Agenda
Board of Directors Meeting
Weber Human Services 3rd floor, Board of Directors Room
Commencing at 8:00 A.M. March 15, 2024.

1. **Consent Calendar:**

   a) Welcome

   b) Request for approval of minutes for meeting held on February 16, 2024, at 8:00 a.m.

   c) Request for the approval of check register dated February 1, 2024, to February 29, 2024, including voided check 0000132147, 0000132201, 0000132940 and 0000132986 in the amount of $1,490,733.91.

   d) Credit Card Purchases for January 2024.

   e) Request to approve purchase orders:

   1. PO#4816- Boncom for Agency production and labor and paid media, in the amount of $86,394.00.
   2. PO#4817- SHI for Cisco Meraki Systems Manager Enterprise Device License for 3 years, in the amount of $25,688.00.

2. **Compliance Report:**

   Given by Michelle Jenson

3. **Action Items**

   a) Request to approve the Contract as presented.

   1. **Agreement between Weber Human Services and Home Maintenance Experts for the provision of Home and Community Based Services.**
      This Agreement made by and between Weber Human Services (WHS) and Home Maintenance Experts (Provider), whereas the parties hereto desire to affiliate in providing home and community-based services to adults (age 18 or over) of Weber and Morgan Counties. This agreement will be for a period of 16 months commencing on March 1, 2024, and terminating on June 30, 2025, unless terminated sooner by either party. The rates for this agreement will be as follows: $250.00 for one small visit (12 credits from the

Maintenance Catalog), $375.00 for one medium visit (18 credits from the Maintenance Catalog), $500.00 for one large visit (24 credit from the Maintenance Catalog), $125.00 for additional 6 credit on one visit, and $23.00 for 1 additional credit on one visit. The Maintenance Catalog is attached to the Provider Rates Sheet (Attachment A).

2. **Contract Agreement between Boncom and Bonneville Communities That Care Coalition.**
   This Contract is between Bonneville Communities That Care Coalition (BCTC) and Boncom (Contractor), for the purpose of positive social norms campaign for the Bonneville Cone Area (Riverdale City, South Ogden City, Uintah City and Washington Terrace City). Commencing on October 1, 2023, through March 31, 2026. The Amount will be up to $150,000 per year, contingent upon funding sources and agreement between Boncom and BCTC

b) Request to approve the Financial Audit Report as presented.
c) Request to approve the Purchase of 151 27th Street property (building next to UA lab) for $620,000.00 plus closing costs as presented.
d) Election for an Executive Committee Member.

4. Executive Director's Report

a) FY2023 OSUMH Site Visit – Presented by Brent Kelsey
b) Senior Center Discussion
c) Nutrition Kitchen

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 15th day of March 2024.

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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.

Agenda
Board of Directors Meeting
Weber Human Services 3rd floor, Board of Directors Room
Commencing at 8:00 A.M. February 16, 2024.

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

1. **Consent Calendar:**

   a) Welcome

   b) Request for approval of minutes for meeting held on January 19, 2024, at 8:00 a.m.

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

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

c) Request for the approval of check register dated January 1, 2024, to January 31, 2024, including voided check 0000132475 in the amount of $1,894,359.50.

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

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

d) Credit Card Purchases for December 2023.

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

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

e) Request to approve purchase orders:

1. PO#4815 - Red Gate Software for SQL Toolbelt Subscription February 20, 2024 – February 19, 2025, in the amount of $5,147.52.

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

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

2. Action Items

a) Request to approve the Contracts as presented.

1. Prevention Prepared Communities Grant Contract between Bonneville Communities That Care and Uintah City.

This Contract is between Bonneville Communities That Care and Uintah City. The purpose of this contract is the provision of evidence-based substance use disorder prevention services in the Bonneville Communities That Care coalition communities using Community Centered Evidence Based Prevention through Uintah City. Responsibility of Bonneville Communities That Care Coalition is to provide $9,000 between April 1, 2023-March 31, 2024, to meet the Prevention-Prepared Community Grant requirements.

Motion by Sharon Bolos, seconded by Matt Wilson to approve the Contract as presented.

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

2. Prevention Prepared Communities Grant Contract between Bonneville Communities That Care and Riverdale City.

This Contract is between Bonneville Communities That Care and Riverdale City. The purpose of this contract is the provision of evidence-based substance use disorder prevention services in the Bonneville Communities That Care coalition communities using Community Centered Evidence Based Prevention through Riverdale City. Responsibility of Bonneville Communities That Care Coalition is to provide $9,000 between April 1, 2023-March 31, 2024, to meet the Prevention-Prepared Community Grant requirements.

Motion by Sharon Bolos, seconded by Matt Wilson to approve the Contract as presented.

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

3. Prevention Prepared Communities Grant Contract between Bonneville Communities That Care and South Ogden City.

This Contract is between Bonneville Communities That Care and South Ogden City. The purpose of this contract is the provision of evidence-based substance use disorder prevention services in the Bonneville Communities That Care coalition communities using Community Centered Evidence Based Prevention through South Ogden City. Responsibility of Bonneville Communities That Care Coalition is to provide $9,000 between April 1, 2023-March 31, 2024, to meet the Prevention-Prepared Community Grant requirements.

Motion by Sharon Bolos, seconded by Matt Wilson to approve the Contract as presented.

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

4. Prevention Prepared Communities Grant Contract between Bonneville Communities That Care and Bonneville High School.

This Contract is between Bonneville Communities That Care and Bonneville High School. The purpose of this contract is the provision of evidence-based substance use disorder prevention services in the Bonneville Communities That Care coalition communities using Community Centered Evidence Based Prevention through Bonneville High School. Responsibility of Bonneville Communities That Care Coalition is to provide $9,000 between April 1, 2023-March 31, 2024, to meet the Prevention-Prepared Community Grant requirements.

Motion by Sharon Bolos, seconded by Matt Wilson to approve the Contract as presented.

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

b) Request to approve the Agreement as presented.

1. Agreement between Weber Human Services and Latitude for the provision of Home and Community Based Services.

This Agreement made by and between Weber Human Services (WHS) and Latitude (Provider), whereas the parties hereto desire to affiliate in providing home and community-based services to the adults (age 18 or over) of Weber and Morgan Counties. This agreement will be for a period of 16 months commencing on March 1, 2024, and terminating on June 30, 2025, unless terminated sooner by either party. The rates for this agreement will be as follows: Emergency Response System (one month) $37.00 for monitoring or 6 chosen contacts (includes auto-alert, GPS, Geofencing, and mobile capabilities. 1 time payment (ERS) $447.00 for Monitoring or 6 chosen contacts (includes auto-alert, GPS, Geofencing, and mobile capabilities. 1 time payment (ERS) $45.00 starting 2nd year (cover sim card) pay 1 time each year its activated.

Motion by Jim Harvey, seconded by Sharon Bolos to approve the Agreement as presented.

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

3. Executive Director's Report

a) Update on Senior Center/Weber County Cities discussion

Michelle presented on the plans for the Senior Centers. We have a 6 week follow up meeting on March 8th. We have 3 options for the cities to choose from for Senior Center Services moving forward. This would be an easy task if we had more money. Jim Harvey asked where the funding comes from. The funding comes from The Older American's Act and the State Match plus $80,000 in County funds. The funding we get from the Federal Government has been since the 1960's and hasn't increased, but the new funding that we put in is from the County and it increases each year.

We have come up with 3 options.

Option 1: Participation Open to all (Funding divided by total number of cities requesting and willing to meet criteria)

Option 2: Funding Divided Up by Senior Population.

Option 3: Fund up to 4 Regional Main Sites with other Cities having option to participate at various levels. Sharon Bolos suggests adding an additional site in the Northwest Area to Option 3. If there is a future site to have the County, not the city, build a facility to include a possible library and have enough room for a Senior Center. Two functions into one building.

b) Legislative Update

- There is an RFA for 2.18 million for the Meals on Wheel expansion. The cost of meals has increased, and we can't keep up with the increase. We are 6 on the list and should get the funding this year.
- Behavioral Health FMAP- 8 million. FMAP every year has an adjustment, but through Covid funding, we didn't need this. Now that Covid is done, and Medicaid is unwinding, people are dropping off and there is this huge cliff our there of 8 million dollars across the State. This got put on the RFA priority list. There is more funding in the one-time funding than the ongoing funding. We are far down on the list, and we have asked to be put on the priority list. Representative Dunnigan is the one who is carrying this request.
- Senate Bill 26. Behavioral Health Technician. Behavioral Health Coach working with Psychology Masters, but there has been talk about Psychology with a Bachelors being able to do treatment. This one scares us. Kevin wants to watch this bill. This would undercut the profession. We can't imagine if someone with a bachelor's degree could do treatment.

Motion by Sharon Bolos, seconded by Jim Harvey to adjourn the meeting.

______________________________ ____________________

Chair, Weber Human Services Date

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Attest Date

Weber Human Services
Check Register
2/1/2024 to 2/29/2024

VOIDED CHECKS ARE IN RED

Sum of ExtAmt				
Check No.	**Vendor Name**	**Tran Date**	**Description**	Total
0000132147-CK	PROJECT SUCCESS COALITION	2/14/2024 0:00	PROGRAM EXP-PROJECT SUCCESS-ST OPIOID PR	$16,500.00
0000132201-CK	R&R PARTNERS, INC.	2/15/2024 0:00	CONTRACTORS-Fremont CTC-Prev Prep Comm	$5,818.25
0000132940-CK	WEBER HUMAN SERVICES/ PETTY CASH	2/1/2024 0:00	MISC REVENUE	$0.01
0000132986-CK	PROJECT SUCCESS COALITION	2/14/2024 0:00	PROGRAM EXP-PROJECT SUCCESS-ST OPIOID PR	$16,500.00
0000133001-CK	A-1 MEDICAL	2/7/2024 0:00	PATIENT-MED. EQ-HOME BASED SRV-ALT/HOME-	$84.00
0000133002-CK	ALPHAGRAPHICS	2/7/2024 0:00	CURRICULUM-SA CORRECTIONS-GENERAL PREVEN	$322.74
0000133003-CK	ALSCO LINEN AND UNIFORM	2/7/2024 0:00	FOOD SER/OPERAT-NUTRITION-GENERAL	$216.45
0000133004-CK	ARAMARK REFRESHMENT SERVICES	2/7/2024 0:00	Beverage Statio-GENERAL-GENERAL	$1,110.47
0000133005-CK	TIMOTHY BARNEY	2/7/2024 0:00	LIVING ALOWANCE-ATR-SA GENER	$800.00
0000133006-CK	BERNARD FINE FOODS, INC.	2/7/2024 0:00	FOOD-NUTRITION	$572.92
0000133007-CK	REFUNDS I	2/7/2024 0:00	A/R-FIRST PARTY	$8.00
0000133008-CK	REFUNDS II	2/7/2024 0:00	A/R-FIRST PARTY	$20.00
0000133009-CK	LUMEN	2/7/2024 0:00	DP MAINT-ADMINISTRATION	$538.18
0000133010-CK	SHANTEL CLARK	2/7/2024 0:00	LOCAL TRAVEL-HOME BASED SRV-ALT/HOME-ALM	$64.32
			LOCAL TRAV-OUTREACH/ADVOC-HEALTH INS-HIC	$49.58
			LOCAL TRAV-OUTREACH/ADVO-SUPPORT SRV-PDS	$27.47
0000133011-CK	CODALE ELECTRIC SUPPLY, INC.	2/7/2024 0:00	BUILDING MAINT-BLDG GENERAL-GENERAL	$171.94
0000133012-CK	DENCO SECURITY SERVICE	2/7/2024 0:00	BLDG SECURITY-2695 Childs-GENERAL	$669.99
0000133013-CK	DEPARTMENT OF VETERANS AFFAIRS*	2/7/2024 0:00	PERSONAL CARE-HOME BASED SRV-Veterans	$1,447.40
0000133014-CK	DEPARTMENT OF VETERANS AFFAIRS*	2/7/2024 0:00	PERSONAL CARE-HOME BASED SRV-Veterans	$7,906.37
0000133015-CK	D & M DISTRIBUTING	2/7/2024 0:00	FOOD-NUTRITION	$2,675.85
0000133016-CK	DOMINION ENERGY	2/7/2024 0:00	UTILITIES-2765 Madison-GENERAL	$1,134.84
0000133017-CK	ECONO WASTE INC.	2/7/2024 0:00	UTILITIES-2765 Madison-GENERAL	$110.00
			UTILITIES-Robertson Build-GENERAL	$182.00
			UTILITIES-WHS MAIN-GENERAL	$687.00
0000133018-CK	KARLA FULTON	2/7/2024 0:00	LOCAL TRAV-HOME BASED SRV-RESPT CARE-RST	$82.41
			SPECIAL SERV-OUTREACH/ADVOC-SUPPORT SRV-	$286.59
			LOCAL TRAVEL-OUTREACH/ADVOC-PREV HEALTH-	$53.60
0000133019-CK	JAN GARDNER	2/7/2024 0:00	LOCAL TRAVEL-VOL SRV-SCP	$60.30
0000133020-CK	SHELLY GWYNN	2/7/2024 0:00	LOCAL TRAVEL-ADMINISTRATION	$18.08
0000133021-CK	NEIL HJORTH	2/7/2024 0:00	CONTRACTORS-PHARMACY	$612.00
0000133022-CK	HOME DEPOT CREDIT SERVICES	2/7/2024 0:00	BUILDING MAINT-BLDG GENERAL-GENERAL	$102.44
			GROUNDS MAINT-BLDG GENERAL-GENERAL	$39.34
0000133023-CK	HOWE RENTS OF OGDEN, INC.	2/7/2024 0:00	GROUNDS MAINT-BLDG GENERAL-GENERAL	$430.00
0000133024-CK	HY-KO- SUPPLY COMPANY	2/7/2024 0:00	JANITORIAL SUP-Janitorial-GENERAL	$433.78
0000133025-CK	NOBU IIZUKA	2/7/2024 0:00	LOCAL TRAVEL-AGING SUPPORT-AGING ADM	$26.80
			LOCAL TRAVEL-HOME BASED SRV-AGING GENERA	$40.61
0000133026-CK	MICHELLE JENSON	2/7/2024 0:00	LOCAL TRAVEL-MED COMPLIANCE-GENERAL	$226.46
0000133027-CK	ALISON JENSEN	2/7/2024 0:00	SPECIAL SERV-NUTRITION	$500.00
0000133028-CK	JOE GRANATO, INC.	2/7/2024 0:00	FOOD-NUTRITION	$1,499.19
0000133029-CK	MARY ALLISON	2/7/2024 0:00	LOCAL TRAVEL-WEBER MACS-STATE CONTRACT	$141.37
0000133030-CK	MAJESTIC MEAT	2/7/2024 0:00	FOOD-NUTRITION	$972.50
0000133031-CK	MEADOW GOLD DAIRY	2/7/2024 0:00	FOOD-NUTRITION	$2,954.44
0000133032-CK	MIDWEST OFFICE	2/7/2024 0:00	FURN AND EQUIP-WHS MAIN-GENERAL	$2,279.66
0000133033-CK	NICHOLAS & COMPANY INC.	2/7/2024 0:00	FOOD SER/OPERAT-NUTRITION-GENERAL	$233.31
			FOOD-NUTRITION	$16,096.47
0000133034-CK	OFFICE DEPOT	2/7/2024 0:00	OFFICE SUPP-MH MANAGED CARE-MH GEN	$10.52
			OFFICE SUPP-MH YTH OUTP-MH GEN	$50.00
			OFFICE SUPP-NUTRITION	$38.65
			OFFICE SUPP-SA CORRECTIONS-SA GEN	$65.78
			OFFICE SUPPLIES-Early Psychosis-MH GENER	$12.02
0000133035-CK	OGDEN CITY UTILITIES	2/7/2024 0:00	UTILITIES-NUTRITION	$583.18
0000133036-CK	OGDEN ECCLES CONFERENCE CENTER	2/7/2024 0:00	TRAINING-GEN PREVENTION-ST OPIOID PREV	$2,497.19
0000133037-CK	OSCAR'S WHOLESALE MEATS	2/7/2024 0:00	FOOD-NUTRITION	$4,035.68
0000133038-CK	PROBLEMS ANONYMOUS ACTION GROUP	2/7/2024 0:00	FOOD-MH ADULT DAY TX-MH GEN	$6,321.00
0000133039-CK	RED GATE SOFTWARE LTD	2/7/2024 0:00	DP MAINT-IT SOFTWARE-GENERAL	$5,147.52
0000133040-CK	RIVERPRINT	2/7/2024 0:00	PRINTING-MH ADULT OUTP-MH GEN	$999.00
0000133041-CK	SAM'S CLUB	2/7/2024 0:00	CONTINGENCY MGT-MH YTH OUTPAT-MH GENERAL	$328.18
			PATIENT-MED. EQ-HOME BASED SRV-ALT/HOME-	$516.14
			PATIENT-MED. EQ-HOME BASED SRV-RESPT CAR	$183.14
			PATIENT-MED. EQ-HOME BASED SRV-Veterans	$77.04
			PATIENT-MED. EQ-HOME BASED SRV-XIX-WAIVE	$11.26
			VENDING MACHINE-GENERAL-GENERAL	$322.86
			Incentives -Emp-MANAGED CARE-GENERAL	$95.96
			OFFICE SUPPLIES-MH YTH INPAT-MH GENERAL	$35.88
0000133042-CK	SINGLETON LANDSCAPING	2/7/2024 0:00	BUILDING MAINT-NUTRITION	$1,015.00
0000133043-CK	STANDARD EXAMINER	2/7/2024 0:00	PROMOTIONAL EXP-OUTREACH/ADVOC-HEALTH IN	$320.00
0000133044-CK	ANGELA STOUT	2/7/2024 0:00	LOCAL TRAV-OUTREACH/ADVOC-OMBUDSMAN-OMB	$109.88
0000133045-CK	SYSCO INTERMOUNTAIN FOOD SERVICE	2/7/2024 0:00	FOOD SER/OPERAT-NUTRITION-GENERAL	$1,647.96
			FOOD-NUTRITION	$12,882.86
			JANITORIAL SUP-NUTRITION-GENERAL	$84.20
0000133046-CK	T-MOBILE	2/7/2024 0:00	TELEPHONE-BLDG GENERAL-GENERAL	$19.36
			TELEPHONE-MH AOT-MH GENERAL	$108.59
			TELEPHONE-MH YTH OUTP-MH GEN	$678.99
			TELEPHONE-SA MENS RESIDEN-SA GEN	$36.60
0000133047-CK	TELETRAC NAVMAN US LTD	2/7/2024 0:00	AUTO MAINT-Fleet Mngt-GENERAL	$1,364.20

Weber Human Services
Check Register
2/1/2024 to 2/29/2024

VOIDED CHECKS ARE IN RED

Sum of ExtAmt				
Check No.	**Vendor Name**	**Tran Date**	**Description**	Total
0000133048-CK	US FOODS	2/7/2024 0:00	FOOD SER/OPERAT-NUTRITION-GENERAL	$208.68
			FOOD-NUTRITION	$8,241.89
0000133049-CK	U-TURN RECOVERY HOUSING	2/7/2024 0:00	LIVING ALOWANCE-ATR-SA GENER	$300.00
0000133050-CK	U-TURN RECOVERY HOUSING	2/7/2024 0:00	LIVING ALOWANCE-ATR-SA GENER	$500.00
0000133051-CK	WEBER COUNTY INFORMATION TECHNOLOGY	2/7/2024 0:00	TELEPHONE-BLDG GENERAL-GENERAL	$11,233.98
0000133052-CK	WILKINSON SUPPLY	2/7/2024 0:00	GROUNDS MAINT-BLDG GENERAL-GENERAL	$1,054.96
		2/15/2024 0:00	GROUNDS MAINT-BLDG GENERAL-GENERAL	$1,054.96
0000133053-CK	VIRGINIA WRIGHT	2/7/2024 0:00	LOCAL TRAVEL-WEBER MACS-STATE CONTRACT	$224.45
0000133054-CK	JENNIFER WRIGHT	2/7/2024 0:00	IN-STATE TRAIN-JRI SERVICES-GENERAL PREV	$105.86
0000133055-CK	XEROX CORPORATION	2/7/2024 0:00	Copy Expense-NUTRITION-GENERAL	$71.88
			Copy Machine Le-NUTRITION-GENERAL	$174.32
0000133056-CK	MANDI YOUNG	2/7/2024 0:00	LOCAL TRAVEL-WEBER MACS-STATE CONTRACT	$189.61
0000133057-CK	CHRISTINA ZAMORA	2/7/2024 0:00	LOCAL TRAVEL-MH YTH OUTP-MH GEN	$38.85
0000133058-CK	A-1 MEDICAL	2/14/2024 0:00	PATIENT-MED. EQ-HOME BASED SRV-ALT/HOME-	$136.50
			PATIENT-MED. EQ-HOME BASED SRV-RESPT CAR	$56.50
0000133059-CK	ABBOTT NUTRITION	2/14/2024 0:00	FOOD-ENSURE-NUTRITION-GENERAL	$861.00
0000133060-CK	ALLIANCE PROPERTY MANAGEMENT, LLC	2/14/2024 0:00	LIVING ALOWANCE-MH ADULT OUTPAT-HOMELESS	$1,000.00
0000133061-CK	CRAIG ANDERSON	2/14/2024 0:00	OUT OF STATE-DWI Court-SA GENERAL	$286.20
0000133062-CK	APPLICANTPRO HOLDINGS LLC	2/14/2024 0:00	RECRUITING-HUMAN RESOURCES-GENERAL	$1,127.00
0000133063-CK	ARAMARK REFRESHMENT SERVICES	2/14/2024 0:00	Beverage Statio-GENERAL-GENERAL	$166.54
0000133064-CK	BONNEVILLE BILLING & COLLECTION	2/14/2024 0:00	MISC. DEDUCT	$306.88
0000133065-CK	BOYLE APPLIANCE & MATTRESS CENTER	2/14/2024 0:00	BUILDING MAINT-WHS MAIN-GENERAL	$699.00
0000133066-CK	JESSICA BREWER	2/14/2024 0:00	OUT OF STATE-SA Prev Coordin-GENERAL PRE	$1.14
0000133067-CK	L & W SUPPLY CORP - BUILDING SPECIALTIES	2/14/2024 0:00	CONSTRUCTION-WHS MAIN-GENERAL	$251.52
0000133068-CK	CHRISTENSEN PALMER & AMBROSE	2/14/2024 0:00	AUDITING FEES-ADMINISTRATION	$3,000.00
0000133069-CK	CURALINC, LLC	2/14/2024 0:00	PAYROLL ALLOCAT-HUMAN RESOURCES-GENERAL	$1,851.03
0000133070-CK	DELUXE CORPORATION	2/14/2024 0:00	BANK CHARGES-ADMINISTRATION	$591.41
0000133071-CK	DENCO SECURITY SERVICE	2/14/2024 0:00	BLDG SECURITY-NUTRITION-GENERAL	$284.90
			BLDG SECURITY-WHS MAIN-GENERAL	$86.00
0000133072-CK	DEPARTMENT OF VETERANS AFFAIRS*	2/14/2024 0:00	PERSONAL CARE-HOME BASED SRV-Veterans	$2,051.14
0000133073-CK	DEPT OF WORKORCE SERV-COLLECTIONS	2/14/2024 0:00	MISC. DEDUCT	$168.12
0000133074-CK	DOMESTIC SERVICES	2/14/2024 0:00	BUILDING MAINT-WHS MAIN-GENERAL	$97.00
0000133075-CK	DOMINION ENERGY	2/14/2024 0:00	UTILITIES-NUTRITION	$2,000.73
0000133076-CK	DOMINION ENERGY	2/14/2024 0:00	UTILITIES-NUTRITION	$1,752.65
0000133077-CK	ECONO WASTE INC.	2/14/2024 0:00	UTILITIES-NUTRITION	$527.00
0000133078-CK	EMPLOYER ADVOCATES LLC	2/14/2024 0:00	ATTORNEY FEES-HUMAN RESOURCES-GENERAL	$476.39
0000133079-CK	ENABLE INDUSTRIES of Utah	2/14/2024 0:00	OFFICE SUPPLIES-WHS MAIN-GENERAL	$138.00
0000133080-CK	SONIA ESTRADA DE RODAS	2/14/2024 0:00	LIVING ALOWANCE-ATR-SA GENER	$1,600.00
0000133081-CK	KENTIN FAUTIN	2/14/2024 0:00	CONTINGENCY MGT-Early Psychosis-MH GENER	$23.00
			OFFICE SUPPLIES-Early Psychosis-MH GENER	$53.61
0000133082-CK	H2H SOLUTIONS, INC.	2/14/2024 0:00	DP SERVICE-MH ACUTE CARE-MH GENERAL	$2,100.59
0000133083-CK	AMY HALL-JOHNSON	2/14/2024 0:00	OUT OF STATE-MED COMPLIANCE-GENERAL	$2,500.00
0000133084-CK	HOBART SALES	2/14/2024 0:00	EQUIP REPAIR-NUTRITION	$906.55
0000133085-CK	HOUSING AUTHORITY OF THE CITY OF OGDEN	2/14/2024 0:00	LIVING ALOWANCE-MH ADULT OUTPAT-HOMELESS	$600.00
0000133086-CK	CHARISE HULSE	2/14/2024 0:00	OUT OF STATE-DWI Court-SA GENERAL	$286.20
0000133087-CK	IHC HEALTH CENTERS	2/14/2024 0:00	HOSPITAL EXP-MH YTH OUTPAT-MH GENERAL	$21.20
0000133088-CK	INSYNC INTERPRETERS	2/14/2024 0:00	Interpr Serv-MH ADULT OUTPAT-MH GENERAL	$40.00
			Interpr Serv-MH YTH OUTPAT-MH GENERAL	$1,757.00
			Interpr Serv-MH ACUTE CARE-MH GENERAL	$40.00
0000133089-CK	INTERMOUNTAIN T-SHIRT COMPANY	2/14/2024 0:00	Incentives -Emp-HUMAN RESOURCES-GENERAL	$6,732.00
0000133090-CK	VIOLET KERR	2/14/2024 0:00	LIVING ALOWANCE-ATR-SA GENER	$800.00
0000133091-CK	LANGUAGE TESTING INTERNATIONAL, INC	2/14/2024 0:00	TEST MATERIALS-MH MANAGED CARE-MH GENERA	$438.00
0000133092-CK	MACEY'S	2/14/2024 0:00	VENDING MACHINE-GENERAL-GENERAL	$125.72
0000133093-CK	MARLO PRODUCTS TONER	2/14/2024 0:00	OFFICE SUPPLIES-MH-MCOT-MH GENERAL	$159.90
0000133094-CK	MCKAY DEE HOSPITAL	2/14/2024 0:00	HOSPITAL EXP-MH ADULT INPAT-MH GEN	$5,356.00
0000133095-CK	ERIC MCKEE	2/14/2024 0:00	LIVING ALOWANCE-ATR-SA GENER	$800.00
0000133096-CK	BRUCE MCKINNEY	2/14/2024 0:00	LIVING ALOWANCE-ATR-SA GENER	$800.00
0000133097-CK	MODEL LINEN SUPPLY	2/14/2024 0:00	OCCUPANCY EXP-210 27th-GENERAL	$468.66
			OCCUPANCY EXP-2695 Childs-GENERAL	$654.80
			OCCUPANCY EXP-2765 Madison-GENERAL	$1,623.75
			OCCUPANCY EXP-Robertson Build-GENERAL	$268.55
			OCCUPANCY EXP-WHS MAIN-GENERAL	$1,816.11
			OCCUPANCY EXP-2660 Lincoln Av-GENERAL	$2,654.05
0000133098-CK	MONEY 4 YOU	2/14/2024 0:00	MISC. DEDUCT	$473.27
0000133099-CK	NATIONAL BENEFIT SERVICES	2/14/2024 0:00	MEMBERSHIPS-HUMAN RESOURCES-GENERAL	$152.75
0000133100-CK	OFFICE DEPOT	2/14/2024 0:00	OFFICE SUPP-ADMINISTRATION	$3.87
			OFFICE SUPP-HOME BASED SRV-ALT/HOME-ALM	$26.94
			OFFICE SUPPLIES-ADMINISTRATION-FND Expen	$17.68
			OFFICE SUPPLIES-BILLING-GENERAL	$91.99
			OFFICE SUPPLIES-FISCAL SERVICES-GENERAL	$184.69
			OFFICE SUPP-OUTREACH/ADVOC-OMBUDSMAN-OMB	$7.07
			OFFICE SUPPLIES-IT SOFTWARE-GENERAL	$62.16
0000133101-CK	OFFICE OF RECOVERY SERVICES/CHILD*	2/14/2024 0:00	MISC. DEDUCT	$502.61
0000133102-CK	OFFICE OF STATE DEBT COLLECTION	2/14/2024 0:00	MISC. DEDUCT	$234.46
0000133103-CK	OFFICE ALLY, INC	2/14/2024 0:00	DP SERVICE-HOME BASED SRV-Veterans	$455.00
0000133104-CK	PARATA SYSTEMS - LLC	2/14/2024 0:00	OFFICE SUPP-PHARMACY	$1,584.74
0000133105-CK	PIONEER RX	2/14/2024 0:00	OFFICE SUPP-PHARMACY	$1,280.16

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Sum of ExtAmt				
Check No.	**Vendor Name**	**Tran Date**	**Description**	Total
0000133106-CK	BRUCE C POULSEN PHD, PLLC	2/14/2024 0:00	TRAINING-Early Psychosis-MH GENERAL	$400.00
0000133107-CK	LEANN POVEY	2/14/2024 0:00	OUT OF STATE-BONNEVILLE CTC-DFC DRUG FRE	$222.87
0000133108-CK	PREMIER CLEANING	2/14/2024 0:00	Janitorial Serv-BLDG GENERAL-GENERAL	$5,937.10
0000133109-CK	PRIMARY CHILDREN'S HOSPITAL	2/14/2024 0:00	HOSPITAL EXP-MH YTH INPAT-MH GEN	$950.00
0000133110-CK	MELISSA PROCTOR	2/14/2024 0:00	LOCAL TRAVEL-MH ADULT INPAT-MH GEN	$47.77
0000133111-CK	PUBLIC EMPLOYEES HEALTH PROGRAM	2/14/2024 0:00	DENTAL INSURANCE PAYABLE	$19,352.98
			MEDICAL DEDUCT	$292,229.68
0000133112-CK	REEDER ASSET MANAGEMENT LLC - LOGAN	2/14/2024 0:00	LIVING ALOWANCE-ATR-SA GENER	$800.00
0000133113-CK	RICOH USA, INC.	2/14/2024 0:00	PRINTING-MANAGED CARE-GENERAL	$252.18
0000133114-CK	RIVERPRINT	2/14/2024 0:00	PRINTING-ADMINISTRATION	$250.80
0000133115-CK	ROCKY MOUNTAIN POWER	2/14/2024 0:00	UTILITIES-210 27th-GENERAL	$945.27
			UTILITIES-2765 Madison-GENERAL	$340.09
			UTILITIES-Robertson Build-GENERAL	$233.11
			UTILITIES-238 27th St-GENERAL	$880.45
0000133116-CK	CHRISTY RUNDIO	2/14/2024 0:00	OUT OF STATE-DWI Court-SA GENERAL	$286.20
0000133117-CK	SAM'S CLUB	2/14/2024 0:00	Incentives -Emp-HUMAN RESOURCES-GENERAL	$710.30
0000133118-CK	SANTINO EMISSIONS	2/14/2024 0:00	AUTO MAINT-Fleet Mngt-GENERAL	$9,598.66
0000133119-CK	SINGLETON LANDSCAPING	2/14/2024 0:00	BUILDING MAINT-NUTRITION	$462.50
0000133120-CK	JASON SKINNER	2/14/2024 0:00	EMPLOYEE MISC.-GEN PREVENTION-GENERAL PR	$300.00
0000133121-CK	STATE OF UTAH TECHNOLOGY SERVICES	2/14/2024 0:00	DP MAINT-ADMINISTRATION	$1,322.00
0000133122-CK	SUTTON CLINICAL SERVICES	2/14/2024 0:00	CONTRACTORS-MH ADULT OUTP-MH GEN	$556.09
0000133123-CK	SWIRE COCA COLA, USA	2/14/2024 0:00	Beverage Statio-GENERAL-GENERAL	$59.25
0000133124-CK	SYSCO INTERMOUNTAIN FOOD SERVICE	2/14/2024 0:00	FOOD-NUTRITION	$1,851.53
			JANITORIAL SUP-NUTRITION-GENERAL	$780.23
0000133125-CK	THE POSY PLACE	2/14/2024 0:00	EMPLOYEE MISC.-GENERAL-GENERAL	$150.00
0000133126-CK	THE HARTFORD-GROUP BENEFITS DIVISION	2/14/2024 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
0000133127-CK	RICHARD TUCKER	2/14/2024 0:00	LOCAL TRAVEL-SA RECOVERY CON-SA GENERAL	$104.52
0000133128-CK	TX CHILD SUPPORT SDU	2/14/2024 0:00	MISC. DEDUCT	$87.76
0000133129-CK	UTURN RECOVERY HOUSING-DO NOT USE	2/14/2024 0:00	LIVING ALOWANCE-SL RESIDENTIAL-SA GENERA	$9,748.00
0000133130-CK	ULINE	2/14/2024 0:00	FOOD SER/OPERAT-NUTRITION-GENERAL	$310.13
0000133131-CK	USSCDA	2/14/2024 0:00	MEMBERSHIPS-VOL SRV-RSVP	$100.00
			MEMBERSHIPS-VOL SRV-SCP	$50.00
0000133132-CK	UTAH BUREAU OF CRIMINAL IDENTIFICATION	2/14/2024 0:00	EMPL SCREENING-VOLUNTEER SRV-FGP	$93.75
			EMPL SCREENING-VOLUNTEER SRV-RSVP	$26.25
			EMPL SCREENING-VOLUNTEER SRV-SCP	$78.75
0000133133-CK	UTAH DEPARTMENT OF WORKFORCE SERVICES*	2/14/2024 0:00	UNEMPLOY PAYBL	$21.90
0000133134-CK	UTAH TRANSIT AUTHORITY	2/14/2024 0:00	CLIENT TRAVEL-MH MANAGED CARE-MH GENERAL	$1,117.00
0000133135-CK	UTAH TRANSIT AUTHORITY	2/14/2024 0:00	CLIENT TRAVEL-MH MANAGED CARE-MH GENERAL	$12,000.00
0000133136-CK	U-TURN RECOVERY HOUSING	2/14/2024 0:00	LIVING ALOWANCE-ATR-SA GENER	$200.00
0000133137-CK	U-TURN RECOVERY HOUSING	2/14/2024 0:00	LIVING ALOWANCE-ATR-SA GENER	$300.00
0000133138-CK	WASATCH BEHAVIORAL HEALTH	2/14/2024 0:00	CONTRACTORS-MH YTH OUTP-MH GEN	$93.54
0000133139-CK	WEBER HUMAN SERVICES FOUNDATION	2/14/2024 0:00	FOUNDATION DED	$1,438.48
0000133140-CK	WEBER SCHOOL DISTRICT	2/14/2024 0:00	PROGRAM EXP-BONNEVILLE CTC-SOP OPIOD GRA	$592.10
0000133141-CK	WEBER HUMAN SERVICES	2/14/2024 0:00	LIVING ALOWANCE-MH ADULT OUTPAT-HOMELESS	$50.00
0000133142-CK	WEBER HUMAN SERVICES	2/14/2024 0:00	LIVING ALOWANCE-MH ADULT OUTPAT-HOMELESS	$12.88
0000133143-CK	Summer Williams	2/14/2024 0:00	LOCAL TRAVEL-ADMINISTRATION-FND Expense	$12.06
0000133144-CK	INTERMOUNTAIN WORK MED	2/14/2024 0:00	EMPL SCREENING-HUMAN RESOURCES-GENERAL	$613.00
0000133145-CK	XEROX CORPORATION	2/14/2024 0:00	Copy Expense-NUTRITION-GENERAL	$76.15
			Copy Machine Le-NUTRITION-GENERAL	$174.32
0000133146-CK	A-1 MEDICAL	2/21/2024 0:00	PATIENT-MED. EQ-HOME BASED SRV-ALT/HOME-	$45.99
0000133147-CK	ABSOLUTE COMFORT HVAC	2/21/2024 0:00	BUILDING MAINT-WHS MAIN-GENERAL	$2,320.00
0000133148-CK	ACUMEN FISCAL AGENT, LLC	2/21/2024 0:00	CONTRACTORS-HOME BASED SRV-Veterans	$1,140.00
0000133149-CK	CRAIG ANDERSON	2/21/2024 0:00	MEETING EXPENSE-SA CORRECTIONS-SA GENERA	$67.92
0000133150-CK	ATKINSON ELECTRONICS, INC.	2/21/2024 0:00	BUILDING MAINT-WHS MAIN-GENERAL	$3,501.62
0000133151-CK	BAART PROGRAMS OGDEN, INC.	2/21/2024 0:00	CONTRACTORS-SA CORRECTIONS-SA GEN	$4,723.10
			CONTRACTORS-OPIOID CRISIS-GENERAL PREVEN	$2,399.45
0000133152-CK	BAMBERGER SQUARE, INC.	2/21/2024 0:00	UTILITIES-BAMBERGER-GENERAL	$1,271.30
0000133153-CK	BDI-SALT LAKE	2/21/2024 0:00	BUILDING MAINT-BLDG GENERAL-GENERAL	$1,184.68
0000133154-CK	BOLT & NUT SUPPLY COMPANY	2/21/2024 0:00	BUILDING MAINT-BLDG GENERAL-GENERAL	$12.02
0000133155-CK	LAURA BRADBURY	2/21/2024 0:00	STIPENDS-GEN PREVENTION-WMHD HLTH EQ PR	$500.00
0000133156-CK	SUSANNAH BURT	2/21/2024 0:00	OUT OF STATE-GEN PREVENTION-PFS PARTNERS	$454.92
0000133157-CK	DARIN CARVER	2/21/2024 0:00	LOCAL TRAVEL-ADMINISTRATION	$103.49
0000133158-CK	CAREGIVER SUPPORT NETWORK	2/21/2024 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL	$586.55
			PERSONAL CARE-HOME BASED SRV-IN-HOME-IHF	$100.00
0000133159-CK	CORRECTIONAL COUNSELING, INC.	2/21/2024 0:00	CURRICULUM-SA CORRECTIONS-GENERAL PREVEN	$109.21
			CURRICULUM-DWI Court-SA GENERAL	$109.21
			CURRICULUM-JRI SERVICES-SA GENERAL	$109.21
			CURRICULUM-SA FIT-SA GENERAL	$109.21
0000133160-CK	PAT COX	2/21/2024 0:00	OUT OF STATE-GEN PREVENTION-PFS PARTNERS	$254.00
0000133161-CK	DAYBREAK SENIOR SERVICES	2/21/2024 0:00	PERSONAL CARE-HOME BASED SRV-RESPT CARE-	$59.00
0000133162-CK	DENCO SECURITY SERVICE	2/21/2024 0:00	BLDG SECURITY-2695 Childs-GENERAL	$86.00
			BLDG SECURITY-2765 Madison-GENERAL	$86.00
			BLDG SECURITY-WHS MAIN-GENERAL	$133.50
			BLDG SECURITY-238 27th St-GENERAL	$195.75

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Check No.	**Vendor Name**	**Tran Date**	**Description**	Total
0000133163-CK	DISCOVERY HOUSE - LAYTON	2/21/2024 0:00	CONTRACTORS-OPIOID CRISIS-GENERAL PREVEN	$710.61
0000133164-CK	DOMINION ENERGY	2/21/2024 0:00	UTILITIES-210 27th-GENERAL	$638.04
			UTILITIES-2695 Childs-GENERAL	$672.69
			UTILITIES-Robertson Build-GENERAL	$1,186.84
			UTILITIES-WHS MAIN-GENERAL	$7,655.75
			UTILITIES-238 27th St-GENERAL	$821.46
			UTILITIES-2660 Lincoln Av-GENERAL	$1,171.86
0000133165-CK	FRED DRIESS	2/21/2024 0:00	LIVING ALOWANCE-ATR-SA GENER	$800.00
0000133166-CK	ALISHA MASSEN FISHER	2/21/2024 0:00	OUT OF STATE-MH-MCOT-MH GENERAL	$1,391.34
0000133167-CK	TIFFANY FLYGARE	2/21/2024 0:00	LOCAL TRAVEL-JRI SERVICES-GENERAL PREVEN	$72.36
0000133168-CK	FREEUS LLC	2/21/2024 0:00	SUBSCRIPTIONS-MH MANAGED CARE-GENERAL	$224.85
0000133169-CK	KILEE GALBRAITH	2/21/2024 0:00	LIVING ALOWANCE-ATR-SA GENER	$800.00
0000133170-CK	JAN GARDNER	2/21/2024 0:00	LOCAL TRAVEL-VOL SRV-SCP	$42.21
0000133171-CK	LATISHA HOLMAN	2/21/2024 0:00	LIVING ALOWANCE-ATR-SA GENER	$800.00
0000133172-CK	HOME DEPOT CREDIT SERVICES	2/21/2024 0:00	BUILDING MAINT-BLDG GENERAL-GENERAL	$1,044.71
			BUILDING MAINT-WHS MAIN-GENERAL	$31.94
0000133173-CK	HOME & FAMILY CARE SERVICES	2/21/2024 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL	$2,406.74
			PERSONAL CARE-HOME BASED SRV-RESPT CARE-	$230.00
0000133174-CK	HOME HELPERS OF ST. GEORGE	2/21/2024 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL	$2,837.80
0000133175-CK	HOME HEALTH SERVICES OF UTAH	2/21/2024 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL	$838.00
0000133176-CK	HY-KO- SUPPLY COMPANY	2/21/2024 0:00	JANITORIAL SUP-Janitorial-GENERAL	$2,116.28
0000133177-CK	IN-HOME CARE ASSISTANCE LLC	2/21/2024 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL	$4,816.91
			PERSONAL CARE-HOME BASED SRV-IN-HOME-IHF	$865.90
			PERSONAL CARE-HOME BASED SRV-RESPT CARE-	$711.10
0000133178-CK	INSIGHT DIRECT USA	2/21/2024 0:00	DP SERVICE-INFO TECHNOLOGY-GENERAL	$13,263.37
0000133179-CK	INTERMOUNTAIN HEALTH CARE	2/21/2024 0:00	RENTS-MH EARLY INTERV-MH GENERAL	$1,047.63
0000133180-CK	INTERMOUNTAIN LOCK & SECURITY	2/21/2024 0:00	BUILDING MAINT-BLDG GENERAL-GENERAL	$2,647.20
0000133181-CK	INTERMOUNTAIN T-SHIRT COMPANY	2/21/2024 0:00	Incentives -Emp-HUMAN RESOURCES-GENERAL	$350.00
0000133182-CK	J & J AUTO BODY	2/21/2024 0:00	AUTO ACCIDENTS-MH Case Mngt-MH GENERAL	$4,553.47
0000133183-CK	JERRY'S PLUMBING SPECIALTIES	2/21/2024 0:00	BUILDING MAINT-BLDG GENERAL-GENERAL	$21.84
0000133184-CK	MCKAY DEE HOSPITAL	2/21/2024 0:00	HOSPITAL EXP-MH ADULT INPAT-MH GEN	$4,017.00
			HOSPITAL EXP-MH YTH INPAT-MH GEN	$9,319.00
0000133185-CK	MIDWEST OFFICE	2/21/2024 0:00	FURN AND EQUIP-MH MANAGED CARE-GENERAL	$63,399.81
			FURN AND EQUIP-2660 Lincoln Av-GENERAL	$7,858.80
0000133186-CK	CHARITY ROWBERRY	2/21/2024 0:00	LOCAL TRAVEL-VOL SRV-FGP	$18.76
0000133187-CK	MORGAN SCHOOL DISTRICT	2/21/2024 0:00	SPECIAL SERV-NUTRITION	$2,610.35
0000133188-CK	MORNING SUN	2/21/2024 0:00	CONTRACTORS-HOME BASED SRV-Veterans	$95.00
			PROGRAM EXP-HOME BASED SRV-Veterans	$1,792.60
0000133189-CK	NUTRITION PETTY CASH	2/21/2024 0:00	FOOD SER/OPERAT-NUTRITION-GENERAL	$59.82
			FOOD-NUTRITION	$12.90
			LICENSES-NUTRITION-GENERAL	$24.99
0000133190-CK	OFFICE DEPOT	2/21/2024 0:00	OFFICE SUPP-SA CORRECTIONS-SA GEN	$114.87
			OFFICE SUPP-SA MENS RESIDEN-SA GEN	$2.32
0000133191-CK	OTOWN FOOD TOURS LLC	2/21/2024 0:00	CONTRACTORS-GEN PREVENTION-PFS PARTNERSH	$1,000.00
0000133192-CK	KAREN PADILLA	2/21/2024 0:00	ACTIVITIES-SENIOR CENTERS-IIIB Senior Ce	$60.00
			FOOD-SENIOR CENTERS-IIIB Senior Cen	$71.91
0000133193-CK	PEPSI-COLA OF OGDEN	2/21/2024 0:00	Beverage Statio-GENERAL-GENERAL	$244.50
0000133194-CK	PROJECT SUCCESS COALITION	2/21/2024 0:00	PROGRAM EXP-PROJECT SUCCESS-ST OPIOID PR	$33,000.00
0000133195-CK	MELISSA PROCTOR	2/21/2024 0:00	OFFICE SUPPLIES-MH-MCOT-MH GENERAL	$37.41
0000133196-CK	R&R PARTNERS, INC.	2/21/2024 0:00	CONTRACTORS-Fremont CTC-Prev Prep Comm	$5,818.25
0000133197-CK	RICOH USA, INC.	2/21/2024 0:00	PRINTING-MANAGED CARE-GENERAL	$1,698.89
0000133198-CK	SYDNOR RICHKIND	2/21/2024 0:00	OUT OF STATE-MH-MCOT-MH GENERAL	$1,521.81
0000133199-CK	RIVERPRINT	2/21/2024 0:00	PROGRAM EXP-GEN PREVENTION-WMHD HLTH EQ	$26.19
0000133200-CK	ROCKY MOUNTAIN POWER	2/21/2024 0:00	UTILITIES-WHS MAIN-GENERAL	$6,231.15
			UTILITIES-FLEET MGT-GENERAL	$189.13
0000133201-CK	SAM'S CLUB	2/21/2024 0:00	CONTINGENCY MGT-SA CORRECTIONS-SA GENERA	$76.92
			OFFICE SUPP-MH ACUTE CARE-MH GEN	$17.94
			OFFICE SUPP-MH ADULT OUTP-MH GEN	$17.94
			OFFICE SUPP-MH MANAGED CARE-MH GEN	$17.94
			CONTINGENCY MGT-DRUG COURT-GENERAL PREVE	$46.50
0000133202-CK	SEAN HERRICK APARTMENTS	2/21/2024 0:00	LIVING ALOWANCE-MH ADULT OUTPAT-HOMELESS	$585.00
0000133203-CK	DAVID SEKULICH	2/21/2024 0:00	OUT OF STATE-GEN PREVENTION-PFS PARTNERS	$254.00
0000133204-CK	AMBERLEY LANA SNYDER	2/21/2024 0:00	PROGRAM EXP-Fremont CTC-W/M HEALT DEPT	$1,500.00
0000133205-CK	SOUTH DAVIS HOME HEALTH & HOSPICE	2/21/2024 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL	$113.75
0000133206-CK	JULIE SOUTHWICK	2/21/2024 0:00	BOARD EXPENSE-ADMINISTRATION	$60.00
0000133207-CK	THOMAS SPARKES	2/21/2024 0:00	LIVING ALOWANCE-ATR-SA GENER	$800.00
0000133208-CK	STANDARD EXAMINER	2/21/2024 0:00	PROMOTIONAL EXP-VOLUNTEER SRV-RSVP	$150.00
0000133209-CK	STATE OF UTAH DIV. OF OCCUPATIONAL	2/21/2024 0:00	LICENSES-SAFETY/SECURITY-GENERAL	$90.00
0000133210-CK	FUEL NETWORK TEAM	2/21/2024 0:00	GASOLINE-Fleet Mngt-GENERAL	$3,435.98
			GASOLINE-NUTRITION-GENERAL	$1,516.65
0000133211-CK	MITCHELL TOCHER	2/21/2024 0:00	OUT OF STATE-MH-MCOT-MH GENERAL	$1,456.79
0000133212-CK	TOTAL CARE SOLUTIONS	2/21/2024 0:00	PATIENT-MED. EQ-HOME BASED SRV-ALT/HOME-	$280.00
0000133213-CK	U-TURN RECOVERY HOUSING	2/21/2024 0:00	LIVING ALOWANCE-ATR-SA GENER	$200.00
0000133214-CK	U-TURN RECOVERY HOUSING	2/21/2024 0:00	LIVING ALOWANCE-SL RESIDENTIAL-SA GENERA	$4,874.00
			BUILDING MAINT-1325 Lincoln-GENERAL	$2,970.90
0000133215-CK	VALLEY GLASS	2/21/2024 0:00	AUTO MAINT-Fleet Mngt-GENERAL	$635.00
0000133216-CK	VISITING ANGELS OF DAVIS/WEBER	2/21/2024 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL	$2,708.86

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0000133217-CK	VRI	2/21/2024 0:00	PATIENT-MED. EQ-HOME BASED SRV-ALT/HOME-	$29.00
0000133218-CK	WEBER HUMAN SERVICES FOUNDATION	2/21/2024 0:00	BOARD EXPENSE-ADMINISTRATION	$60.00
0000133219-CK	WEBER COUNTY TRANSFER STATION	2/21/2024 0:00	BUILDING MAINT-WHS MAIN-GENERAL	$110.00
0000133220-CK	WEBER COUNTY INFORMATION TECHNOLOGY	2/21/2024 0:00	TELEPHONE-BLDG GENERAL-GENERAL	$11,167.38
0000133221-CK	WEBER HUMAN SERVICES	2/21/2024 0:00	LIVING ALOWANCE-MH ADULT OUTPAT-HOMELESS	$50.00
0000133222-CK	WEBER HUMAN SERVICES	2/21/2024 0:00	LIVING ALOWANCE-MH ADULT OUTPAT-HOMELESS	$69.23
0000133223-CK	WEBER HUMAN SERVICES	2/21/2024 0:00	LIVING ALOWANCE-MH ADULT OUTPAT-HOMELESS	$149.80
0000133224-CK	WEBER HUMAN SERVICES	2/21/2024 0:00	LIVING ALOWANCE-MH ADULT OUTPAT-HOMELESS	$50.00
0000133225-CK	WEBER HUMAN SERVICES	2/21/2024 0:00	LIVING ALOWANCE-MH ADULT OUTPAT-HOMELESS	$156.36
0000133226-CK	WEBER HUMAN SERVICES	2/21/2024 0:00	LIVING ALOWANCE-MH ADULT OUTPAT-HOMELESS	$149.80
0000133227-CK	JENNIFER YOUNG	2/21/2024 0:00	BLDG SECURITY-SAFETY/SECURITY-GENERAL	$100.00
0000133228-CK	A-1 MEDICAL	2/28/2024 0:00	PATIENT-MED. EQ-HOME BASED SRV-ALT/HOME-	$16.99
0000133229-CK	ACUMEN FISCAL AGENT, LLC	2/28/2024 0:00	PROGRAM EXP-HOME BASED SRV-Veterans	$25,156.01
0000133230-CK	ROGER ADAMS	2/28/2024 0:00	OUT OF STATE-DWI Court-SA GENERAL	$286.20
0000133231-CK	ALLSTATE INSURANCE COMPANY	2/28/2024 0:00	AFLAC PAYBL	$4,315.03
0000133232-CK	BEACON, INC.	2/28/2024 0:00	CONSTRUCTION-2660 Lincoln Av-GENERAL	$696.00
0000133233-CK	BEECHTREE DIAGNOSTICS	2/28/2024 0:00	LAB-MH MANAGED CARE-MH GENERAL	$120.00
			LAB-SA YTH OUTP-SA GEN	$15.00
			LAB-SA ADULT OUTP-SA GEN	$165.00
			LAB-SA CORRECTIONS-SA GEN	$390.00
			LAB-SA MANAGED CARE-SA GENERAL	$210.00
			LAB-DRUG COURT-SA GENERAL	$780.00
			LAB-SA RECOVERY CON-SA GENERAL	$105.00
			LAB-DWI Court-SA GENERAL	$1,035.00
			LAB-MH Court-JRC-MH GENERAL	$90.00
			LAB-FAM RECOVERY CT-SA GENERAL	$150.00
0000133234-CK	KRISTEN BELL	2/28/2024 0:00	OUT OF STATE-BONNEVILLE CTC-ST OPIOID PR	$1,834.16
0000133235-CK	BONNEVILLE BILLING & COLLECTION	2/28/2024 0:00	MISC. DEDUCT	$308.66
0000133236-CK	BOSTON MUTUAL LIFE INS CO - W	2/28/2024 0:00	BOSTON MUTUAL PAYABLE	$361.92
0000133237-CK	DEPT OF WORKORCE SERV-COLLECTIONS	2/28/2024 0:00	MISC. DEDUCT	$165.06
0000133238-CK	EM PHYS INTEGRATED CARE (EPIC)	2/28/2024 0:00	HOSPITAL EXP-MH ADULT OUTP-MH GEN	$132.85
0000133239-CK	EVERYDAY WELLNESS	2/28/2024 0:00	PROGRAM EXP-Fremont CTC-W/M HEALT DEPT	$600.00
0000133240-CK	GREEN'S LEARNING ACADEMY	2/28/2024 0:00	PROGRAM EXP-Fremont CTC-W/M HEALT DEPT	$300.00
0000133241-CK	HOME DEPOT CREDIT SERVICES	2/28/2024 0:00	BUILDING MAINT-BLDG GENERAL-GENERAL	$233.02
0000133242-CK	INTERWEST INTERPRETING	2/28/2024 0:00	Interpr Serv-MH ADULT OUTPAT-MH GENERAL	$420.00
			Interpr Serv-MH YTH OUTPAT-MH GENERAL	$660.00
0000133243-CK	INTERMOUNTAIN T-SHIRT COMPANY	2/28/2024 0:00	Incentives -Emp-HUMAN RESOURCES-GENERAL	$1,148.00
			PROGRAM EXP-HUMAN RESOURCES-HLTH DIS OFF	$4,500.00
0000133244-CK	JOHNSTONE SUPPLY OF OGDEN	2/28/2024 0:00	BUILDING MAINT-WHS MAIN-GENERAL	$83.68
0000133245-CK	LATITUDE USA LLC	2/28/2024 0:00	PATIENT-MED. EQ-HOME BASED SRV-ALT/HOME-	$37.00
0000133246-CK	LDS HOSPITAL	2/28/2024 0:00	HOSPITAL EXP-MH ADULT INPAT-MH GEN	$47,500.00
0000133247-CK	LUMEN-ACCESS BILL	2/28/2024 0:00	DP MAINT-ADMINISTRATION	$2,070.00
0000133248-CK	MACEY'S	2/28/2024 0:00	Incentives -Emp-MH MANAGED CARE-MH GENER	$56.52
0000133249-CK	MCKAY DEE HOSPITAL	2/28/2024 0:00	HOSPITAL EXP-MH ADULT INPAT-MH GEN	$1,339.00
			HOSPITAL EXP-MH YTH INPAT-MH GEN	$6,695.00
0000133250-CK	MONEY 4 YOU	2/28/2024 0:00	MISC. DEDUCT	$421.59
0000133251-CK	MYTREX, INC.	2/28/2024 0:00	PATIENT-MED. EQ-HOME BASED SRV-ALT/HOME-	$669.79
			PATIENT-MED. EQ-HOME BASED SRV-RESPT CAR	$189.96
0000133252-CK	NATIONAL BENEFIT SERVICES	2/28/2024 0:00	MEMBERSHIPS-HUMAN RESOURCES-GENERAL	$152.75
0000133253-CK	QUADIENT FINANCE USA, INC	2/28/2024 0:00	POSTAGE-ADMINISTRATION	$1,000.00
0000133254-CK	OFFICE OF RECOVERY SERVICES MEDICAID	2/28/2024 0:00	MISC. DEDUCT	$550.44
0000133255-CK	OFFICE OF STATE DEBT COLLECTION	2/28/2024 0:00	MISC. DEDUCT	$234.46
0000133256-CK	PROBLEMS ANONYMOUS ACTION GROUP	2/28/2024 0:00	FOOD-MH ADULT DAY TX-MH GEN	$8,730.00
0000133257-CK	BRYAN POVEY	2/28/2024 0:00	LOCAL TRAVEL-MH ADULT OUTP-MH GEN	$77.29
0000133258-CK	SARA ABAGAIL POVEY	2/28/2024 0:00	OUT OF STATE-BONNEVILLE CTC-ST OPIOID PR	$1,791.24
0000133259-CK	ROCKY MOUNTAIN POWER	2/28/2024 0:00	UTILITIES-NUTRITION	$2,006.28
0000133260-CK	SAM'S CLUB	2/28/2024 0:00	Beverage Statio-GENERAL-GENERAL	$68.98
			OFFICE SUPP-SA CORRECTIONS-SA GEN	$35.88
			VENDING MACHINE-GENERAL-GENERAL	$179.66
			CONTINGENCY MGT-DWI Court-GENERAL PREVEN	$55.96
			CONTINGENCY MGT-DRUG COURT-GENERAL PREVE	$55.96
			CONTINGENCY MGT-SA FIT-SA GENERAL	$26.52
0000133261-CK	CINDY SIMMONS	2/28/2024 0:00	LOCAL TRAVEL-Aging NOW-PREV HEALTH-PHP	$24.12
			CONTRACTORS-Aging NOW-PREV HEALTH-PHP	$442.50
0000133262-CK	SKAGGS COMPANIES, INC	2/28/2024 0:00	BLDG SECURITY-SAFETY/SECURITY-GENERAL	$872.80
0000133263-CK	STATE OF UTAH DEPARTMENT OF HEALTH	2/28/2024 0:00	FFS MATCH-MH MANAGED CARE-GENERAL	$1,027.41
			FFS MATCH-SA MANAGED CARE-GENERAL	$2,971.52
			TITLE XIX MATCH-MH MANAGED CARE	$398,743.82
			TITLE XIX MATCH-SA MANAGED CARE	$114,653.17
			TITLE XIX CMAF-MH MANAGED CARE-GENERAL	$9,398.84
			TITLE XIX CMAF-SA MANAGED CARE-GENERAL	$1,036.58
			FFS MATCH ADM-MH MANAGED CARE-GENERAL	$33.88
			FFS MATCH ADM-SA MANAGED CARE-GENERAL	$100.14
0000133264-CK	SUZY'S SENIOR COMPANIONSHIP SERVICE	2/28/2024 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL	$7,619.00
			PERSONAL CARE-HOME BASED SRV-IN-HOME-IHF	$588.00
			PERSONAL CARE-HOME BASED SRV-RESPT CARE-	$684.00
0000133265-CK	SON TRAN	2/28/2024 0:00	LIVING ALOWANCE-ATR-SA GENER	$800.00

Weber Human Services
Check Register
2/1/2024 to 2/29/2024

VOIDED CHECKS ARE IN RED

Sum of ExtAmt				
Check No.	**Vendor Name**	**Tran Date**	**Description**	Total
0000133266-CK	TX CHILD SUPPORT SDU	2/28/2024 0:00	MISC. DEDUCT	$87.76
0000133267-CK	U-TURN RECOVERY HOUSING	2/28/2024 0:00	LIVING ALOWANCE-ATR-SA GENER	$300.00
0000133268-CK	WEBER HUMAN SERVICES FOUNDATION	2/28/2024 0:00	FOUNDATION DED	$1,397.71
0000133269-CK	WEBER COUNTY TRANSFER STATION	2/28/2024 0:00	BUILDING MAINT-WHS MAIN-GENERAL	$23.00
0000133270-CK	WHEELER AND ASSOCIATES OF UTAH LLC	2/28/2024 0:00	LIVING ALOWANCE-MH ADULT OUTPAT-HOMELESS	$1,662.50
Grand Total				$1,490,733.91

Weber Human Services
Credit Card Purchases
January 2024

Merchant Name	Cardholder Name	Transaction Date	Description	Amount
Taboo Pizza - Ec	Adams, Nathan	1/12/2024	Incentives - Employee	65.66
Henry Schein	Adams, Nathan	1/11/2024	Medical Records Supplies	101.61
Automated Mechanical	Adams, Nathan	1/9/2024	Furniture & Equipment Repair	212.50
Wm Supercenter #3789	Allison, Mary	1/23/2024	Patient Personal Care Expense	64.29
Qualified Patient Acct	Allison, Mary	1/11/2024	Patient Personal Care Expense	15.00
Wal-Mart #3789	Allison, Mary	1/10/2024	Patient Personal Care Expense	104.03
Uta Ogden	Allison, Mary	1/9/2024	Patient Personal Care Expense	53.00
Sheraton Park Hotel An	Anderson, Craig	1/20/2024	Out Of State Training & Travel	1,008.63
The Change Companies	Anderson, Craig	1/10/2024	Program Expenses	190.00
The Change Companies	Anderson, Craig	1/10/2024	Program Expenses	320.63
Kidstopia Roy	Baker, Alexis	1/19/2024	Activities	229.45
Chick-Fil-A #03007	Barron, David	1/25/2024	Incentives - Employee	74.49
American Association F	Bingham, Bryan	1/18/2024	Membership Fees	341.00
Zoom.Us 888-799-9666	Brewer, Jess	1/22/2024	Subscriptions	171.50
Delta 00642071824866	Brewer, Jess	1/20/2024	Out Of State Training & Travel	30.00
Uber Trip	Brewer, Jess	1/20/2024	Out Of State Training & Travel	50.36
Slc Airport Parking	Brewer, Jess	1/20/2024	Local Travel	52.00
Hilton San Francisco	Brewer, Jess	1/20/2024	Out Of State Training & Travel	116.92
Uber Trip	Brewer, Jess	1/17/2024	Out Of State Training & Travel	53.96
Delta 00642070057300	Brewer, Jess	1/16/2024	Out Of State Training & Travel	30.00
Cvs/Pharmacy #02777	Burt, Susannah	1/30/2024	Training	54.13
Uber Trip	Burt, Susannah	1/30/2024	Out Of State Training & Travel	25.63
Uber Trip	Burt, Susannah	1/28/2024	Out Of State Training & Travel	95.12
Davis Behavioral Healt	Burt, Susannah	1/26/2024	Training	400.00
Davis Behavioral Healt	Burt, Susannah	1/26/2024	Training	400.00
Davis Behavioral Healt	Burt, Susannah	1/26/2024	Training	400.00
Einsteinmobileapp #799	Burt, Susannah	1/25/2024	Meeting Expense	20.56
Lee'S Mktpl-North Og	Burt, Susannah	1/19/2024	Program Expenses	75.00
The Ups Store 3790	Burt, Susannah	1/19/2024	Postage Expense	75.66
Cadca Alexandria Va	Burt, Susannah	1/16/2024	Training	845.00
Amzn Mktp Us Rt0lb1ap1	Burt, Susannah	1/13/2024	Office Expense And Supplies	41.82
Smiths #4279	Burt, Susannah	1/12/2024	Program Expenses	55.65
Smiths #4279	Burt, Susannah	1/9/2024	Program Expenses	143.02
Kahoot! Asa	Burt, Susannah	1/8/2024	Subscriptions	306.18
Cross Border Trans Fee	Burt, Susannah	1/8/2024	Subscriptions	3.06
Expedia 72728775031404	Burt, Susannah	1/4/2024	Out Of State Training & Travel	1,156.40
Delta 00621996912073	Burt, Susannah	1/3/2024	Out Of State Training & Travel	1,296.20
Allianz Travel Ins	Burt, Susannah	1/3/2024	Out Of State Training & Travel	87.49
Ogden Weber Chamber Of	Burt, Susannah	1/3/2024	Program Expenses	35.00
Delta 00622060259660	Burton, Jed	1/29/2024	Out Of State Training & Travel	416.20
Nat'L Cncl Comm Bhvrl	Burton, Jed	1/10/2024	Training	1,240.00
Raising Canes 0614	Carver, Darin	1/29/2024	Training	70.53
Zoom.Us 888-799-9666	Carver, Darin	1/17/2024	Subscriptions	2,528.85
Zoom.Us 888-799-9666	Carver, Darin	1/16/2024	Subscriptions	0.65
Zoom.Us 888-799-9666	Carver, Darin	1/3/2024	Subscriptions	9.03
Taylor & Francis	Carver, Darin	12/30/2023	Subscriptions	56.85
Harrisville Di	Clark, Shantel	1/26/2024	Patient-Medical Equipment	49.00
Wm Supercenter #3789	Clark, Shantel	1/24/2024	Patient-Medical Equipment	59.00
Wm Supercenter #2921	Clark, Shantel	1/22/2024	Patient-Medical Equipment	84.17
Amzn Mktp Us R01qc5z10	Clark, Shantel	1/20/2024	Patient-Medical Equipment	170.00
Amzn Mktp Us R01qc5z10	Clark, Shantel	1/20/2024	Patient-Medical Equipment	171.06
Wm Supercenter #2921	Clark, Shantel	1/19/2024	Patient-Medical Equipment	6.98
4imprint, Inc	Crookston, Kimalee	1/22/2024	Program Expenses	514.47
Tst The Lucky Slice	Davis-Cox, Wendi	1/24/2024	Program Expenses	160.30
Sq Social Axe Throwin	Davis-Cox, Wendi	1/19/2024	Incentives - Employee	5.00
Amazon.Com R85wp8fz2	Davis-Cox, Wendi	1/17/2024	Furniture & Equipment	85.76
Canva I04027-19795015	Davis-Cox, Wendi	1/11/2024	Subscriptions	12.99
Aatrix Software	Dean, Ronda	1/23/2024	Office Expense And Supplies	370.10
Aatrix Software	Dean, Ronda	1/23/2024	Office Expense And Supplies	106.60
Aatrix Software	Dean, Ronda	1/23/2024	Office Expense And Supplies	24.95
Aatrix Software	Dean, Ronda	1/23/2024	Office Expense And Supplies	24.95
Usps Po 4964980221	Dean, Ronda	1/3/2024	Postage Expense	28.75
Zoom.Us 888-799-9666	Dean, Ronda	12/29/2023	Subscriptions	160.76
Amzn Mktp Us R25q85mj0	Durrant, Tara	1/30/2024	Office Expense And Supplies	21.47

Weber Human Services
Credit Card Purchases
January 2024

Merchant Name	Cardholder Name	Transaction Date	Description	Amount
Amazon.Com R27xy2fy2	Durrant, Tara	1/30/2024	Office Expense And Supplies	8.26
Amazon.Com R27xo2fq2	Durrant, Tara	1/30/2024	Office Expense And Supplies	19.49
Amzn Mktp Us R21bq9442	Durrant, Tara	1/30/2024	Office Expense And Supplies	45.98
Amazon Ret 112-825562	Durrant, Tara	1/30/2024	Office Expense And Supplies	17.09
Amazon.Com R066l5132	Durrant, Tara	1/26/2024	Other Expenses	62.92
Amazon.Com R066l5132	Durrant, Tara	1/26/2024	Office Expense And Supplies	50.49
Amzn Mktp Us R09vu20w0	Durrant, Tara	1/22/2024	Other Expenses	18.98
Amzn Mktp Us R84rp3bz2	Durrant, Tara	1/21/2024	Office Expense And Supplies	19.16
Amzn Mktp Us R80bl6xd0	Durrant, Tara	1/15/2024	Office Expense And Supplies	200.28
Dollar Days Internatio	Durrant, Tara	1/10/2024	Office Expense And Supplies	458.63
Amazon.Com Il7yk0py3	Durrant, Tara	1/2/2024	Office Expense And Supplies	14.98
Amzn Mktp Us Wg7wu8zt3	Durrant, Tara	12/31/2023	Office Expense And Supplies	148.45
Wal-Mart #3789	Flores, Jonathan	1/9/2024	Incentives - Employee	6.08
Facebk 6zy27y3ns2	Fulton, Karla	1/23/2024	Promotional Expense	1.69
Amazon.Com R80nw6kk2	Fulton, Karla	1/22/2024	Special Services	460.29
Facebk Rewtmxkns2	Fulton, Karla	1/16/2024	Promotional Expense	18.00
Facebk Hsqdqxpns2	Fulton, Karla	1/13/2024	Promotional Expense	18.00
Wm Supercenter #1708	Garner, Jill	1/3/2024	Patient-Medical Equipment	23.27
Wm Supercenter #1708	Garner, Jill	1/3/2024	Patient-Medical Equipment	28.52
Amzn Mktp Us R20vu5h50	Gwynn, Shelly	1/31/2024	Furniture & Equipment Repair	14.98
Tst Costa Vida- Ogden	Gwynn, Shelly	1/30/2024	Meeting Expense	529.60
Amzn Mktp Us R29zg0hv0	Gwynn, Shelly	1/30/2024	Office Expense And Supplies	227.77
Delta 00622078202104	Gwynn, Shelly	1/29/2024	Out Of State Training & Travel	416.20
Amzn Mktp Us R25do73a0	Gwynn, Shelly	1/28/2024	Office Expense And Supplies	53.98
Kneaders Of Ogden	Gwynn, Shelly	1/26/2024	Meeting Expense	124.13
Nat'L Cncl Comm Bhvrl	Gwynn, Shelly	1/24/2024	Out Of State Training & Travel	1,240.00
Nat'L Cncl Comm Bhvrl	Gwynn, Shelly	1/23/2024	Out Of State Training & Travel	1,240.00
Amzn Mktp Us R83z872r1	Gwynn, Shelly	1/23/2024	Office Expense And Supplies	15.28
Amazon.Com Rt3jh0qc1	Gwynn, Shelly	1/16/2024	Beverage Station	66.12
Amzn Mktp Us R81f308n0	Gwynn, Shelly	1/16/2024	Office Expense And Supplies	17.98
Zoro Tools Inc	Gwynn, Shelly	1/16/2024	Maintenance And Utilities	2,527.99
Cafe Zupas	Gwynn, Shelly	1/16/2024	Meeting Expense	461.75
Sp Bees Lighting	Gwynn, Shelly	1/16/2024	Maintenance And Utilities	1,819.20
Amzn Mktp Us Rt2me45q2	Gwynn, Shelly	1/13/2024	Office Expense And Supplies	43.98
Amzn Mktp Us Rt6kt32t0	Gwynn, Shelly	1/11/2024	Building Maintenance	32.52
Betos Mexican Food	Gwynn, Shelly	1/11/2024	Meeting Expense	261.70
Wm Supercenter #1708	Gwynn, Shelly	1/10/2024	Meeting Expense	31.68
Kitchen Kneads	Gwynn, Shelly	1/10/2024	Beverage Station	30.46
Cafe Zupas	Gwynn, Shelly	1/9/2024	Meeting Expense	230.28
Amzn Mktp Us Tk0q83051	Gwynn, Shelly	1/7/2024	Maintenance And Utilities	90.00
Wm Supercenter #3789	Gwynn, Shelly	1/4/2024	Office Expense And Supplies	11.05
Amzn Mktp Us P61452iq3	Gwynn, Shelly	1/3/2024	Office Expense And Supplies	12.05
Amazon.Com I56i38g63	Gwynn, Shelly	1/3/2024	Maintenance And Utilities	109.99
Amzn Mktp Us Uf5gi6s73	Gwynn, Shelly	12/31/2023	Office Expense And Supplies	75.32
Smiths #4279	Hadley, Chelsie	1/18/2024	Incentives - Employee	100.00
Amzn Mktp Us Rt5qi0sk1	Hadley, Chelsie	1/16/2024	Client Incentives	353.32
Amzn Mktp Us Rt1hx9d72	Hadley, Chelsie	1/15/2024	Client Incentives	10.71
Wal-Mart #2921	Harris, Jaime	1/3/2024	Contingency Management	170.00
Wal-Mart #2921	Harris, Jaime	1/3/2024	Contingency Management	100.00
Amzn Mktp Us R015f6922	Hass, Truanne	1/29/2024	Program Expenses	77.98
Amzn Mktp Us R015f6922	Hass, Truanne	1/29/2024	Residential Meals	41.62
Wal-Mart #1708	Hass, Truanne	1/28/2024	Patient Personal Care Expense	18.23
Wal-Mart #1708	Hass, Truanne	1/23/2024	Client Incentives	102.07
Wal-Mart #1708	Hass, Truanne	1/23/2024	Residential Meals	21.96
Wm Supercenter #1708	Hass, Truanne	1/23/2024	Program Expenses	31.16
Wm Supercenter #1708	Hass, Truanne	1/23/2024	Incentives - Employee	10.22
Wal-Mart #1708	Hass, Truanne	1/23/2024	Program Expenses	3.85
Harrisville Di	Hass, Truanne	1/18/2024	Program Expenses	9.75
Wm Supercenter #5206	Hass, Truanne	1/9/2024	Incentives - Employee	35.50
Wal-Mart #3789	Hass, Truanne	1/5/2024	Residential Meals	31.39
Wm Supercenter #3789	Hass, Truanne	1/5/2024	Client Incentives	82.04
Mgm Targets	Herber, Mike	1/29/2024	Building Security	523.73
Opticsplanet, Inc.	Herber, Mike	1/23/2024	Building Security	167.84
Sportsmans Warehouse 1	Herber, Mike	1/22/2024	Building Security	39.99

Weber Human Services
Credit Card Purchases
January 2024

Merchant Name	Cardholder Name	Transaction Date	Description	Amount
Carquest 4515	Herber, Mike	1/19/2024	Vehicle Maintenance	105.73
Glock Store	Herber, Mike	1/18/2024	Building Security	514.80
Smartsign	Herber, Mike	1/10/2024	Building Maintenance	4,999.25
Carquest 4515	Herber, Mike	1/9/2024	Vehicle Maintenance	34.99
In Tagg N Go Express	Herber, Mike	1/5/2024	Vehicle Maintenance	450.00
Cafe Zupas	Hernandez, Delia	1/30/2024	Training	152.16
Amzn Mktp Us R06j34v62	Hernandez, Delia	1/27/2024	Other Expenses	47.50
Amazon.Com Tk56a97n2	Hernandez, Delia	1/9/2024	Contingency Management	7.66
Amazon.Com Tk56a97n2	Hernandez, Delia	1/9/2024	Office Expense And Supplies	16.92
Dollar Days Internatio	Hernandez, Delia	1/4/2024	Office Expense And Supplies	163.56
Dollar Days Internatio	Hernandez, Delia	1/4/2024	Office Expense And Supplies	163.56
Walmart.Com 8009666546	Hunsaker, Gary	1/30/2024	Patient Personal Care Expense	212.36
Wm Supercenter #3789	Hunsaker, Gary	1/30/2024	Patient Personal Care Expense	62.86
Walmart.Com 8009666546	Hunsaker, Gary	1/28/2024	Patient Personal Care Expense	201.36
America'S Best # 5572	Hunsaker, Gary	1/26/2024	Patient Personal Care Expense	107.20
Lowes #01080	Hunsaker, Gary	1/26/2024	Patient Personal Care Expense	496.08
Work Shoe Hq	Hunsaker, Gary	1/26/2024	Patient Personal Care Expense	225.00
Walmart.Com 8009666546	Hunsaker, Gary	1/25/2024	Patient Personal Care Expense	119.00
Ross Store #504	Hunsaker, Gary	1/25/2024	Patient Personal Care Expense	388.74
America'S Best # 5572	Hunsaker, Gary	1/22/2024	Patient Personal Care Expense	107.20
America'S Best # 5572	Hunsaker, Gary	1/22/2024	Patient Personal Care Expense	85.75
America'S Best # 5572	Hunsaker, Gary	1/22/2024	Patient Personal Care Expense	85.75
America'S Best # 5572	Hunsaker, Gary	1/19/2024	Patient Personal Care Expense	107.20
Big 5 Sporting Goods 2	Hunsaker, Gary	1/19/2024	Patient Personal Care Expense	235.93
Walmart.Com 8009666546	Hunsaker, Gary	1/18/2024	Patient Personal Care Expense	40.74
Hale Family Dental	Hunsaker, Gary	1/18/2024	Patient Personal Care Expense	130.50
Driver License Ogden	Hunsaker, Gary	1/17/2024	Patient Personal Care Expense	52.00
Wm Supercenter #3789	Hunsaker, Gary	1/16/2024	Patient Personal Care Expense	124.85
Driver License Ogden	Hunsaker, Gary	1/16/2024	Patient Personal Care Expense	23.00
Walmart.Com	Hunsaker, Gary	1/13/2024	Patient Personal Care Expense	42.46
Driver License Ogden	Hunsaker, Gary	1/12/2024	Patient Personal Care Expense	61.00
Weber County Health De	Hunsaker, Gary	1/11/2024	Patient Personal Care Expense	22.00
Walmart.Com	Hunsaker, Gary	1/11/2024	Patient Personal Care Expense	130.76
Vcn Dallasvitalstats	Hunsaker, Gary	1/10/2024	Patient Personal Care Expense	52.50
Big 5 Sporting Goods 2	Hunsaker, Gary	1/9/2024	Patient Personal Care Expense	139.40
Walmart.Com 8009666546	Hunsaker, Gary	1/5/2024	Patient Personal Care Expense	42.86
Burlington Stores 857	Hunsaker, Gary	1/3/2024	Patient Personal Care Expense	403.77
Amzn Mktp Us R88mf8mq0	Iizuka, Nobuhiro	1/16/2024	Office Expense And Supplies	76.54
Amazon.Com Tk62f69x1	Iizuka, Nobuhiro	1/10/2024	Office Expense And Supplies	24.14
In Schedule Viewer	Iizuka, Nobuhiro	1/4/2024	Data Processing Service	398.68
Www.Amazon 111-010150	Iizuka, Nobuhiro	1/4/2024	Office Expense And Supplies	28.19
Maceys Ogden	Jacobo, Mercy	1/12/2024	Program Expenses	11.93
Apple Spice Junction	Jacobo, Mercy	1/12/2024	Program Expenses	433.24
Weber Human Services	Jacobo, Mercy	1/12/2024	Program Expenses	10.00
Zao Asian Cafe 10 - Ri	Jacobo, Mercy	1/11/2024	Program Expenses	491.20
Wm Supercenter #3789	Jacobo, Mercy	1/11/2024	Program Expenses	89.25
Weber Human Services	Jacobo, Mercy	1/11/2024	Program Expenses	20.00
Tst Costa Vida- Ogden	Jacobo, Mercy	1/10/2024	Program Expenses	350.46
Wm Supercenter #3789	Jacobo, Mercy	1/10/2024	Program Expenses	19.09
Aroy D Thai Cuisine	Jacobo, Mercy	1/10/2024	Program Expenses	357.23
Cafe Zupas Online Orde	Jacobo, Mercy	1/8/2024	Program Expenses	437.08
Weber Human Services	Jacobo, Mercy	1/8/2024	Program Expenses	10.00
Sams Club #6684	Jacobo, Mercy	1/5/2024	Program Expenses	243.48
Skinny Dogz	Johnson, Mccall	1/5/2024	Activities	30.00
Mcdonald'S F308	Johnson, Mccall	12/29/2023	Activities	5.40
Little Caesars 032	Johnson, Mccall	12/29/2023	Activities	15.13
Dhs Licensing - Dacs	Johnson, Susan	1/27/2024	Employment Screening	42.25
Amzn Mktp Us R01m088i0	Johnson, Susan	1/24/2024	Incentives - Employee	370.13
Amzn Mktp Us R070j18p0	Johnson, Susan	1/24/2024	Incentives - Employee	29.99
Amzn Mktp Us R07827ly2	Johnson, Susan	1/24/2024	Incentives - Employee	305.86
Wal-Mart #1708	Johnson, Susan	1/24/2024	Incentives - Employee	94.01
Dhs Licensing - Dacs	Johnson, Susan	1/18/2024	Employment Screening	42.25
Guitar Center #432	Johnson, Susan	1/16/2024	Incentives - Employee	152.99
Zurchers- Site 114 - R	Johnson, Susan	1/16/2024	Incentives - Employee	40.85

Weber Human Services
Credit Card Purchases
January 2024

Merchant Name	Cardholder Name	Transaction Date	Description	Amount
Dhs Licensing - Dacs	Johnson, Susan	1/9/2024	Employment Screening	42.25
Dhs Licensing - Dacs	Johnson, Susan	1/5/2024	Employment Screening	42.25
Dhs Licensing - Dacs	Johnson, Susan	1/5/2024	Employment Screening	42.25
Dhs Licensing - Dacs	Johnson, Susan	1/5/2024	Employment Screening	42.25
Dhs Licensing - Dacs	Johnson, Susan	1/5/2024	Employment Screening	42.25
Dhs Licensing - Dacs	Johnson, Susan	1/4/2024	Employment Screening	42.25
Superior Computers	Kidman, Kurt	1/29/2024	Data Processing Equipment	2,700.00
Amzn Mktp Us R03yd3bn2	Kidman, Kurt	1/27/2024	Office Expense And Supplies	36.87
Amzn Mktp Us R20fq3ld0	Kidman, Kurt	1/27/2024	Office Expense And Supplies	115.88
Amzn Mktp Us R01sa1id0	Kidman, Kurt	1/26/2024	Data Processing Equipment	28.99
Amazon.Com R042i90t2	Kidman, Kurt	1/26/2024	Office Expense And Supplies	34.38
Lenovo United States	Kidman, Kurt	1/25/2024	Data Processing Maintenance	177.00
Amzn Mktp Us R08pl6eo0	Kidman, Kurt	1/21/2024	Office Expense And Supplies	11.49
Govconnection	Kidman, Kurt	1/20/2024	Data Processing Service	209.15
Web Networksolutions	Kidman, Kurt	1/20/2024	Data Processing Service	15.99
Amzn Mktp Us R87ol8c62	Kidman, Kurt	1/17/2024	Data Processing Supplies	69.49
Amzn Mktp Us R82e72qh0	Kidman, Kurt	1/17/2024	Data Processing Equipment	23.88
Amzn Mktp Us Rt1mk22p0	Kidman, Kurt	1/11/2024	Data Processing Equipment	43.28
Amzn Mktp Us Tk81439i1	Kidman, Kurt	1/10/2024	Data Processing Equipment	19.49
Cdw Govt #Nw91369	Kidman, Kurt	1/8/2024	Data Processing Equipment	606.28
Amzn Mktp Us Tk90q0m01	Kidman, Kurt	1/8/2024	Data Processing Equipment	28.54
Govconnection	Kidman, Kurt	1/6/2024	Data Processing Equipment	1,222.11
Amzn Mktp Us Tk6fh3990	Kidman, Kurt	1/5/2024	Data Processing Equipment	170.65
Insight Direct	Kidman, Kurt	1/4/2024	Data Processing Service	9.44
Insight Direct	Kidman, Kurt	1/4/2024	Data Processing Service	70.80
Insight Direct	Kidman, Kurt	1/4/2024	Data Processing Service	271.40
Cdw Govt #Nv37748	Kidman, Kurt	1/3/2024	Data Processing Maintenance	74.71
Cdw Govt #Nt97761	Kidman, Kurt	1/1/2024	Data Processing Equipment	878.68
Amzn Mktp Us 496te1733	Kidman, Kurt	12/29/2023	Office Expense And Supplies	40.97
Walmart.Com	King, Donna	1/25/2024	Program Expenses	23.51
Walmart.Com	King, Donna	1/25/2024	Program Expenses	23.51
Walmart.Com 8009666546	King, Donna	1/20/2024	Residential Meals	43.80
Walmart.Com 8009666546	King, Donna	1/20/2024	Residential Meals	9.04
Amzn Mktp Us R88n85vd2	King, Donna	1/20/2024	Office Expense And Supplies	27.34
Walmart.Com	King, Donna	1/20/2024	Residential Meals	2.34
Walmart.Com	King, Donna	1/20/2024	Residential Meals	2.31
Walmart.Com 8009666546	King, Donna	1/17/2024	Residential Meals	130.97
Walmart.Com 8009666546	King, Donna	1/17/2024	Residential Meals	106.96
Amzn Mktp Us R80su16y0	King, Donna	1/17/2024	Program Expenses	17.03
Amzn Mktp Us R80su16y0	King, Donna	1/17/2024	Program Expenses	17.03
Amzn Mktp Us R833x43d0	King, Donna	1/14/2024	Program Expenses	26.69
Amzn Mktp Us R833x43d0	King, Donna	1/14/2024	Office Expense And Supplies	26.69
Amzn Mktp Us Rt56a5bg2	King, Donna	1/14/2024	Program Expenses	5.30
Amzn Mktp Us Rt56a5bg2	King, Donna	1/14/2024	Program Expenses	91.44
Amzn Mktp Us Rt9rd6a91	King, Donna	1/13/2024	Program Expenses	27.87
Nascod	King, Donna	1/11/2024	Membership Fees	100.00
Amzn Mktp Us Tk8wy8wa1	King, Donna	1/10/2024	Program Expenses	129.63
Kidz Town 12th St	King, Donna	1/9/2024	Sub-Contractor	960.00
Amazon.Com Rt0ru70w0	King, Donna	1/8/2024	Residential Meals	41.60
Smith S #5131	King, Donna	1/4/2024	Residential Meals	55.40
Domino'S 7560	King, Donna	1/1/2024	Food	52.97
Amazon.Com N58mq54x3	King, Donna	12/29/2023	Furniture & Equipment	43.21
Smiths Food #4131	Larsen, Tyler	1/17/2024	Program Expenses	33.93
Smiths Food #4131	Larsen, Tyler	12/31/2023	Program Expenses	108.95
Delta 00622077193382	Lopez, Anna	1/29/2024	Out Of State Training & Travel	496.20
Nat'L Cncl Comm Bhvrl	Lopez, Anna	1/17/2024	Training	1,240.00
Wm Supercenter #1708	Mccourt, Megan	1/8/2024	Patient-Medical Equipment	10.08
Wm Supercenter #1708	Mccourt, Megan	1/8/2024	Patient-Medical Equipment	24.47
Walgreens #2519	Mccourt, Megan	1/3/2024	Patient-Medical Equipment	66.00
Walgreens #2527	Mccourt, Megan	1/2/2024	Patient-Medical Equipment	68.00
Walgreens #15290	Mccourt, Megan	1/2/2024	Patient-Medical Equipment	49.98
The Webstaurant Store	Mcfarland, Cami	1/25/2024	Food Service/Operating Supplie	40.08
The Webstaurant Store	Mcfarland, Cami	1/24/2024	Food Service/Operating Supplie	207.07
Bell Janitorial Supply	Mcfarland, Cami	1/12/2024	Janitorial Supplies	700.50

Weber Human Services
Credit Card Purchases
January 2024

Merchant Name	Cardholder Name	Transaction Date	Description	Amount
National Battery Sales	Meyerhoffer, Travis	1/12/2024	Janitorial Supplies	111.80
Nationwide Coils	Meyerhoffer, Travis	12/28/2023	Building Maintenance	2,163.00
Dnh Godaddy.Com	Pendleton, Cindy	1/25/2024	Program Expenses	20.34
Roy City	Pendleton, Cindy	1/23/2024	Program Expenses	1,500.00
Eb Winter Summit	Pendleton, Cindy	1/22/2024	In State Training & Travel	69.54
Sq The Rush Funplex	Pendleton, Cindy	1/17/2024	Program Expenses	2,000.00
Walmart.Com	Pendleton, Cindy	1/17/2024	Program Expenses	41.06
Walmart.Com	Pendleton, Cindy	1/10/2024	Program Expenses	109.69
Amzn Mktp Us Rt3vs34m0	Pendleton, Cindy	1/7/2024	Program Expenses	27.82
Staples Inc	Pendleton, Cindy	1/3/2024	Printing	204.38
Amzn Mktp Us U55gj3h73	Pendleton, Cindy	1/3/2024	Program Expenses	368.22
Canva I04016-8932583	Pendleton, Cindy	1/2/2024	Membership Fees	119.99
Wm Supercenter #3789	Poulsen, Shane	1/22/2024	Program Expenses	184.70
Delta 00642072454505	Povey, Leann	1/27/2024	Out Of State Training & Travel	30.00
Sp Myfonts Inc	Povey, Leann	1/26/2024	Office Expense And Supplies	25.74
Naccme	Povey, Leann	1/22/2024	Out Of State Training & Travel	1,650.00
Grammarly Coeinse4m	Povey, Leann	1/20/2024	Office Expense And Supplies	144.00
Amazon Ret 112-354003	Povey, Leann	1/14/2024	Volunteer Expenses	5.86
Franklin Planner	Povey, Leann	1/13/2024	Office Expense And Supplies	80.65
Py Wildcat Storage La	Povey, Leann	1/10/2024	Office Expense And Supplies	655.00
Canva I04026-48399220	Povey, Leann	1/10/2024	Office Expense And Supplies	119.99
Smiths Food #4131	Povey, Leann	1/4/2024	Office Equipment Maintenance	6.42
Smiths Food #4131	Povey, Leann	1/4/2024	Office Expense And Supplies	66.00
Criddles Cafe	Povey, Leann	1/3/2024	Volunteer Expenses	30.60
Linde Gas & Equipment	Rodriguez, Lacy	1/30/2024	Office Expense And Supplies	258.06
Freed, Inc.	Rodriguez, Lacy	1/30/2024	Data Processing Service	99.00
Intermountain Central	Rodriguez, Lacy	1/29/2024	Lab	246.44
Freed, Inc.	Rodriguez, Lacy	1/21/2024	Data Processing Service	99.00
Henry Schein	Rodriguez, Lacy	1/18/2024	Office Expense And Supplies	899.34
Ut Prof Lic Online	Rodriguez, Lacy	1/13/2024	Licenses	271.00
Weber Human Services P	Rodriguez, Lacy	1/12/2024	A/R - Misc Fnd	541.91
Ut Prof Lic Online	Rodriguez, Lacy	1/9/2024	Licenses	156.00
Exp Scrpts Curascrpt S	Rodriguez, Lacy	1/9/2024	Patient-Medical Equipment	1,070.64
Freed, Inc.	Rodriguez, Lacy	1/8/2024	Data Processing Service	99.00
Rubiconmd	Rodriguez, Lacy	1/6/2024	Training	300.00
American Board Of Fami	Rodriguez, Lacy	1/2/2024	Licenses	200.00
Freed, Inc.	Rodriguez, Lacy	12/30/2023	Data Processing Service	99.00
Twilio Inc	Rodriguez, Tara	1/26/2024	Subscriptions	450.04
Wal-Mart #1708	Rodriguez, Tara	1/25/2024	Meeting Expense	42.54
Sams Club #6684	Rodriguez, Tara	1/25/2024	Meeting Expense	34.88
Smiths #4279	Rodriguez, Tara	1/16/2024	Meeting Expense	37.04
Sams Club #6684	Rodriguez, Tara	1/8/2024	Meeting Expense	159.52
Twilio Inc	Rodriguez, Tara	1/7/2024	Subscriptions	480.77
Expressions Vinyl	Roubinet, Stacy	1/25/2024	Office Expense And Supplies	67.27
Michaels Stores 2866	Roubinet, Stacy	1/22/2024	Incentives - Employee	72.13
Cinemark Theatres 240	Roubinet, Stacy	1/22/2024	Incentives - Employee	300.00
Cinemark Theatres 240	Roubinet, Stacy	1/22/2024	Incentives - Employee	60.00
Cricut	Roubinet, Stacy	1/21/2024	Office Expense And Supplies	10.70
Cricut	Roubinet, Stacy	1/15/2024	Office Expense And Supplies	4.71
Gotocom Gotowebinar	Roubinet, Stacy	1/13/2024	Meeting Expense	106.17
Joann Stores #2107	Roubinet, Stacy	1/12/2024	Incentives - Employee	67.83
Recreation Registratio	Roubinet, Stacy	1/2/2024	Incentives - Employee	1,620.00
Apple Spice Junction	Rowberry, Charity	1/29/2024	A/R - Misc Fnd	68.29
Apple Spice Junction	Rowberry, Charity	1/29/2024	A/R - Misc Fnd	68.29
Apple Spice Junction	Rowberry, Charity	1/29/2024	A/R - Misc Fnd	68.30
Facebk 5kuutxkuu2	Rowberry, Charity	1/27/2024	Promotional Expense	267.10
Facebk 5kuutxkuu2	Rowberry, Charity	1/27/2024	Promotional Expense	132.90
Skipio, Llc	Rowberry, Charity	1/27/2024	Subscriptions	29.00
Amzn Mktp Us R08vn0fz1	Rowberry, Charity	1/25/2024	Office Expense And Supplies	16.08
Verticalscr	Rowberry, Charity	1/24/2024	Employment Screening	7.50
Verticalscr	Rowberry, Charity	1/24/2024	Employment Screening	7.50
Verticalscr	Rowberry, Charity	1/23/2024	Employment Screening	7.50
Data Axle	Rowberry, Charity	1/19/2024	Promotional Expense	900.06
Data Axle	Rowberry, Charity	1/19/2024	Promotional Expense	900.05

Weber Human Services
Credit Card Purchases
January 2024

Merchant Name	Cardholder Name	Transaction Date	Description	Amount
Amazon.Com R80667y20	Rowberry, Charity	1/19/2024	Office Expense And Supplies	56.11
Positive Promotions	Rowberry, Charity	1/19/2024	Activities	219.45
Wix.Com	Rowberry, Charity	1/18/2024	A/R - Misc Fnd	205.92
Adpro Marketing	Rowberry, Charity	1/11/2024	Uniforms	351.60
Verticalscr	Rowberry, Charity	1/10/2024	Employment Screening	7.50
Verticalscr	Rowberry, Charity	1/4/2024	Employment Screening	7.50
Amazon.Com Tk8m81bu0	Rowberry, Charity	1/4/2024	A/R - Misc Fnd	292.56
Walmart.Com	Rowberry, Charity	1/4/2024	Activities	300.00
Verticalscr	Rowberry, Charity	1/3/2024	Employment Screening	7.50
Amazon.Com 5e6oe18p3	Rowberry, Charity	1/3/2024	A/R - Misc Fnd	54.40
Www.Ittakestwo.Com	Rowberry, Charity	1/3/2024	Office Expense And Supplies	107.61
Facebk J82r6xfuu2	Rowberry, Charity	1/2/2024	Promotional Expense	299.97
American Red Cross	Ryujin, Molly	1/30/2024	In State Training & Travel	37.00
Marcos Pizza - 6041	Ryujin, Molly	1/3/2024	A/R - Misc Fnd	73.48
Wm Supercenter #3789	Ryujin, Molly	1/3/2024	A/R - Misc Fnd	17.72
Samsclub #6682	Self, Delia	1/26/2024	Program Expenses	33.20
Savers - 1103	Self, Delia	1/26/2024	Program Expenses	16.44
Target.Com	Self, Delia	1/23/2024	Program Expenses	15.44
Dollartree	Self, Delia	1/20/2024	Program Expenses	24.13
Amzn Mktp Us	Self, Delia	1/17/2024	Program Expenses	(53.56)
Joann Stores #2334	Self, Delia	1/16/2024	Program Expenses	4.94
Amzn Mktp Us Rt6xh1672	Self, Delia	1/15/2024	Program Expenses	53.56
Walmart.Com	Self, Delia	1/15/2024	Program Expenses	96.37
Wal-Mart #5234	Self, Delia	1/14/2024	Food	15.04
Layton Di	Self, Delia	1/13/2024	Program Expenses	4.00
Walmart.Com	Self, Delia	1/10/2024	Program Expenses	4.28
Ebay O 03-11036-00298	Self, Delia	1/9/2024	Program Expenses	12.40
Big Lots Stores - #460	Self, Delia	1/3/2024	Program Expenses	35.46
Big Lots Stores - #460	Self, Delia	1/3/2024	Food	12.13
Big Lots Stores - #460	Self, Delia	1/3/2024	Client Incentives	6.79
Wal-Mart #5234	Self, Delia	1/3/2024	Program Expenses	19.32
Wal-Mart #5234	Self, Delia	1/3/2024	Food	4.22
Wal-Mart #5234	Self, Delia	1/3/2024	Client Incentives	6.50
Sams Club #6682	Self, Delia	1/3/2024	Program Expenses	103.69
Sams Club #6682	Self, Delia	1/3/2024	Client Incentives	10.98
Walmart.Com	Self, Delia	1/3/2024	Program Expenses	39.61
Zoom.Us 888-799-9666	Skinner, Jason	1/23/2024	Program Expenses	171.50
Adobe Inc	Skinner, Jason	1/16/2024	Program Expenses	25.73
Tst Jeremiahs Restaur	Smith, Robert	1/19/2024	A/R - Misc Fnd	216.50
Wm Supercenter #3789	Smith, Robert	1/18/2024	Incentives - Employee	29.48
Smiths Food #4140	Smith, Robert	1/15/2024	Incentives - Employee	43.72
Ramen Garden	Stephenson, Justine	1/12/2024	Incentives - Employee	66.54
Einstein Bros Bagels13	Stevenson, Ronda	1/30/2024	Incentives - Employee	64.67
Amzn Mktp Us R01jr36a1	Stevenson, Ronda	1/30/2024	Office Expense And Supplies	28.22
Amzn Mktp Us R25rr9xy0	Stevenson, Ronda	1/30/2024	Office Expense And Supplies	10.71
Par, Inc.	Stevenson, Ronda	1/30/2024	Testing Materials	131.00
Www.Caferio.Com	Stevenson, Ronda	1/29/2024	Training	(112.70)
Walmart.Com 8009666546	Stevenson, Ronda	1/26/2024	Contingency Management	210.00
Apple Spic Apple Spic	Stevenson, Ronda	1/26/2024	Training	643.89
Awl Pearson Education	Stevenson, Ronda	1/24/2024	Testing Materials	267.50
Awl Pearson Education	Stevenson, Ronda	1/24/2024	Testing Materials	318.75
Dollar Days Internatio	Stevenson, Ronda	1/22/2024	Office Expense And Supplies	93.84
Par, Inc.	Stevenson, Ronda	1/22/2024	Testing Materials	177.10
Sp The Nadd	Stevenson, Ronda	1/22/2024	Training	94.90
Little Caesars 032	Stevenson, Ronda	1/17/2024	Training	79.13
Www.Caferio.Com	Stevenson, Ronda	1/16/2024	Training	112.70
Maverik #469	Stevenson, Ronda	1/12/2024	Contingency Management	300.00
Cafe Zupas	Stevenson, Ronda	1/10/2024	Training	109.45
Chick-Fil-A #03007	Stevenson, Ronda	1/8/2024	Training	66.91
Kneaders Of Ogden	Stevenson, Ronda	1/8/2024	Training	135.69
Www.Caferio.Com	Stevenson, Ronda	1/8/2024	Training	112.70
Henry Schein	Thornock, Tyson	1/25/2024	Pharmacy Cost Of Goods	22,988.28
Henry Schein	Thornock, Tyson	1/18/2024	Pharmacy Cost Of Goods	12,771.36
Henry Schein	Thornock, Tyson	1/18/2024	Pharmacy Cost Of Goods	18,244.80

Weber Human Services
Credit Card Purchases
January 2024

Merchant Name	Cardholder Name	Transaction Date	Description	Amount
Henry Schein	Thornock, Tyson	1/10/2024	Pharmacy Cost Of Goods	28,735.35
Medtel Communications	Thornock, Tyson	1/4/2024	Data Processing Service	530.00
Henry Schein	Thornock, Tyson	1/3/2024	Medical Records Supplies	581.50
Ridley'S #1161	Toone, Cissy	1/25/2024	Food Service/Operating Supplie	38.31
Amzn Mktp Us R05ra06s0	Toone, Cissy	1/24/2024	Food Service/Operating Supplie	18.71
Walgreens #2527	Wade, Heidi	1/29/2024	A/R - Misc Fnd	4.11
Amzn Mktp Us R03jo28f2	Wade, Heidi	1/28/2024	Office Expense And Supplies	34.98
Dollar Tree	Wade, Heidi	1/24/2024	Special Services	180.00
Facebk 8573px7pc2	Wade, Heidi	1/14/2024	Promotional Expense	10.75
Facebk 8zhv4y3pc2	Wade, Heidi	1/14/2024	Promotional Expense	4.79
Facebk Qx46gybnc2	Wade, Heidi	1/12/2024	Promotional Expense	250.00
Adobe Acropro Subs	Wade, Heidi	1/12/2024	Subscriptions	21.44
Kent'S Market Plain	Wade, Heidi	1/9/2024	Meeting Expense	130.67
Kent'S Market Plain	Wade, Heidi	1/4/2024	Meeting Expense	52.51
Facebk Kv5thwpnc2	Wade, Heidi	12/29/2023	Promotional Expense	175.00
Clearfield Dental	Walke, Michelle	1/3/2024	A/R - Misc Fnd	800.00
Franklin Planner	Wangsgard, Laura	1/24/2024	Office Expense And Supplies	(284.06)
Franklin Planner	Wangsgard, Laura	1/5/2024	Office Expense And Supplies	344.52
The Ups Store 2769	Wangsgard, Laura	1/5/2024	Office Expense And Supplies	14.24
Franklin Planner	Wangsgard, Laura	12/30/2023	Office Expense And Supplies	299.05
Sq Key Man Lock & Saf	Wangsgard, Laura	12/29/2023	Office Expense And Supplies	13.88
Wm Supercenter #3789	Warner, Aracely	1/25/2024	Program Expenses	31.40
Domino'S 7522	Warner, Aracely	1/25/2024	Program Expenses	122.90
Wm Supercenter #5234	Warner, Aracely	1/24/2024	Program Expenses	59.39
Wal-Mart #3789	Williams, Camille	1/22/2024	A/R - Misc Fnd	12.04
Amzn Mktp Us R89sv01p1	Williams, Camille	1/21/2024	Office Expense And Supplies	114.08
Dollar Tree	Williams, Camille	1/20/2024	Program Expenses	20.11
Smiths Food #4135	Williams, Camille	1/19/2024	A/R - Misc Fnd	52.65
Wm Supercenter #3789	Williams, Camille	1/19/2024	A/R - Misc Fnd	214.12
Ssp Softerware, Inc.	Williams, Summer	1/29/2024	A/R - Misc Fnd	92.88
Family Counseling Serv	Williams, Summer	1/22/2024	A/R - Misc Fnd	1,000.00
Ut Cons Prot Web Rnwl	Williams, Summer	1/19/2024	A/R - Misc Fnd	75.00
River Print	Williams, Summer	1/17/2024	A/R - Misc Fnd	578.00
Ssp Ogdenwebertech	Williams, Summer	1/17/2024	A/R - Misc Fnd	1,500.00
In Bgraphic	Williams, Summer	1/16/2024	A/R - Misc Fnd	81.19
Ogden School Foundatio	Williams, Summer	1/16/2024	A/R - Misc Fnd	500.00
Ogden Weber Chamber Of	Williams, Summer	1/2/2024	A/R - Misc Fnd	35.00
Capitol Dental	Williams, Summer	1/2/2024	A/R - Misc Fnd	290.00
			Total January 2024	**171,724.44**

WEBER HUMAN SERVICES

Phone: (801) 625-3700

Fax: (801) 625-3847

SHIP TO:
Weber Human Services
Attn: Leann Povey
237 26th Street
Ogden, Utah 84401

PURCHASE ORDER

PURCHASE ORDER NO. **4816** 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: **March 4, 2024**

REQUISITION AGENT: **Diana Saline**

REQUEST OR DELIVER TO:
Leann Povey
BCTC Prevention

VENDOR: boncom
55 N 300 W #700
Salt Lake City, UT 84101

Phone #:
Fax #:
Attention: Jillian Cluff

BILL TO:
Weber Human Services
Leann Povey
237 26th Street
Ogden, Utah 84401

ACCOUNT NO. 5500-2862-2179 VENDOR CONFIRMED BY:

REMARKS:

ITEM	QUANTITY	PART NUMBER/DESCRIPTION	DELIVER	UNIT PRICE	EXTENSION
1	1	Agency production and labor		$ 46,394.00	$46,394.00
1	1	Paid media		$ 40,000.00	$40,000.00

Postitive Social Norms campaign for the Bonneville Cone area

Sole Source Contract to continue previously RFP'd campaign

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

TOTAL $86,394.00

DATE RECEIVED:

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

PROCUREMENT OFFICER

PURCHASE APPROVED BY:

CFO:

PURCHASING AGENT:

WHS BOARD CHAIR:

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

WEBER HUMAN SERVICES

Phone: (801) 625-3601

Fax: (801) 625-3847

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

PURCHASE ORDER

PURCHASE ORDER NO. **4817** 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: **March 7, 2024**

REQUISITION AGENT: **Shelly Gwynn**

REQUEST OR DELIVER TO: **Kurt Kidman**

VENDOR: **SHI**
3828 Pecana Trail
Austin, TX 78749

Phone #:
Fax #:
Attention: william_jackson@shi.com

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

ACCOUNT NO. VENDOR CONFIRMED BY:

REMARKS:

ITEM	QUANTITY	PART NUMBER/DESCRIPTION	DELIVER	UNIT PRICE	EXTENSION
1	400	Cisco Meraki Systems Manager Enterprise Device License, 3YR Cisco Systems Part#: LIC-SME-3YR		64.22	$25,688.00
		SHI is an approved state of Utah Vendor			
		Federal I.D. #87-0513218 - State Tax Exempt Cert. #11896570-002 STC			
		Quote #: 24586223			
				TOTAL	$25,688.00

DATE RECEIVED:

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

Shelly Gwynn
PROCUREMENT OFFICER

PURCHASE APPROVED BY:

CFO:

PURCHASING AGENT: Matt Leon

WHS BOARD CHAIR:

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

AGREEMENT BETWEEN WEBER HUMAN SERVICES AND

______Home Maintenance Experts__________________
FOR THE PROVISION OF
HOME AND COMMUNITY BASED SERVICES

This Agreement made by and between Weber Human Services, an Interlocal Entity and political subdivision of the State of Utah, hereinafter referred to as "WHS" and___Home Maintenance Experts___, hereinafter referred to as "Provider."

RECITALS

WHEREAS, the parties hereto desire to affiliate in providing home and community based services to the adults (age 18 or over) of Weber and Morgan Counties; and

WHEREAS, the parties hereto have determined that the provisions of this agreement are mutually beneficial to both;

NOW THEREFORE, in consideration of the mutual promises and covenants contained herein, WHS and Provider hereby agree and undertake as follows:

SECTION ONE
CONTRACT PERIOD

The terms of this Agreement will be for a period of __16_____ months commencing on the 1st day of _March, 2024____, and terminating on the 30th day of June, 2025 unless terminated sooner by either party, which termination may be without cause by giving 30 days written notice to other party.

SECTION TWO
AUTHORIZED SERVICES

A. Services provided directly to clients as part of this contract will be limited to those described in the approved Home and Community Based Services Schedule of Services and Rates (Attachment A) and authorized in advance by WHS case managers using the Home and Community Based Services Service Order (Attachments A and B hereby incorporated into this Agreement and made a part hereof).

B. Provider will notify WHS case manager within 24 hours of any changes in clients' medical, psycho-social, or service needs observed or reported by the direct service worker or client.

C. Provider will participate in case consultations at least quarterly with WHS workers to review each client's status and the appropriateness of services being provided and planned.

D. Home and Community Based Services Service Orders from WHS case managers to Providers may be arranged, modified or canceled in writing at least one week prior to a scheduled service at the discretion of either party in the best interest of the client or if the Provider is unable to provide the service.

SECTION THREE
PAYMENT FOR SERVICES

A. WHS will pay Provider for authorized services as approved and described in this Section.

B. Provider will request payment for authorized services in accordance with this contract by submitting itemized requests for payment within 10 calendar days after the end of each month following the provision of services.

C. Provider's request for payment is subject to review and adjustment before and after payment is made if WHS and provider agree that the requested payment is in error.

D. Provider is responsible for verifying the hours of service provided and submitting the proper request for payment for services rendered each month. Requests which are not adequately verified will be returned to provider for correction before payment will be made.

E. Provider's request for payment shall include the following information:

1. Names of authorized recipients of services and identifying number if applicable;
2. Type of service provided using terminology of the contract;
3. Dates services were provided to clients;
4. Units of service received by clients;
5. Units or hourly rates of reimbursement by unit of service;
6. Total cost of service per client per month;
7. Total cost of all services provided to Program.

F. Provider will support all claims with Aide notes for each contact which include items E.1 through E.7 above plus the signatures of both the direct service worker and the client receiving the service.

G. Provider is responsible for notifying WHS regarding other sources of payment for client's services, such as Medicare or Medicaid, and will not request reimbursement from any other source for services requested under this contract. Any payments or donations received by Provider as a result of providing authorized services will be forwarded to WHS, recorded according to the provisions given in section 4 A, and made available for audit purposes to WHS.

SECTION FOUR
RECORDS

A. Provider will maintain such records and accounts, including service orders, aide notes, property, personnel and financial records, as is deemed necessary to WHS and Provider, to assure a proper accounting of all funds paid for the performance of the agreement. Upon written request, records will be made available for audit purposes to WHS and other authorized entities requiring such records. Records will be retained by Provider for at least three (3) years or as required by law or regulation after the expiration of the agreement or longer if required by law or regulation.

B. It is mutually agreed that all information regarding recipients of services under this contract will be confidential and private in compliance with Government Records Act of the State of Utah as well as the applicable privacy laws and regulations promulgated by the United States. Publication of any information that would identify a particular recipient of service is prohibited.

SECTION FIVE
ASSURANCES

A. Provider will comply with all federal, state, and local laws, rules, regulations and ordinances for services provided under this agreement for the full duration of this agreement including those provisions which are required by the State of Utah which are more fully specified in Attachment A to this Agreement which is incorporated and made part hereof by this reference.

B. Provider will submit to WHS a copy of applicable certifications and licensing assuring that provider has been certified and licensed and providing services in the State of Utah for a period not less than one year's duration.

C. Provider will not use funds provided under this agreement to match any county, state, or federal funding program unless WHS is notified and gives written approval in advance.

SECTION SIX
INSURANCE

A. Provider will secure and maintain insurance from an insurance company authorized to write insurance in the State of Utah as will protect itself and its subcontractors from extended coverage losses and from claims for bodily injury, malpractice, death, or property damage which may arise from operations under this contract; a copy of this coverage shall be submitted to WHS for inclusion in the provider's file. Each policy must contain a clause providing that it will not be canceled by the insurance company without thirty (30) days written notice to

WHS of the intention to cancel. Provider will not commence work under this contract until it has obtained all insurance required under this paragraph and will have filed the certificate of insurance or the certified copy of the insurance policy with WHS. The amounts of insurance will not be less than the following:

1. Workmen's Compensation and Employer's Liability Insurance will be secured and maintained as required by the State of Utah.

2. At least $2,000,000 comprehensive general liability, combined single limit (bodily injury and property damage), including premises, operations, products and completed operations, personal injury, blanket contractual, and employers' ownership automobile liability.

3. Provider will obtain and maintain in force during the term of the contract, a policy of professional liability insurance in the amount of $500,000.

4. Provider will also purchase and maintain fidelity bonds of $20,000 per incident for all employees with direct access to responsibility for the receipt and disbursement of funds relating to this contract.

SECTION SEVEN
INDEMNIFICATION

Each of the parties to this agreement agrees to hold harmless and indemnify the other party for the wrongful or negligent acts of their respective employees, agents, volunteers and invitees against any and all liabilities, claims, damages, actions, suits, proceedings, costs and expenses including reasonable counsel fees and expenses of investigation, which arise by reason of any accidents, damages, injuries (including injuries resulting in death) either to persons or property or both; provided, however, that in no event will the indemnification obligation of WHS hereunder exceed the amount set forth in the Utah Governmental Immunity Act in effect at the time judgement is entered. Personal injury or property damage will have the same meaning as defined in the Utah Governmental Immunity Act. In no event will this section be construed with respect to third parties as a waiver of any governmental immunity to which WHS is otherwise entitled.

SECTION EIGHT
MISCELLANEOUS

A. **ASSIGNABILITY.** Provider agrees it will not subcontract, assign, or transfer any rights or duties under this Agreement to any other party or agreement to any other party or agency without written consent of WHS. If such consent is obtained, this agreement may be modified to incorporate the assignment by provider.

B. **AMENDMENT.** This Agreement may be changed, modified or amended from time to time only by an instrument in writing, signed by the parties to this Agreement.

C. **GOVERNING LAW.** This Agreement shall be governed and construed by the laws of the State of Utah.

D. **ENTIRE AGREEMENT.** This Agreement will constitute the entire agreement between WHS and Provider and any prior understanding or representation of any kind preceding the date of this Agreement will not be binding upon either party except to the extent incorporated in this Agreement.

E. **PARAGRAPH HEADINGS.** Titles to paragraphs in this Agreement are solely for the convenience of the parties and should not be used to explain, modify, simplify or aid in the interpretation of the provisions of this Agreement.

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed this 20 day February, 2024.

WEBER HUMAN SERVICES

By____________________________

ATTEST:

____

PROVIDER Home Maintenance Experts

By Jared J Gaetz

ATTEST: [signature]

ATTACHMENT A
WEBER HUMAN SERVICES
HOME AND COMMUNITY BASED SERVICES
SCHEDULE OF SERVICES AND RATES

Provider: _____Home Maintenance Experts____________________

Address: ___675 W 100 N Layton, UT 84041 ________________

Telephone Number: ___385-251-5841______________________

Contact Person: Jared Gaetz

	Unit Measures	Rate Per Unit	Counties Covered	Note Regarding Services
Adult Day Care	Full Day			
Adult Day Care	Half Day			
Assisted Transportation	one way trip (or per mile)			
Chore Service	Per Hour			
Companionship Service	Per Hour			
Emergency Response System	Set-Up Fee			
Emergency Response System	One Month			
Homemaker	Per Hour			
Nurse Service (RN)	Per Hour			
Personal Care	Per Hour			
Respite	Hourly			
Respite	Overnight			
Other: Scheduled maintenance visits, small projects and repairs_________		See the attached	weber/morgan, other counties in Utah	See the attached
Other:______________________________				

Effective Date 3/1/2024

Jared J Gaetz
Provider Signature

2/29/2024
Date

____
Weber Human Services Signature

____
Date

Home Maintenance Experts

Client Info	Case Manager
Name:	Name:
Phone Number:	Organization:
Email:	Phone Number:
Address:	Email:
City, State ZIP:	**Signature:**

Package Pricing:	Items to Estimate (Email Photos)
$250 - Small Visit (12 credits)	
$375 - Medium Visit (18 credits)	
$500 - Large Visit (24 credits)	
$125 - Add 6 credits to a visit	
$21 - Add 1 credit to a visit	

Instructions: List each individual item with location on it's own separate line. 1 item per line. Please provide photos.

SKU	Items / Notes	# of Credits	Item Location
	Total Number of Credits (12 credit minimum)		

Feb 2024 Submit photos and forms to UT-WHS@homemaintexperts.com

Home Maintenance Experts

Maintenance Catalog

SKU	1 Credit	Recommended
GL.1001	Clean air vent or register cover	Semi-Annually
GL.1259	Remove hard water from nozzle or shower head	Semi-Annually
GL.1707	Replace aerator	Annually
GL.1266	Replace furnace air filter	Quarterly
GL.1256	Refill salt in water softener & update settings	Quarterly
GL.1002	Clean drain (preventative)	Semi-Annually
GL.1254	Lubricate door hinges	Annually
GL.1258	Remove debris from street gutters (40')	Semi-Annually
SE.0003	Test & adjust sprinklers in zone	Annually
GL.1252	Dust ceiling fan & change direction	Semi-Annually
GL.1260	Replace battery in misc. device (motion sensors, cameras, etc.)	Annually
GL.1019	Clean security camera lens	Semi-Annually
GL.1020	Replace lightbulb	As Needed

SKU	2 Credits	Recommended
GL.1021	Clean toilet tank components	Semi-Annually
GL.1003	Clean bathroom vent fan	Semi-Annually
GL.1708	Replace reverse osmosis water filter	Annually
GL.1709	Replace refrigerator water filter	Semi-Annually
GL.1263	Inspect unfinished space for signs of moisture & pests	Semi-Annually
GL.1016	Clear debris from outdoor A/C unit	Semi-Annually
GL.1009	Clean out window well	Semi-Annually
SE.0002	Turn outdoor water on	Annually
GL.1008	Clean garbage disposal	Semi-Annually
GL.1255	Lubricate garage door	Quarterly
GL.1263	Turn on and verify heat cables work properly	Annually
GL.1014	Clean water softener resin tank	Quarterly

Credits do not include material costs

SKU	3 Credits	Recommended
GL.1504	Clean furnace	Semi-Annually
GL.6600	Maintain garage door	Every two years
GL.1503	Clean hard water from aerator	Semi-Annually
GL.1007	Clean tub jets & lines	Semi-Annually

SKU	4 Credits	Recommended
GL.1012	Clean refrigerator coils	Semi-Annually

SKU	5 Credits	Recommended
GL.1015	Clean washing machine	Semi-Annually
SE.0101	Remove debris from rain gutters & downspouts (mobile home)	Annually

SKU	6 Credits	Recommended
GL.1251	Drain sediment from hot water heater	Annually
GL.1006	Clean dryer exhaust vent, moisture sensor, & drum	Annually
SE.0102	Remove debris from rain gutters & downspouts (awning or car port)	Annually

SKU	Miscellaneous	Recommended
GL.1013	Clean tankless water heater - 8 credits	Annually
SE.0110	Remove debris from rain gutters & downspouts - custom quote	Semi-Annually
SE.0001	Wash windows (per pane) - 1 credit	Semi-Annually

Home Maintenance Experts

Repair Catalog

SKU	1 Credit
GL.1700	Replace can light trim
GL.1703	Replace return air grille
GL.1800	Tighten fixture hardware
GL.1600	Patch screw or nail hole (no paint)
GL.1650	Remove caulk or silicone 1 credit per foot

SKU	2 Credits
GL.1802	Tighten security camera mount hardware & clean lens
GL.1652	Remove caulk or silicone (toilet or sink)
EL.2007	Replace outlet or light switch
PL.3006	Replace shower head
GL.1704	Replace weather stripping around a door frame
GL.1701	Replace door hinges (matches pre-existing cut outs)
PL.3007	Replace toilet components

SKU	3 Credits
EL.2004	Replace GFCI outlet
EL.2006	Replace light switch with smart light switch
EL.2012	Replace doorbell switch

SKU	4 Credits
EL.2010	Replace wall mounted light fixture
EL.2002	Replace ceiling mounted light fixture
EL.2008	Replace thermostat
PL.3002	Replace bathroom sink fixture
PL.3005	Replace refrigerator supply line
PL.3001	Remove and clean bathroom drain P-trap
GL.6010	Replace door sweep
GL.1501	Realign bi-fold closet doors on track

Credits do not include material costs

SKU	5 Credits
EL.2001	Replace bathroom vent fan
EL.2009	Replace thermostat with smart thermostat
EL.2003	Replace doorbell chime box
LS.7000	Replace door lock with smart lock or keypad
GL.6200	Patch drywall up to a 2x2 hole (no paint)

SKU	6 Credits
EL.2005	Replace hardwired doorbell with smart doorbell
EL.2011	Replace wireless smart doorbell
GL.1018	Clean gas fireplace
GL.1502	Hook up and install non built-in appliance (appliance not included)

SKU	7 Credits
PL.3003	Replace garbage disposal
PL.3004	Replace kitchen instant water heater tap
GL.6201	Repair drywall up to 4' (no paint or corners)

Home Maintenance Experts

Installation Catalog

SKU	1 Credit
GL.6003	Install caulk or silicone - 1 credit per foot

SKU	2 Credits
GL.1900	Install wireless CO detector
GL.1901	Install wireless door sensor
GL.1902	Install wireless motion sensor
GL.1904	Install wireless smoke detector
GL.1905	Install wireless window sensor
GL.6004	Install caulk or silicone around toilet or sink
GL.1608	Install towel bar or hook in drywall
GL.1609	Install toilet paper holder in drywall
GL.6100	Paint house numbers on curb
GL.6700	Seal gap around unfinished window or door

SKU	3 Credits
GL.6001	Hang mirror or painting (smaller than 3')

SKU	4 Credits
GL.1903	Install wireless security camera
GL.6002	Install attic screen
GL.6010	Install door sweep

SKU	5 Credits
GL.6011	Mount wireless speaker or soundbar
LS.7001	Install smart lock or keypad (pre-existing door hole)
GL.6007	Install house numbers

SKU	6 Credits
GL.6012	Hang mirror or painting (larger than 36")
GL.6013	Install TV with mount (smaller than 50")
GL.1906	Install a wireless smart doorbell

SKU	8 credits
GL.6014	Install TV with mount (larger than 50")

Credits do not include material costs

Contract Agreement:
Boncom and Bonneville Communities That Care Coalition

CONTRACTING PARTIES
This contract is between Bonneville Communities That Care Coalition (BCTC), hereinafter referred to BCTC, and Boncom hereinafter referred to as the CONTRACTOR.

PURPOSE
Positive social norms campaign for the Bonneville Cone area (Riverdale City, South Ogden City, Uintah City and Washington Terrace City.)

CONTRACT PERIOD
October 1, 2023 – March 31, 2026

AMOUNT
Up to $150,000 per year, contingent upon funding resources and agreement between Boncom and BCTC.

Focus and Outputs:
• Plan and carry out digital and traditional media to engage and motivate the adoption of positive behaviors. Must identify outcomes from the strategies proposed.
• Utilize social norming approach to prevention research and marketing for materials.
• Campaign design adheres to Science of the Positive - Most of Us standards and evidence.
• Must work with BCTC coalition to agree upon material

Steven Wright, VP Client Services
Boncom

3/12/2024
Date

Leann PoVey
Leann PoVey, Coordinator
Bonneville Communities That Care

3-4-2024
Date

Robert Hunter. Board Chair
Weber Human Services

Date

Attachment 1
Timeline

Timeline to 2024 -25
$86,394

- Kick-off discussions with BCTC and Boncom
- Complete contract agreement
- Strategy
- Planning and concepting
- Build media plan to manage distribution of media buys

April - October | $38,606
March

- Build ideas and promotional opportunities for community messaging
- Present concepts and approval of concepts
- Approval of media plan from BCTC
- Weekly to bi-weekly status check ins

April

- Refined messaging and imagery approved by BCTC
- Develop Phase 1 creative executions (e.g. OOH, digital and social)
- Begin production on radio and/or video
- Complete all media negotiations for phase one media
- Weekly to bi-weekly status check ins

May

- Finalize assets
- Media run, phase 1
- Weekly to bi-weekly status check ins

June

- Phase 1 campaign ends
- Reporting

July

- Media negotiations / planning for phase two media

August

- Phase 2 media run

September – October

- Media run complete
- Reporting

###

Attachment 2
Budget

Paid Media	Media buys as based on the final approved media plan. Could include: targeted radio (:30/:15 air times), video (YouTube, Facebook, TikTok, etc.), custom digital (banner ads, targeted SEO, Google Ad Words, etc.), social media (activations, engagement, boosted posts, etc.), limited broadcast (local targeting), and/or out-of-home (billboards 30-sheets and transit).	$60,000
Agency Production and Labor	Agency management, production, development, and planning time, including strategy sessions, creative brief development, media negotiations, media outreach, public relations, art direction, copywriting, video production, analysis, project management,	$50,000
Hard Costs	Hard costs for production of creative executions. May include radio or video production.	$15,000
TOTALS	Agency Discounted Blended Hourly Rate: $120.00	**$125,000**

ASSUMPTIONS:

- Boncom will work with Leann PoVey for day-to-day approvals and collaboration on this project.
- Additional phases of this project may need to be added or amended with a change order or separate contract.
- Note that estimated agency labor costs include a 20% discount from the regular hourly rate.
- This scope of work is a fixed fee estimate and may vary based on additional information gathered as the project progresses.
- All hard costs will include a 10% agency mark-up for processing and management

Attachment 3
Timeline

Timeline 2024

March – October | $12,000
March - April

- Build ideas and promotional opportunities for community messaging
- Present concepts and approval of concepts
- Approval of collateral plan from BCTC
- Weekly to bi-weekly status check ins

May

- Production, ordering of collateral
- Distribution of collateral
- Weekly to bi-weekly status check ins

June

- Phase 1 campaign ends
- Reporting

August

- Distribute remaining / Phase 2 swag, as needed with the start of school

September – October

- Final reporting

###

Attachment 4
Budget

Collateral Hard Costs	Swag as requested or needed, including t-shirts and possibly stickers and posters. Includes collateral production/printing and distribution.	$10,000
Agency Labor	Project management, production, development, and agency mark-up on hard costs.	$2,000
TOTALS	Agency Discounted Blended Hourly Rate: $120.00	**$12,000**

ASSUMPTIONS:

- Boncom will work with Leann PoVey for day-to-day approvals and collaboration on this project.
- Additional phases of this project may need to be added or amended with a change order or separate contract.
- Note that estimated agency labor costs include a 20% discount from the regular hourly rate.
- This scope of work is a fixed fee estimate and may vary based on additional information gathered as the project progresses.
- All hard costs will include a 10% agency mark-up for processing and management

ATTACHMENT A
STANDARD TERMS AND CONDITIONS

1. CONTRACTOR, AN INDEPENDENT CONTRACTOR: The CONTRACTOR shall be an independent contractor, and as such, shall have no authorization, express or implied, to bind WHS to any agreements, settlements, liability, or understanding whatsoever, and agrees not to perform any acts as agent for WHS, except as herein expressly set forth. Compensation provided for herein shall be the total compensation payable hereunder by WHS.
2. Licensing: All applicable federal, state, and local licenses or certifications must be acquired before the contract is entered into. Licenses, including the applicable license with the DHS Office of Licensing, must be maintained throughout the contract period. Persons doing business as an Individual, Association, Partnership, Corporation or otherwise shall be registered with the Utah State Division of Corporations and Commercial Code.
3. EMPLOYEE STATUS VERIFICATION SYSTEM
   Contractor shall register and participate in the Status Verification System as required by Utah Code Ann. § 63G-12-302. The Status Verification System is an electronic system operated by the federal government, through which an authorized official of a state agency or a political subdivision of the state may inquire by exercise of authority delegated pursuant to 8 U.S.C. § 1373 to verify the citizenship or immigration status of an individual within the jurisdiction of the agency or political subdivision. Contractor is individually responsible for verifying the employment status of only new employees who work under Contractor's supervision or direction and not those who work for another Contractor or subcontractor, except each Contractor or subcontractor who works under or for another Contractor shall certify to the main Contractor by affidavit that the Contractor or subcontractor has verified, through the Status Verification System, the employment status of each new employee of the respective Contractor or subcontractor. The Contractor shall comply in all respects with the provisions of Utah Code Ann. § 63G-12-302. Contractor's failure to so comply may result in the immediate termination of its contract with WHS.

4. Effect of Non-Compliance with Prohibition on Affiliations with Individuals Debarred by Federal Agencies
   WHS will not subcontract with any provider (i.e., individuals or entities) who:
   a. is under a current federal debarment, suspension, sanction or exclusion from participation in Medicare, Medicaid, the State Children's Health Insurance Program (SCHIP), or any other federal health care program as defined in 1128B(f) of the Social Security Act (the Act), including any individual or entity excluded from participation in Federal health care programs under either section 1128 or section 1128A of the Act;
   b. has had his or her license suspended or revoked by any state; or
   c. has been sanctioned or excluded from participation in the Utah Medicaid program.
   d. has employees that have been or are as stated above in A., B. and/or C.
5. CONTRACT JURISDICTION: The provisions of this contract shall be governed by the laws of the State of Utah.
6. RENEGOTIATIONS OR MODIFICATIONS: This contract may be amended, modified or supplemented only by written amendment to the contract, executed by the parties hereto, and attached to the original signed copy of this contract. No claim for services furnished by the CONTRACTOR that have not been specifically authorized by this contract will be allowed by WHS.
7. SEPARABILITY CLAUSE: The declaration by any court or other binding legal source that any provision of this contract is illegal and void shall not affect the legality and enforceability of any other provision of this contract unless said provision(s) are mutually dependent.
8. TERMINATION: This contract may be terminated, without cause, by either party, upon 30 days prior written notice being given to the other party. This Agreement may be terminated immediately with cause. On termination of this contract all accounts and payments will be processed according to financial arrangements set forth herein for services rendered to date of termination.

9. NON-DISCRIMINATION: WHS will not discriminate against particular providers who serve high-risk populations or specialize in conditions that require costly treatment. WHS will not discriminate for the participation, reimbursement, or indemnification of any provider who is acting within the scope of his or her license or certification under applicable state law, solely on the basis of that license or certification.
10. INDEMNITY CLAUSE: CONTRACTOR will indemnify, hold harmless and defend WHS, its officers, agents, and employees from and against any and all losses, damages, injuries, liabilities, and claims including claims for personal injury, death, or other damage to personal property or profits and liens of workmen and material men (suppliers) however allegedly caused, resulting directly or indirectly from, or arising out of negligent acts or omissions by the CONTRACTOR, it agents, representatives, officers, employees, or subcontractors in their performances of the contract.
11. GENERAL INSURANCE REQUIRMENTS FOR ALL POLICIES
    a. Any insurance coverage required herein that is written on a "claims made" form rather than on an "occurrence" form shall (i) provide full prior acts coverage or have a retroactive date effective before the date of this Agreement, and (ii) be maintained for a period of at least three (3) years following the end of the term of this Agreement or contain a comparable "extended discovery" clause. Evidence of current extended discovery coverage and the purchase options available upon policy termination shall be provided to WHS.
    b. All policies of insurance shall be issued by insurance companies licensed to do business in the state of Utah and either:
        1. Currently rated A- or better by A.M. Best Company; and

    —OR—

        2. Listed in the United States Treasury Department's current Listing of Approved Sureties (Department Circular 570), as amended.
    c. The Contractor shall furnish certificates of insurance, acceptable to WHS, verifying compliance with the insurance requirements herein prior to the execution of this agreement. Contractor shall also provide updated certificates of insurance on or before the anniversary date of any of the evidenced policies throughout the life of this agreement.
    d. In the event any work is subcontracted, the Contractor shall require its subcontractor, at no cost to WHS, to secure and maintain all minimum insurance coverages required of the Contractor hereunder.
    e. The Contractor's insurance policies shall be primary and non-contributory to any other coverage available to WHS. The workers' compensation, general liability and auto liability policies shall be endorsed with a waiver of subrogation in favor of WHS.
    f. In the event that governmental immunity limits are subsequently altered by legislation or judicial opinion, the Contractor shall provide a new certificate of insurance within thirty (30) days after being notified thereof in writing by WHS, certifying coverage in compliance with the modified limits or, if no new limits are specified, in an amount acceptable to WHS.
    g. All required policies shall provide that coverage thereunder shall not be canceled or modified without providing (30) days prior written notice to WHS.
    h. In the event Contractor fails to maintain and keep in force any insurance policies as required herein WHS shall have the right at its sole discretion to obtain such coverage and reduce payments to Contractor for the costs of said insurance.

12. REQUIRED INSUANCE POLICIES

    The Contractor, at its own cost, shall secure and maintain during the term of this Agreement, including all renewal terms, the following minimum insurance coverage:

    a. Workers' compensation with limits as required by the State of Utah, and employer's liability coverage in the amount of $1,000,000 per loss. Proof of workers' compensation coverage is required unless a waiver of coverage is allowed and acquired pursuant to Utah law. This requirement includes contractors who are doing business as an individual and/or as a sole proprietor as well as corporations and partnerships. In the event any work is subcontracted, the Contractor shall require its subcontractor(s) similarly to provide workers' compensation insurance for all of the latter's employees, unless a waiver of coverage is allowed and acquired pursuant to Utah law.

b. Commercial general liability insurance, on an occurrence form, with both WHS and The State of Utah listed as additional insured, in the minimum amount of $1,000,000 per occurrence with a $3,000,000 general policy aggregate. The policy shall protect WHS, the Contractor, and any subcontractor from claims for damages for personal injury, including accidental death, and from claims for property damage that may arise from the Contractor's operations under this Agreement, whether performed by the Contractor itself, any subcontractor, or anyone directly or indirectly employed or engaged by either of them. Such insurance shall provide coverage for premises operations, acts of independent contractors, and completed operations. The policy shall be primary and not contributing to any other policy or coverage available to WHS whether such coverage be primary, contributing or excess.

—& (when applicable)—

c. Professional liability insurance with a minimum policy limit of $1,000,000 per occurrence. (WHS is not to be an additional insured for professional liability insurance).
d. Commercial automobile liability insurance that provides coverage for owned, hired, and non-owned automobiles, in the minimum amount of $500,000 per person, $1,000,000 per accident, $250,000 per occurrence for property damage, or a single combined limit of $1,000,000.

—OR IF THERE WILL NOT BE ANY VEHICLE OPERATIONS

e. The Contractor shall not operate a vehicle in connection with any services rendered under this Agreement. Inasmuch as the Contractor agrees not to operate a vehicle in connection with services rendered under this Agreement, WHS shall not require the Contractor to provide commercial automobile liability insurance.

ATTACHMENT B
ADDITIONAL CONTRACT STIPULATIONS

CLIENT RIGHTS

1. The CONTRACTOR shall allow WHS to evaluate through inspection, review or other means the contractor's provision of services.

BILLING

1. The CONTRACTOR will submit invoices by the fifth (5^{th}) of each month for the previous month, with expectation that the claim will be processed within 30 days of receiving the claim.
2. Financial obligations of WHS for the current fiscal year are contingent upon funds for that purpose being budgeted, appropriated or otherwise made available. If funds are not available to continue the payments, CONTRACTOR will be notified immediately. WHS will only be responsible for payment for services rendered to the date of official notification of non-availability of funds. Financial obligation of WHS for subsequent fiscal years is subject to an approved contractual agreement between WHS and CONTRACTOR effective at the beginning of the subsequent fiscal year.

POLICIES AND PROCEDURES

1. As prescribed by the State Division of Substance Abuse and Mental Health contract, an emergency

management and business continuity plan will be maintained for the length of the contract. The plan will address the critical functions or processes of business operations essential for providing the required services.

2. WHS is a governmental entity subject to the Utah Government Records Access and Management Act ("GRAMA"), Utah Code Ann. §§ 63G-2-101 to -901. As a result, WHS is required to disclose certain information and materials to the public, upon request. Generally, any document submitted to WHS is considered a "public record" under GRAMA. Any person who provides to WHS a record that the person believes shall be protected under subsection 63G-2-305(1) or (2) shall provide both: (1) a written claim of business confidentiality and (2) a concise statement of reasons supporting the claim of business confidentiality. Generally, GRAMA only protects against the disclosure of information protected by HIPPA and trade secrets or commercial information that could reasonably be expected to result in unfair competitive injury.
3. The Contractor must meet government mandates including, but not limited to, those of Americans with Disabilities Act (ADA), Equal Employment Opportunity (EEO), Government Records Access Management Act (GRAMA), Health Insurance Portability and Accountability Act (HIPAA), 42 CFR Part 2 (confidentiality).
4. The CONTRACTOR must fully participate with WHS fiscal, administrative and program monitoring including quality assurance and utilization review visits. CONTRACTORS will implement findings as a result of the monitoring activities.
5. The CONTRACTOR must fully comply with all government fiscal requirements. The CONTRACTOR must comply with the Single Audit Act of 1984, and the Office of Management and Budget (OMB) Circular A-133. Those CONTRACTORS who do not reach the threshold for a Single Audit ($750,000 or more expended in federal funds) must have an annual financial audit performed in accordance with Generally Accepted Government Auditing Standards, if its total revenues (including Medicaid) received from WHS or other governmental agencies are greater than or equal to $1,000,000. If its governmental revenues are greater than or equal to $350,000, it is required that the CONTRACTOR have an annual Financial Statement Review completed by an independent CPA firm. If its governmental revenues are greater than or equal to $100,000 but less than $350,000, such CONTRACTOR is required to have an annual Financial Report Compilation completed by an independent CPA firm. If its governmental revenues are less than $100,000, a basic annual financial report with balance sheet and income/expense statement should be prepared or if it files an IRS 990 that would suffice. CONTRACTORS receiving less than $25,000 from WHS or other governmental agencies have no annual financial reporting requirement. All required reports must be submitted to WHS within 6 months after the end of the CONTRACTOR'S fiscal year.
6. CONTRACTOR understands and agrees that it will be obligated to the terms and conditions imposed on WHS subcontractors by the State Department of Human Services, Division of Substance Abuse and Mental Health. These conditions include but are not limited to restrictions on conflicts of interest, dual employment, and related-party transactions. Contractor agrees that the contract between WHS and the State Department of Human Services will be incorporated into this contract. A complete copy of the contract between WHS and the State Department of Human Services is available upon request.

DRAFTBCTC_2024-26_Contract

Final Audit Report 2024-03-12

Created:	2024-03-12
By:	Leann PoVey (leannp@weberhs.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAFrWrirhqVmvctSouyFkTMEmKiwd343QI

"DRAFTBCTC_2024-26_Contract" History

Document created by Leann PoVey (leannp@weberhs.org)
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Document emailed to Steve Wright (stevew@boncom.com) for signature
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Document e-signed by Steve Wright (stevew@boncom.com)
Signature Date: 2024-03-12 - 4:49:48 PM GMT - Time Source: server- IP address: 64.147.156.115

Agreement completed.
2024-03-12 - 4:49:48 PM GMT

Weber Human Services

Financial Statements - June 30, 2021 and 2020

(With Auditor's Report Thereon)

Weber Human Services

Table of Contents

Christensen,
Palmer & Ambrose
Certified Public Accountants
Business Advisors

Kent R. Christensen, CPA
Jeffrey L. Ambrose, CPA
Chuck Palmer, CPA

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, 2021 and 2020, 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, 2021 and 2020, 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,

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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 February 13, 2024 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

February 13, 2024
Ogden, UT

WEBER
HUMAN
SERVICES

237 26th STREET * OGDEN, UTAH 84401 * (801) 625-3847

Management's Discussion and Analysis (As Restated)

Restatement

Our financial statements as of and for the fiscal years ending June 30, 2021, June 30, 2022 and June 30, 2023 have been restated to reflect the adoption of ASC 715, ASU 2017-07 for the agency's net periodic pension cost. This adoption requires employers to disaggregate the service cost component from the other components of net pension benefit cost and report the service cost component in the same line item as other compensation costs for services rendered by employees during the reporting period. The other components of net pension benefit cost are presented in the income statement separately from the service cost component and outside the subtotal of income from operations. See further discussion of the restatement in Note 2 in the "Notes to Financial Statements" contained herein.

The Management's Discussion and Analysis (as restated) which follows below has been corrected to reflect the impact of the restatement. The implementation of this standard resulted in a decrease in operating income and an increase in non-operating revenue (expense), with no effect on the total change in net position as well as no change in the beginning or ending net position.

Overview

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, 2021. 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 Assets* presents information on all of the Agency's assets and liabilities, with the difference between the two reported as *net assets.* Over time, increases or decreases in net assets 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 Assets* presents information showing how the Agency's net assets changed during the most recent fiscal year. All changes in net assets 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 assets may serve over time as a useful indicator of a government's financial position. In the case of the Agency, assets exceeded liabilities by $13,155,252 at the close of the most recent fiscal year.

By far the largest portion of the Agency's assets (66 percent) reflects its investment in capital assets (e.g., land, buildings, vehicles, and equipment), less any related debt (Certificates of Participation payable) used to acquire those assets that is still outstanding. The Agency uses these capital assets to provide services to clients; consequently, these assets are *not* available for future spending. Although the Agency's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Weber Human Service Net Assets

	2021	2020	2019
Current and other assets	15,837,656	13,976,792	12,502,244
Capital assets (net of accumulated depreciation	9,872,639	10,183,043	10,641,847
Deferred charges, net			
Total assets	25,710,295	24,159,835	23,144,091
Long-term liabilities outstanding	8,457,753	10,056,944	11,889,267
Other liabilities	4,097,290	4,363,821	4,719,181
Total liabilities	12,555,043	14,420,765	16,608,448
Net assets:			
Invested in capital assets, net of related debt	8,640,677	8,238,859	6,788,965
Unrestricted	4,514,576	1,500,212	253,322
Total net assets	13,155,253	9,739,071	6,535,643

The Agency's net assets increased by $3,416,182 during the current fiscal year.

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

- The largest impact in the increase in assets is due to the continued higher level of revenues due in large part to the increase in Medicaid expansion, which started the prior year, in FY 2020. Revenues from services provided under ACO covered plans climbed by just shy of 2 million dollars while in the same timeframe Fee for service Medicaid dropped by 1.5 million dollars. In addition, revenues from capitated Medicaid plans increased by almost 1 million dollars. There was also a large increase in Pharmacy fee for service Medicaid. The Pharmacy increase was offset by a corresponding increase in the cost of goods in the Pharmacy.

Weber Human Service's Changes in Net Assets (as restated)

	2021	2020	2019
Revenues:			
Operating revenues:			
Federal grant revenue	$5,800,318	5,783,622	5,156,569
State revenue	7,690,713	8,249,573	9,371,194
Local revenue	3,112,269	2,956,699	3,055,973
Client revenue, net	18,271,871	19,048,938	15,051,594
Other income (expense)			
Total operating revenue	34,875,171	36,038,832	32,635,330

Operating expenses:			
Program operating expenses	27,851,356 *	27,694,173	26,785,547
Administrative expenses	3,839,608 *	4,021,259	3,763,104
Building & Maintenance	1,281,488 *	1,169,223	1,185,680
Total Operating Expenses	32,972,452 *	32,884,655	31,734,491
Income/(Loss) from operations	1,902,719 *	3,154,177	900,839
Non-operating revenues (expenses)			
Interest income	20,486	82,736	83,256
Interest expense	(53,854)	(78,479)	(86,008)
Gain (loss) on sale of assets	122,191	44,994	20,544
Change in Net Pension Asset/Liability	1,424,640 *		
Total non-operating income (expense)	1,513,463 *	49,251	17,792
Change in net assets	3,416,181	3,203,428	918,631
Net assets – Beginning	9,739,071	6,535,643	5,617,012
Prior Period Adjustment			
Net Assets – Beginning-restated			
Net assets – Ending	13,155,253	9,739,071	6,535,643
*As restated to reflect adoption of ASC715, ASU 2017-07			

- Personnel costs reported in operating expenses (as restated) increased approximately 3 percent. This decrease is due to turnover and vacancy of personnel positions and difficulty in maintaining filled positions. This increase is due to the fiscal year's cost of living adjustment that was provided to staff at the beginning of the fiscal year as well as benefit cost increases. 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.

- Per ASC 715, ASU 2017-07, the GASB 68 pension adjustments, which are part of other components of net benefit cost are shown in the Non-operating revenues (expenses) section of the Changes in Net Position as changes in net pension asset/liability. The amount of income (reduction of net pension benefit cost) increased year over year by $1.4 million due to adjustments and changes in assumptions made by URS. See Note 7 for further discussion on Retirement Plans.

- Another contributing factor was the increase in Client Revenue. This was due to the increase in ACO covered Medicaid services and capitated Medicaid.

- A large factor every year is the increase of cost of goods. This is due to Pharmacy costs. In the current year these costs increased approximately 1 million. This increase in cost is offset by a corresponding increase in Pharmacy collections.

Capital Asset and Debt Administration

Capital Assets. The Agency's investment in capital assets for its governmental and business- type activities as of June 30, 2021 amounts to $9,872,638 (net of accumulated depreciation). This investment in capital assets includes land, buildings, furniture & equipment and vehicles.

Major capital asset events during the current fiscal year included the scheduled replacement of certain fleet vehicles used in the Agency's operations.

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

	2021	2020	2019
Land	$1,685,426	$1,685,426	$1,685,426
Buildings	6,738,348	7,140,297	7,524,333
Furniture and Equipment	472,211	509,660	493,612
Vehicles	763,111	784,836	899,717
Construction in Process	213,543	62,824	38,759
Total	$9,872,638	$10,183,043	$10,641,847

Long-term debt. Weber Human Services Lease Certificates of Participation Series 2007 were issued to finance the purchase of the land and buildings owned by the agency. The certificates are secured by the land and buildings being financed. The certificates were issued on November 8, 2007 for $9,340,000 with interest of 4.3% for a period of ten years. The certificates were amended on January 15, 2013 to reduce the interest rate to 3.35% and lengthen the payment term until January 12, 2022.

Additional information on the Agency's long-term debt can be found in Note 6 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, 2021 and 2020

	Primary Government		
	2021	**2020**	**Component Unit (as of Dec. 31 2020)**
ASSETS			
Current assets:			
Cash and cash equivalents	$ 10,556,538	$ 8,707,216	$ 151,204
Accounts Receivable, net	2,790,349	3,158,788	247
Inventories	182,938	251,278	-
Prepaid Expenses	245,505	214,147	-
Total current assets	13,775,330	12,331,429	151,451
Non-current assets:			
Investments	-	-	525,143
Capital Assets:			
Land and improvements	1,685,426	1,685,426	-
Construction in Progress	213,543	62,824	-
Buildings	16,279,107	16,233,371	-
Equipment and Furniture	3,034,945	2,973,626	-
Vehicles	1,833,767	1,928,995	-
Less Accumulated depreciation & amortization	(13,174,149)	(12,701,199)	-
Total non-current assets	9,872,639	10,183,043	525,143
Total assets	23,647,969	22,514,472	676,594
Deferred outflows of resources:			
Deferred pre XIX match	-	(391,729)	-
Deferred pension outflow	2,062,326	2,037,090	-
Total deferred outflows of resources	2,062,326	1,645,361	-
Total assets and deferred outflows of resources	25,710,295	24,159,833	676,594
LIABILITIES			
Current Liabilities:			
Accounts payable	939,562	582,094	-
Accrued interest payable	3,177	4,653	
Other accrued expenses	1,889,431	2,574,516	-
Capital lease obligation	154,504	148,696	-
SBITA Subscription Liability-ST	585,000	565,000	-
Accrued termination benefits	525,615	488,859	-
Total current liabilities	4,097,289	4,363,818	-
Non-current liabilities:			
Accrued termination benefits, less current portion	983,104	836,674	-
Compensated absences	1,266,755	1,126,021	-
Capital lease obligation	492,458	645,488	-
Certificates of participation	-	585,000	-
Net pension liability	563,112	3,821,127	-
Total non-current liabilities	3,305,429	7,014,310	-
Total liabilities	7,402,718	11,378,128	-
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	4,042,472	2,183,861	-
Deferred grant revenue	1,109,852	858,773	
Total deferred inflows of resources	5,152,324	3,042,634	-
NET POSITION			
Net investment in capital assets	8,640,677	8,238,859	-
Restricted (With donor restrictions)	-	-	414,128
Unrestricted (Without donor restrictions)	4,514,576	1,500,212	262,446
Total net position	$ 13,155,253	$ 9,739,071	$ 676,574

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, 2021 and 2020

	Primary Government		Component Unit (as of Dec. 31 2020)
	2021 Restated	2020	
Operating revenues:			
Federal grant revenue	$ 5,800,318	$ 5,783,622	$ -
State revenue	7,690,713	8,249,573	-
Local revenue	3,112,269	2,947,402	349,336
Client revenue(net of match and cost of goods sold)	18,271,871	19,058,235	-
Total operating revenues	34,875,171	36,038,832	349,336
Operating expenses:			
Program operating expenses	27,851,356	27,694,173	197,131
Administrative expenses	3,839,608	4,021,259	8,717
Building & maintenance	1,281,488	1,169,223	-
Fundraising expenses	-	-	21,899
Total Operating Expenses	32,972,452	32,884,655	227,747
Operating income (loss)	1,902,719	3,154,177	121,589
Non-operating revenues (expenses):			
Interest and investment revenue	20,486	82,736	7,555
Interest expense	(53,854)	(78,479)	-
Change in Net Pension Asset/Liabilities	1,424,640	-	-
Gain on sale of assets	122,191	44,994	-
Total non-operating revenue (expenses)	1,513,463	49,251	7,555
Change in net position	3,416,182	3,203,428	129,144
Total net position - beginning	9,739,071	6,535,643	547,450
Total net position - ending	$ 13,155,253	$ 9,739,071	$ 676,594

See independent auditor's report and notes to financial statements

Weber Human Services
Statement of Functional Expenses
June 30, 2021
Restated

	Programs								
	Mental Health	Substance Abuse	Aging	Weber MACS	Pharmacy	Other	Administration	Building & Maintenance	Total
Operating expenses:									
Salaries and Benefits	$ 11,268,766	$ 5,322,390	$ 2,393,545	$ 466,676	$ 581,063	$ 567,305	$ 3,055,078	$ 600,975	$ 24,255,798
Travel	37,768	105,718	77,930	940	(36)		18,443	99	240,862
Office Expenses and Supplies	125,550	68,970	65,361	5,558	41,019	12,337	95,632	547	414,976
Equipment and Vehicle Expenses	11,236	11,653	165,499	-	302	4,875	254,941	21,712	470,217
Building Expenses	1,208	1,451	77,100	-				561,288	641,048
Service Fees	1,983,094	570,255	60,503	-	401		66,563	25	2,680,842
Program Expenses	531,970	801,681	1,792,375	20,245	11,985	7,213	197,789	20,697	3,383,956
Depreciation	300,992	131,259	195,942	6,329	16,349	6,577	107,438	76,146	841,032
Other	-	-	-	-	-	-	43,723	-	43,723
Total operating expenses	**$ 14,260,584**	**$ 7,013,378**	**$ 4,828,256**	**$ 499,748**	**$ 651,083**	**$ 598,307**	**$ 3,839,608**	**$ 1,281,488**	**$ 32,972,452**

Weber Human Services
Statement of Functional Expenses
June 30, 2020

	Programs								
	Mental Health	Substance Abuse	Aging	Weber MACS	Pharmacy	Other	Administration	Building & Maintenance	Total
Operating expenses:									
Salaries and Benefits	$ 10,939,736	$ 5,096,007	$ 2,326,295	$ 533,078	$ 553,147	$ 568,774	$ 2,972,571	$ 583,267	$ 23,572,875
Travel	39,373	180,492	120,614	6,470	-	-	3,553	6,247	356,749
Office Expenses and Supplies	123,072	63,466	58,318	4,790	41,187	9,224	99,104	7,325	406,486
Equipment and Vehicle Expenses	15,517	18,739	158,504	-	511	2,243	525,465	(28,457)	692,522
Building Expenses	15,407	9,512	81,733	-	-	-	210	498,001	604,863
Service Fees	2,660,647	440,860	59,816	-	3,655	280	61,904	30	3,227,192
Program Expenses	484,142	681,076	1,681,481	26,648	10,193	3,946	200,857	19,387	3,107,730
Depreciation	184,317	129,692	327,942	6,328	18,072	8,552	107,381	83,423	865,707
Other	138	-	179	-	-	-	50,214	-	50,531
Total operating expenses	**$ 14,462,349**	**$ 6,619,844**	**$ 4,814,882**	**$ 577,314**	**$ 626,765**	**$ 593,019**	**$ 4,021,259**	**$ 1,169,223**	**$ 32,884,655**

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, 2021 and 2020

	2021 Restated	2020	Component Unit (as of Dec. 31 2020)
Cash flows from operating activities:			
Cash received from customers	$ 35,494,689	$ 36,448,953	$ 356,644
Cash payments for payroll and benefits	(24,471,326)	(23,229,660)	-
Cash payments for goods and services	(8,176,776)	(7,846,945)	(230,342)
Net cash provided (used) by operating activities	2,846,587	5,372,348	126,302
Cash Flows from non-capital investing activities:			
Interest earned on cash deposits	20,486	82,736	-
Purchase of investments	-	-	(7,380)
Net cash provided (used) by investing activities	20,486	82,736	(7,380)
Cash flows from non-capital financing activities:			
Operating transfers in (out)	-	-	-
Net cash provided (used) by noncapital financing activities	-	-	-
Cash flows from capital and related financing activities:			
Interest on debt	(53,854)	(78,479)	-
Principal paid on debt	(565,000)	(545,000)	-
Termination benefits	183,186	(18,541)	-
Principle from capital lease	-	251,080	-
Principle payments on capital leases	(147,222)	(167,574)	-
Change in pension liabilities/assets	-	17,060	
Cash payments for property and equipment purchases	(557,052)	(403,818)	-
Proceeds from sale of assets	122,191	19,976	-
Net cash provided (used) by capital and related financing activities	(1,017,751)	(925,296)	-
Net increase (decrease) in cash and cash equivalents	1,849,322	4,529,788	118,922
Cash and cash equivalents - beginning of year	8,707,216	4,177,428	32,282
Cash and cash equivalents - end of year	$ 10,556,538	$ 8,707,216	$ 151,204

Weber Human Services
Statement of Cash Flows - Continued
Proprietary Funds
For the Year Ended June 30, 2021 and 2020

	2021 Restated	2020	Component Unit (as of Dec. 31 2020)
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating Income (loss)	$ 1,902,719	$ 3,154,177	$ 129,144
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	841,032	865,707	-
Unrealized gains	-	-	-
(Increase) decrease in accounts receivable	368,438	143,629	(247)
(Increase) decrease in inventory	68,340	(47,330)	-
(Increase) decrease in prepaid expenses	(31,358)	114,882	-
(Increase) decrease in deferred pre XIX match	(391,729)	936,089	-
Increase (decrease) in accounts payable and accrued liabilities	(339,425)	(292,783)	(2,595)
Increase (decrease) in compensated absences	140,734	204,903	-
Increase (decrease) in post employment benefits	36,757	26,582	-
Increase (decrease) in deferred grant revenue	251,079	266,492	-
Net cash provided (used) by operating activities	$ 2,846,587	$ 5,372,348	$ 126,302

Weber Human Services
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2021 and 2020

	2021	2020
Assets:		
Cash and cash equivalents	$ 214,627	$ 172,833
Total assets	214,627	172,833
Liabilities:		
Amounts due patients	214,627	172,833
Total liabilities	214,627	172,833
Net position		
Held in trust	$ -	$ -

See independent auditor's report and notes to financial statements

(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 June 30, 2021 and 2020 was $70,139 and $60,149 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:

	Years
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 February 13, 2024, the date the financial statements were available to be issued.

(2) Financial Reporting Changes and Other Items

Change in accounting principal - ASC 715, ASU 2017-07, Compensation-Retirement Benefits, Presentation of Net Periodic Pension Cost
The agency is restating its financial statements for fiscal years ending June 30, 2021, June 30, 2022, and June 30, 2023 to reflect the adoption of this standard and the related update. This adoption requires employers to disaggregate the service cost component from the other components of net periodic pension benefit cost and report the service cost component in the same line item as other compensation costs for services rendered by employees during the reporting period. The other components of net periodic pension benefit costs are presented in the income statement separately from the service cost component and outside the subtotal of income from operations.

The service cost of the net pension benefit cost is reported in the personnel costs as an operating expense and consists of the contribution amounts paid in the reporting period related to the services rendered by the employees eligible to participate in the retirement plan. The GASB 68 pension adjustments, which are part of other components of the net periodic pension benefit cost are shown in the non-operating revenues (expenses) section of the Statement of Revenues, Expenses and Changes in Net Position as changes in Net Pension Asset/Liability.

In FY23, the implementation of this standard resulted in a decrease in operating income of $1,228,074 and an increase of $1,228,074 in non-operating revenue (expenses), with no effect on the total change in net position as well as no change in the beginning or ending net position.

In FY22, the implementation of this standard resulted in a decrease in operating income of $3,110,796 and an increase of $3,110,796 in non-operating revenue (expenses), with no effect on the total change in net position as well as no change in the beginning or ending net position.

In FY21, the implementation of this standard resulted in a decrease in operating income of $1,424,640 and an increase of $1,424,640 in non-operating revenue (expenses), with no effect on the total change in net position as well as no change in the beginning or ending net position.

The agency believes that this will improve the consistency, transparency and usefulness of the financial information and give a clearer picture of operational costs associated with its services.

(3) Stewardship, Compliance and Accountability

The Agency follows these procedures in establishing its budget:

1. On or before the first regularly schedules 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 2021 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 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, 2021 and 2020, the Agency's bank balance was $4,354,530 and $9,114,433 respectively. Of the bank balances $254,663 and $254,840, respectively, were covered by federal depository insurance and the remainder was uninsured and not collateralized. Utah state statutes do 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.

At June 30, 2021, 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	$6,749,818	$ -	$6,749,818	$ -
Total debt securities	$6,749,818	$ -	$6,749,818	$ -

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, 2021 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, 2021, the Agency's investments had the following maturities:

Investment Maturities (in Years)

		Investment Maturities (in Years)			
Investment Type	Fair Value	Less than 1	1-5	6-10	More than 10
PTIF Investments	$6,749,818	$6,749,818	-	-	-
	$6,749,818	$6,749,818	-	-	-

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, 2021, the Agency's investments had the following quality ratings:

		Quality Ratings			
Investment Type	Fair Value	AAA	AA	A	Unrated
PTIF Investments	$6,749,818	-	-	-	$6,749,818
	$6,749,818	-	-	-	$6,749,818

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:

	2021	2020
Deposits	$ 3,803,829	$ 8,459,488
PTIF	6,749,818	233,072
Cash on hand	2,891	2,891
Total deposits and investments	$ 10,556,538	$ 8,695,451

As reported on the statement of net position:

	2021	2020
Fiduciary cash and cash equivalents	$ 214,627	$ 172,833
Proprietary cash and cash equivalents	10,556,538	8,695,451
Total cash and investments	$10,771,165	$8,868,284

(5) Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Business-type activities:				
Capital assets not being depreciated:				
Land and land improvements	1,685,426	-	-	1,685,426
Construction in process	62,824	150,719	-	213,543
Total Capital assets not being depreciated	1,748,250	150,719	-	1,898,969
Capital assets being depreciated:				
Buildings	16,233,371	45,736	-	16,279,107
Furniture and equipment	2,973,626	61,319	-	3,034,945
Vehicles	1,928,995	291,998	387,226	1,833,767
Total	21,135,992	399,053	387,226	21,147,819
Less accumulated depreciation for:				
Buildings	(9,093,074)	(447,686)	-	(9,540,760)
Furniture and equipment	(2,463,966)	(98,768)	-	(2,562,734)
Vehicles	(1,144,159)	(294,578)	368,082	(1,070,655)
Total	(12,701,199)	(841,032)	368,082	(13,174,149)
Capital assets being depreciated, net	8,434,793	(441,979)	19,144	7,973,670
Business-type activities capital assets, net	$ 10,183,043	$ (291,260)	$ 19,144	$ 9,872,639

(6) Capital Leases

In 2019, the Agency entered into a lease purchase agreement for vehicles and equipment purchases. The lease agreement qualified as a capital lease for accounting purposes and therefore, has been recorded at the present value of the future minimum lease payments as of the inception date.

In 2017, the Agency entered into a lease purchase agreement for building improvements. The lease agreement qualified as a capital lease for accounting purposes and therefore, has been recorded at the present value of the future minimum lease payments as of the inception date.

The assets acquired through capital leases are as follows:

Building Improvements	$ 679,038
Vehicles and equipment	466,305
Less accumulated depreciation	(294,654)
Total	$ 850,689

Maturities of June 30, 2021 long-term leases are as follows:

Year ending June 30,	
2022	$ 154,504
2023	157,432
2024	162,020
2025	57,326
2026	59,034
2027 and thereafter	56,647
Total	$ 646,963

(7) Long-Term Debt

Long-term liabilities for the year ended June 30, 2020 are as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Certificates of Participation Series 2007	$ 1,150,000	-	(565,000)	585,000	$ 585,000
Capital leases	794,184	-	(147,221)	646,963	154,504
Total	$ 1,944,184	-	(712,221)	1,231,963	$ 739,504
Termination Benefits	$ 1,325,533	-	183,187	1,508,720	$ 525,615

Advance and current refunding

Weber Human Services issued $9,340,000 of Certificates of Participation Series 2007 along with $1,355,000 of debt service fund reserves to provide resources to purchase U.S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of the $10,495,000 of Series A & B Certificates of Participation. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the statement of net position. The reacquisition price exceeded the carrying amount of the old debt by $319,527.

Certificates of Participation

Weber Human Services Lease Certificates of Participation Series 2007 were issued to finance the purchase of the land and buildings owned by the Agency. The certificates are secured by the land and buildings being financed. The certificates were issued on November 8, 2007 for $9,340,000 with interest of 4.3% for a period of ten years. The certificates were amended on January 15, 2013 to reduce the interest rate to 3.35% and lengthen the payment term until January 15, 2022. Payments to maturity for fiscal years ending June 30, are as follows:

Year ending June 30,	Principal	Interest	Total Debt Service
2023	585,000	19,598	604,598
Total	$ 585,000	$ 19,598	$ 604,598

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. Management of the Agency has the right to change this policy at any time. The liability for the termination benefits at June 30, 2021 and 2020 was $1,317,546 and $1,325,533 respectively.

(8) Retirement Plans

General Information about the Pension Plan

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

Defined Benefit Plans

- Public Employees Contributory Retirement System (Contributory 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, 2021 are as follows:

	Employee	Employer	Employer 401(k)
Contributory System			
111 Local Government Div - Tier 2	N/A	15.80	0.89
Noncontributory System			
15 Local Government Div - Tier 1	N/A	18.47	N/A
Tier 2 DC Only			
211 Local Government	N/A	6.69	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, 2021, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	$ 1,354,641	N/A
Tier 2 Public Employees System	952,889	-
Tier 2 DC Only System	87,661	N/A
Total Contributions	$ 2,395,191	$ -

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, Expense, and Deferred Outflows and Inflows of Resources Relating to Pensions

At June 30, 2021, we reported a net pension asset of $ 0 and a net pension liability of $ 563,113.

	(Measurement Date): December 31, 2020						
	Net Pension Asset		Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2019	Change (Decrease)
Noncontributory System	$	-	$ 510,790	0.9958025 %	0.9916218 %	0.0041807%
Tier 2 Public Employees System	$	-	$ 52,323	0.3637870 %	0.3727520 %	(0.0089650)%
	$	-	$ 563,113			

The net pension asset and liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2020, 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, 2021, we recognized pension expense of $ 951,188.

At June 30, 2021, 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	$ 733,424	$ 23,959
Changes in assumptions	$ 66,182	$ 68,717
Net difference between projected and actual earnings on pension plan investments	$ -	$ 3,882,756
Changes in proportion and differences between contributions and proportionate share of contributions	$ 83,002	$ 67,040
Contributions subsequent to the measurement date	$ 1,179,720	$ -
	$ 2,062,327	$ 4,042,472

$ 1,179,720 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, 2020.

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
2021	$ (904,526)
2022	$ (397,420)
2023	$ (1,331,405)
2024	$ (628,874)
2025	$ 17,681
Thereafter	$ 84,681

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

For the year ended June 30, 2021, we recognized pension expense of $ 439,093.

At June 30, 2021, 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	$	685,260	$	-
Changes in assumptions	$	-	$	66,814
Net difference between projected and actual earnings on pension plan investmnts	$	-	$	3,729,816
Changes in proportion and differences between contributions and proportionate share of contributions	$	4,188	$	67,040
Contributions subsequent to the measurement date	$	666,222	$	-
	$	1,355,670	$	3,863,670

$ 666,222 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, butsubsequent to the measurement date of December 31, 2020.
These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year.
Other amounts reported as deferredoutflows 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
2021	$	(878,254)
2022	$	(381,894)
2023	$	(1,295,721)
2024	$	(618,353)
2025	$	-
Thereafter	$	-

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

For the year ended June 30, 2021, we recognized pension expense of $ 512,096.

At June 30, 2021, 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	$	48,164	$	23,959
Changes in assumptions	$	66,182	$	1,903
Net difference between projected and actual earnings on pension plan investments	$	-	$	152,940
Changes in proportion and differences between contributions and proportionate share of contributions	$	78,813	$	-
Contributions subsequent to the measurement date	$	513,497	$	-
	$	706,657	$	178,802

$ 513,497 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, butsubsequent to the measurement date of December 31, 2020.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year.
Other amounts reported as deferredoutflows 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
2021	$	(26,272)
2022	$	(15,526)
2023	$	(35,684)
2024	$	(10,521)
2025	$	17,681
Thereafter	$	84,681

Actuarial Assumptions

The total pension liability in the December 31, 2020, 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 - 9.75 percent, average, including inflation
Investment Rate of Return	6.95 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, 2020, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2019.

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:

	Expected Return Arithmetic Basis		
Asset Class	**Target Asset Allocation**	**Real Return Arithmetic Basis**	**Long Term Expected Portfolio Real Rate of Return**
Equity securities	37.00 %	6.30 %	2.33 %
Debt securities	20.00 %	0.00 %	0.00 %
Real assets	15.00 %	6.19 %	0.93 %
Private equity	12.00 %	9.50 %	1.14 %
Absolute return	16.00 %	2.75 %	0.44 %
Cash and cash equivalents	0.00 %	0.00 %	0.00 %
Totals	100.00 %		4.84 %
Inflation			2.50 %
Expected arithmetic nominal return			7.34 %

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.50%, and a real return of 4.45% that is net of investment expense.

Discount rate: The discount rate used to measure the total pension liability was 6.95 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. The discount rate remained unchanged at 6.95 percent.

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 6.95 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 (5.95 percent) or 1 percentage point higher (7.95 percent) than the current rate:

System	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Noncontributory System	$ 8,855,878	$ 510,790	$ (6,445,846)
Tier 2 Public Employees System	$ 880,434	$ 52,323	$ (581,161)
Total	$ 9,736,012	$ 563,113	$ (7,027,007)

***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:

	2021	2020	2019
401(k) Plan			
Employer Contributions	$ 540,329	$ 465,841	$ 411,015
Employee Contributions	$ 374,913	$ 352,310	$ 365,649
457 Plan			
Employer Contributions	$ 9,986	$ 5,737	$ -
Employee Contributions	$ 14,920	$ 27,095	$ 20,869
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	$ 42,242	$ 40,295	$ 45,513
Traditional IRA			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	$ 650	$ 665	$ 713

(9) 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.

(10) 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 2021 and 2020 was $134,554 and $128,232 respectively.

(11) Related Parties

Related parties of the Agency consist of Weber and Morgan Counties. Unrestricted grant revenues received from Weber County during fiscal years 2021 and 2020 were $2,342,847 and $2,296,909 respectively. Unrestricted grant revenues received from Morgan County during fiscal years 2021 and 2020 were $36,014 and $72,029 respectively.

(12) 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, 2021

		Noncontributory System	Tier 2 Public Employees System
Proportion of the net pension liability (asset)	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)	2021	$ 510,790	$ 523.23
	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	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	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	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%

*In accordance with paragraph 81.a of GASB 68, employers will need to disclose a 10-year history of its proportionate share of the Net Pension Liability (Asset) in their RSA. The 10-year schedule will need to be built prospectively.
The schedule above is only for the most recent years available.
Prior year numbers areavailable from your prior year note disclosure confirmation.

WEBER HUMAN SERVICES
SCHEDULE OF CONTRIBUTIONS
Utah Retirement Systems
June 30, 2021

	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%
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%
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%

*Contibutions 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.

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 7 years since this is the eight year of this required information.

Change in Assumptions:

There were a number of demographic assumptions (e.g. rates of termination, disability, retirement, as well as an updated mortality and salary increase assumption) updated for use in the January 1, 2020 actuarial valuation. These assumption updates were adopted by the Utah State Retirement Board as a result of an Actuarial Experience Study performed for the Utah Retirement Systems. In aggregate, those assumption changes resulted in a $201 million increase in the Total Pension Liability, which is about 0.50% of the Total Pension Liability of as December 31, 2019 for all systems combined. The Actuarial Experience Study report as of December 31, 2019 provides detailed information regarding those assumption changes, which may be accessed online at newsroom.urs.org under the "Retirement Office" column using the "Reports and Stats" tab.

SUPPLEMENTAL INFORMATION

WEBER HUMAN SERVICES
Schedule of Federal Financial Assistance
Year Ended June 30, 2021

CFDA	Program Title	Grant Number	Expenditure
U.S. Department of Health and Human Services:			
94.002	RSVP Action	20SRPUT002	$ 103,064
93.276	Communities that Care	18SP80851A	99,799
93.243	Stop Grant	20SP81139A	10,562
U.S. Corporation for National and Community Service program:			
94.011	Foster Grandparent	20SFPUT004	274,125
94.016	Senior Companion	20SCPUT002	350,683
	Total Direct Programs		$ 838,232
Passed through Utah State Department of Human Services			
93.042	Ombudsman	A03148	20,500
93.043	Disease prevention & health prom	A03148	10,335
93.044	Supportive srv/centers-PDS	A03148	235,846
93.045	Nutrition Centers	A03148	561,158
93.045	CARES - HDM20	A03148	61,344
93.048	Senior Medicare Patrol	A03148	25,074
93.052	NFCSP Caregiver	A03148	135,242
93.052	CARES - RST20	A03148	4,478
93.071	Medicare Improvements MIPPA	A03148	20,450
93.150	Homeless FBH	160384	93,220
93.243	First Psychosis Intervention	160384	32,421
93.243	PRX	160383	11,950
93.243	PFS	160383	178,645
93.243	PFR Prevention Coordinator	160383	112,749
93.276	ROY CTC		10,000
93.665	MOT Covid-19 funds	160384	42,573
93.667	Alternatives SSBG	A03148	109,940
93.667	SSBG	172132	82,458
93.667	GOMB COVID	A03148	191,644
93.778	Waivers	A03148	33,788
93.779	State Health Insurance SHIP	A03148	18,187
93.788	SOR TREATMENT	160383	391,408
93.788	SOP PREVENTION	160383	102,171
93.958	Block Grant MH Adult	160384	151,188
93.958	Block Grant MH Youth	160384	39,312
93.958	Family Resource Facilitator	160384	10,917
93.958	First Psychosis Intervention	160384	179,915
93.958	MH Case Management		55,845
93.959	SAPT grant--Treatment Services	160383	709,874
93.959	SAPT grant-Prevention Serivces	160383	381,915
93.959	SAPT grant-Women Services	160383	192,927
93.959	ATC Care Coordination	160383	40,000
93.959	DRUG COURT	160383	88,932
93.959	SOBER LIVING FUNDING	160383	149,502
93.959	CTC	160383	170,077
93.959	CTC	160383	12,706
93.997	AOT	160384	284,506
93.959	SA Youth Outpatient		56,700
93.959	DWI COURT		2,272
	Total passed through Dept of Human Services		$ 5,012,170
	Total Federal Assistance		$ 5,850,403

Weber Human Services
Notes to Schedule of Expenditures of Federal Awards
June 30, 2021

(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, 2021. 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 minims indirect cost rate as allowed under the Uniform Guidance.

OTHER AUDITOR REPORTS

Christensen,
Palmer & Ambrose
Certified Public Accountants
Business Advisors

Kent R. Christensen, CPA
Jeffrey L. Ambrose, CPA
Chuck Palmer, CPA

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 Service as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Weber Human Service's basic financial statements, and have issued our report thereon dated February 13, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Weber Human Service's 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 the 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 Service's 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

February 13, 2024
Ogden, UT

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Christensen,
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Certified Public Accountants
Business Advisors

Kent R. Christensen, CPA
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Independent Auditor's Report on Compliance and on
Internal Controls Over Compliance in Accordance With the
State of Utah Legal Compliance Audit Guide

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

REPORT ON COMPLIANCE

We have audited Weber Human Service's compliance with the general program compliance requirements described in the *State of Utah Legal Compliance Audit Guide* for the year ended June 30, 2021.

The general compliance requirements applicable to Weber Human Services are identified as follows:

Budgetary Compliance
Fund Balance
Restricted Taxes and Other Related Restricted Revenue
Fraud Risk Assessment

Weber Human Service received the following major assistance programs from the State of Utah during the year ended June 30, 2021:

General Mental Health
Substance Abuse Prevention

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of the Weber Human Service's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the Weber Human Service's compliance based on our audit.

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 *State of Utah Legal Compliance Audit Guide*. Those standards and the *State of Utah Legal Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the Weber Human Service and its major programs occurred. An audit includes examining, on a test basis, evidence about the Weber Human Service's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Weber Human Service's compliance with those requirements.

Opinion

In our opinion, Weber Human Services complied, in all material respects, with the general compliance requirements identified above for the year ended June 30, 2021.

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REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the Weber Human Service is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered the Weber Human Service's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Weber Human Service's internal control over compliance.

A *deficiency in internal control over compliance* 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, noncompliance 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 compliance requirement will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance 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 deficiencies, significant deficiencies, or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

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

February 13, 2024
Ogden, UT

Christensen,
Palmer & Ambrose
Certified Public Accountants
Business Advisors

Kent R. Christensen, CPA
Jeffrey L. Ambrose, CPA
Chuck Palmer, CPA

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

We have audited Weber Human Service's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Weber Human Service's major federal programs for the year ended June 30, 2021. Weber Human Service's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

Managements Responsibility
Management is responsible for compliance with federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal programs.

Auditors Responsibility

Our responsibility is to express an opinion on compliance for each of Weber Human Service's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Weber Human Service's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Weber Human Service's compliance.

Opinion on Each Major Federal Program
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, 2021.

Internal Control Over Compliance

Management of Weber Human Services is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Weber Human Service's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Weber Human Service's 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 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.

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A *significant deficiency in internal control over compliance* is a deficiency, or 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

February 13, 2024
Ogden, UT

WEBER HUMAN SERVICES
Schedule of Findings and Questioned Costs
Year Ended June 30, 2021

SECTION 1 - 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 it accordance with *Government Auditing Standards*:		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:	CFDA #	Expenditures
	Foster Grandparent/Senior Companion Cluster		
	Foster Grandparent Program	94.011	$274,125
	Senior Companion Program	94.016	350,683
	Total Foster Grandparent/Senior Companion Cluster		$624,808
	Aging Cluster		
	Supportive srv/centers-PDS	93.044	$235,846
	Nutrition Centers	93.045	561,158
	CARES -HDM20	93.045	61,344
	Total Aging Cluster		$858,348
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, 2021

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS SECTION

None

June 30, 2020 FINDINGS AND QUESTIONED COSTS

None

Weber Human Services

Financial Statements - June 30, 2022 and 2021

(With Auditor's Report Thereon)

Weber Human Services

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Christensen, Palmer & Ambrose
Certified Public Accountants
Business Advisors

Kent R. Christensen, CPA
Jeffrey L. Ambrose, CPA
Chuck Palmer, CPA

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, 2022 and 2021, 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, 2022 and 2021, 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.

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- 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 February 13, 2024 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

February 13, 2024
Ogden, UT

WEBER HUMAN SERVICES

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Management's Discussion and Analysis (As Restated)

Restatement

Our financial statements as of and for the fiscal years ending June 30, 2021, June 30, 2022 and June 30, 2023 have been restated to reflect the adoption of ASC 715, ASU 2017-07 for the agency's net periodic pension cost. This adoption requires employers to disaggregate the service cost component from the other components of net pension benefit cost and report the service cost component in the same line item as other compensation costs for services rendered by employees during the reporting period. The other components of net pension benefit cost are presented in the income statement separately from the service cost component and outside the subtotal of income from operations. See further discussion of the restatement in Note 2 in the "Notes to Financial Statements" contained herein.

The Management's Discussion and Analysis (as restated) which follows below has been corrected to reflect the impact of the restatement. The implementation of this standard resulted in a decrease in operating income and an increase in non-operating revenue (expense), with no effect on the total change in net position as well as no change in the beginning or ending net position.

Overview

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, 2022. 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 $24,850,958 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 very balanced ratio between current assets (52%) and non-current assets (which include capital assets) (48%). Cash now shows a balance that provides about 7 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

	2022	2021	2020
Current and other assets	22,711,501	15,837,656	13,976,792
Capital assets (net of accumulated deprec.)	11,944,590	9,872,639	10,183,043
Net Pension Asset	6,040,018	0	0
Total assets	40,696,109	25,710,295	24,159,835
Long-term liabilities outstanding	12,697,159	8,457,753	10,056,944
Other liabilities	3,147,992	4,097,290	4,363,821
Total liabilities	15,845,151	12,555,043	14,420,765
Net Position:			
Invested in capital assets, net of related debt	17,492,150	8,640,677	8,238,859
Unrestricted	7,358,808	4,514,576	1,500,212
Total net position	24,850,958	13,155,253	9,739,071

The Agency's net position increased by $11,695,705 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. Revenues from services provided under ACO covered plans climbed by just shy of 1.5 million dollars. In addition, revenues from capitated Medicaid plans increased by roughly 3.1 million dollars. There was also an increase of roughly 750,000 dollars in Pharmacy fee for service Medicaid. The Pharmacy increase was mostly offset by a corresponding increase in the cost of goods in the Pharmacy.

Weber Human Service's Changes in Net Position (as restated)

	2022	2021	2020
Revenues:			
Operating revenues:			
Federal grant revenue	$6,481,009	$5,800,318	5,783,622
State revenue	7,825,383	7,690,713	8,249,573
Local revenue	3,885,573	3,112,269	2,956,699
Client revenue, net	23,117,415	18,271,871	19,048,938

Other income (expense)			
Total operating revenue	41,309,380	34,875,171	36,038,832
Operating expenses:			
Program operating expenses	29,530,906 *	27,851,356 *	27,694,173
Administrative expenses	4,341,464 *	3,839,608 *	4,021,259
Building & Maintenance	1,681,028 *	1,281,488 *	1,169,223
Total Operating Expenses	35,553,398 *	32,972,452 *	32,884,655
Income/(Loss) from operations	5,755,982 *	1,902,719 *	3,154,177
Non-operating revenues (expenses)			
State and Local Fiscal Recovery Funds	2,779,288	0	0
Interest and investment revenue	45,798	20,486	82,736
Interest expense	(27,272)	(53,854)	(78,479)
Gain (loss) on sale of assets	31,113	122,191	44,994
Change in Net Pension Asset/Liability	3,110,796 *	1,424,640 *	
Total non-operating income (expense)	5,939,723 *	1,513,463 *	49,251
Change in net position	11,695,705	3,416,181	3,203,428
Net position – Beginning	13,155,253	9,739,071	6,535,643
Prior Period Adjustment			
Net Position – Beginning-restated			
Net Position – Ending	24,850,958	13,155,253	9,739,071
*As restated to reflect adoption of ASC715, ASU 2017-07			

- Personnel costs reported in operating expenses (as restated) increased approximately 12 percent or $3 million. This increase is due to the fiscal year's cost of living adjustment that was provided to staff at the beginning of the fiscal year as well as benefit cost increases. 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.

- Per ASC 715, ASU 2017-07, the GASB 68 pension adjustments, which are part of other components of net benefit cost are shown in the Non-operating revenues (expenses) section of the Changes in Net Position as changes in net pension asset/liability. The amount of income (reduction of net pension benefit cost) increased year over year by 118% due to adjustments and changes in assumptions made by URS. See Note 7 for further discussion on Retirement Plans.

- The agency received a grant from Coronavirus State and Local Fiscal Recovery Funds amounting to 2.7 million dollars to pay for sober living program housing. This was one-time funding that the agency received to invest in buildings to address urgent housing needs of clients recovering from substance use dependence.

- Another contributing factor of the growth in revenues was due to the increase in Client Revenue by 4.8 million dollars. Capitated Medicaid and ACO covered Medicaid services contributed greatly to this.

- A large factor of financial throughput is related to the cost of goods in the Pharmacy. This year the agency spent 7.9 million dollars on medications. This represents an increase in expense by almost 600,000 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 grew 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, 2022 amounts to 11.9 million dollars (net of accumulated depreciation). This investment in capital assets includes land, buildings, furniture & equipment and vehicles. Capital assets grew by 2.0 million dollars mostly due to the acquisition of a sober living residential program facility.

Other major capital asset events during the current fiscal year included the scheduled replacement of certain fleet vehicles used in the Agency's operations.

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

	2022	2021	2020
Land	$1,685,426	$1,685,426	$1,685,426
Buildings	8,950,701	6,738,348	7,140,297
Furniture and Equipment	497,045	472,211	509,660
Vehicles	801,417	763,111	784,836
Construction in Process	10,000	213,543	62,824
Total	$11,944,590	$9,872,638	$10,183,043

Long-term debt. Weber Human Services Lease Certificates of Participation Series 2007 were issued to finance the purchase of the land and buildings owned by the agency. The certificates are secured by the land and buildings being financed. The certificates were issued on November 8, 2007 for $9,340,000 with interest of 4.3% for a period of ten years. The certificates were amended on January 15, 2013 to reduce the interest rate to 3.35% and lengthen the payment term until January 12, 2022 at which time the debt was paid off during the current fiscal year.

Additional information on the Agency's long-term debt can be found in Note 6 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, 2022 and 2021

	Primary Government		
	2022	**2021**	**Component Unit (as of Dec. 31 2021)**
ASSETS			
Current assets:			
Cash and cash equivalents	$ 16,788,308	$ 10,556,538	$ 129,755
Investments	-	-	
Accounts Receivable, net	2,628,941	2,790,349	-
Inventories	182,343	182,938	-
Prepaid Expenses	218,011	245,505	-
Total current assets	19,817,603	13,775,330	129,755
Non-current assets:			
Investments	-	-	527,222
Net Pension Asset	6,040,018	-	-
Capital Assets:			
Land and improvements	1,685,426	1,685,426	-
Construction in Progress	10,000	213,543	-
Buildings	18,948,710	16,279,107	-
Equipment and Furniture	3,189,695	3,034,945	-
Vehicles	2,080,995	1,833,767	-
Less Accumulated depreciation	(13,970,236)	(13,174,149)	-
Total non-current assets	17,984,608	9,872,639	527,222
Total assets	37,802,211	23,647,969	656,977
Deferred outflows of resources:			
Deferred pension outflow	2,893,898	2,062,326	-
Total deferred outflows of resources	2,893,898	2,062,326	-
Total assets and deferred outflows of resources	40,696,109	25,710,295	656,977
LIABILITIES			
Current Liabilities:			
Accounts payable	1,010,145	939,562	2,503
Accrued interest payable	3,139	3,177	
Other accrued expenses	1,393,635	1,889,431	-
Capital lease obligation	157,489	154,504	-
Certificates of participation	-	585,000	-
Accrued termination benefits	583,584	525,615	-
Total current liabilities	3,147,992	4,097,289	2,503
Non-current liabilities:			
Accrued termination benefits, less current portion	1,095,965	983,104	-
Compensated absences	1,397,669	1,266,755	-
Capital lease obligation	334,969	492,458	-
Net pension liability	-	563,112	-
Total non-current liabilities	2,828,603	3,305,429	-
Total liabilities	5,976,595	7,402,718	2,503
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	8,366,378	4,042,472	-
Deferred grant revenue	1,502,178	1,109,852	-
Total deferred inflows of resources	9,868,556	5,152,324	-
NET POSITION			
Net investment in capital assets	17,492,150	8,640,677	-
Restricted (With donor restrictions)	-	-	336,602
Unrestricted (Without donor restrictions)	7,358,808	4,514,576	317,872
Total net position	$ 24,850,958	$ 13,155,253	$ 654,474

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, 2022 and 2021

	Primary Government		
	2022 Restated	2021 Restated	Component Unit (as of Dec. 31 2021)
Operating revenues:			
Federal grant revenue	$ 6,481,009	$ 5,800,318	$ -
State revenue	7,825,383	7,690,713	-
Local revenue	3,885,573	3,112,269	289,587
Client revenue(net of match and cost of goods sold)	23,117,415	18,271,871	-
Total operating revenues	41,309,380	34,875,171	289,587
Operating expenses:			
Program operating expenses	29,530,906	27,851,356	280,103
Administrative expenses	4,341,464	3,839,608	14,132
Building & maintenance	1,681,028	1,281,488	-
Fundraising expenses	-	-	19,707
Total Operating Expenses	35,553,398	32,972,452	313,942
Operating income (loss)	5,755,982	1,902,719	(24,355)
Non-operating revenues (expenses):			
Coronavirus State and Local Fiscal Recovery Funds	2,779,288	-	-
Interest and investment revenue	45,798	20,486	2,235
Interest expense	(27,272)	(53,854)	-
Change in Net Pension Asset/Liabilities	3,110,796	1,424,640	-
Gain on sale of assets	31,113	122,191	-
Total non-operating revenue (expenses)	5,939,723	1,513,463	2,235
Change in net position	11,695,705	3,416,182	(22,120)
Total net position - beginning	13,155,253	9,739,071	676,594
Total net position - ending	$ 24,850,958	$ 13,155,253	$ 654,474

See independent auditor's report and notes to financial statements

Weber Human Services
Statement of Functional Expenses
June 30, 2022
Restated

	Programs								
	Mental Health	**Substance Abuse**	**Aging**	**Weber MACS**	**Pharmacy**	**Other**	**Administration**	**Building & Maintenance**	**Total**
Operating expenses:									
Salaries and Benefits	$ 12,847,100	$ 5,934,083	$ 2,764,570	$ 447,339	$ 644,548	$ 599,831	$ 3,388,983	$ 634,727	$ 27,261,181
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	**$ 14,827,595**	**$ 7,592,293**	**$ 5,274,636**	**$ 478,436**	**$ 720,139**	**$ 637,807**	**$ 4,341,464**	**$ 1,681,028**	**$ 35,553,398**

See independent auditor's report and notes to financial statements

Weber Human Services
Statement of Functional Expenses
June 30, 2021
Restated

	Programs								
	Mental Health	Substance Abuse	Aging	Weber MACS	Pharmacy	Other	Administration	Building & Maintenance	Total
Operating expenses:									
Salaries and Benefits	$ 11,268,766	$ 5,322,390	$ 2,393,545	$ 466,676	$ 581,063	$ 567,305	$ 3,055,078	$ 600,975	$ 24,255,798
Travel	37,768	105,718	77,930	940	(36)		18,443	99	240,862
Office Expenses and Supplies	125,550	68,970	65,361	5,558	41,019	12,337	95,632	547	414,976
Equipment and Vehicle Expenses	11,236	11,653	165,499	-	302	4,875	254,941	21,712	470,217
Building Expenses	1,208	1,451	77,100	-				561,288	641,048
Service Fees	1,983,094	570,255	60,503	-	401		66,563	25	2,680,842
Program Expenses	531,970	801,681	1,792,375	20,245	11,985	7,213	197,789	20,697	3,383,956
Depreciation	300,992	131,259	195,942	6,329	16,349	6,577	107,438	76,146	841,032
Other	-	-	-	-	-	-	43,723	-	43,723
Total operating expenses	**$ 14,260,584**	**$ 7,013,378**	**$ 4,828,256**	**$ 499,748**	**$ 651,083**	**$ 598,307**	**$ 3,839,608**	**$ 1,281,488**	**$ 32,972,452**

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, 2022 and 2021

	2022	2021	Component Unit (as of Dec. 31 2021)
Cash flows from operating activities:			
Cash received from customers	$ 42,117,973	$ 35,494,689	$ 356,644
Cash payments for payroll and benefits	(26,986,042)	(24,471,326)	-
Cash payments for goods and services	(8,194,970)	(8,176,776)	(230,342)
Net cash provided (used) by operating activities	6,936,961	2,846,587	126,302
Cash Flows from non-capital investing activities:			
Interest earned on cash deposits	45,798	20,486	-
Purchase of investments	-	-	(7,380)
Net cash provided (used) by investing activities	45,798	20,486	(7,380)
Cash flows from non-capital financing activities:			
Operating transfers in (out)	-	-	-
Net cash provided (used) by noncapital financing activities	-	-	-
Cash flows from capital and related financing activities:			
Interest on debt	(27,272)	(53,854)	-
Coronavirus Funds	2,779,288	-	-
Principal paid on debt	(585,000)	(565,000)	-
Termination benefits	112,861	183,186	-
Principle from capital lease	-	-	-
Principle payments on capital leases	(154,505)	(147,222)	-
Cash payments for property and equipment purchases	(2,969,471)	(557,052)	-
Proceeds from sale of assets	93,110	122,191	-
Net cash provided (used) by capital and related financing activities	(750,989)	(1,017,751)	-
Net increase (decrease) in cash and cash equivalents	6,231,770	1,849,322	118,922
Cash and cash equivalents - beginning of year	10,556,538	8,707,216	32,282
Cash and cash equivalents - end of year	$ 16,788,308	$ 10,556,538	$ 151,204

Weber Human Services
Statement of Cash Flows - Continued
Proprietary Funds
For the Year Ended June 30, 2022 and 2021

	2022	2021	Component Unit (as of Dec. 31 2021)
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating Income (loss)	$ 5,755,982	$ 1,902,719	$ 129,144
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	835,484	841,032	-
(Increase) decrease in accounts receivable	161,408	368,438	(247)
(Increase) decrease in inventory	595	68,340	-
(Increase) decrease in prepaid expenses	27,494	(31,358)	-
(Increase) decrease in deferred pre XIX match	0	(391,729)	-
Increase (decrease) in accounts payable and accrued liabilities	(264,777)	(339,425)	(2,595)
Increase (decrease) in compensated absences	170,830	140,734	-
Increase (decrease) in post employment benefits	57,968	36,757	-
Increase (decrease) in deferred grant revenue	191,977	251,079	-
Net cash provided (used) by operating activities	$ 6,936,961	$ 2,846,587	$ 126,302

Weber Human Services
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2022 and 2021

	2022	2021
Assets:		
Cash and cash equivalents	$ 193,804	$ 214,627
Total assets	193,804	214,627
Liabilities:		
Amounts due patients	193,804	214,627
Total liabilities	193,804	214,627
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, 2021 and 2020 was $85,974 and $70,139 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:

	Years
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 February 13, 2024, the date the financial statements were available to be issued.

(2) Financial Reporting Changes and Other Items

Change in accounting principal - ASC 715, ASU 2017-07, Compensation-Retirement Benefits, Presentation of Net Periodic Pension Cost
The agency is restating its financial statements for fiscal years ending June 30, 2021, June 30, 2022, and June 30, 2023 to reflect the adoption of this standard and the related update. This adoption requires employers to disaggregate the service cost component from the other components of net periodic pension benefit cost and report the service cost component in the same line item as other compensation costs for services rendered by employees during the reporting period. The other components of net periodic pension benefit costs are presented in the income statement separately from the service cost component and outside the subtotal of income from operations.

The service cost of the net pension benefit cost is reported in the personnel costs as an operating expense and consists of the contribution amounts paid in the reporting period related to the services rendered by the employees eligible to participate in the retirement plan. The GASB 68 pension adjustments, which are part of other components of the net periodic pension benefit cost are shown in the non-operating revenues (expenses) section of the Statement of Revenues, Expenses and Changes in Net Position as changes in Net Pension Asset/Liability.

In FY23, the implementation of this standard resulted in a decrease in operating income of $1,228,074 and an increase of $1,228,074 in non-operating revenue (expenses), with no effect on the total change in net position as well as no change in the beginning or ending net position.

In FY22, the implementation of this standard resulted in a decrease in operating income of $3,110,796 and an increase of $3,110,796 in non-operating revenue (expenses), with no effect on the total change in net position as well as no change in the beginning or ending net position.

In FY21, the implementation of this standard resulted in a decrease in operating income of $1,424,640 and an increase of $1,424,640 in non-operating revenue (expenses), with no effect on the total change in net position as well as no change in the beginning or ending net position.

The agency believes that this will improve the consistency, transparency and usefulness of the financial information and give a clearer picture of operational costs associated with its services.

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 the Board of Directors. The 2022 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 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, 2022 and 2021, the Agency's bank balance was $ 5,760,391 and $ 4,354,530 respectively. Of the bank balances $255,201 and $254,663, respectively, were covered by federal depository insurance and the remainder was uninsured and not collateralized. Utah state statutes do 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.

At June 30, 2022, 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	$11,295,500	$ -	$11,295,500	$ -
Total debt securities	$11,295,500	$ -	$11,295,500	$ -

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, 2022 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, 2022, the Agency's investments had the following maturities:

Investment Maturities (in Years)

		Investment Maturities (in Years)			
Investment Type	Fair Value	Less than 1	1-5	6-10	More than 10
PTIF Investments	$11,295,500	$11,295,500	-	-	-
	$11,295,500	$11,295,500	-	-	-

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, 2022, the Agency's investments had the following quality ratings:

		Quality Ratings			
Investment Type	Fair Value	AAA	AA	A	Unrated
PTIF Investments	$11,295,500	-	-	-	$11,295,500
	$11,295,500	-	-	-	$11,295,500

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:

	2022	2021
Deposits	$ 5,490,437	$ 3,792,064
PTIF	11,295,500	6,749,818
Cash on hand	2,371	2,891
Total deposits and investments	$ 16,788,308	$ 10,544,773

As reported on the statement of net position:

	2022	2021
Fiduciary cash and cash equivalents	$ 193,804	$ 214,627
Proprietary cash and cash equivalents	16,788,308	10,544,773
Total cash and investments	$16,982,112	$10,759,400

(5) Capital Assets

Capital asset activity for the year ended June 30, 2022 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Business-type activities:				
Capital assets not being depreciated:				
Land and land improvements	1,685,426	-	-	1,685,426
Construction in process	213,543	(203,543)	-	10,000
Total Capital assets not being depreciated	1,898,969	(203,543)	-	1,695,426
Capital assets being depreciated:				
Buildings	16,279,107	2,669,603	-	18,948,710
Furniture and equipment	3,034,945	154,750	-	3,189,695
Vehicles	1,833,767	634,454	387,226	2,080,995
Total	21,147,819	3,458,807	387,226	24,219,400
Less accumulated depreciation for:				
Buildings	(9,540,760)	(457,249)	-	(9,998,009)
Furniture and equipment	(2,562,734)	(129,915)	-	(2,692,649)
Vehicles	(1,070,656)	(577,002)	368,082	(1,279,576)
Total	(13,174,150)	(1,164,166)	368,082	(13,970,234)
Capital assets being depreciated, net	7,973,669	2,294,641	19,144	10,249,166
Business-type activities capital assets, net	$ 9,872,638	$ 2,091,098	$ 19,144	$ 11,944,592

(6) Capital Leases

In 2019, the Agency entered into a lease purchase agreement for vehicles and equipment purchases. The lease agreement qualified as a capital lease for accounting purposes and therefore, has been recorded at the present value of the future minimum lease payments as of the inception date.

In 2017, the Agency entered into a lease purchase agreement for building improvements. The lease agreement qualified as a capital lease for accounting purposes and therefore, has been recorded at the present value of the future minimum lease payments as of the inception date.

The assets acquired through capital leases are as follows:

Building Improvements	$ 679,038
Vehicles and equipment	466,305
Less accumulated depreciation	(409,315)
Total	$ 736,028

Maturities of June 30, 2022 long-term leases are as follows:

Year ending June 30,	
2023	$ 157,489
2024	162,020
2025	57,326
2026	59,034
2027	56,589
2028 and thereafter	-
Total	$ 492,458

(7) Long-Term Debt

Long-term liabilities for the year ended June 30, 2022 **are as follows:**

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Certificates of Participation Series 2007	$ 585,000	-	(585,000)	-	$ -
Capital leases	646,963	-	(154,505)	492,458	157,489
Total	$ 1,231,963	-	(739,505)	492,458	$ 157,489
Tennination Benefits	$ 1,508,720	-	170,829	1,679,549	$ 583,584

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. Management of the Agency has the right to change this policy at any time. The liability for the termination benefits at June 30, 2022 and 2021 was $1,679,549 and $1,508,720 respectively.

(8) Retirement Plans

General Information about the Pension Plan

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

Defined Benefit Plans

- Public Employees Contributory Retirement System (Contributory 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:

	Employee	Employer	Employer 401(k)
Contributory System			
111 Local Government Div - Tier 2	N/A	16.07	0.62
Noncontributory System			
15 Local Government Div - Tier 1	N/A	18.47	N/A
Tier 2 DC Only			
211 Local Government	N/A	6.69	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, 2022, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	$ 1,490,799	N/A
Tier 2 Public Employees System	1,097,654	-
Tier 2 DC Only System	118,436	N/A
Total Contributions	$ 2,706,889	$ -

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, Expense, and Deferred Outflows and Inflows of Resources Relating to Pensions

At June 30, 2022, we reported a net pension asset of $ 6,040,017 and a net pension liability of $ 0.

	(Measurement Date): December 31, 2021				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2020	Change (Decrease)
Noncontributory System	$ 5,896,319	$ -	1.0295459 %	0.9958025 %	0.0337434%
Tier 2 Public Employees System	$ 143,698	$ -	0.3395219 %	0.3637870 %	(0.0242651)%
	$ 6,040,017	$ -			

The net pension asset and liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2021, 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, 2022, we recognized pension expense of $ (409,374).

At June 30, 2022, 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	$ 687,388	$ 18,514
Changes in assumptions	$ 687,379	$ 39,418
Net difference between projected and actual earnings on pension plan investments	$ -	$ 8,293,663
Changes in proportion and differences between contributions and proportionate share of contributions	$ 163,182	$ 14,783
Contributions subsequent to the measurement date	$ 1,355,950	$ -
	$ 2,893,899	$ 8,366,378

$ 1,355,950 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, 2021.

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
2022	$ (1,343,175)
2023	$ (2,307,233)
2024	$ (1,979,445)
2025	$ (1,354,427)
2026	$ 28,085
Thereafter	$ 127,767

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

For the year ended June 30, 2022, we recognized pension expense of $ (908,675).

At June 30, 2022, 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	$ 617,576	$ -
Changes in assumptions	$ 553,391	$ 38,060
Net difference between projected and actual earnings on pension plan investmnts	$ -	$ 7,938,603
Changes in proportion and differences between contributions and proportionate share of contributions	$ 84,910	$ 14,783
Contributions subsequent to the measurement date	$ 745,945	$ -
	$ 2,001,823	$ 7,991,446

$ 745,945 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, butsubsequent to the measurement date of December 31, 2021.
These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferredoutflows 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
2022	$ (1,276,785)
2023	$ (2,222,030)
2024	$ (1,917,726)
2025	$ (1,319,028)
2026	$ -
Thereafter	$ -

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

For the year ended June 30, 2022, we recognized pension expense of $ 499,301.

At June 30, 2022, 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	$ 9,812	$ 18,514
Changes in assumptions	$ 133,988	$ 1,358
Net difference between projected and actual earnings on pension plan investments	$ -	$ 355,060
Changes in proportion and differences between contributions and proportionate share of contributions	$ 78,272	$ -
Contributions subsequent to the measurement date	$ 610,044	$ -
	$ 892,076	$ 374,932

$ 610,004 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, butsubsequent to the measurement date of December 31, 2021.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferredoutflows 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
2022	$ (66,391)
2023	$ (85,204)
2024	$ (61,720)
2025	$ (35,399)
2026	$ 28,085
Thereafter	$ 127,767

Actuarial Assumptions

The total pension liability in the December 31, 2021, 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 - 9.75 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, 2021, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2019.

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:

	Expected Return Arithmetic Basis		
Asset Class	**Target Asset Allocation**	**Real Return Arithmetic Basis**	**Long Term Expected Portfolio Real Rate of Return**
Equity securities	37.00 %	6.30 %	2.43 %
Debt securities	20.00 %	(0.28) %	(0.06) %
Real assets	15.00 %	5.77 %	0.87 %
Private equity	12.00 %	9.85 %	1.18 %
Absolute return	16.00 %	2.91 %	0.47 %
Cash and cash equivalents	0.00 %	(1.01) %	0.00 %
Totals	100.00 %		4.89 %
Inflation			2.50 %
Expected arithmetic nominal return			7.39 %

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 was reduced from

6.95% to 6.85% from the prior measurement date.

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	$ 3,170,629	$ (5,896,319)	$ (13.460.920)
Tier 2 Public Employees System	$ 856,186	$ (143,698)	$ (911.402)
Total	$ 4,026,815	$ (6,040,017)	$ (14,372,322)

***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:

	2021	2021	2020
401(k) Plan			
Employer Contributions	$ 647,280	$ 540,329	$ 465,841
Employee Contributions	$ 461,265	$ 374,913	$ 352,310
457 Plan			
Employer Contributions	$ 8,597	$ 9,986	$ 5,737
Employee Contributions	$ 28,447	$ 14,920	$ 27,095
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	$ 69,065	$ 42,242	$ 40,295
Traditional IRA			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	$ 1,975	$ 650	$ 665

(9) 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.

(10) 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 2022 and 2021 was $198,669 and $134,554 respectively.

(11) Related Parties

Related parties of the Agency consist of Weber and Morgan Counties. Unrestricted grant revenues received from Weber County during fiscal years 2022 and 2021 were $2,425,195 and $2,342,847 respectively. Unrestricted grant revenues received from Morgan County during fiscal years 2022 and 2021 were $144,058 and $36,014 respectively.

(12) 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, 2022

		Noncontributory System	Tier 2 Public Employees System
Proportion of the net pension liability (asset)	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)	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	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	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	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%

*In accordance with paragraph 81.a of GASB 68, employers will need to disclose a 10-year history of its proportionate share of the Net Pension Liability (Asset) in their RSA. The 10-year schedule will need to be built prospectively.
The schedule above is only for the most recent years available.
Prior year numbers areavailable from your prior year note disclosure confirmation.

WEBER HUMAN SERVICES
SCHEDULE OF CONTRIBUTIONS
Utah Retirement Systems
June 30, 2022

	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%
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%
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%

*Contibutions 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.

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.

Change in Assumptions:

The investment return assumption was decreased by 0.10% to 6.85% for use in the January1,2021 actuarial valuation. This assumption change was based on analysis performed by the actuary and adopted by the Utah State Retirement Board. In aggregate, this assumption change resulted in a $509 million increase in the Total Pension Liability, which is about 1.3% of the Total Pension Liability of as December 31, 2020 for all systems combined. The demographic assumptions were reviewed and updated in the January 1, 2020 actuarial valuation and are currently scheduled to be reviewed in the year 2023.

SUPPLEMENTAL INFORMATION

WEBER HUMAN SERVICES
Schedule of Federal Financial Assistance
Year Ended June 30, 2022

CFDA	Program Title	Grantor's Number		Expenditures
U.S. Department of Health and Human Services:				
94.002	RSVP Action	20SRPUT002	$	73,548
93.276	Communities that Care	18SP80851A		111,258
94.243	Stop Grant	20SP81139A		27,973
U.S. Corporation for National and Community Service Program:				
94.011	Foster Grandparent	20SFPUT004		293,139
94.016	Senior Companion	20SCPUT002		302,293
	Total Direct Programs		$	808,211
Passed through Utah State Department of Human Services				
93.958	Block Grant MH Adult	160384		152,470
93.958	Block Grant MH Youth	A03084		38,117
93.958	Block Grant MH Non Medicaid	160384		45,000
93.958	Family Resource Facilitator	A03084		10,917
93.958	First Psychosis Intervention	A03084		205,196
93.958	Retention & Front Line	A03084		172,685
93.665	MH Acute Care			5,000
93.150	Homeless FBH	160384		103,018
93.958	MH Case Management	A03084		75,296
93.665	MOT Crises Moblie Outreach	A03084		294,000
93.997	AOT	A03084		241,901
93.959	SA Youth Outpatient			115,756
93.243	SA Youth Treament Services			13,550
93.959	SAPT grant--Treatment Services	160383		807,245
16.585	DWI COURT			4,582
93.959	SAPT grant-Prevention Serivces	A03084		425,751
93.959	SAPT grant-Women Services	160383		192,927
93.959	ATC Care Coordination	160383		103,153
93.959	DRUG COURT	160383		88,167
93.959	SOBER LIVING FUNDING	160383		159,224
93.788	SOR TREATMENT	160383		352,944
21.027	ARPA Housing Development	A03084		2,779,289
93.788	SOP PREVENTION	A03084		130,324
93.788	SOP PREVENTION	A03084		28,175
93.788	SOP PREVENTION	A03084		843
93.243	PRX	A03084		3,050
93.959	CTC	A03084		20,000
93.243	PFS	A03084		89,607
93.243	PFS	A03084		10,665
93.243	PFS	A03084		9,784
93.243	PFS	A03084		3,027
93.243	PFR Prevention Coordinator	A03084		128,906
93.959	PXP Prevention Prepared Comm.	A03084		30,500
93.959	PXP Prevention Prepared Comm.	A03084		37,025
93.276	ROY CTC	A03084		10,000
93.044	Supportive srv/centers-PDS	A03148		316,372
93.045	Nutrition Centers	A03148		649,552
93.052	NFCSP Caregiver	A03148		130,829
93.043	Disease prevention & health prom	A03148		12,616
93.042	Ombudsman	A03148		13,800
93.667	Alternatives SSBG	A03148		89,168
93.779	State Health Insurance SHIP	A03148		22,500
93.071	Medicare Improvements MIPPA	A03148		16,000
93.048	Senior Medicare Patrol	A03148		25,000
93.747	Elder Abuse Prevention	A03148		2,760
93.778	Waivers	A03148		44,038
93.667	SSBG	172132		82,458
	Total passed through Dept of Human Services		$	8,293,186
U.S. Department of Agriculture:				
Passed through Utah State Department of Human Services:				
93.053	Elderly feeding program (Cash-In-Lieu)	160497		158,900
	Total U.S. Department of Agriculture			158,900
	Total Federal Assistance		$	9,260,297

Weber Human Services
Notes to Schedule of Expenditures of Federal Awards
June 30, 2022

(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, 2022. 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 minims indirect cost rate as allowed under the Uniform Guidance.

OTHER AUDITOR REPORTS

Christensen,
Palmer & Ambrose
Certified Public Accountants
Business Advisors

Kent R. Christensen, CPA
Jeffrey L. Ambrose, CPA
Chuck Palmer, CPA

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, 2022, and the related notes to the financial statements, which collectively comprise Weber Human Services' basic financial statements, and have issued our report thereon dated February 13, 2024.

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

February 13, 2024
Ogden, UT

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Certified Public Accountants
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Kent R. Christensen, CPA
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Independent Auditor's Report on Compliance and on Internal Controls Over Compliance in Accordance With the *State of Utah Legal Compliance Audit Guide*

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

REPORT ON COMPLIANCE

We have audited Weber Human Service's compliance with the general program compliance requirements described in the *State of Utah Legal Compliance Audit Guide* for the year ended June 30, 2022.

The general compliance requirements applicable to Weber Human Services are identified as follows:

Budgetary Compliance
Fund Balance
Restricted Taxes and Other Related Restricted Revenue
Fraud Risk Assessment
Cash Management
Utah Retirement Systems
Public Treasurer's Bond

Weber Human Service received the following major assistance programs from the State of Utah during the year ended June 30, 2022:

General Mental Health
Substance Abuse Prevention

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of the Weber Human Service's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the Weber Human Service's compliance based on our audit.

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 *State of Utah Legal Compliance Audit Guide*. Those standards and the *State of Utah Legal Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the Weber Human Service and its major programs occurred. An audit includes examining, on a test basis, evidence about the Weber Human Service's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Weber Human Service's compliance with those requirements.

Opinion

In our opinion, Weber Human Services complied, in all material respects, with the general compliance requirements identified above for the year ended June 30, 2022.

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REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the Weber Human Service is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered the Weber Human Service's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Weber Human Service's internal control over compliance.

A *deficiency in internal control over compliance* 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, noncompliance 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 compliance requirement will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance 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 deficiencies, significant deficiencies, or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

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

February 13, 2024
Ogden, UT

Christensen, Palmer & Ambrose
Certified Public Accountants
Business Advisors

Kent R. Christensen, CPA
Jeffrey L. Ambrose, CPA
Chuck Palmer, CPA

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, 2022. 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, 2022.

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.

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- 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

February 13, 2024
Ogden, UT

WEBER HUMAN SERVICES
Schedule of Findings and Questioned Costs
Year Ended June 30, 2022

SECTION 1 - 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 it accordance with *Government Auditing Standards*:		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:	CFDA #	Expenditures
	ARPA Housing Development	21.027	$2,779,288
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

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS SECTION

None

June 30, 2021 FINDINGS AND QUESTIONED COSTS

None

Weber Human Services

Financial Statements - June 30, 2023 and 2022

(With Auditor's Report Thereon)

Weber Human Services

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Christensen,
Palmer & Ambrose
Certified Public Accountants
Business Advisors

Kent R. Christensen, CPA
Jeffrey L. Ambrose, CPA
Chuck Palmer, CPA

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.

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- 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 February 13, 2024 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

February 13, 2024
Ogden, UT

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Management's Discussion and Analysis (As Restated)

Restatement

Our financial statements as of and for the fiscal years ending June 30, 2021, June 30, 2022 and June 30, 2023 have been restated to reflect the adoption of ASC 715, ASU 2017-07 for the agency's net periodic pension cost. This adoption requires employers to disaggregate the service cost component from the other components of net pension benefit cost and report the service cost component in the same line item as other compensation costs for services rendered by employees during the reporting period. The other components of net pension benefit cost are presented in the income statement separately from the service cost component and outside the subtotal of income from operations. See further discussion of the restatement in Note 2 in the "Notes to Financial Statements" contained herein.

The Management's Discussion and Analysis (as restated) which follows below has been corrected to reflect the impact of the restatement. The implementation of this standard resulted in a decrease in operating income and an increase in non-operating revenue (expense), with no effect on the total change in net position as well as no change in the beginning or ending net position.

Overview

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 (as restated)

	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	31,752,639 *	29,530,906 *	27,851,356 *
Administrative expenses	4,603,797 *	4,341,464 *	3,839,608 *
Building & Maintenance	1,687,284 *	1,681,028 *	1,281,488 *
Total Operating Expenses	38,043,720 *	35,553,398 *	32,972,452 *
Income/(Loss) from operations	6,562,427 *	5,755,982 *	1,902,719 *
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
Change in Net Pension Asset/Liability	1,228,074 *	3,110,796 *	1,424,640 *
Total non-operating income (expense)	1,929,109 *	5,939,723 *	1,513,463 *
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
*As restated to reflect adoption of ASC715, ASU 2017-07			

- Personnel costs reported in operating expenses (as restated) increased approximately 3.8 percent or $1.045 million. This 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 service cost of the net pension benefit cost is reported in personnel costs and consists of the contribution amounts paid in the reporting period related to the services rendered by the employees eligible to participate in the plan.

- Per ASC 715, ASU 2017-07, the GASB 68 pension adjustments, which are part of other components of net benefit cost are shown in the Non-operating revenues (expenses) section of the Changes in Net Position as changes in net pension asset/liability. The amount of income (reduction of net pension benefit cost) decreased year over year by 60% due to adjustments and changes in assumptions made by URS. See Note 9 for further discussion on Retirement Plans.

- 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 expense 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 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

	Primary Government		
	2023	**2022**	**Component Unit (as of Dec. 31 2022)**
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	27,153,270	19,817,603	170,805
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	-	-
Less Accumulated depreciation & amortization	(13,850,093)	(13,970,236)	-
Total non-current assets	13,130,356	17,984,608	531,065
Total assets	40,283,626	37,802,211	701,870
Deferred outflows of resources:			
Deferred pension outflow	3,961,391	2,893,898	-
Total deferred outflows of resources	3,961,391	2,893,898	-
Total assets and deferred outflows of resources	44,245,017	40,696,109	701,870
LIABILITIES			
Current Liabilities:			
Accounts payable	1,393,678	1,010,145	2,491
Accrued interest payable	13,719	3,139	
Other accrued expenses	1,134,552	1,393,635	-
Capital lease obligation	308,055	157,489	-
SBITA Subscription Liability-ST	144,875	-	-
Accrued termination benefits	630,479	583,584	-
Total current liabilities	3,625,358	3,147,992	2,491
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	7,237,231	4,330,781	-
Total liabilities	10,862,589	7,478,773	2,491
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	39,934	8,366,378	-
Total deferred inflows of resources	39,934	8,366,378	-
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	$ 33,342,494	$ 24,850,958	$ 699,380

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

	Primary Government		Component Unit (as of Dec. 31 2022)
	2023 Restated	2022 Restated	
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	44,606,147	41,309,380	258,251
Operating expenses:			
Program operating expenses	31,752,639	29,530,906	177,548
Administrative expenses	4,603,797	4,341,464	15,502
Building & maintenance	1,687,284	1,681,028	-
Fundraising expenses	-	-	20,295
Total Operating Expenses	38,043,720	35,553,398	213,345
Operating income (loss)	6,562,427	5,755,982	44,906
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)	-
Change in Net Pension Asset/Liabilities	1,228,074	3,110,796	-
Gain on sale of assets	139,742	31,113	-
Total non-operating revenue (expenses)	1,929,109	5,939,723	-
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	$ 33,342,494	$ 24,850,958	$ 699,380

See independent auditor's report and notes to financial statements

Weber Human Services
Statement of Functional Expenses
June 30, 2023
Restated

	Programs: Mental Health	Programs: Substance Abuse	Programs: Aging	Programs: Weber MACS	Programs: Pharmacy	Programs: Other	Administration	Building & Maintenance	Total
Operating expenses:									
Salaries and Benefits	$ 13,480,419	$ 6,163,150	$ 2,794,267	$ 338,595	$ 682,447	$ 548,825	$ 3,651,432	$ 645,484	$ 28,304,619
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	**$ 16,433,755**	**$ 8,207,967**	**$ 5,364,349**	**$ 378,902**	**$ 751,107**	**$ 616,558**	**$ 4,603,797**	**$ 1,687,284**	**$ 38,043,720**

See independent auditor's report and notes to financial statements

Weber Human Services
Statement of Functional Expenses
June 30, 2022
Restated

	Programs								
	Mental Health	Substance Abuse	Aging	Weber MACS	Pharmacy	Other	Administration	Building & Maintenance	Total
Operating expenses:									
Salaries and Benefits	$ 12,847,100	$ 5,934,083	$ 2,764,570	$ 447,339	$ 644,548	$ 599,831	$ 3,388,983	$ 634,727	$ 27,261,181
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	**$ 14,827,595**	**$ 7,592,293**	**$ 5,274,636**	**$ 478,436**	**$ 720,139**	**$ 637,807**	**$ 4,341,464**	**$ 1,681,028**	**$ 35,553,398**

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

	2023 Restated	2022 Restated	Component Unit (as of Dec. 31 2022)
Cash flows from operating activities:			
Cash received from customers	$ 43,240,432	$ 42,117,973	$ 258,250
Cash payments for payroll and benefits	(28,110,830)	(26,986,042)	-
Cash payments for goods and services	(8,809,368)	(8,194,970)	(213,357)
Net cash provided (used) by operating activities	6,320,234	6,936,961	44,893
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	586,326	45,798	(3,843)
Cash flows from non-capital financing activities:			
Operating transfers in (out)	-	-	-
Net cash provided (used) by noncapital financing activities	-	-	-
Cash flows from capital and related financing activities:			
Interest on debt	(25,033)	(27,272)	-
Coronavirus grant funds	-	2,779,288	
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	-	-	
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	(1,821,883)	(750,989)	-
Net increase (decrease) in cash and cash equivalents	5,084,677	6,231,770	41,050
Cash and cash equivalents - beginning of year	16,788,308	10,556,538	129,755
Cash and cash equivalents - end of year	$ 21,872,985	$ 16,788,308	$ 170,805

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

	2023 Restated	2022 Restated	Component Unit (as of Dec. 31 2020)
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating Income (loss)	$ 6,562,427	$ 5,755,982	$ 44,906
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	1,039,253	835,484	-
(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	(264,777)	(13)
Increase (decrease) in compensated absences	53,215	170,830	-
Increase (decrease) in post employment benefits	46,896	57,968	-
Increase (decrease) in deferred grant revenue	744,984	191,977	-
Net cash provided (used) by operating activities	$ 6,320,234	$ 6,936,961	$ 44,893

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

	2023	2022
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	$ -	$ -

See independent auditor's report and notes to financial statements

(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:

	Years
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 February 13, 2024, 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.

Change in accounting principal - ASC 715, ASU 2017-07, Compensation-Retirement Benefits, Presentation of Net Periodic Pension Cost The agency is restating its financial statements for fiscal years ending June 30, 2021, June 30, 2022 and June 30, 2023 to reflect the adoption of this standard and the related update. This adoption requires employers to disaggregate the service cost component from the other components of net periodic pension benefit cost and report the service cost component in the same line item as other compensation costs for services rendered by employees during the reporting period. The other components of net periodic pension benefit costs are presented in the income statement separately from the service cost component and outside the subtotal of income from operations.

The service cost of the net pension benefit cost is reported in the personnel costs as an operating expense and consists of the contribution amounts paid in the reporting period related to the services rendered by the employees eligible to participate in the retirement plan. The GASB 68 pension adjustments, which are part of other components of the net periodic pension benefit cost are shown in the non-operating revenues (expenses) section of the Statement of Revenues, Expenses and Changes in Net Position as changes in Net Pension Asset/Liability.

In FY23, the implementation of this standard resulted in a decrease in operating income of $1,228,074 and an increase of $1,228,074 in non-operating revenue (expenses), with no effect on the total change in net position as well as no change in the beginning or ending net position.

In FY22, the implementation of this standard resulted in a decrease in operating income of $3,110,796 and an increase of $3,110,796 in non-operating revenue (expenses), with no effect on the total change in net position as well as no change in the beginning or ending net position.

In FY21, the implementation of this standard resulted in a decrease in operating income of $1,424,640 and an increase of $1,424,640 in non-operating revenue (expenses), with no effect on the total change in net position as well as no change in the beginning or ending net position.

The agency believes that this will improve the consistency, transparency and usefulness of the financial information and give a clearer picture of operational costs associated with its services.

(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 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.

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 Maturities (in Years)

		Investment Maturities (in Years)			
Investment Type	Fair Value	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:

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

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:

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

As reported on the statement of net position:

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

(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.

(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:

	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	1.0434111%	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	$ -
	$ 3,961,391	$ 39,934

$ 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, butsubsequent 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 deferredoutflows 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

$ 641,361 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, butsubsequent 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 deferredoutflows 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 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:

	Expected Return Arithmetic Basis		
Asset Class	**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 %

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

(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%

*Contibutions 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
U.S. Corporation for National and Community Service Program			
Foster Grandparent	94.011	20SFPUT004	187,167
Senior Companion	94.016	20SCPUT002	184,727
Total Direct Programs			580,325
Passed through Utah State Department of Human Services			
Division of Substance Abuse & Mental Health			
DWI COURT	16.585	A03084	21,825
SOBER LIVING RES HOUSING	21.027	A03084	220,711
Health Workforce (ARPA)	21.027	A03642	225
Ombudsman	93.042	A03148	14,400
Disease prevention & health prom	93.043	A03148	15,306
Supportive srv/centers-PDS	93.044	A03148	309,150
CDC Vaccination (COVID)	93.044	A03148	7,995
Transportation	93.044	A03148	15,000
Nutrition Centers	93.045	A03148	578,584
Senior Medicare Patrol	93.048	A03148	23,786
NFCSP Caregiver	93.052	A03148	164,866
Medicare Improvements MIPPA	93.071	A03148	21,330
Homeless FBH	93.150	A03084	106,764
First Psychosis Intervention	93.243	A03084	47,600
PFS	93.243	A03084	185,500
PFR Prevention Coordinator	93.243	A03084	140,000
Wellness Clinic	93.243	A03084	441,230
Alternatives SSBG	93.667	A03148	98,400
SSBG	93.667	172132	79,669
Elder Abuse Prevention	93.747	A03148	2,965
Waivers	93.778	A03148	39,627
State Health Insurance SHIP	93.779	A03148	24,179
SOR TREATMENT	93.788	A03084	361,950
SOP PREVENTION	93.788	A03084	232,812
Block Grant MH Adult	93.958	A03084	151,946
Block Grant MH Youth	93.958	A03084	37,987
Family Resource Facilitator	93.958	A03084	10,917
First Psychosis Intervention	93.958	A03084	218,509
Self Directed Services	93.958	A03084	96,220
Health Disparity Officer	93.958	A03084	5,602
COVID Mitigation Fund	93.958	A03084	6,118
MOT Crises Moblie Outreach	93.959	A03084	21,428
SA Youth Treament Services	93.959	A03084	87,158
SAPT grant--Treatment Services	93.959	A03084	706,015
SAPT grant-Women Services	93.959	A03084	192,927
SA - Recovery Support Services	93.959	A03084	47,426
DRUG COURT	93.959	A03084	79,447
SOBER LIVING FUNDING	93.959	A03084	178,546
SAPT grant-Prevention Serivces	93.959	A03084	385,261
CTC	93.959	A03084	40,000
PXP Prevention Prepared Comm.	93.959	A03084	452,225
YPX Youth SUD Prevention	93.959	A03084	128,568
Health Disparity Officer	93.959	A03084	75,000
Total passed through Dept of Human Services			6,075,174
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			99,900
Passed through Weber County Sheriff's Office			
COSSUP	16.838		30,305
Total Weber County Sheriff's Office			30,305
TOTALS			$ 6,785,703

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 minims indirect cost rate as allowed under the Uniform Guidance.

OTHER AUDITOR REPORTS

Christensen,
Palmer & Ambrose
Certified Public Accountants
Business Advisors

Kent R. Christensen, CPA
Jeffrey L. Ambrose, CPA
Chuck Palmer, CPA

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.

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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

February 13, 2024
Ogden, Ut

Christensen,
Palmer & Ambrose
Certified Public Accountants
Business Advisors

Kent R. Christensen, CPA
Jeffrey L. Ambrose, CPA
Chuck Palmer, CPA

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 February 13, 2024.

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

February 13, 2024
Ogden, UT

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Christensen,
Palmer & Ambrose
Certified Public Accountants
Business Advisors

Kent R. Christensen, CPA
Jeffrey L. Ambrose, CPA
Chuck Palmer, CPA

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.

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- 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

February 13, 2024
Ogden, UT

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

SECTION 1 - 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 it accordance with *Government Auditing Standards*:		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:	CFDA #	Expenditures
	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

Binford St
Binford St
Used Tire King
Used tire shop
Lost Art Tattoo Ogden
Tattoo shop
Crawford Door Sales
Ellis Planing Mill
Millwork shop
Manny's Auto
Our Earthly Treasures
204
27th St
27th St
Roadside Elite
Tow Experts
←Proposed
Purchase
Lincoln Ave
Lincoln Ave
Weber Housing
Authority
Current
WHS Main
Campus
Retired Senior
Volunteer Program
Childs Ave
Childs Ave
27th St
27th St
27th St
27th St
The Salvation Army
Ogden Corps Church
Grant Ave
Grant Ave
Sanders
Architects
Cocoletzi Muffler
Emissions & Auto...
Second Baptist Church
Google


27th St
Wall Ave
Carpenter Furnace Company, Inc
121
129
133
UA Lab Already Own
Roadside Elite Tow Experts
Proposed Purchase
155
159
161
167
2716
Layers
Google

State of Utah
SPENCER J. COX
Governor
DEIDRE M. HENDERSON
Lieutenant Governor

Department of Health & Human Services
TRACY S. GRUBER
Executive Director
NATE CHECKETTS
Deputy Director
DR. MICHELLE HOFMANN
Executive Medical Director
DAVID LITVACK
Deputy Director
NATE WINTERS
Deputy Director

Date: February 26, 2024
Mr. Robert Hunter, Board Chair
Weber Human Services/ Weber County Commission
2380 Washington Blvd., #360
Ogden, UT 84401

Dear Mr. Hunter:

In accordance with Utah Code Annotated 26B-5-102, the Office of Substance Use and Mental Health has completed its annual review of the contracted Local Authority, Weber Human Services; the final report is enclosed. The scope of the review included fiscal management, children, youth, family and adult mental health services, substance abuse treatment and prevention services, and general operations.

The center has many strengths; however, this report by its nature focuses on the exceptions and areas in need of improvement. OSUMH has approved all corrective action plans submitted by the Center/County in response to each reported finding, which have been included in the final report. If you have any questions, please contact Kelly Ovard at 385-310-5118.

We appreciate the cooperation and assistance of the staff and look forward to a continued professional relationship.

Sincerely,

Brent Kelsey (Feb 26, 2024 13:22 MST)
Brent Kelsey
Director

Enclosure
cc: Sharon Bolos, Weber County Commissioner
Matt Wilson, Morgan County Council
Kevin Eastman, Director, Weber Human Services

Utah Department of
Health & Human Services
Integrated Healthcare

Site Monitoring Report of

Weber Human Services

Local Authority Contract #A03084

Review Date: January 23, 2024

Final Report

Table of Contents

Section One: Site Monitoring Report

Executive Summary

In accordance with Utah Code Section 26B-5-102, the Office of Substance Use and Mental Health (also referred to in this report as OSUMH or the Office) conducted a review of Weber Human Services (also referred to in this report as WHS or the Center) on January 23, 2024. The focus of the review was on governance and oversight, fiscal management, pediatric and adult mental health services, substance abuse prevention and treatment services and general operations.

The nature of this examination was to evaluate the Center's compliance with: State policies and procedures incorporated through the contracting process; OSUMH Directives; State mandated mental health services; and Preferred Practice Guidelines. During the examination, the review teams evaluated: the reliability and integrity of the Center's data and its compliance with established programmatic and operational objectives. Additionally, the review included an examination, through sampling, of the Center's efficient and appropriate use of financial resources.

Any program or operational inadequacies are identified in this report as non-compliance issues. The chart on the following page provides a quick reference to locate any non-compliance issues identified by the monitoring team. A detailed description of the issues can be found in the body of this report.

Summary of Findings

Programs Reviewed	Level of Non-Compliance Issues	Number of Findings	Page(s)
Governance and Oversight	Major Non-Compliance	None	
	Significant Non-Compliance	None	
	Minor Non-Compliance	None	
	Deficiency	None	
Combined Mental Health Programs	Major Non-Compliance	None	
	Significant Non-Compliance	None	
	Minor Non-Compliance	None	
	Deficiency	None	
Child, Youth & Family Mental Health	Major Non-Compliance	None	
	Significant Non-Compliance	None	
	Minor Non-Compliance	None	
	Deficiency	1	12-13
Adult Mental Health	Major Non-Compliance	None	
	Significant Non-Compliance	None	
	Minor Non-Compliance	None	
	Deficiency	None	
Substance Use Disorders Prevention	Major Non-Compliance	None	
	Significant Non-Compliance	None	
	Minor Non-Compliance	None	
	Deficiency	2	18-19
Substance Use Disorders Treatment	Major Non-Compliance	None	
	Significant Non-Compliance	None	
	Minor Non-Compliance	None	
	Deficiency	1	22-23

Governance and Fiscal Oversight

The Office of Substance Use and Mental Health (OSUMH) conducted its annual monitoring review of the Local Authority, Weber Human Services (WHS). The Governance and Fiscal Oversight section of the review was conducted on January 23, 2024 by Kelly Ovard, Financial Services Auditor IV.

The audit was conducted with WHS as the Local Mental Health Authority for Weber and Morgan Counties. Overall cost per client data was analyzed and compared to the statewide Local Authority average. State licensing and subcontractor files were examined for compliance with state licensing laws and adherence to contractual requirements, as well as the Center's own policy. Executive travel reimbursements were reviewed to ensure they were appropriate and that no personal benefit has been gained. Board minutes were reviewed and discussions were conducted to determine if an appropriate level of involvement and financial oversight was provided.

As part of the site visit, WHS provided backup to support their costs and billed amounts, using rates taken from their Medicaid Cost Report. This report establishes the center's cost allocation plan as it pertains to overhead/administrative costs and spreads these costs across the Current Procedural Terminology (CPT) billing codes used by the Center that year. This allows OSUMH to fairly incorporate these overhead/administrative costs into the payments sent for services that qualify for funding found on the Center's contract allocation letter. Random samples were taken from the backup provided to verify that the listed services qualified for each different service category.

As the Local Authority, WHS received a single audit as required. The CPA firm Christensen, Palmer & Ambrose completed the audit for the year ending June 30, 2023 The auditors issued an unmodified opinion in their report dated December 29, 2023. The SAPT Block Grant was selected for specific testing as a major program. There were no findings or deficiencies reported.

Follow-up from Fiscal Year 2023 Audit:

FY23 Deficiencies:

1) The timeline for providing documentation for the audits is as follows;
Requested Documents -
Please provide all requested **documents two weeks** prior to the scheduled site visit. **Charts and system access** will be requested **three weeks** prior to the audit to provide adequate time to review. An updated schedule will be sent with due dates for documentation and chart access to be provided. The due dates for the documentation and chart access will be monitored.

   The financial audit, service code spreadsheets and subcontractor **information were not provided prior to the audit date**.

   This item improved over last year and is resolved.

2) The final report for the 2021-2022 annual audit was not sent or **uploaded to the State Auditor prior to the audit**. It is required in the Weber Human Services contract that the audit be uploaded within 180 days of year end. It was due on 01/01/23 and is still in process of review by the outside auditors as of 02/27/23.

   The audit was in the finalization at the time of the audit. The year ended July 30, 2023. The audit is currently being uploaded to the Federal Audit Clearinghouse. There have been statewide issues with audits this year due to Medicaid issues with PRISM. This item is resolved.

Findings for Fiscal Year 2024 Audit:

FY24 Major Non-compliance Issues:
None

FY24 Significant Non-compliance Issues:
None

FY24 Minor Non-compliance Issues:
None

FY24 Deficiencies:
None

FY24 Recommendations:

1) Section 3.02(A) of the interlocal agreement states that the **WHS Board shall consist of 2 Morgan County Commissioners** now (council members). Currently there is only one county council member assigned to the board and that council member only attended 5/9 meetings during FY23. Morgan county should fulfill its interlocal agreement and have two commissioners (council members) on the board. It is reasonable to expect that at least one council member will attend each board meeting. Last year, in FY22 for the FY23 audit, the Morgan County Council member attended less than half of the board meetings.

Section 3.02 **Board Membership.**

A. **The Board shall consist of eight (8) directors. Five (5) of the eight (8) shall be members of the boards of county commissioners; three (3) from Weber County and two (2) from Morgan County. The other three (3) directors shall be citizens appointed by the board of commissioners of Weber County with the concurrence of the board of commissioners of Morgan County, one (1) each representing the service areas of aging, mental health and substance abuse. No citizen director shall serve more than two consecutive terms.**

2) **Emergency Plan:**
   a) Weber Human Services **participated** in only **one quarterly check**. Please remember that this is a requirement. If additional support is needed in this regard, please let us know.
   b) The audit team appreciates your participation in your Regional Healthcare Coalition. Also, thank you for the provisions of the procedures to protect their healthcare information system and networks.
   c) Please review the **audit** of the **Emergency Plan on page 28**. Please refer any questions regarding this report to Nichole Cunha or Geri Jardine.

3) **Service ID Report:** It is recommended that the annual report on payment codes be **sorted by service ID**. It is the best practice to ensure that services are not reported multiple times in multiple service ID's. This report improved from last year and reporting is being implemented for next year's audit.

FY24 Office Comments:

1) Thanks to the staff of Weber Human Services for working with the OSUMH in uploading documents and preparation for the audit.

Mental Health Mandated Services

According to Utah Code 17-43-301, the Local Authority is required to provide the following ten mandated services:

- Inpatient Care
- Residential Care
- Outpatient Care
- 24-hour Emergency Services
- Psychotropic Medication Management
- Psychosocial Rehabilitation (including vocational training and skills development)
- Case Management
- Community Supports (including in-home services, housing, family support services, and respite services)
- Consultation and Education Services
- Services to persons incarcerated in a county jail or other county correctional facility

The mandate to provide services to those in county correctional facilities is not applicable to the children and youth population.

In subsection (6)(a)(ii) each local authority is required to "annually prepare and submit to the OSUMH a plan approved by the county legislative body for mental health funding and service delivery, either directly by the local mental health authority or by contract." This annual area plan provides OSUMH with a measuring tool against which the local authority is measured during the annual monitoring site review.

A major focus of the monitoring efforts of the OSUMH is to measure compliance with this legislative mandate to provide these services to the adults, youth, and children of Utah.

Mental Health Programs

The Office of Substance Use and Mental Health (OSUMH) conducted its annual monitoring review at Weber Human Services (WHS) on January 23rd, 2024. The monitoring team consisted of Leah Colburn, Program Administrator; Cody Northup, Program Administrator; Heather Rydalch, Peer Support Program Manager, and Amy Campbell, Program Administrator. The review included the following areas: record reviews, internal agency chart review, discussions with clinical supervisors, management teams, peer support, and case staffings. During the discussions, the site visit team reviewed the FY23 Monitoring Report; statistics, including the mental health scorecard; area plans; adult and youth outcome questionnaires (OQs/YOQs); OSUMH Directives, and the Center's provision of the ten mandated services as required by Utah Code 17-43-301.

Combined Mental Health Programs

Findings for Fiscal Year 2023 Audit:

There were no findings for the FY23 audit.

Findings for Fiscal Year 2024 Audit:

FY24 Major Non-compliance Issues:

None

FY24 Significant Non-compliance Issues:

None

FY24 Minor Non-compliance Issues:

None

FY24 Deficiencies:

None

FY24 Recommendations:

None

FY24 Office Comments:

1) **Outcome Questionnaire/Youth Outcome Questionnaire (OQ/YOQ):** During the on-site review, it was reported that WHS is utilizing the OQ/YOQ as an educational tool to train clinicians, help with caseload management, and also with clients during sessions to develop awareness regarding their treatment progress and discharge timeline. With respect to adults, it was noted that WHS has been able to help some long term clients recognize their desired improvements and reduce intensity of treatment or discharge altogether. Regarding youth clients, it was reported that having clinicians compare caregiver and youth scores has been useful to guide discussions regarding the differences, helping treatment progress. Additionally, it was reported that WHS has been utilizing electronic delivery of the YOQ, which has made it easier and more convenient for school-based clients. OSUMH commends WHS for the dedication to utilizing the assessment tool, and for improvements to make the tool more convenient for clients.

2) **Intellectual/Developmental Disability (I/DD) Webinars:** OSUMH would like to thank WHS for participation and engagement in the I/DD webinars offered by OSUMH. It has been reported that the WHS liaison regularly attends the webinars and offers feedback on a frequent basis. If WHS feels that the I/DD webinars would be helpful for other staff, including case managers, OSUMH would like to invite them to attend as well.

3) **Integrated Care:** WHS has placed an emphasis on integrated care and built a relationship with Intermountain Health (IH) and two separate clinics over the last two years. During the on-site review, WHS reported that Medicaid clients are referred back and forth between agencies, which has been a positive experience for both agencies. Additionally, WHS has a primary clinic and pharmacy on the first floor of their building, ensuring ongoing coordination with mental health and physical health care, and making it convenient for clients to engage in both services. OSUMH would like to commend WHS on the focus with integrated care and providing this opportunity for clients.

4) **Employee Retention:** OSUMH would like to recognize the attention that WHS has placed on employee retention and job satisfaction. During the on-site visit it was reported that WHS has implemented a number of strategies to maintain employees and ensure their ongoing well-being. These strategies include: reallocating funds for sign-on bonuses and more competitive pay structure, implementing burnout and compassion fatigue surveys and following up with classes and education to address concerns, focusing on building team support through various activities, and de-siloing focus areas to build a more cohesive agency.

Child, Youth and Family Mental Health

Follow-up from Fiscal Year 2023 Audit

There were no findings issued for the FY23 audit.

Findings for Fiscal Year 2024 Audit:

FY24 Major Non-compliance Issues:

None

FY24 Significant Non-compliance Issues:

None

FY24 Minor Non-compliance Issues:

None

FY24 Deficiencies:

1) **Family Peer Support Services (FPSS):** FPSS was an area of recommendation in the FY23 report with a suggestion to continue engaging in technical assistance to help identify needs. The FY24 OSUMH Directives (Section E. iii) state that local authorities shall continue to establish, maintain, and expand access to Adult, Youth, and Family Peer Support Services. During the on-site review it was discussed that WHS had a decrease in FPSS over the last fiscal year (FY22: 48 - FY23: 14; -70.8%) and that this is an area of focus for the agency going forward. Additional to that focus, it was reported that WHS staff have identified this as a gap for the agency and recently hired an additional individual to provide this service to clients. While OSUMH acknowledges the re-focus on this area, it is a deficiency for the FY24 report.

   FPSS (continued): The OSUMH peer support team met with several Family Peer Support Specialists (FPSS)/Certified Peer Support Specialist (CPSS) and their supervisors. It was mentioned that "*one of the benefits of providing FPSS is being able to connect with families and being able to have that empathy is super beneficial*". Families expressed gratitude that someone is not just telling them what to do. Barriers in working with families include negative experiences from other agencies; it takes time to rebuild that trust, although WHS is able to do that. The team also met with a grandmother that is receiving FPSS and she said "*Our granddaughter was very traumatized when she came to us. After being referred to WHS from Grandfamilies and now working with a FPSS, she is now doing fabulous. Her social skills are coming along and our granddaughter trusts our FPSS, and she considers her to be her best little friend. Everyone in the office is so supportive.*"

County's Response and Corrective Action Plan:

Action Plan:
There is an additional staff this year and training on codes will be addressed further as well as the referral process from clinicians to FPSS.

Timeline for compliance: +
March 2024 training for FPSS and codes, April 2024 youth clinician training on FPSS, June 2024 start focused tracking and review January 2025.

Person responsible for action plan: Anna Lopez LCSW

Tracked at OSUMH by: Cody Northup

FY24 Recommendations:

1) **Case Management (CM):** CM services show a slight increase over the last fiscal year according to a review of the FY23 youth scorecard (FY22: 83; 4.3% - FY23: 90; 4.7%). However, the percentage of clients utilizing the service remains low. During the on-site review, WHS reported that this has been a focus, including educating clinicians on the service, acknowledging a cultural change, and recognizing that the focus has room to grow. OSUMH would like to highlight the increase given last year's recommendation, and would also like to recommend that WHS continue their efforts and emphasis on helping this service grow over the next fiscal year.

2) **Respite:** A review of the FY23 youth scorecard shows a decrease in respite services (FY22: 16; 0.8% - FY23: 12; 0.6%) over the previous fiscal year. Respite services was an area of recommendation for the FY23 report. During the on-site review, it was noted that WHS has been working to further educate clinicians and clients on the service, as well as remove barriers that may be in place. OSUMH would like to recommend that WHS continue to place a focus and effort on utilizing respite services for clients.

FY24 OSUMH Comments:

1) **Midtown Community Health Center:** During the on-site visit, the OSUMH team had the opportunity to visit with the clinical director of the Midtown Community Health Center, a pediatric clinic in the area. It was reported that the relationship between OSUMH and the Midtown Clinic has been beneficial for both agencies, and aligns with the integrated care recognition in the combined mental health section. During the conversation, it was noted that a WHS clinician is housed at the Midtown clinic 3 days per week; they are working on adding a 4th day due to the success and ongoing collaboration between the agencies. OSUMH commends the WHS for the focus and effort regarding the integration of care for clients, and for the relationship that they have built with the Midtown clinic.

Adult Mental Health

Follow-up from Fiscal Year 2023 audit:

FY23 Deficiencies:

1) **Case Management Services:** The FY22 OSUMH Adult Mental Health scorecard indicates that case management services continue to decrease (FY19-25.6%; FY20-24.4%; FY21-20.7%; FY22-18.7%). This continues to be a significantly lower rate than the urban average (WHS-18.7%; urban average-43.6%), and has continued despite easing of pandemic restrictions. While OSUMH commends WHS for creating a refresher training for staff to prompt appropriate referrals for supportive services, this finding is a deficiency as it has been a recommendation in FY20 and FY22.

   This finding has been reduced to a Recommendation, see FY24 Recommendation #1 due to the continued focus on case management services and an increase in percentage of services offered in the FY23 scorecard.

Findings for Fiscal Year 2024 Audit:

FY24 Major Non-compliance Issues:
None

FY24 Significant Non-compliance Issues:
None

FY24 Minor Non-compliance Issues:
None

FY24 Deficiencies:
None

FY24 Recommendations:

1) **Case Management (CM) Services:** CM services was a deficiency on the FY23 report and had a goal to increase the percentage of CM services from 18.7% to 25% by April 2024. Per a review of the FY23 Scorecard (ending in June 2023), WHS has increased CM services (FY22: 737 - FY23: 898; 21.8%) through continued education with the clinicians and utilizing case managers to engage with clients who have not attended services for some time. Additionally, WHS reported that they are focusing on a holistic approach with clients that includes utilizing CM services. OSUMH commends WHS efforts regarding CM services and recommends the continuation of focus to achieve the goal of 25% set in the FY23 report.

FY24 Office Comments:

1) **The Unified Protocol for Transdiagnostic Treatment of Emotional Disorders (UP):** During the on-site review, WHS reported that they hadn't had an evidence based practice (EBP) for specific adult clientele prior to September 2022. The agency began integrating UP and now reports they have 8 UP certified therapists and 4 others who are in the process of certification. WHS is serving 169 clients with UP and 48% have seen improvement in their outcome questionnaire (OQ) scores. One success story involved a therapist who has been using UP with a client and has seen the client OQ score go from 140 down to 78. OSUMH commends WHS for successfully addressing evidence-based service needs with specific populations.

2) **Jail Services:** A review of the FY23 adult scorecard shows WHS has increased jail services to clients over the last fiscal year (FY22: 965-1166; 20.8%). During the on-site visit, WHS reported that the agency has had one case manager housed in the local jail and the agency has been able to become more integrated. WHS reported that the case manager works with the clients prior to and post release to ensure referrals are made and that the client engages with ongoing services. OSUMH recognizes the efforts being made to work with the local jail and the increase in services being offered to clients.

3) **Receiving Centers (RC):** Thank you for continuing to meet with the OSUMH administrative crisis team to provide system updates; we appreciate the ongoing collaboration. We want to call attention and offer gratitude for WHS' assistance gathering routine data from the program being offered in the WHS area. We look forward to continued discussions and work with both WHS and Intermountain Health in the delivery of RC services.

4) **Mobile Crisis Outreach Teams (MCOT):** MCOT teams provide an important function to the overall crisis system in Utah, providing timely face to face support and intervention to those experiencing a crisis wherever they are in the community. OSUMH commends WHS for their dedication in providing this service to their community,and for working diligently with other important components of the crisis system including 988 crisis line, dispatch, and local law enforcement. WHS has built strong relationships with all of these partners resulting in efficient and effective community MCOT response averaging 80 outreaches a month.

5) **Peer Support Services (PSS):** The FY23 adult scorecard showed a client increase for peer support services (FY22: 39 - FY23: 66; 69.2%). One of the recent success stories is a former WHS client who successfully completed treatment as a Peer Support Specialist and was hired by the agency. WHS currently has strong interest with clients interested in PSS and WHS typically is able to have services set up by a client's second visit. The peer support team met with three Peer Support Specialists and their supervisors. Some of the feedback that was shared was: *"Peer Support provides inspiration and lets individuals know that they are not alone, they give hope!"; "I have such an amazing supervisor"; and "I have been receiving PSS services for around 3 years and my recovery is better than it has been. I am more confident in my sobriety".*

Substance Use Disorders Prevention

Becky King, Program Administrator, conducted the annual prevention review of Weber Human Services on January 23, 2024. The review focused on the requirements found in State and Federal law, OSUMH Directives and contracts. In addition, the review evaluated the services described in the annual prevention area plan and the data used to establish prevention priorities.

Follow-up from Fiscal Year 2023 Audit

FY23 Deficiencies:

1) **Evidence-Based Policies, Programs and Practices (EBP's)**: 40% of WHS programs, policies and practices are evidence-based, which does not meet OSUMH Directives. The current standard for the Local Authorities is to have 90% of their programs, policies and practices that are evidence-based.

   This finding has been resolved. 90% of WHS programs, policies and practices are now evidence-based.

2) **SYNAR Compliance Checks:** The percentage of SYNAR checks decreased from 93.2% to 89.5% from FY21 to FY22 respectively, which does not meet OSUMH Directives. The standard is to have a compliance rate of 90% for SYNAR Checks.

   This issue has not been resolved, which will be addressed in Deficiency #1 below. The percentage of SYNAR checks decreased from 89.5% to 86.0% from FY22 to FY23 respectively, which does not meet OSUMH Directives. The standard is to have a compliance rate of 90% for SYNAR Checks.

3) **DUGS Data Entry:** DUGS Data Entry decreased from 92% to 8% from the FY21 to FY22 respectively, which does not meet OSUMH Directives. It is recommended that WHS increase their DUG Data Entry over the next year.

   OSUMH can provide technical assistance and support as needed.

   This issue has been partially resolved which will be addressed in Recommendation #1 below. DUGS Data Entry increased from 8% to 50% from the FY22 to FY23 respectively, which meets OSUMH Directives.

Findings for Fiscal Year 2024 Audit:

FY24 Major Non-compliance Issues:
None

FY24 Significant Non-compliance Issues:
None

FY24 Minor Non-compliance Issues:
None

FY24 Deficiencies:

1) **SYNAR Checks:** The percentage of SYNAR checks decreased from 89.5% to 86.0% from FY22 to FY23 respectively, which does not meet OSUMH Directives. The standard is to have a compliance rate of 90% for SYNAR Checks.

County's Response and Corrective Action Plan:

Action Plan:
Work with the Weber-Morgan Health Department, local coalitions, and retail establishments on educating regarding compliance laws.

Timeline for compliance:
Collaboration with youth coalitions and WMHD has begun. We will begin education courses and information by June 1, 2024.

Person responsible for action plan: Susannah Burt/Bryce Sherwood

Tracked at OSUMH by: Becky King

2) **Eliminating Alcohol Sales to Youth (EASY) Compliance Checks:** The number of EASY Compliance Checks decreased from 135 to 110 from the FY22 to FY23 respectively, which does not meet OSUMH Directives. There needs to be at least one more compliance check completed than the year before.

County's Response and Corrective Action Plan:

Action Plan: We will work with local Law Enforcement partners and local coalitions to educate officers AND our retail establishments. The coalitions will coordinate their youth with local officers to conduct compliance checks. Weber Human Services and coalitions will work with retail establishments (by coalition area) to ensure all establishments that sell off premise are SMART trained. **Timeline for compliance:** Already started. Will be completed by June 30, 2024. **Person responsible for action plan:** Susannah Burt/Jason Skinner **Tracked at OSUMH by:** Becky King

FY24 Recommendations:

1) **DUGS Data Entry:** WHS has made progress with their DUGS Data Entry, which increased from 8% to 50% from the FY22 to FY23 respectively. It is recommended that WHS continue to work on entering their DUGS data consistently.

2) **LSAA Assessment:** WHS has made good progress on their LSAA Assessment and are planning to do a comprehensive assessment update. They completed a Readiness Assessment last year and have been working on their Resource Assessment. It is recommended that WHS continue working on their LSAA Assessment. OSUMH can provide technical assistance and support as needed.

FY24 Office Comments:

1) **Community Impact:** WHS made significant changes over the past year which has made a positive impact on their community. This included increasing evidence-based programs and strategies in their program. They also focused on elevating and preparing communities through the following measures:
    - Joining efforts across multiple communities
    - Sharing plans and collaborating efforts
    - Developing new partnerships
    - Strengthening current partnerships

   WHS is partnering with several organizations, including: United Way of Northern Utah, Weber Morgan Health Department, Ogden and Weber School Districts and Partnership for Success.

2) **Community Centered Evidence Based Prevention (CCEBP):** WHS focuses on CCEBP to ensure that the needs of their communities are met. They increased coalition efforts with the addition of two full time and one part time staff positions to coordinate in Weber and Morgan Counties. They were awarded the Opioid Settlement Funding for the next several years, which will help sustain prevention efforts long term. Their coalitions are also transitioning their priority to implementing evidence-based programs.

3) **Fiscal Year 2024 Objectives:** WHS established the following objectives for the FY24: (1) Strengthening youth coalitions; (2) Training coalition coordinators; (3) Increasing proficiency in evidence-based programming; (4) Establishing sustainable funding; and (5) Increasing community participation in CCEBP. WHS has been able to provide more coaching and training with the new staff they hired. They have also developed a plan with the Prevention Coordinator, Regional Director, and new coordinators to address the needs of the coalitions and to support coalition progress. WHS is also getting back to the basics by focusing on implementing the Strategic Prevention Framework (SPF) and using the data to drive their services.

Substance Use Disorder Treatment

Becky King, Program Administrator, conducted the review of Weber Human Services on January 23, 2024. The review focused on Substance Abuse Treatment (SAPT) Block Grant Compliance, Drug Court compliance, clinical practice and compliance with contract requirements. Clinical practices and documentation were evaluated by reviewing WHS' Internal chart reviews and discussing current practices. Adherence to SAPT Block Grant requirements and contract requirements were evaluated by a review of policies and procedures, discussion with WHS staff and a review of program schedules and other documentation. WHS performance was evaluated using Utah Substance Abuse Treatment Data Dashboard and Consumer Satisfaction Survey data. Client satisfaction was measured by reviewing records and the Consumer Satisfaction Survey data.

<u>Follow-up from Fiscal Year 2023 Audit</u>

FY23 Deficiencies:

1) **The Treatment Episode Data Set (TEDS) shows:**
   a) **Tobacco / Nicotine Use:** The percentage of clients with nicotine use at admission that successfully stop using nicotine during treatment is low compared to other urban areas (i.e., 4% of Weber clients compared to 14% of other urban clients stop using nicotine).

      This issue has not been resolved, which will be addressed in Deficiency #1 below. Weber has more clients who use tobacco at both admission and discharge (80%). This is similar to last year.

   b) **Social Recovery Support:** WHS clients are slightly less likely than other clients in the state to be connected to social recovery support by the end of treatment (20% at Weber vs. 27% across other agencies). The percentage of youth and young adults is particularly low with just 11% of clients under 27 years of age connected to social recovery support.

      This issue has not been resolved, which will be addressed in Deficiency #1 below. Only 23% of clients are using social recovery support at discharge. This is similar to both the state and urban averages.

Findings for Fiscal Year 2024 Audit:

FY24 Major Non-compliance Issues:
None

FY24 Significant Non-compliance Issues:
None

FY24 Minor Non-compliance Issues:
None

FY24 Deficiencies:

1) **The Treatment Episode Data Set (TEDS) Shows:**

   a) WHS has more clients who use tobacco at admission and discharge (80%). This is similar to last year.
   b) Only 23% of clients are using social recovery support at discharge.

County's Response and Corrective Action Plan:

Action Plan:

A. Smoking Reduction Plan:
Clients in our residential programs will be provided smoking cessation groups. We will look to partner or gain awareness through the Weber County Health Department services provided for clients in our outpatient services. We have added a question for all clinicians to ask clients as part of the intake. Training will be provided to train clinicians and case managers about if clients are desiring to make a change that they can be provided resources. Our Medical Clinic has been asking their own set of questions about the desires to quit smoking as part of their assessment.

B. Increase Recovery Support:
Currently each therapist is assigned a Case Manager/Peer Support Specialist. The plan will remain that clinicians will directly refer clients to their assigned CM/Peer for wrap around services and peer coaching.
We have and will continue to further develop a partnership with USARA in helping to train clinicians and case managers on the services that USARA has to offer. We will continue to work to help link clients to USARA for post treatment services and for USARA to help link clients to the greater Ogden Recovery Community. One area that we are considering is to help link USARA to begin more of an Alumni Association for our specialty court programs. They have been attending specialty courts and are to share information to the clients and gain awareness of activities.

They are also able to start to bridge and connect with their peers for support while in drug court and that can remain after completion of the program.
Training will continue to be emphasized and help clinicians who have clients not associated with specialty courts these resources. That they will be trained in regards to how to further answer the questions in TEDS data.

Timeline for compliance: A. Smoking Reduction Timeline: Staff will be trained in April's team meeting.
In January 2025 we will determine whether our intervention strategies have resulted in improvement.

B. Peer Recovery Support Timeline: Staff will be trained in the April's team meeting on the TEDS data and be provided resources to help link clients to the PEERS in house and through USARA. They will also gain ideas from other organizations that PEER Recovery Support could be answered.

In January 2025 we will determine whether our intervention plan is moving the needle to increase our peer support data to be similar to other urban centers in the state.

Person responsible for action plan: Craig Anderson

Tracked at OSUMH by: Becky King

FY24 Recommendations:

1) **TEDS Shows:**

   a) WHS has a higher rate of drug overdose deaths (24/100,000) than the state overall (20/100,000), but a similar pattern.
   b) WHS rate of suicide deaths (26/100,000) is also higher than the state overall (22/100,000). The suicide rate has been increasing.
   c) Youth need for AOD treatment at WHS is higher than the state, but has shown a similar decreasing pattern since 2019.
   d) Weber shows slightly lower rates of alcohol and drug abstinence at discharge than both the state and urban averages, despite having higher rates of abstinence at admission.

   It is recommended that WHS check their data for accuracy or work on ways of reducing overdose death, decreasing suicide rates, increasing alcohol and drug abstinence rates and looking for methods of referring more youth to treatment services.

FY24 OSUMH Comments:

1) **TEDS Shows:**

   a) The use of Medication Assisted Treatment (MAT) has been increasing at WHS.
   b) The WHS percentage of clients who are in treatment for at least 90 days is higher than both the state and urban averages. For clients who successfully complete treatment, the median number of days in Weber is 229 days, which is an increase from last year (191).

2) **Outcome Improvement Plan through Evidence-Based Implementation:** WHS has an Outcome Improvement Plan to improve services through the use of evidence-based implementation (EBP), which includes the following steps: (1) **Identifying the right client** through screening, diagnosis inclusion and exclusion criteria; (2) **Selecting sustainable EBP's** and asking whether they should or can implement these EBP's; (3) **Monitoring Dosage** through systems and a data process for educating clinicians and clients; and (4) Focusing on **Purpose and Outcomes Improvement** to improve outcomes for consumers.

3) **Medication Assisted Treatment (MAT):** The use of MAT has increased at WHS over the past year. One reason for this is that WHS has incorporated a new practice at WHS where clients are allowed to come to the clinic on a same day basis. When clients arrive for treatment, a WHS staff member takes them to the Medical Clinic to meet with a medical provider. They are also scheduled with a clinical evaluation for treatment at that time. WHS has been focusing on overdose prevention and believe it is important to provide clients access to the medications as soon as possible. WHS has discovered that some clients would prefer just to receive MAT and not attend treatment, so they hired someone to follow up with these clients to help engage them in treatment.

Section Two: Report Information

Background

Utah Code Section 26B-5-102 outlines duties of the OSUMH. Paragraph (2)(c) states that OSUMH shall:

- Consult and coordinate with local substance abuse authorities and local mental health authorities regarding programs and services,
- Provide consultation and other assistance to public and private agencies and groups working on substance abuse and mental health issues,
- Receive, distribute, and provide direction over public funds for substance abuse and mental health services,
- Monitor and evaluate programs provided by local substance abuse authorities and mental health authorities,
- Examine expenditures of any local, state and federal funds,
- Monitor the expenditure of public funds by local substance abuse authorities and mental health authorities,
- Contract with local substance abuse authorities and mental health authorities to provide a continuum of services in accordance with OSUMH policy, contract provisions, and the local plan,
- Assure that these requirements are met and applied uniformly by local substance abuse authorities and mental health authorities across the state,
- Conduct an annual program audit and review of each local substance abuse authority and mental health authority in the state and its contract provider in a review and determination that public funds allocated to by local substance abuse authorities and mental health authorities are consistent with services rendered and outcomes reported by them or their contract providers,
- Each local substance abuse authority and each mental health authority is exercising sufficient oversight and control over public funds allocated for substance abuse and mental health programs and services, and
- Other items determined by the OSUMH to be necessary and appropriate.

Non-Compliance Issues, Action Plans and Timelines

This report is organized into individual sections, in which inadequacies will be identified and discussed. Inadequacies are assigned a level of severity based on the combined judgment of the monitoring team. In order to fully understand the degree of severity, a short discussion of the inadequacy levels follows.

A **major non-compliance issue** is non-compliance in contract requirements which affect the imminent health, safety, or well-being of individuals. In cases of non-compliance at this level, a written corrective action plan must be completed by the Local Authority immediately and compliance must be achieved within 24 hours or less.

It should be noted that in extreme cases where, in the professional opinion of the monitoring team, an elevated threat of imminent health, safety, or well-being of individuals exists, contract payments may be suspended indefinitely.

A **significant non-compliance issue** is either 1) non-compliance with contract requirements that do not pose an imminent danger to clients but that result in inadequate treatment or care that jeopardizes the well-being of individuals; OR 2) non-compliance in required training, paperwork, and/or documentation that are so severe or pervasive as to jeopardize the effectiveness of services and continued contract funding. This type of finding will also require the submission of a written corrective action plan in which the Local Authority identifies the steps it will take to rectify the issue and a time frame for accomplishing the correction. The due date for this submission shall be within **10 working days** of receipt of the draft monitoring report by the Local Authority. Compliance must be achieved within 30 days of receipt of the draft monitoring report. Verification of the resolution may be accomplished in several ways including a follow-up visit, measurement during the next site review, a review of training documentation, a review of data submitted subsequent to the correction or a combination of these or any other method determined adequate to measure the resolution.

A **minor non-compliance issue** results when the reviewers identify a performance inadequacy that is relatively small in scope and does not impact client well-being or jeopardize funding. This type of finding will require the submission of a written corrective action plan in which the Local Authority identifies the steps it will take to rectify the issue and a time frame for accomplishing the correction. The due date for this submission shall be within **15 working days** of receipt of the draft monitoring report by the Local Authority. Compliance must be achieved within 60 days of receipt of the draft monitoring report. Verification of the resolution may be accomplished in several ways including a follow-up visit, measurement during the next site review, a review of training documentation, a review of data submitted subsequent to the correction or a combination of these or any other method determined adequate to measure the resolution.

A **deficiency** results when the contractor is not in full compliance, but the deficiency discovered is not severe enough to be categorized as a non-compliance issue. A written corrective action plan is required without a formal timeline. However, the monitoring team may request action to fix the problem by a given date.
A **recommendation** occurs when the contractor is in compliance. OSUMH is simply making a best practice or technical suggestion. The contractor is encouraged to implement the suggestion but not required.

In rare instances, a non-compliance issue from a previous year may continue unresolved at the time of the monitoring site visit. A recurring non-compliance issue will be prominently displayed in the current monitoring report and will require special attention by the Local Authority to ensure its immediate resolution.

Signature Page

We appreciate the cooperation afforded OSUMH monitoring teams by the management, staff and other affiliated personnel of Weber Human Services and for the professional manner in which they participated in this review.

If there are any questions regarding this report please contact Kelly Ovard at 385-310-5118.

The Office of Substance Use and Mental Health

Prepared by:

Kelly Ovard Kelly J. Ovard Date 02/26/2024
Administrative Services Auditor IV

Approved by:

Kyle Larson Kyle Larson Date 02/26/2024
Administrative Services Director

Pam Bennett Date 02/26/2024
Assistant Director

Eric Tadehara Eric Tadehara (Feb 26, 2024 12:39 MST) Date 02/26/2024
Assistant Director

Brent Kelsey Brent Kelsey (Feb 26, 2024 13:22 MST) Date 02/26/2024
Director

Attachment A

OFFICE OF SUBSTANCE USE AND MENTAL HEALTH

Emergency Plan Monitoring Tool FY24

Name of Local Authority: Weber Human Services

Date: January 31, 2024

Reviewed by: Nichole Cunha, LCSW
Geri Jardine

Compliance Ratings **Y = Yes, the Contractor is in compliance with the requirements.** **P = Partial, the Contractor is in partial compliance with requirements; comments provided as a suggestion to bring into compliance.** **N = No, the Contractor is not in compliance with the requirements.**				
Monitoring Activity	Compliance			Comments
	Y	P	N	
Preface				
Cover page (title, date, and facility covered by the plan)	X			
Confirmation of the plan's official status (i.e., signature page, date approved)	X			
Record of changes (indicating dates that reviews/revisions are scheduled/have been made and to which components of the plan)	X			
Method of distribution to appropriate parties (i.e. employees, members of the board, etc.)	X			
Table of contents	X			
Basic Plan				
Statement of purpose and objectives	X			
Summary information	X			
Planning assumptions	X			
Conditions under which the plan will be activated	X			
Procedures for activating the plan	X			
Methods and schedules for updating the plan, communicating changes to staff, and training staff on the plan	X			
Functional Annex: The Continuity of Operations (COOP) Plan to continue to operate during short-term or long-term emergencies, periods of declared pandemic, or other disruptions of normal business.				
List of essential functions and essential staff positions	X			
Identify continuity of leadership and orders of succession	X			
Identify leadership for incident response	X			
List alternative facilities (including the address of and directions/mileage to each)	X			

Communication procedures with staff, clients' families, state and community stakeholders and administration	X			
Describe participation in and coordination with county and regional disaster preparedness efforts, which could include participation in Regional Healthcare Coordination Councils (HCC) . Participated in a minimum of three of the four yearly DHHS radio checks		X		WHS has participated in only one radio check the past year. It is strongly encouraged that participation in all quarterly tests to ensure radio is working and staff know how to use it. WHS participates regularly in their Regional Healthcare Coordination Council and is greatly appreciated.
Procedures that ensure the timely discharge of financial obligations, including payroll.	X			
Procedure for protection of healthcare information systems and networks	X			
Planning Step				
Disaster planning team has been selected, to include all areas (i.e., safe/security, clinical services, medication management, counseling/case management, public relations, staff training/orientation, compliance, operations management, engineering, housekeeping, food services, pharmacy services, transportation, purchasing/contracts, medical records, computer hardware/software, human resources, billing, corporate compliance, etc.)	X			
The planning team has identified requirements for disaster planning for Residential/Housing services including: • Engineering maintenance • Housekeeping services • Food services • Pharmacy services • Transportation services • Medical records (recovery and maintenance) • Evacuation procedures • Isolation/Quarantine procedures • Maintenance of required staffing ratios • Address both leave for and the recall of employees unable to work for extended periods due to illness during periods of declared pandemic	X			

SUMH is happy to provide technical assistance.

SUMH is happy to provide technical assistance.

OSUMH Weber Human Services FY24 Final Report - Google Docs

Final Audit Report 2024-02-26

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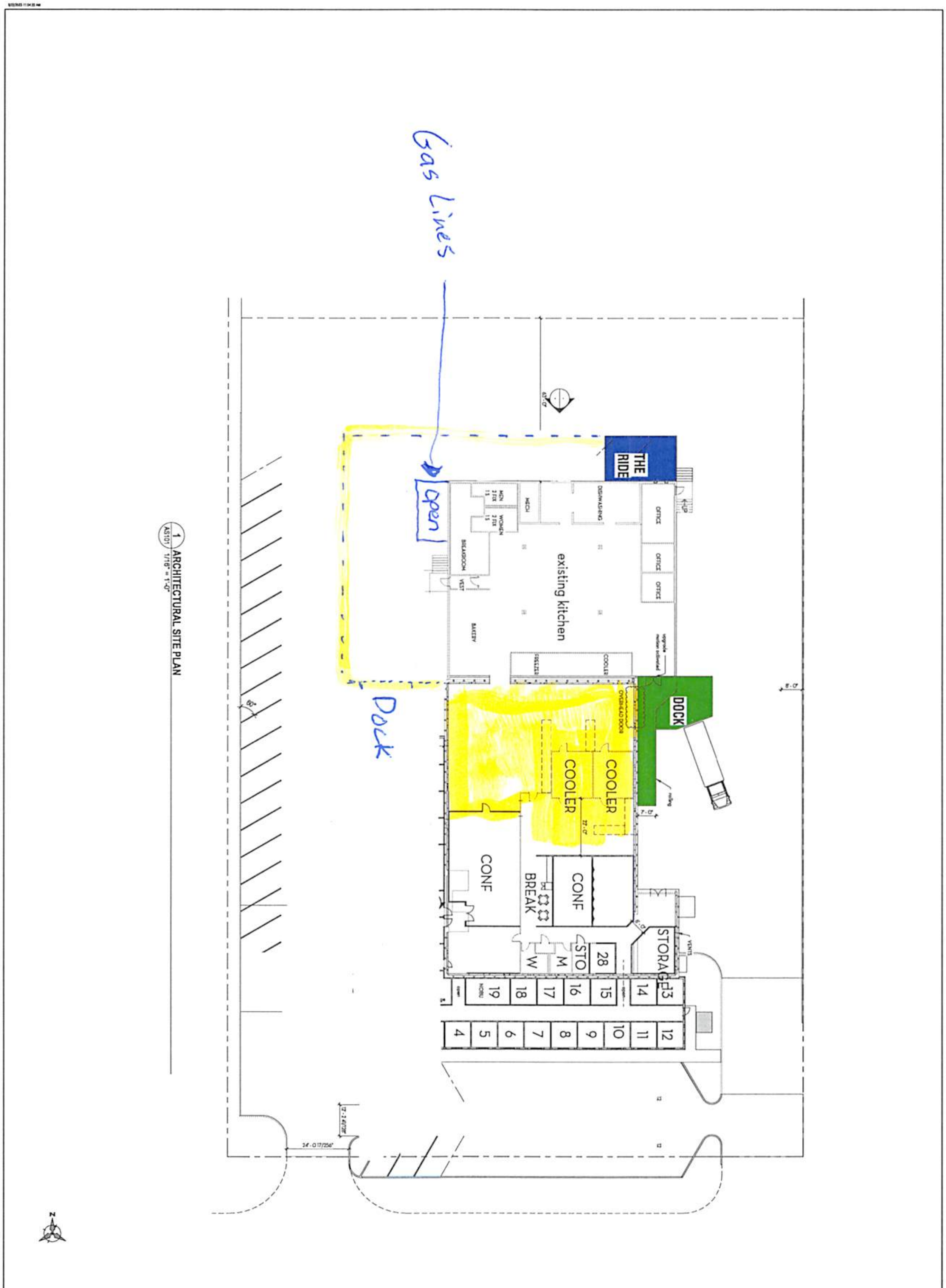

TITLE	ARCHITECTURAL SITE PLAN
PROJECT	AGING / KITCHEN REMODEL
CLIENT	WEBER HUMAN SERVICES
ADDRESS	OGDEN, UTAH

ISSUED: 6/22/2023
PROJECT #: 22-017
DRAWN BY: oct
CHECKED BY: oct

ARCHITECTURAL SITE PLAN
AS101

alt architecture