaced homemaker fees instead of \$20 per application and 10% was being used for the children's legal defense fund instead of \$10 per application. Written procedures are being prepared.

Data Processing

We suggest the following:

1. Steps should be taken to ensure that adequate documentation exists on software programs used in the County. This documentation should include a list by department of applications used, a description of the application's purpose, the program's execution file name and the program's language.
2. Data stored on local hard drives should be backed up by the local user.
3. Procedures should be developed to ensure that local workstations are periodically checked for viruses.
4. An action plan should be developed to improve the security over the County's hardware and software assets. The County's physical controls over hardware and software assets currently places these items at fairly high risk for impairment.

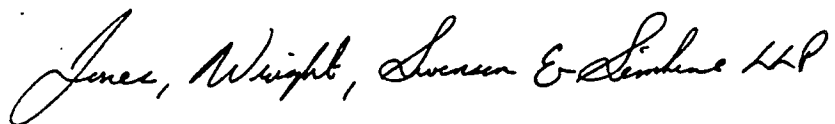
Management Response

1. The County Executive and the Data Processing Manager are currently working on an arrangement and agreement whereby adequate documentation is available as suggested. Either documentation will be provided or a time table will be set prior to December 31, 1995 in which the documentation can be drafted and developed.
2. The Data Processing Manager and the Data Processing Coordinating Committee will draft a policy prior to September 30, 1995, to insure that local hard drives are backed up by the local user.
3. The Data Processing Manager and the Data Processing Coordinating Committee will draft a policy prior to December 31, 1995, to ensure that local workstations are checked as required for viruses.
4. The County will evaluate the security over the hardware and software assets and will take all reasonable efforts to secure the same.

We express our appreciation for the courtesy and assistance extended to us by County officials and their staffs during the course of our audit. A considerable amount of time was provided by department personnel to help prepare schedules, locate documents and meet with our audit staff during the audit. This cooperation was extremely helpful.

We will be pleased to discuss any of these recommendations at your convenience.

This report is intended solely for the use of the County Council and County officials and should not be used for any other purposes.



JONES, WRIGHT, SWENSON & SIMKINS LLP
Certified Public Accountants

RESOLUTION NO. 95- 20

A RESOLUTION INCREASING THE BUDGET APPROPRIATIONS FOR CERTAIN COUNTY DEPARTMENTS.

The Cache County Council, in a duly convened meeting, pursuant to Sections 17-36-22 through 17-36-26, Utah Code Annotated, 1953 as amended, finds that certain adjustments to the Cache County Budget for 1995 are reasonable and necessary; that the said budget has been reviewed by the County Auditor with all affected department heads; that a duly called hearing has been held and all interested parties have been given an opportunity to be heard; that all County Council has given due consideration to matters discussed at the public hearing and to any revised estimates revenues; and that it is in the best interest of the County that these adjustments be made.

NOW THEREFORE, it is hereby resolved that:

Section 1.

The following adjustments are hereby made to the 1995 budget for Cache County:

Revenue

Expenditure

Section 2.

Other than as specifically set forth above, all other matters set forth in the said budget shall remain in full force and effect.

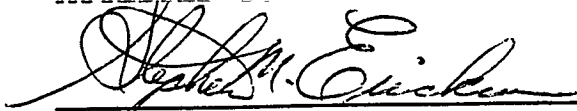
Section 3.

This resolution shall take effect immediately upon adoption and the County Auditor and other county officials are authorized and directed to act accordingly.

This resolution was duly adopted by the Cache County Council on the 27th day of June 1995.

ATTESTED TO:

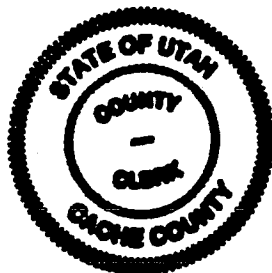
CACHE COUNTY COUNCIL



Stephen M. Erickson
Cache County Clerk



Sarah Ann Skanchy, Chairman



06/26/95

Fund 10 General Fund Revenues

ACCOUNT	DESCRIPTION	Current Budget	Recommended		Amended Budget	Reason for Change
			Decrease DR	Increase CR		
10-33-45300	Emergency CDBG Grant	(151,000)		(10,000)	(161,000)	Cache Industries CDBG grant
10-34-19100	Attorney Fees	0		(2,938)	(2,938)	Extraordinary Prosecution Expense
	Totals			(12,938)	(12,938)	
	Net adjustment				(12,938)	

Fund 10 General Fund Expenses

ACCOUNT	DESCRIPTION	Current Budget	Recommended		Amended Budget	Reason for Change
			Increase DR	Decrease CR		
10-4145-312	Extraordinary Prosecution Costs	2,000	2,938		4,938	Extraordinary Prosecution Expense
10-4800-920	Contributions to other units	439,000	10,000		449,000	Cache Industries CDBG Grant
	Totals		12,938		12,938	
	Net adjustment				12,938	

FUND 26 RESTAURANT TAX FUND REVENUES

ACCOUNT	DESCRIPTION	Current Budget	Recommended		Amended Budget	Reason for Change
			decrease DR	Increase CR		
26-38-90000	Appropriated Surplus	0		(286,597)	(286,597)	Distribute Restaurant Tax Allocation
	Totals			(286,597)	(286,597)	
	Net adjustment				(286,597)	

FUND 26 RESTAURANT TAX FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Current Budget	Recommended		Amended Budget	Reason for Change
			Increase DR	Decrease CR		
26-4780-620	MISC. SERVICES	300,000	286,597		586,597	For 95 and prior Year unpaid appro
	Totals		286,597		286,597	
	Net adjustment				286,597	

CACHE COUNTY
RESOLUTION NO. 95 - 21

A RESOLUTION APPROVING THE CONVEYANCE OF DECLARED SURPLUS REAL PROPERTY TO CACHE INDUSTRIES, INC. AND AUTHORIZING THE CACHE COUNTY EXECUTIVE AND CACHE COUNTY CLERK TO EXECUTE NECESSARY INSTRUMENTS.

The County Council of Cache County, Utah, in a regular meeting, lawful notice of which has been given, finds that the real property described in this resolution was declared surplus by the County Council on June 27, 1995, in accordance with the provisions of the County Fiscal Procedures Ordinance; that the County Executive recommends the conveyance of the property to Cache Industries, Inc., and that the conveyance is in the interest of the County.

Now therefore, BE IT RESOLVED that:

SECTION 1: APPROVAL OF CONVEYANCE AND TERMINATION OF LEASE

The conveyance of the real property described in the attached Exhibit "A" to Cache Industries, Inc. is approved as recommended by the Cache County Executive. Therefore, the Lease Agreement covering said property, dated October 23, 1979, will terminate upon the execution of the quit claim deed.

SECTION 2: AUTHORIZATION

- A. The Cache County Clerk is authorized and directed to execute a quit claim deed conveying title to the described real property to Cache Industries, Inc. and to deliver the deed to the Cache County Executive.
- B. The Cache County Executive is authorized to execute any required contract or other documents relative to the transaction and to deliver the deed to Cache Industries, Inc.

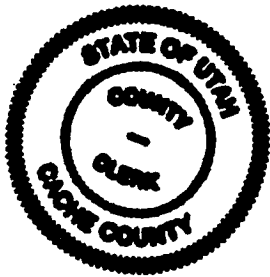
SECTION 3: EFFECTIVE DATE

This resolution shall become effective immediately upon adoption.

This resolution was adopted by the Cache County Council on the 27th day of June, 1995.

CACHE COUNTY COUNCIL

By: Sarah Ann Skanchy
Sarah Ann Skanchy
Chairman



ATTEST

By: Stephen M. Erickson
Stephen M. Erickson
Cache County Clerk

EXHIBIT "A"

PARCEL NUMBER 05-042-0041:

Part of the South half of Lot 1, Block 2, Plat "D", Logan Farm Survey, described as follows: Beginning 164 feet East of the Southwest corner of said Lot 1, and running thence East 154.5 feet; thence North 12 rods; thence West 154.5 feet; thence South 12 rods to beginning.

TOGETHER with any buildings and improvements located thereon, all alleys, rights, rights-of-way, easements, appurtenances thereunto belonging or in any way appertaining, including water stock used in connection therewith.

CACHE COUNTY
RESOLUTION NO. 95 - 22

A RESOLUTION APPROVING THE CONVEYANCE OF DECLARED SURPLUS REAL PROPERTY TO THE CITY OF HYDE PARK AND AUTHORIZING THE CACHE COUNTY EXECUTIVE AND CACHE COUNTY CLERK TO EXECUTE NECESSARY INSTRUMENTS.

The County Council of Cache County, Utah, in a regular meeting, lawful notice of which has been given, finds that the real property described in this resolution was declared surplus by the County Council on June 27, 1995, in accordance with the provisions of the County Fiscal Procedures Ordinance; that the County Executive recommends the conveyance of the property to the City of Hyde Park, for use only as a public park and for municipal purposes and that the City of Hyde Park accepts the responsibility and liability for clean-up of the property; and the conveyance is in the interest of the County.

Now therefore, BE IT RESOLVED that:

SECTION 1: APPROVAL OF CONVEYANCE AND TERMINATION OF LEASE

The conveyance of the real property described in the attached Exhibit "A" to the City of Hyde Park is approved as recommended by the Cache County Executive. Therefore, the Lease Agreement dated December 1, 1980, covering said property will terminate upon the signing of agreements and quit claim deeds between Cache County, the City of Logan and the City of Hyde Park.

SECTION 2: AUTHORIZATION

- A. The Cache County Clerk is authorized and directed to execute a quit claim deed conveying title to the described real property to the City of Hyde Park and to deliver the deed to the Cache County Executive.

- B. The Cache County Executive is authorized to execute any required contract or other documents relative to the transaction and to deliver the deed to the City of Hyde Park.

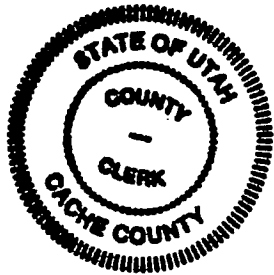
SECTION 3: EFFECTIVE DATE

This resolution shall become effective immediately upon adoption.

This resolution was adopted by the Cache County Council on the 27th day of June, 1995.

CACHE COUNTY COUNCIL

By: Sarah Ann Skanchy
Sarah Ann Skanchy
Chairman



ATTEST

By: Stephen M. Erickson
Stephen M. Erickson
Cache County Clerk

EXHIBIT "A"

PARCEL NUMBERS 04-043-0008 and 04-040-0024

Beginning at a point 15.81 chains South of the Northwest corner of the East half of the Northwest quarter of Section 11, in Township 12 North of Range 1 East of the Salt Lake Meridian, and running thence East 61 rods; thence South 28 rods and 11.5 feet; thence East 35.88 rods, more or less to the West line of tract of land heretofore conveyed to Walter Hawkes by Fred Anderson and wife, Caroline Anderson; thence South to the Southwest corner of said tract of land last above described; thence East 18.50 rods; thence Northwesterly 36 3/4 rods, more or less to the South line of tract heretofore conveyed to Walter Hawkes by Charles C. Johnson and wife, Charlotte A. Johnson; thence West to a point 68 rods East of the West line of the East half of the Northwest quarter of Section 11; in Township 12 North of Range 1 East of the Salt Lake Meridian; thence South to the North line of tract of land heretofore conveyed by Charles C. Johnson and Amalie Johnson to James Thurston; thence North 89° 32' West 68 rods more or less to the West line of the East half of the Northwest quarter of Section 11, Township 12 North of Range 1 East of the Salt Lake Meridian, thence South 1 rod to the place of beginning and containing 11 acres, more or less, excepting the North 3 acres used as a gravel pit heretofore sold to Hyde Park Town Corporation.

Beginning at a point 80 rods West and 1518 feet South 40° 46' 30" West from the Northeast Corner of Section 11, Township 12 North, Range 1 East of the Salt Lake Base and Meridian and running thence 510.4 feet North 37° 3' 30" West; thence 168.6 feet South 81° 31' West;* thence 144 feet South 80° 26' East, more or less to the point of beginning. Containing 2.50 acres more or less.

Subject to a right of way for vehicles and cattle over the East and North 1 rod of said tract.

* thence 173.2 feet South 39° 15' West;
thence 200.3 feet South 59° 31' East;
thence 138.1 feet North 68° 38' East;
thence 223.9 feet south 38° 43' East;

QUIT-CLAIM DEED

This quit-claim deed is executed this day by

CACHE COUNTY

a body politic of the State of Utah, as Grantor, to

the CITY OF HYDE PARK

Grantee, whose post office address is:

113 East Center Street
P.O. Box 489
Hyde Park, UT 84318

Grantor, for and in consideration of the sum of \$1.00 and other valuable consideration, receipt of which is acknowledged, does hereby quit-claim to Grantee all of the right, title, and interest which Grantor has in and to the following-described real property lying and being in Cache County, Utah:

PARCEL NUMBERS 04-043-0008 and 04-040-0024:

Beginning at a point 15.81 chains South of the Northwest corner of the East half of the Northwest quarter of Section 11, in Township 12 North of Range 1 East of the Salt Lake Meridian, and running thence East 61 rods; thence South 28 rods and 11.5 feet; thence East 35.88 rods, more or less to the West line of tract of land heretofore conveyed to Walter Hawkes by Fred Anderson and wife, Caroline Anderson; thence South to the Southwest corner of said tract of land last above described; thence East 18.50 rods; thence Northwesterly 36 3/4 rods, more or less to the South line of tract heretofore conveyed to Walter Hawkes by Charles C. Johnson and wife, Charlotte A. Johnson; thence West to a point 68 rods East of the West line of the East half of the Northwest quarter of Section 11; in Township 12 North of Range 1 East of the Salt Lake Meridian; thence South to the North line of tract of land heretofore conveyed by Charles C. Johnson and Amalie Johnson to James Thurston; thence North 89° 32' West 68 rods more or less to the West line of the East half of the Northwest quarter of Section 11, Township 12 North of Range 1 East of the Salt Lake Meridian, thence South 1 rod to the place of beginning and containing 11 acres, more or less, excepting the North 3 acres used as a gravel pit heretofore sold to Hyde Park Town Corporation.

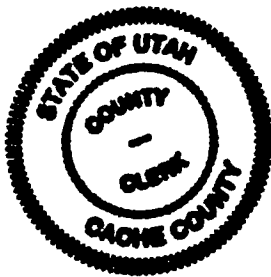
Beginning at a point 80 rods West and 1518 feet South 40° 46' 30" West from the Northeast Corner of Section 11, Township 12 North, Range 1 East of the Salt Lake Base and Meridian and running thence 510.4 feet North 37° 3' 30" West; thence 168.6 feet South 81° 31' West; thence 144 feet South 80° 26' East, more or less to the point of beginning. Containing 2.50 acres more or less.

Subject to a right of way for vehicles and cattle over the East and North 1 rod of said tract.

* thence 173.2 feet South 39° 15' West; thence 200.3 feet South 59° 31' East; thence 138.1 feet North 68° 38' East; thence 223.9 feet south 38° 43' East;

In witness whereof, Grantor by and through the Cache County Clerk in the manner prescribed by law, has executed this Quit-Claim Deed on this 5th day of July, 1995.

CACHE COUNTY

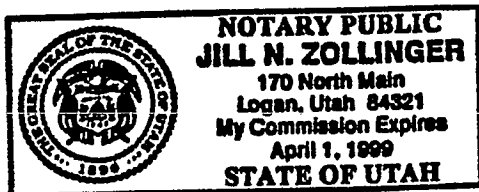


By: *Stephen M. Erickson*
Stephen M. Erickson
Cache County Clerk

STATE OF UTAH)
) ss.
COUNTY OF CACHE)

Personally appeared before me this day STEPHEN M. ERICKSON, the duly elected and acting Cache County Clerk and he acknowledged that he executed the foregoing Quit-Claim Deed for and on behalf of Cache County by authority of State law and Cache County Resolution No. 95-22 adopted by the Cache County Council.

DATED ~~June~~ ^{July} 5, 1995.



Jill N. Zollinger
Notary Public