

COUNCIL MEETING
MINUTES 6/25/96

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CACHE COUNTY COUNCIL MEETING MINUTES

June 25, 1996

The Cache County Council met in regular session on the 25th day of June, 1996 in the County Council Chambers at 120 North 100 West, Logan, Utah 84321.

ATTENDANCE

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

Others present were: Cache County Executive, M. Lynn Lemon, Cache County Clerk, Stephen M. Erickson, Cache County Auditor, Tamra Stones, Administrative Assistant, Michael Nilson, Cache County Council Secretary, Pat Parker, Logan City Mayor, Darla Clark, Logan City Recorder, Lois Price, External Auditor Representative, Mike Kidman, Representatives of the local news media and other interested citizens.

CALL TO ORDER

Chairman, Sarah Ann Skanchy called the meeting to order at 5:00 p.m. and welcomed all who were in attendance.

INVOCATION

The invocation was given by Councilman Guy Ray Pulsipher.

AGENDA & MINUTES

The agenda for this meeting was discussed and approved.

The minutes of the regular Council meeting held on June 11, 1996 and sent to all members of the Council were discussed, corrected and approved.

COUNTY EXECUTIVE REPORT

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

1. Appointments:

Appointment: Hortin, Kent-County Water Policy Advisory Board

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Appointment: Bullen, Bill-County Water Policy Advisory Brd.
Appointment: Bagley, Jay-County Water Policy Advisory Board
Appointment: Blossom, Rod-County Water Policy Advisory Brd.
Appointment: Erickson, Noble-County Water Policy Advisory Brd.
Appointment: Thorne, Allison-County Water Policy Advisory Brd.
Appointment: Parker, Larry-County Water Policy Advisory Board
Appointment: Jibson, Wallace-County Water Policy Advisory Brd.
Appointment: Allen, Clair-County Water Policy Advisory Board
Appointment: Anhder, Larry-County Water Policy Advisory Brd.

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

2. Water Meeting: At a recent water meeting held in Brigham City, participants discussed water issues that will effect our area. Senator Holmgren, said that if we don't develop the water in Cache County other entities will. A meeting has been scheduled for September 26th where methods of water development will be discussed. Lemon recommended, that the Cache County Water Policy Advisory Board study the issue and make recommendations to the Council in July. The possible need for a Water Conservation District in Cache County will also be discussed by the Water Policy Advisory Board.

3. Public Hearing-Logan Canyon Highway Bridges: There will be a public hearing on July 11TH in the Logan City meeting room. The hearing will be in open house form and comments can be made from 5:00 p.m. to 8:00 p.m.

4. Logan Canyon Highway Cooperative Advisory Team Position Paper: A decision has been made to remove the upper Twin Bridge construction as part of the first years highway bridge construction project because of inadequate funding. The other two bridges in the project will be constructed first. The position paper states, the reasons for the recommended changes from the environmental impact statement and record of decision.

5. Worker Compensation fund: A refund from the State Workers Compensation amounting to \$14,716.00 has been given back to the County due to lower claims. Our premiums have also been reduced.

6. Warrants: The warrants were given to the Clerk for filing.

CENTENNIAL RECOGNITION AWARDS: PAT PARKER

The Chairman of the State Centennial County Committee, Pat Parker, recognized essay writing winners from Elementary Schools

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and individuals who helped with the State Centennial projects held in Cache County. Essay winners were Jessica LaDell, Erica Hansen, Nick Bassett and Seth Williams. Each received recognition awards for winning. Plaques were presented to the following: B. J. Tueller, Lynn Bracken, The County 4-H Horse Committee, Steve Murdock, Joe Archer, Don and Patty Johnson, Jacqueline Burger, Joel Lundstrom and Sandra Schimmelpfennig. Mayor Clark paid special recognition to Pat Parker for her excellent job as Chairman of the County State Centennial Committee.

AUDIT REPORT-EXTERNAL-1995: MIKE KIDMAN

Mike Kidman, representing the accounting firm of Jones, Wright, Swenson & Simkins appeared before the Council to review an external audit report. The report is for the 1995 calendar year and is on file in the County Auditors Office. Kidman said that the audit met all State deadlines and went very smooth. The management letter and management response were discussed.

(See attachment #1)

PUBLIC HEARING: BUDGET OPENING-1996

Chairman Skanchy convened a public hearing at 6:00 p.m. to receive public input on recommended changes in the 1996 budget. The County Auditor, Tamra Stones, reviewed the proposed changes in revenue and expenditures. The changes were discussed by the Council and some corrections were suggested. Stones said that a part time building inspector would be hired if the proposed changes are approved.

Public comment was asked for and none was received.

A motion to close the Public Hearing was made by Councilman Gibbons. It was seconded and carried unanimously.

RESOLUTION NO. 96-13: BUDGET APPROPRIATIONS-1996

The adoption of Resolution No. 96-13 will approve the recommended changes to the 1996 budget.

It was moved by Councilman Gibbons to adopt Resolution No. 96-13 with changes in the Jail Department concerning salary and benefits. It was seconded and carried unanimously.

(See attachment #2)

The attachment contains the corrected changes.

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BUDGETARY MATTERS: INTRA-DEPARTMENTAL BUDGET TRANSFERS

The following Intra-Departmental budget transfers were presented to the Council for approval:

- 1: Jail (2) two transfer requests-\$2,000 & \$1,330.

(See attachment #3)

A motion to approve the two requests was made by Councilman Gibbons. It was seconded and passed unanimously.

2. Elections: \$1,085

(See attachment #4)

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

THE COUNCIL ADJOURNED FROM THE REGULAR COUNCIL MEETING INTO A BOARD OF EQUALIZATION.

BOARD OF EQUALIZATION: HEARING DATES SET

The Board of Equalization set the dates to hear complaints on property tax assessments. The Board will hold hearings beginning on August 19, continuing through August 30, 1996.

THE BOARD OF EQUALIZATION ADJOURNED BACK INTO THE REGULAR COUNCIL MEETING.

PUBLIC HEARING-BONDING: UTAH ASSOCIATION REHABILITATION FACILITIES (CACHE INDUSTRIES)

A Public Hearing to receive input concerning the issuance of bonds for the Utah Association Rehabilitation Facilities (Cache Industries) was convened at 6:30 p.m.. The Director of the Association, Sue Bailey reviewed the purpose for the bonding request. Bailey said, that Cache Industries will use the funds from bonding to improve their facilities and refinance their existing debt to obtain a lower interest rate. Jason Burningham from Lewis and Young told the Council that Clearfield City will sponsor the bonds in the amount of 7.5 million dollars for 25 years at 6.5% interest rate.

The audience was asked for any input.

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Charles Featherstone: Asked how the bonds were going to be paid off? He was told that bonds would be paid back by funds obtained from renting out the facilities.

Mel Foster: The Director of Cache Industries, said that they would use some of the funds to refinance \$443,000 which they are now paying 10% interest on and to upgrade their facilities.

A motion to close the Public Hearing was made by Councilman Beck. It was seconded and carried unanimously.

RESOLUTION NO. 96-17: REVENUE BOND ISSUANCE APPROVAL ON BEHALF OF UTAH ASSOCIATION OF REHABILITATION FACILITIES (CACHE INDUSTRIES)

The adoption of Resolution No. 96-17 will support the Utah Association of Rehabilitation Facilities program and the issuance of bonds by an inter-local cooperative.

(See attachment #5)

A motion to wave the rules of first and second reading and adopt Resolution No. 96-17 was made by Vice Chairman Anhder. It was seconded by Councilman Allen and carried unanimously.

RESOLUTION NO. 96-18: APPROVING INTER-LOCAL AGREEMENT TO ISSUE A PORTION OF REVENUE BONDS ON BEHALF OF CACHE COUNTY

The adoption of Resolution No. 96-18 will approve an Inter-Local Cooperation Agreement and will authorize the execution and delivery of the agreement.

(See attachment #6)

A motion to adopt Resolution No. 96-18 was made by Vice Chairman Anhder. It was seconded by Councilman Gibbons and carried unanimously.

ORDINANCE NO. 96-03: TOWNSHIP ESTABLISHMENT PROCEDURES

The Council reviewed the Ordinance that will establish procedures to create a Township in the County. The Ordinance sets the time and manner of conducting elections and procedures to elect the Township Planning and Zoning Board. Chairman Skanchy pointed out that the initial election is scheduled by this ordinance for August 6, 1996. The filing period for the board will commence on June 26, 1996 and end at 5:00 p.m. on July 8, 1996.

(See attachment #7)

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It was moved by Councilman Allen to adopt Ordinance No. 96-03. It was seconded by Councilman Pulsipher and carried unanimously.

SUBSTANCE ABUSE INTER-LOCAL AGREEMENT AMENDMENT:DISCUSSION

The County Executive, M. Lynn Lemon reviewed the proposed Inter-Local agreement to contract with the Bear River Health Department to provide Substance Abuse services to the County. The agreement also includes Box Elder and Rich Counties. Some revisions to the agreement were considered and the revisions will be made to the final drafted agreement.

A motion to approve the Inter-Local Agreement with the proposed changes was made by Councilman Allen. It was seconded and carried unanimously.

RESOLUTION NO. 96-16: RESTAURANT TAX ALLOCATION FOR ECCLES THEATER-1996

The adoption of Resolution No. 96-16 will allocate Restaurant Tax funds for the Eccles Theater.

(See attachment #8)

A motion to adopt Resolution No. 96-16 was made by Councilman Pulsipher. It was seconded and carried unanimously.

LIBRARY COMMITTEE REPORT: PETERSEN, CRAIG

Councilman Petersen, who represents the Council on the County Library Committee, reported on activities of that Committee. Petersen reported that an automated card cataloging system is being made and will require the County Bookmobile to be out of circulation for a short time. Also, there seems to be some confusion about the Library in Providence. The concerns are decision making and staffing and operation of the library etc. The Committee meets monthly.

HUNTER EDUCATION BUILDING: DISCUSSION

Executive Lemon, told the Council that the State has an agreement with the County to give the County the Hunter Education Building one year after the completion of the facility. It has now been a year, however, the cost to operate and maintain the Hunter Education Building will be around 40 thousand dollars a year, money that the County doesn't have. Lemon is recommending that the State release the County from the agreement and continue to operate the facility. The Hunter Education Board has approved turning the

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facility back to the State. The Council and Executive discussed the need to receive public comment on the matter and suggested a public hearing be scheduled.

PUBLIC HEARING: HUNTER EDUCATION BUILDING-JUL. 9,96

It was moved by Councilman Beck to set a public hearing to receive public comment on the proposal on July 9, 1996 at 6:00 p.m.. It was seconded and carried unanimously.

PARADE: LEWISTON 4TH OF JULY

The Council has been invited to ride in the Lewiston 4th of July parade at 9:30 a.m..

PARADE: HYRUM 4TH OF JULY

The Council has been invited to ride in the Hyrum 4th of July parade at 12:00 noon.

Chairman Skanchy reported on the following items:

1. The Council has been invited to attend the rededication of the "This the Place State Park" in Salt Lake City on June 29th.


2. Governors Land Preservation News Conference was held in a hay field South of Smithfield. It was announced that the State Extension Services will now spend 20% of their time helping farmers to evaluate agriculture land preservation.

COUNCIL MEMBER REPORTS

Councilman Allen: Allen suggested that the County investigate a new process to back up computer data. It is called "JAZZ" and is a disk that stores much more than the tape backup now used. It costs around \$600.00.

ADJOURNMENT

No further business was presented for Council action of discussion and Chairman Skanchy adjourned the meeting at 7:30 p.m..


ATTEST: Stephen M. Erickson
Cache County Clerk


APPROVAL: Sarah Ann Skanchy
Council Chairman

PARTNERS:

Gary D. Jones, CPA
Robert L. Wright, CPA
Paul D. Simkins, CPA
Daniel C. Kidman, CPA
S. Sandberg, CPA

PROFESSIONALS:

John T. Barker, CPA
Susan J. Drown, CPA
Mark R. Montgomery, CPA
Deborah H. Eshelman, CPA
Brian D. Potts, CPA
Curtis J. Roberts, CPA

 JONES
WRIGHT
SWENSON
& SIMKINS
LLP

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 13, 1996

Cache County Council
Logan, UT 84321

We have audited the financial statements of Cache County, Utah for the year ended December 31, 1995, and have issued our report thereon dated May 13, 1996.

In planning and performing our audit of the financial statements of Cache County for the year ended December 31, 1995, 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. 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. 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.

We noted no conditions during our review of the control structure that we believe are material weaknesses. Our audit did, however, 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.

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 develop a long-term strategy for the use of excess assessing and collecting funds. These funds can legally only be used for assessing and collecting purposes.

Council Response:

The Council will follow up on the recommendations in this letter and will discuss the strategy for using the excess assessing and collecting funds.

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 comply with its personnel policy statement on Drug Free Workplace requirements and provide a copy of this policy to each employee.
4. A policy should be developed addressing the County's responsibility to communicate contract requirements to recipients of federal pass-through funds. The County is potentially responsible for repayment if recipients do not comply with grant requirements.
5. Excess assessing and collecting funds should not be deposited with the Multi-County Appraisers Trust. By the end of January 1996, County funds of approximately \$200,000 were deposited in this trust. Excess assessing and collecting funds should be deposited in a qualified depository which earns interest in accordance with the Utah Money Management Act.
6. Controls over billing for inter-local agreements should be reviewed and strengthened. A summary of all inter-local agreements and their billing procedures could be used to monitor that both the County and the City bill for inter-local charges on a timely basis.

Management Response:

1. An inquiry was made in January, 1996, to determine the status of written policies and procedures in each individual department. Several departments (i.e., Sheriff, CVCC,

Senior Citizens Center) have policies and procedures in place. A review of these policies needs to be made by the County Council prior to January, 1997. The status of written policies and procedures in other departments range from some to none. An effort will be made by the County Executive to evaluate the costs and benefits of a master County policy manual and determine a timetable for completion of such.

2. Due to changes in personnel the 1995 management response was not met. The County Executive's Administrative Assistant and the Data Processing Manager will draft a policy and present a plan which will coordinate both hardware and software purchases and resources within County Departments.
3. The Cache County Personnel Policies and Procedures manual was amended on January 23, 1996 to include Drug Free Workplace requirements. A copy of the amendments were provided to each employee on May 14, 1996.
4. The County Executive will develop a policy addressing the County's responsibility to communicate contract requirements to recipients of federal pass through funds.
5. The County Executive will work with the County Auditor and County Treasurer to develop a plan and procedures for accounting for and reflecting properly the excess assessing and collecting funds. Excess assessing and collecting funds currently deposited with the Multi-County Appraisers Trust will be withdrawn and placed in a qualified depository which earns interest in accordance with the Utah Money Management Act.
6. The County Executive will develop a summary review document for each interlocal agreement to monitor and make certain that interlocal charges are being made on a timely basis.

Auditor's Office

We suggest the following:

1. The County Auditor's Annual Report on the City of Logan A-1 Redevelopment Project should be corrected as follows:
 - a) Exemptions should be increased for factoring
 - b) The base year reduction attributable to the change in state school levy should be corrected for the factoring change noted above.

2. On certain purchases reviewed, better documentation was needed to demonstrate that the purchases were complying with the County's purchasing ordinance. Purchases from sole sources should clearly document why three sources could not be located and a sole source purchase was approved.
3. Controls need be improved over recording encumbrances at year end. Several encumbrances were recorded as accounts payable and certain payables were recorded as encumbrances.

Management Response:

1. The RDA reports for Logan Downtown A-1 have been corrected.
2. The purchasing policy will be distributed to departments again to refresh everyone's memory regarding the procedures. We will be more diligent in enforcing the policy.
3. We will review controls for year end encumbrances and accounts payable to avoid future problems.

Treasurer's Office

We suggest the following:

- * 1. 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.
2. Unclaimed property in the form of double payments needs to be remitted in accordance with the Utah Code to the State Treasurer and the 1995 Form ST-2 for unclaimed property needs to be filed as soon as possible.
3. The additions and deletions to the back tax report should be reconciled quarterly. This report is not properly taking into account all redemptions and cancellations.

Management Response:

1. We will develop a schedule with the County Auditor and the Data Processing Department to help with the timely distribution of taxes.
2. We are completing the Form ST-2 to remit all applicable double payments to the State Unclaimed Property Division.
3. We are working with the Data Processing Department to correct our redemption reports and will reconcile the back taxes quarterly.

Data Processing

We suggest the following:

- * 1. Documentation of software programs used in the County should continue to be given a high priority. Steps have been taken during the past year to improve the documentation of software programs and their application, however, this process has not yet been completed.
- * 2. 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.
3. During the audit, we became aware that the County's off-site backup tape is over one year old. Tape backup policies and procedures should include frequency needs and location of storage.
4. Before property tax notices are processed in November, a procedure needs to be performed to prohibit changes to property tax information until the next tax year. This procedure was not performed in 1995. Documenting of certain critical processing events such as this in writing will help minimize these type of errors when there is personnel turnover..

Management Response:

1. The County Executive and the Data Processing Manager will continue to give documentation of software programs a high priority. The schedule established in 1995 was not feasible with the changes in personnel that occurred over the last year. The County Executive believed that it was in the best interest of Cache County to delay the schedule in order to facilitate documentation to be performed by the current staff.

2. Reasonable efforts will be made to improve physical security and these needs will be evaluated with the long term building needs currently being considered. A hardwood door and electronic code lock will be placed at the entry to the server room.
3. The County has established a procedure for off-site backup tapes to be updated on a weekly basis with the location established at Zions Bank located at 99 North Main Street, Logan, Utah, in a safe deposit box.
4. The Data Processing Manager will write a procedure prior to November, 1996 to prohibit changes to the property tax information after the tax roll has been closed.

The following prior year suggestion was set aside for further study and has not been repeated, all other prior year suggestions were acted upon:

Review whether on-line receipting stations or cash registers could be installed at all cash collection points to strengthen controls.

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, County officials and certain regulatory bodies and should not be used for any other purposes.



JONES, WRIGHT, SWENSON & SIMKINS LLP
Certified Public Accountants

BUDGET INCREASE

RESOLUTION NO. 96- 13

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 1996 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 of 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 1996 budget for Cache County:

see attached

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.

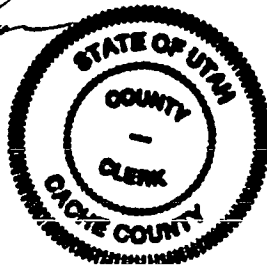
This resolution shall take effect immediately upon adoption and the County Auditor and other county officials are authorized and directed to act accordingly.

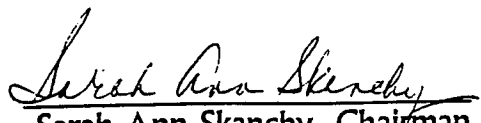
This resolution was duly adopted by the Cache County Council on the 25th day of June, 1996.

ATTESTED TO:

CACHE COUNTY COUNCIL


Stephen M. Erickson
Cache County Clerk




Sarah Ann Skanchy, Chairman

FUND 20 MUNICIPAL SERVICES FUND EXPENDITURES

ACCOUNT DESCRIPTION	Current Budget	Recommended		Amended Budget	Reason for Change
		Increase DR	Decrease CR		
20-4241-120 BLDG INSPECT-TEMP EMPLOY	\$0	\$6,617		\$6,617	TO HIRE PART TIME INSPECTOR
20-4241-130 BLDG INSPECT-BENEFITS	\$21,828	\$650		\$22,478	TO HIRE PART TIME INSPECTOR
20-4800-920 CONTRIB TO GENERAL FUND	\$254,393		(\$7,267)	\$247,126	REDUCE FOR PART TIME INSPECTOR
Totals		\$7,267	(\$7,267)		
Net adjustment				\$0	

FUND 21 HEALTH FUND REVENUES

ACCOUNT DESCRIPTION	Current Budget	Recommended		Amended Budget	Reason for Change
		decrease DR	increase CR		
21-31-11000 Current property tax- health	(\$348,973)		(\$7,325)	(\$356,298)	ADJ TO CAPTURE NEW GROWTH
Totals		\$0	(\$7,325)	\$0	
Net adjustment				(\$7,325)	

FUND 21 HEALTH FUND EXPENDITURES

ACCOUNT DESCRIPTION	Current Budget	Recommended		Amended Budget	Reason for Change
		Increase DR	Decrease CR		
21-4310-480 BEAR RIVER DISTRICT HEALT	\$409,575	\$7,325		\$416,900	ADJ TO CAPTURE NEW GROWTH
Totals		\$7,325	\$0		
Net adjustment				\$7,325	

FUND 22 CACHE VALLEY COMMUNICATIONS FUND REVENUES

ACCOUNT DESCRIPTION	Current Budget	Recommended		Amended Budget	Reason for Change
		decrease DR	increase CR		
22-36-90000 Miscellaneous Revenues	(\$856)		(\$1,332)	(\$2,188)	reimburse travel expense
Totals		\$0	(\$1,332)	\$0	
Net adjustment				(\$1,332)	

FUND 22 CACHE VALLEY COMMUNICATIONS FUND EXPENDITURES

ACCOUNT DESCRIPTION	Current Budget		Recommended Increase		Decrease		Amended Budget	Reason for Change
	Budget		DR	CR	CR			
22-4215-230 CVCC - travel expense	\$3,456		\$1,332				\$4,788	reimburse travel expense
Totals			\$1,332	\$0				
Net adjustment							<u>\$1,332</u>	

FUND 24 COUNCIL ON AGING FUND REVENUES

ACCOUNT DESCRIPTION	Current Budget		Recommended decrease		increase		Amended Budget	Reason for Change
	Budget		DR	CR	CR			
24-33-70000 GRANTS - OTHER LOCAL	\$0				(\$2,500)		(\$2,500)	LOGAN CITY FOR FUND RAISING EXPENSES
Totals			\$0	(\$2,500)				
Net adjustment							<u>(\$2,500)</u>	

FUND 24 COUNCIL ON AGING FUND EXPENDITURES

ACCOUNT DESCRIPTION	Current Budget		Recommended Increase		Decrease		Amended Budget	Reason for Change
	Budget		DR	CR	CR			
24-4971-485 FUND RAISING EXPENSE	\$0		\$2,500				\$2,500	CONTRIB FROM LOGAN CITY
Totals			\$2,500	\$0				
Net adjustment							<u>\$2,500</u>	

FUND 26 RECREATION FUND REVENUES

ACCOUNT DESCRIPTION	Current Budget		Recommended decrease		increase		Amended Budget	Reason for Change
	Budget		DR	CR	CR			
26-31-31000 1% Restaurant Tax	(\$397,500)				(\$51,866)		(\$449,366)	ADJ BASED ON EXECUTIVE ESTIMATE
Totals			\$0	(\$51,866)				
Net adjustment							<u>(\$51,866)</u>	

FUND 26 RECREATION FUND EXPENDITURES

ACCOUNT DESCRIPTION	Current Budget		Recommended Increase		Decrease		Amended Budget	Reason for Change
	Budget		DR	CR	CR			
26-4780-620 MISC SERVICES	\$397,500		\$51,866				\$449,366	ADJ BASED ON EXECUTIVE ESTIMATE
Totals			\$51,866	\$0				
Net adjustment							<u>\$51,866</u>	

FUND 31 DEBT SERVICE FUND REVENUES

ACCOUNT	DESCRIPTION	Current Budget	Recommended		Reason for Change
			decrease DR	increase CR	
31-38-20000	TRANSFER SERIES 86	(\$155,315)	\$155,315	\$0	TO COMBINE SERIES 86 & 91 DEBT SERVICE
31-38-21000	TRANSFER SERIES 91	(\$246,560)	\$246,560	\$0	
31-38-23000	TRANSFER SERIES 96	\$0	(\$401,875)	(\$401,875)	
Totals			\$401,875	(\$401,875)	
Net adjustment			<u>\$0</u>		

FUND 31 DEBT SERVICE FUND EXPENDITURES

ACCOUNT	DESCRIPTION	Current Budget	Recommended		Reason for Change
			Increase DR	Decrease CR	
31-4717-810	86 BOND -PRINCIPAL	\$70,000		(\$70,000)	
31-4717-820	86 BOND -INTEREST PAYMENT	\$83,015		(\$83,015)	TO COMBINE SERIES 86 & 91 DEBT SERVICE
31-4717-830	86 BOND -OTHER	\$2,300		(\$2,300)	
31-4718-810	91 BOND -PRINCIPAL	\$165,000		(\$165,000)	TO COMBINE SERIES 86 & 91 DEBT SERVICE
31-4718-820	91 BOND -INTEREST PAYMENT	\$78,560		(\$78,560)	
31-4718-830	91 BOND -OTHER	\$3,000		(\$3,000)	
31-4718-810	96 BOND -PRINCIPAL	\$0	\$235,000		TO COMBINE SERIES 86 & 91 DEBT SERVICE
31-4718-820	96 BOND -INTEREST PAYMENT	\$0	\$161,575		
31-4718-830	96 BOND -OTHER	\$0	\$5,300		
Totals			\$401,875	(\$401,875)	
Net adjustment			<u>\$0</u>		

REQUEST FOR INTRA-DEPARTMENTAL BUDGET TRANSFER

DEPARTMENT: JAIL
DATE: 17-Jun-96

Amount to be transferred -- (rounded to the nearest dollar) \$2,000.00

Transfer From --
Line Item No. : 10-4230-330
Fund Designation: EDUCATION AND TRAINING

Original Budget: \$5,100.00
Current Budget: \$5,100.00
Expenditures to date: \$527.00
Balance before transfer: \$4,573.00
Balance after Transfer: \$2,573.00

Transfer To --
Line Item No. : 10-4230-260
Fund Designation: BLDG & GROUNDS

Original Budget: \$20,000.00
Current Budget: \$20,000.00
Expenditures to date: \$19,985.44
Balance before transfer: \$14.56
Balance after Transfer: \$22,000.00

Description of needs and purpose of transfer --
REDUCE TRAINING EXPENSES TO MEET NEEDS IN BUILDING & GROUNDS.

J. Lynn Hall
Department Head

Recommendation: Approval [] Disapproval
Comments:

Date: 17-Jun-96

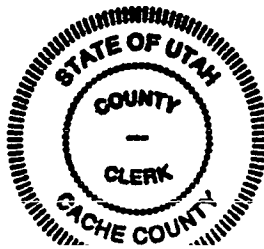
Laura Stones
Cache County Auditor

Recommendation: Approval [] Disapproval
Comments:

Date: 6/24/96

M. Lynn Benson
Cache County Executive

Consented by the Cache County Council meeting in regular session on the 25th day of June, 1996.



Stephen S. Evaker
Cache County Clerk

REQUEST FOR INTRA-DEPARTMENTAL BUDGET TRANSFER

DEPARTMENT: JAIL
DATE: 05-Jun-96

Amount to be transferred -- (rounded to the nearest dollar) \$1,330.00

Transfer From --
Line Item No. : 10-4230-741
Fund Designation: EQUIP - WORK RELEASE

Original Budget: \$20,000.00
Current Budget: \$20,000.00
Expenditures to date: \$1,886.41
Balance before transfer: \$18,113.59
Balance after Transfer: \$16,783.59

Transfer To --
Line Item No. : 10-4230-740
Fund Designation: EQUIPMENT

Original Budget: \$22,000.00
Current Budget: \$22,000.00
Expenditures to date: \$22,830.00
Balance before transfer: (\$830.00)
Balance after Transfer: \$23,330.00

Description of needs and purpose of transfer --
TO PURCHASE BUFFER AND CAMERA FOR JAIL REPLACE BROKEN NON FIXABLE

[Signature]
Department Head

Recommendation: Approval [] Disapproval
Comments:

Date: 05-Jun-96

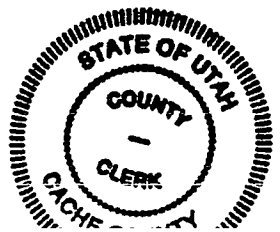
[Signature]
Cache County Auditor

Recommendation: Approval [] Disapproval
Comments:

Date: 6/13/96

[Signature]
Cache County Executive

Consented by the Cache County Council meeting in regular session on the 25 day of June, 1996.



[Signature]
Cache County Clerk

REQUEST FOR INTRA-DEPARTMENTAL BUDGET TRANSFER

DEPARTMENT: ELECTIONS
DATE: 19-Jun-96

Amount to be transferred -- (rounded to the nearest dollar) \$1,085.00

Transfer From --
Line Item No. : 10-4170-200
Fund Designation: MATERIALS SUPPLIES & SERV
Original Budget: \$70,000.00
Current Budget: \$68,900.00
Expenditures to date: \$1,035.09
Balance before transfer: \$67,864.91
Balance after Transfer: \$66,779.91

Transfer To --
Line Item No. : 10-4170-740
Fund Designation: EQUIPMENT
Original Budget: \$0.00
Current Budget: \$1,100.00
Expenditures to date: \$1,035.09
Balance before transfer: \$64.91
Balance after Transfer: \$1,149.91

Description of needs and purpose of transfer --
REPLACEMENT OF TWO OLD WORN OUT TYPEWRITERS.

[Signature]
Department Head

Recommendation: Approval [] Disapproval
Comments:

Date: 20-Jun-96

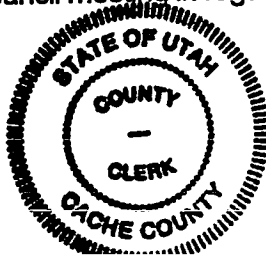
Jamra Stones
Cache County Auditor

Recommendation: Approval [] Disapproval
Comments:

Date: 6/20/96

[Signature]
Cache County Executive

Consented by the Cache County Council meeting in regular session on the 25th day of June, 1996.



[Signature]
Cache County Clerk

CACHE COUNTY

RESOLUTION NO. 96 - 17

A RESOLUTION IN SUPPORT OF THE UTAH ASSOCIATION OF REHABILITATION FACILITIES PROGRAM AND THE ISSUANCE OF A BOND BY AN INTERLOCAL COOPERATIVE.

The County Council of Cache County, Utah, in a regular meeting, lawful notice of which has been given, finds that it is in the interest of the citizens of the County to support the Utah Association of Rehabilitation Facilities Program and the issuance of a bond by an interlocal cooperative.

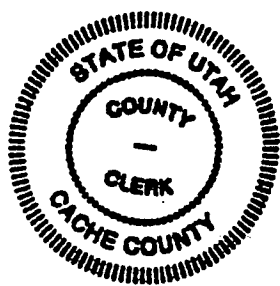
THEREFORE, the Cache County Council hereby adopts the following resolution:

BE IT RESOLVED that the Cache County Council hereby supports the Utah Association of Rehabilitation Facilities program and the issuance of a bond by an interlocal cooperative.

This resolution was adopted by the Cache County Council on the 25th day of June, 1996.

CACHE COUNTY COUNCIL

By: Sarah Ann Skanchy
Sarah Ann Skanchy
Chairman



ATTEST TO:

Stephen M. Erickson

Stephen M. Erickson
Cache County Clerk

RESOLUTION NO. 18

RESOLUTION of the governing body of Cache County, Utah ("Participant") approving the Interlocal Cooperation Agreement; authorizing the execution and delivery of said Interlocal Cooperation Agreement; and related matters.

WHEREAS, pursuant to the provisions of the Interlocal Co-operation Act, Title 11, Chapter 13, Utah Code Annotated 1953, as amended (the "Interlocal Cooperation Act"), public agencies, as defined in the Interlocal Cooperation Act ("Public Agencies"), are authorized to enter into contracts and agreements with one another in order to make the most efficient use of their powers by enabling them to cooperate with each other on a basis of mutual advantage and to provide the benefit of economies of scale for the overall promotion of the general welfare of the State; and

WHEREAS, the Interlocal Cooperation Act provides that any power that may be exercised by any Public Agency may be exercised and enjoyed jointly with other Public Agencies pursuant to an agreement duly approved by resolution of the governing body of each of such Public Agencies; and

WHEREAS, pursuant to the Utah Industrial Facilities and Development Act, Title 11, Chapter 17, Utah Code Annotated 1953, as amended (the "Facilities Development Act"), each of the Public Agencies has authority to issue bonds to provide funds for loans to finance, refinance or provide reimbursement for the acquisition and/or construction of facilities suitable for the housing and/or rehabilitation of mentally and physically disabled persons; and

WHEREAS, in order to improve local health and the general welfare by inducing rehabilitation entities to locate, relocate, modernize or expand housing and/or rehabilitation facilities for mentally and physically disabled persons in the State, to accomplish economies of scale and other cost savings, and to reduce the costs of providing rehabilitation services, Section 11-17-3 of the Facilities Development Act authorizes each Public Agency to enter into interlocal cooperation agreements to provide for the issuance of bonds under the Facilities Development Act by one of the signatories to the interlocal cooperation agreement on behalf of all of the signatories thereto for the financing or acquisition of projects qualifying as a project under Subsection 11-17-2(8)(a)(iii) of the Facilities Development Act or for the refinancing thereof;

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE PARTICIPANT AS FOLLOWS:

Section 1. All actions not inconsistent with the provisions of this resolution heretofore taken by the Participant are hereby ratified, approved and confirmed.

Section 2. The Interlocal Cooperation Agreement (the "Interlocal Agreement"), in the form presented to this meeting, is hereby approved, and the appropriate officers of the Participant are hereby authorized and directed to execute and deliver the Interlocal Agreement, in the form presented to this meeting, their execution constituting conclusive evidence of the Participant's approval thereof.

Section 3. All orders, ordinances and resolutions with respect to this transaction heretofore adopted, or parts thereof, which are in conflict with any of the provisions hereof are, to the extent of such conflict, hereby repealed, except that this repeal shall not be construed to revive any act, order or resolution, or part thereof, heretofore repealed.

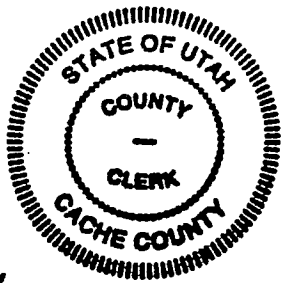
Section 4. If any provision of this resolution shall be held or deemed to be or shall, in fact, be invalid, inoperative or unenforceable for any reason, such reason shall not have the effect of rendering any other provision or provisions hereof invalid, in operative or unenforceable to any extent whatever, this resolution and the provisions of this resolution being deemed to be the separate independent and severable act of the governing body of the Participant.

Section 5. Immediately after its adoption, this resolution shall be signed by the appropriate officers of the Participant, shall be recorded in the official records of the Participant and shall take immediate effect.

PASSED and approved by the governing body of the Participant, this ____ day of _____ June _____, 1996.

By Leah Ann Skovby
Title Chair

(SEAL)



ATTEST:

By Stephen M. Eucher
Its _____ County Clerk

CACHE COUNTY
ORDINANCE NO. 96-03

AN ORDINANCE ESTABLISHING THE TIME AND MANNER OF CONDUCTING ELECTIONS TO CREATE TOWNSHIPS, PROVIDING FOR THE ELECTION OF TOWNSHIP PLANNING AND ZONING BOARD MEMBERS, AND SETTING PROCEDURES THEREOF.

The County Council of Cache County, Utah, in a regular meeting, lawful notice of which had been given, finds that it is in the best interest of the County and its citizens to adopt an ordinance establishing the time and manner of conducting elections to create townships, providing for the election of township planning and zoning board members, and setting procedure thereof.

Now therefore the Cache County Council ORDAINS as follows:

SECTION 1: PURPOSE

Pursuant to the provisions and requirements of the *Utah Township Act, 17-27a-101, et.seq., Utah Code Ann. (1996 - H.B. 120)*, hereinafter "the Act", the following procedures regarding the time and manner of conducting township elections are established.

SECTION 2: TOWNSHIP ELECTIONS

Elections concerning the organization of townships and the election of township planning and zoning board members shall be conducted in accordance with the requirements of the Act, the Utah Election Code and this ordinance.

SECTION 3: SETTING AN ELECTION

Upon the receipt of a valid petition to create a township, which contains original signatures and which has been reviewed and certified as adequate by the Cache County Clerk and Cache County Attorney in accordance with the requirements of the Act and of state law generally, the Cache County Council shall by resolution, set an election day to be held on a special election day established by the *Utah Election Code (Section 20A-1-204, U.C.A., 1996)*.

SECTION 4: OVERLAPPING TOWNSHIP PROPOSALS

Under circumstances in which two or more township proposals are filed with overlapping boundaries before an election date is set by resolution for any such proposal, that proposal shall first proceed to election which has the largest population. Township proposals with smaller populations shall be scheduled for election in accordance with the provisions of *Section 2* above, following the election of the larger township proposals. If the election results in the creation of the larger proposed township, the boundaries of the smaller proposals shall be modified to reflect the removal of overlapping areas.

SECTION 5: ELECTION OF PLANNING AND ZONING BOARD MEMBERS

A. Three township planning and zoning board members shall be elected from among residents of the township area in accordance with the provisions of the Act.

B. An election for planning and zoning board members shall be conducted on the same ballot on which the voters determine whether to create the township.

(1) When a new township is first created, and three (3) board members are to be elected, if six (6) or less qualified candidates file for the office of township planning and zoning board, then the three (3) candidates who receive the highest number of votes during the election shall be deemed elected to that board. If more than six (6) qualified candidates file for the office of township planning and zoning board then the election shall be deemed a primary election and the six (6) candidates who receive the highest number of votes shall be placed on the ballot at a final election to be held on the next special election date as established by the *Utah Election Code (Section 20A-1-204, U.C.A., 1996)*.

(2) The election ballot shall indicate, and the voters shall be entitled, to cast vote(s) for as many candidates for the planning and zoning board membership as there are seats to be filled by the same election.

(3) The three (3) candidates who receive the highest number of votes at the final election, if necessary, shall be deemed elected to that board.

C. Candidates for elected township planning and zoning board members shall be registered voters and residents of the township area. Candidates shall file a declaration of candidacy with the Cache County Clerk on forms prepared by the Clerk and shall pay a Twelve Dollar (\$12.00) filing fee. When a new township is initially created the filing period for candidates shall open on the date following the date the council establishes a resolution setting the election date and shall close thirty (30) days before the election. Subsequent elections shall be conducted consistent with Utah Law and this ordinance.

D. Elected planning and zoning board members shall serve for terms of four years, provided that the terms of board members shall be staggered in accordance with the terms of subparagraph E. below.

E. the terms of initial board members may be less than four (4) years and shall be staggered and modified in such a way that members shall stand for re-election in odd-numbered years. That board member who receives the highest number of votes shall serve an initial term until the first Monday in January following two odd-numbered years after initial creation of the township. Those two members who receive the second and third greatest number of votes shall serve initial terms until the first Monday in January following the odd-numbered year after initial creation of the township.

F. The terms of office of board members shall commence on the first Monday in January next following their election.

G. The procedures for electing board members after the initial creation of the township shall be in accordance with procedures established by the *Utah Election Code* governing municipal elections.

SECTION 6: COUNTY APPOINTEES

In accordance with the provisions of the Act, the County Council Members shall appoint three (3) township planning and zoning board members who are registered voters and residents of the township. Board members appointed by the County shall serve for staggered four (4) year terms, commencing on the first Monday in January. The County appointments shall be made within thirty (30) days of the day of the election to determine townships board members. The

three (3) County appointees and three elected board members shall thereafter select a seventh (7) board member no later than seven (7) days following the first Monday in January immediately following their election and/or appointment.

SECTION 7: VOTING AND ELECTION PROCEDURES

All aspects of township elections not specifically addressed in this ordinance shall be conducted in accordance with standard election procedures as established by the *Utah Election Code*, including but not limited to, voter registration and qualifications, elections judges, ballots and polling procedures, canvass, and all other aspects and procedures of the electoral process. The Cache County Clerk shall determine the necessity and manner of consolidation of voting precincts and appointment of election judges, in accordance with State statute.

SECTION 8: VOTER INFORMATION AND NOTICE

A. The County may provide, as determined appropriate by the Cache County Council, voter education materials including, but not limited to voter information pamphlets, public hearings, and similar means reasonably calculated to provide impartial information to voters regarding the township proposal. No public funds may be used to advocate either for or against a township proposal and only neutral information may be provided in voter information pamphlets, provided that the Cache County Council may invite proponents and opponents of the township proposal to provide brief written statements for inclusion in an information pamphlet.

B. Before a township election is held, the Cache County Council shall publish notice of the election in a newspaper having general circulation within the area proposed for township status at least once a week for three (3) successive weeks. The last publication of notice shall be at least one day before the election. The notice shall contain a description of the area proposed for township status, a statement that planning and zoning board candidates will also be elected, and statement of the time of the election and the location of polling places.

SECTION 9: ELECTION RESULTS

If a majority of the registered voters within the area proposed for township status vote in favor of the proposal, the area shall immediately acquire township status as provided in the Act. Those three (3) persons who are candidates for township planning and zoning board who receive the greatest number of votes, as provided above, shall be deemed elected to that board.

SECTION 10: TRANSITION ACTIVITIES

Notwithstanding the provisions of *Section 3* of this ordinance, for purposes of scheduling elections during the transition period following the effective date of this Ordinance, township elections for all township proposals received by that effective date, shall be held on the 6th day of August, 1996. In the event more than six (6) candidates file for the office of township planning and zoning board and a final election, in addition to the one scheduled on the 6th day of August, 1996, is necessary as provided herein, that election shall be held on the 5th day of November, 1996.

SECTION 11: EFFECTIVE DATE

This ordinance shall become effective upon publication in a newspaper that has general circulation in Cache County.

TOWNSHIP ELECTION ORDINANCE

This ordinance was APPROVED and ADOPTED by the Cache County Council on the 25th day of June, 1996, upon the following vote:

	IN FAVOR	AGAINST	ABSTAINED	ABSENT
ALLEN	XX			
ANHDER	XX			
BECK	XX			
GIBBONS	XX			
PETERSEN	XX			
PULSIPHER	XX			
SKANCHY	XX			
TOTAL	7			

CACHE COUNTY COUNCIL

BY: Sarah Ann Skanchy
 Sarah Ann Skanchy
 Chairman

ATTESTED BY:

Stephen M. Erickson
 Stephen M. Erickson
 Cache County Clerk

PUBLICATION DATE: June 30, 1996

CACHE COUNTY

RESOLUTION NO. 96- 16

A. RESOLUTION APPROVING THE ALLOCATION OF REVENUES FROM THE TOURISM, RECREATION, CULTURAL AND CONVENTION TAX TO LOGAN CITY FOR APPLICATION TO THE ELLEN ECCLES THEATER AND BULLEN CENTER.

The County Council of Cache County, Utah, in a regular meeting, lawful notice of which has been given, finds that Section 9 of Ordinance No. 95-01 authorizes the County Council, acting upon the recommendation of the Cache County Executive, to approve the allocation and application of revenues derived from the 1% tourism, recreation, and cultural and convention tax; that the Cache County Executive has recommended the allocation to Logan City of an amount not exceeding \$89,397.00 for application thereof to the Ellen Eccles Theater and Bullen Center, a public facility as defined by state law and Ordinance No. 95-01, and that this is an acceptable and appropriate allocation and application of revenues derived from that Tax.

THEREFORE, the Cache County Council hereby adopts the following resolution:

BE IT RESOLVED that:

Section 1: Allocation of Tax to Logan City

The allocation of an amount equal to the principal and interest accruing on the P.C.I.B. loan as of July 1, 1996, not to exceed \$89,397.00 from the 1% tourism, recreation, cultural and convention tax collected for the period October 1, 1995 to September 30, 1996, to Logan City for its exclusive application thereof to the Ellen Eccles Theater and Bullen Center which are under the management of the Capitol Arts Alliance is hereby approved.

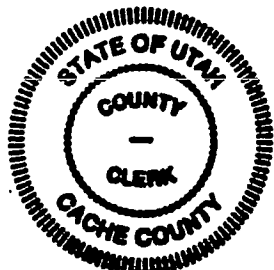
Section 2: Effective Date

This resolution shall become effective immediately upon adoption.

This resolution was adopted by the Cache County Council on the 25th day of June, 1996.

CACHE COUNTY COUNCIL

By Sarah Ann Skanchy
Sarah Ann Skanchy, Chairman



ATTEST TO:

Stephen M. Erickson

Stephen M. Erickson
Cache County Clerk