



Agenda

Board of Directors Meeting

Weber Human Services 3rd floor, Board of Directors Room
Commencing at 8:00 A.M. January 19, 2024.

1. Consent Calendar:

- a) Welcome
- b) Request for approval of minutes for meeting held on December 15, 2023, at 8:00 a.m.
- c) Request for the approval of check register dated December 1, 2023, to December 31, 2023, including voided checks 0000131017, 0000132073 and 000132360 in the amount of \$1,469,923.67.
- d) Credit Card Purchases for November 2023.
- e) Request to approve purchase orders:
 1. PO#4805 for Smith's Food and Drug Centers for gas gift cards for PATR, ATR, SUD-RSS and Drug Court clients in Addiction and Recovery Services. Transportation for clients enrolled in Addiction and Recovery Services for July 2023-June 2024 Fiscal Year, in the amount of \$75,000.00.
 2. PO#4810 for Project Success Coalition for Employee Funding and Orientation meeting/food, in the amount of \$16,500.00.
 3. PO#4811 for McIntosh Communications for Motorola UHF Radio System, in the amount of \$29,351.00.
 4. PO#4813 for Service Express for Standard Annual Billing for Computer Hardware Maintenance, in the amount of \$13,785.60.
 5. PO#4814 for Insight Direct for HPE Contract Renewal, in the amount of \$13,263.37.

2. Action Items

- a) Request to approve the Contract as presented

1. Resolution No. 23-21, a Resolution authorizing the approval of the Contract with Bonneville Cone Communities that Care Program for the Prevention prepared Communities Grant.

This Contract permits local governmental units to enter into agreements with one another for the purpose of exercising on a joint and cooperative basis powers and privileges that will benefit their citizens and make the most efficient use of their resources.

Whereas the City has the desire to share in the purchasing, implementation and oversight of the Communities That Care process. Whereas the City entered an Interlocal Cooperative Agreement with Riverdale City, South Ogden City, Uintah City and Weber Human Services (working together as “CTC”). The purpose of this Contract is to implement evidence-based substance use disorder prevention services known as Community Centered Evidence Based Prevention (“CCEBP”) in the Bonneville Communities That Care, which includes Washington Terrace City.

- b) Request to approve the FY23 Audit Report as presented.
- c) Request to approve the updated WHS Compliance Plan as presented.
- d) Elections for the Board Chair, Vice Chair, and additional Executive Committee Member.

3. Executive Director’s Report

- a)

Certificate of Posting

The undersigned, duly appointed Executive Assistant at Weber Human Services, does hereby certify that the above Agenda for the Weber Human Services Board was distributed for posting as required by law this 19th day of January 2024.



Shelly Gwynn

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Shelly Gwynn, Weber Human Services, 801-625-3601, at least three working days prior to the meeting.



Minutes
Board of Directors Meeting
 Weber Human Services 3rd floor, Board of Directors Room
 Commencing at 8:00 A.M. December 15, 2023.

<u>The following members were present:</u>	<u>Staff in attendance:</u>
Julie Southwick	Kevin Eastman
Clint Thurgood	Nobu Iizuka
Gage Froerer	Shelly Gwynn
Jim Harvey	Jed Burton
Robert Hunter	Jeremy Hirschi
	Michelle Jenson
	Kristen Mecham
	Matt Wilson (Legal)
EXCUSED:	EXCUSED:
Sharon Bolos	Dave Wilson (legal)
Matt Wilson (Morgan)	
	GUEST(S):

1. Consent Calendar:

- a) Welcome
- b) Request for approval of minutes for meeting held on November 17, 2023, at 8:00 a.m.

Motion by Jim Harvey, seconded by Julie Southwick to approve the November minutes as presented.

Clint Thurgood	AYE	Julie Southwick	AYE
Gage Froerer	AYE	Robert Hunter	AYE
Jim Harvey	ATYE	Matt Wilson	EXCUSED
Sharon Bolos	EXCUSED		

- c) Request for the approval of check register dated November 1, 2023, to November 30, 2023, including voided checks 0000132163 in the amount of \$1,797,797.98.

Motion by Jim Harvey, seconded by Julie Southwick to approve the check register as presented.

Clint Thurgood	AYE	Julie Southwick	AYE
Gage Froerer	AYE	Robert Hunter	AYE
Jim Harvey	AYE	Matt Wilson	EXCUSED
Sharon Bolos	EXCUSED		

- d) Credit Card Purchases for October 2023.

Motion by Jim Harvey, seconded by Julie Southwick to approve the credit card purchases as presented.

Clint Thurgood	AYE	Julie Southwick	AYE
Gage Froerer	AYE	Robert Hunter	AYE
Jim Harvey	AYE	Matt Wilson	EXCUSED
Sharon Bolos	EXCUSED		

- e) Request to approve purchase orders:

1. PO#4804 for United Way of Northern Utah, for collaboration with Morgan County for addressing risk factor(s) of academic failure and work regarding bonding with community and schools, in the amount of \$11,000.00.
2. PO#4806 for Ogden Eccles Conference Center, for Prevention Winter Summit Event on February 22nd and 23rd, in the amount of \$24,971.90.
3. PO#4807 for Insight, for Epson Powerlite L570U-3LCD Projector – LAN, in the amount of \$5,720.86.
4. PO#4808 for Converge One, for Extreme 7520-48Y Switch with front-back airflow, two Post Nebs Kit for SLC9150, Power Cord and 5-year Support, in the amount of \$47,754.00.
5. PO#4809 for Abbey Carpet of Ogden, to install glue, emboss floor, patch in carpet to glass doors, ceramic/wood transition, remove glue and install rubber base, in the amount of \$8,539.10.

Motion by Jim Harvey, seconded by Julie Southwick to approve the Purchase Orders as presented.

Clint Thurgood	AYE	Julie Southwick	AYE
Gage Froerer	AYE	Robert Hunter	AYE
Jim Harvey	AYE	Matt Wilson	EXCUSED
Sharon Bolos	EXCUSED		

2. **Compliance Report:** Given by Michell Jenson

WHS is still in the process of passing our licensing. Each year we have to pass licensing and inspection for all of our various licenses, we have about 10 licenses through all of our programs. We are in the process of appealing two of the findings related to our MAT Clinic. We don't feel that the actual licensing regulation in one part is clinically appropriate and another piece we are appealing, their interpretation of the Licensing rules. For example, a piece says that someone who is in an out-patience program has to be seen weekly in individual therapy unless otherwise noted on a treatment plan. Most of our treatment plans are somewhat generic because things change week to week. There was one particular case that was looked at and out of a 4-month period she found 3 independent weeks that the client didn't have individual therapy. So, all the other weeks she had individual therapy, and she wrote us up with a finding for 3 weeks out of a 4-month period. And we feel that is not really a licensing place to be, so we are pushing back. There is no guarantee that it will change our findings and nothing bad will happen to us, but we feel obligation to push back, in regards as to how little they are being with these licensing rules. We are pushing back a little bit just to help the process and the system as whole. We do however have the fewest findings, compared to the other centers.

3. **Action Items**

a) Request to approve the FY2024 Board Meeting Schedule.

We need to adjust the November 15th board meeting to November 22, 2024. Due to the UAC conference that is held that same week.

Motion by Jim Harvey, seconded by Gage Froerer to approve the FY2024 Board Meeting Schedule with the change of November 15, 2024 date changed to November 22, 2024 as presented.

Clint Thurgood	AYE	Julie Southwick	AYE
Gage Froerer	AYE	Robert Hunter	AYE
Jim Harvey	AYE	Matt Wilson	EXCUSED
Sharon Bolos	EXCUSED		

4. **Executive Director's Report**

- Insurance Information – Jeremy Hirschi
Currently Marsh is our Insurance Brokerage. Marsh covers our General Liability Insurance (Carrier: Negley and Associates and Mental Health Risk Retention Group-MJRRG & Scottsdale).
Utah County Indemnity Pool (UCIP) is an Umbrella with Marsh, and they cover: Property Insurance, Auto Physical Damage, Auto Liability, Broker for Workers Compensation and Training. We are going to renew with March in January, but we want to transfer to Utah Local Governments Trust. They can offer us more in one Policy, for example: General

Liability Insurance, Professional & Directors Liability Insurance, Training & Loss Prevention Resources, Leadership Academy, Cyber Penetration Testing, MVR Checks, Online Learning Management System, Property Insurance, Auto Physical Damage, Auto Liability, Workers Compensation, Crime and Cyber Coverage, Voting Rights and Legal Hotline. WHS is wanting to let you know about this change and see if you have any concerns that you may have. We will get a second quote to see the different options and the price. Commissioner Froerer would like to see the numbers before WHS purchases a new Insurance Company. CFO Jeremy Hirschi will come back to the board and present his findings in May 2024 or June 2024. The board does not need to approve this change. They just need to be aware of it.

- Other Items – Executive Director
 1. Employee Appreciation Day- Movie: Director Kevin Eastman invited the Board Members to attend this event. The Event will take place on December 26th at 10:00am at Walker Cinemas in North Ogden.
 2. Senior Citizen Center- We are still waiting on this. The Current Mayor of Ogden suggests that we meet with all the staff that serve in each center and get their thoughts. Commissioner Harvey feels like WHS didn't give a ton of information at the Weber County Council of Government meeting. Commissioner Harvey is concerned that the smaller cities didn't say much. Director Kevin Eastman informed Commissioner Harvey that this will mainly affect the bigger cities. Commissioner Harvey would like to see more information before this change happens.
 3. Aging Remodel Update- No conclusion on the seismic study.

Motion by Gage Froerer, seconded by Julie Southwick to adjourn the meeting.

Chair, Weber Human Services

Date

Attest

Date

Weber Human Services
Check Register
12/1/2023 to 12/31/2023

VOIDED CHECKS ARE IN RED

Sum of ExtAmt				
Check No.	Vendor Name	Tran Date	Description	Total
0000131017-CK	A-1 MEDICAL	12/13/2023 0:00	PATIENT-MED. EQ-HOME BASED SRV-ALT/HOME-	\$89.00
0000132073-CK	NATIONAL BENEFIT SERVICES	12/21/2023 0:00	MEMBERSHIPS-HUMAN RESOURCES-GENERAL	\$3,245.92
0000132360-CK	HEALTH CHOICE UTAH	12/7/2023 0:00	A/R-THIRD PARTY	\$100.31
0000132438-CK	A-1 MEDICAL	12/6/2023 0:00	PATIENT-MED. EQ-HOME BASED SRV-RESPT CAR	\$113.30
0000132439-CK	ABBAY CARPET OF OGDEN	12/6/2023 0:00	BUILDING IMPROV-WHS MAIN-GENERAL	\$10,370.00
0000132440-CK	ACUMEN FISCAL AGENT, LLC	12/6/2023 0:00	CONTRACTORS-HOME BASED SRV-Veterans	\$1,045.00
0000132441-CK	ALLSTATE INSURANCE COMPANY	12/6/2023 0:00	AFLAC PAYBL	\$4,375.61
0000132442-CK	REFUNDS I	12/6/2023 0:00	A/R-FIRST PARTY	\$15.12
0000132443-CK	REFUNDS II	12/6/2023 0:00	A/R-FIRST PARTY	\$60.00
0000132444-CK	REFUNDS III	12/6/2023 0:00	A/R-FIRST PARTY	\$16.00
0000132445-CK	REFUNDS IV	12/6/2023 0:00	A/R-FIRST PARTY	\$14.93
0000132446-CK	REFUNDS V	12/6/2023 0:00	A/R-FIRST PARTY	\$20.00
0000132447-CK	REFUNDS VI	12/6/2023 0:00	A/R-FIRST PARTY	\$13.00
0000132448-CK	REFUNDS VII	12/6/2023 0:00	A/R-FIRST PARTY	\$12.00
0000132449-CK	BOSTON MUTUAL LIFE INS CO - W	12/6/2023 0:00	BOSTON MUTUAL PAYABLE	\$361.92
0000132450-CK	JASON BROPHY	12/6/2023 0:00	LOCAL TRAVEL-MH YTH OUTP-MH GEN	\$51.75
0000132451-CK	SUSANNAH BURT	12/6/2023 0:00	LOCAL TRAVEL-GEN PREVENTION-SA GEN	\$215.50
0000132452-CK	DARIN CARVER	12/6/2023 0:00	Incentives -Emp-MANAGED CARE-GENERAL	\$429.61
0000132453-CK	LUMEN	12/6/2023 0:00	DP MAINT-ADMINISTRATION	\$538.18
0000132454-CK	SHANTEL CLARK	12/6/2023 0:00	LOCAL TRAVEL-HOME BASED SRV-ALT/HOME-ALM LOCAL TRAV-OUTREACH/ADVOC-HEALTH INS-HIC	\$39.96 \$10.48
0000132455-CK	CRITTENDEN PAINT AND GLASS	12/6/2023 0:00	BUILDING MAINT-WHS MAIN-GENERAL	\$890.80
0000132456-CK	KIMALEE CROOKSTON	12/6/2023 0:00	LOCAL TRAVEL-GEN PREVENTION-SA GEN	\$115.94
0000132457-CK	DENCO SECURITY SERVICE	12/6/2023 0:00	BLDG SECURITY-210 27th-GENERAL BLDG SECURITY-2695 Childs-GENERAL BLDG SECURITY-2765 Madison-GENERAL BLDG SECURITY-Robertson Build-GENERAL BLDG SECURITY-WHS MAIN-GENERAL BLDG SECURITY-238 27th St-GENERAL	\$27.94 \$27.94 \$39.14 \$25.70 \$20.00 \$67.08
0000132458-CK	DESERT ROCK CAPITAL	12/6/2023 0:00	MISC. DEDUCT	\$2,280.59
0000132459-CK	DOMINION ENERGY	12/6/2023 0:00	UTILITIES-2765 Madison-GENERAL	\$605.91
0000132460-CK	ENABLE INDUSTRIES of Utah	12/6/2023 0:00	OFFICE SUPPLIES-WHS MAIN-GENERAL	\$138.00
0000132461-CK	Fidelity Security Life Insurance/Eye Med	12/6/2023 0:00	VISION PLAN-GENERAL-GENERAL	\$1,457.61
0000132462-CK	FREMONT HIGH SCHOOL	12/6/2023 0:00	PROGRAM EXP-Fremont CTC-Prev Prep Comm	\$1,000.00
0000132463-CK	SHELLY GWYNN	12/6/2023 0:00	LOCAL TRAVEL-ADMINISTRATION	\$33.41
0000132464-CK	H2H SOLUTIONS, INC.	12/6/2023 0:00	DP SERVICE-MH ACUTE CARE-MH GENERAL	\$1,865.81
0000132465-CK	HOME DEPOT CREDIT SERVICES	12/6/2023 0:00	BUILDING MAINT-BLDG GENERAL-GENERAL BUILDING MAINT-WHS MAIN-GENERAL	\$265.37 \$83.57
0000132466-CK	HOWE RENTS OF OGDEN, INC.	12/6/2023 0:00	FOUNDATIONS MAINT-BLDG GENERAL-GENERAL	\$1,130.00
0000132467-CK	HY-KO- SUPPLY COMPANY	12/6/2023 0:00	JANITORIAL SUP-Janitorial-GENERAL	\$2,757.53
0000132468-CK	IHC HEALTH CENTERS	12/6/2023 0:00	CONTRACTORS-MH YTH OUTP-MH GEN	\$507.13
0000132469-CK	NOBU IIZUKA	12/6/2023 0:00	LOCAL TRAVEL-AGING SUPPORT-AGING ADM	\$45.85
0000132470-CK	MELANIE JENSEN	12/6/2023 0:00	EMPLOYEE MISC.-MH YTH OUTPAT-MH GENERAL	\$600.00
0000132471-CK	SHAUNA WILLIAMS	12/6/2023 0:00	PROGRAM EXP-MH ADULT OUTP-MH GEN	\$313.09
0000132472-CK	CARMEN BEATRIZ KILLPACK	12/6/2023 0:00	LOCAL TRAVEL-MH YTH OUTP-MH GEN	\$20.33
0000132473-CK	KIM KLOBERDANZ	12/6/2023 0:00	LOCAL TRAVEL-VOL SRV-SCP	\$47.82
0000132474-CK	LDS HOSPITAL	12/6/2023 0:00	HOSPITAL EXP-MH ADULT INPAT-MH GEN	\$10,450.00
0000132475-CK	LIBERTY NATIONAL	12/6/2023 0:00	LIFE INS PAYBL	\$537.35
0000132476-CK	LUMEN-ACCESS BILL	12/6/2023 0:00	DP MAINT-ADMINISTRATION	\$2,070.00
0000132477-CK	QUADIENT LEASING USA INC	12/6/2023 0:00	POSTAGE-ADMINISTRATION	\$1,082.88
0000132478-CK	MCKAY DEE HOSPITAL CENTER	12/6/2023 0:00	LICENSES-MH ADULT OUTPAT-MH GENERAL LICENSES-MH YTH OUTPAT-MH GENERAL	\$200.00 \$300.00
0000132479-CK	MCKAY DEE HOSPITAL	12/6/2023 0:00	HOSPITAL EXP-MH YTH INPAT-MH GEN	\$7,872.00
0000132480-CK	MEDPRO WASTE DISPOSAL, LLC	12/6/2023 0:00	OFFICE SUPP-MH ACUTE CARE-MH GEN	\$326.97
0000132481-CK	MOUNTAIN VALLEY MECHANICAL	12/6/2023 0:00	BUILDING MAINT-WHS MAIN-GENERAL	\$125.00
0000132482-CK	MR. MONEY #16	12/6/2023 0:00	MISC. DEDUCT	\$2.83
0000132483-CK	QUADIENT FINANCE USA, INC	12/6/2023 0:00	POSTAGE-ADMINISTRATION	\$1,300.00
0000132484-CK	OFFICE DEPOT	12/6/2023 0:00	OFFICE SUPP-ADMINISTRATION OFFICE SUPP-SA CORRECTIONS-SA GEN POSTAGE-HOME BASED SRV-ST-WAIVER	\$71.80 \$142.23 \$66.00
0000132485-CK	OFFICE OF RECOVERY SERVICES/CHILD*	12/6/2023 0:00	MISC. DEDUCT	\$502.61
0000132486-CK	OGDEN CITY UTILITIES	12/6/2023 0:00	UTILITIES-210 27th-GENERAL UTILITIES-2695 Childs-GENERAL UTILITIES-2765 Madison-GENERAL UTILITIES-Robertson Build-GENERAL UTILITIES-WHS MAIN-GENERAL UTILITIES-238 27th St-GENERAL UTILITIES-2660 Lincoln Av-GENERAL	\$228.99 \$291.84 \$448.19 \$196.74 \$1,448.72 \$405.24 \$422.64
0000132487-CK	CYNTHIA OLDS PENDLETON	12/6/2023 0:00	LOCAL TRAVEL-Fremont CTC-W/M HEALT DEPT	\$70.74
0000132488-CK	PENGUIN RANDOM HOUSE LLC	12/6/2023 0:00	TRAINING-MANAGED CARE-GENERAL	\$2,732.05
0000132489-CK	JONAS PETERSON	12/6/2023 0:00	OFFICE SUPP-MH ACUTE CARE-MH GEN	\$99.00
0000132490-CK	PIONEER RX	12/6/2023 0:00	OFFICE SUPP-PHARMACY	\$1,358.98
0000132491-CK	LEANN POVEY	12/6/2023 0:00	LOCAL TRAVEL-BONNEVILLE CTC-DFC DRUG FRE	\$115.28
0000132492-CK	MELISSA PROCTOR	12/6/2023 0:00	LOCAL TRAVEL-MH ADULT INPAT-MH GEN	\$175.28
0000132493-CK	PUBLIC EMPLOYEES HEALTH PROGRAM	12/6/2023 0:00	DENTAL INSURANCE PAYABLE MEDICAL DEDUCT	\$19,510.30 \$289,790.52

Weber Human Services
Check Register
12/1/2023 to 12/31/2023

VOIDED CHECKS ARE IN RED

Sum of ExtAmt				
Check No.	Vendor Name	Tran Date	Description	Total
0000132494-CK	RICOH USA, INC.	12/6/2023 0:00	PRINTING-MANAGED CARE-GENERAL	\$51.52
0000132495-CK	CHRISTY RUNDIO	12/6/2023 0:00	LICENSES-DRUG COURT-SA GENERAL	\$120.00
0000132496-CK	SAM'S CLUB	12/6/2023 0:00	MEETING EXPENSE-ADMINISTRATION-GENERAL	\$276.76
			PATIENT-MED. EQ-HOME BASED SRV-Veterans	\$20.74
			PATIENT-MED. EQ-HOME BASED SRV-XIX-WAIVE	\$11.26
			PROMOTIONAL EXP-HUMAN RESOURCES-HLTH DIS	\$193.68
0000132497-CK	STANDARD EXAMINER	12/6/2023 0:00	PROMOTIONAL EXP-OUTREACH/ADVOC-HEALTH IN	\$640.00
0000132498-CK	ANGELA STOUT	12/6/2023 0:00	LOCAL TRAV-OUTREACH/ADVOC-OMBUDSMAN-OMB	\$83.84
0000132499-CK	SUTTON CLINICAL SERVICES	12/6/2023 0:00	CONTRACTORS-MH ADULT OUTP-MH GEN	\$1,222.27
			CONTRACTORS-MH YTH OUTP-MH GEN	\$825.57
0000132500-CK	T-MOBILE	12/6/2023 0:00	TELEPHONE-BLDG GENERAL-GENERAL	\$19.36
			TELEPHONE-MH AOT-MH GENERAL	\$108.59
			TELEPHONE-MH YTH OUTP-MH GEN	\$676.11
			TELEPHONE-SA MENS RESIDEN-SA GEN	\$36.60
0000132501-CK	TELETRAC NAVMAN US LTD	12/6/2023 0:00	AUTO MAINT-Fleet Mngt-GENERAL	\$1,453.95
0000132502-CK	UTAH DEPARTMENT OF WORKFORCE SERVICES*	12/6/2023 0:00	UNEMPLOY PAYBL	\$96.26
0000132503-CK	U-TURN RECOVERY HOUSING	12/6/2023 0:00	LIVING ALLOWANCE-ATR-SA GENER	\$500.00
0000132504-CK	U-TURN RECOVERY HOUSING	12/6/2023 0:00	LIVING ALLOWANCE-ATR-SA GENER	\$300.00
		12/21/2023 0:00	LIVING ALLOWANCE-ATR-SA GENER	\$300.00
0000132505-CK	U-TURN RECOVERY HOUSING	12/6/2023 0:00	LIVING ALLOWANCE-ATR-SA GENER	\$300.00
0000132506-CK	U-TURN RECOVERY HOUSING	12/6/2023 0:00	LIVING ALLOWANCE-ATR-SA GENER	\$40.00
0000132507-CK	U-TURN RECOVERY HOUSING	12/6/2023 0:00	LIVING ALLOWANCE-ATR-SA GENER	\$300.00
		12/21/2023 0:00	LIVING ALLOWANCE-ATR-SA GENER	\$300.00
0000132508-CK	U-TURN RECOVERY HOUSING	12/6/2023 0:00	LIVING ALLOWANCE-ATR-SA GENER	\$300.00
0000132509-CK	U-TURN RECOVERY HOUSING	12/6/2023 0:00	BUILDING MAINT-1325 Lincoln-GENERAL	\$5,941.80
0000132510-CK	WEBER HUMAN SERVICES FOUNDATION	12/6/2023 0:00	FOUNDATION DED	\$1,510.78
0000132511-CK	WEBER MORGAN DISTRICT HEALTH DEPARTMENT	12/6/2023 0:00	LICENSES-2765 Madison-GENERAL	\$60.00
			LICENSES-2695 Childs-GENERAL	\$60.00
			LICENSES-238 27th St-GENERAL	\$60.00
			LICENSES-2660 Lincoln Av-GENERAL	\$60.00
0000132512-CK	Summer Williams	12/6/2023 0:00	LOCAL TRAVEL-ADMINISTRATION-FND Expense	\$20.31
0000132513-CK	VIRGINIA WRIGHT	12/6/2023 0:00	LOCAL TRAVEL-WEBER MACS-STATE CONTRACT	\$248.25
0000132514-CK	A-1 MEDICAL	12/14/2023 0:00	PATIENT-MED. EQ-HOME BASED SRV-ALT/HOME-	\$311.20
			PATIENT-MED. EQ-HOME BASED SRV-IN-HOME-I	\$159.99
0000132515-CK	A-1 PUMPING	12/14/2023 0:00	BUILDING MAINT-NUTRITION	\$330.00
0000132516-CK	ABBEY CARPET OF OGDEN	12/14/2023 0:00	BUILDING IMPROV-WHS MAIN-GENERAL	\$2,415.71
0000132517-CK	ACUMEN FISCAL AGENT, LLC	12/14/2023 0:00	CONTRACTORS-HOME BASED SRV-Veterans	\$22,023.87
0000132518-CK	ALSCO LINEN AND UNIFORM	12/14/2023 0:00	FOOD SER/OPERAT-NUTRITION-GENERAL	\$173.16
0000132519-CK	ARAMARK REFRESHMENT SERVICES	12/14/2023 0:00	Beverage Statio-GENERAL-GENERAL	\$615.70
0000132520-CK	BAMBERGER SQUARE, INC.	12/14/2023 0:00	UTILITIES-BAMBERGER-GENERAL	\$830.81
0000132521-CK	REFUNDS I	12/14/2023 0:00	A/R-FIRST PARTY	\$216.64
0000132522-CK	REFUNDS II	12/14/2023 0:00	A/R-FIRST PARTY	\$12.00
0000132523-CK	REFUNDS III	12/14/2023 0:00	A/R-FIRST PARTY	\$72.78
0000132524-CK	REFUNDS IV	12/14/2023 0:00	A/R-FIRST PARTY	\$60.00
0000132525-CK	REFUNDS V	12/14/2023 0:00	A/R-FIRST PARTY	\$60.00
0000132526-CK	REFUNDS VI	12/14/2023 0:00	A/R-FIRST PARTY	\$16.00
0000132527-CK	REFUNDS VII	12/14/2023 0:00	A/R-FIRST PARTY	\$10.00
0000132528-CK	BOLT & NUT SUPPLY COMPANY	12/14/2023 0:00	BUILDING MAINT-BLDG GENERAL-GENERAL	\$86.55
0000132529-CK	SUSANNAH BURT	12/14/2023 0:00	LOCAL TRAVEL-GEN PREVENTION-SA GEN	\$161.79
0000132530-CK	CENTURYLINK	12/14/2023 0:00	UTILITIES-SENIOR CENTERS-IIIB Senior Cen	\$137.95
0000132531-CK	CHRISTENSEN PALMER & AMBROSE	12/14/2023 0:00	AUDITING FEES-ADMINISTRATION	\$6,000.00
0000132532-CK	KALLY CLARK	12/14/2023 0:00	LOCAL TRAVEL-IT SOFTWARE-GENERAL	\$90.39
0000132533-CK	CODALE ELECTRIC SUPPLY, INC.	12/14/2023 0:00	BUILDING MAINT-BLDG GENERAL-GENERAL	\$803.00
0000132534-CK	CONVERGEONE, INC	12/14/2023 0:00	DP MAINT-INFO TECHNOLOGY-GENERAL	\$8,035.68
0000132535-CK	KIMALEE CROOKSTON	12/14/2023 0:00	IN-STATE TRAINING-GEN PREVENTION-SA GENE	\$149.40
0000132536-CK	DENCO SECURITY SERVICE	12/14/2023 0:00	BLDG SECURITY-NUTRITION-GENERAL	\$63.65
0000132537-CK	DESERET RIDGE LLC	12/14/2023 0:00	PROGRAM EXP-BONNEVILLE CTC-W/M HEALT DEP	\$2,000.00
0000132538-CK	D & M DISTRIBUTING	12/14/2023 0:00	FOOD-NUTRITION	\$2,438.43
0000132539-CK	DOMESTIC SERVICES	12/14/2023 0:00	BUILDING MAINT-WHS MAIN-GENERAL	\$97.00
0000132540-CK	ECONO WASTE INC.	12/14/2023 0:00	UTILITIES-NUTRITION	\$527.00
0000132541-CK	ECONO WASTE INC.	12/14/2023 0:00	UTILITIES-2765 Madison-GENERAL	\$110.00
			UTILITIES-Robertson Build-GENERAL	\$182.00
			UTILITIES-WHS MAIN-GENERAL	\$687.00
0000132542-CK	FREEUS LLC	12/14/2023 0:00	BLDG SECURITY-BLDG GENERAL-GENERAL	\$749.85
0000132543-CK	JAN GARDNER	12/14/2023 0:00	LOCAL TRAVEL-VOL SRV-FGP	\$6.77
			LOCAL TRAVEL-VOL SRV-RSVP	\$6.77
			LOCAL TRAVEL-VOL SRV-SCP	\$6.77
0000132544-CK	H2H SOLUTIONS, INC.	12/14/2023 0:00	DP SERVICE-MH ACUTE CARE-MH GENERAL	\$1,863.60
0000132545-CK	HOME DEPOT CREDIT SERVICES	12/14/2023 0:00	BUILDING MAINT-2765 Madison-GENERAL	\$142.84
			BUILDING MAINT-BLDG GENERAL-GENERAL	\$349.56
			BUILDING MAINT-WHS MAIN-GENERAL	\$78.76
0000132546-CK	HOME HEALTH SERVICES OF UTAH	12/14/2023 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL	\$793.00
0000132547-CK	IHC HEALTH CENTERS	12/14/2023 0:00	HOSPITAL EXP-MH YTH OUTPAT-MH GENERAL	\$340.39
			HOSPITAL EXP-MH ADULT OUTP-MH GEN	\$5,064.87
0000132548-CK	INSYNC INTERPRETERS	12/14/2023 0:00	Interpr Serv-MH ADULT OUTPAT-MH GENERAL	\$48.25
			Interpr Serv-MH YTH OUTPAT-MH GENERAL	\$977.35
0000132549-CK	INTERMOUNTAIN HEALTHCARE/MISC A/R	12/14/2023 0:00	CONTRACTORS-Recg Ctr McKayD-MH GENERAL	\$18,031.68

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Check No.	Vendor Name	Tran Date	Description	Total
0000132550-CK	ALISON JENSEN	12/14/2023 0:00	SPECIAL SERV-NUTRITION	\$500.00
0000132551-CK	MARSH USA RISK & INSURANCE	12/14/2023 0:00	PRE-INS-MISC	\$2,332.00
0000132552-CK	JOE GRANATO, INC.	12/14/2023 0:00	FOOD-NUTRITION	\$1,219.18
0000132553-CK	MAJESTIC MEAT	12/14/2023 0:00	FOOD-NUTRITION	\$2,224.22
0000132554-CK	MARLO PRODUCTS TONER	12/14/2023 0:00	OFFICE SUPPLIES-MH-MCOT-MH GENERAL	\$233.90
0000132555-CK	MEADOW GOLD DAIRY	12/14/2023 0:00	FOOD-NUTRITION	\$3,967.85
0000132556-CK	MODEL LINEN SUPPLY	12/14/2023 0:00	OCCUPANCY EXP-210 27th-GENERAL OCCUPANCY EXP-2695 Childs-GENERAL OCCUPANCY EXP-2765 Madison-GENERAL OCCUPANCY EXP-Robertson Build-GENERAL OCCUPANCY EXP-WHS MAIN-GENERAL OCCUPANCY EXP-2660 Lincoln Av-GENERAL JANITORIAL SUP-WHS MAIN-GENERAL	\$375.43 \$540.21 \$1,226.52 \$214.84 \$352.46 \$1,868.56 \$1,170.92
0000132557-CK	CHARITY ROWBERRY	12/14/2023 0:00	LOCAL TRAVEL-VOL SRV-FGP	\$41.27
0000132558-CK	MOUNT OLYMPUS WATERS	12/14/2023 0:00	UTILITIES-BLDG GENERAL-GENERAL	\$186.81
0000132559-CK	NEW DAY OGDEN LLC	12/14/2023 0:00	LIVING ALLOWANCE-ATR-SA GENER	\$800.00
0000132560-CK	NICHOLAS & COMPANY INC.	12/14/2023 0:00	FOOD-NUTRITION JANITORIAL SUP-NUTRITION-GENERAL	\$14,258.50 \$196.36
0000132561-CK	NUTRITION PETTY CASH	12/14/2023 0:00	FOOD-NUTRITION Incentives -Emp-NUTRITION-GENERAL	\$16.16 \$19.55
0000132562-CK	OFFICE DEPOT	12/14/2023 0:00	OFFICE SUPPLIES-SENIOR CENTERS-IIIIB Seni OFFICE SUPP-MH YTH OUTP-MH GEN OFFICE SUPP-NUTRITION OFFICE SUPP-SA CORRECTIONS-SA GEN OFFICE SUPPLIES-MANAGED CARE-GENERAL OFFICE SUPP-TRANSPORTATION EQUIP MAINT-MH MANAGED CARE-MH GEN	\$156.06 \$128.45 \$846.42 \$6.20 \$44.69 \$375.08 \$16.59
0000132563-CK	OFFICE ALLY, INC	12/14/2023 0:00	DP SERVICE-HOME BASED SRV-Veterans	\$315.00
0000132564-CK	OGDEN CITY UTILITIES	12/14/2023 0:00	UTILITIES-NUTRITION	\$640.86
0000132565-CK	OSCAR'S WHOLESALE MEATS	12/14/2023 0:00	FOOD-NUTRITION	\$2,932.87
0000132566-CK	PROBLEMS ANONYMOUS ACTION GROUP	12/14/2023 0:00	FOOD-MH ADULT DAY TX-MH GEN	\$10,686.00
0000132567-CK	KAREN PADILLA	12/14/2023 0:00	ACTIVITIES-SENIOR CENTERS-IIIIB Senior Ce	\$86.64
0000132568-CK	PREMIER CLEANING	12/14/2023 0:00	Janitorial Serv-BLDG GENERAL-GENERAL	\$6,014.00
0000132569-CK	RIVERPRINT	12/14/2023 0:00	PRINTING-VOL SRV-FGP PRINTING-VOL SRV-SCP PRINTING-VOL SRV-RSVP	\$16.00 \$16.00 \$16.00
0000132570-CK	ROCKY MOUNTAIN POWER	12/14/2023 0:00	UTILITIES-NUTRITION	\$1,787.62
0000132571-CK	ROCKY MOUNTAIN POWER	12/14/2023 0:00	UTILITIES-210 27th-GENERAL UTILITIES-2765 Madison-GENERAL UTILITIES-Robertson Build-GENERAL UTILITIES-WHS MAIN-GENERAL UTILITIES-238 27th St-GENERAL UTILITIES-FLEET MGT-GENERAL	\$930.29 \$362.96 \$238.94 \$7,665.91 \$924.39 \$130.13
0000132572-CK	ROGERS POULTRY FARMS	12/14/2023 0:00	FOOD-NUTRITION	\$167.40
0000132573-CK	SAM'S CLUB	12/14/2023 0:00	Beverage Statio-GENERAL-GENERAL CONTINGENCY MGT-SA CORRECTIONS-SA GENERA Incentives -Emp-HUMAN RESOURCES-GENERAL OFFICE SUPP-MH ACUTE CARE-MH GEN OFFICE SUPP-MH ADULT OUTP-MH GEN OFFICE SUPP-MH MANAGED CARE-MH GEN OFFICE SUPP-SA CORRECTIONS-SA GEN PATIENT-MED. EQ-HOME BASED SRV-ALT/HOME- PATIENT-MED. EQ-HOME BASED SRV-RESPT CAR VENDING MACHINE-GENERAL-GENERAL	\$58.98 \$115.38 \$1,385.46 \$17.94 \$17.94 \$17.94 \$35.88 \$675.84 \$69.10 \$55.68
0000132574-CK	SANTINO EMISSIONS	12/14/2023 0:00	AUTO MAINT-Fleet Mngt-GENERAL	\$7,360.30
0000132575-CK	JEFF STARK	12/14/2023 0:00	CONTRACTORS-SAFETY/SECURITY-GENERAL	\$323.00
0000132576-CK	STATE OF UTAH DEPARTMENT OF HEALTH	12/14/2023 0:00	FFS MATCH-MH MANAGED CARE-GENERAL TITLE XIX MATCH-MH MANAGED CARE TITLE XIX MATCH-SA MANAGED CARE TITLE XIX CMAF-MH MANAGED CARE-GENERAL TITLE XIX CMAF-SA MANAGED CARE-GENERAL FFS MATCH ADM-MH MANAGED CARE-GENERAL	\$9,666.46 \$441,724.01 \$42,780.37 \$12,953.78 \$2,509.11 \$850.42
0000132577-CK	SUTTON CLINICAL SERVICES	12/14/2023 0:00	CONTRACTORS-MH YTH OUTP-MH GEN	\$193.71
0000132578-CK	SWIRE COCA COLA, USA	12/14/2023 0:00	Beverage Statio-GENERAL-GENERAL	\$111.80
0000132579-CK	SYSCO INTERMOUNTAIN FOOD SERVICE	12/14/2023 0:00	FOOD SER/OPERAT-NUTRITION-GENERAL FOOD-NUTRITION JANITORIAL SUP-NUTRITION-GENERAL	\$1,691.41 \$11,677.26 \$248.38
0000132580-CK	TERRY B THOMPSON	12/14/2023 0:00	LIVING ALLOWANCE-ATR-SA GENER	\$800.00
0000132581-CK	US FOODS	12/14/2023 0:00	FOOD SER/OPERAT-NUTRITION-GENERAL FOOD-NUTRITION	\$1,288.79 \$4,318.22
0000132582-CK	UTAH BUREAU OF CRIMINAL IDENTIFICATION	12/14/2023 0:00	EMPL SCREENING-VOLUNTEER SRV-FGP	\$31.25
0000132583-CK	UTAH COUNTIES INDEMNITY POOL	12/14/2023 0:00	PRE-WRK COMP PRE-CASE WORKER PRE-DIRECTORS PRE-SQ FOOTAGE PRE-AUTO	\$68,133.00 \$1,988.00 \$7,955.00 \$60,588.00 \$21,918.00
0000132584-CK	U-TURN RECOVERY HOUSING	12/14/2023 0:00	LIVING ALLOWANCE-ATR-SA GENER	\$300.00

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Check No.	Vendor Name	Tran Date	Description	Total
0000132585-CK	U-TURN RECOVERY HOUSING	12/14/2023 0:00	LIVING ALLOWANCE-ATR-SA GENER	\$200.00
0000132586-CK	U-TURN RECOVERY HOUSING	12/14/2023 0:00	LIVING ALLOWANCE-ATR-SA GENER	\$300.00
0000132587-CK	U-TURN RECOVERY HOUSING	12/14/2023 0:00	LIVING ALLOWANCE-ATR-SA GENER	\$100.00
0000132588-CK	U-TURN RECOVERY HOUSING	12/14/2023 0:00	LIVING ALLOWANCE-ATR-SA GENER	\$400.00
0000132589-CK	U-TURN RECOVERY HOUSING	12/14/2023 0:00	LIVING ALLOWANCE-ATR-SA GENER	\$220.00
0000132590-CK	U-TURN RECOVERY HOUSING	12/14/2023 0:00	LIVING ALLOWANCE-ATR-SA GENER	\$400.00
0000132591-CK	U-TURN RECOVERY HOUSING	12/14/2023 0:00	LIVING ALLOWANCE-SL RESIDENTIAL-SA GENERA BUILDING MAINT-1325 Lincoln-GENERAL	\$5,120.00 \$2,970.90
0000132592-CK	WEBER MORGAN DISTRICT HEALTH DEPARTMENT	12/14/2023 0:00	LICENSES-BLDG GENERAL-GENERAL	\$40.00
0000132593-CK	WEBER HUMAN SERVICES	12/14/2023 0:00	LIVING ALLOWANCE-MH ADULT OUTPAT-HOMELESS	\$400.00
0000132594-CK	WEBER HUMAN SERVICES	12/14/2023 0:00	LIVING ALLOWANCE-MH ADULT OUTPAT-HOMELESS	\$200.00
0000132595-CK	XEROX CORPORATION	12/14/2023 0:00	Copy Expense-NUTRITION-GENERAL Copy Machine Le-NUTRITION-GENERAL	\$114.97 \$174.32
0000132596-CK	MANDI YOUNG	12/14/2023 0:00	LOCAL TRAVEL-MACS-GENERAL	\$199.12
0000132597-CK	A-1 MEDICAL	12/20/2023 0:00	PATIENT-MED. EQ-HOME BASED SRV-Veterans	\$96.47
0000132598-CK	ALOHA BEHAVIORAL CONSULTANTS, INC	12/20/2023 0:00	CONTRACTORS-MH YTH OUTP-MH GEN	\$145.00
0000132599-CK	PRISCILLA OPOKU ASANTE	12/20/2023 0:00	STIPENDS-MH YTH OUTPAT-MH GENERAL	\$1,500.00
0000132600-CK	BELINDA BERRYHILL	12/20/2023 0:00	STIPENDS-MH EARLY INTERV-MH GENERAL	\$1,500.00
0000132601-CK	REFUNDS I	12/20/2023 0:00	A/R-FIRST PARTY	\$8.00
0000132602-CK	CAREGIVER SUPPORT NETWORK	12/20/2023 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL	\$660.34
0000132603-CK	BRANDI CAREY	12/20/2023 0:00	EMPLOYEE MISC.-MH ADULT DAY TX-MH GENERA	\$600.00
0000132604-CK	SPENCER CIESLAK	12/20/2023 0:00	STIPENDS-MH YTH OUTPAT-MH GENERAL	\$1,500.00
0000132605-CK	HILLARY COOMBS	12/20/2023 0:00	STIPENDS-MH YTH OUTPAT-MH GENERAL	\$750.00
0000132606-CK	DAYBREAK SENIOR SERVICES	12/20/2023 0:00	PERSONAL CARE-HOME BASED SRV-RESPT CARE-	\$908.00
0000132607-CK	DENCO SECURITY SERVICE	12/20/2023 0:00	BLDG SECURITY-210 27th-GENERAL	\$168.49
0000132608-CK	DEPT OF WORKORCE SERV-COLLECTIONS	12/20/2023 0:00	MISC. DEDUCT	\$147.46
0000132609-CK	DEPT OF WORKFORCE SERVICES - OVERPAYMENT	12/20/2023 0:00	MISC. DEDUCT	\$180.87
0000132610-CK	DESERT ROCK CAPITAL	12/20/2023 0:00	MISC. DEDUCT	\$402.11
0000132611-CK	DOMINION ENERGY	12/20/2023 0:00	UTILITIES-210 27th-GENERAL UTILITIES-2695 Childs-GENERAL UTILITIES-Robertson Build-GENERAL UTILITIES-WHS MAIN-GENERAL UTILITIES-238 27th St-GENERAL UTILITIES-2660 Lincoln Av-GENERAL	\$525.84 \$607.06 \$885.51 \$6,107.03 \$672.48 \$920.17
0000132612-CK	DURK'S PLUMBING SUPPLY	12/20/2023 0:00	BUILDING MAINT-WHS MAIN-GENERAL	\$49.64
0000132613-CK	EMPLOYER ADVOCATES LLC	12/20/2023 0:00	ATTORNEY FEES-HUMAN RESOURCES-GENERAL	\$377.36
0000132614-CK	FFF ENTERPRISES, INC.	12/20/2023 0:00	PHAR COGS-PHARMACY GENERA-GENERAL	\$4,798.80
0000132615-CK	JAN GARDNER	12/20/2023 0:00	PROMOTIONAL EXP-VOLUNTEER SRV-FGP	\$6.17
0000132616-CK	DAEMON GARSO	12/20/2023 0:00	SUBSCRIPTIONS-MH ACUTE CARE-MH GEN	\$357.00
0000132617-CK	RACHEL GOMEZ	12/20/2023 0:00	STIPENDS-MH EARLY INTERV-MH GENERAL	\$750.00
0000132618-CK	HIGHLAND RIDGE HOSPITAL	12/20/2023 0:00	HOSPITAL EXP-MH YTH INPAT-MH GEN	\$507.00
0000132619-CK	HOME & FAMILY CARE SERVICES	12/20/2023 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL PERSONAL CARE-HOME BASED SRV-RESPT CARE-	\$1,804.16 \$690.00
0000132620-CK	HOME HELPERS OF ST. GEORGE	12/20/2023 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL	\$2,577.85
0000132621-CK	HY-KO- SUPPLY COMPANY	12/20/2023 0:00	JANITORIAL SUP-Janitorial-GENERAL	\$3,135.51
0000132622-CK	IHC HEALTH CENTERS	12/20/2023 0:00	CONTRACTORS-MH YTH OUTP-MH GEN HOSPITAL EXP-MH YTH OUTPAT-MH GENERAL	\$104.10 \$40.25
0000132623-CK	IN-HOME CARE ASSISTANCE LLC	12/20/2023 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL PERSONAL CARE-HOME BASED SRV-IN-HOME-IHF	\$3,831.82 \$297.00
0000132624-CK	INTERMOUNTAIN HEALTH CARE	12/20/2023 0:00	RENTS-MH EARLY INTERV-MH GENERAL	\$676.10
0000132625-CK	MARY ALLISON	12/20/2023 0:00	LOCAL TRAVEL-WEBER MACS-STATE CONTRACT	\$160.48
0000132626-CK	AMANDA JOHN	12/20/2023 0:00	STIPENDS-SA CORRECTIONS-SA GENERAL	\$2,000.00
0000132627-CK	KRISTINA KALEEL	12/20/2023 0:00	STIPENDS-MH EARLY INTERV-MH GENERAL	\$1,500.00
0000132628-CK	KEYSTONE RECOVERY CENTER	12/20/2023 0:00	LIVING ALLOWANCE-ATR-SA GENER	\$400.00
0000132629-CK	JENNIFER KNIBBE	12/20/2023 0:00	STIPENDS-MH YTH OUTPAT-MH GENERAL	\$2,000.00
0000132630-CK	LANGUAGE TESTING INTERNATIONAL, INC	12/20/2023 0:00	TEST MATERIALS-MH MANAGED CARE-MH GENERA	\$73.00
0000132631-CK	LDS HOSPITAL	12/20/2023 0:00	HOSPITAL EXP-MH ADULT INPAT-MH GEN	\$24,700.00
0000132632-CK	MARLO PRODUCTS TONER	12/20/2023 0:00	OFFICE SUPP-MH ACUTE CARE-MH GEN	\$139.90
0000132633-CK	MCKAY DEE HOSPITAL	12/20/2023 0:00	HOSPITAL EXP-MH ADULT INPAT-MH GEN	\$14,432.00
0000132634-CK	MORGAN SCHOOL DISTRICT	12/20/2023 0:00	PROGRAM EXP-MORGAN PREVENT-ST OPIOID PRE	\$11,000.00
0000132635-CK	TAVA MURANAKA	12/20/2023 0:00	STIPENDS-MH ADULT OUTPAT-MH GENERAL	\$1,500.00
0000132636-CK	MYTREX, INC.	12/20/2023 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL PERSONAL CARE-HOME BASED SRV-RESPT CARE-	\$718.79 \$104.97
0000132637-CK	GREGORY NOEL	12/20/2023 0:00	CONTRACTORS-GEN PREVENTION-WMHD HLTH EQ	\$2,135.00
0000132638-CK	OFFICE DEPOT	12/20/2023 0:00	OFFICE SUPP-ADMINISTRATION OFFICE SUPP-MH ACUTE CARE-MH GEN OFFICE SUPP-MH ADULT OUTP-MH GEN OFFICE SUPP-MH MANAGED CARE-MH GEN	\$2,033.83 \$26.71 \$70.00 \$20.00
0000132639-CK	OFFICE OF RECOVERY SERVICES/CHILD*	12/20/2023 0:00	MISC. DEDUCT	\$502.61
0000132640-CK	RICOH USA, INC.	12/20/2023 0:00	PRINTING-MANAGED CARE-GENERAL	\$1,522.02
0000132641-CK	RIVERPRINT	12/20/2023 0:00	PRINTING-VOL SRV-FGP PRINTING-VOL SRV-SCP PRINTING-VOL SRV-RSVP	\$16.00 \$16.00 \$16.00
0000132642-CK	SALT LAKE BEHAVIORAL HEALTH	12/20/2023 0:00	HOSPITAL EXP-MH ADULT INPAT-MH GEN	\$5,950.00
0000132643-CK	SAM'S CLUB	12/20/2023 0:00	OFFICE SUPP-MH YTH OUTP-MH GEN PATIENT-MED. EQ-HOME BASED SRV-XIX-WAIVE	\$49.86 \$11.26
0000132644-CK	SCHINDLER ELEVATOR	12/20/2023 0:00	BUILDING MAINT-WHS MAIN-GENERAL	\$5,912.87

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0000132645-CK	SOUTH DAVIS HOME HEALTH & HOSPICE	12/20/2023 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL	\$97.50
0000132646-CK	JULIE SOUTHWICK	12/20/2023 0:00	BOARD EXPENSE-ADMINISTRATION	\$60.00
0000132647-CK	STANDARD EXAMINER	12/20/2023 0:00	PROMOTIONAL EXP-VOLUNTEER SRV-FGP	\$498.33
			PROMOTIONAL EXP-VOLUNTEER SRV-SCP	\$498.34
			PROMOTIONAL EXP-VOLUNTEER SRV-RSVP	\$498.33
0000132648-CK	SUTTON CLINICAL SERVICES	12/20/2023 0:00	CONTRACTORS-MH ADULT OUTP-MH GEN	\$862.60
			CONTRACTORS-MH YTH OUTP-MH GEN	\$951.28
0000132649-CK	SUZYS SENIOR COMPANIONSHIP SERVICE	12/20/2023 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL	\$6,857.00
			PERSONAL CARE-HOME BASED SRV-IN-HOME-IHF	\$480.00
			PERSONAL CARE-HOME BASED SRV-RESPT CARE-	\$432.00
0000132650-CK	TELETRAC NAVMAN US LTD	12/20/2023 0:00	AUTO MAINT-Fleet Mngt-GENERAL	\$525.00
0000132651-CK	THE POSY PLACE	12/20/2023 0:00	EMPLOYEE MISC.-ADMINISTRATION-GENERAL	\$97.90
0000132652-CK	THE HARTFORD-GROUP BENEFITS DIVISION	12/20/2023 0:00	BENE LIFE PAYBL	\$578.25
			LTD PAYABLE-GENERAL-GENERAL	\$2,858.34
			VOLUNTARY LIFE	\$8,016.89
			STD Payable-GENERAL-GENERAL	\$1,489.00
0000132653-CK	TOTAL CARE SOLUTIONS	12/20/2023 0:00	PATIENT-MED. EQ-HOME BASED SRV-ALT/HOME-	\$320.00
0000132654-CK	UTAH VALLEY REGIONAL MEDICAL CENTER	12/20/2023 0:00	HOSPITAL EXP-MH ADULT INPAT-MH GEN	\$1,900.00
0000132655-CK	U-TURN RECOVERY HOUSING	12/20/2023 0:00	LIVING ALLOWANCE-ATR-SA GENER	\$300.00
0000132656-CK	U-TURN RECOVERY HOUSING	12/20/2023 0:00	LIVING ALLOWANCE-ATR-SA GENER	\$300.00
0000132657-CK	VISITING ANGELS OF DAVIS/WEBER	12/20/2023 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL	\$3,195.22
0000132658-CK	VRI	12/20/2023 0:00	PATIENT-MED. EQ-HOME BASED SRV-ALT/HOME-	\$29.00
0000132659-CK	WEBER HUMAN SERVICES/ PETTY CASH	12/20/2023 0:00	Incentives -Emp-HUMAN RESOURCES-GENERAL	\$150.00
			CLIENT INCENTIV-MH AOT-MH GENERAL	\$5.00
			CLIENT INCENTIV-MH Case Mngt-MH GENERAL	\$78.52
			CONTINGENCY MGT-MH MANAGED CARE-MH GENER	\$15.45
			MISC EXPENSE-MH ADULT RES-MH GENERAL	\$14.00
0000132660-CK	WEBER HUMAN SERVICES FOUNDATION	12/20/2023 0:00	BOARD EXPENSE-ADMINISTRATION	\$60.00
			FOUNDATION DED	\$1,489.78
0000132661-CK	JAN WILSON	12/20/2023 0:00	OFFICE SUPPLIES-DANVILLE-UNION GARDENS	\$22.51
0000132662-CK	INTERMOUNTAIN WORK MED	12/20/2023 0:00	EMPL SCREENING-HUMAN RESOURCES-GENERAL	\$430.00
0000132663-CK	ALOHA BEHAVIORAL CONSULTANTS, INC	12/27/2023 0:00	CONTRACTORS-MH ADULT OUTP-MH GEN	\$90.00
0000132664-CK	BAART PROGRAMS OGDEN, INC.	12/27/2023 0:00	CONTRACTORS-SA CORRECTIONS-SA GEN	\$1,624.44
			CONTRACTORS-OPIOID CRISIS-GENERAL PREVEN	\$384.94
0000132665-CK	BDI-SALT LAKE	12/27/2023 0:00	BUILDING MAINT-WHS MAIN-GENERAL	\$556.84
0000132666-CK	BEECHTREE DIAGNOSTICS	12/27/2023 0:00	LAB-MH MANAGED CARE-MH GENERAL	\$75.00
			LAB-SA ADULT OUTP-SA GEN	\$225.00
			LAB-SA CORRECTIONS-SA GEN	\$315.00
			LAB-SA MANAGED CARE-SA GENERAL	\$75.00
			LAB-DRUG COURT-SA GENERAL	\$615.00
			LAB-SA RECOVERY CON-SA GENERAL	\$45.00
			LAB-DWI Court-SA GENERAL	\$810.00
			LAB-MH Court-JRC-MH GENERAL	\$30.00
0000132667-CK	BELL JANITORIAL SUPPLY	12/27/2023 0:00	JANITORIAL SUP-Janitorial-GENERAL	\$183.46
0000132668-CK	L & W SUPPLY CORP - BUILDING SPECIALTIES	12/27/2023 0:00	CONSTRUCTION-2660 Lincoln Av-GENERAL	\$68.80
0000132669-CK	BECKY BUTLER	12/27/2023 0:00	LIVING ALLOWANCE-ATR-SA GENER	\$800.00
0000132670-CK	CORRECTIONAL COUNSELING, INC.	12/27/2023 0:00	CURRICULUM-SA CORRECTIONS-GENERAL PREVEN	\$188.52
			CURRICULUM-DRUG COURT-SA GENERAL	\$129.58
			CURRICULUM-DWI Court-SA GENERAL	\$129.57
			CURRICULUM-SA FIT-SA GENERAL	\$129.57
			CURRICULUM-FAM RECOVERY CT-GENERAL PREVE	\$129.58
0000132671-CK	DISCOVERY HOUSE - LAYTON	12/27/2023 0:00	CONTRACTORS-SA CORRECTIONS-SA GEN	\$200.96
			CONTRACTORS-OPIOID CRISIS-GENERAL PREVEN	\$3,263.61
0000132672-CK	DOMESTIC SERVICES	12/27/2023 0:00	BUILDING MAINT-WHS MAIN-GENERAL	\$97.00
0000132673-CK	KENTIN FAUTIN	12/27/2023 0:00	EMPLOYEE MISC.-MH YTH OUTPAT-MH GENERAL	\$1,200.00
0000132674-CK	MATTHEW FERRE	12/27/2023 0:00	EMPLOYEE MISC.-MH Case Mngt-MH GENERAL	\$900.00
0000132675-CK	HY-KO- SUPPLY COMPANY	12/27/2023 0:00	JANITORIAL SUP-Janitorial-GENERAL	\$1,818.80
0000132676-CK	IHC HEALTH CENTERS	12/27/2023 0:00	HOSPITAL EXP-MH YTH OUTPAT-MH GENERAL	\$97.63
0000132677-CK	INTERMOUNTAIN HEALTH CARE	12/27/2023 0:00	RENTS-MH EARLY INTERV-MH GENERAL	\$1,047.63
0000132678-CK	INTERWEST INTERPRETING	12/27/2023 0:00	Interpr Serv-MH ADULT OUTPAT-MH GENERAL	\$360.00
			Interpr Serv-MH YTH OUTPAT-MH GENERAL	\$1,337.50
			Interpr Serv-SA CORRECTIONS-SA GENERAL	\$410.00
0000132679-CK	INTERMOUNTAIN T-SHIRT COMPANY	12/27/2023 0:00	Incentives -Emp-HUMAN RESOURCES-GENERAL	\$386.00
			INCENTIVES-EMP-HUMAN RESOURCES-HLTH DIS	\$140.00
0000132680-CK	LUMEN-ACCESS BILL	12/27/2023 0:00	DP MAINT-ADMINISTRATION	\$2,070.00
0000132681-CK	MACEYS	12/27/2023 0:00	VENDING MACHINE-GENERAL-GENERAL	\$107.76
0000132682-CK	MCKAY DEE HOSPITAL	12/27/2023 0:00	HOSPITAL EXP-MH YTH INPAT-MH GEN	\$15,744.00
0000132683-CK	MEDPRO WASTE DISPOSAL, LLC	12/27/2023 0:00	OFFICE SUPP-MH ACUTE CARE-MH GEN	\$551.25
0000132684-CK	MORNING SUN	12/27/2023 0:00	CONTRACTORS-HOME BASED SRV-Veterans	\$95.00
			PROGRAM EXP-HOME BASED SRV-Veterans	\$2,912.98
0000132685-CK	MOISES MORAN	12/27/2023 0:00	EMPLOYEE MISC.-GENERAL-GENERAL	\$1,200.00
0000132686-CK	MOUNTAIN VALLEY MECHANICAL	12/27/2023 0:00	BUILDING MAINT-KITCHEN-GENERAL	\$7,764.10
0000132687-CK	QUADIENT FINANCE USA, INC	12/27/2023 0:00	POSTAGE-ADMINISTRATION	\$1,061.42
0000132688-CK	NORTH VIEW DNETAL ASSOCIATES	12/27/2023 0:00	PERSONAL CARE-ATR-SA GENERAL	\$800.00
0000132689-CK	OFFICE DEPOT	12/27/2023 0:00	OFFICE SUPP-ADMINISTRATION	\$54.28
			OFFICE SUPP-MH MANAGED CARE-MH GEN	\$56.60
			OFFICE SUPP-MH YTH OUTP-MH GEN	\$53.94

Weber Human Services
Check Register
12/1/2023 to 12/31/2023

VOIDED CHECKS ARE IN RED

Sum of ExtAmt				
Check No.	Vendor Name	Tran Date	Description	Total
0000132690-CK	PEPSI-COLA OF OGDEN	12/27/2023 0:00	Beverage Statio-GENERAL-GENERAL	\$236.45
0000132691-CK	PIONEER RX	12/27/2023 0:00	OFFICE SUPP-PHARMACY	\$1,295.38
0000132692-CK	SAM'S CLUB	12/27/2023 0:00	Beverage Statio-GENERAL-GENERAL	\$79.78
			VENDING MACHINE-GENERAL-GENERAL	\$88.52
0000132693-CK	DAVID SEKULICH	12/27/2023 0:00	EMPLOYEE MISC.-SA CORRECTIONS-SA GENERAL	\$900.00
0000132694-CK	FUEL NETWORK TEAM	12/27/2023 0:00	GASOLINE-Fleet Mngt-GENERAL	\$4,251.07
			GASOLINE-NUTRITION-GENERAL	\$2,482.81
0000132695-CK	SUTTON CLINICAL SERVICES	12/27/2023 0:00	CONTRACTORS-MH YTH OUTP-MH GEN	\$30.00
0000132696-CK	SWIRE COCA COLA, USA	12/27/2023 0:00	Beverage Statio-GENERAL-GENERAL	\$106.45
0000132697-CK	U-TURN RECOVERY HOUSING	12/27/2023 0:00	LIVING ALLOWANCE-ATR-SA GENER	\$300.00
0000132698-CK	JOSEPH VIGIL	12/27/2023 0:00	LIVING ALLOWANCE-ATR-SA GENER	\$800.00
0000132699-CK	MICHELLE WALKER	12/27/2023 0:00	EMPLOYEE MISC.-Care Coordinati-MH GENERA	\$450.00
0000132700-CK	WEBER COUNTY INFORMATION TECHNOLOGY	12/27/2023 0:00	TELEPHONE-BLDG GENERAL-GENERAL	\$9,885.22
Grand Total				\$1,469,923.67

**Weber Human Services
Credit Card Purchases
November 2023**

Merchant Name	Cardholder Name	Transaction Date	Description	Amount
124 Rumbi Island Grill	Adams, Nathan	11/21/2023	Incentives - Employee	64.45
Assurance Wireless Web	Allison, Mary	11/29/2023	Patient Personal Care Expense	12.21
Usps Po 4964960231	Allison, Mary	11/14/2023	Office Expense And Supplies	66.00
Assurance Wireless	Allison, Mary	11/3/2023	Patient Personal Care Expense	44.39
Smiths #4279	Anderson, Craig	11/16/2023	Incentives - Employee	75.00
Sq Kid Zone	Baker, Alexis	11/28/2023	Activities	297.80
Treehouse Childrens Mu	Baker, Alexis	11/10/2023	Activities	150.00
Little Caesars #067	Baker, Alexis	10/31/2023	Activities	63.20
Little Caesars 032	Baker, Alexis	10/31/2023	Activities	66.77
Ccl Govpay	Barron, David	11/17/2023	Licenses	446.00
Ccl Govpay	Barron, David	11/17/2023	Licenses	182.00
Ccl Govpay	Barron, David	11/17/2023	Licenses	863.00
Smiths Food #4030	Barron, David	11/14/2023	Incentives - Employee	16.25
Einstein Bros Bagels13	Barron, David	11/14/2023	Incentives - Employee	36.03
Fofily.Com	Bingham, Bryan	11/22/2023	Program Curriculum Expense	27.99
Barnes & Noble #2907	Brewer, Jess	11/9/2023	Program Expenses	20.37
Ninja Warehouse Llc	Brunner, Kami	11/15/2023	Contingency Management	80.00
Chick-Fil-A #03007	Burt, Susannah	11/27/2023	Meeting Expense	68.22
Delta 00621901691272	Burt, Susannah	11/21/2023	Out Of State Training & Travel	932.80
Alcoholpolicyconferenc	Burt, Susannah	11/20/2023	Training	600.00
Cadca Alexandria Va	Burt, Susannah	11/20/2023	Training	964.00
Target 00017533	Burt, Susannah	11/18/2023	Program Expenses	68.75
Hobby-Lobby #751	Burt, Susannah	11/17/2023	Program Expenses	19.31
Wal-Mart #1708	Burt, Susannah	11/17/2023	Program Expenses	10.81
Wm Supercenter #3789	Burt, Susannah	11/7/2023	Program Expenses	117.94
Priceln Horseshoe Las	Burton, Jed	11/24/2023	Out Of State Training & Travel	(533.04)
Zoom.Us 888-799-9666	Carver, Darin	11/17/2023	Subscriptions	2,198.90
Prh Books 800-733-3000	Carver, Darin	11/2/2023	Training	2,666.66
Officemax/Depot 6459	Clark, Shantel	11/3/2023	Office Expense And Supplies	49.98
Facebk 9b7u4ubr72	Clark, Shantel	11/1/2023	Promotional Expense	32.06
Facebk Lmqzmttq72	Clark, Shantel	11/1/2023	Promotional Expense	7.39
Eb 22nd Rocky Mountai	Crookston, Kimalee	11/15/2023	Training	215.26
Great Harvest Bread Co	Crookston, Kimalee	11/14/2023	Meeting Expense	48.94
Maceys Ogden	Crookston, Kimalee	11/9/2023	Program Expenses	15.74
Rose Land & Livestock	Crookston, Kimalee	11/7/2023	Program Expenses	32.09
Parkside Lanes	Crookston, Kimalee	11/7/2023	Program Expenses	30.00
Maceys Ogden	Crookston, Kimalee	10/31/2023	Program Expenses	14.08
Smiths #4279	Davis-Cox, Wendi	11/16/2023	Incentives - Employee	105.00
Kneaders Of Ogden	Davis-Cox, Wendi	11/16/2023	Meeting Expense	228.65
Canva I03966-15408445	Davis-Cox, Wendi	11/11/2023	Subscriptions	12.99
Amzn Mktp Us Dn9y07y23	Durrant, Tara	11/29/2023	Office Expense And Supplies	175.45
Cafe Rio Layton	Durrant, Tara	11/14/2023	Training	313.71
Amazon.Com 1n0ay70t3	Durrant, Tara	11/5/2023	Office Expense And Supplies	56.43
Amazon.Com OI0lb5kz3	Durrant, Tara	11/4/2023	Office Expense And Supplies	9.86
Amzn Mktp Us F86ay5r93	Durrant, Tara	11/4/2023	Office Expense And Supplies	148.45
Amzn Mktp Us 357z59z53	Durrant, Tara	11/2/2023	Office Expense And Supplies	43.82
Amazon.Com Y47gc0ls3	Durrant, Tara	10/31/2023	Office Expense And Supplies	13.78
Criddles Cafe	Eastman, Kevin	11/20/2023	Meeting Expense	43.00
Wal-Mart #3789	Flores, Jonathan	11/22/2023	Janitorial Supplies	19.50
Wm Supercenter #3789	Flores, Jonathan	11/22/2023	Food	64.29
Franklin Planner	Fulton, Karla	11/16/2023	Special Services	18.45
Crumbl Ogden	Fulton, Karla	11/6/2023	Special Services	35.00
Wal-Mart #3789	Garner, Jill	11/2/2023	Patient-Medical Equipment	23.27
Wal-Mart #3789	Garner, Jill	11/2/2023	Patient-Medical Equipment	28.52
Amazon.Com N121s6xw3	Gwynn, Shelly	11/29/2023	Promotional Expense	21.72
Wm Supercenter #1708	Gwynn, Shelly	11/28/2023	Promotional Expense	85.34
Amzn Mktp Us 6i5j38fp3	Gwynn, Shelly	11/26/2023	Promotional Expense	229.95
Kitchen Kneads	Gwynn, Shelly	11/22/2023	Beverage Station	82.91
Kneaders Of Ogden	Gwynn, Shelly	11/21/2023	Meeting Expense	191.96
Kneaders Of Ogden	Gwynn, Shelly	11/17/2023	Meeting Expense	242.00
Partsfps	Gwynn, Shelly	11/17/2023	Building Maintenance	929.29
Olive Garden 0021595	Gwynn, Shelly	11/16/2023	Meeting Expense	743.75

**Weber Human Services
Credit Card Purchases
November 2023**

Merchant Name	Cardholder Name	Transaction Date	Description	Amount
Wm Supercenter #3789	Gwynn, Shelly	11/15/2023	Incentives - Employee	37.32
Amzn Mktp Us Uo1za1y23	Gwynn, Shelly	11/14/2023	Office Expense And Supplies	19.85
Amzn Mktp Us Uo1za1y23	Gwynn, Shelly	11/14/2023	Building Maintenance	91.98
Amzn Mktp Us 8b8m86fw3	Gwynn, Shelly	11/14/2023	Office Expense And Supplies	38.99
Jimmy Johns - 1424 - E	Gwynn, Shelly	11/13/2023	Meeting Expense	168.55
Lightbulbsurplus.Com	Gwynn, Shelly	11/9/2023	Building Maintenance	2,222.25
Zoro Tools Inc	Gwynn, Shelly	11/9/2023	Building Maintenance	712.44
Cafe Zupas - Riverdale	Gwynn, Shelly	11/9/2023	Meeting Expense	24.51
Amzn Mktp Us Wu21l69t3	Gwynn, Shelly	11/8/2023	Office Expense And Supplies	48.00
Amazon.Com Gj37i8lw3	Gwynn, Shelly	11/5/2023	Maintenance And Utilities	179.96
Amzn Mktp Us 199md03d3	Gwynn, Shelly	11/5/2023	Office Expense And Supplies	27.49
Amzn Mktp Us Kh6n867c3	Gwynn, Shelly	11/5/2023	Maintenance And Utilities	37.70
Amzn Mktp Us lx2n37973	Gwynn, Shelly	11/5/2023	Office Expense And Supplies	31.47
Amzn Mktp Us D554r0vp3	Gwynn, Shelly	11/5/2023	Building Security	169.40
Cafe Zupas - Riverdale	Gwynn, Shelly	11/2/2023	Training	81.45
Kneaders Of Ogden	Gwynn, Shelly	11/2/2023	Incentives - Employee	524.65
Chick-Fil-A #03007	Gwynn, Shelly	11/1/2023	Meeting Expense	476.01
Amzn Mktp Us H72y72643	Gwynn, Shelly	11/1/2023	Building Security	55.38
Amzn Mktp Us Y34nw3fn3	Gwynn, Shelly	11/1/2023	Building Security	36.18
Kidz Town 12th St	Hadley, Chelsie	11/20/2023	Program Expenses	960.00
Kidz Town 12th St	Hadley, Chelsie	11/20/2023	Program Expenses	555.00
Weber Human Services P	Hadley, Chelsie	11/17/2023	A/R - Misc Fnd	8.20
Smiths Food #4131	Hadley, Chelsie	10/31/2023	Incentives - Employee	110.00
Wal-Mart #3789	Hass, Truanne	11/29/2023	Program Expenses	75.05
American 00144234846653	Hass, Truanne	11/15/2023	Out Of State Training & Travel	30.00
American 00144233066501	Hass, Truanne	11/12/2023	Out Of State Training & Travel	30.00
Smiths Food #4030	Hass, Truanne	11/11/2023	Client Incentives	58.98
Ogden Auto Towing	Herber, Mike	11/27/2023	Vehicle Maintenance	75.00
Carquest 4515	Herber, Mike	11/15/2023	Vehicle Maintenance	74.21
Amazon.Com Dq6mo7xy3	Hernandez, Delia	11/24/2023	Training	234.00
Amzn Mktp Us Nw21h8913	Hernandez, Delia	11/24/2023	Office Expense And Supplies	28.08
Amzn Mktp Us Mb0ip3bq3	Hernandez, Delia	11/21/2023	Office Expense And Supplies	149.62
Amzn Mktp Us Mb0ip3bq3	Hernandez, Delia	11/21/2023	Other Expenses	95.00
Amazon.Com Sf2tl7t23	Hernandez, Delia	11/6/2023	Contingency Management	440.00
Amazon.Com Bu3mw64f3	Hernandez, Delia	11/4/2023	Contingency Management	330.00
Kroger Gift Cards Cs	Hernandez, Delia	11/2/2023	Client Transportation	9,680.60
Ruby River Ogden	Hernandez, Delia	10/31/2023	Incentives - Employee	100.00
Wm Supercenter #3789	Howington, Ronald	11/8/2023	Incentives - Employee	33.58
Walmart.Com	Hunsaker, Gary	11/28/2023	Patient Personal Care Expense	60.03
Walmart.Com	Hunsaker, Gary	11/21/2023	Patient Personal Care Expense	75.05
Tj Maxx #1098	Hunsaker, Gary	11/17/2023	Patient Personal Care Expense	299.64
Walmart.Com	Hunsaker, Gary	11/17/2023	Patient Personal Care Expense	53.61
Ifa Ogden	Hunsaker, Gary	11/14/2023	Patient Personal Care Expense	439.70
Walmart.Com	Hunsaker, Gary	11/8/2023	Patient Personal Care Expense	48.25
Mountainland Service A	Hunsaker, Gary	11/8/2023	Patient Personal Care Expense	483.47
Wm Supercenter #1708	Hunsaker, Gary	11/7/2023	Patient Personal Care Expense	237.42
Wal-Mart #1708	Hunsaker, Gary	11/7/2023	Patient Personal Care Expense	272.92
Shoe Carnival #486	Hunsaker, Gary	11/6/2023	Patient Personal Care Expense	120.33
Affordable Dentures &	Hunsaker, Gary	11/6/2023	Patient Personal Care Expense	795.00
America'S Best # 5572	Hunsaker, Gary	11/3/2023	Patient Personal Care Expense	154.55
Shoe Carnival #486	Hunsaker, Gary	10/31/2023	Patient Personal Care Expense	225.63
Amzn Mktp Us X11fw4pi3	lizuka, Nobuhiro	11/25/2023	A/R - Misc Fnd	68.61
Amzn Mktp Us 9e7z00d23	lizuka, Nobuhiro	11/18/2023	A/R - Misc Fnd	515.88
Mcdonald'S F308	lizuka, Nobuhiro	11/16/2023	A/R - Misc Fnd	97.15
Chick-Fil-A #03007	lizuka, Nobuhiro	11/16/2023	A/R - Misc Fnd	38.48
Wendys 6071	lizuka, Nobuhiro	11/16/2023	A/R - Misc Fnd	38.86
Amzn Mktp Us B63r46203	lizuka, Nobuhiro	11/16/2023	A/R - Misc Fnd	554.13
Wm Supercenter #3789	lizuka, Nobuhiro	11/15/2023	A/R - Misc Fnd	35.25
Amzn Mktp Us A53df3qv3	lizuka, Nobuhiro	11/15/2023	A/R - Misc Fnd	200.00
Amzn Mktp Us A53df3qv3	lizuka, Nobuhiro	11/15/2023	Patient-Medical Equipment	228.98
Sq De'S Key Service I	lizuka, Nobuhiro	11/13/2023	Office Expense And Supplies	16.09
In Schedule Viewer	lizuka, Nobuhiro	11/4/2023	Data Processing Service	443.81

**Weber Human Services
Credit Card Purchases
November 2023**

Merchant Name	Cardholder Name	Transaction Date	Description	Amount
Wal-Mart #3789	Iizuka, Nobuhiro	10/31/2023	A/R - Misc Fnd	48.61
Aroy D Thai Cuisine	Jacobo, Mercy	11/8/2023	Training	426.50
Cafe Zupas Online Orde	Jacobo, Mercy	11/8/2023	Training	505.64
Wal-Mart #3789	Jacobo, Mercy	11/7/2023	Training	21.50
Sams Club #6684	Jacobo, Mercy	11/6/2023	Training	205.30
Tst Costa Vida- Ogden	Jacobo, Mercy	11/4/2023	Training	562.40
Wm Supercenter #3789	Johnson, Mccall	11/28/2023	A/R - Misc Fnd	794.36
Skinny Dogz	Johnson, Mccall	11/17/2023	Activities	60.00
Sq Coldwater Cannery	Johnson, Mccall	11/15/2023	A/R - Misc Fnd	18.50
Samsclub.Com	Johnson, Susan	11/28/2023	Incentives - Employee	172.44
Wal-Mart #1708	Johnson, Susan	11/27/2023	Incentives - Employee	162.00
Wal-Mart #1708	Johnson, Susan	11/27/2023	Training	193.01
Samsclub.Com	Johnson, Susan	11/20/2023	Incentives - Employee	322.17
Dhs Licensing - Dacs	Johnson, Susan	11/18/2023	Employment Screening	42.25
Dhs Licensing - Dacs	Johnson, Susan	11/15/2023	Employment Screening	42.25
Maceys Ogden	Johnson, Susan	11/14/2023	Incentives - Employee	206.32
Smiths Food #4030	Jones, Leslie	11/14/2023	Program Expenses	26.89
Daily Rise Coffee Dow	Jones, Leslie	11/14/2023	A/R - Misc Fnd	45.00
Hug Hes Cafe	Jones, Leslie	11/14/2023	A/R - Misc Fnd	283.00
Cdw Govt #Nh48867	Kidman, Kurt	11/29/2023	Data Processing Maintenance	104.88
Cdw Govt #Nh48867	Kidman, Kurt	11/29/2023	Data Processing Maintenance	104.88
Insight Direct	Kidman, Kurt	11/23/2023	Data Processing Maintenance	2,938.00
Cdw Govt #Nf35315	Kidman, Kurt	11/21/2023	Data Processing Equipment	929.31
Cdw Govt #Nf35315	Kidman, Kurt	11/21/2023	Data Processing Equipment	929.31
Cdw Govt #Nd43915	Kidman, Kurt	11/17/2023	Data Processing Supplies	104.88
Cdw Govt #Nc85566	Kidman, Kurt	11/16/2023	Data Processing Supplies	74.58
Cdw Govt #Nc84956	Kidman, Kurt	11/16/2023	Data Processing Supplies	929.31
Govconnection	Kidman, Kurt	11/16/2023	Data Processing Supplies	46.99
Pureland Supply Llc	Kidman, Kurt	11/15/2023	Office Equipment	119.19
Govconnection	Kidman, Kurt	11/15/2023	Data Processing Supplies	844.12
Experts Exchange Llc	Kidman, Kurt	11/4/2023	Data Processing Service	199.95
Insight Direct	Kidman, Kurt	11/4/2023	Data Processing Service	9.44
Insight Direct	Kidman, Kurt	11/4/2023	Data Processing Service	82.60
Insight Direct	Kidman, Kurt	11/4/2023	Data Processing Service	236.00
Arin	Kidman, Kurt	11/3/2023	Data Processing Service	500.00
Sq Universal Systems	Kidman, Kurt	10/31/2023	Data Processing Equipment	4,825.00
Wal-Mart #3789	King, Donna	11/21/2023	Program Expenses	30.80
Smith S #5131	King, Donna	11/20/2023	Other Expenses	95.08
Fairfield Inn&Suites C	King, Donna	11/13/2023	Out Of State Training & Travel	515.16
Fairfield Inn&Suites C	King, Donna	11/13/2023	Out Of State Training & Travel	515.16
American 00144232842399	King, Donna	11/12/2023	Out Of State Training & Travel	30.00
Smith S #5131	King, Donna	11/10/2023	Residential Meals	304.87
Smith S #5131	King, Donna	11/10/2023	Residential Meals	194.06
Amazon.Com M70re6tc3	King, Donna	11/9/2023	Residential Meals	32.40
Amzn Mktp Us Ux92e4bl3	King, Donna	11/8/2023	Program Expenses	96.38
Amazon.Com Ps8wc1u93	King, Donna	11/6/2023	Furniture & Equipment	39.09
Weber Human Services P	King, Donna	11/3/2023	Pharmacy - Medications	4.00
Walmart.Com 8009666546	King, Donna	11/2/2023	Program Expenses	57.83
Amzn Mktp Us Ne1fc55g3	King, Donna	10/31/2023	Program Expenses	160.86
Smiths Food #4030	Larsen, Tyler	11/23/2023	Program Expenses	576.80
Paypal Medicaluniv	Lopez, Anna	11/28/2023	Training	35.00
Wal-Mart #3789	Mccourt, Megan	11/20/2023	Patient-Medical Equipment	11.00
Ogden Stamp Company	Mccourt, Megan	11/16/2023	Patient-Medical Equipment	30.35
Exxon Cc 259	Mccourt, Megan	11/15/2023	Office Expense And Supplies	10.71
Walgreens #2527	Mccourt, Megan	11/6/2023	Patient-Medical Equipment	88.00
Wal-Mart #3789	Mcfarland, Cami	11/29/2023	Incentives - Employee	600.00
Wm Supercenter #2921	Mcfarland, Cami	11/28/2023	Food Service/Operating Supplie	32.48
The Webstaurant Store	Mcfarland, Cami	11/18/2023	Janitorial Supplies	51.98
Boman & Kemp Manufactu	Meyerhoffer, Travis	11/28/2023	Building Maintenance	188.97
Boman & Kemp Manufactu	Meyerhoffer, Travis	11/28/2023	Building Maintenance	45.85
Johnson Electric Motor	Meyerhoffer, Travis	11/28/2023	Building Maintenance	600.00
Johnson Electric Motor	Meyerhoffer, Travis	11/21/2023	Building Maintenance	425.00

**Weber Human Services
Credit Card Purchases
November 2023**

Merchant Name	Cardholder Name	Transaction Date	Description	Amount
O'Reilly 6111	Meyerhoffer, Travis	11/15/2023	Building Maintenance	56.95
American 0010270666452	Moulding, Kari	11/16/2023	Out Of State Training & Travel	30.00
American 0010270666483	Moulding, Kari	11/16/2023	Out Of State Training & Travel	30.00
Fairfield Inn&Suites C	Moulding, Kari	11/13/2023	Out Of State Training & Travel	515.16
Fairfield Inn&Suites C	Moulding, Kari	11/13/2023	Out Of State Training & Travel	515.16
American 00144233232848	Moulding, Kari	11/12/2023	Out Of State Training & Travel	30.00
Dollar Tree	Moulding, Kari	11/8/2023	A/R - Misc Fnd	40.22
Wal-Mart #1708	Pendleton, Cindy	11/20/2023	Program Expenses	18.25
Walmart.Com	Pendleton, Cindy	11/18/2023	Program Expenses	31.60
Hp Hp.Com Store	Pendleton, Cindy	11/18/2023	Office Expense And Supplies	406.47
Walmart.Com	Pendleton, Cindy	11/16/2023	Program Expenses	85.68
Samsclub #6684	Pendleton, Cindy	11/15/2023	Program Expenses	369.10
Amzn Mktp Us 1t2n85e93	Pendleton, Cindy	11/14/2023	Program Expenses	79.76
United Way Of Utah Co	Pendleton, Cindy	11/14/2023	Program Expenses	303.00
Amzn Mktp Us 3r5w80yo3	Pendleton, Cindy	11/13/2023	Program Expenses	168.98
Amzn Mktp Us 163k07vd3	Pendleton, Cindy	11/10/2023	Program Expenses	83.61
Innocorp, Ltd	Pendleton, Cindy	11/9/2023	Program Expenses	2,782.05
Walmart.Com	Pendleton, Cindy	11/8/2023	Program Expenses	44.17
Homedepot.Com	Pendleton, Cindy	11/7/2023	Program Expenses	159.65
Facebk Vz4cwkl52	Pendleton, Cindy	11/2/2023	Program Expenses	28.00
Smart Recovery Usa, In	Pinkston, Darlene	11/17/2023	Training	79.00
Wal-Mart #3789	Poulsen, Shane	11/16/2023	Program Expenses	226.03
Sq Key Man Lock & Saf	Poulsen, Shane	11/14/2023	Program Expenses	15.02
Wm Supercenter #3789	Poulsen, Shane	11/11/2023	Program Expenses	410.05
Eb 2024 Sam Good Drug	Povey, Leann	11/21/2023	Out Of State Training & Travel	299.00
Einstein Bros Bagels13	Povey, Leann	11/20/2023	Volunteer Expenses	20.80
Wix.Com, Inc.	Povey, Leann	11/16/2023	Office Expense And Supplies	64.35
In Md Custom Engravin	Povey, Leann	11/16/2023	Volunteer Expenses	60.00
Cadca Alexandria Va	Povey, Leann	11/15/2023	Out Of State Training & Travel	1,490.00
Wix.Com 1085373293	Povey, Leann	11/14/2023	Office Expense And Supplies	373.23
Criddles Cafe	Povey, Leann	11/9/2023	Volunteer Expenses	193.21
River Print	Povey, Leann	11/8/2023	Printing	287.25
Dylan S Drive-In Ogdan	Povey, Leann	11/6/2023	Volunteer Expenses	90.80
Cadca Alexandria Va	Povey, Leann	11/3/2023	Out Of State Training & Travel	745.00
Dickssportinggoods.Com	Povey, Leann	11/2/2023	Volunteer Expenses	772.20
Freed, Llc	Rodriguez, Lacy	11/21/2023	Medical Records Supplies	99.00
Freed, Llc	Rodriguez, Lacy	11/21/2023	Medical Records Supplies	99.00
Sq Sonora Grill	Rodriguez, Lacy	11/16/2023	Incentives - Employee	561.39
Amzn Mktp Us Wk8fn7m93	Rodriguez, Lacy	11/5/2023	Medical Records Supplies	65.96
Wyndham	Rodriguez, Lacy	11/2/2023	Out Of State Training & Travel	377.75
Samsclub #6684	Rodriguez, Tara	11/28/2023	Meeting Expense	55.56
Twilio Inc	Rodriguez, Tara	11/27/2023	Subscriptions	480.81
Wm Supercenter #3789	Rodriguez, Tara	11/21/2023	Meeting Expense	8.59
Udemy: Online Courses	Rodriguez, Tara	11/20/2023	Training	12.86
Smiths Food #4131	Rodriguez, Tara	11/18/2023	Meeting Expense	18.52
Www.Rideuta.Com	Rodriguez, Tara	11/17/2023	Program Expenses	100.00
Samsclub #6684	Rodriguez, Tara	11/9/2023	Meeting Expense	123.37
Wm Supercenter #1708	Rodriguez, Tara	11/9/2023	Meeting Expense	53.95
Roosters Brewing - 25t	Rodriguez, Tara	11/8/2023	Incentives - Employee	125.33
Twilio Inc	Rodriguez, Tara	11/7/2023	Subscriptions	481.00
Cricut	Roubinet, Stacy	11/21/2023	Office Expense And Supplies	10.70
American Red Cross	Roubinet, Stacy	11/20/2023	Sub-Contractor	1,728.00
Gotocom Gotowebinar	Roubinet, Stacy	11/13/2023	Meeting Expense	106.17
Amzn Mktp Us Ut0z34vm3	Roubinet, Stacy	11/5/2023	Recruiting	164.58
Amazon.Com Ts4m74df3	Roubinet, Stacy	11/3/2023	Recruiting	99.26
Dhs Licensing - Dacs	Roubinet, Stacy	11/2/2023	Employment Screening	42.25
Daily Rise Coffee Ogd	Roubinet, Stacy	11/1/2023	Incentives - Employee	160.00
Skipio, Llc	Rowberry, Charity	11/27/2023	Subscriptions	29.00
Walgreens #7982	Rowberry, Charity	11/22/2023	Printing	28.56
Walgreens #7982	Rowberry, Charity	11/22/2023	Printing	28.56
Canva 03976-69812312	Rowberry, Charity	11/21/2023	Printing	90.00
Canva 03976-69812312	Rowberry, Charity	11/21/2023	Printing	(90.00)

**Weber Human Services
Credit Card Purchases
November 2023**

Merchant Name	Cardholder Name	Transaction Date	Description	Amount
Verticalscr	Rowberry, Charity	11/21/2023	Employment Screening	7.50
Amzn Mktp Us 7j6z965c3	Rowberry, Charity	11/21/2023	Activities	34.28
Amzn Mktp Us Un1gf4pg3	Rowberry, Charity	11/17/2023	Office Expense And Supplies	639.18
Facebk A5m5zukuu2	Rowberry, Charity	11/2/2023	Promotional Expense	35.52
Facebk A5m5zukuu2	Rowberry, Charity	11/2/2023	Promotional Expense	326.16
Facebk 9qdcuupuu2	Rowberry, Charity	11/2/2023	Promotional Expense	3.49
Maceys Ogden	Self, Delia	11/23/2023	Food	33.32
Maceys Ogden	Self, Delia	11/23/2023	Program Expenses	2.99
Smiths Food #4030	Self, Delia	11/23/2023	Food	29.54
Smiths Food #4131	Self, Delia	11/23/2023	Food	62.83
Walmart.Com	Self, Delia	11/22/2023	Program Expenses	3.46
Walmart.Com	Self, Delia	11/22/2023	Food	92.00
Savers - 1103	Self, Delia	11/17/2023	Program Expenses	41.38
Wm Supercenter #5234	Self, Delia	11/15/2023	Program Expenses	22.72
Wal-Mart #3789	Self, Delia	11/9/2023	Client Incentives	11.04
Wal-Mart #3789	Self, Delia	11/9/2023	Program Expenses	47.32
Wal-Mart #3789	Self, Delia	11/7/2023	Food	14.52
Wal-Mart #3789	Self, Delia	11/7/2023	Program Expenses	59.30
Dollar Tree	Self, Delia	11/2/2023	Program Expenses	40.00
Dollar Tree	Self, Delia	11/2/2023	Client Incentives	47.50
Wm Supercenter #5234	Self, Delia	11/1/2023	Program Expenses	22.88
Michaels #9490	Self, Delia	11/1/2023	Program Expenses	4.28
Michaels #9490	Self, Delia	11/1/2023	Program Expenses	4.29
Michaels Stores 2866	Self, Delia	11/1/2023	Program Expenses	3.64
Amzn Mktp Us 2m8z84lm3	Stevenson, Ronda	11/29/2023	Office Expense And Supplies	20.35
Safer Society Foundati	Stevenson, Ronda	11/28/2023	Training	42.00
Maverik #469	Stevenson, Ronda	11/21/2023	Contingency Management	300.00
Amzn Mktp Us	Stevenson, Ronda	11/20/2023	Office Expense And Supplies	(69.12)
Amazon.Com	Stevenson, Ronda	11/18/2023	Program Curriculum Expense	(9.07)
Amazon.Com	Stevenson, Ronda	11/18/2023	Program Curriculum Expense	(2.79)
Amazon.Com	Stevenson, Ronda	11/18/2023	Program Curriculum Expense	(9.08)
Amazon.Com Vk6se7vc3	Stevenson, Ronda	11/18/2023	Program Curriculum Expense	410.64
Awl Pearson Education	Stevenson, Ronda	11/18/2023	A/R - Misc Fnd	559.65
Awl Pearson Education	Stevenson, Ronda	11/17/2023	Testing Materials	285.00
Amzn Mktp Us Mw9zy0fj3	Stevenson, Ronda	11/17/2023	Office Expense And Supplies	10.71
Western Psychological	Stevenson, Ronda	11/16/2023	Testing Materials	748.08
Amazon.Com Ox71d6293	Stevenson, Ronda	11/16/2023	Office Expense And Supplies	101.58
Awl Pearson Education	Stevenson, Ronda	11/15/2023	Testing Materials	96.00
Awl Pearson Education	Stevenson, Ronda	11/15/2023	Testing Materials	224.00
Par, Inc.	Stevenson, Ronda	11/15/2023	Testing Materials	794.60
The Webstaurant Store	Stevenson, Ronda	11/14/2023	Program Curriculum Expense	906.67
Amazon.Com Av3fe3g13	Stevenson, Ronda	11/12/2023	Program Curriculum Expense	1,059.00
Amzn Mktp Us 508n216a3	Stevenson, Ronda	11/8/2023	Office Expense And Supplies	163.21
Ruby River Ogden	Stevenson, Ronda	11/7/2023	Incentives - Employee	100.00
Walmart.Com 8009666546	Stevenson, Ronda	11/2/2023	Contingency Management	450.00
Amzn Mktp Us 3h25u2o03	Stevenson, Ronda	11/2/2023	Office Expense And Supplies	39.93
Maceys Ogden	Stevenson, Ronda	10/31/2023	Incentives - Employee	65.92
Little Caesars 032	Stevenson, Ronda	10/30/2023	Contingency Management	30.08
Henry Schein	Thornock, Tyson	11/27/2023	Pharmacy Cost Of Goods	21,893.76
Henry Schein	Thornock, Tyson	11/27/2023	Pharmacy Cost Of Goods	23,718.24
Facebk 9h3b4xfnc2	Wade, Heidi	11/17/2023	Promotional Expense	75.00
Amzn Mktp Us W046i7iv3	Wade, Heidi	11/15/2023	Activities	43.94
Facebk 97pwnv7pc2	Wade, Heidi	11/14/2023	Promotional Expense	40.69
Facebk T5nugvxn2	Wade, Heidi	11/14/2023	Promotional Expense	21.04
Adobe Inc.	Wade, Heidi	11/12/2023	Subscriptions	21.44
Facebk Q4vyzv3pc2	Wade, Heidi	11/11/2023	Promotional Expense	75.00
Chick-Fil-A #02497	Wade, Heidi	11/1/2023	Meeting Expense	241.36
Mountain Donuts	Walke, Michelle	11/17/2023	Incentives - Employee	54.10
Vcn Oregon Vital Rec	Walke, Michelle	11/16/2023	A/R - Misc Fnd	63.25
Southern Nv Health Dis	Walke, Michelle	11/16/2023	A/R - Misc Fnd	27.00
Wm Supercenter #3789	Walke, Michelle	11/15/2023	Incentives - Employee	3.20
Harrisville Di	Walke, Michelle	11/3/2023	A/R - Misc Fnd	136.50

**Weber Human Services
Credit Card Purchases
November 2023**

Merchant Name	Cardholder Name	Transaction Date	Description	Amount
Tobacco Barn	Walke, Michelle	10/30/2023	Client Incentives	71.49
Uta Ogden	Wangsgard, Laura	10/31/2023	Patient Personal Care Expense	110.00
Wal-Mart #3789	Warner, Aracely	11/2/2023	Program Expenses	7.58
Crumbl Ogden	Warner, Aracely	11/2/2023	Program Expenses	70.00
Amzn Mktp Us J58as7vb3	Williams, Camille	11/24/2023	A/R - Misc Fnd	362.10
Amzn Mktp Us Oy3j93jt3	Williams, Camille	11/17/2023	A/R - Misc Fnd	29.99
Amzn Mktp Us 6t5lr4393	Williams, Camille	11/16/2023	Program Expenses	28.92
Wal-Mart #3366	Williams, Camille	11/3/2023	Office Expense And Supplies	7.52
Savers - 1103	Williams, Shauna	11/24/2023	Office Expense And Supplies	25.71
Savers - 1044	Williams, Shauna	11/24/2023	Office Expense And Supplies	85.62
Amzn Mktp Us 6q6uz7843	Williams, Summer	11/29/2023	A/R - Misc Fnd	27.12
Wm Supercenter #3848	Williams, Summer	11/28/2023	A/R - Misc Fnd	186.65
Wm Supercenter #3848	Williams, Summer	11/28/2023	A/R - Misc Fnd	158.98
Ssp Softerware, Inc.	Williams, Summer	11/28/2023	A/R - Misc Fnd	419.38
Wm Supercenter #1708	Williams, Summer	11/27/2023	A/R - Misc Fnd	226.03
Ssp Softerware, Inc.	Williams, Summer	11/15/2023	A/R - Misc Fnd	2,496.00
4imprint, Inc	Williams, Summer	11/10/2023	A/R - Misc Fnd	144.58
Sunny Side Rentals	Williams, Summer	11/10/2023	A/R - Misc Fnd	273.48
Wade Family Dental	Williams, Summer	11/8/2023	A/R - Misc Fnd	148.00
Wade Family Dental	Williams, Summer	11/8/2023	A/R - Misc Fnd	224.00
At Home Stores Online	Williams, Summer	11/2/2023	A/R - Misc Fnd	124.61
Walgreens #2527	Wilson, Stephanie	11/22/2023	Printing	238.00
Total November 2023				135,131.29



Phone: (801) 625-3700

Fax: (801) 625-3847

SHIP TO:
Weber Human Services
Attn: Delia Leyba Hernandez
237 26th Street
Ogden, Utah 84401

VENDOR: **Smiths Food and Drug Centers**
1550 S. Redwood Road
Salt Lake City, UT 84104

BILL TO:
Weber Human Services
Attn: Delia Leyba Hernandez
237 26th Street
Ogden, Utah 84401

Phone #: **888-873-4438**

Fax #:

Attention:

PURCHASE ORDER	
PURCHASE ORDER NO. 4805	PAGE 1 OF 1
This purchase order number must appear on all invoices, packing lists, cartons and correspondence related to this order.	
DATE OF ORDER: November 27, 2023	REQUISITION AGENT: Delia Leyba
REQUEST OR DELIVER TO: Delia Leyba	

ACCOUNT NO. 5150-2649-2000	VENDOR	CONFIRMED BY:
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REMARKS:

ITEM	QUANTITY	PART NUMBER/DESCRIPTION	DELIVER	UNIT PRICE	EXTENSION
1	5000	Gas gift cards for PATR, ATR, SUD-RSS and Drug Court clients in Addiction and Recovery Services. Transportation for clients enrolled in Addiction and Recovery services for JULY 2023 - JUNE 2024 FISCAL year.		20.00	\$75,000.00
		SHIPPING			

Federal I.D. #87-0513218 - State Tax Exempt Cert. #11896570-002 STC

DATE RECEIVED: _____	PURCHASE APPROVED BY: <u><i>J. H. [Signature]</i></u>	TOTAL <u>\$75,000.00</u>
I AUTHORIZE THE PURCHASE OF THE ABOVE ITEMS AND THAT THE ITEMS BE CHARGED TO THE ACCOUNT (S) LISTED.	CFO: _____	
<u><i>Sully Euzenn</i></u> PROCUREMENT OFFICER	PURCHASING AGENT: <u><i>Matthew [Signature]</i></u>	
	WHS BOARD CHAIR: _____	

Distribution: 1) Vendor 2) A/P Cler 3) Requisition Agent 4) Purchasing Agent



Phone: (801) 625-3700

Fax: (801) 625-3847

SHIP TO:
 Weber Human Services
 Jason Skinner
 237 26th Street
 Ogden, Utah 84401

BILL TO:
 Weber Human Services
 Jason Skinner
 237 26th Street
 Ogden, Utah 84401

VENDOR: Project Success Coalition
 2909 Washington Blvd
 Ogden UT 84401

Phone #: 801-394-0924
 Fax #:
 Attention:

PURCHASE ORDER	
PURCHASE ORDER NO. 4810	PAGE 1 OF 1
This purchase order number must appear on all invoices, packing lists, cartons and correspondence related to this order.	
DATE OF ORDER: December 13, 2023	REQUISITION AGENT: Diana Saline
REQUEST OR DELIVER TO: Jason Skinner WHS Prevention	

ACCOUNT NO. **5600-2866-2181 Pass-through funds** VENDOR CONFIRMED BY:

REMARKS:

ITEM	QUANTITY	PART NUMBER/DESCRIPTION	DELIVER	UNIT PRICE	EXTENSION
1		Project Success Coalition employee funding		\$ 15,000.00	\$ 15,000.00
1		Orientation meeting/food		\$ 1,500.00	\$ 1,500.00
These are pass-through funds from the State Opioid Prevention Grant. The funds will support a coordinator in the Ben Lomond area to start a new Communities that Care. Federal I.D. #87-0513218 - State Tax Exempt Cert. #11896570-002 STC				16,500.00	\$16,500.00

DATE RECEIVED: _____ PURCHASE APPROVED BY: *[Signature]*

I AUTHORIZE THE PURCHASE OF THE ABOVE ITEMS AND THAT THE ITEMS BE CHARGED TO THE ACCOUNT (S) LISTED. _____

CFO: _____

PURCHASING AGENT: *[Signature]*

WHS BOARD CHAIR: _____

[Signature]
 PROCUREMENT OFFICER

Distribution: 1) Vendor 2) A/P Cler 3) Requisition Agent 4) Purchasing Agent



Phone: (801) 625-3700

Fax: (801) 625-3847

SHIP TO:
Weber Human Services
Attn: Mike Herber
1176 West 3300 South
Ogden, Utah 84401

VENDOR: **McIntosh Communications**
2698 So. Redwood Road #A
Salt Lake City, Utah 84119

Phone #: **801-908-8808**
 Fax #: **801-908-7680**
 Attention: **Josh Jones 801-834-9310**

BILL TO:
Weber Human Services
Attn: Administration
237 26th Street
Ogden, Utah 84401

PURCHASE ORDER	
PURCHASE ORDER NO. 4811	PAGE 1 OF 1
This purchase order number must appear on all invoices, packing lists, cartons and correspondence related to this order.	
DATE OF ORDER: December 19, 2023	REQUISITION AGENT: Shelly Gwynn
REQUEST OR DELIVER TO: Mike Herber	

ACCOUNT NO. 5270-3339-0000	VENDOR	CONFIRMED BY:
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REMARKS:

ITEM	QUANTITY	PART NUMBER/DESCRIPTION	DELIVER	UNIT PRICE	EXTENSION
1	1	Motorola UHF Radio System			\$29,351.00

Federal I.D. #87-0513218 - State Tax Exempt Cert. #11896570-002 STC

Quote #: Invoice 119006

DATE RECEIVED: _____	PURCHASE APPROVED BY: 	TOTAL	\$29,351.00
I AUTHORIZE THE PURCHASE OF THE ABOVE ITEMS AND THAT THE ITEMS BE CHARGED TO THE ACCOUNT (S) LISTED.	CFO: _____		
	PURCHASING AGENT: 		
	WHS BOARD CHAIR: _____		

PROCUREMENT OFFICER

Distribution: 1) Vendor 2) A/P Cler 3) Requisition Agent 4) Purchasing Agent

**WEBER
HUMAN
SERVICES**



Phone: (801) 625-3700

Fax: (801) 625-3847

SHIP TO:
Weber Human Services
Attn: Kurt Kidman
237 26th Street
Ogden, Utah 84401

VENDOR: Service Express
3854 Boradmoor Avenue SE
Grand Rapids, MI 49512

BILL TO:
Weber Human Services
Attn: Administration
237 26th Street
Ogden, Utah 84401

Phone #: 800-940-5585
Fax #: 616-971-0754
Attention: Ethan Doyle

PURCHASE ORDER	
PURCHASE ORDER NO. 4813	PAGE 1 OF 1
This purchase order number must appear on all invoices, packing lists, cartons and correspondence related to this order.	
DATE OF ORDER: January 5, 2024	REQUISITION AGENT: Shelly Gwynn
REQUEST OR DELIVER TO: Kurt Kidman	

ACCOUNT NO. 5394-5094-0000	VENDOR	CONFIRMED BY:
<i>5332</i>		

REMARKS:

ITEM	QUANTITY	PART NUMBER/DESCRIPTION	DELIVER	UNIT PRICE	EXTENSION
1	1	Standard Annual Billing for Computer Hardware Maintenance			\$13,785.60
		Sole Source- Compatibility/transition costs would be cost prohibitive			
		Federal I.D. #87-0513218 - State Tax Exempt Cert. #11896570-002 STC Agreement #:29432			

DATE RECEIVED: _____	PURCHASE APPROVED BY: _____	TOTAL	\$13,785.60
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I AUTHORIZE THE PURCHASE OF THE ABOVE ITEMS AND THAT THE ITEMS BE CHARGED TO THE ACCOUNT (S) LISTED.

CFO: *J. Hill*
PURCHASING AGENT: *Matt Brown*
WHS BOARD CHAIR: _____

Shelly Gwynn
PROCUREMENT OFFICER

Distribution: 1) Vendor 2) A/P Cler 3) Requisition Agent 4) Purchasing Agent



Phone: (801) 625-3700

Fax: (801) 625-3847

SHIP TO:
Weber Human Services
Attn: Kurt Kidman
237 26th Street
Ogden, Utah 84401

VENDOR: **Insight Direct USA, Inc.**
6820 S Harl Ave
Tempe, AZ 85283

BILL TO:
Weber Human Services
Attn: Administration
237 26th Street
Ogden, Utah 84401

Phone #:
 Fax #:
 Attention: **May Parnada**

PURCHASE ORDER	
PURCHASE ORDER NO. 4814	PAGE 1 OF 1
This purchase order number must appear on all invoices, packing lists, cartons and correspondence related to this order.	
DATE OF ORDER: January 5, 2024	REQUISITION AGENT: Shelly Gwynn
REQUEST OR DELIVER TO: Kurt Kidman	

ACCOUNT NO. 5394-5094-0000	VENDOR	CONFIRMED BY:
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REMARKS:

ITEM	QUANTITY	PART NUMBER/DESCRIPTION	DELIVER	UNIT PRICE	EXTENSION
1	1	HPE Contract Renewal Sole Source-State Contract MA3996 Federal I.D. #87-0513218 - State Tax Exempt Cert. #11896570-002 STC Quote #: 125403228-1			\$13,263.37

DATE RECEIVED: _____	PURCHASE APPROVED BY: <u><i>J. Kidman</i></u>	TOTAL	<u>\$13,263.37</u>
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I AUTHORIZE THE PURCHASE OF THE ABOVE ITEMS AND THAT THE ITEMS BE CHARGED TO THE ACCOUNT (S) LISTED.

CFO: _____
 PURCHASING AGENT: *Matt Brown*
 WHS BOARD CHAIR: _____

Shelly Gwynn
 PROCUREMENT OFFICER

Distribution: 1) Vendor 2) A/P Cler 3) Requisition Agent 4) Purchasing Agent

City of Washington Terrace
County of Weber, State of Utah

RESOLUTION NO. 23-21

**A RESOLUTION AUTHORIZING THE APPROVAL OF THE CONTRACT
WITH BONNEVILLE CONE COMMUNITIES THAT CARE PROGRAM FOR
THE PREVENTION PREPARED COMMUNITIES GRANT**

WHEREAS, the Utah Interlocal Cooperation Act, Title 11, Chapter 13, of the Utah Code Annotated 1953 as amended, permits local governmental units to enter into agreements with one another for the purpose of exercising on a joint and cooperative basis powers and privileges that will benefit their citizens and make the most efficient use of their resources; and

WHEREAS, Title 11, Chapter 13, Section 5 of the Utah Code Annotated, 1953 as amended, requires that governing bodies of governmental units adopt a resolution approving interlocal agreements before such agreements may become effective; and

WHEREAS, the City has the desire to share in the purchasing, implementation and oversight of the Communities That Care process, herein after referred to as "CTC", in the community;

WHEREAS, the City entered an Interlocal Cooperative agreement with Riverdale City, South Ogden City, Uintah City, and Weber Human Services (collectively working together as "CTC") on February 21, 2012;

WHEREAS, The purpose of this Memorandum of Understanding ("MOU") is to implement evidence-based substance use disorder prevention services known as Community Centered Evidence Based Prevention ("CCEBP") in the Bonneville Communities That Care (BCTC), a Community Coalition, which includes Washington Terrace City ("WTC");

NOW THEREFORE, the City Council of Washington Terrace hereby resolves to enter into the *attached Memorandum of Understanding (MOU)* with the purposes authorized therein; the MOU is hereby approved and incorporated by this reference.

PASSED AND ADOPTED by the City Council of Washington Terrace this 5
day of ~~December~~ 2023.

Washington Terrace City



Mark C. Allen, Mayor

ATTEST:



Amy Rodriguez, City Recorder

ROLL CALL VOTE

Council Member Scott Barker
Council Member Jill Christiansen
Council Member Randy Ferlin
Council Member Carey Seal
Council Member Jeff West

Present
S
S
S
S
S

Contract

Prevention Prepared Communities Grant

Bonneville Communities That Care and Washington Terrace City

- I. Purpose: The purpose of this contract is the provision of evidence-based substance use disorder prevention services in the Bonneville Communities That Care (BCTC) coalition communities using Community Centered Evidence Based Prevention (“CCEBP”) through Washington Terrace City (WTC).
- II. Definitions:
- A. “CCEBP” means a Community-Centered Evidence-Based practice approach that incorporates the following:
1. Prevention efforts driven through Community Coalition that represent the diversity of stakeholders within a community;
 2. The use of a data driven prevention process through which communities conduct a needs and resources assessment to identify prevention priorities in the Community that will yield the greatest benefit;
 3. The implementation of strategies that have been tested and proven to be effective; and
 4. Evaluation of prevention efforts at the program and Community level.
- B. “Risk Factors” means characteristics of individuals, their families, schools, and community environments that have been shown in multiple longitudinal studies to be reliable predictors of at least one of the following adolescent health and social problems:
1. Alcohol and drug abuse;
 2. Antisocial behavior;
 3. School failure,
 4. Anxiety and depression, and
 5. Low Neighborhood Attachment.
- C. “Protective Factors” means characteristics of individuals, their families, schools, and community environments, derived from a research base, that buffer against risk in otherwise adverse circumstances by either reducing the impact of risk or changing the way a child or young person responds to it.

- D. **“Community”** The Community is the boundaries of Washington Terrace City, where we have identified local issues of risk, protective factors, and local conditions that need to be addressed. For the purposes of this grant, the Risk Factor of Low Neighborhood Attachment and the Protective Factors of Opportunities and Rewards for Prosocial Involvement will be addressed.
 - E. **“Coalition”** means the Bonneville Communities That Care coalition, a collaboration to promote Community buy-in and ownership of prevention activities with the potential of a larger impact compared to individuals and agencies operating independently. Coalitions include at least 12 different sector representatives from a Community.
 - F. **“CADCA”** means Community Anti-Drug Coalitions of America.
- III. **Population Served:** The BCTC communities have worked with the coalition in developing and carrying out strategies as defined above to demonstrate a high level of substance use prevention preparedness and engagement.
- IV. **Contractor Qualifications:** The Contractor shall have:
- A. An identified Contact; that person is Tom Hanson.
 - B. A plan which outlines a minimum of five (5) events throughout the whole contract year (April 1, 2023 – March 2024) that enhances the BCTC action plan and strategic prevention framework;
 - C. Experience:
At least 12 months actively engaged with the BCTC
 - D. Data Collection
By June 30, 2023 establish and implement a system to measure and report outcomes on a monthly basis, no later than the fourth of each month.
 - 1. Describe the processes that will be implemented to collect and submit the data needed to measure the required data to submit via email to Leann PoVey (leannp@weberhs.org).
 - E. Training Attendance. Minimum of one staff member shall attend at least one of the following conferences:
 - 1. Utah Fall Substance Abuse Conference;
 - 2. Utah’s Coalition Summit;
 - 3. The National Prevention Network Conference; and
 - 4. CADCA Forum and mid-year Training Institute.
- a. Establish one key point of contact for the collaboration between WTC and BCTC. WTC point of contact will be Tom Hanson

- b. Develop and provide a minimum of five (5) events/activities specifically designed to deliver key protective factors directly to families in their communities and/or enhance relationship with schools in the Bonneville Cone to provide a home-to-school connection.
- c. Use tools and resources available to WTC to support the BCTC mission. This may include prevention messaging and/or using the BCTC logo for events.
- d. Reserve \$1,000 of funds to attend BCTC-approved training for a staff to enhance understanding of prevention and coalition methods.

V. Outcome Measures.

A. Expected Outcomes. The Contractor shall:

1. Demonstrate an increase in community activities to increase neighborhood attachment as measured by Low Neighborhood Attachment Community level data, such as Student Health and Risk Prevention or community surveys.
2. Demonstrate progress toward sustaining efforts beyond this grant money.

B. Reporting. Contractor shall:

1. Submit monthly reports to Leann PoVey, due on the fourth (4th) of each month. These reports shall include:
 - a. Activities that have taken place in the previous month; and
 - b. Demographic information for services provided on a form supplied to Leann by the fourth (4th) of each month

VI. Invoicing:

A. The Contractor shall submit invoices for services to leannp@weberhs.org. The Contractor shall include the following on each invoice:

1. A detailed description of the services rendered;
2. Dates of services;
3. Contract number;
4. Uniquely identifiable invoice number;
5. Contractor name;
6. Contractor's address for payment;
7. Contractor's phone number;
8. Contractor's signature; and
9. Expenses incurred.

- B. Invoices submitted without the required information will not be paid and will be returned to the Contractor for revision.
 - C. Payments will be made through Weber Human Services, Department of Administrative Services.
 - D. Billing Periods: The grant should be billed quarterly basis at a minimum; payments can be as often as monthly if requested by WTC.
 - E. It is the sole responsibility of Washington Terrace City to maintain all receipts and other documentation of expenditures must be maintained by Washington Terrace City and be available to review/inspect by Weber Human Services and/or BCTC.
 - F. Lapsing Funds: Any funds not expended by the end of the funding periods (April 1, 2023 – March 31, 2024) for which they were allocated shall lapse and the Contractor shall have no further claim to the funds.
2. Responsibilities of Washington Terrace City (WTC). WTC agrees to:
- a. Ensure a minimum of one (1) new resident from WTC is an engaged member of the BCTC Community Board to ensure ongoing collaboration and cooperation.
 - b. Provide monthly statistics to BCTC staff for required monthly reporting; provide additional information as necessary for grant reporting processes.
3. Responsibilities of Bonneville Communities That Care Coalition (BCTC):
- a. Establish one key point of contact for the collaboration between WTC and BCTC. BCTC point of contact will be Leann PoVey.
 - b. Assist with promotion of the collaborative efforts to local stakeholders, including families, schools, government agencies, businesses and media where possible.
 - c. Provide appropriate support to the collaboration and encourage BCTC members and partner organizations to support WTC and participate in collaborative efforts as requested and/or appropriate.
 - d. Provide up to \$9,000 between April 1, 2023 – March 31, 2024 to meet the Prevention-Prepared Community grant requirements.
 - e. Will provide prevention messaging to WTC via various methods – social media posts, installments, wraps, brochures, handouts, etc.
4. Responsibilities of both parties:
- a. BCTC and WTC will work together to determine a process for program review and data collection, including any 3rd party involvement.
 - b. All materials will be co-branded with both the BCTC logo and SOC Logo.
 - c. Both parties will work together closely with the intent to create a successful experience

This agreement is valid beginning on April 1, 2023. Parties will review and assess the terms outlined in this MOU a minimum of quarterly, beginning April 2023 and make any necessary adjustments as necessary.

Leann PoVey

Name: Leann PoVey, Coordinator

Bonneville Communities That Care

Mark Allen

Name: Mayor Mark Allen, Washington Terrace City

**BCTC Prevention Prepared Communities Grant
2023-2024**

Prevention strategies, activities, or events are identified using at least one of CADCA's Seven Strategies for Community Level Change, including:

1. Disseminate information/education
2. Enhance individual life skills
3. Provide activities that reduce risk factors or enhance protective factors
4. Enhance community access or reduce barriers to programs and strategies
5. Changing consequences by addressing incentives or disincentives
6. Implement environmental strategies to reduce risk factors and increase protective factors
7. Support modification to policies or the implementation of new policies

Narrative: Write a concise narrative (a few paragraphs, no more than one page) which includes:

1. **Progress to Date:** Briefly summarize what you did this first year to increase the Risk Factor of Low Neighborhood/School attachment

We looked to improve the Risk Factor of Low Neighborhood/School attachment. We did this by investing in equipment that we could use to hold free community events that families could participate in. We used the money to purchase pickleball nets, inflatable gagaball court, crossnet, nerf badminton, giant connect 4, soft serve ice cream machine, and blacklights for a Halloween activity. We used these items to hold several community events including Easter Egg Hunt, Laser Tag Night, Movie in the Park, Swim Nights at the Roy Aquatic Center, Grand Opening at the Community Center, and Fall Halloween Carnival.

2. What statistical/anecdotal information do you have that shows the activities funded through the money last year increased Low Neighborhood/School attachment?

Across all the activities we held we had over 9,600 participants who attended. We put up posters and messaging about underage drinking and tobacco use at the activities. We also handed out over 4,000 cards and 400 color changing cups with messaging. As a result of these efforts families spent time together at our activities and saw the message. We had numerous people comment at how much they enjoyed these free family activities. These events were well attended and families in attendance enjoyed the opportunities we provided. We had many people from the community thank us for putting these activities together and volunteering to help with future activities. For most of these activities we were able to involve our Youth City Council in the planning and execution of the activities. Getting the Youth City Council involved helps strengthen them and create Neighborhood attachment in their organization.

3. State clearly how your planned strategies/activities will increase low neighborhood attachment (or low school attachment for BHS) from April 1, 2023 — March 31, 2024? Why have you chosen your 12 Month Action plan strategies? What feedback or input did you receive from the community or co-workers to choose this plan?

We plan to utilize the youth city council in planning and organizing some of these activities. It helps them to have ownership and be engaged. We also have focused on providing free family events that include interactive and fun messaging. In addition to the time spent together families

will benefit from seeing and discussing the messaging. Many families requested events like the carnival, swim nights, and Halloween event.

- 4. Each proposal must include a minimum of five events during the year geared to increase Low Neighborhood Attachment.**

Attachment A
12 Month Action Plan and Budget Narrative

12-Month Action Plan

Date 2023	Strategy/Activity to Increase Low Neighborhood Attachment. Indicate which strategy (from above, 1-7) it addresses.	The number of Anticipated People Attending/Impacted	Number Anticipated Reach
4/8	Easter Egg Hunt and Promotion	1000	1500
6/11	Terrace Day Event and Promotion	3000	3000
7/23	Recreation Activities in parks: Promotion and Branding	2000	3000
12/23	Candy Cain Fire Department event: promotion and prizes.	1000	3000
TBD	Training for leadership	1000	
03/24	Easter Egg Hunt 2024	1000	1500

Budget Up to \$9,000; \$1,000 must be reserved for approved training.

Amount	Item	Justification/How Will It Be Used to Increase Low Neighborhood Attachment
\$1,000	Easter Egg Hunt: Promotion and Prizes	Promotes neighborhood engagement with family activities. Links to Parents Empowered and related web sites.
\$3,000	Terrace Days: Promotional Prizes and partial sponsorship of the band.	Provide Terrace Days event that will encourage family friendly togetherness and include links to addiction reduction, CTC and parents Empowered. Increase protective factors in the promotions.
\$1,000	CADCA or related training	Develop leadership skills and cultivate self-awareness to foster personal and professional growth. Additionally, increase awareness of drug and alcohol addiction and its effects on individuals and society.
\$2,000	Promote recreation programs July	Prizes for participants in city sponsored recreation and engagement related to addiction awareness and family friendly incentives. Protective factor improvement and increase community awareness.
\$1,000	Candy Cain event: Promotion and prizes	Prizes for Fire Fighters to hand out during the Candy Cain Fire Fighter drive through. Prizes or participants.
\$1,000	Easter Egg Hunt	Branded prizes with information and fun event to show the value of activity over complacency.

WEBER HUMAN SERVICES

By: Robert Hunter- Board Chair

Date: _____

Weber Human Services
Financial Statements - June 30, 2023 and 2022
(With Auditor's Report Thereon)

Weber Human Services

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Independent Auditor's Report

To the President and Board of Directors
Weber Human Services
Ogden, Utah

Opinions

We have audited the accompanying financial statements of the business-type activities and the aggregate discretely presented component units of the Weber Human Services, as of and for the years ended June 30, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate discretely presented component units of the Weber Human Services, as of June 30, 2023 and 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Agency, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Weber Human Services' basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2023 on our consideration of Weber Human Services' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Weber Human Services' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Weber Human Services' internal control over financial reporting and compliance.

Christensen, Palmer & Ambrose, PC



Management's Discussion and Analysis

As management of Weber Human Services (The Agency), we offer readers of the Agency's financial statements this narrative overview and analysis of the financial activities of the Agency for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with the additional information furnished in the independent Auditor's report.

History and Background of Agency

Weber Human Services was formed January 1, 1994 under an interlocal cooperation agreement between Weber and Morgan Counties to provide mental health, aging and substance abuse services to the residents of the respective counties.

The interlocal agreement created a separate, legal, political entity. The term of the interlocal agreement is for fifty years. Either of the participating counties may terminate the agreement by giving a six-month notice.

Today Weber Human Services provides mental health and substance abuse treatment. Aging services provides congregate meals at area senior centers and home delivered meals. Aging services also coordinates and administers various programs that involve volunteers as well as services ranging from information and education to managed care. Physical health needs are provided to clients of the Agency through our medical clinic. Other programs include substance abuse prevention and pharmacy services.

This discussion and analysis is intended to serve as an introduction to the Agency's basic financial statements. The Agency's basic financial statements comprise two components: 1) financial statements and 2) notes to the financial statements. Weber Human Services is a special-purpose government engaged only in business-type activities, so only the fund financial statements are presented as the basic financial statements. The report also includes other supplementary information in addition to the basic financial statements.

Financial statements. The financial statements are designed to provide readers with a broad overview of the Agency's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the Agency's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Agency is improving or deteriorating.

The *Statement of Revenues, Expenses, and Changes in Net Position* presents information showing how the Agency's net position changed during the most recent fiscal year. All changes in net

position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected revenues and earned but unused vacation leave).

The *Statement of Cash Flows* presents information showing how the cash and cash equivalents of the Agency changed during the most recent fiscal year because of cash flows.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes are part of the basic financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information concerning the Agency's functional expenses.

Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Agency, assets exceeded liabilities by \$33,342,494 at the close of the most recent fiscal year.

As of recently, the Agency's current assets have grown so that the statement of net position shows a ratio between current assets (67%) and non-current assets (which include capital assets) (33%). Cash now shows a balance that provides about 9 months of operating expenses and thus be able to exceed the Utah State Auditor's recommended operating reserves of over 4 months. This provides additional financial stability to meet more future needs. Although the agency now has a comfortable level of cash, it should be noted that the influx of cash is due to time-limited circumstances that are not anticipated to continue in a reliable trend due to changes in Federal and state government funding timelines.

Weber Human Service Net Position

	2023	2022	2021
Current and other assets	31,114,661	22,711,501	15,837,656
Capital assets (net of accumulated deprec.)	13,130,356	11,944,590	9,872,639
Net Pension Asset	0	6,040,018	0
Total assets	44,245,017	40,696,109	25,710,295
Long-term liabilities outstanding	7,277,165	12,697,159	8,457,753
Other liabilities	3,625,358	3,147,992	4,097,290
Total liabilities	10,902,523	15,845,151	12,555,043
Net Position:			
Invested in capital assets, net of related debt	12,312,602	17,492,150	8,640,677
Unrestricted	21,029,892	7,358,808	4,514,576
Total net position	33,342,494	24,850,958	13,155,253

The Agency's net position increased by \$8,491,536 during the current fiscal year.

Business-type Activities: Key elements of the increase of net position are as follows:

- The largest impact in the increase in net position is due to the continued higher level of revenues due in large part to the increase in Medicaid premiums due to the increased number of Legacy Medicaid enrollees, which started in FY 2020. Due to the Federally declared public health emergency Medicaid enrollees who would have normally dropped out of Medicaid coverage during the year remained for most of the fiscal year. The public health emergency ended in April and for the remaining 3 months of the year, enrollees started to decline. Revenues from services provided under ACO covered plans climbed by 1.2 million dollars. In addition, fee for service revenues increased by about 1.3 million dollars. There was also an increase of roughly 1.5 million dollars in Pharmacy fee for service Medicaid. The Pharmacy increase was offset mostly by a corresponding increase in the cost of goods in the Pharmacy.

Weber Human Service's Changes in Net Position

	2023	2022	2021
Revenues:			
Operating revenues:			
Federal grant revenue	\$6,785,703	\$6,481,009	\$5,800,318
State revenue	9,145,370	7,825,383	7,690,713
Local revenue	3,928,141	3,885,573	3,112,269
Client revenue, net	24,746,933	23,117,415	18,271,871
Other income (expense)			
Total operating revenue	44,606,147	41,309,380	34,875,171

Operating expenses:			
Program operating expenses	30,724,171	26,923,648	26,667,352
Administrative expenses	4,424,005	3,893,776	3,623,301
Building & Maintenance	1,667,470	1,625,178	1,257,159
Total Operating Expenses	36,815,646	32,442,602	31,547,813
Income/(Loss) from operations	7,790,501	8,866,778	3,327,358
Non-operating revenues (expenses)			
State and Local Fiscal Recovery Funds	0	2,779,288	0
Interest and investment revenue	586,326	45,798	20,486
Interest expense	(25,033)	(27,272)	(53,854)
Gain (loss) on sale of assets	139,742	31,113	122,191
Total non-operating income (expense)	701,035	2,828,927	88,823
Change in net position	8,491,536	11,695,705	3,416,181
Net position – Beginning	24,850,958	13,155,253	9,739,071
Prior Period Adjustment			
Net Position – Beginning-restated			
Net Position – Ending	33,342,494	24,850,958	13,155,253

- Personnel costs increased approximately 12 percent. Half of the increase is due to the fiscal year's cost of living adjustment (COLA) that was provided to staff at the beginning of the fiscal year. In addition to providing a COLA, the agency also made efforts to keep the workforce stable by undertaking financial retention efforts including bonuses, differentials, and other incentives paid to staff for the efforts. Current economic conditions and inflation continues to make it difficult to recruit and retain qualified staff. It is also recognized that had the agency not implemented these efforts, it would have resulted in increased attrition and difficulty in serving clients. The other half of the increase is due to the GASB 68 accrual that was non-cash required accounting adjustment that artificially reduced expenses in FY22.
- A large factor of financial throughput is related to the cost of goods in the Pharmacy. This year the agency spent 9.4 million dollars on medications. This represents an increase in expenses by almost 1.5 million dollars since the prior year. This increase in cost is offset by a corresponding increase in Pharmacy collections.

Net Pension Assets, Capital Assets, and Debt Administration

Net Pension Assets. The Agency's net pension assets decreased by 6 million dollars due to required non-cash accounting procedures related to the pension fund position of the agency's URS retirement plan (defined benefit plan). This asset can fluctuate greatly from year to year but does

not represent the actual cash inflows or outflows of the agency. See note 7 of the financial statements for details.

Capital Assets. The Agency’s investment in capital assets for its governmental and business- type activities as of June 30, 2023 amounts to 13.1 million dollars (net of accumulated depreciation). This investment in capital assets includes land, buildings, furniture & equipment and vehicles. Capital assets grew by 1.1 million dollars mostly due to the SBITA reporting requirements and vehicle & equipment purchases.

Weber Human Service’s Capital Assets
(net of depreciation)

	2023	2022	2021
Land	\$1,995,426	\$1,685,426	\$1,685,426
Buildings	8,643,491	8,950,701	6,738,348
Furniture and Equipment	814,105	497,045	472,211
Vehicles	1,114,361	801,417	763,111
Construction in Process	8,007	10,000	213,543
SBITA Subscriptions	554,966	0	0
Total	\$13,130,356	\$11,944,590	\$9,872,638

Long-term debt. As a reminder, the bond attached to the agency’s main building was paid off in FY2022. In addition, the remaining debts related to a building remodel were each paid off in FY23.

Additional information on the Agency’s long-term debt can be found in Note 8 of the financial statements.

Requests for Information

This financial report is designed to provide a general overview of the Agency’s finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Weber Human Services, ATTN: Jeremy Hirschi, 237 26th Street, Ogden, Utah 84401.

**Weber Human Services
Statement of Net Position
Proprietary Funds
June 30, 2023 and 2022**

	<u>Primary Government</u>		Component Unit (as of Dec. 31 2022)
	<u>2023</u>	<u>2022</u>	
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 21,872,985	\$ 16,788,308	\$ 170,805
Accounts Receivable, net	4,739,639	2,628,941	-
Inventories	216,141	182,343	-
Prepaid Expenses	324,505	218,011	-
Total current assets	<u>27,153,270</u>	<u>19,817,603</u>	<u>170,805</u>
Non-current assets:			
Investments	-	-	531,065
Net Pension Asset	-	6,040,018	-
Capital Assets:			
Land and improvements	1,995,426	1,685,426	-
Construction in Progress	8,007	10,000	-
Buildings	19,151,226	18,948,710	-
Equipment and Furniture	2,758,314	3,189,695	-
Vehicles	2,411,970	2,080,995	-
Intangible assets - SBITA Subscription software	655,506	0	-
Less Accumulated depreciation & amortization	<u>(13,850,093)</u>	<u>(13,970,236)</u>	<u>-</u>
Total non-current assets	<u>13,130,356</u>	<u>17,984,608</u>	<u>531,065</u>
Total assets	<u>40,283,626</u>	<u>37,802,211</u>	<u>701,870</u>
Deferred outflows of resources:			
Deferred pension outflow	3,961,391	2,893,898	-
Total deferred outflows of resources	<u>3,961,391</u>	<u>2,893,898</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>44,245,017</u>	<u>40,696,109</u>	<u>701,870</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	1,393,678	1,010,145	2,491
Accrued interest payable	13,719	3,139	-
Due to other funds	-	-	-
Payable to other governments	-	-	-
Other accrued expenses	1,134,552	1,393,635	-
Compensated absences	-	-	-
Capital lease obligation	308,055	157,489	-
SBITA Subscription Liability-ST	144,875	-	-
Accrued termination benefits	630,479	583,584	-
Total current liabilities	<u>3,625,358</u>	<u>3,147,992</u>	<u>2,491</u>
Non-current liabilities:			
Accrued termination benefits, less current portion	1,048,516	1,095,965	-
Compensated absences	1,450,884	1,397,669	-
SBITA Subscription Liability-LT	364,824	334,969	-
Unearned revenue	2,247,162	1,502,178	-
Net pension liability	2,125,845	-	-
Total non-current liabilities	<u>7,237,231</u>	<u>4,330,781</u>	<u>-</u>
Total liabilities	<u>10,862,589</u>	<u>7,478,773</u>	<u>2,491</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	39,934	8,366,378	-
Total deferred inflows of resources	<u>39,934</u>	<u>8,366,378</u>	<u>-</u>
NET POSITION			
Net investment in capital assets	12,312,602	17,492,150	-
Restricted (With donor restrictions)	-	-	328,530
Unrestricted (Without donor restrictions)	21,029,892	7,358,808	370,850
Total net position	<u>\$ 33,342,494</u>	<u>\$ 24,850,958</u>	<u>\$ 699,380</u>

See independent auditor's report and notes to financial statements

Weber Human Services
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2023 and 2022

	<u>Primary Government</u>		Component Unit (as of Dec. 31 2022)
	<u>2023</u>	<u>2022</u>	
Operating revenues:			
Federal grant revenue	\$ 6,785,703	\$ 6,481,009	\$ -
State revenue	9,145,370	7,825,383	-
Local revenue	3,928,141	3,885,573	258,251
Client revenue(net of match and cost of goods sold)	24,746,933	23,117,415	-
Total operating revenues	<u>44,606,147</u>	<u>41,309,380</u>	<u>258,251</u>
Operating expenses:			
Program operating expenses	30,724,171	26,923,648	177,548
Administrative expenses	4,424,005	3,893,776	15,502
Building & maintenance	1,667,470	1,625,178	-
Fundraising expenses	-	-	20,295
Total Operating Expenses	<u>36,815,646</u>	<u>32,442,602</u>	<u>213,345</u>
Operating income (loss)	<u>7,790,501</u>	<u>8,866,778</u>	<u>44,906</u>
Non-operating revenues (expenses):			
Coronavirus State and Local Fiscal Recovery Funds	-	2,779,288	-
Interest and investment revenue	586,326	45,798	-
Interest expense	(25,033)	(27,272)	-
Gain on sale of assets	139,742	31,113	-
Total non-operating revenue (expenses)	<u>701,035</u>	<u>2,828,927</u>	<u>-</u>
Change in net position	8,491,536	11,695,705	44,906
Total net position - beginning	24,850,958	13,155,253	654,474
Total net position - ending	<u>\$ 33,342,494</u>	<u>\$ 24,850,958</u>	<u>\$ 699,380</u>

Weber Human Services
Statement of Functional Expenses
June 30, 2023

	Programs						Administration & Maintenance	Building	Total
	Mental Health	Substance Abuse	Aging	Weber MACS	Pharmacy	Other			
Operating expenses:									
Salaries and Benefits	\$ 12,889,714	\$ 5,900,543	\$ 2,690,073	\$ 319,117	\$ 654,402	\$ 525,386	\$ 3,471,640	\$ 625,669	\$ 27,076,544
Travel	123,521	301,462	107,240	5,291	568		14,454	742	553,279
Office Expenses and Supplies	131,566	48,350	43,078	5,236	30,980	33,266	96,242	36,209	424,926
Equipment and Vehicle Expenses	20,028	6,604	248,389	1,370	11,505	3,787	334,765	79,816	706,263
Building Expenses	390	340	96,939			1,387	7,071	739,898	846,025
Service Fees	1,865,999	662,058	93,928	137	1,888		59,643	488	2,684,140
Program Expenses	653,390	893,553	1,626,368	21,944	10,692	21,923	207,672	15,316	3,450,859
Depreciation	158,443	132,449	340,815	6,329	13,028	7,370	110,946	169,332	938,713
Other	-	-	13,325	-	-	-	121,571	-	134,896
Total operating expenses	\$ 15,843,050	\$ 7,945,360	\$ 5,260,155	\$ 359,424	\$ 723,063	\$ 593,119	\$ 4,424,005	\$ 1,667,470	\$ 36,815,645

See independent auditor's report and notes to financial statements

Weber Human Services
Statement of Functional Expenses
June 30, 2022

	Programs						Administration	& Maintenance	Total
	Mental Health	Substance Abuse	Aging	Weber MACS	Pharmacy	Other			
Operating expenses:									
Salaries and Benefits	\$ 11,364,604	\$ 5,260,801	\$ 2,515,839	\$ 379,736	\$ 574,466	\$ 534,767	\$ 2,941,295	\$ 578,877	\$ 24,150,385
Travel	20,510	193,129	108,030	4,508	(15)	-	5,562	-	331,724
Office Expenses and Supplies	159,072	66,317	56,499	3,993	41,934	6,441	134,362	137,849	606,467
Equipment and Vehicle Expenses	50,558	152,621	250,711	976	426	4,172	414,928	2,827	877,219
Building Expenses	5,644	6,126	80,629	-	257	-	983	818,435	912,074
Service Fees	968,732	325,800	63,898	-	-	-	61,861	23	1,420,314
Program Expenses	601,619	774,941	1,642,354	15,292	19,631	20,027	176,040	14,241	3,264,145
Depreciation	174,360	139,276	307,945	6,328	13,358	7,336	113,955	72,926	835,484
Other	-	-	-	-	-	-	44,790	-	44,790
Total operating expenses	\$ 13,345,099	\$ 6,919,011	\$ 5,025,905	\$ 410,833	\$ 650,057	\$ 572,743	\$ 3,893,776	\$ 1,625,178	\$ 32,442,602

See independent auditor's report and notes to financial statements

Weber Human Services
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>	Component Unit (as of Dec. 31 2022)
Cash flows from operating activities:			
Cash received from customers	\$ 43,240,432	\$ 44,367,795	\$ 258,250
Cash payments for payroll and benefits	(26,882,756)	(23,875,246)	-
Cash payments for goods and services	(8,809,368)	(7,665,504)	(213,357)
Net cash provided (used) by operating activities	<u>7,548,308</u>	<u>12,827,045</u>	<u>44,893</u>
Cash Flows from investing activities:			
Interest earned on cash deposits	586,326	45,798	-
Purchase of investments	-	-	(3,843)
Net cash provided (used) by investing activities	<u>586,326</u>	<u>45,798</u>	<u>(3,843)</u>
Cash flows from non-capital financing activities:			
Operating transfers in (out)	-	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:			
Interest on debt	(25,033)	(27,272)	-
Principal paid on debt	-	(585,000)	-
Termination benefits	5,767	112,861	-
Principle from capital lease & SBITA	1,155,498	-	-
Principle payments on capital leases	(830,202)	(154,505)	-
Change in pension liabilities/assets	(1,228,074)	(3,110,796)	-
Cash payments for property and equipment purchases	(2,267,655)	(2,969,471)	-
Proceeds from sale of assets	139,742	93,110	-
Net cash provided (used) by capital and related financing activities	<u>(3,049,957)</u>	<u>(6,641,073)</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	5,084,677	6,231,770	41,050
Cash and cash equivalents - beginning of year	<u>16,788,308</u>	<u>10,556,538</u>	<u>129,755</u>
Cash and cash equivalents - end of year	<u>\$ 21,872,985</u>	<u>\$ 16,788,308</u>	<u>\$ 170,805</u>

Weber Human Services
Statement of Cash Flows - Continued
Proprietary Funds
For the Year Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>	Component Unit (as of Dec. 31 2020)
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating Income (loss)	\$ 7,790,501	\$ 11,646,066	\$ 44,906
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	1,039,253	841,032	-
(Increase) decrease in accounts receivable	(2,110,698)	161,408	-
(Increase) decrease in inventory	(33,798)	595	-
(Increase) decrease in prepaid expenses	(106,494)	27,494	-
Increase (decrease) in accounts payable and accrued liabilities	124,449	(430,758)	(13)
Increase (decrease) in compensated absences	53,215	130,914	-
Increase (decrease) in post employment benefits	46,896	57,968	-
Increase (decrease) in deferred grant revenue	744,984	392,326	-
	<u>\$ 7,548,308</u>	<u>\$ 12,827,045</u>	<u>\$ 44,893</u>
Net cash provided (used) by operating activities	<u>\$ 7,548,308</u>	<u>\$ 12,827,045</u>	<u>\$ 44,893</u>

Weber Human Services
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets:		
Cash and cash equivalents	\$ 210,416	\$ 193,804
Total assets	210,416	193,804
Liabilities:		
Amounts due patients	210,416	193,804
Total liabilities	210,416	193,804
Net position		
Held in trust	\$ -	\$ -

(1) Summary of Significant Accounting Policies

Reporting Entity

Weber Human Services (the Agency), was organized on January 1, 1994 under an interlocal cooperation agreement between Weber and Morgan Counties to provide mental health, aging, and substance abuse services to the residents of those counties. The interlocal agreement created a separate, legal and political entity. The term of the interlocal agreement is for fifty years. One or both of the participating counties may terminate the agreement; however, the terminating party must give a six-month notice. In the event of termination, any property transferred by the participants will revert to the contributing county.

Weber Human Services' main sources of funding are as follows:

1. Federal Revenues
2. State Revenues
3. Local Revenues
4. Client Revenues
5. Interest Income

Weber Human Services Foundation, a not-for-profit corporation (Foundation) is considered to be a discretely presented component unit of the Agency. The Foundation was formed in 1994 to assist the Agency in creating a secure basis of financial and community support and to provide quality, affordable human services to the residents of Weber and Morgan Counties. The Agency provides significant personnel support to the Foundation, total in-kind donations from the Agency to the Foundation during the years ended December 31, 2022 and 2021 was \$66,077 and \$85,974 respectively. The basic criterion for including the Foundation as a component unit is the financial statements may be misleading if Weber Human Services Foundation were not included. Separate financial statements for the Foundation may be obtained from Weber Human Services Foundation, 237 26th Street, Ogden, UT 84401.

Financial Statements

The information statements (e.g. the statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government. The primary government is reported separately from certain legally separate component units.

Measurement Focus and Basis of Accounting

The financial statements are reported using economic resources measurement focus and accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligible requirements imposed by the provider have been met.

The operations of Weber Human Services are reported in the proprietary fund. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary fund of Weber Human Services are charges to customers for services and grants. Operating expenses for proprietary funds include the costs of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the Agency's policy to use restricted resources first, then unrestricted resources as they are needed.

In addition to the proprietary fund, the Agency reports a fiduciary fund type, which is a representative payee program. The representative payee program funds are amounts received by the Agency and held in trust for clients of the Agency. The Agency then disburses the funds at the request of the clients.

Assets, Liabilities and Net Position

Cash and cash equivalents

The Agency defines cash and cash equivalents as all deposits in its checking, savings, money market accounts, and all highly liquid debt instruments purchased with an original maturity of three months or less. At times, cash balances in the Agency's accounts may exceed federally insured limits.

Investments

The Agency records investments at fair value or amortized cost, which approximates fair value.

Accrued annual leave

It is the Agency's policy to permit employees to accumulate earned but unused annual leave up to 320 hours. All annual leave up to this amount is accrued when incurred in the financial statements.

Inventory

Inventory is valued at the lower of cost (first in, first out) or market and consists of prescription drugs.

Capital assets

Capital assets are recorded at cost, or in the case of donated assets, at fair value. Capital assets are defined by the Agency as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation is charged as an expense on the Agency's operating statements. Accumulated depreciation is reported on the Agency's statement of net position. Depreciation has been provided over the estimated useful lives of assets using the straight-line method. The estimated useful lives of all depreciable capital assets are as follows:

	<u>Years</u>
Furniture and fixtures	3 - 10
Vehicles	3 - 10
Equipment	5 - 20
Buildings	40

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred outflows/inflows of resources

In addition to assets, financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

Subsequent Events

Management has evaluated subsequent events through December 29, 2023, the date the financial statements were available to be issued.

(2) Financial Reporting Changes and Other Items

New Accounting Pronouncements

During the fiscal year ended June 30, 2023, the Agency adopted the following new accounting standards issued by the Governmental Accounting Standards Board (GASB):

GASB Statement No. 87, Leases This new accounting standard modified the definitions of what is considered a capital lease agreement, introduced “right-to-use” assets as a new capital asset category, and requires lessees to record a lease liability and corresponding leased asset at the net present value of the future lease payments over the term of the agreement, including any options for renewal that are reasonably certain will be exercised. Similarly, lessors are required to recognize a lease receivable and deferred inflow of resources for applicable lease agreements. Lease agreements where the title to the underlying asset transfers to the lessee at the end of the contract are now reported as a financed purchase (note payables).

The agency does not have any leases as a lessee that are required to be disclosed under GASB 87.

GASB 96, Subscription Based IT Arrangements This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs); establishes that a SBITA results in a “right-to-use” subscription asset and a corresponding subscription liability; and provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA. Implementation of this standard resulted in an increase in subscription liabilities of \$509,699 and right to use assets of \$655,506, with no effect on beginning net position.

Change in accounting estimate related to inpatient accrual The Agency adjusted the methodology for estimating the Inpatient Liability Accrual that is part of the overall Accrued Liabilities. Historically the Agency has incurred inpatient expenses for Medicaid claims that were retroactively applied after the fiscal year end. To estimate and account for the impact the agency used a multi-year historical trend. Due to efficiencies within the Agency and with Medicaid being timely with billings, we have seen a sharp decline in the number of retroactive claims. As such management has adjusted the estimate to look at claims after the fiscal year-end and make an accrual for those claims that were for service dates within the fiscal year being reported. For 2022 the new estimated accrual is \$101,236. Prior estimate would have resulted in an accrual of \$892,950. Therefore, this estimate results in a higher stated net-income for FY2022.

(3) Stewardship, Compliance and Accountability

The Agency follows these procedures in establishing its budget:

1. On or before the first regularly scheduled meeting of the Board of Directors (Board) in May of each year, the Chief Financial Officer submits to the Board a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenses and the means of financing them.
2. The Board reviews and tentatively adopts the budget submitted.
3. A public hearing is conducted to obtain constituent and customer comments. The Board makes any necessary and proper adjustments to the budget.
4. Prior to the beginning of the fiscal year, the budget is enacted by adoption of a resolution by the Board.
5. The budget may be amended any time during the year. The amended budget is enacted by a resolution by the Board of Directors. The 2023 budget was amended during the year.
6. Formal budgetary integration is employed as a management control device during the year.

(4) Deposits and Investments

Deposits and investments for the Agency are governed by the Utah Money Management Act (*Utah Code Annotated*, Title 51, Chapter 7, “the Act”) and by rules of the Utah Money Management Council (“the Council”). Following are discussions of the Agency’s exposure to various risks related to its cash management activities.

Deposits. Custodial credit risk for deposits is the risk that in the event of a bank failure, the Agency’s deposits may not be recovered. The Agency’s policy for managing custodial credit risk is to adhere to the Money Management Act. The Act requires all deposits of Agency funds to be in a *qualified depository*, defined as any financial institution whose

Weber Human Services
Notes to Financial Statements - Continued
June 30, 2023

deposits are insured by an agency of the federal government and which has been certified by the commissioner of Financial Institutions as meeting the requirement of the Act and adhering to the rules of the Utah Money Management Council.

The Agency's deposits in the bank in excess of the insured amount are uninsured and are not collateralized, nor do state statutes require them to be.

At June 30, 2023 and 2022, the Agency's bank balances was \$ 4,152,527 and \$ 5,760,391 respectively. Of the bank balances \$281,630 and \$255,201, respectively, were covered by federal depository insurance and the remainder was uninsured and not collateralized. Utah state statutes does not require deposits to be collateralized.

Investments

The State of Utah Money Management Council has the responsibility to advise the State Treasurer about investment policies, promote measures and rules that will assist in strengthening the banking and credit structure of the state, and review the rules adopted under the authority of the State of Utah Money Management Act that relate to the deposit and investment of public funds.

The Agency follows the requirements of the Utah Money Management Act (Utah Code, Title 51, Chapter 7) in handling its depository and investment transactions. The Act requires the depositing of Agency funds in a qualified depository. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the Federal Government, and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

The Money Management Act defines the types of securities authorized as appropriate investments for the Agency's funds and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities.

Statutes authorize the Agency to invest in negotiable or nonnegotiable deposits of qualified depositories and permitted negotiable depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as "first tier" by two nationally recognized statistical rating organizations; bankers' acceptances; obligations of the United States Treasury including bills, notes, and bonds; obligations, other than mortgage derivative products, issued by U.S. government sponsored enterprises (U.S. Agencies) such as the Federal Home Loan Bank System, Federal Home Loan Mortgage Corporation (Freddie Mac), and Federal National Mortgage Association (Fannie Mae); bonds, notes, and other evidence of indebtedness of political subdivisions of the State; fixed rate corporate obligations and variable rate securities rated "A" or higher, or the equivalent of "A" or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Money Management Act; and the Utah State Public Treasurers' Investment Fund.

The Utah State Treasurer's Office operates the Public Treasurers' Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer and is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act (Utah Code, Title 51, Chapter 7). The Act established the Money Management Council which oversees the activities of the State Treasurer and the PTIF and details the types of authorized investments. Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments.

The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses of the PTIF, net of administration fees, are allocated based upon the participant's average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

Fair Value of Investments

The Agency measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three- tiered fair value hierarchy, as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs.

Weber Human Services
Notes to Financial Statements - Continued
June 30, 2023

At June 30, 2023, the Agency had the following recurring fair value measurements.

	Fair Value Measurements Using			
	Total	Level 1	Level 2	Level 3
Investments by fair value level				
Debt securities:				
Utah Public Treasurer's Investment Fund	\$18,237,174	\$ -	\$18,237,174	\$ -
Total debt securities	\$18,237,174	\$ -	\$18,237,174	\$ -

Debt and equity securities classified in Level 1 are valued using prices quoted in active markets for those securities. Debt and equity securities classified in Level 2 are valued using the following approaches:

- U.S. Treasuries, U.S. Agencies, and Commercial Paper: quoted prices for identical securities in markets that are not active;
- Corporate and Municipal Bonds: quoted prices for similar securities in active markets;
- Money Market, Bond, and Equity Mutual Funds: published fair value per share (unit) for each fund.
- Utah Public Treasurers' Investment Fund: application of the June 30, 2023 fair value factor, as calculated by the Utah State Treasurer, to the Agency's average daily balance in the Fund.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Agency's policy for managing its exposure to fair value loss arising from increasing interest rates is to comply with the State's Money Management Act. Section 51-7-11 of the Money Management Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity on all investments in commercial paper, bankers' acceptances, fixed rate negotiable deposits, and fixed rate corporate obligations to 270 days - 15 months or less. The Act further limits the remaining term to maturity on all investments in obligations of the United States Treasury; obligations issued by U.S. government sponsored enterprises; and bonds, notes, and other evidence of indebtedness of political subdivisions of the State to 5 years. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding 3 years.

As of June 30, 2023, the Agency's investments had the following maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	More than 10
PTIF Investments	\$18,237,174	\$18,237,174	-	-	-
	\$18,237,174	\$18,237,174	-	-	-

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Agency's policy for reducing its exposure to credit risk is to comply with the State's Money Management Act, as previously discussed.

At June 30, 2023, the Agency's investments had the following quality ratings:

Investment Type	Fair Value	Quality Ratings			
		AAA	AA	A	Unrated
PTIF Investments	\$18,237,174	-	-	-	\$18,237,174
	\$18,237,174	-	-	-	\$18,237,174

Weber Human Services
Notes to Financial Statements - Continued
June 30, 2023

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The Agency’s policy for reducing this risk of loss is to comply with the Rules of the Money Management Council. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to 5-10% depending upon the total dollar amount held in the portfolio.

Custodial credit risk (investments) – For an investment, this is the risk that, in the event of the failure of the counterparty, the Agency will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Agency does not have a formal policy for custodial credit risk.

The Agency’s investment in the Utah Public Treasurer’s Investment Fund has no custodial credit risk.

Reconciliation of deposits and investments to cash and cash equivalents:

	<u>2023</u>	<u>2022</u>
Deposits	\$ 3,633,432	\$ 5,490,437
PTIF	18,237,174	11,295,500
Cash on hand	<u>2,379</u>	<u>2,371</u>
Total deposits and investments	<u>\$ 21,872,985</u>	<u>\$ 16,788,308</u>

As reported on the statement of net position:

	<u>2023</u>	<u>2022</u>
Fiduciary cash and cash equivalents	\$ 210,416	\$ 193,804
Cash and cash equivalents	<u>21,872,985</u>	<u>16,788,308</u>
Total cash and investments	<u>\$22,083,401</u>	<u>\$16,982,112</u>

Weber Human Services
Notes to Financial Statements - Continued
June 30, 2023

(5) Capital Assets

Capital asset activity for the year ended June 30, 2023 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Business-type activities:				
Capital assets not being depreciated:				
Land and land improvements	1,685,426	310,000	-	1,995,426
Construction in process	10,000	(1,993)	-	8,007
Total Capital assets not being depreciated	1,695,426	308,007	-	2,003,433
Capital assets being depreciated:				
Buildings	18,948,710	202,516	-	19,151,226
Furniture and equipment	3,189,695	(431,381)	-	2,758,314
Vehicles	2,080,995	718,201	387,226	2,411,970
Right to Use Assets - SBITA	-	655,506	-	655,506
Total	24,219,400	1,144,842	387,226	24,977,016
Less accumulated depreciation for:				
Buildings	(9,998,009)	(509,726)	-	(10,507,735)
Furniture and equipment	(2,692,649)	748,440	-	(1,944,209)
Vehicles	(1,279,577)	(386,114)	368,082	(1,297,609)
Right to Use Assets - SBITA	-	(100,540)	-	(100,540)
Total	(13,970,235)	(247,940)	368,082	(13,850,093)
Capital assets being depreciated, net	10,249,165	896,902	19,144	11,126,923
Business-type activities capital assets, net	\$ 11,944,591	\$ 1,204,909	\$ 19,144	\$ 13,130,356

(6) Capital Leases

In 2023, the Agency entered into lease purchase agreements for vehicles. The lease agreements qualify as capital leases for accounting purposes. The lease payment is due within one year of delivery. The current lease payable is \$380,055. As of the date the financial statements are issued, this lease has been paid in full.

Weber Human Services
Notes to Financial Statements - Continued
June 30, 2023

(7) Subscription Based IT Arrangements

The Agency has entered into several agreements to use software subscriptions for IT security and accounting functions. These agreements call for fixed payments and have terms of between three to five years. The Agency is not reasonably certain that it will exercise its renewal options beyond the initial term for any of its agreements and is therefore amortizing the related subscription asset over the original term or non-cancellable periods.

See note 5 for disclosures of subscription assets and related accumulated amortization.

The statement of net position shows the following amounts relating to SBITAs:

Subscription liability	
Current	\$ 144,875
Non-current	364,824
	\$ 509,699

The future principal and interest lease payments as of June 30, 2023, are as follows:

Fiscal year	Principal	Interest
2024	\$ 144,875	\$ 13,719
2025	150,695	10,507
2026	76,298	6,167
2027	67,937	3,970
2028	69,894	2,013
	\$ 509,699	\$ 36,376

(8) Long-Term Debt

Long-term liabilities for the year ended June 30, 2023 are as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Capital leases	\$ 492,458	645,799	(830,202)	308,055	\$ 308,055
Subscription Liability - SBITAs	-	509,699	-	509,699	144,875
Compensated Absences	\$ 1,397,669	53,215	-	1,450,884	\$ -
Termination Benefits	\$ 1,679,549	-	(553)	1,678,996	\$ 630,479
Total	\$ 3,569,676	\$ 1,208,713	\$ (830,755)	\$ 3,947,634	\$ 1,083,409

Termination benefits

In addition to paying accumulated vacation upon termination, the Agency pays one-third to one-half of the accumulated sick leave to retiring employees (depending on the employee's age at the time of retirement) calculated using the employee's currently hourly rate. The management of the Agency has the right to change this policy at any time. The liability for the termination benefits at June 30, 2023 and 2022 was \$1,678,996 and \$1,679,549 respectively.

(9) Retirement Plans

General Information about the Pension Plan

Plan Description: Eligible plan participants are provided with pensions through the Utah Retirement Systems. Utah Retirement Systems are comprised of the following Pension Trust Funds:

Defined Benefit Plans

- Public Employees Noncontributory Retirement System (Noncontributory System); is a multiple employer, cost sharing, public employee retirement system.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple employer cost sharing public employee retirement system.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S, Salt Lake City, Utah 84102 or visiting the website: www.urs.org.

Summary of Benefits by System

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

Retirement benefits are as follows:

System	Final Average Salary	Years of Service Required and/or Age Eligible for Benefit	Benefit Percentage per Year of Service	COLA **
Noncontributory System	Highest 3 Years	30 years, any age 25 years, any age* 20 years, age 60* 10 years, age 62* 4 years, age 65	2.0% per year all years	Up to 4%
Tier 2 Public Employees System	Highest 5 Years	35 years, any age 20 years, age 60* 10 years, age 62* 4 years, age 65	1.50% per year all years	Up to 2.5%

* Actuarial reductions are applied.

** All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

Contribution Rate Summary

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable), is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2022 are as follows:

Weber Human Services
Notes to Financial Statements - Continued
June 30, 2023

	Employee	Employer	Employer 401(k)
Contributory System			
111 Local Government Div - Tier	-	16.01	0.18
Noncontributory System			
15 Local Government Div - Tier 1	-	17.97	-
Tier 2 DC Only			
211 Local Government	-	6.19	10.00

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

For fiscal year ended June 30, 2023, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 1,546,858	-
Tier 2 Public Employees System	1,153,900	-
Tier 2 DC Only System	123,128	-
Total Contributions	\$ 2,823,885	\$ -

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

Combined Pension Assets, Liabilities, Expenses and Deferred Outflows and Inflows of Resources Relating to Pensions

At June 30, 2023, we reported a net pension asset of \$ 0 and a net pension liability of \$ 2,125,845.

(Measurement Date): December 31, 2022

	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2021	Change (Decrease)
Noncontributory System	\$ -	\$ 1,787,101	1.04341111%	1.0295459%	0.0138652%
Tier 2 Public Employees System	\$ -	\$ 338,744	0.3110902%	0.3395219%	(0.0284317)%
	\$ -	\$ 2,125,845			

The net pension asset and liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2022, and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2023, we recognized pension expense of \$ 1,525,927.

At June 30, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 720,573	\$ 13,440
Changes in assumptions	\$ 402,854	\$ 7,998
Net difference between projected and actual earnings on pension plan investments	\$ 1,315,361	\$ -
Changes in proportion and differences between contributions and proportionate share of contributions	\$ 127,224	\$ 18,496
Contributions subsequent to the measurement date	\$ 1,395,379	\$ -
	<u>\$ 3,961,391</u>	<u>\$ 39,934</u>

Weber Human Services
Notes to Financial Statements - Continued
June 30, 2023

\$ 1,395,379 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year ended December 31,	Net Deferred Outflows (Inflows) of Resources	
2023	\$	(195,618)
2024	\$	103,820
2025	\$	539,662
2026	\$	1,934,592
2027	\$	30,036
Thereafter	\$	113,587

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

For the year ended June 30, 2023, we recognized pension expense of \$ 875,405.

At June 30, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 606,158	\$ -
Changes in assumptions	\$ 282,882	\$ 7,136
Net difference between projected and actual earnings on pension plan investments	\$ 1,178,790	\$ -
Changes in proportion and differences between contributions and proportionate share of contributions	\$ 58,622	\$ -
Contributions subsequent to the measurement date	\$ 754,018	\$ -
	\$ 2,890,470	\$ 7,136

\$ 754,018 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year ended December 31,	Net Deferred Outflows (Inflows) of Resources	
2023	\$	(216,172)
2024	\$	61,749
2025	\$	473,474
2026	\$	1,810,265
2027	\$	-
Thereafter	\$	-

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

For the year ended June 30, 2023, we recognized pension expense of \$ 650,522.

At June 30, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 114,415	\$ 13,440
Changes in assumptions	\$ 109,972	\$ 862
Net difference between projected and actual earnings on pension plan investments	\$ 136,571	\$ -
Changes in proportion and differences between contributions and proportionate share of contributions	\$ 68,602	\$ 18,496
Contributions subsequent to the measurement date	\$ 641,361	\$ -
	\$ 1,070,921	\$ 32,798

Weber Human Services
Notes to Financial Statements - Continued
June 30, 2023

\$ 641,361 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year ended December 31,	Net Deferred Outflows (Inflows) of Resources	
2023	\$	20,554
2024	\$	42,071
2025	\$	66,188
2026	\$	124,327
2027	\$	30,036
Thereafter	\$	113,587

Actuarial Assumptions

The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary Increases	3.25 - 9.25 percent, average, including inflation
Investment Rate of Return	6.85 percent, net of pension plan investment expense, including inflation

Mortality rates were adopted from an actuarial experience study dated January 1, 2020. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using 80% of the ultimate rates from the MP-2019 improvement assumption using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2022, valuation were based on an experience study of the demographic assumptions as of January 1, 2020, and a review of economic assumptions as of January 1, 2021.

The long-term expected rate of return on pension plan investments was determined using a building-block method, in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long Term Expected Portfolio Real Rate of Return
Equity securities	35.00 %	6.58 %	2.30 %
Debt securities	20.00 %	1.08 %	0.22 %
Real assets	18.00 %	5.72 %	1.03 %
Private equity	12.00 %	9.80 %	1.18 %
Absolute return	15.00 %	2.91 %	0.44 %
Cash and cash equivalents	0.00 %	(0.11) %	0.00 %
Totals	100.00 %		5.17 %
Inflation			2.50 %
Expected arithmetic nominal return			7.67 %

Weber Human Services
Notes to Financial Statements - Continued
June 30, 2023

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

Discount rate: The discount rate used to measure the total pension liability was 6.85 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate, and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current, active, and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments, to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate.

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.85 percent) or 1 percentage point higher (7.85 percent) than the current rate:

System	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	\$ 11,262,910	\$ 1,787,101	\$ (6,130,436)
Tier 2 Public Employees System	\$ 1,480,126	\$ 338,744	\$ (540,546)
Total	\$ 12,743,036	\$ 2,125,845	\$ (6,670,982)

***Pension plan fiduciary net position: Detailed information about the fiduciary net position of the pension plans is available in the separately issued URS financial report.

Defined Contribution Savings Plans

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue Code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

WEBER HUMAN SERVICES participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

- * 401(k) Plan
- * 457(b) Plan
- * Roth IRA Plan
- * Traditional IRA Plan

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

	2023		2022		2021
<i>401(k) Plan</i>					
Employer Contributions	\$ 671,772	\$	647,280	\$	540,329
Employee Contributions	\$ 522,488	\$	461,265	\$	374,913
<i>457 Plan</i>					
Employer Contributions	\$ 7,134	\$	8,597	\$	9,986
Employee Contributions	\$ 40,044	\$	28,447	\$	14,920
<i>Roth IRA Plan</i>					
Employer Contributions	N/A		N/A		N/A
Employee Contributions	\$ 67,096	\$	69,065	\$	42,242
<i>Traditional IRA</i>					
Employer Contributions	N/A		N/A		N/A
Employee Contributions	\$ 8,950	\$	1,975	\$	650

Weber Human Services
Notes to Financial Statements - Continued
June 30, 2023

(10) Risk Management

The Agency is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, and natural disasters for which the Agency carries commercial insurance. The Agency also carries commercial workers compensation insurance. There were no significant reductions in coverage from the prior year, and settlement claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

(11) Commitments

The Agency contracts with PAAG (a nonprofit organization) on a year-to-year basis to provide residential support to patients of the Agency. The contract cost for 2023 and 2022 was \$123,687 and \$198,669 respectively.

(12) Related Parties

Related parties of the Agency consist of Weber and Morgan Counties. Unrestricted grant revenues received from Weber County during fiscal years 2023 and 2022 were \$2,527,822 and \$2,425,195 respectively. Unrestricted grant revenues received from Morgan County during fiscal years 2023 and 2022 were \$77,071 and \$144,058 respectively.

(13) Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected may constitute a liability of the Agency. The amounts, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the agency expects such amounts if any to be immaterial.

REQUIRED SUPPLEMENTAL INFORMATION

WEBER HUMAN SERVICES
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Utah Retirement Systems
June 30, 2023

		Noncontributory System	Tier 2 Public Employees System
Proportion of the net pension liability (asset)	2023	1.0434111%	.3110902%
	2022	1.0295459%	0.3395219%
	2021	0.9958025%	0.3637870%
	2020	0.9916218%	0.3727520%
	2019	1.0137409%	0.3423936%
	2018	1.0324192%	0.3508846%
	2017	1.0416027%	0.3913670%
	2016	0.9932205%	0.3466077%
	2015	0.9936720%	0.2825651%
Proportionate share of the net pension liability (asset)	2023	\$ 1,787,101	\$ 338,744
	2022	(5,896,319)	(143,698)
	2021	510,790	523
	2020	3,737,292	83,835
	2019	7,464,908	146,640
	2018	4,523,338	30,937
	2017	6,688,364	43,657
	2016	5,620,125	757
	2015	4,314,758	8,563
Covered employee payroll	2023	\$ 8,473,421	\$ 6,786,244
	2022	7,831,748	6,300,035
	2021	7,585,541	5,817,093
	2020	7,802,422	5,179,344
	2019	8,214,848	3,998,376
	2018	8,406,271	3,435,715
	2017	8,439,867	3,209,546
	2016	7,982,071	2,239,598
	2015	8,235,478	1,387,218
Proportionate share of the net pension liability(asset) as a percentage of its covered-employee payroll	2023	21.09%	4.99%
	2022	-75.29%	-2.28%
	2021	6.73%	0.90%
	2020	47.90%	1.62%
	2019	90.87%	3.67%
	2018	53.81%	0.90%
	2017	79.25%	1.36%
	2016	70.41%	-0.03%
	2015	52.4%	-0.6%
Plan fiduciary net position as a percentage of the total pension liability	2023	97.5%	92.3%
	2022	108.7%	103.8%
	2021	99.2%	98.3%
	2020	93.7%	96.5%
	2019	87.0%	90.8%
	2018	91.9%	87.4%
	2017	87.3%	95.1%
	2016	87.8%	100.2%
	2015	90.2%	103.5%

WEBER HUMAN SERVICES
SCHEDULE OF CONTRIBUTIONS
Utah Retirement Systems
June 30, 2023

	As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
Noncontributory System	2014	\$ 1,469,066	\$ 1,469,066	\$ -	\$ 8,572,704	17.14%
	2015	1,484,844	1,484,844	-	8,112,208	18.30%
	2016	1,452,507	1,452,507	-	7,960,850	18.25%
	2017	1,548,431	1,548,431	-	8,584,004	18.04%
	2018	1,513,603	1,513,603	-	8,470,726	17.87%
	2019	1,433,741	1,433,741	-	7,981,402	17.96%
	2020	1,364,056	1,364,056	-	7,614,589	17.91%
	2021	1,354,641	1,354,641	-	7,511,248	18.03%
	2022	1,490,799	1,490,799	-	8,276,045	18.01%
	2023	1,546,858	1,546,858	-	8,819,825	17.54%
Tier 2 Public Employees System*	2014	\$ 163,009	\$ 163,009	\$ -	\$ 1,165,183	13.99%
	2015	264,305	264,305	-	1,769,883	14.93%
	2016	416,708	416,708	-	2,794,853	14.91%
	2017	503,830	503,830	-	3,379,171	14.91%
	2018	555,706	555,706	-	3,677,740	15.11%
	2019	697,690	697,690	-	4,489,665	15.54%
	2020	896,263	896,263	-	5,723,393	15.66%
	2021	952,889	952,889	-	6,026,962	15.81%
	2022	1,097,654	1,097,654	-	6,830,039	16.07%
	2023	1,153,900	1,153,900	-	7,206,411	16.01%
Tier 2 Public Employees DC Only System*	2014	\$ 11,439	\$ 11,439	\$ -	\$ 204,997	5.58%
	2015	22,714	22,714	-	338,007	6.72%
	2016	26,219	26,219	-	392,543	6.68%
	2017	35,887	35,887	-	536,429	6.69%
	2018	38,893	38,893	-	581,365	6.69%
	2019	42,835	42,835	-	640,282	6.69%
	2020	50,877	50,877	-	760,493	6.69%
	2021	87,661	87,661	-	1,310,502	6.69%
	2022	118,436	118,436	-	1,770,381	6.69%
	2023	123,128	123,128	-	1,983,017	6.21%

*Contributions to Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 Systems. Tier 2 Systems were created effective July 1, 2011

Paragraph 81.b of GASB 68 requires employers to disclose a 10-year history of contributions in RSI. Contributions as a percentage of covered-payroll may be different than the board certified rate due to rounding an other administrative issues.

Weber Human Services
Notes to Required Supplementary Information
June 30, 2023

Pension Plan

As explained in Note 7 to the Financial Statements, the Agency implemented GASB statement 68 which requires the Agency to provide a 10-year history for certain pension related amounts. The schedule of Proportionate Share of the Net Pension Liability shows the Agency's share of various assets and liabilities related to the net pension liability. The Schedule of Contributions shows the Agency's contractually required contributions, actual amounts contributed and contributions as a percentage of covered payroll. Both schedules show information only for the current and prior 8 years since this is the ninth year of this required information.

Changes in Assumptions:

No changes were made in actuarial assumptions from the prior year's valuation.

SUPPLEMENTAL INFORMATION

WEBER HUMAN SERVICES
Schedule of Federal Financial Assistance
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/ Program Title	CFDA	Grantor's Number	Expenses
U.S. Department of Health and Human Services:			
RSVP Action	94.002	20SRPUT002	\$ 98,064
Communities that Care	93.276	18SP80851A	99,275
Stop Grant	94.243	20SP81139A	11,092
<i>U.S. Corporation for National and Community Service Program</i>			
Foster Grandparent	94.011	20SFPUT004	187,167
Senior Companion	94.016	20SCP002	184,727
Total Direct Programs			<u>580,325</u>
Passed through Utah State Department of Human Services			
Division of Substance Abuse & Mental Health			
DWI COURT	16.585	A 03084	21,825
SOBER LIVING RES HOUSING	21.027	A 03084	220,711
Health Workforce (ARPA)	21.027	A 03642	225
Ombudsman	93.042	A 03148	14,400
Disease prevention & health prom	93.043	A 03148	15,306
Supportive srv/centers-PDS	93.044	A 03148	309,150
CDC Vaccination (COVID)	93.044	A 03148	7,995
Transportation	93.044	A 03148	15,000
Nutrition Centers	93.045	A 03148	578,584
Senior Medicare Patrol	93.048	A 03148	23,786
NFCSP Caregiver	93.052	A 03148	164,866
Medicare Improvements MIPPA	93.071	A 03148	21,330
Homeless FBH	93.150	A 03084	106,764
First Psychosis Intervention	93.243	A 03084	47,600
PFS	93.243	A 03084	185,500
PFR Prevention Coordinator	93.243	A 03084	140,000
Wellness Clinic	93.243	A 03084	441,230
Alternatives SSBG	93.667	A 03148	98,400
SSBG	93.667	172132	79,669
Elder Abuse Prevention	93.747	A 03148	2,965
Waivers	93.778	A 03148	39,627
State Health Insurance SHIP	93.779	A 03148	24,179
SOR TREATMENT	93.788	A 03084	361,950
SOP PREVENTION	93.788	A 03084	232,812
Block Grant MH Adult	93.958	A 03084	151,946
Block Grant MH Youth	93.958	A 03084	37,987
Family Resource Facilitator	93.958	A 03084	10,917
First Psychosis Intervention	93.958	A 03084	218,509
Self Directed Services	93.958	A 03084	96,220
Health Disparity Officer	93.958	A 03084	5,602
COVID Mitigation Fund	93.958	A 03084	6,118
MOT Crises Moblie Outreach	93.959	A 03084	21,428
SA Youth Treatment Services	93.959	A 03084	87,158
SAPT grant--Treatment Services	93.959	A 03084	706,015
SAPT grant-Women Services	93.959	A 03084	192,927
SA - Recovery Support Services	93.959	A 03084	47,426
DRUG COURT	93.959	A 03084	79,447
SOBER LIVING FUNDING	93.959	A 03084	178,546
SAPT grant-Prevention Serivces	93.959	A 03084	385,261
CTC	93.959	A 03084	40,000
PXP Prevention Prepared Comm.	93.959	A 03084	452,225
YPX Youth SUD Prevention	93.959	A 03084	128,568
Health Disparity Officer	93.959	A 03084	75,000
Total passed through Dept of Human Services			<u>6,075,174</u>
U.S. Department of Agriculture:			
Passed through Utah State Department of Human Services:			
Elderly feeding program (Cash-In-Lieu)	93.053	160497	99,900
Total U.S. Department of Agriculture			<u>99,900</u>
Passed through Weber County Sheriff's Office			
COSSUP	16.838		30,305
Total Weber County Sheriff's Office			<u>30,305</u>
TOTALS			<u>\$ 6,785,703</u>

Weber Human Services
Notes to Schedule of Expenditures of Federal Awards
June 30, 2023

(1) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of Weber Human Services under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Weber Human Services, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Weber Human Services.

(2) Summary of Significant Accounting Policies

- (1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (2) Weber Human Services has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

OTHER AUDITOR REPORTS



**Independent Auditor's Report on Compliance and
Report on Internal Control over Compliance
As Required by the *State Compliance Audit Guide***

To the President and Board of Directors
Weber Human Services
Ogden, Ut.

REPORT ON COMPLIANCE

We have audited Weber Human Services' compliance with the general program compliance requirements described in the *State of Utah Legal Compliance Audit Guide* for the year ended June 30, 2023.

State compliance requirements were tested for the year ended Weber Human Services in the following areas:

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

Opinion on Compliance

In our opinion, *Weber Human Services* complied, in all material respects, with the state compliance requirements referred to above for the year ended *June 30, 2023*.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the *State Compliance Audit Guide* (Guide). Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Weber Human Services' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Weber Human Services' compliance with the requirements of the government program as a whole.

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

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

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

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

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

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

Purpose of Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Christensen, Palmer & Ambrose, PC



Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance With *Government Auditing Standards*

To the President and Board of Directors
Weber Human Services
Ogden, Ut

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Weber Human Services as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Weber Human Services' basic financial statements, and have issued our report thereon dated December 29, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Weber Human Services' internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Weber Human Services' internal control. Accordingly, we do not express an opinion on the effectiveness of Weber Human Services' internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Weber Human Services' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Christensen, Palmer & Ambrose, PC

December 29, 2023
Ogden, UT



Independent Auditor's Report on Compliance for Each Major Program
and on Internal Control Over Compliance Required by The Uniform Guidance

To the President and Board of Directors
Weber Human Services
Ogden, Ut

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Weber Human Services' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Weber Human Services' major federal programs for the year ended June 30, 2023. Weber Human Services' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Weber Human Services complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Weber Human Services' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Weber Human Services' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

Report on Internal Control over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Christensen, Palmer & Ambrose, PC

WEBER HUMAN SERVICES
Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

1. Type of auditor's report issued on financial statements:		Unmodified
2. Significant deficiencies in internal control were disclosed by the audit in accordance with <i>Government Auditing Standards</i> :		No
3. Noncompliance which is material to the financial statements disclosed by the audit:		No
4. Significant deficiencies in internal control over major programs disclosed by the audit:		No
5. Significant deficiencies in internal control that are a material weakness:		No
6. Type of auditor's report issued on compliance for major programs:		Unmodified
7. Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance.		No
8. Major programs:	<u>CFDA #</u>	<u>Expenditures</u>
Substance Abuse Prevention and Treatment Block Grant	93.959	\$2,394,000
9. Dollar threshold used to distinguish between Type A and Type B programs:		\$750,000
10. Auditee qualified as a low-risk auditee:		Yes

SECTION II - FINDINGS RELATED TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH *GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS*

None

WEBER HUMAN SERVICES
Summary Schedule of Prior Year Audit Findings
Year Ended June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS SECTION

None

June 30, 2022 FINDINGS AND QUESTIONED COSTS

None

WEBER HUMAN SERVICES
HEALTH CARE COMPLIANCE PLAN

I. MISSION STATEMENT

Weber Human Services (WHS) is committed to conducting themselves in accordance with applicable business and community ethical standards and federal, state, and local laws, rules, and regulations. WHS recognizes that both deliberate and unintentional misconduct in the health care industry can undermine the efficient functioning of our health care system to the detriment of both our clients and all tax payers. Each of us at WHS has the responsibility to be knowledgeable about how these laws, rules, and regulations affect our jobs, and to perform our work and job-related responsibilities in a manner that is consistent with law, WHS policies, and WHS ethical standards.

By following our own compliance policies and conducting our business with integrity and mutual respect, we not only help to ensure that we comply with the law, but we also better serve our clients, our co-workers, and ourselves.

II. DEFINITIONS

These terms have the following meaning throughout this Health Care Compliance Plan (“Compliance Plan”):

1. “Colleagues” include all WHS employees, volunteers, students and others rendering paid or unpaid services to WHS.
2. “Federal health care programs” as defined at 42 U.S.C. § 1320a 7b(f), include any plan or program that provides health benefits to any individual, whether directly, through insurance, or otherwise, which is funded directly, in whole or in part, by the United States Government or state health care program, including, but not limited to, Medicare, Medicaid, TRICARE/CHAMPUS, VA, Federal Bureau of Prisons, and Indian Health Services, but excluding the Federal Employees Health Benefit Program.
3. “Health care benefit program” means any public or private plan or contract for the provision of any medical benefit, item, or service to any individual.
4. “WHS Agents” include all persons and entities that have contracted with WHS to provide health care related services, equipment or other goods or services.
5. “Should know” as defined under 42 U.S.C. § 1320a 7a(i)(7), in relation to prohibited activity, means that a person, with respect to information, acts with reckless disregard or deliberate ignorance of the truth or falsity of the information.
6. “Upcoding” refers to utilizing a code to bill for a higher level of service or procedure and causing an increase in the payment rate, when the medical record reflects that a lower level of service or procedure was actually provided to the patient.

III. COMPLIANCE PROGRAM

WHS seeks to develop a program that will promote full compliance with all legal duties applicable to WHS Colleagues, foster and assure ethical conduct, and provide guidance to WHS Colleagues for their conduct (“Compliance Program”), and this Health Care Compliance Plan (“Compliance Plan”) is a fundamental component of the Compliance Program. The Compliance

Program is also required as a condition of WHS’s participation in federal health care programs. The Compliance Program is based on the following fundamental components:

- Compliance Plan – This Compliance Plan contains general procedures and standards of conduct for all WHS Colleagues to follow when conducting WHS business. This Compliance Plan has been developed in accordance with applicable law and with guidance from state and federal authorities when available, including the Federal Sentencing Guidelines. Through the enforcement of the Compliance Plan, WHS seeks to prevent accidental and intentional noncompliance with applicable laws, to detect such noncompliance if it occurs, to discipline those involved in noncompliant behavior, to remedy the effects of noncompliance, and to prevent repeat noncompliance.
- Compliance Policies – While the Compliance Plan provides the general framework of the Compliance Program, the regulatory landscape, and our compliance obligations, the individual compliance policies (“Compliance Policies”) provide more specific guidance and set forth procedural rules regarding what WHS Colleagues should and should not do. For example, the Conflict of Interest Policy specifies when, and to whom, WHS Colleagues must disclose “Conflicts of Interest” (as defined in the Conflict of Interest Policy). Please refer to Appendix A for a list of the Compliance Policies that are part of the Compliance Program.
- Code of Conduct – The Compliance Plan and Compliance Policies are complemented by WHS’s Code of Conduct. The Code of Conduct provides specific, basic guidance for WHS Colleagues as they conduct their daily activities at WHS. The Code of Conduct stresses integrity, trustworthiness, respect, and stewardship. Please refer to Appendix B for WHS’s Code of Conduct.

IV. STRUCTURE OF THE COMPLIANCE PROGRAM

Compliance starts at the highest levels of WHS and, through the organizational structure described below, is embedded in all aspects of WHS’s business and activities. While each of us plays a significant role in maintaining compliance at WHS, the committees and individuals described below, through their specific identified compliance responsibilities, lead the compliance effort and form the foundation of our Compliance Program.

A. General Structure

1. Board of Directors – The WHS Board of Directors oversees WHS’s compliance with legal and regulatory requirements. The Board of Directors meets at least two (2) times per year with WHS management in order to ensure that the Compliance Program is achieving its goals and meeting its mission. The Board of Directors has the highest level of responsibility for the oversight of the Compliance Program.
2. Corporate Compliance Committee – WHS’ Executive Leadership Team serves as the compliance oversight group and provides guidance, supervision, and coordination for compliance efforts at WHS. Further information on the composition, and compliance duties and responsibilities of the Executive Leadership Team is outlined in Section IV.B.
3. Corporate Compliance Officer – WHS’s Corporate Compliance Officer has primary responsibility for ensuring that WHS maintains a successful Compliance Program. In particular, the Corporate Compliance Officer oversees the implementation of this Compliance Plan and the Compliance Policies, oversees the conduct of effective training,

oversees monitoring and auditing, and helps to resolve compliance issues if and when they arise. The Corporate Compliance Officer also serves as a bridge between the different groups and individuals with compliance leadership responsibilities. Further information on the duties and responsibilities of the Corporate Compliance Officer is outlined in Section IV.C.

4. Compliance Staff – The Corporate Compliance Officer is supported by a team of compliance staff, including the following individuals:
 - i. HIPAA Privacy and Security Officers – The HIPAA Privacy and Security Officers ensures that WHS maintains compliance with laws, rules, and regulations designed to protect the privacy of our clients by overseeing the development and implementation of WHS’s privacy principles, policies, and procedures and by overseeing the investigation of any suspected breach.
 - ii. Compliance Specialists who engage in activities aimed at the prevention, detection, investigation and referral of suspected provider fraud, waste, and abuse and assist in the fulfillment of the Duties of the Compliance Officer.

B. Executive Leadership Team

1. Staff. The staff of the Executive Leadership Team includes, but is not limited to:
 - i. Chief Executive Officer;
 - ii. Corporate Compliance Officer;
 - iii. Chief Financial Officer;
 - iv. Clinical Director;
 - v. Director of Community Services; and
 - vi. Director of Human Resources.
 - vii. Legal Counsel (ad hoc member).
2. Meetings. The Executive Leadership Team meets weekly.
3. Functions. The Executive Leadership Team carries out the following compliance functions:
 - i. Analyze WHS’s industry environment, the legal requirements with which it must comply, and specific risk areas;
 - ii. Assess existing policies and procedures that address these areas for possible incorporation into the Compliance Program;
 - iii. Work with appropriate WHS departments to develop protocols and policies and procedures to promote compliance;
 - iv. Recommend and monitor, in conjunction with the relevant departments, the development of internal systems and controls to carry out WHS’s protocols and policies and procedures as part of its daily operations;
 - v. Determine the appropriate strategy/approach to promote compliance and detect any potential violations;
 - vi. Develop a system to solicit, evaluate and respond to complaints and problems; and
 - vii. Serve as WHS’s conflict of interest committee, reporting to the Board of Directors, as set forth in the Conflict of Interest Policy.

C. Corporate Compliance Officer: The duties and/or position of the Corporate Compliance Officer will be assigned to a member of senior management with sufficient authority to fulfill the requirements of the position and with direct access to the Board of Directors.

1. Duties of the Corporate Compliance Officer.

i. The Corporate Compliance Officer assumes the managerial and administrative tasks involved in establishing, monitoring, and updating this Compliance Plan.

The Corporate Compliance Officer carries out the following functions:

- a. Supervise the implementation of this Compliance Plan;
 - b. Notify WHS Colleagues, and oversee the training and education of all WHS Colleagues involved in the clinical and billing/coding areas, about applicable compliance standards;
 - c. Supervise and evaluate monitoring and auditing procedures;
 - d. Implement and oversee a Compliance Message Line, as discussed in Section VII hereof;
 - e. Investigate suspected intentional and accidental misconduct;
 - f. Establish and maintain open lines of communication with programs and departments, including the billing department, and WHS Colleagues to ensure the development, and implementation of effective and efficient compliance policies and procedures;
 - g. Compile existing policies and procedures, coordinate these policies and procedures, and develop new policies and procedures (which will be standardized, except to the extent that specific departmental needs require customized policies and procedures);
 - h. Work with WHS's financial management in mediating internal compliance review and monitoring activities;
 - i. Periodically recommend updates and modifications to the Compliance Plan; and
 - j. Prepare semi-annual compliance reports to WHS's Board of Directors describing the general compliance efforts undertaken during the preceding 6 months, identifying any changes necessary to improve the compliance program.
 - k. In the absence of the Executive Director, the Corporate Compliance Officer chairs the Corporate Compliance Committee meetings.
2. All questions and concerns regarding compliance with the standards set forth in this Compliance Plan must be directed to or brought to the attention of the Corporate Compliance Officer. All WHS Colleagues must fully cooperate with and assist the Corporate Compliance Officer as required in the exercise of his or her duties. If a WHS Colleague is uncertain whether specified conduct is prohibited, the WHS Colleague should follow the Reporting Process or contact the Corporate Compliance Officer for guidance prior to engaging in such conduct.

V. LEGAL STANDARDS

WHS and WHS Colleagues must comply with a broad range of laws, regulations, and requirements, including both general laws, regulations, and requirements and laws, regulations, and requirements that apply specifically to WHS's health care operations. The general laws, regulations, and requirements with which WHS and WHS Colleagues must comply include, for example, wire and mail fraud laws, laws regarding obstruction of criminal investigations, conspiracy laws, and various tax laws, environmental laws, and labor and employment laws.

As a licensed behavioral healthcare provider, WHS must also comply with numerous laws, regulations, and requirements that apply specifically to WHS's health care operations, including (i) fraud and abuse laws; (ii) false statement and false claims laws; (iii) personal information privacy and security laws; (iv) Medicare and Medicaid laws and regulations; (v) the laws and regulations of the medical assistance and benefit programs administered by the Utah Department of Health; and (vi) various other laws, regulations, and requirements.

Through its Compliance Program, WHS devotes substantial resources to ensure that WHS and WHS Colleagues comply with these health care laws, regulations, and requirements. In particular, key areas of focus for the Compliance Program are the fraud and abuse laws, false statement and false claims laws, and personal information privacy and security laws. To provide a better understanding of the Compliance Program standards and procedures, these key areas of focus are described in more detail below in this Section V.

In addition to legal requirements that directly apply to WHS, WHS does business with other entities and these other entities are subject to their own legal requirements which, while not directly applicable to WHS, create a general legal framework within which WHS operates.

WHS Colleagues who violate the laws, regulations, and requirements described in this Section V not only risk individual criminal prosecution and penalties, civil actions for damages and penalties and administrative exclusion, but also subject WHS to the same risks and penalties. WHS Colleagues who violate these laws, regulations, and requirements may be subject to disciplinary action up to and including immediate termination of their employment or affiliation with WHS.

A. Fraud and Abuse Laws

1. Civil and Criminal False Claims (42 U.S.C. § 1320a-7b). WHS and WHS Colleagues shall not knowingly and willfully make or cause to be made any false statement or representation of material fact in any claim or application for benefits under any federal health care program or health care benefit program. In addition, WHS and WHS Colleagues shall not, with knowledge and fraudulent intent, retain federal health care program or health care benefit program funds that have not been properly paid. Examples of prohibited conduct include, but are not limited to:
 - i. misrepresenting services that were rendered; falsely certifying that services were medically necessary;
 - ii. upcoding; billing for services not actually rendered;
 - iii. making false statements to governmental agencies about WHS's compliance with any state or federal rules;
 - iv. making false statements concerning the condition or operation of WHS's programs for which licensure/certification is required;
 - v. billing federal health care programs rates in excess of applicable federal health care program established rates;

- vi. and failing to refund overpayments made by a federal health care program.
2. Anti Kickback Laws (42 U.S.C. § 1320a 7b(b)). WHS and WHS Colleagues shall not knowingly and willfully solicit, offer to pay, pay, or receive, any remuneration, directly or indirectly, overtly or covertly, in cash or in kind, in return for the items listed below. Remuneration may include not only kickback payments and bribes, but also rebates, refunds, educational grants and other benefits to consumers. Certain legally permitted practices, such as group purchasing agreements and price reductions to health plans, among others, are excluded from this prohibition.
 - i. Referring an individual to a person for the furnishing, or arranging for the furnishing, of any item or service for which payment may be made, in whole or in part, under any federal health care program; or
 - ii. Purchasing, leasing, ordering, or arranging for, or recommending the purchasing, leasing, or ordering of any good, facility, service or item for which payment may be made in whole or in part, under any federal health care program.
3. Civil Monetary Penalties Act (42 U.S.C. § 1320a 7a). WHS and WHS Colleagues shall not knowingly present a claim to any federal health care program or health care benefit program for an item or service the person knows or should have known, was not provided, was fraudulent, or was not medically necessary. No claim for an item or service shall be submitted that is based on a code that the person knows or should know will result in greater payment than the code the person knows or should know is applicable to the item or service actually provided. WHS and WHS Colleagues shall not offer to transfer, or transfer, any remuneration to a beneficiary under a federal or state health care program, that the person knows or should know is likely to influence the beneficiary to order or receive any item or service from a particular provider, practitioner, or supplier, for which payment may be made, in whole or in part, under a federal health care program. Remuneration includes the waiver of coinsurance and deductible amounts except as otherwise permitted, and transfers of items or services for free or for less than fair market value.
4. Ethics in Patient Referrals Act (42 U.S.C. § 1395nn) (“Stark”). Generally, Stark prohibits physicians who have an ownership or compensation relationship with an entity that provides “designated health services” from referring a patient in need of those services for which payment may be made under Medicare or Medicaid to such entities unless that ownership or compensation relationship is specifically permitted under the Stark safe harbors. Designated health services include clinical laboratory services, physical therapy services, occupational therapy services, radiology services, radiation therapy services and supplies, durable medical equipment and supplies, parenteral and enteral nutrients, equipment and supplies, prosthetics, orthotics, and prosthetic devices and supplies, home health services, outpatient prescription drugs, inpatient and outpatient hospital services, and outpatient speech/–language pathology services. WHS makes every effort to ensure that its referral relationships meet the Stark safe harbors.

5. Health Care Fraud (18 U.S.C. § 1347). WHS and WHS Colleagues shall not knowingly or willfully execute, or attempt to execute, a scheme or artifice to:
 - i. defraud any health care benefit program; or
 - ii. obtain, by means of false or fraudulent pretense, representation, or promise, any of the money or property owned by or under the custody or control of any health care benefit program, in connection with the delivery of, or payment for, health care benefits, items, or services.
- B. False Statement and False Claims Laws
1. Criminal False Statements Related to Health Care Matters (18 U.S.C. § 1035). WHS and WHS Colleagues shall not knowingly and willfully make or use any false, fictitious, or fraudulent statements, representations, writings or documents, regarding a material fact in connection with the delivery of, or payment for, health care benefits, items or services. WHS and WHS Colleagues shall not knowingly and willfully falsify, conceal or cover up a material fact by any trick, scheme or device.
 2. Civil False Claims Act (31 U.S.C. § 3729(a) and UCA 26-20 (Medicaid)). The False Claims Act imposes liability for knowingly presenting, or causing to be presented, a false or fraudulent claim for payment from the federal government. No specific intent to defraud is necessary; rather knowing means actual knowledge, reckless disregard for, or deliberate ignorance of the truth or falsity of the information. False Claims Act liability will arise if any identified overpayment is not repaid within 60 days. Also under the False Claims Act, via a *qui tam* action, individuals can bring suit to recover damages sustain by the government and a percentage of which may be awarded to the individual. Examples of false or fraudulent claims include, but are not limited to, double billing, upcoding, unbundling, submitting or processing claims for items or services not provided, submitting or processing claims for items or services not medically necessary, and billing for non-covered services. WHS and WHS Colleagues shall not:
 - i. Knowingly file a false or fraudulent claim for payment to a governmental agency or health care benefit program;
 - ii. Knowingly use a false record or statement to obtain payment on a false or fraudulent claim from a governmental agency or health care benefit program; or
 - iii. Conspire to defraud a governmental agency or health care benefit program by attempting to have a false or fraudulent claim paid.
 - iv. Conceal or fail to disclose an event affecting a person's initial or continued right to receive a medical benefit with the intent to obtain a medical benefit to which the person is not entitled (recipient fraud).
 3. Criminal False Claims Act (18 U.S.C. §§ 286, 287). WHS and WHS Colleagues shall not knowingly make any false, fraudulent or fictitious claim against a governmental agency or health care benefit program. Conspiring to defraud a governmental agency or health care benefit program is also prohibited.
- C. Personal Information Privacy and Security Laws

1. Health Insurance Portability and Accountability Act (“HIPAA”) (42 U.S.C. § 1320d). HIPAA imposes standards for protecting the privacy and security of individuals’ health information (as defined under the HIPAA regulations and called “protected health information” or “PHI”). WHS has an obligation to maintain the privacy and security of PHI, including adhering to rules governing the permitted uses and disclosures of PHI, such as the requirement that the information disclosed is limited to the “minimum necessary” to accomplish the intended purpose.
 2. Health Information Technology for Economic and Clinical Health Act (“HITECH”). HITECH amended HIPAA by, among other ways, imposing new minimum necessary requirements for payment and health care operations purposes. HITECH prohibits the selling of PHI without patient authorization, except to charge clients for copies of their PHI and to recoup the costs of preparing and transmitting PHI for research purposes. HITECH also created new notification obligations when a breach of “unsecured PHI” occurs.
 3. Red Flags Rule. The Red Flags Rule requires WHS to adopt programs to identify, detect, and mitigate identity theft in connection with identified “covered accounts.” WHS must establish identity theft “red flags,” and Colleagues must follow designated procedures in the event they detect a red flag.
- D. Contracting and Cost Accounting Laws
1. Responsibilities for managing Federal grants (OMB Circular A-133). WHS and WHS Colleagues shall fully comply with all requirements related to responsibilities contained in said regulations.
 2. Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87). WHS and WHS Colleagues shall fully comply with all requirements related to responsibilities contained in said regulations.
- E. Utah Public Officers’ and Employees’ Ethics Act (UCA 67-16-1). This act sets forth standards of conduct for WHS Colleagues to prohibit actual or potential conflicts of interest between public duties and private interests.
- F. Utah Department of Human Services Provider Code of Conduct. The purpose of this contractual requirement is to protect the clients of the Department of Human Services, to establish a consistent standard of conduct for the providers who serve those clients, and to promote conduct that reflects respect for clients and others.

VI. COMPLIANCE STANDARDS AND PROCEDURES

This Section VI sets forth the Compliance Program’s key standards and procedures. These key standards and procedures are derived from the general and health care specific laws, regulations, and requirements discussed in Section V, and WHS has implemented these key standards and procedures to ensure that WHS and WHS Colleagues comply with the laws, regulations, and requirements discussed in Section V.

WHS’s Code of Conduct (Appendix B) and policies and procedures (collectively, “Governance Documents”) are the foundation upon which the organization functions and are the standards of the organization and its Colleagues.

WHS Colleagues are responsible for understanding WHS's Governance Documents that govern their legal and ethical conduct at WHS. Colleagues are expected to apply those principles in their daily work life at WHS. The commitment of each individual to building a positive work environment will determine WHS's ability to maintain the type of culture that supports high quality patient care, patient satisfaction, the achievement of WHS's overall goals, and that supports a fulfilling professional life for all WHS Colleagues.

WHS has specific policies and procedures that support a positive work environment and comply with legal requirements. Violations of WHS policies are serious situations that will be investigated by WHS and resolved to the satisfaction of the law and to the best of WHS's ability with the goal of maintaining its Guiding Principles.

A. Ethical Conduct:

- WHS expects that all WHS Colleagues will carry out client care, and will conduct WHS business, with fairness, honesty and integrity, which means that each individual's behavior is characterized by truthfulness, the absence of deception or fraud, and respect for the laws applicable to WHS's business and industry. Even in cases where interpretation of the law could be ambiguous, permissive or lenient, WHS and WHS Colleagues will always choose the course of honesty and integrity.
- In WHS's fast paced environment, it is important that results are achieved. Just as important, however, is how those results are achieved, whether in the area of client care, documentation, billing, budget proposals, or any other aspect of our business. WHS is committed to the right way – the ethical way – of conducting our business.
- WHS is committed to providing high quality client care with the intent to improve the quality of life for those served. WHS prohibits the abuse, neglect, maltreatment or exploitation of clients by any WHS Colleagues.

B. Conflicts of Interest

- In any organization, the potential for conflicts of interest exists for decision makers at all levels. WHS's Conflict of Interest Policy provides that all WHS Colleagues shall disclose any actual or potential "Conflicts of Interest" (as defined in the Conflict of Interest Policy) so that appropriate action can be taken to ensure that the Conflict of Interest does not affect, or appear to affect, client safety or quality of care, treatment, research, or payment for services or unduly influence, or appear to influence, important WHS decisions. Please see the Conflict of Interest Policy for more information on WHS's disclosure requirements for Conflicts of Interest.

C. Personal Gifts

- In order to comply with applicable laws and to avoid the appearance or occasion of Conflicts of Interest, the Policy Governing Solicitation and Acceptance of Gifts, Grants, Contributions and Donations ("Gift Policy") prohibits WHS Colleagues from accepting "personal gifts" (e.g., entertainment and recreational items, complimentary items, food and refreshments, and other payments) from "vendors." As described further in the Gift Policy, gifts from clients may be accepted only if the gifts are of nominal value (i.e., less than a \$25 value) and are not cash or cash equivalents. For example, WHS Colleagues may not accept gift cards from clients, regardless of value. Please see the Gift Policy for more information on accepting personal gifts. In no case should WHS Colleagues offer

to give any gift or any consideration of value that may appear to be intended to influence the objective judgment of anyone outside of WHS.

D. Consulting Services

- WHS Colleagues may provide professional services to outside entities or individuals and receive compensation for these professional services. These professional services may include giving talks or lectures or serving as an expert witness in a legal matter that is in no way related to WHS. When providing these professional services, WHS Colleagues must comply with the requirements of the Consulting Policy.

E. Confidential Information

- All WHS Colleagues must safeguard WHS's confidential information. To safeguard means (i) to refuse improper access to the confidential information of the organization to anyone outside the organization; (ii) to refuse to share confidential information with others inside WHS who do not have a specific "need to know" in order to do their jobs; and (iii) to exercise care in all conversations about confidential information that may be overheard by people inside or outside WHS. "Confidential information" includes medical, and personal information concerning the medical, personal, or business operations and affairs of WHS, its clients and employees, and any other information that is not generally disclosed to the public.
 - i. Patient Information: WHS's HIPAA policies and procedures outline the expectations of all WHS Colleagues related to the protection of the confidentiality, security and integrity of all WHS client information. Many WHS Colleagues can and do access client information as part of their job responsibilities. However, it is unethical and illegal for WHS Colleagues to reveal personal information, including but not limited to, names, addresses, ages, birth dates, medical information or appointment schedule and history, about any patient, including co-workers, friends or relatives who become clients. It is unethical and illegal to access or release such information unless required by the individual's job responsibilities or with appropriate authorization. WHS firmly supports the rights of its clients to confidentiality. WHS's policies and procedures provide the framework by which the information collected about its clients during and after their encounters at WHS is kept secure and confidential. WHS patient records must be kept confidential in accordance with WHS policies and all applicable laws and regulations.
 - ii. Release of Information to the News Media: WHS Colleagues are not authorized to communicate with the news media unless it is designated as a part of their job responsibility or unless they are requested to do so by the Executive Director. Requests from the news media for patient information or any other type of information must be referred to the Executive Director

F. Documentation and Billing

- Documentation: All services rendered must have substantiating medical documentation. If the appropriate documentation is not provided, the service is not considered rendered.

- i. Medical records may not be erased or altered. Medical records may be amended to correct an error or to complete documentation, but only in accordance with established medical records procedures.
 - ii. Clinical, administrative or clerical Colleagues involved in the preparation and/or submission of charge or billing data must be fully aware of all applicable coding and documentation practices, consistent with the requirements of their particular job. WHS Colleagues who suspect that inaccurate billing or documentation is occurring should immediately follow the reporting process (“Reporting Process”) outlined in Section VII or contact the Corporate Compliance Officer.
 - Billing and Claims: WHS bills only for medically necessary services actually rendered. Services rendered must be thoroughly documented and appropriately coded; billing must comply with the requirements of state and federal laws and guidelines and conform to all payor contracts and agreements.
 - Records: Federal law requires WHS to assure that its books and records are accurate. It is against WHS policy for any person knowingly to cause WHS books and records to describe the true nature of a business or clinical transaction inaccurately. The following activities also are unethical and against WHS policy:
 - i. Making records appear as though payments were made to one person when they were made to another;
 - ii. Submitting expense accounts that do not accurately reflect expenses;
 - iii. Creating any other records that do not accurately reflect the true nature of the transaction;
 - iv. Making false entries in WHS books and records, or in any public record, for any reason;
 - v. Altering in any way permanent entries in WHS records; or
 - vi. Knowing that others are falsifying books and records and not reporting it.
 - Payments/Receipts: WHS Colleagues may not receive or make any payments on behalf of WHS without fully understanding their purpose. The purpose must be the same as described in the documents supporting the transaction.
 - Records Retention: Billing data must be retained for periods provided by law and by approved WHS policies. WHS Colleagues may not destroy or dispose of WHS records or files without permission. Laws and regulations provide time requirements for records retention, particularly when the records involve tax, personnel, health and safety, environmental, contract and corporate issues. It is also important to keep all records that are or may be involved in any government investigation, audits or legal action. Destroying such records before the matter is closed, or destroying records so that they may not be used in legal proceedings, is illegal.
- G. Use of WHS Funds/Assets: WHS assets are the sole property of WHS for the benefit of its clients and the organization. WHS assets may not be used by WHS Colleagues or other WHS representatives for personal gain. It is important to realize that assets include much more than equipment, inventory, funds and office supplies. WHS assets also include:
- Medical records;
 - Educational materials;

- Research activities, data and results;
- Business strategies and plans;
- Financial data;
- Intellectual property rights; and
- The WHS name and other information about WHS activities.

H. Dealing With Suppliers/Referring Providers: WHS Colleagues who work with businesses or providers that supply WHS with referrals, products or services, may face situations that test their integrity. Because relationships with suppliers and referring providers can pose a variety of ethical or even legal problems, the following additional guidelines may help explain the boundaries of ethical conduct.

- Kickbacks and Rebates – These perquisites can take many forms and are not limited to cash payments or credits. Any time a WHS Colleague or a member of his or her family is offered something of value as a result of WHS’s purchasing any product or service or as a result of WHS’s consideration of such purchase, the WHS Colleague should question both the ethics and legality of the offer. In general, if a WHS Colleague stands to gain personally from a WHS business transaction, that transaction is prohibited, and in many cases, may be illegal.
- Reciprocity – In some instances, WHS may purchase goods and services from a supplier who also buys goods and services from WHS. Any form of pressure for reciprocal business from a supplier is not ethical and may be illegal. WHS Colleagues should never ask a supplier to buy services from WHS in return for the opportunity to do business with WHS.
- Gifts or Gratuities – WHS Colleagues are generally prohibited from accepting gifts from organizations that do business or may want to do business with WHS.
- Entertainment by Businesses – WHS Colleagues may not accept entertainment from organizations that do business or may want to do business with WHS. Accepting such entertainment is prohibited regardless of the expense of the entertainment or whether the entertainment helps to strengthen a business relationship.
- Payments to Agents, Representatives and Consultants – Any agreement with agents, sales representatives or outside consultants must be reasonable in amount, in comparison to the value of the service provided, as well as to trade practices.
- Payments to Government Employees – It is illegal to offer any government official or employee a payment of money, gifts, services, entertainment or anything else of value.
- Other Improper Payments – The use of WHS funds or assets for any unlawful or unethical purpose is prohibited. It does not matter if WHS Colleagues make the payment directly, indirectly, or by a third party agent on behalf of WHS. Such payments are prohibited.

I. Political Contributions and Activities: While WHS encourages all WHS Colleagues to exercise their civic duty through voting or being active in politics, any such activity must be undertaken in the Colleague’s individual capacity and not as a representative of, or otherwise acting on behalf of, WHS. WHS is prohibited from reimbursing individuals for expenses related to political campaigns and contributions. In addition, it is against WHS policy, and may be illegal, for WHS Colleagues to do any of the following:

- Include political contributions on expense reports or any other account that causes WHS to pay the expense;
 - Include the cost of fund raising tickets or dinners for political functions on an expense account even if WHS business is discussed;
 - Use WHS property, facilities or personnel time for any type of political activity;
 - Allow any candidate to use any WHS facility for political campaigning or the solicitation of contributions, or loan any WHS property to someone involved in a political campaign;
 - Use WHS's e mail service to communicate personal opinions to elected representatives, government agencies, the media or other external organizations. Personal opinions might be construed as official WHS policy, since the e mail address includes the WHS name and is visible to those receiving the e mail.
 - In order to assure that WHS Colleagues do not feel pressure to make contributions at the request of other WHS Colleagues, no WHS Colleague is to request political contributions from another WHS Colleague.
 - WHS Colleagues should consult WHS Legal Counsel before agreeing to do anything within the political process that could involve WHS at the federal, state or local level, or in any foreign country.
- J. Research Activities: Participation of WHS's Colleagues in research activities stimulates the professional growth of WHS Colleagues and ensures that WHS's clients are provided medical care which appropriately incorporates the latest advances in medical technology. WHS is deeply concerned with safeguarding the rights and welfare of all human beings who participate as subjects in research projects. All research involving clients of WHS must be approved by the Institutional Review Board ("IRB") with the Utah Department of Human Services.
- K. E mail, Voicemail and the Internet: E mail, voicemail and the Internet are available for use by WHS Colleagues primarily for WHS business and in accordance with WHS policies, including WHS's IT Policy. All e mail and voicemail messages or other communications sent internally and externally using WHS computers or communications systems are the property of WHS and are subject to the Utah Government Records Access and Management Act (GRAMA). Therefore, WHS Colleagues should not expect that any message transmitted using these systems is private. E mail, voicemail and Internet messages can be accessed and reviewed by authorized WHS management. WHS's e mail and voicemail systems are to be used to transmit routine business information to assist colleagues in performing their day to day functions. Although WHS recognizes the value of the exchange of information available through timesaving technologies, it is the responsibility of each WHS Colleague to use these tools in a manner consistent with ethical business practices. WHS Colleagues using e mail should be aware that e mail messages are considered documents and as such could be subject to discovery in any litigation involving WHS.
- L. Safety, Health and the Environment: WHS is committed to providing a safe and healthy workplace for WHS Colleagues, clients, and visitors. WHS is also concerned about protecting the environment and minimizing the impact of its operations on the land, air and water. WHS Colleagues have a responsibility to follow safe operating procedures, to safeguard their health as well as that of their co-workers, and to maintain and use pollution control systems. Federal, state and local government agencies have laws and regulations affecting safety, health and

environmental protection. WHS's policy is to comply with the laws and regulations of these agencies. All WHS Colleagues are expected to notify immediately the Corporate Compliance Officer, Legal Counsel or Risk Management of any pending or threatened governmental audits or inspections, and to cooperate with such activities. WHS Colleagues are also expected to report to their supervisor or manager any conditions they see as unsafe or hazardous.

VII. REPORTING PROCESS

Despite best efforts of each of us to comply with the Compliance Plan, Compliance Policies, and applicable laws, inevitably there will be questions about the propriety of a particular behavior or practice. Each of us has a duty to notify WHS of any actual, apparent, or potential compliance violations.

It is important to note that, as further described below, any good-faith report of a suspected compliance violation may be made without fear of retaliation. Reports may be made anonymously, and anyone making such a report is assured that he or she will be treated with appropriate confidentiality. Reports will be shared only on a need-to-know basis.

- A. Reporting Process: WHS Colleagues are expected, and required, to report any suspected violations of this Compliance Plan or the Compliance Policies. The following steps may help individuals determine the best course of action to take in making this report.
- Discuss the situation with a supervisor or manager. If not comfortable discussing concerns with a supervisor or manager, go to the next step.
 - Discuss the situation with a higher level manager. If not comfortable with this step, go to the next step.
 - Discuss the situation with a WHS Director. If not comfortable with this step, go to the next step.
 - Discuss the situation with the Corporate Compliance Officer, or with a member of the Corporate Compliance Committee, Human Resources, or Legal Counsel.
 - Individuals not comfortable using any of these reporting mechanisms may, at any time, call the WHS Compliance Message Line at (801)399-STOP(7867). In order to leave a completely anonymous message that cannot be traced to any specific extension individuals should dial 401 and then the message line number of (801) 399-STOP(7867)
- B. Compliance Message Line: The Compliance Message Line serves as a reporting option for WHS Colleagues with information about suspected misconduct or questions about compliance standards and legal duties. The Corporate Compliance Officer will assign staff to retrieve messages from the Message Line on a daily basis. Staff retrieving the messages will log the messages into the Compliance Message Line Tracking Log. The Corporate Compliance Officer will investigate or direct an appropriate person or persons within WHS to investigate reports of suspected misconduct received through the Message Line. The Corporate Compliance Officer will refer legal issues to Legal Counsel and HR issues to the HR Department. Any WHS Colleague who makes an intentionally false statement or otherwise intentionally misuses the Compliance Message Line may be subject to discipline, up to and including termination of employment or contractual status.
- C. Investigation of Suspected Non Compliance: The Corporate Compliance Officer, in consultation with Legal Counsel, will conduct an investigation of any conduct that may be inconsistent with

this Compliance Plan or the Compliance Policies. After review and investigation, the Corporate Compliance Officer in conjunction with Legal Counsel shall recommend appropriate action. WHS Colleagues will cooperate fully with any compliance investigations undertaken by the Corporate Compliance Officer or his/her designees.

- D. Processing of Disclosures and Reports: The Corporate Compliance Officer has established a mechanism for receiving disclosures and reports from WHS Colleagues who have information regarding suspected misconduct, and is responsible for investigating reports of suspected misconduct and referring such reports raising potential legal issues to Legal Counsel. Records of suspected misconduct and any subsequent investigation will be confidentially retained by the Corporate Compliance Officer for at least five years to the maximum extent possible.
- E. Utah False Claims Reporting: Within 15 business days after the detection of any incidents of potential fraud, waste or abuse by WHS Colleagues or clients, the Compliance Office will submit a report to the Office of Inspector General of Medicaid Services or the Medicaid Fraud and Control Unit in the Attorney General's Office with a copy to the Utah State Division of Medicaid and Health Financing. For incidents of potential Medicaid fraud by clients related to the client's Medicaid Eligibility, the report will be made to the Utah Department of Workforce Services at 1-800-955-2210. The report will include:
- Name and identification number, if applicable;
 - The source of the complaint (if anonymous, indication of such);
 - The type of provider or type of staff position;
 - The nature of the complaint;
 - The approximate dollars involved.
- F. No Retaliation: No WHS Colleague who in good faith reports suspected misconduct or cooperates in the investigation of such reports will be retaliated against by WHS or any WHS Colleague. The Corporate Compliance Officer may review personnel records and information periodically to ensure that those who report suspected misconduct are not subject to retaliation or other improper conduct. In addition, the Corporate Compliance Officer has the authority to keep confidential the names of WHS Colleagues who report information. Federal and state laws contain protections for "whistleblowers" who alert the appropriate governmental authority of a violation of the false claims laws (as described in Section V.B). Under these laws, any person with actual knowledge of an allegedly false claim, including employees, agents, and contractors, may, under certain conditions, become a whistleblower under these statutes and is free to notify the appropriate state or federal governmental authorities if he/she does not believe that WHS is responding appropriately when notified about potential violations. WHS is prohibited from taking adverse or retaliatory action against a whistleblower who in good faith notifies the appropriate governmental authority of an alleged violation. Whistleblowers may also be entitled to relief, including employment reinstatement, back pay, and other compensation arising from retaliatory conduct against him or her. Any WHS Colleague who feels that he or she is being retaliated against, demoted, suspended, threatened, or harassed by WHS for reporting a suspected violation should contact the Corporate Compliance Officer immediately, and any WHS Colleague who commits or condones any form of retaliation will be sanctioned. However, any WHS Colleague who intentionally and maliciously misuses the reporting system to make false allegations against any person will be subject to disciplinary actions.

G. Self-Reporting: If a WHS Colleague reports a concern regarding his or her own inappropriate or inadequate actions, reporting those concerns does not exempt him or her from the consequences of those actions. The Corporate Compliance Officer does not have the authority to extend unilaterally any protection or immunity from disciplinary action, prosecution or any other sanction to those WHS Colleagues who have engaged in misconduct. However, prompt and forthright disclosure of an error by a WHS Colleague, even if the error constitutes inappropriate or inadequate performance, will be considered a positive, constructive action by the WHS Colleague.

VIII. PREVENTING INDIVIDUALS INVOLVED IN ILLEGAL ACTIVITIES FROM EXERCISING DISCRETIONARY AUTHORITY

The WHS HR Office and all other WHS Colleagues responsible for hiring or otherwise placing others in any paid or unpaid service with WHS, will abide by the requirements of the WHS Credentialing and Recredentialing Policy.

As a matter of principle, no individual who has engaged in illegal or unethical behavior and/or who has been convicted of health care related crimes will be allowed to occupy positions within WHS which involve the exercise of discretionary authority.

Any applicant for an employment position with WHS, and any WHS Agent, will be required to disclose whether the individual or WHS Agent has changed his or her name and, in accordance with applicable law, whether he or she has ever been convicted of a crime, including health care related crimes.

WHS will remove any person who is not willing to comply with this Compliance Plan. WHS will implement procedures to terminate, or terminate its relationship with, WHS Colleagues who are convicted or excluded from participation in federal or state programs, including immediate removal from direct responsibility or involvement in any federally and state funded health care programs. WHS will implement procedures to remove from direct responsibility or involvement in any federally or state funded health care programs any WHS Colleagues with pending criminal charges relating to health care, or proposed exclusion from participation in federally and state funded health care programs.

IX. TRAINING AND EDUCATION PROGRAMS

All WHS Colleagues at the Manager level and above (“WHS Managers”) will receive a copy of this Compliance Plan. WHS Managers shall make the Compliance Plan readily available to all WHS Colleagues in each Department. The Compliance Plan is posted on WHS’s Compliance Program web site for those WHS Colleagues who have not received a hard copy of the Compliance Plan. All WHS Colleagues are encouraged to review the Compliance Plan in its entirety. All WHS Colleagues will receive a Compliance Brochure, which describes this Compliance Plan, and other information necessary to ensure compliance with these standards.

New WHS Colleagues will receive a copy of the Compliance Brochure during New Employee Orientation. Each WHS Colleague will be required to annually attend the mandatory compliance training to review these compliance standards. Revisions to the Compliance Program will be posted on the Compliance Program web site. All WHS Colleagues are encouraged to ask questions about or comment on the Compliance Program. WHS Colleagues who have questions or would like to offer

comments regarding this Compliance Plan or their obligations should follow the Reporting Process in Section VII or contact any member of the Corporate Compliance Committee.

The full cooperation of all WHS Colleagues is expected. Some WHS Colleagues may receive specialized training as a result of the areas in which they are employed or provide services. This specialized training may focus on complex areas or on areas which the Corporate Compliance Officer has determined pose a high risk of misconduct. The Corporate Compliance Officer may require additional training sessions for some or all WHS Colleagues as the need arises. All persons in supervisory positions will ensure that each WHS Colleague reporting to them has attended the training sessions applicable to that person's duties at WHS.

Promotion of adherence to the Compliance Program will be an element of each WHS Colleague's performance review. Compliance with the Compliance Program and laws and regulations applicable to entities participating in health care programs is a condition of employment or association with WHS and WHS will take appropriate disciplinary action as set out in this Compliance Plan.

- A. Billing and Coding Issues: The Chief Financial Officer and billing department supervisor will provide specific billing/coding training to WHS Colleagues as applicable. Other persons involved in training will include those appointed by the appropriate senior administrative and physician leaders.
- B. Updating: The Corporate Compliance Officer will ensure that the Compliance Program is updated at regular intervals.

X. MONITORING AND AUDITING SYSTEMS

- A. Audits: Audit procedures will be implemented that are designed primarily to determine accuracy and validity of coding and billing submitted to Medicare, Medicaid, other federal and state health care programs and other payers, and to detect any instances of potential misconduct by WHS Colleagues as quickly as possible. Samplings of records drawn from a particular department may be conducted on an annual basis by auditors as necessary. In addition, special attention will be given to reviewing the reasons given for claim denials, to reviewing significant increases in the use of certain procedure codes, and to analyzing other facts that may suggest inappropriate conduct. The Corporate Compliance Officer will conduct an ongoing review of publications, including OIG Special Fraud Alerts, to identify failures to comply with any applicable requirements, examine all applicable statutes and regulations including, without limitation, those pertaining to fraud and abuse, medical record coding, Medicare/Medicaid billing, and antitrust. Any suspected incidents of noncompliance will be reported to the Corporate Compliance Officer and the head of the department where such suspected noncompliance is occurring for review and corrective action. WHS will repay any overpayments that it discovers. All overpayments will be reported to Medicaid annually, specifying any overpayments that were due to potential fraud.
- B. Contracts: All contracts and other arrangements with physicians, laboratories, providers, referral sources and other persons will be entered into using forms approved by the Legal Counsel.
- C. Internal Monitoring of Service Delivery: In order to verify that services documented by WHS clinical staff were actually furnished to WHS clients, WHS requires that all clients check-in with Customer Care staff prior to meeting face-to-face with any clinical staff and an electronic record is made of that check-in. On a monthly basis, by the 15th of the following month, the WHS Compliance Staff will run a report to determine the face-to-face services delivered by WHS

clinical staff where Customer Care staff did not document a client check-in on the date of the service. The missing check-in record is a possible indication that the service was not actually furnished as documented. The Compliance Staff will send the “Verification of Receipt of Services” letter to 100% of the Medicaid Enrollees where a service was documented but no corresponding check-in record exists. In this letter, Enrollees will be instructed to contact the Compliance Department if they did NOT receive the service documented on that date. In any case where the Enrollee indicates that they did not receive the service documented, an investigation will be completed by a clinical supervisor and immediate action will be taken to correct any deficiency.

- D. **Suspending Payments:** WHS may suspend payments to a provider for which the State or WHS determines there is credible allegation of fraud. WHS shall suspend all Medicaid payments to a provider after the State or WHS determines there is a credible allegation of fraud for which an investigation is pending under the Medicaid program against an individual or entity unless the agency has good cause to not suspend payments or to suspend payment only in part.

XI. DISCIPLINARY PROCEDURES

Strict compliance with Compliance Program requirements is a condition of continued employment. Failure to comply with the Compliance Program, or the laws and regulations applicable to participants in federally and state funded health care programs, may result in discipline up to and including termination from employment or association with WHS. Failure of a WHS Agent to comply with the Compliance Program, or the laws and regulations may result in termination of the agency relationship. The Corporate Compliance Officer or his/her designee will investigate all bona fide claims of suspected misconduct. When WHS concludes that an employee has engaged in any misconduct covered by the Compliance Program, the employee will be subject to appropriate disciplinary procedures. Enforcement and discipline will be in the sole discretion of WHS and may include:

- Discipline of individuals who fail to report known non-compliant conduct; and
- Discipline of those persons involved in the non-compliant conduct.

Appropriate disciplinary measures will be taken on a case by case basis. In addition to taking any appropriate disciplinary or other action against the party engaged in the misconduct, WHS may take other corrective action, including, but not limited to:

- Re-training WHS Colleagues;
- Modification of the charges, coding and billing system where necessary;
- Adjustment to policies and procedures;
- Reporting the problem to authorities; and
- Restitution.

XII. GOVERNMENT INVESTIGATIONS AND OTHER LEGAL MATTERS

WHS is committed to full compliance with all state and federal laws and will cooperate with all reasonable requests made by government investigators. WHS also seeks, however, to address any problems before the need for government investigation or other legal action arises, and to protect the legal rights of WHS and its Colleagues. WHS has designated certain WHS employees who have authority to receive subpoenas or other legal documents or inquiries regarding WHS business. All other

WHS Colleagues who are asked to receive such subpoenas or other legal documents must refer the individual who makes such requests to the Executive Director or Legal Counsel.

WHS Colleagues are encouraged to bring to the attention of their supervisors or the Corporate Compliance Officer any concerns about WHS's compliance with federal and state laws, knowing that they will not face any retaliation for their reporting of those concerns.

APPENDIX A
COMPLIANCE POLICIES

The following policies are part of the WHS Compliance Program:

- Conflict of Interest Policy
- Consulting Policy
- Identity Theft Prevention and Security Breach Notification Policy
- Policy Governing Solicitation and Acceptance of Gifts, Grants, Contributions and Donations

APPENDIX B CODE OF CONDUCT

Introduction

The Weber Human Services Code of Conduct establishes guidelines for professional conduct by those acting on behalf of Weber Human Services, those using Weber Human Services resources or facilities, and volunteers and representatives acting as agents of Weber Human Services.

This publication is not an attempt to define specifically what one should and should not do, but to communicate Weber Human Services' expectations of proper conduct and what professional conduct Weber Human Services values.

Conduct

Those acting on behalf of Weber Human Services have are charged to conduct themselves in a manner that will maintain and strengthen the public's trust and confidence in the integrity of Weber Human Services and to take no actions incompatible with their obligations to Weber Human Services. Furthermore, they should never retaliate against anyone who in good faith reports suspected misconduct or cooperates in the investigation of such reports.

With regard to professional conduct, those acting on behalf of Weber Human Services should practice:

- Integrity by maintaining an ongoing dedication to honesty and responsibility;
- Trustworthiness by acting in a reliable and dependable manner;
- Evenhandedness by treating others with impartiality;
- Respect by treating others with civility and decency;
- Stewardship by exercising custodial responsibility for Weber Human Services property and resources;
- Compliance by following State, Federal, and other laws and regulations and Weber Human Services policies related to their duties and responsibilities;
- Confidentiality by protecting the integrity and security of Weber Human Services information such as employee files and client records.

Those acting on behalf of Weber Human Services shall seek appropriate guidance when faced with ethical dilemmas.