



Agenda

Board of Directors Meeting

Weber Human Services 3rd floor, Board of Directors Room
Commencing at 8:00 A.M. February 20, 2026.

1. Public Comments:

2. Consent Calendar:

- a) Welcome
- b) Request for approval of minutes for the meeting held on January 16, 2026, at 8:00 a.m.
- c) Request for the approval of check register dated January 1, 2026, to January 31, 2026, including voided checks 139534 and 139581, in the amount of \$1,413,332.48.
- d) Credit Card Purchases for December 2025.
- e) Request to approve the purchase orders:
 - 1. PO#4937- Tony Divino of Riverdale for 17 RAV4 LE 2026, plus additional keys, in the amount of \$552,432.00.
- f) Request to ratify the purchase order:
 - 1. PO#4940- Midwest Commercial Interiors for 52 Chairs, 29 Rectangle Tables plus Service and Inspection of Product, in the amount of \$42,322.37.

3. Compliance Report

Report given by Amy Johnson

4. Action Items

- a) Request to approve the FY2025 Audit Report as presented.

- b) Request to approve the Agreement as presented.

1. Guru Technologies Master Service Agreement.

This Master Service Agreement shall be effective February 20, 2026, between Weber Human Services (Client) and Guru Technologies, LLC (Guru). Guru agrees to perform consulting, management, engineering and technical work for the Client on a time and materials basis, at an hourly rate on any work as directed by the Client. The Client shall pay to Guru the standard hourly rate of \$145.00 per hour for standard direct employee work during normal business hours and 1.5 times that rate per hour for after hours emergency work and 2.0 times that rate for after hours emergency work on federal holidays. These rates are guaranteed for one year from the effective date of this Agreement. There shall be an initial retainer payment made of \$5000.00. The retainer shall be held by Guru for the duration of this Agreement. Upon termination of work at the direction of the Client, any remaining balance of the retainer payment, after being applied to outstanding invoices, will be returned to the Client.

5. Executive Director's Report

- a)

Certificate of Posting

The undersigned, duly appointed Executive Assistant at Weber Human Services, does hereby certify that the above Agenda for the Weber Human Services Board was distributed for posting as required by law this 20th day of February 2026.

Shelly Gwynn

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



Minutes
Board of Directors Meeting
 Weber Human Services 3rd floor, Board of Directors Room
 Commencing at 8:00 A.M. January 16, 2026.

The Weber Human Services Board of Directors held its scheduled meeting in the Weber Human Services Board Room. The meeting began at 8:00 A.M.

The following members were present:	Staff in attendance:
Clint Thurgood	Kevin Eastman
Sharon Bolos	Shelly Gwynn
Julie Southwick	Michelle Jenson
Robert Hunter	Kristen Mechem
Jim Harvey	Jed Burton
Raelene Blocker	Becca Stamp
	Nobu Iizuka
EXCUSED:	EXCUSED:
Matt Wilson	Amy Johnson, Matt Wilson (Legal)
Gage Froerer	
	GUESTS:

1. Public Comments:

No public comments were made.

2. Consent Calendar:

- a) Welcome
- b) Request for approval of minutes for the meeting held on December 19, 2025, at 8:00 a.m.
- c) Request for the approval of check register dated December 1, 2025, to December 31, 2025, including voided checks 139056, in the amount of \$5,176,704.00.

d) Credit Card Purchases for November 2025.

Motion by Sharon Bolos, seconded by Clint Thurgood to approve Consent Calendar items b-d on the Consent Calendar as presented. All present members voted “Aye”, no one opposed. Motion carries.

e) Request to approve the purchase orders: N/A

3. Compliance Report

Compliance report was deferred due to Amy’s illness.

4. Action Items

a) Request to approve the FY2026 Board Meeting Schedule as presented.

Motion by Clint Thurgood, seconded by Sharon Bolos to approve the FY2026 Board Meeting Schedule plus FY2027 Board Meeting Schedule as presented. All present members voted “Aye”, no one opposed. Motion carries.

b) Elections for the Board Chair, Vice Chair and Executive Committee Member.

Motion by Jim Harvey to re-elect Robert Hunter as Board Chair, seconded by Raelene Blocker. All present members voted “Aye”, no one opposed. Motion carries.

Motion by Jim Harvey to re-elect Sharon Bolos as Vice Chair, seconded by Raelene Blocker. All present members voted “Aye”, no one opposed. Motion carries.

Motion by Sharon Bolos to re-elect Clint Thurgood as the Executive Committee Member, seconded by Julie Southwick. All present members voted “Aye”, no one opposed. Motion carries.

c) Request to approve the WHS Workplace Violence Policy as presented. (1st and 2nd reading).

Motion by Jim Harvey, seconded by Julie Southwick to approve the WHS Workplace Violence Policy as presented. All present members voted “Aye”, no one opposed. Motion carries.

d) Request to approve the Contract as presented.

1. Contract between Weber Housing Authority and Weber Human Services.

This contract is between Weber Human Services and Weber Housing Authority. The purpose of this contract is to provide PATH funds to Weber Housing Authority to perform street outreach assessment and referral services, and case management for the most vulnerable adults who are literally and chronically homeless in Weber and Morgan Counties. WHS will subcontract \$60,000.00 to Weber Housing Authority to provide PATH services to eligible individuals in Weber and Morgan Counties.

e) Request to approve the Amendment as presented.

1. Amendment #2 with the existing Subcontract dated March 11, 2022, between Weber Human Services and Quality Youth Services.

Purpose of Amendment: to include for FY2026 (07/01/2025 – 6/30/2026) only, up to \$50,000, funding with monthly maximum of \$5,555 for the services of one full-time licensed master’s level therapist equivalent salary and benefits for hours worked by Quality Youth Services toward the supervision of and services delivered within the Ogden School District Day Treatment Program.

Motion by Sharon Bolos, seconded by Clint Thurgood to approve Action Items d-e as presented. All present members voted “Aye”, no one opposed. Motion carries.

5. Executive Director’s Report

a) Annual board member risk assessment training- Becca Stamp presented a fraud risk assessment, affirming low risk.

b) Remodel update- Kevin Eastman updated the board on remodel plans, including concerns about the nutrition kitchen.

c) Wendi Davis-Cox- Farewell and recognition of Wendy Davis, a long-time employee, for her contributions to the agency and community relationships.

Motion by Sharon Bolos, seconded by Clint Thurgood to adjourn the meeting.

Chair, Weber Human Services

Date

Attest

Date

Weber Human Services
Check Register
1/01/2026 to 1/31/2026

VOIDED CHECKS ARE IN RED

Sum of ExtAmt				
Check No.	Vendor Name	Tran Date	Description	Total
0000138727-CK	CORRECTIONAL COUNSELING INC	1/5/2026 0:00	CURRICULUM-SA CORRECTIONS-GENERAL PREVEN CURRICULUM-DRUG COURT-SA GENERAL CURRICULUM-SA RECOVERY CON-SA GENERAL CURRICULUM-SA FIT-SA GENERAL	\$106.82 \$106.82 \$111.81 \$106.82
0000139155-CK	MARIA DOLORES GONZALEA	1/29/2026 0:00	PROGRAM EXP-GEN PREVENTION-SA GEN	\$375.00
0000139299-CK	HOME HEALTH SERVICES OF UTAH	1/15/2026 0:00	PERSONAL CARE-HOME BASED SRV-RESPT CARE-	\$228.03
0000139377-CK	A&Z LLC	1/7/2026 0:00	FOOD-NUTRITION	\$2,598.10
0000139378-CK	ALOHA BEHAVIORAL CONSULTANTS, INC	1/7/2026 0:00	CONTRACTORS-MH ADULT OUTP-MH GEN	\$233.79
0000139379-CK	ALPHA COUNSELING AND TREATMENT	1/7/2026 0:00	CONTRACTORS-MH ADULT OUTP-MH GEN	\$11,715.73
0000139380-CK	ALSCO LINEN AND UNIFORM	1/7/2026 0:00	FOOD SER/OPERAT-NUTRITION-GENERAL	\$208.75
0000139381-CK	ALT ARCHITECTURE	1/7/2026 0:00	CONSTRUCTION	\$2,458.00
0000139382-CK	ARAMARK REFRESHMENT SERVICES	1/7/2026 0:00	Incentives -Emp-GENERAL-GENERAL	\$280.00
0000139383-CK	KRISTI BELL	1/7/2026 0:00	OUT OF STATE-BONNEVILLE CTC-ST OPIOID PR	\$466.40
0000139384-CK	SUSANNAH BURT	1/7/2026 0:00	OUT OF STATE-GEN PREVENTION-GENERAL PREV	\$1,918.96
0000139385-CK	DARIN CARVER	1/7/2026 0:00	OUT OF STATE-GENERAL-GENERAL TRAINING-GENERAL-GENERAL LOCAL TRAVEL-ADMINISTRATION	\$645.96 \$1,250.00 \$49.00
0000139386-CK	CENTURYLINK	1/7/2026 0:00	TELEPHONE-SENIOR CENTERS-Roy SC	\$147.49
0000139387-CK	LUMEN	1/7/2026 0:00	DP MAINT-ADMINISTRATION	\$674.81
0000139388-CK	CHET'S ENGINES & PERFORMANCE, INC	1/7/2026 0:00	CLIENT INCENTIV-Western Weber-DFC DRUG F	\$300.00
0000139389-CK	CORRECTIONAL COUNSELING INC	1/7/2026 0:00	CURRICULUM-SA CORRECTIONS-GENERAL PREVEN CURRICULUM-DRUG COURT-SA GENERAL CURRICULUM-SA RECOVERY CON-SA GENERAL CURRICULUM-SA FIT-SA GENERAL	\$106.82 \$106.82 \$111.81 \$106.82
0000139390-CK	CHERYL CORRIGAN	1/7/2026 0:00	ACTIVITIES-SENIOR CENTERS-WT SC	\$488.22
0000139391-CK	KENDRA CHRITTENDEN	1/7/2026 0:00	IN-STATE TRAIN-SA Prev Coordin-PFS PARTN	\$967.86
0000139392-CK	DAVIS BEHAVIORAL HEALTH	1/7/2026 0:00	CONTRACTORS-MH ADULT OUTP-MH GEN	\$1,829.99
0000139393-CK	DENCO SECURITY SERVICE	1/7/2026 0:00	BLDG SECURITY-WHS MAIN-GENERAL	\$44.95
0000139394-CK	DOMESTIC SERVICES	1/7/2026 0:00	BUILDING MAINT-WHS MAIN-GENERAL	\$120.00
0000139395-CK	ENBRIDGE GAS-UTAH	1/7/2026 0:00	UTILITIES-2765 Madison-GENERAL	\$605.94
0000139396-CK	ELWOOD STAFFING SERVICES, INC	1/7/2026 0:00	SPECIAL SERV-NUTRITION	\$583.24
0000139397-CK	ENABLE INDUSTRIES of Utah	1/7/2026 0:00	MED SUPPLIES-MEDICAL RECORDS-GENERAL	\$162.00
0000139398-CK	FREEUS LLC	1/7/2026 0:00	DP SERVICE-MH Case Mngt-MH GENERAL	\$239.84
0000139399-CK	STEPHANIE LOWE GRYGLA	1/7/2026 0:00	OUT OF STATE-BONNEVILLE CTC-SOP OPIOID GR	\$360.00
0000139400-CK	GWEN DANEIL GUNDERSON	1/7/2026 0:00	LOCAL TRAVEL-TRANSPORTATION	\$56.70
0000139401-CK	DANIEL JAMES HESS	1/7/2026 0:00	TRAINING-GENERAL-GENERAL	\$708.75
0000139402-CK	JULIE ANN HIGGS	1/7/2026 0:00	LOCAL TRAVEL-MH EARLY INTERV-MH GENERAL	\$176.40
0000139403-CK	IMPLEMENTATION SPECIALISTS, INC	1/7/2026 0:00	DP SERVICE-INFO TECHNOLOGY-GENERAL	\$48.75
0000139404-CK	MARY ALLISON	1/7/2026 0:00	LOCAL TRAVEL-WEBER MACS-STATE CONTRACT	\$207.90
0000139405-CK	LDS HOSPITAL	1/7/2026 0:00	HOSPITAL EXP-MH ADULT INPAT-MH GEN	\$1,900.00
0000139406-CK	MADELINE MCDONALD	1/7/2026 0:00	LOCAL TRAVEL-HOME BASED SRV-ALT/HOME-ALM LOCAL TRAV-OUTREACH/ADVOC-HEALTH INS-HIC LOCAL TRAVEL-OUTREACH/ADVOC-PREV HEALTH-	\$21.70 \$42.00 \$37.00
0000139407-CK	MCKAY DEE HOSPITAL	1/7/2026 0:00	HOSPITAL EXP-MH ADULT INPAT-MH GEN	\$10,325.00
0000139408-CK	MEADOW GOLD DAIRY LLC	1/7/2026 0:00	FOOD-NUTRITION	\$3,738.20
0000139409-CK	MODEL LINEN SUPPLY	1/7/2026 0:00	OCCUPANCY EXP-2695 Childs-GENERAL OCCUPANCY EXP-2765 Madison-GENERAL OCCUPANCY EXP-Robertson Build-GENERAL OCCUPANCY EXP-WHS MAIN-GENERAL OCCUPANCY EXP-2660 Lincoln Av-GENERAL	\$435.59 \$967.24 \$284.95 \$1,733.82 \$1,359.78
0000139410-CK	MORNING SUN	1/7/2026 0:00	CONTRACTORS-HOME BASED SRV-Veterans PROGRAM EXP-HOME BASED SRV-Veterans	\$95.00 \$2,725.20
0000139411-CK	MOUNT OLYMPUS WATERS	1/7/2026 0:00	UTILITIES-BLDG GENERAL-GENERAL	\$147.92
0000139412-CK	MOUNTAIN STAR BEHAVIORAL HEALTH	1/7/2026 0:00	HOSPITAL EXP-MH ADULT OUTP-MH GEN	\$130.20
0000139413-CK	PECKO NEVESELOV	1/7/2026 0:00	EMPLOYEE MISC.-MH ADULT OUTPAT-MH GENERA	\$1,200.00
0000139414-CK	NICHOLAS & COMPANY INC.	1/7/2026 0:00	FOOD SER/OPERAT-NUTRITION-GENERAL FOOD-NUTRITION	\$111.25 \$13,087.66
0000139415-CK	OFFICE DEPOT	1/7/2026 0:00	OFFICE SUPP-VOL SRV-RSVP	\$53.58
0000139416-CK	OGDEN CITY UTILITIES	1/7/2026 0:00	UTILITIES-NUTRITION	\$839.81
0000139417-CK	OGDEN REGIONAL MEDICAL CENTER-ATLANTA	1/7/2026 0:00	HOSPITAL EXP-MH ADULT INPAT-MH GEN	\$14,250.00
0000139418-CK	PEARSON	1/7/2026 0:00	TEST MATERIALS-Early Psychosis-MH GENERA TEST MATERIALS-MH ADULT OUTPAT-MH GENERA	\$195.00 \$196.65
0000139419-CK	BRUCE C POULSEN PHD, PLLC	1/7/2026 0:00	TEST MATERIALS-Early Psychosis-MH GENERA TEST MATERIALS-MH ADULT OUTPAT-MH GENERA	\$100.00 \$100.00
0000139420-CK	PREMIER CLEANING	1/7/2026 0:00	Janitorial Serv-Janitorial-GENERAL	\$6,014.00
0000139421-CK	QUALITY YOUTH SERVICES	1/7/2026 0:00	CONTRACTORS-MH EARLY INTERV-MH GENERAL	\$5,310.00
0000139422-CK	KLAY REEDER	1/7/2026 0:00	OUT OF ST-MH ADULT OUTP-MH GEN TRAINING-MH ADULT OUTP-MH GEN	\$366.97 \$1,250.00
0000139423-CK	RICOH USA, INC.	1/7/2026 0:00	PRINTING-MANAGED CARE-GENERAL	\$146.62
0000139424-CK	ROCKY MOUNTAIN POWER	1/7/2026 0:00	UTILITIES-NUTRITION	\$2,501.19
0000139425-CK	ROCKY MOUNTAIN POWER	1/7/2026 0:00	UTILITIES-210 27th-GENERAL UTILITIES-2765 Madison-GENERAL UTILITIES-Robertson Build-GENERAL UTILITIES-238 27th St-GENERAL	\$1,185.79 \$405.54 \$247.63 \$872.22
0000139426-CK	ROGERS POULTRY FARMS	1/7/2026 0:00	FOOD-NUTRITION	\$119.70
0000139427-CK	SAM'S CLUB	1/7/2026 0:00	FOOD-NUTRITION	\$50.66

Weber Human Services
Check Register
1/01/2026 to 1/31/2026

VOIDED CHECKS ARE IN RED

Sum of ExtAmt				
Check No.	Vendor Name	Tran Date	Description	Total
0000139427-CK	SAM'S CLUB	46029	PATIENT-MED. EQ-HOME BASED SRV-ALT/HOME-Incentives -Emp-NUTRITION-GENERAL	\$511.72
			FOOD-ENSURE-HOME BASED SRV-ALT/HOME-ALM	\$18.48
			VENDING MACHINE-MH ADULT DAY TX-MH GENER	\$201.18
				\$157.86
0000139428-CK	SANTINO EMISSIONS	1/7/2026 0:00	AUTO MAINT-Fleet Mngt-GENERAL	\$3,370.68
0000139429-CK	STACY SCADDEN	1/7/2026 0:00	LOCAL TRAVEL-MH ADULT OUTP-MH GEN	\$75.60
0000139430-CK	CHERYLE SHIRK	1/7/2026 0:00	LOCAL TRAVEL-MH-MCOT-MH GENERAL	\$49.70
0000139431-CK	HEATHER SIMPSON	1/7/2026 0:00	PROGRAM EXP-GEN PREVENTION-SA GEN	\$662.50
0000139432-CK	SOUTH OGDEN CITY POLICE DEPT	1/7/2026 0:00	CONTRACTORS-BONNEVILLE CTC-SOP OPIOD GRA	\$752.88
0000139433-CK	JUSTINE ROMRELL-FINLINSON	1/7/2026 0:00	OUT OF STATE-MH YTH OUTPAT-MH GENERAL	\$658.79
0000139434-CK	SUTTON CLINICAL SERVICES	1/7/2026 0:00	CONTRACTORS-MH ADULT OUTP-MH GEN	\$230.64
0000139435-CK	SYSCO INTERMOUNTAIN FOOD SERVICE	1/7/2026 0:00	FOOD SER/OPERAT-NUTRITION-GENERAL	\$1,949.69
			FOOD-NUTRITION	\$12,471.28
			JANITORIAL SUP-NUTRITION-GENERAL	\$547.87
0000139436-CK	T-MOBILE	1/7/2026 0:00	TELEPHONE-INFO TECHNOLOGY-GENERAL	\$29.40
			TELEPHONE-MH AOT-MH GENERAL	\$67.20
			TELEPHONE-SMRT-MH GENERAL	\$19.31
			TELEPHONE-MH-MCOT-MH GENERAL	\$118.97
			TELEPHONE-MH YTH OUTP-MH GEN	\$29.40
			TELEPHONE-AGING SUPPORT-AGING ADMIN	\$29.40
			TELEPHONE-HOME BASED SRV-ALT/HOME-ALM	\$29.40
			TELEPHONE-DRUG COURT-SA GENERAL	\$29.40
			TELEPHONE-MH AUTISM-MH GENERAL	\$8.40
			TELEPHONE-TRANSPORTATION-UTA GRANTS	\$19.31
			TELEPHONE-SAFETY/SECURITY-GENERAL	\$19.31
0000139437-CK	TELETRAC NAVMAN US LTD	1/7/2026 0:00	AUTO MAINT-Fleet Mngt-GENERAL	\$197.45
0000139438-CK	US FOODS	1/7/2026 0:00	FOOD SER/OPERAT-NUTRITION-GENERAL	\$355.91
			FOOD-NUTRITION	\$4,331.09
0000139439-CK	UTAH DEPARTMENT OF WORKFORCE SERVICES*	1/7/2026 0:00	UNEMPLOY PAYBL	\$5,242.78
0000139440-CK	UTAH TRANSIT AUTHORITY	1/7/2026 0:00	CLIENT TRAVEL-MH ADULT OUTP-MH GEN	\$385.00
			CLIENT TRAVEL-ATR-SA GENERAL	\$3,197.50
0000139441-CK	CHRISTIANNA WARR	1/7/2026 0:00	PROGRAM EXP-GEN PREVENTION-SA GEN	\$150.00
0000139442-CK	WEBER HUMAN SERVICES/ PETTY CASH	1/7/2026 0:00	Incentives -Emp-HUMAN RESOURCES-GENERAL	\$44.99
			OFFICE SUPPLIES-HUMAN RESOURCES-GENERAL	\$5.34
			FOUNDATIONS MAINT-BLDG GENERAL-GENERAL	\$164.80
			PERSONAL CARE-MH ADULT RES-MH GENERAL	\$185.00
			LOCAL TRAVEL-IT SOFTWARE-GENERAL	\$18.20
			MEETING EXPENSE-FISCAL SERVICES-GENERAL	\$55.82
			EMPLOYEE MISC.-INFO TECHNOLOGY-GENERAL	\$29.21
			MEETING EXPENSE-INFO TECHNOLOGY-GENERAL	\$17.30
0000139443-CK	WEBER HOUSING AUTHORITY	1/7/2026 0:00	MISC AGENCY REV-ADMINISTRATION	\$19,534.99
0000139444-CK	WELLNESS MINDSET LLC	1/7/2026 0:00	CONTRACTORS-MH ADULT OUTP-MH GEN	\$136.88
0000139445-CK	Summer Williams	1/7/2026 0:00	LOCAL TRAVEL-ADMINISTRATION-FND Expense	\$49.70
0000139446-CK	WILSON AND WILSON PLLC	1/7/2026 0:00	ATTORNEY FEES-ADMINISTRATION	\$7,950.00
0000139447-CK	JENNIFER WRIGHT	1/7/2026 0:00	LOCAL TRAVEL-MH-MCOT-MH GENERAL	\$40.04
0000139448-CK	ALABAMA CHILD SUPPORT PAYMENT CENTER	1/14/2026 0:00	MISC. DEDUCT	\$24.92
0000139449-CK	APPLICANTPRO HOLDINGS LLC	1/14/2026 0:00	DP SERVICE-HUMAN RESOURCES-GENERAL	\$1,127.00
0000139450-CK	ARAMARK REFRESHMENT SERVICES	1/14/2026 0:00	Incentives -Emp-GENERAL-GENERAL	\$1,204.80
0000139451-CK	ALEXIS BAKER	1/14/2026 0:00	EMPLOYEE MISC.-MH AUTISM-AUTISM	\$150.00
0000139452-CK	BAMBERGER SQUARE, INC.	1/14/2026 0:00	UTILITIES-BAMBERGER-GENERAL	\$784.86
0000139453-CK	REFUNDS II	1/14/2026 0:00	TRAINING-SA MENS RESIDEN-SA GEN	\$37.00
0000139454-CK	NICOLE BLANCH	1/14/2026 0:00	LOCAL TRAVEL-Western Weber-W/M HEALT DEP	\$42.00
0000139455-CK	BONNEVILLE BILLING & COLLECTION	1/14/2026 0:00	MISC. DEDUCT	\$17.87
0000139456-CK	CHARITY PEST CONTROL	1/14/2026 0:00	FOUNDATIONS MAINT-BLDG GENERAL-GENERAL	\$700.00
0000139457-CK	CODALE ELECTRIC SUPPLY, INC.	1/14/2026 0:00	BUILDING MAINT-BLDG GENERAL-GENERAL	\$809.50
0000139458-CK	CORRECTIONAL COUNSELING INC	1/14/2026 0:00	CURRICULUM-SA CORRECTIONS-GENERAL PREVEN	\$115.05
			CURRICULUM-DRUG COURT-SA GENERAL	\$115.05
			CURRICULUM-SA RECOVERY CON-SA GENERAL	\$115.04
			CURRICULUM-DWI Court-SA GENERAL	\$115.04
0000139459-CK	DENCO SECURITY SERVICE	1/14/2026 0:00	BLDG SECURITY-WHS MAIN-GENERAL	\$201.25
0000139460-CK	ENBRIDGE GAS-UTAH	1/14/2026 0:00	UTILITIES-210 27th-GENERAL	\$212.20
			UTILITIES-2695 Childs-GENERAL	\$432.14
			UTILITIES-Robertson Build-GENERAL	\$643.84
			UTILITIES-WHS MAIN-GENERAL	\$4,537.42
			UTILITIES-238 27th St-GENERAL	\$502.53
			UTILITIES-2660 Lincoln Av-GENERAL	\$875.73
0000139461-CK	JENNA FLIPPENCE	1/14/2026 0:00	LOCAL TRAVEL-SA Prev Coordin-PFR Reg Dir	\$111.30
0000139462-CK	SHELLY GWYNN	1/14/2026 0:00	LOCAL TRAVEL-ADMINISTRATION	\$33.60
0000139463-CK	H2H SOLUTIONS, INC.	1/14/2026 0:00	DP SERVICE-MH ACUTE CARE-MH GENERAL	\$1,840.03
0000139464-CK	HOME DEPOT CREDIT SERVICES	1/14/2026 0:00	BUILDING MAINT-BLDG GENERAL-GENERAL	\$278.55
			BUILDING MAINT-WHS MAIN-GENERAL	\$64.16
0000139465-CK	SHANE HURST	1/14/2026 0:00	OUT OF ST-MH ADULT OUTP-MH GEN	\$678.80
0000139466-CK	HY-KO- SUPPLY COMPANY	1/14/2026 0:00	JANITORIAL SUP-Janitorial-GENERAL	\$5,021.24
0000139467-CK	INSIGHT DIRECT USA	1/14/2026 0:00	DP EQUIPMENT-INFO TECHNOLOGY-GENERAL	\$13,985.73
0000139468-CK	MICHELLE JENSON	1/14/2026 0:00	TRAINING-FISCAL SERVICES-GENERAL	\$3,185.37
			TRAINING-HUMAN RESOURCES-GENERAL	\$3,185.38
			LOCAL TRAVEL-ADMINISTRATION	\$114.80

Weber Human Services
Check Register
1/01/2026 to 1/31/2026

VOIDED CHECKS ARE IN RED

Sum of ExtAmt				
Check No.	Vendor Name	Tran Date	Description	Total
0000139469-CK	ALISON JENSEN	1/14/2026 0:00	SPECIAL SERV-NUTRITION	\$500.00
0000139470-CK	JERRY'S PLUMBING SPECIALTIES	1/14/2026 0:00	BUILDING MAINT-2695 Childs-GENERAL	\$131.50
			BUILDING MAINT-BLDG GENERAL-GENERAL	\$228.75
0000139471-CK	DANIELLE KAISER	1/14/2026 0:00	LOCAL TRAVEL-SA Prev Coordin-PFS PARTNER	\$140.00
0000139472-CK	LYFT, INC	1/14/2026 0:00	PROGRAM EXP-TRANSPORTATION	\$1,900.67
0000139473-CK	QUADIENT LEASING USA INC	1/14/2026 0:00	POSTAGE-ADMINISTRATION	\$541.44
0000139474-CK	MICHAEL ANDREW MARSHALL	1/14/2026 0:00	OUT OF STATE-GEN PREVENTION-ST OPIOID PR	\$416.80
0000139475-CK	MANDY MILLER	1/14/2026 0:00	LOCAL TRAVEL-MH-MCOT-MH GENERAL	\$74.20
0000139476-CK	MOYES GLASS AND SUPPLY	1/14/2026 0:00	BUILDING MAINT-WHS MAIN-GENERAL	\$1,387.50
0000139477-CK	OFFICE DEPOT	1/14/2026 0:00	OFFICE SUPP-SA CORRECTIONS-SA GEN	\$59.31
0000139478-CK	OFFICE OF RECOVERY SERVICES/CHILD*	1/14/2026 0:00	MISC. DEDUCT	\$510.51
0000139479-CK	OGDEN DETAIL EXPERTS LLC	1/14/2026 0:00	AUTO MAINT-Fleet Mngt-GENERAL	\$749.85
0000139480-CK	OSCAR'S WHOLESALE MEATS	1/14/2026 0:00	FOOD-NUTRITION	\$7,097.85
0000139481-CK	MELISSA PROCTOR	1/14/2026 0:00	LOCAL TRAVEL-MH ADULT INPAT-MH GEN	\$157.85
0000139482-CK	QUALITY YOUTH SERVICES	1/14/2026 0:00	CONTRACTORS-MH YTH OUTP-MH GEN	\$19,679.18
			CONTRACTORS-MH EARLY INTERV-MH GENERAL	\$4,770.00
0000139483-CK	REFRIGERATOR SUPPLIES DISTRIBUTOR	1/14/2026 0:00	BUILDING MAINT-WHS MAIN-GENERAL	\$144.90
0000139484-CK	RICOH USA, INC.	1/14/2026 0:00	PRINTING-MANAGED CARE-GENERAL	\$1.00
0000139485-CK	SYDNOR RICHKIND	1/14/2026 0:00	LOCAL TRAVEL-MH-MCOT-MH GENERAL	\$39.90
0000139486-CK	ROCKY MOUNTAIN POWER	1/14/2026 0:00	UTILITIES-WHS MAIN-GENERAL	\$8,165.06
			UTILITIES-FLEET MGT-GENERAL	\$1,340.22
0000139487-CK	SAM'S CLUB	1/14/2026 0:00	CONTINGENCY MGT-SA CORRECTIONS-SA GENERA	\$119.98
			Incentives -Emp-HUMAN RESOURCES-GENERAL	\$268.50
			MEETING EXPENSE-ADMINISTRATION-GENERAL	\$132.34
			CONTINGENCY MGT-DWI Court-GENERAL PREVEN	\$90.22
			CONTINGENCY MGT-DRUG COURT-GENERAL PREVE	\$90.22
			VENDING MACHINE-ADMINISTRATION-GENERAL	\$188.36
0000139488-CK	SCHINDLER ELEVATOR	1/14/2026 0:00	BUILDING MAINT-WHS MAIN-GENERAL	\$1,292.86
0000139489-CK	TAMRALYN SHREEVE	1/14/2026 0:00	PROGRAM EXP-GEN PREVENTION-SA GEN	\$75.00
0000139490-CK	STATE OF UTAH TECHNOLOGY SERVICES	1/14/2026 0:00	DP MAINT-ADMINISTRATION	\$660.00
0000139491-CK	FUEL NETWORK TEAM	1/14/2026 0:00	GASOLINE-Fleet Mngt-GENERAL	\$1,653.62
			GASOLINE-NUTRITION-GENERAL	\$838.60
0000139492-CK	THE POSY PLACE	1/14/2026 0:00	EMPLOYEE MISC. -ADMINISTRATION-GENERAL	\$375.00
0000139493-CK	KRISTOFFER TIERCE	1/14/2026 0:00	LOCAL TRAVEL-MH ADULT INPAT-MH GEN	\$26.60
0000139494-CK	UTAH ASSOC OF LOCAL HEALTH DEPARTMENTS	1/14/2026 0:00	IN-STATE TRAIN-SA Prev Coordin-PFS PARTN	\$2,500.00
0000139495-CK	U-TURN RECOVERY HOUSING	1/14/2026 0:00	LIVING ALLOWANCE-DRUG COURT-GENERAL PREVE	\$300.00
0000139496-CK	U-TURN RECOVERY HOUSING	1/14/2026 0:00	LIVING ALLOWANCE-DRUG COURT-GENERAL PREVE	\$300.00
0000139497-CK	U-TURN RECOVERY HOUSING	1/14/2026 0:00	LIVING ALLOWANCE-DRUG COURT-GENERAL PREVE	\$300.00
0000139498-CK	U-TURN RECOVERY HOUSING	1/14/2026 0:00	LIVING ALLOWANCE-SL RESIDENTIAL-SA GENERA	\$6,119.00
0000139499-CK	BRETT WALKER	1/14/2026 0:00	LOCAL TRAVEL-MH-MCOT-MH GENERAL	\$17.78
0000139500-CK	WEBER HUMAN SERVICES FOUNDATION	1/14/2026 0:00	FOUNDATION DED	\$1,547.67
0000139501-CK	WEBER COUNTY INFORMATION TECHNOLOGY	1/14/2026 0:00	TELEPHONE-BLDG GENERAL-GENERAL	\$11,459.21
0000139502-CK	ACUMEN FISCAL AGENT, LLC	1/21/2026 0:00	CONTRACTORS-HOME BASED SRV-Veterans	\$2,660.00
			PROGRAM EXP-HOME BASED SRV-Veterans	\$75,761.05
0000139503-CK	ALOHA BEHAVIORAL CONSULTANTS, INC	1/21/2026 0:00	CONTRACTORS-MH ADULT OUTP-MH GEN	\$2,870.25
			CONTRACTORS-MH YTH OUTP-MH GEN	\$359.64
0000139504-CK	ALT ARCHITECTURE	1/21/2026 0:00	CONSTRUCTION-KITCHEN-GENERAL	\$2,500.00
0000139505-CK	AT HOME SERVICES, INC.	1/21/2026 0:00	PERSONAL CARE-HOME BASED SRV-RESPT CARE-	\$508.03
0000139506-CK	BAART PROGRAMS OGDEN, INC.	1/21/2026 0:00	CONTRACTORS-SA CORRECTIONS-SA GEN	\$1,386.43
0000139507-CK	CALIBER COLLISION	1/21/2026 0:00	AUTO ACCIDENTS-MH Case Mngt-MH GENERAL	\$16,795.43
0000139508-CK	THE CHILDREN'S CENTER	1/21/2026 0:00	CONTRACTORS-MH YTH OUTP-MH GEN	\$4,388.50
0000139509-CK	COOL BEVERAGE SYSTEMS INC	1/21/2026 0:00	Incentives -Emp-GENERAL-GENERAL	\$205.00
0000139510-CK	DAVIS BEHAVIORAL HEALTH	1/21/2026 0:00	CONTRACTORS-MH ADULT OUTP-MH GEN	\$2,311.20
			CONTRACTORS-MH YTH OUTP-MH GEN	\$2,079.74
0000139511-CK	DAYBREAK SENIOR SERVICES	1/21/2026 0:00	PERSONAL CARE-HOME BASED SRV-RESPT CARE-	\$265.50
0000139512-CK	DISCOVERY HOUSE LT INC	1/21/2026 0:00	CONTRACTORS-SA CORRECTIONS-SA GEN	\$55.25
			CONTRACTORS-OPIOID CRISIS-GENERAL PREVEN	\$631.25
0000139513-CK	ELWOOD STAFFING SERVICES, INC	1/21/2026 0:00	SPECIAL SERV-NUTRITION	\$405.00
0000139514-CK	EM PHYS INTEGRATED CARE (EPIC)	1/21/2026 0:00	HOSPITAL EXP-MH ADULT OUTP-MH GEN	\$399.16
0000139515-CK	JAN GARDNER	1/21/2026 0:00	LOCAL TRAVEL-VOL SRV-FGP	\$12.60
			LOCAL TRAVEL-VOL SRV-RSVP	\$52.50
			LOCAL TRAVEL-VOL SRV-SCP	\$74.20
0000139516-CK	HOME DEPOT CREDIT SERVICES	1/21/2026 0:00	BUILDING MAINT-WHS MAIN-GENERAL	\$152.23
0000139517-CK	HOME & FAMILY CARE SERVICES	1/21/2026 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL	\$2,193.38
			PERSONAL CARE-HOME BASED SRV-RESPT CARE-	\$178.50
0000139518-CK	HOME HELPERS OF ST. GEORGE	1/21/2026 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL	\$1,150.93
			PERSONAL CARE-HOME BASED SRV-IN-HOME-IHF	\$236.00
			PERSONAL CARE-HOME BASED SRV-RESPT CARE-	\$1,045.76
			RETIREMENT-HOME BASED SRV-RESPT CARE-RST	\$280.00
0000139519-CK	IHC HEALTH CENTERS	1/21/2026 0:00	CONTRACTORS-MH YTH OUTP-MH GEN	\$38.00
			HOSPITAL EXP-MH YTH OUTPAT-MH GENERAL	\$131.02
			HOSPITAL EXP-MH ADULT OUTP-MH GEN	\$86.38
0000139520-CK	INTERMOUNTAIN HEALTH CARE	1/21/2026 0:00	TITLE XIX CAP-MH EARLY INTERV-MH GENERAL	\$1,130.82
0000139521-CK	JOHNSTONE SUPPLY OF OGDEN	1/21/2026 0:00	BUILDING MAINT-WHS MAIN-GENERAL	\$26.63
0000139522-CK	LEAPINGWARE	1/21/2026 0:00	DP MAINT-VOLUNTEER SRV-FGP	\$212.50
			DP MAINT-VOLUNTEER SRV-SCP	\$212.50
0000139523-CK	MICHELLE LEWIS	1/21/2026 0:00	LOCAL TRAVEL-WEBER MACS-STATE CONTRACT	\$142.80

Weber Human Services
Check Register
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VOIDED CHECKS ARE IN RED

Sum of ExtAmt				
Check No.	Vendor Name	Tran Date	Description	Total
0000139524-CK	MARLO PRODUCTS TONER	1/21/2026 0:00	OFFICE SUPPLIES-MH Case Mngt-MH GENERAL	\$319.80
			OFFICE SUPP-MH ACUTE CARE-MH GEN	\$129.90
0000139525-CK	MCKAY DEE HOSPITAL	1/21/2026 0:00	HOSPITAL EXP-MH ADULT INPAT-MH GEN	\$4,425.00
			HOSPITAL EXP-MH YTH INPAT-MH GEN	\$7,375.00
0000139526-CK	MORNING SUN	1/21/2026 0:00	CONTRACTORS-HOME BASED SRV-Veterans	\$95.00
			PROGRAM EXP-HOME BASED SRV-Veterans	\$2,770.62
0000139527-CK	MOUNTAIN STAR BEHAVIORAL HEALTH	1/21/2026 0:00	HOSPITAL EXP-MH ADULT OUTP-MH GEN	\$889.44
0000139528-CK	JENNIFER NAGLE	1/21/2026 0:00	LOCAL TRAVEL-WEBER MACS-STATE CONTRACT	\$150.50
0000139529-CK	OFFICE DEPOT	1/21/2026 0:00	OFFICE SUPP-ADMINISTRATION	\$47.63
			OFFICE SUPPLIES-FISCAL SERVICES-GENERAL	\$32.95
			OFFICE SUPP-NUTRITION	\$198.57
			OFFICE SUPP-VOL SRV-SCP	\$14.68
			OFFICE SUPP-OUTREACH/ADVOC-OMBUDSMAN-OMB	\$17.88
			POSTAGE-NUTRITION	\$390.00
0000139530-CK	OFFICE ALLY, INC	1/21/2026 0:00	CONTRACTORS-HOME BASED SRV-Veterans	\$314.65
0000139531-CK	OGDEN REGIONAL MEDICAL CENTER-ATLANTA	1/21/2026 0:00	HOSPITAL EXP-MH ADULT INPAT-MH GEN	\$4,750.00
0000139532-CK	RICOH USA, INC.	1/21/2026 0:00	PRINTING-MANAGED CARE-GENERAL	\$1,460.81
0000139533-CK	RIVERPRINT	1/21/2026 0:00	PRINTING-VOL SRV-RSVP	\$169.00
0000139534-CK	SAM'S CLUB	1/21/2026 0:00	PATIENT-MED. EQ-HOME BASED SRV-ALT/HOME-	\$159.64
			PATIENT-MED. EQ-HOME BASED SRV-RESPT CAR	\$255.32
			PATIENT-MED. EQ-HOME BASED SRV-XIX-WAIVE	\$11.76
			PROGRAM EXP-MH YTH OUTP-MH GEN	\$576.00
			FOOD-ENSURE-HOME BASED SRV-ALT/HOME-ALM	\$79.92
			VENDING MACHINE-MH ADULT DAY TX-MH GENER	\$74.04
0000139535-CK	JULIE SOUTHWICK	1/21/2026 0:00	BOARD EXPENSE-ADMINISTRATION	\$60.00
0000139536-CK	ANGELA STOUT	1/21/2026 0:00	LOCAL TRAV-OUTREACH/ADVOC-OMBUDSMAN-OMB	\$77.00
0000139537-CK	SUTTON CLINICAL SERVICES	1/21/2026 0:00	CONTRACTORS-MH ADULT OUTP-MH GEN	\$115.32
			CONTRACTORS-MH YTH OUTP-MH GEN	\$881.57
0000139538-CK	TOTAL CARE SOLUTIONS	1/21/2026 0:00	PATIENT-MED. EQ-HOME BASED SRV-ALT/HOME-	\$120.00
0000139539-CK	UNIVERSITY OF UTAH PEDIATRIC BEHAVIORAL	1/21/2026 0:00	HOSPITAL EXP-MH YTH OUTPAT-MH GENERAL	\$838.94
0000139540-CK	UTAH REGIONAL HOSPITALISTS LLC	1/21/2026 0:00	HOSPITAL EXP-MH ADULT OUTP-MH GEN	\$458.60
0000139541-CK	VISITING ANGELS OF DAVIS/WEBER	1/21/2026 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL	\$403.00
0000139542-CK	VRI	1/21/2026 0:00	PATIENT-MED. EQ-HOME BASED SRV-ALT/HOME-	\$29.00
0000139543-CK	WEBER HUMAN SERVICES FOUNDATION	1/21/2026 0:00	BOARD EXPENSE-ADMINISTRATION	\$60.00
0000139544-CK	WELLNESS MINDSET LLC	1/21/2026 0:00	CONTRACTORS-MH ADULT OUTP-MH GEN	\$728.88
			CONTRACTORS-MH YTH OUTP-MH GEN	\$60.00
0000139545-CK	MANDI YOUNG	1/21/2026 0:00	LOCAL TRAVEL-WEBER MACS-STATE CONTRACT	\$303.10
0000139546-CK	ALABAMA CHILD SUPPORT PAYMENT CENTER	1/28/2026 0:00	MISC. DEDUCT	\$24.92
0000139547-CK	ALLSTATE INSURANCE COMPANY	1/28/2026 0:00	AFLAC PAYBL	\$4,831.92
0000139548-CK	ARAMARK REFRESHMENT SERVICES	1/28/2026 0:00	Incentives -Emp-GENERAL-GENERAL	\$349.32
0000139549-CK	LAURA BARNES	1/28/2026 0:00	MEETING EXPENSE-FISCAL SERVICES-GENERAL	\$24.02
0000139550-CK	BEECHTREE DIAGNOSTICS	1/28/2026 0:00	LAB-SA ADULT OUTP-SA GEN	\$130.00
			LAB-SA CORRECTIONS-SA GEN	\$420.00
			LAB-SA MANAGED CARE-SA GENERAL	\$120.00
			LAB-DRUG COURT-SA GENERAL	\$1,200.00
			LAB-DWI Court-SA GENERAL	\$870.00
			LAB-FAM RECOVERY CT-SA GENERAL	\$240.00
0000139551-CK	BELLAS FRESH MEXICAN GRILL	1/28/2026 0:00	PROGRAM EXP-Western Weber-DFC DRUG FREE	\$889.35
0000139552-CK	BOSTON MUTUAL LIFE INS CO - W	1/28/2026 0:00	BOSTON MUTUAL PAYABLE	\$307.40
0000139553-CK	RANDY BULLOCK	1/28/2026 0:00	LICENSES-MH ACUTE CARE-MH GENERAL	\$156.00
0000139554-CK	CAREGIVER SUPPORT NETWORK	1/28/2026 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL	\$1,415.00
			PROGRAM EXP-HOME BASED SRV-IN-HOME-I	\$300.00
0000139555-CK	LUMEN	1/28/2026 0:00	DP MAINT-ADMINISTRATION	\$674.81
0000139556-CK	CODALE ELECTRIC SUPPLY, INC.	1/28/2026 0:00	BUILDING MAINT-BLDG GENERAL-GENERAL	\$446.86
0000139557-CK	DELTA DENTAL INSURANCE COMPANY	1/28/2026 0:00	DENTAL INSURANCE PAYABLE	\$17,499.95
0000139558-CK	DENCO SECURITY SERVICE	1/28/2026 0:00	BLDG SECURITY-210 27th-GENERAL	\$87.89
			BLDG SECURITY-2695 Childs-GENERAL	\$27.94
			BLDG SECURITY-2765 Madison-GENERAL	\$39.14
			BLDG SECURITY-NUTRITION-GENERAL	\$63.65
			BLDG SECURITY-Robertson Build-GENERAL	\$25.70
			BLDG SECURITY-WHS MAIN-GENERAL	\$158.75
			BLDG SECURITY-238 27th St-GENERAL	\$67.08
0000139559-CK	ENBRIDGE GAS-UTAH	1/28/2026 0:00	UTILITIES-NUTRITION	\$1,223.51
0000139560-CK	ENBRIDGE GAS-UTAH	1/28/2026 0:00	UTILITIES-NUTRITION	\$1,480.51
0000139561-CK	DUFFIN & DIBB PC	1/28/2026 0:00	MISC. DEDUCT	\$159.13
0000139562-CK	ECONO WASTE INC.	1/28/2026 0:00	UTILITIES-2765 Madison-GENERAL	\$124.00
			UTILITIES-Robertson Build-GENERAL	\$214.00
			UTILITIES-WHS MAIN-GENERAL	\$831.00
0000139563-CK	ELWOOD STAFFING SERVICES, INC	1/28/2026 0:00	SPECIAL SERV-NUTRITION	\$900.00
0000139564-CK	NICOLE GERRARD	1/28/2026 0:00	MEDICAL DEDUCT	\$709.04
0000139565-CK	HB WORKPLACES LLC	1/28/2026 0:00	CONSTRUCTION	\$4,545.99
0000139566-CK	HOME DEPOT CREDIT SERVICES	1/28/2026 0:00	BUILDING MAINT-WHS MAIN-GENERAL	\$14.54
			BUILDING MAINT-Building Constr-GENERAL	\$274.86
0000139567-CK	HOME HELPERS OF ST. GEORGE	1/28/2026 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL	\$524.55
0000139568-CK	IN-HOME CARE ASSISTANCE LLC	1/28/2026 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL	\$2,160.50
			PERSONAL CARE-HOME BASED SRV-IN-HOME-IHF	\$870.00
			PERSONAL CARE-HOME BASED SRV-RESPT CARE-	\$1,015.00

Weber Human Services
Check Register
1/01/2026 to 1/31/2026

VOIDED CHECKS ARE IN RED

Sum of ExtAmt				
Check No.	Vendor Name	Tran Date	Description	Total
0000139569-CK	INTERWEST INTERPRETING	1/28/2026 0:00	Interpr Serv-MH YTH OUTPAT-MH GENERAL Interpr Serv-MH ACUTE CARE-MH GENERAL Interpr Serv-SA ADULT OUTPAT-SA GENERAL	\$1,260.00 \$560.00 \$140.00
0000139570-CK	INTERMOUNTAIN LOCK & SECURITY	1/28/2026 0:00	BUILDING MAINT-BLDG GENERAL-GENERAL	\$13.98
0000139571-CK	INTERMOUNTAIN T-SHIRT COMPANY	1/28/2026 0:00	EMPLOYEE MISC.-HUMAN RESOURCES-GENERAL	\$5,900.08
0000139572-CK	CARMEN BEATRIZ KILLPACK	1/28/2026 0:00	LOCAL TRAVEL-MH YTH OUTP-MH GEN	\$17.50
0000139573-CK	BRADY LANE	1/28/2026 0:00	MEMBERSHIPS-HOME BASED SRV-ST-WAIVER	\$215.00
0000139574-CK	LATITUDE USA LLC	1/28/2026 0:00	PERSONAL CARE-HOME BASED SRV-ALT/HOME-AL	\$74.00
0000139575-CK	LINGUISTICA INTERNATIONAL INC	1/28/2026 0:00	Interp Non Med-MH-MCOT-MH GENERAL	\$4.68
0000139576-CK	LUMEN-ACCESS BILL	1/28/2026 0:00	DP MAINT-ADMINISTRATION	\$1,707.30
0000139577-CK	MCKAY DEE HOSPITAL CENTER	1/28/2026 0:00	LICENSES-Wellness Clinic-GENERAL	\$150.00
0000139578-CK	MORGAN SCHOOL DISTRICT	1/28/2026 0:00	SPECIAL SERV-NUTRITION	\$1,928.50
0000139579-CK	MOUNT OLYMPUS WATERS	1/28/2026 0:00	UTILITIES-BLDG GENERAL-GENERAL	\$176.30
0000139580-CK	MOUNTAIN VALLEY MECHANICAL	1/28/2026 0:00	BUILDING MAINT-WHS MAIN-GENERAL	\$215.00
0000139581-CK	MYTREX, INC.	1/28/2026 0:00	PATIENT-MED. EQ-HOME BASED SRV-ALT/HOME-PATIENT-MED. EQ-HOME BASED SRV-IN-HOME-I PATIENT-MED. EQ-HOME BASED SRV-RESPT CAR	\$480.83 \$27.99 \$88.97
0000139582-CK	NATIONAL BENEFIT SERVICES	1/28/2026 0:00	MEMBERSHIPS-HUMAN RESOURCES-GENERAL	\$88.40
0000139583-CK	QUADIENT FINANCE USA, INC	1/28/2026 0:00	POSTAGE-GENERAL-GENERAL	\$1,000.00
0000139584-CK	OFFICE DEPOT	1/28/2026 0:00	OFFICE SUPP-ADMINISTRATION OFFICE SUPP-MH ADULT OUTP-MH GEN	\$78.00 \$54.43
0000139585-CK	OFFICE OF RECOVERY SERVICES/CHILD*	1/28/2026 0:00	MISC. DEDUCT	\$519.13
0000139586-CK	OGDEN CITY UTILITIES	1/28/2026 0:00	UTILITIES-210 27th-GENERAL UTILITIES-2695 Childs-GENERAL UTILITIES-2765 Madison-GENERAL UTILITIES-Robertson Build-GENERAL UTILITIES-WHS MAIN-GENERAL UTILITIES-238 27th St-GENERAL UTILITIES-2660 Lincoln Av-GENERAL	\$237.66 \$455.36 \$548.11 \$215.28 \$1,547.34 \$473.75 \$493.81
0000139587-CK	PAAG - ROYAL HOTEL	1/28/2026 0:00	LIVING ALLOWANCE-MH ADULT OUTPAT-HOMELESS	\$725.00
0000139588-CK	PAAG - ROYAL HOTEL	1/28/2026 0:00	LIVING ALLOWANCE-MH ADULT OUTPAT-HOMELESS	\$225.00
0000139589-CK	PEPSI-COLA OF OGDEN	1/28/2026 0:00	Incentives -Emp-GENERAL-GENERAL	\$323.41
0000139590-CK	BRENDA PETERSEN	1/28/2026 0:00	LICENSES-MH ADULT OUTPAT-MH GENERAL	\$120.00
0000139591-CK	PIONEER RX	1/28/2026 0:00	DP SERVICE-PHARMACY GENERA-GENERAL	\$1,344.02
0000139592-CK	MELISSA PROCTOR	1/28/2026 0:00	LOCAL TRAVEL-MH ADULT INPAT-MH GEN	\$206.10
0000139593-CK	PUBLIC EMPLOYEES HEALTH PROGRAM	1/28/2026 0:00	MEDICAL DEDUCT	\$336,929.76
0000139594-CK	QUALITY YOUTH SERVICES	1/28/2026 0:00	CONTRACTORS-MH YTH OUTP-MH GEN	\$11,351.95
0000139595-CK	RAPTOR SECURITY SERVICES LLC	1/28/2026 0:00	BLDG SECURITY-SAFETY/SECURITY-GENERAL	\$2,000.00
0000139596-CK	LINDA RICHTER	1/28/2026 0:00	TRAINING-GEN PREVENTION-SA GEN	\$314.27
0000139597-CK	RIVERPRINT	1/28/2026 0:00	TRAINING-GEN PREVENTION-SA GEN	\$214.44
0000139598-CK	ROCKY MOUNTAIN POWER	1/28/2026 0:00	UTILITIES-NUTRITION	\$2,416.71
0000139599-CK	SAM'S CLUB	1/28/2026 0:00	OFFICE SUPP-MH ADULT OUTP-MH GEN OFFICE SUPP-MH YTH OUTP-MH GEN OFFICE SUPP-SA ADULT OUTP-SA GEN TRAINING-HUMAN RESOURCES-GENERAL Incentives -Emp-GENERAL-GENERAL VENDING MACHINE-MH ADULT DAY TX-MH GENER VENDING MACHINE-ADMINISTRATION-GENERAL	\$53.82 \$63.59 \$35.88 \$54.12 \$89.65 \$172.56 \$197.34
0000139600-CK	JORDAN SHACKLEFORD	1/28/2026 0:00	EMPLOYEE MISC.-HUMAN RESOURCES-GENERAL	\$150.00
0000139601-CK	SINGLETON LANDSCAPING	1/28/2026 0:00	BUILDING MAINT-NUTRITION	\$80.00
0000139602-CK	JEFF STARK	1/28/2026 0:00	CONTRACTORS-SAFETY/SECURITY-GENERAL	\$387.60
0000139603-CK	STATE OF UTAH DEPARTMENT OF HEALTH	1/28/2026 0:00	FFS MATCH-MH MANAGED CARE-GENERAL FFS MATCH-SA MANAGED CARE-GENERAL TITLE XIX MATCH-MH MANAGED CARE TITLE XIX MATCH-SA MANAGED CARE TITLE XIX CMAF-MH MANAGED CARE-GENERAL TITLE XIX CMAF-SA MANAGED CARE-GENERAL FFS MATCH ADM-MH MANAGED CARE-GENERAL FFS MATCH ADM-SA MANAGED CARE-GENERAL	\$11,118.18 \$1,815.11 \$456,861.73 \$68,378.11 \$12,170.00 \$2,195.64 \$296.17 \$48.35
0000139604-CK	TREASURE FIRE EQUIPMENT, INC.	1/28/2026 0:00	BUILDING MAINT-NUTRITION	\$368.48
0000139605-CK	U-TURN RECOVERY HOUSING	1/28/2026 0:00	LIVING ALLOWANCE-MH ADULT OUTPAT-HOMELESS	\$700.00
0000139606-CK	U-TURN RECOVERY HOUSING	1/28/2026 0:00	LIVING ALLOWANCE-MH ADULT OUTPAT-HOMELESS	\$700.00
0000139607-CK	WEBER HUMAN SERVICES FOUNDATION	1/28/2026 0:00	FOUNDATION DED	\$1,583.17
0000139608-CK	WEBER COUNTY TRANSFER STATION	1/28/2026 0:00	BUILDING MAINT-Building Constr-GENERAL	\$85.50
0000139609-CK	INTERMOUNTAIN WORK MED	1/28/2026 0:00	EMPL SCREENING-HUMAN RESOURCES-GENERAL	\$44.00
0000139610-CK	XEROX CORPORATION	1/28/2026 0:00	Copy Expense-NUTRITION-GENERAL Copy Machine Le-NUTRITION-GENERAL	\$102.08 \$174.32
Grand Total				\$1,413,332.48

**Weber Human Services
Credit Card Purchases
December 2025**

Merchant Name	Cardholder Name	Transaction Date	Description	Amount
Amazon Mark Kc65w5fj3	Adams, Nathan	12/22/2025	Copy Expense	27.49
Vci Vitacost.Com	Adams, Nathan	12/22/2025	Pharmacy Cost Of Goods	36.03
Medtel Communications	Adams, Nathan	12/20/2025	Data Processing Service	298.17
Henry Schein	Adams, Nathan	12/16/2025	Office Expense And Supplies	85.60
Medline Industries, Lp	Adams, Nathan	12/10/2025	Office Expense And Supplies	23.22
Amazon Reta By2rx9zj3	Adams, Nathan	12/8/2025	Office Expense And Supplies	2.58
Amazon Mktpl Bi9ux7cy0	Adams, Nathan	12/4/2025	Office Expense And Supplies	49.49
Henry Schein	Adams, Nathan	12/2/2025	Pharmacy Cost Of Goods	196.26
Wix.Com 1213235147	Bell, Kristi	12/23/2025	Data Processing Service	(501.93)
Delta 00623881856592	Bell, Kristi	12/19/2025	Out Of State Training & Travel	388.66
Ruby River Ogden	Bell, Kristi	12/17/2025	Program Expenses	317.25
Wix.Com	Bell, Kristi	12/16/2025	Data Processing Service	39.75
Delta 00623879719223	Bell, Kristi	12/15/2025	Out Of State Training & Travel	222.00
Delta 00623888701741	Bell, Kristi	12/15/2025	Out Of State Training & Travel	222.00
Wix.Com 1213235147	Bell, Kristi	12/12/2025	Data Processing Service	501.93
Riverprint	Bell, Kristi	12/10/2025	Printing	1,592.50
Cadca	Bell, Kristi	12/4/2025	Training	795.00
Wildcat Self Storage A	Bell, Kristi	12/1/2025	Program Expenses	77.00
Canva I04747-11138705	Blanch, Nichol	12/30/2025	Data Processing Service	119.99
Provo Marriott Hotel	Blanch, Nichol	12/3/2025	In State Training & Travel	316.92
Extra Space 6610	Blanch, Nichol	12/1/2025	Program Expenses	200.00
Usa-Vrexprs 184475428	Brown, Chandra	12/29/2025	Sub-Contractor	9.00
Wal-Mart #3789	Brown, Chandra	12/22/2025	Patient Personal Care Expense	83.55
Weber County Health De	Brown, Chandra	12/16/2025	Patient Personal Care Expense	22.00
Usa-Vrexprs 184475428	Brown, Chandra	12/1/2025	Patient Personal Care Expense	114.00
Capitol Preservation B	Burt, Susannah	12/30/2025	Program Expenses	868.00
Adobe	Burt, Susannah	12/26/2025	Data Processing Service	21.44
Amazon Mktpl Ui0819ha3	Burt, Susannah	12/26/2025	Program Expenses	382.28
Zoom.Com 888-799-9666	Burt, Susannah	12/25/2025	Data Processing Service	154.34
Amazon Mktpl XI3wf4a33	Burt, Susannah	12/23/2025	Program Expenses	22.95
Amazon Mktpl Ty25t3m13	Burt, Susannah	12/21/2025	Program Expenses	241.69
Sp Hydrojug	Burt, Susannah	12/17/2025	Incentives - Employee	694.99
Southwes 5262112465041	Burt, Susannah	12/12/2025	Out Of State Training & Travel	507.36
Southwes 5262112465042	Burt, Susannah	12/12/2025	Out Of State Training & Travel	507.36
Sq The Mercantile	Burt, Susannah	12/9/2025	Program Expenses	194.12
Target 00017533	Burt, Susannah	12/5/2025	Program Expenses	52.82
Ace Hardware	Burt, Susannah	12/5/2025	Program Expenses	23.51
Binghams Custom Meats	Burt, Susannah	12/5/2025	A/R - Misc Fnd	50.00
Roosters Brewing - 25t	Burt, Susannah	12/1/2025	Meeting Expense	56.72
Wal-Mart #3789	Clark, Shantel	12/24/2025	A/R - Misc Fnd	72.26
Wal-Mart #3789	Clark, Shantel	12/24/2025	Patient-Medical Equipment	29.42
Wm Supercenter #3789	Clark, Shantel	12/16/2025	Patient-Medical Equipment	94.03
Optical Associates	Clark, Shantel	12/10/2025	A/R - Misc Fnd	336.77
Amazon Reta Qa4br7d63	Clark, Shantel	12/11/2025	Office Expense And Supplies	25.00
Wal-Mart #3789	Clark, Shantel	12/9/2025	Promotional Expense	26.50
Thai Khao Kaeng Expres	Davis-Cox, Wendi	12/23/2025	A/R - Misc Fnd	69.31
Roosters Brewing - 25t	Davis-Cox, Wendi	12/17/2025	Incentives - Employee	143.87
Roosters Brewing - 25t	Davis-Cox, Wendi	12/17/2025	Incentives - Employee	143.87
Cafe Zupas	Davis-Cox, Wendi	12/1/2025	Training	100.33
Slackwater Ogden	Dean, Ronda	12/22/2025	Meeting Expense	99.98
Amazon Mark Dn2af4ef3	Dean, Ronda	12/14/2025	Office Expense And Supplies	9.49
Amazon Mark V65d44v83	Dean, Ronda	12/14/2025	Office Expense And Supplies	7.90
Amazon Mark Yp3yj6cn3	Dean, Ronda	12/14/2025	Office Expense And Supplies	8.99
Color Me Mine - Ogden	Dean, Ronda	12/5/2025	Incentives - Employee	187.31
Tst O Town	Dean, Ronda	12/5/2025	Incentives - Employee	122.15
Tst Jeremiahs Restaura	Eastman, Kevin	12/15/2025	Incentives - Employee	137.00
Ogden City Cashier	Eastman, Kevin	12/11/2025	Building Construction	51.05

**Weber Human Services
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Merchant Name	Cardholder Name	Transaction Date	Description	Amount
The Home Depot #4411	Eastman, Kevin	12/10/2025	Building Maintenance	8.32
The Home Depot #4411	Eastman, Kevin	12/9/2025	Building Maintenance	16.61
Tst Jeremiahs Restaura	Evans, John	12/3/2025	Incentives - Employee	14.00
Tst Jeremiahs Restaura	Evans, John	12/3/2025	Incentives - Employee	14.00
Tst Jeremiahs Restaura	Evans, John	12/3/2025	Incentives - Employee	271.03
Hobby-Lobby #751	Flippence, Jenna	12/17/2025	Program Expenses	20.33
Sq Sweets To Schear	Flippence, Jenna	12/13/2025	Incentives - Employee	472.28
Keymelocksmiths.Com	Flores, Jonathan	12/3/2025	Program Expenses	38.35
Amazon Mark Qm2fn9643	Flygare, Tiffany	12/21/2025	Patient Personal Care Expense	139.11
Amazon Mark Nf86r58s3	Flygare, Tiffany	12/13/2025	Patient Personal Care Expense	129.37
Amazon Mark Gy9887he3	Flygare, Tiffany	12/11/2025	Patient Personal Care Expense	75.33
Amazon Mark B13o732g3	Flygare, Tiffany	12/11/2025	Patient Personal Care Expense	64.49
Wm Supercenter #2921	Flygare, Tiffany	12/9/2025	Patient Personal Care Expense	96.29
Wm Supercenter #3789	Flygare, Tiffany	12/2/2025	Patient Personal Care Expense	108.46
The Home Depot #4411	Fonokalafi, Tupou	12/4/2025	Building Maintenance	37.85
The Home Depot #4411	Fonokalafi, Tupou	12/3/2025	Building Maintenance	116.94
The Home Depot #4411	Fonokalafi, Tupou	12/2/2025	Building Maintenance	57.85
The Home Depot #4411	Fonokalafi, Tupou	12/1/2025	Building Maintenance	107.15
Amazon.Com Bh881a11	Fulton, Karla	12/27/2025	Special Services	610.75
Amazon.Com 4g68011b3	Fulton, Karla	12/9/2025	Special Services	134.91
Amazon.Com At22p1vu3	Fulton, Karla	12/9/2025	Special Services	121.52
Tst Kneaders Bakery A	Fulton, Karla	12/5/2025	Special Services	165.11
Amazon Mktp1 Bi69k9I00	Fulton, Karla	12/4/2025	Special Services	52.24
Awl Pearson Education	Guerrero, Mariela	12/19/2025	Testing Materials	294.80
Awl Pearson Education	Guerrero, Mariela	12/19/2025	Testing Materials	294.80
Wps Publish	Guerrero, Mariela	12/17/2025	Testing Materials	111.40
Wps Publish	Guerrero, Mariela	12/17/2025	Testing Materials	111.39
Amazon Mktp1 Hh8l29hw3	Guerrero, Mariela	12/11/2025	Office Expense And Supplies	13.29
Wal-Mart #3789	Guerrero, Mariela	12/10/2025	Incentives - Employee	44.98
Tst Kneaders Bakery A	Guerrero, Mariela	12/9/2025	Incentives - Employee	59.51
Bastiongpt.Com	Guerrero, Mariela	11/28/2025	Testing Materials	247.50
Bastiongpt.Com	Guerrero, Mariela	11/28/2025	Testing Materials	247.50
Amazon.Com B21a05w50	Guerrero, Mariela	11/29/2025	Office Expense And Supplies	39.99
Zoom.Com 888-799-9666	Gwynn, Shelly	12/27/2025	Data Processing Service	2,748.87
Amazon Mktp1 Pb07s1zb3	Gwynn, Shelly	12/28/2025	Office Expense And Supplies	59.94
Amazon.Com X61o98ix3	Gwynn, Shelly	12/28/2025	Office Expense And Supplies	10.84
Usps Po 4964980221	Gwynn, Shelly	12/23/2025	Postage Expense	10.25
Amazon Mktp1 N430u1d83	Gwynn, Shelly	12/18/2025	Office Expense And Supplies	23.28
Natl Cncl Comm Bhvrl	Gwynn, Shelly	12/16/2025	Training	4,900.00
Gotocom	Gwynn, Shelly	12/11/2025	Data Processing Service	501.93
Elicit.Com	Gwynn, Shelly	12/7/2025	Data Processing Service	12.00
Ezccater Great Harvest	Gwynn, Shelly	12/3/2025	Meeting Expense	114.00
Olive Garden 0021595	Hadley, Chelsie	12/18/2025	Incentives - Employee	461.40
Carquest 4515	Herber, Mike	12/19/2025	Vehicle Maintenance	83.46
Taggngo	Herber, Mike	12/1/2025	Vehicle Maintenance	275.00
Adobe 800-833-6687	lizuka, Nobuhiro	12/28/2025	Data Processing Service	128.57
Hover	lizuka, Nobuhiro	12/25/2025	Data Processing Service	20.19
Maceys Ogden	lizuka, Nobuhiro	12/22/2025	Training	13.37
Amazon Mktp1 Yl63y0ow3	lizuka, Nobuhiro	12/21/2025	Patient-Medical Equipment	5.59
Collegemovers	lizuka, Nobuhiro	12/19/2025	Patient Personal Care Expense	51.50
Usps Po 4964980221	lizuka, Nobuhiro	12/17/2025	Postage Expense	7.50
Samsclub.Com	lizuka, Nobuhiro	12/10/2025	Food - Ensure	60.06
Www.Caferio.Com	lizuka, Nobuhiro	12/11/2025	Training	154.64
Amazon Mktp1 7t6u51ah3	lizuka, Nobuhiro	12/8/2025	A/R - Misc Fnd	958.80
Amazon.Com Pz34s3pp3	lizuka, Nobuhiro	12/9/2025	Patient-Medical Equipment	72.92
Samsclub.Com	lizuka, Nobuhiro	12/3/2025	Patient-Medical Equipment	27.34
Samsclub.Com	lizuka, Nobuhiro	12/3/2025	Food - Ensure	34.80

**Weber Human Services
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Merchant Name	Cardholder Name	Transaction Date	Description	Amount
Dhs Licensing - Dacs	Johnson, Susan	12/23/2025	Employment Screening	64.00
Dhs Licensing - Dacs	Johnson, Susan	12/20/2025	Employment Screening	64.00
Dhs Licensing - Dacs	Johnson, Susan	12/18/2025	Employment Screening	64.00
Amazon.Com Hv7xo7ec3	Johnson, Susan	12/18/2025	Employee Miscellaneous Exp.	139.98
Dhs Licensing - Dacs	Johnson, Susan	12/18/2025	Employment Screening	64.00
Dhs Licensing - Dacs	Johnson, Susan	12/11/2025	Employment Screening	64.00
Samsclub.Com	Johnson, Susan	12/10/2025	Employee Miscellaneous Exp.	57.00
Amazon.Com St0gp2h63	Johnson, Susan	12/7/2025	Employee Miscellaneous Exp.	92.84
Amazon MktpI Bi51k9b40	Johnson, Susan	12/7/2025	Employee Miscellaneous Exp.	75.99
Dhs Licensing - Dacs	Johnson, Susan	12/4/2025	Employment Screening	64.00
Amazon MktpI Bi0f72hw2	Johnson, Susan	12/4/2025	Employee Miscellaneous Exp.	64.00
Sams Club.Com	Johnson, Susan	12/1/2025	Employee Miscellaneous Exp.	69.98
Springhill Suites Vern	Kaiser, Danielle	12/11/2025	In State Training & Travel	186.17
The Home Depot #4411	Kelley, Connor	12/23/2025	Building Improvements	43.96
The Home Depot #4411	Kelley, Connor	12/18/2025	Building Construction	41.34
The Home Depot #4411	Kelley, Connor	12/16/2025	Building Construction	122.86
Cdw Govt #ah4tl9x	Kidman, Kurt	12/26/2025	Copy Expense	106.07
Insight Direct	Kidman, Kurt	12/27/2025	Copy Expense	348.71
Odp Bus Sol Llc # 1010	Kidman, Kurt	12/28/2025	Data Processing Supplies	224.70
Govconnection	Kidman, Kurt	12/25/2025	Data Processing Supplies	107.14
Odp Bus Sol Llc # 1010	Kidman, Kurt	12/24/2025	Data Processing Supplies	162.50
Odp Bus Sol Llc # 1010	Kidman, Kurt	12/24/2025	Data Processing Supplies	69.24
Odp Bus Sol Llc # 1010	Kidman, Kurt	12/24/2025	Data Processing Supplies	172.65
Amazon MktpI 9k6qh3ee3	Kidman, Kurt	12/20/2025	Office Expense And Supplies	49.73
Bastiongpt.Com	Kidman, Kurt	12/18/2025	Data Processing Service	20.00
Insight Direct	Kidman, Kurt	12/12/2025	Data Processing Service	272.71
Govconnection	Kidman, Kurt	12/11/2025	Data Processing Supplies	1,447.10
Govconnection	Kidman, Kurt	12/10/2025	Data Processing Supplies	189.83
Odp Bus Sol Llc # 1010	Kidman, Kurt	12/10/2025	Data Processing Supplies	172.65
Cdw Govt #ah2z19x	Kidman, Kurt	12/9/2025	Data Processing Supplies	84.70
Insight Direct	Kidman, Kurt	12/3/2025	Data Processing Service	70.80
Insight Direct	Kidman, Kurt	12/3/2025	Data Processing Service	49.36
Insight Direct	Kidman, Kurt	12/3/2025	Data Processing Service	247.80
Insight Direct	Kidman, Kurt	12/3/2025	Data Processing Service	11.80
Govconnection	Kidman, Kurt	12/4/2025	Data Processing Supplies	321.18
Govconnection	Kidman, Kurt	12/4/2025	Data Processing Supplies	140.95
Arin	Kidman, Kurt	12/1/2025	Data Processing Service	525.00
Wm Supercenter #3789	King, Donna	12/23/2025	Program Expenses	94.48
Wm Supercenter #3789	King, Donna	12/23/2025	Client Incentives	46.58
Wm Supercenter #3789	King, Donna	12/23/2025	Food	103.32
Wm Supercenter #3789	King, Donna	12/23/2025	A/R - Misc Fnd	60.74
Wm Supercenter #3789	King, Donna	12/23/2025	Client Incentives	17.84
Walmart.Com	King, Donna	12/19/2025	Program Expenses	12.97
Walmart.Com	King, Donna	12/19/2025	Activities	15.76
Walmart.Com	King, Donna	12/19/2025	Food	11.99
Walmart.Com 8009256278	King, Donna	12/18/2025	Meeting Expense	76.92
Walmart.Com 8009256278	King, Donna	12/18/2025	Meeting Expense	76.92
Walmart.Com 8009256278	King, Donna	12/18/2025	Meeting Expense	76.91
Dollar Tree	King, Donna	12/18/2025	Meeting Expense	12.33
Dollar Tree	King, Donna	12/18/2025	Meeting Expense	12.33
Dollar Tree	King, Donna	12/18/2025	Meeting Expense	12.34
Wal-Mart #3789	King, Donna	12/17/2025	Activities	13.52
Wal-Mart #3789	King, Donna	12/17/2025	Meeting Expense	27.74
Wal-Mart #3789	King, Donna	12/17/2025	Meeting Expense	7.24
Wal-Mart #3789	King, Donna	12/17/2025	Meeting Expense	7.24
Wal-Mart #3789	King, Donna	12/17/2025	Meeting Expense	7.24
Amazon MktpI Bu14r4ro3	King, Donna	12/14/2025	Incentives - Employee	9.57

**Weber Human Services
Credit Card Purchases
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Merchant Name	Cardholder Name	Transaction Date	Description	Amount
Amazon Mktpl Bu14r4ro3	King, Donna	12/14/2025	Incentives - Employee	9.57
Amazon Mktpl Bu14r4ro3	King, Donna	12/14/2025	Incentives - Employee	9.56
Michaels Stores 2866	King, Donna	12/11/2025	Incentives - Employee	17.48
Michaels Stores 2866	King, Donna	12/11/2025	Incentives - Employee	17.48
Michaels Stores 2866	King, Donna	12/11/2025	Incentives - Employee	17.49
When I Work, Inc.	King, Donna	12/11/2025	Data Processing Service	550.20
When I Work, Inc.	King, Donna	12/11/2025	Data Processing Service	550.19
Amazon Mktpl Bi7hy8if0	King, Donna	12/8/2025	A/R - Misc Fnd	316.71
Amazon Mktpl Sx3145pa3	King, Donna	12/8/2025	Food Service/Operating Supplie	38.90
Amazon Mktpl Sx3145pa3	King, Donna	12/8/2025	Patient Personal Care Expense	34.99
Walmart.Com	King, Donna	12/6/2025	Program Expenses	7.95
Walmart.Com	King, Donna	12/6/2025	Food	43.03
Amazon Mktpl Bi8049gy1	King, Donna	12/5/2025	Office Expense And Supplies	7.99
Amazon Mktpl Bi8049gy1	King, Donna	12/5/2025	Incentives - Employee	57.05
Amazon Mktpl Bi8049gy1	King, Donna	12/5/2025	Incentives - Employee	57.05
Amazon Mktpl Bi8049gy1	King, Donna	12/5/2025	Incentives - Employee	57.05
Walmart.Com 8009256278	King, Donna	12/6/2025	Food	26.47
Amazon Mktpl Bi98h0ni2	King, Donna	12/2/2025	Program Expenses	59.97
Amazon Mktpl Bi98h0ni2	King, Donna	12/2/2025	A/R - Misc Fnd	59.97
Wal-Mart #3789	King, Donna	12/2/2025	Activities	23.68
Wal-Mart #3789	King, Donna	12/2/2025	Food Service/Operating Supplie	16.67
Wal-Mart #3789	Larsen, Tyler	12/24/2025	Food	61.16
Wm Supercenter #3789	Larsen, Tyler	12/23/2025	Food	186.13
Tst Alano Club Inc Of	Larsen, Tyler	12/22/2025	Client Incentives	70.00
Carls Super Saver Stor	Larsen, Tyler	12/17/2025	Copy Expense	23.96
Efoodhandlers	Larsen, Tyler	12/16/2025	Program Expenses	23.00
Wal-Mart #1708	Larsen, Tyler	12/10/2025	Program Expenses	507.62
Efoodhandlers	Larsen, Tyler	12/5/2025	Program Expenses	23.00
Ross Store #504	Larsen, Tyler	12/2/2025	Program Expenses	365.09
CURRENCY CONVERSION F	Larsen, Tyler	11/28/2025	Client Incentives	2.29
Sp Kind Patches	Larsen, Tyler	11/28/2025	Client Incentives	229.00
Amazon Reta Q024h4k13	Leyba-Hernandez, Del	12/31/2025	Office Expense And Supplies	12.56
Driver License Ogden	Leyba-Hernandez, Del	12/29/2025	Patient Personal Care Expense	52.00
Wal-Mart #2921	Luckau, Robert	12/19/2025	Patient Personal Care Expense	63.21
Wal-Mart #2921	Luckau, Robert	12/19/2025	Patient Personal Care Expense	71.91
Wm Supercenter #2921	Luckau, Robert	12/19/2025	Patient Personal Care Expense	79.79
Wm Supercenter #2921	Luckau, Robert	12/12/2025	Patient Personal Care Expense	54.65
Wm Supercenter #2921	Luckau, Robert	12/10/2025	Patient Personal Care Expense	53.50
New-Eyes.Org	Manore, Tamara	12/16/2025	A/R - Misc Fnd	15.00
New-Eyes.Org	Manore, Tamara	12/16/2025	A/R - Misc Fnd	15.00
New-Eyes.Org	Manore, Tamara	12/16/2025	A/R - Misc Fnd	15.00
Amazon.Com 3j1ac7rs3	McCourt, Megan	12/11/2025	Patient-Medical Equipment	81.60
Smiths Food #4030	McCourt, Megan	12/9/2025	Patient-Medical Equipment	4.00
Smiths Food #4030	McCourt, Megan	12/5/2025	Patient-Medical Equipment	12.00
Wm Supercenter #3789	McFarland, Cami	12/29/2025	Food	10.56
Kents Market Plain	McFarland, Cami	12/18/2025	Incentives - Employee	169.96
Kitchen Kneads	McFarland, Cami	12/18/2025	Food	15.96
Wal-Mart #1708	McFarland, Cami	12/15/2025	Program Expenses	53.49
Wm Supercenter #3789	McFarland, Cami	12/3/2025	Advisory Council Expense	7.57
Hobby-Lobby #751	McFarland, Cami	12/1/2025	Advisory Council Expense	41.90
Wal-Mart #1708	McFarland, Cami	12/1/2025	Food	11.64
Wal-Mart #1708	McFarland, Cami	12/1/2025	Advisory Council Expense	62.80
Jimmy Johns 1425	Meyehoffer, Travis	12/24/2025	Meeting Expense	50.92
Smith And Edwards Co	Meyehoffer, Travis	12/8/2025	Incentives - Employee	400.00
Smith And Edwards Co	Meyehoffer, Travis	12/8/2025	Incentives - Employee	200.00
Smith And Edwards Co	Meyehoffer, Travis	12/8/2025	Incentives - Employee	250.00
Smith And Edwards Co	Mortensen, Dane	12/12/2025	Incentives - Employee	100.00

**Weber Human Services
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Merchant Name	Cardholder Name	Transaction Date	Description	Amount
Tst Bellas Fresh Mexic	Mortensen, Dane	12/12/2025	Incentives - Employee	128.52
Tst Bellas Fresh Mexic	Mortensen, Dane	12/12/2025	Incentives - Employee	96.39
Tst Bellas Fresh Mexic	Mortensen, Dane	12/12/2025	Incentives - Employee	96.39
Tst Bellas Fresh Mexic	Mortensen, Dane	12/12/2025	Incentives - Employee	64.26
Amazon Mark Bw3np5c10	Moulding, Kari	12/9/2025	A/R - Misc Fnd	113.03
Dollar Tree	Moulding, Kari	12/4/2025	A/R - Misc Fnd	37.00
Staples 00107037	Poulsen, Shane	12/30/2025	Office Expense And Supplies	21.48
Efoodhandlers	Poulsen, Shane	12/19/2025	Program Expenses	23.00
Weber Human Services P	Poulsen, Shane	12/9/2025	Patient Personal Care Expense	4.00
Wm Supercenter #3789	Poulsen, Shane	11/30/2025	Food	11.28
Amazon Mktpl 552ce9nw3	Proctor, Melissa	12/31/2025	A/R - Misc Fnd	93.29
Wm Supercenter #3789	Ririe, Nichelle	12/22/2025	Patient Personal Care Expense	106.07
Wm Supercenter #3789	Ririe, Nichelle	12/16/2025	Patient Personal Care Expense	77.11
Getfreed.Ai	Rodriguez, Lacy	12/30/2025	Data Processing Service	99.00
Amazon Mktpl 4968e9l03	Rodriguez, Lacy	12/29/2025	Furniture & Equipment	146.80
Amazon Mktpl B50co7wq3	Rodriguez, Lacy	12/29/2025	Furniture & Equipment	385.98
Amazon Mktpl B50co7wq3	Rodriguez, Lacy	12/29/2025	Furniture & Equipment	385.98
Amazon Mktpl Qh5jb5wj3	Rodriguez, Lacy	12/23/2025	Office Expense And Supplies	19.90
Amazon Mktpl 7i3u46cu3	Rodriguez, Lacy	12/22/2025	Office Expense And Supplies	220.24
Tst The Lucky Slice	Rodriguez, Lacy	12/19/2025	Incentives - Employee	165.88
Airgas Llc -Central C2	Rodriguez, Lacy	12/17/2025	Medical Records And Supplies	15.00
Weber Human Services P	Rodriguez, Lacy	12/17/2025	A/R - Misc Fnd	43.34
Amazon.Com Ho9m940v3	Rodriguez, Lacy	12/16/2025	Medical Records And Supplies	44.24
Amazon Mktpl lh0pa2w93	Rodriguez, Lacy	12/17/2025	Medical Records And Supplies	11.78
Amazon Mktpl Am7gn70r3	Rodriguez, Lacy	12/15/2025	Medical Records And Supplies	217.32
Weber Human Services P	Rodriguez, Lacy	12/12/2025	A/R - Misc Fnd	22.00
Amazon Mktpl V42814b53	Rodriguez, Lacy	12/11/2025	Medical Records And Supplies	55.42
Henry Schein	Rodriguez, Lacy	12/8/2025	Medical Records And Supplies	172.51
Nabla Technologies, In	Rodriguez, Lacy	12/9/2025	Data Processing Service	357.00
Getfreed.Ai	Rodriguez, Lacy	12/8/2025	Data Processing Service	99.00
Rubiconmd	Rodriguez, Lacy	12/6/2025	Data Processing Service	350.00
Getfreed.Ai	Rodriguez, Lacy	11/30/2025	Data Processing Service	99.00
Saras Ai Institute	Rodriguez, Tara	12/22/2025	Training	499.00
Olive Garden 0021595	Rodriguez, Tara	12/15/2025	Incentives - Employee	79.41
Olive Garden 0021595	Rodriguez, Tara	12/15/2025	Incentives - Employee	52.94
Olive Garden 0021595	Rodriguez, Tara	12/15/2025	Incentives - Employee	105.88
Olive Garden 0021595	Rodriguez, Tara	12/15/2025	Incentives - Employee	26.47
Olive Garden 0021595	Rodriguez, Tara	12/15/2025	Incentives - Employee	185.30
Old Grist Mill Bread C	Rodriguez, Tara	12/15/2025	Incentives - Employee	4.53
Old Grist Mill Bread C	Rodriguez, Tara	12/15/2025	Incentives - Employee	3.02
Old Grist Mill Bread C	Rodriguez, Tara	12/15/2025	Incentives - Employee	6.04
Old Grist Mill Bread C	Rodriguez, Tara	12/15/2025	Incentives - Employee	1.51
Old Grist Mill Bread C	Rodriguez, Tara	12/15/2025	Incentives - Employee	10.62
Twilio Inc	Rodriguez, Tara	12/14/2025	Data Processing Service	951.20
Amazon Mktpl Y89uv1bs3	Rodriguez, Tara	12/12/2025	Other Expenses	47.66
Amazon Mark Pb49u0su3	Roubinet, Stacy	12/30/2025	Janitorial Supplies	71.16
Walker Cinemas 6	Roubinet, Stacy	12/26/2025	Incentives - Employee	2,286.00
Walker Cinemas 6	Roubinet, Stacy	12/26/2025	Incentives - Employee	5,000.00
DISPUTE-OPENAI CHATGP	Roubinet, Stacy	11/24/2025	Office Expense And Supplies	(64.35)
Amazon Mark S27y29fa3	Roubinet, Stacy	12/7/2025	Grounds Maintenance	61.39
Skipio, Llc	Rowberry, Charity	12/27/2025	Data Processing Service	54.00
Vertical Screen, Inc.	Rowberry, Charity	12/23/2025	Employment Screening	7.50
Vertical Screen, Inc.	Rowberry, Charity	12/22/2025	Employment Screening	7.50
Amazon Mktpl Bi3ps1ye0	Rowberry, Charity	12/9/2025	Office Expense And Supplies	15.53
Facebk Tagfr9vuu2	Rowberry, Charity	12/2/2025	Promotional Expense	333.52
Facebk Tagfr9vuu2	Rowberry, Charity	12/2/2025	Promotional Expense	159.18
The Home Depot #4411	Seeds, Jason	12/17/2025	Building Maintenance	131.40

**Weber Human Services
Credit Card Purchases
December 2025**

Merchant Name	Cardholder Name	Transaction Date	Description	Amount
The Home Depot #4411	Seeds, Jason	12/15/2025	Building Maintenance	13.96
The Home Depot #4411	Seeds, Jason	12/11/2025	Building Maintenance	110.50
The Home Depot #4411	Seeds, Jason	12/2/2025	Building Maintenance	80.81
Amazon.Com 1p6pn4e83	Stevenson, Ronda	12/23/2025	Office Expense And Supplies	25.52
Amazon.Com Vy8lc7e73	Stevenson, Ronda	12/22/2025	Office Expense And Supplies	67.90
Amazon Mktpl Dj3fk4gj3	Stevenson, Ronda	12/14/2025	Office Expense And Supplies	16.08
Amazon.Com Bi2o094a1	Stevenson, Ronda	12/3/2025	Office Expense And Supplies	8.07
Ridleys #1161	Toone, Cissy	12/17/2025	Food Service/Operating Supplie	11.83
Amazon Mktpl Bi0oc0ge1	Toone, Cissy	12/5/2025	Activities	111.76
Amazon.Com	Trujillo, Megan	12/28/2025	Program Expenses	(9.99)
Wal-Mart #3789	Trujillo, Megan	12/24/2025	Patient Personal Care Expense	45.81
Smith S #5131	Trujillo, Megan	12/22/2025	Food	124.76
Amazon.Com So6c71pf3	Trujillo, Megan	12/22/2025	Program Expenses	9.99
Amazon.Com 2v85a4kk3	Trujillo, Megan	12/17/2025	Office Expense And Supplies	4.66
Dollar Tree	Trujillo, Megan	12/14/2025	Client Incentives	21.45
Wm Supercenter #3789	Trujillo, Megan	12/14/2025	Client Incentives	20.94
Dollar Tree	Trujillo, Megan	12/14/2025	A/R - Misc Fnd	20.11
Amazon Mktpl M970p2yr3	Trujillo, Megan	12/13/2025	A/R - Misc Fnd	85.47
Dollar Tree	Trujillo, Megan	12/13/2025	A/R - Misc Fnd	21.45
Wm Supercenter #3789	Trujillo, Megan	12/14/2025	Program Expenses	17.03
Dollar Tree	Trujillo, Megan	12/13/2025	Program Expenses	28.96
Amazon Mktpl 7i2qd1po3	Trujillo, Megan	12/10/2025	Client Incentives	35.83
Smith S #5131	Trujillo, Megan	12/7/2025	Client Incentives	59.68
Wal-Mart #3789	Trujillo, Megan	12/7/2025	Program Expenses	57.92
Wm Supercenter #3789	Trujillo, Megan	12/7/2025	Client Incentives	68.02
Wm Supercenter #3789	Trujillo, Megan	12/7/2025	A/R - Misc Fnd	139.10
Wm Supercenter #3789	Trujillo, Megan	12/7/2025	Food	15.70
Walmart+ Membership	Trujillo, Megan	12/3/2025	Program Expenses	(13.89)
Amazon Mktpl Bi75z5202	Trujillo, Megan	12/5/2025	A/R - Misc Fnd	19.99
Amazon Mktpl Bi7699pk1	Trujillo, Megan	12/5/2025	Program Expenses	15.89
Artisan Collective	Trujillo, Megan	12/3/2025	Activities	49.90
Artisan Collective	Trujillo, Megan	12/3/2025	Activities	24.95
Sams Club #6682	Trujillo, Megan	11/30/2025	Program Expenses	(117.98)
Sams Club.Com	Trujillo, Megan	11/30/2025	Food	92.31
Wmt Plus Nov 2025	Trujillo, Megan	11/27/2025	Program Expenses	13.89
Wal-Mart #3789	Trujillo, Megan	11/29/2025	Food	5.81
Sams Club Renewal	Trujillo, Megan	11/30/2025	Program Expenses	117.98
Wal-Mart #3789	Trujillo, Megan	11/29/2025	Food	5.81
Facebk Ehd848vnc2	Wade, Heidi	12/14/2025	Promotional Expense	43.57
Facebk Wycsqahnc2	Wade, Heidi	12/12/2025	Promotional Expense	293.00
Adobe	Wade, Heidi	12/11/2025	Data Processing Service	21.44
Amazon Mark Xk8e29us3	Wade, Heidi	12/9/2025	A/R - Misc Fnd	249.50
Amazon Mark Xk8e29us3	Wade, Heidi	12/9/2025	Office Expense And Supplies	23.62
Ramblin Roads Restaura	Walke, Michelle	12/17/2025	Incentives - Employee	148.01
Sq Mobilitycares	Walke, Michelle	12/17/2025	A/R - Misc Fnd	150.00
Moores Family Restaura	Walke, Michelle	12/12/2025	Incentives - Employee	472.05
Shoe Station #0486	Walke, Michelle	12/10/2025	A/R - Misc Fnd	71.44
All My Sons Slc	Wangsgard, Laura	12/30/2025	Patient Personal Care Expense	100.00
Harmons - Roy #91	Warner, Aracely	12/17/2025	Program Expenses	24.69
Tst The Lucky Slice	Warner, Aracely	12/3/2025	Program Expenses	251.86
Vital Records Internet	Waters, Matthew	12/10/2025	Program Expenses	34.75
Maceys Ogden	Williams, Camille	12/16/2025	Client Incentives	8.23
Wal-Mart #3366	Williams, Camille	12/9/2025	Incentives - Employee	18.47
Wal-Mart #3366	Williams, Camille	12/9/2025	Incentives - Employee	12.32
Sq Sonora Grill	Williams, Camille	12/1/2025	Incentives - Employee	444.05
Sq Sonora Grill	Williams, Camille	12/1/2025	Incentives - Employee	321.55
Amazon Mark B26yf5su0	Williams, Shauna	11/28/2025	Program Expenses	31.10

**Weber Human Services
Credit Card Purchases
December 2025**

Merchant Name	Cardholder Name	Transaction Date	Description	Amount
Amazon Mark Bb6612p81	Williams, Shauna	11/30/2025	Program Expenses	210.71
Wal-Mart #5234	Williams, Summer	12/22/2025	A/R - Misc Fnd	93.00
Maceys Ogden	Williams, Summer	12/17/2025	A/R - Misc Fnd	11.96
Tst The Lucky Slice	Williams, Summer	12/16/2025	A/R - Misc Fnd	168.78
Amazon Mktpl Bw3os7f20	Williams, Summer	12/9/2025	A/R - Misc Fnd	8.24
Amazon Mktpl Bi79c4es0	Williams, Summer	12/5/2025	A/R - Misc Fnd	37.99
Amazon Mktpl Bb3h92ub0	Williams, Summer	12/4/2025	A/R - Misc Fnd	96.43
Amazon Mktpl Bb6il5wp2	Williams, Summer	12/1/2025	A/R - Misc Fnd	174.28
Wal-Mart #5234	Williams, Summer	11/29/2025	A/R - Misc Fnd	173.68
Wm Supercenter #5234	Williams, Summer	11/28/2025	A/R - Misc Fnd	315.63
Wm Supercenter #5234	Williams, Summer	11/29/2025	A/R - Misc Fnd	258.21
Wm Supercenter #5234	Williams, Summer	11/28/2025	A/R - Misc Fnd	13.64
Wm Supercenter #5234	Williams, Summer	11/29/2025	A/R - Misc Fnd	211.42
Wm Supercenter #5234	Williams, Summer	11/28/2025	A/R - Misc Fnd	191.70
Wal-Mart #5234	Williams, Summer	11/29/2025	A/R - Misc Fnd	146.94
Wal-Mart #5234	Williams, Summer	11/29/2025	A/R - Misc Fnd	314.28
Wal-Mart #5234	Williams, Summer	11/29/2025	A/R - Misc Fnd	345.17
Wal-Mart #5234	Williams, Summer	11/29/2025	A/R - Misc Fnd	330.68
Facebk Zjzu45d382	Williams, Summer	11/30/2025	A/R - Misc Fnd	48.67
Dollar Tree	Williams, Summer	11/29/2025	A/R - Misc Fnd	24.13
Wal-Mart #3789	Williquette, Ashlee	12/29/2025	Patient Personal Care Expense	130.74
Wal-Mart #3789	Williquette, Ashlee	12/22/2025	Patient Personal Care Expense	118.94
Wm Supercenter #3789	Williquette, Ashlee	12/22/2025	Patient Personal Care Expense	158.34
Maceys Ogden	Wilson, Stephanie	12/4/2025	Activities	22.27

Total December 2025

59,479.49



Phone: (801) 625-3700

Fax: (801) 625-3847

SHIP TO:
Weber Human Services
Attn: Michelle Jensen
237 26th Street
Ogden, Utah 84401

VENDOR: **Tony Divino of Riverdale**
777 West Riverdale Road
Ogden, Utah 84405

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

Phone #:
 Fax #:
 Attention:

PURCHASE ORDER	
PURCHASE ORDER NO. 4937	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: February 3, 2026	REQUISITION AGENT: Shelly Gwynn
REQUEST OR DELIVER TO: Michelle Jensen	

ACCOUNT NO. **1730-0000-0000** VENDOR CONFIRMED BY:

REMARKS:

ITEM	QUANTITY	PART NUMBER/DESCRIPTION	DELIVER	UNIT PRICE	EXTENSION
1	17	2026 RAV4 LE, plus additional keys Tony Divino is on State Contract #MA3716 Federal I.D. #87-0513218 - State Tax Exempt Cert. #11896570-002 STC Quote #:		32,496.00	\$552,432.00

DATE RECEIVED: _____ PURCHASE APPROVED BY: _____ TOTAL \$552,432.00

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

PROCURMENT OFFICER: Shelly Gwynn

PURCHASING AGENT: Michelle Jensen

WHS BOARD CHAIR: _____

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



Phone: (801) 625-3700

Fax: (801) 625-3847

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

VENDOR: **Midwest Commercial Interiors**
 987 S. West Temple
 SLC, Utah 84101

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

Phone #: 801-359-6781

Fax #:

Attention: Steve Peterson

PURCHASE ORDER	
PURCHASE ORDER NO. 4940	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: February 11, 2026	REQUISITION AGENT: Shelly Gwynn
REQUEST OR DELIVER TO: Kevin Eastman	

ACCOUNT NO.	VENDOR	CONFIRMED BY:
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REMARKS:

ITEM	QUANTITY	PART NUMBER/DESCRIPTION	DELIVER	UNIT PRICE	EXTENSION
1	52	Chairs, Plastic Back with no arms		266.75	\$13,871.00
2	29	Rectangle Table, Flip Top		838.52	\$24,317.08
3	1	Service and Inspect Product		4,134.29	\$4,134.29
				3,534.29	3,534.29

UT state contract #MA 3369

Federal I.D. #87-0513218 - State Tax Exempt Cert. #11896570-002 STC
 Quote #: 195718

DATE RECEIVED: <u>2-13-26</u>	PURCHASE APPROVED BY:	TOTAL	\$42,322.37
-------------------------------	-----------------------	-------	------------------------

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

CFO:

PURCHASING AGENT:

WHS BOARD CHAIR:

PROCUREMENT OFFICER

41,722.37

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

**WEBER HUMAN SERVICES
BASIC FINANCIAL STATEMENTS AND
REQUIRED SUPPLEMENTARY INFORMATION
WITH INDEPENDENT AUDITOR'S REPORTS
YEAR ENDED JUNE 30, 2025 AND 2024**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Weber Human Services

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities and the aggregate discretely presented component unit of Weber Human Services as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Weber Human Services' 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 unit of Weber Human Services, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

The financial statements of Weber Human Services as of and for the year ended June 30, 2024, were audited by Chuck Palmer & Associates, PC, whose report dated January 30, 2025, expressed an unmodified opinion on those statements.

Other Matters

As part of our audit of the 2025 financial statements, we also audited the adjustments described in Note 13 that were applied to restate the 2024 financial statements. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the 2024 financial statements of the government other than with respect to the adjustment, and accordingly, we do not express an opinion or any other form of assurance on the 2024 financial statements as a whole.

Basis for Opinions

We conducted our audit in accordance with 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. 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 Weber Human Services 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 Weber Human Services' 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 and *Government 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 and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Weber Human Services' 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 Weber Human Services' 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 management's discussion and analysis, schedule of the proportionate share of net pension liability, the schedule of contributions and notes to required supplementary information on pages 4–9 and 39–42 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, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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 are 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 January 26, 2026, 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 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.

Child Richards CPAs & Advisors

Ogden, Utah
January 26, 2026



Management's Discussion and Analysis (As Restated)

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, 2025. We encourage readers to consider the information presented here in conjunction with the additional information furnished in the independent Auditor's report.

Restatement

The Agency financial statements as of and for the year ended June 30, 2024 were restated to reflect the adoption of GASB 101, Compensated Absences. Changes in accounting principle are reported retroactively with the cumulative effect of the change to prior periods presented as a restatement of beginning net position. The cumulative effect of this change resulted in a decrease to beginning FY2024 net position of \$446,709 and a decrease to ending FY2024 net position of \$465,297, respectively. The nature of the restatement has been disclosed in Note 13 in accordance with GASB 100. The Management's Discussion and Analysis (as restated) which follows below reflects the impact of the restatement.

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.

Weber Human Services provides mental health treatment, substance abuse treatment, and aging services. Aging services include congregate meals at area senior centers, home delivered meals, and various volunteer program coordination. 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.

Financial Analysis. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The Agency's assets exceeded liabilities by \$44,557,265 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 (75%) and non-current assets (which include capital assets) (25%). Cash now shows a balance that provides about 10 months of operating expenses. 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 Services Statement of Net Position

	2025	2024 Restated
Current and other assets	\$45,692,869	\$36,472,268
Capital assets (net of accumulated deprec.)	13,654,141	13,088,174
Net Pension Asset	-	-
Total assets and deferred outflows of resources	59,347,010	49,560,441
Long-term liabilities outstanding	9,808,188	7,880,333
Other liabilities	4,981,558	4,390,967
Total liabilities and deferred inflows of resources	14,789,745	12,271,300
Net Position:		
Invested in capital assets, net of related debt	13,440,012	12,723,349
Unrestricted	31,117,253	24,565,792
Total net position	\$44,557,265	\$37,289,141

The Agency's net position increased by \$7,268,124 during the current fiscal year.

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

- Client revenue increased \$2.3 million related to capitation rates and fee for service revenue. Fee-for-service Medicaid revenue increased approximately \$700K due to increased individuals selecting WHS as their service provider.
- The Agency received \$1.4 million of interest income related to Agency reserves being invested in the Public Treasurers' Investment Fund.
- Federal, State, and Local revenue increased \$3.3 million primarily related to one-time ARPA funding or other one-time funding.

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

	2025	2024
Revenues:		
Operating revenues:		
Federal grant revenue	\$7,732,979	\$6,569,869
State revenue	11,497,807	9,643,751
Local revenue	5,141,794	4,857,495
Client revenue, net	26,633,483	24,311,119
Total operating revenue	51,006,063	45,382,234
Operating expenses:		
Salaries & Benefits	34,399,930	31,422,977
Travel	423,184	397,645
Office expenses and supplies	496,438	510,739
Equipment and vehicle expenses	239,800	259,121
Building expenses	1,071,063	1,294,459
Service fees	60,294	93,584
Depreciation Expense	1,184,036	1,106,069
Other expenses	40,141	40,187
Program expenses	6,210,441	5,911,007
Total Operating Expenses	44,125,327	41,035,789
Income/(Loss) from operations	6,880,736	4,346,445
Non-operating revenues (expenses)		
Interest and investment revenue	1,351,999	1,119,646
Interest expense	(6,612)	(23,966)
Change in Net Pension Asset/Liability	(1,036,888)	633,198
Gain (loss) on sale of assets	78,889	85,994
Total non-operating income (expense)	387,387	1,814,872
Change in net position	7,268,124	6,161,317
Net position – Beginning		31,574,533
Prior Period Adjustment	37,289,141	(446,709)
Net Position – Beginning-restated		31,127,824
Net Position – Ending	\$44,557,265	\$37,289,141

- Personnel costs reported in operating expenses increased approximately 9% percent or \$2.9 million over the prior fiscal year. Factors contributing to this increase include: the fiscal year's cost of living adjustment (COLA), increased health insurance costs, and the final ARPA funded staff bonuses. 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 their efforts.

- 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 \$1.7 million due to adjustments and changes in assumptions made by URS. See Note 9 for further discussion on Retirement Plans.
- The agency incurred \$10.7 million dollars in pharmacy costs of good sold in FY2025 and \$9.5 million dollars in FY2024, respectively.

Net Pension Assets, Capital Assets, and Debt Administration

Net Pension Liability. The Agency's net pension liability increased by \$834K 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 liability can fluctuate greatly from year to year but does not represent the actual cash inflows or outflows of the agency. See note 9 of the financial statements for details.

Capital Assets. The Agency's capital asset value for its governmental and business-type activities as of June 30, 2025 amounts to \$13.7 million dollars (net of accumulated depreciation). Capital assets includes land, buildings, furniture & equipment and vehicles. The Agency's construction in progress and capital asset additions totaled over \$1 million. The increase was related to several FY2025 capital improvement projects including:

- Renovation of a residential building to office space
- Remodel of the Primary Care Clinic to increase exam rooms and improve workflow
- Remodel to extend stairway to the 3rd floor of the main building
- Remodel to prepare the main building for re-configuration of clinical services locations
- Installation of a new AC unit
- Remodel of a small staff kitchen

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

	2025	2024
Land	\$1,997,956	\$1,995,426
Buildings	7,869,696	8,266,026
Furniture and Equipment	1,167,437	871,159
Vehicles	1,229,836	1,456,961
Construction in Process	1,031,679	66,203
SBITA Subscriptions	357,537	432,398
Total	\$13,654,141	\$13,088,173

Long-term debt. As a reminder, the bond attached to the agency’s main building was paid off in FY2022. In addition, the remaining debts related to a building remodel were each paid off in FY2023.

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: Michelle Jenson, 237 26th Street, Ogden, Utah 84401.

WEBER HUMAN SERVICES
STATEMENT OF NET POSITION
JUNE 30, 2025 AND 2024 Restated

	<u>2025</u>	<u>2024 Restated</u>	<u>Component Unit (as of Dec. 31, 2024)</u>
<u>ASSETS</u>			
Current assets:			
Cash and cash equivalents	\$ 34,633,981	\$ 26,107,055	\$ 22,931
Accounts receivable, net	4,437,493	4,409,562	-
Inventories	337,534	275,016	-
Prepaid expenses	492,717	261,295	-
Total current assets	<u>39,901,725</u>	<u>31,052,928</u>	<u>22,931</u>
Noncurrent assets:			
Restricted cash and cash equivalents	-	-	277,994
Investments	-	-	474,008
Net pension asset	-	-	-
Total other assets	<u>-</u>	<u>-</u>	<u>752,002</u>
Capital assets:			
Construction in progress	1,031,679	66,203	-
Land	1,997,956	1,995,426	-
Capital assets, net of depreciation	10,266,968	10,594,145	-
SBITA assets, net of depreciation	357,538	432,399	-
Total capital assets	<u>13,654,141</u>	<u>13,088,173</u>	<u>-</u>
Total noncurrent assets	<u>13,654,141</u>	<u>13,088,173</u>	<u>752,002</u>
Total assets	<u>53,555,866</u>	<u>44,141,101</u>	<u>774,933</u>
Deferred outflows of resources - related to pensions	5,791,144	5,419,340	-
Total assets and deferred outflows of resources	<u><u>59,347,010</u></u>	<u><u>49,560,441</u></u>	<u><u>774,933</u></u>
<u>LIABILITIES</u>			
Current liabilities:			
Accounts payable	1,589,776	1,486,609	5,035
Accrued interest payable	6,167	10,507	-
Accrued liabilities	2,176,510	1,757,919	-
SBITA subscription liability	76,298	150,695	-
Compensated absences	1,132,806	985,237	-
Total current liabilities	<u>4,981,557</u>	<u>4,390,967</u>	<u>5,035</u>
Noncurrent liabilities:			
Compensated absences, less current portion	3,186,856	2,681,562	-
SBITA subscription liability, less current portion	137,831	214,129	-
Unearned revenue	2,084,279	1,994,112	-
Net pension liability	4,332,461	2,959,998	-
Total noncurrent liabilities	<u>9,741,427</u>	<u>7,849,801</u>	<u>-</u>
Total liabilities	<u>14,722,984</u>	<u>12,240,768</u>	<u>5,035</u>
Deferred inflows of resources - related to pensions	66,761	30,532	-
Total liabilities and deferred inflows of resources	<u>14,789,745</u>	<u>12,271,300</u>	<u>5,035</u>
<u>NET POSITION</u>			
Net investment in capital assets	13,440,012	12,723,349	-
Restricted (With donor restrictions)	-	-	277,994
Unrestricted (Without donor restrictions)	31,117,253	24,565,792	491,904
Total net position	<u><u>\$ 44,557,265</u></u>	<u><u>\$ 37,289,141</u></u>	<u><u>\$ 769,898</u></u>

The accompanying notes are an integral part of these statements.

WEBER HUMAN SERVICES
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025 AND 2024 Restated

	2025	2024 Restated	Component Unit (as of Dec. 31, 2024)
<u>OPERATING REVENUE</u>			
Federal grant revenue	\$ 7,732,979	\$ 6,569,869	\$ -
State revenue	11,497,807	9,643,751	-
Client revenue(net of match and cost of goods sold)	26,633,483	24,311,119	320,897
Local revenue	5,141,794	4,857,495	-
Total operating revenue	<u>51,006,063</u>	<u>45,382,234</u>	<u>320,897</u>
<u>OPERATING EXPENSES</u>			
Salaries and benefits	34,399,930	31,422,977	-
Travel	423,184	397,645	-
Office expenses and supplies	496,438	510,739	-
Equipment and vehicle expenses	239,800	259,121	-
Building expenses	1,071,063	1,294,459	-
Service fees	60,294	93,584	-
Depreciation	1,184,036	1,106,069	-
Other expenses	40,141	40,187	-
Program expenses	6,210,441	5,911,008	231,346
Administrative expenses	-	-	18,347
Fundraising expenses	-	-	26,637
Total operating expenses	<u>44,125,327</u>	<u>41,035,789</u>	<u>276,330</u>
Operating income (loss)	<u>6,880,736</u>	<u>4,346,445</u>	<u>44,567</u>
<u>NONOPERATING REVENUE (EXPENSES)</u>			
Interest and investment income	1,351,999	1,119,646	-
Interest expense	(6,612)	(23,966)	-
Change in net pension asset/liabilities	(1,036,888)	633,198	-
Gain or (loss) on sale of capital assets	78,889	85,994	-
Total nonoperating revenue (expenses)	<u>387,388</u>	<u>1,814,872</u>	<u>-</u>
Change in net position	7,268,124	6,161,317	44,567
Net position - beginning of year	37,289,141	31,127,824	725,331
Net position - ending	<u>\$ 44,557,265</u>	<u>\$ 37,289,141</u>	<u>\$ 769,898</u>

The accompanying notes are an integral part of these statements.

WEBER HUMAN SERVICES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025 AND 2024 Restated

	<u>2025</u>	<u>2024 Restated</u>	<u>Component Unit (as of Dec. 31, 2024)</u>
Cash Flows From Operating Activities:			
Receipts from customers	\$ 51,068,299	\$ 43,691,303	\$ 144,736
Payments to suppliers	(8,317,883)	(7,919,429)	(127,993)
Payments to employees	(33,747,067)	(31,384,608)	-
Net cash provided (used) by operating activities	<u>9,003,349</u>	<u>4,387,266</u>	<u>16,743</u>
Cash Flows From Capital and Related Financing Activities:			
Interest on debt	(6,612)	(14,131)	-
Proceeds from investments	-	-	101,678
Termination benefits	-	64,875	-
Payments on SBITA	(150,694)	(452,930)	-
Purchases of capital assets	(1,750,004)	(956,650)	-
Sale of capital assets	78,889	85,994	-
Net cash provided (used) by capital and related financing activities	<u>(1,828,421)</u>	<u>(1,272,842)</u>	<u>101,678</u>
Cash Flows From Investing Activities:			
Interest and dividends received	1,351,998	1,119,646	-
Purchase of investments	-	-	-
Net cash provided (used) by investing activities	<u>1,351,998</u>	<u>1,119,646</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	8,526,926	4,234,070	118,421
Cash and cash equivalents - beginning	26,107,055	21,872,985	182,504
Cash and cash equivalents - ending	<u>\$ 34,633,981</u>	<u>\$ 26,107,055</u>	<u>\$ 300,925</u>
Statement of Net Position:			
Cash and cash equivalents	\$ 34,633,981	\$ 26,107,055	\$ 22,931
Restricted cash and cash equivalents	-	-	277,994
	<u>\$ 34,633,981</u>	<u>\$ 26,107,055</u>	<u>\$ 300,925</u>

The accompanying notes are an integral part of these statements.

WEBER HUMAN SERVICES
STATEMENT OF CASH FLOWS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2025 AND 2024 Restated

	<u>2025</u>	<u>2024 Restated</u>	<u>Component Unit (as of Dec. 31, 2024)</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ 6,880,736	\$ 4,336,611	\$ 44,567
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	1,184,036	1,106,069	-
Investment (gains)	-	-	(27,542)
(Increase) decrease in accounts receivable	(27,931)	330,077	-
(Increase) decrease in inventory	(62,518)	(58,875)	-
(Increase) decrease in prepaid expenses	(231,422)	63,210	-
Increase (decrease) in accounts payable	103,167	716,295	(282)
Increase (decrease) in accrued interest	(4,340)	-	-
Increase (decrease) in accrued liabilities	418,591	-	-
Increase (decrease) in compensated absences	652,863	(85,113)	-
Increase (decrease) in unearned revenue	90,167	(2,021,008)	-
Net cash provided (used) by operating activities	<u>\$ 9,003,349</u>	<u>\$ 4,387,266</u>	<u>\$ 16,743</u>
 Noncash Capital Financing Activities:	 \$ -	 \$ -	 \$ -

The accompanying notes are an integral part of these statements.

WEBER HUMAN SERVICES
STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUND
JUNE 30, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 152,090	\$ 125,867
Total assets	<u>152,090</u>	<u>125,867</u>
<u>LIABILITIES</u>		
Amounts due patients	\$ 152,090	\$ 125,867
Total liabilities	<u>152,090</u>	<u>125,867</u>
<u>Net position</u>		
Held in trust	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these statements.

**WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Weber Human Services (the Agency) conform in all material respects to generally accepted accounting principles (GAAP) as applicable to governments. The Agency has adopted the provisions of the Governmental Accounting Standards Board (GASB). Preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements.

The following is a summary of the more significant policies and is presented to assist the reader in interpreting the financial statements and other data in this report. These policies, as presented, should be viewed as an integral part of the accompanying financial statements.

A. Reporting Entity

Weber Human Services 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 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.

The criteria set forth by generally accepted accounting principles (GAAP) was used to determine which entities to include in this report. GASB Concepts Statement-1 (Objectives of Financial Reporting) concludes that the basic foundation for governmental financial reporting is accountability. The Concepts Statement asserts that accountability requires governments to answer to the citizenry - to justify the raising of public resources and the purposes for which they are used. In turn, the concept of accountability becomes the basis for defining the financial reporting entity. Under GASB-61 (The Financial Reporting Entity) the financial reporting entity consists of the primary government.

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, 2025 and 2024 was \$76,635 and \$66,077 respectively. The basic criterion for including the Foundation as a component unit in 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.

B. Fund Financial Statements

The financial transactions of the Agency are recorded in an individual fund. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is used to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

**WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Agency reports the following major proprietary fund:

Operation Fund - The fund is used to account for operations of the Agency, (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through grants and client charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

C. Measurement Focus and Basis of Accounting

The financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the related liability is incurred, regardless of the timing of the cash flows. Taxes and fees are recognized in the year in which the related sales or other activity has occurred. Grants and similar items are recognized as revenue when all eligibility requirements have been met. When an expenditure is incurred for purposes for which both restricted and unrestricted resources are available, the Agency generally uses restricted resources first, then unrestricted resources.

Proprietary funds separate operating and non-operating revenues and expenses. Operating revenues and expenses normally arise from providing goods and services in connection with the fund's normal ongoing operations. The principal sources of operating revenues for the proprietary funds are charges to customers for goods and services. Operating expenses include the cost of sales and services, administrative overhead expenses and depreciation on capital assets. All other revenues or expenses are recorded as non-operating.

The Agency has adopted GASB Statement No. 62, Codification of Accounting and Financial Reporting Guidance. Accordingly, the Agency has elected to apply all applicable GASB pronouncements and codified accounting standards issued by GASB.

D. Assets, Liabilities, and Fund Balances/Net Position

The following are the Agency's significant policies regarding recognition and reporting of certain assets, liabilities, and equity.

Cash & Cash Equivalents and Investments

Cash and Cash Equivalents are generally considered short-term, highly liquid investments with a maturity of three months or less from the purchase date.

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

**WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Fund Balances/Net Position (Continued)

Inventories

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

Restricted Assets

Certain resources set aside as reserves in accordance with State statutes are classified as restricted assets on the statement of net position because their use is limited.

Capital Assets

All purchased fixed assets are valued at cost or estimated historical cost. Donated fixed assets are valued at their estimated fair market value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable. Capital assets are defined as assets with an initial, individual cost of more than \$5,000.

Infrastructure capital assets which are newly constructed or contributed are capitalized.

Depreciation of all exhaustible capital assets is charged as an expense in the related program. Accumulated depreciation is reported on the Statement of Net Position. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings and improvements	5-40 years
Furniture and equipment	3-10 years
Vehicles	3-10 years

Long-term Obligations

In the proprietary fund financial statements, long-term debt obligations are reported as liabilities.

Net Position/Fund Balances

The difference between assets and liabilities is *net position* on the fund financial statements. The Agency's net position is classified as follows:

Net investment in capital assets - This component of net position consists of the Agency's total investment in capital assets, net of accumulated depreciation, reduced by the outstanding debt obligations related to those assets. To the extent debt has been incurred, but not yet expended for capital assets, such amounts are not included as a component of the net investment in capital assets.

Unrestricted - This component of net position consists of net position that does not meet the definition of "restricted" or "net investment in capital assets".

**WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Compensated Absences

The Agency policy provides for vested or accumulated vacation and sick leave. The balance at June 30, 2025, and 2024 was \$4,319,662 and \$3,666,798.

G. 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.

I. Deferred Outflows of Resources

In addition to assets, the statement of financial position 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 or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The Agency has only one item that qualifies for reporting in this category. It is the deferred contributions and differences between projected and actual earnings on its pension plan assets.

J. Deferred Inflows of Resources

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Agency has only one type of item reported under this category. The Agency participates in the Utah Retirement Systems and has deferred inflows of resources associated with differences between expected and actual experience and changes in assumptions.

K. Use of Estimates

The preparation of the accompanying financial statements in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Leases

The Governmental Accounting Standards Board (GASB) issued statement 87, which amends existing accounting standards for lease accounting, including required lessees to recognize most leases on the statement of net position and making certain changes to lessor accounting. The Agency has no leases.

M. Subscription Based Technology Agreements (SBITAs)

The Governmental Accounting Standards Board (GASB) issued statement 96, which amends existing accounting standards for accounting of subscription-based information technology agreements, including requiring subscribers to recognize most intangible subscription assets on the statement of net position and making certain changes to subscription issuing accounting.

N. Adoption of New Accounting Standard

In 2022 GASB Announced GASBS 101- Compensated Absences, effective for years beginning after December 15, 2023. This Statement requires that liabilities for compensated absences be recognized for leave that has not been used and more likely than not will be used and has not yet been paid. A liability should be recognized for leave that has not been used if the leave is attributable to services already rendered, the leave accumulates, and the leave is more likely than not to be paid.

This statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave is paid.

Adoption of this new standard required a restatement of prior year net position.

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**WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits & Investments

The Agency maintains a cash and investment pool that is available for use by all funds. Cash includes amounts in demand deposits as well as time deposits. Investments are stated at cost or amortized cost, which approximates fair value. Each fund's portion of this pool is displayed as "Cash and Cash Equivalents" which also includes cash accounts that are separately held by some of the Agency's funds. Deposits are not collateralized nor are they required to be by State statute.

The Agency follows the requirements of the Utah Money Management Act (*Utah Code*, Section 51, Chapter 7) in handling its depository and investment transactions. This 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.

Deposits

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the deposits may not be returned to it. The Agency does not have a formal deposit policy for custodial credit risk. As of June 30, 2025 and 2024, \$2,844,582 and \$3,064,983 of the bank balance was uninsured and uncollateralized, respectively.

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 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 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.

**WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

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, 2025, 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	\$ 31,702,664	\$ -	\$ 31,702,664	\$ -
Total debt securities	\$ 31,702,664	\$ -	\$ 31,702,664	\$ -

**WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

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, 2025 fair value factor, as calculated by the Utah State Treasurer, to the '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 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, 2025, the Agency's investments had the following maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	More than 10
PTIF Investments	\$ 31,702,664	\$ 31,702,664	-	-	-
	<u>\$ 31,702,664</u>	<u>\$ 31,702,664</u>	<u>-</u>	<u>-</u>	<u>-</u>

As of June 30, 2024, the Agency's investments had the following maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	More than 10
PTIF Investments	\$ 23,353,290	\$ 23,353,290	-	-	-
	<u>\$ 23,353,290</u>	<u>\$ 23,353,290</u>	<u>-</u>	<u>-</u>	<u>-</u>

**WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

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, 2025, the investments had the following quality ratings:

Investment Type	Fair Value	Quality Ratings			
		AAA	AA	A	Unrated
PTIF Investments	\$ 31,702,664	-	-	-	\$ 31,702,664
	<u>\$ 31,702,664</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 31,702,664</u>

At June 30, 2024, the investments had the following quality ratings:

Investment Type	Fair Value	Quality Ratings			
		AAA	AA	A	Unrated
PTIF Investments	\$ 23,353,290	-	-	-	\$ 23,353,290
	<u>\$ 23,353,290</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 23,353,290</u>

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 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 investment in the Utah Public Treasurer's Investment Fund has no custodial credit risk.

Cash on hand and on deposit:	<u>2025</u>	<u>2024</u>
Cash on deposit	\$ 2,928,952	\$ 2,751,400
Petty cash	2,365	2,365
PTIF investment	31,702,664	23,353,290
Total cash and investments	<u>\$ 34,633,981</u>	<u>\$ 26,107,055</u>

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

Cash	\$ 34,633,981	\$ 26,107,055
Restricted cash	-	-
Total cash and investments	<u>\$ 34,633,981</u>	<u>\$ 26,107,055</u>

WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 3 - ACCOUNTS RECEIVABLE

Accounts receivable consists of contracts, insurance, grants and Medicaid and remitted subsequent to June 30. The respective amounts are:

	<u>2025</u>	<u>2024</u>
Contracts	\$ 1,529,017	\$ 990,471
Insurance billing	848,775	1,049,420
Grants	1,071,728	1,808,315
Medicaid	<u>987,973</u>	<u>561,356</u>
Total receivables	<u>\$ 4,437,493</u>	<u>\$ 4,409,562</u>

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WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 4 - CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2025, was as follows:

BUSINESS-TYPE ACTIVITIES	Balance June 30, 2024	Additions	(Deletions)	Balance June 30, 2025
Nondepreciated Assets				
Land and land improvements	\$ 1,995,426	\$ 2,530	\$ -	\$ 1,997,956
Construction in progress	66,203	1,237,179	(271,704)	1,031,678
Total nondepreciated assets	2,061,629	1,239,709	(271,704)	3,029,634
Depreciated Assets				
Buildings and improvements	19,197,558	125,312	-	19,322,870
Furniture and fixtures	2,914,465	475,740	-	3,390,205
Machinery and equipment	2,631,179	65,972	-	2,697,151
Right to use assets - SBITA	684,925	114,975	-	799,900
Total depreciated assets	25,428,127	781,999	-	26,210,126
Less accumulated depreciation				
Buildings and improvements	(10,931,532)	(521,642)	-	(11,453,174)
Furniture and fixtures	(2,043,305)	(179,463)	-	(2,222,768)
Machinery and equipment	(1,174,220)	(293,095)	-	(1,467,315)
Right to use assets - SBITA	(252,526)	(189,836)	-	(442,362)
Total accumulated depreciation	(14,401,583)	(1,184,036)	-	(15,585,619)
Net assets depreciated	11,026,544	(402,037)	-	10,623,507
Business type activities - net	\$ 13,088,173	\$ 836,672	\$ (271,704)	\$ 13,654,141
 Depreciation Expense				
June 30, 2025		<u>\$ 1,184,036</u>		

WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 4- CAPITAL ASSETS (CONTINUED)

Capital assets activity for the year ended June 30, 2024, was as follows:

BUSINESS-TYPE ACTIVITIES	Balance June 30, 2023	Additions	(Deletions)	Balance June 30, 2024
Nondepreciated Assets				
Land and land improvements	\$ 1,995,426	\$ -	\$ -	\$ 1,995,426
Construction in progress	8,007	133,229	(75,033)	66,203
Total nondepreciated assets	2,003,433	133,229	(75,033)	2,061,629
Depreciated Assets				
Buildings and improvements	19,151,226	138,972	(92,640)	19,197,558
Furniture and equipment	2,758,314	201,840	(45,689)	2,914,465
Vehicles	2,411,970	636,064	(416,855)	2,631,179
Right to use assets - SBITA	655,506	29,419	-	684,925
Total depreciated assets	24,977,016	1,006,295	(555,184)	25,428,127
Less accumulated depreciation				
Buildings and improvements	(10,507,735)	(516,437)	92,640	(10,931,532)
Furniture and fixtures	(1,944,209)	(144,785)	45,689	(2,043,305)
Machinery and equipment	(1,297,609)	(292,860)	416,249	(1,174,220)
Right to use assets - SBITA	(100,540)	(151,986)	-	(252,526)
Total accumulated depreciation	(13,850,093)	(1,106,068)	554,578	(14,401,583)
Net assets depreciated	11,126,923	(99,773)	(606)	11,026,544
Business type activities - net	\$ 13,130,356	\$ 33,456	\$ (75,639)	\$ 13,088,173
Depreciation Expense				
June 30, 2024		\$ 1,106,068		

**WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 5 – 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 4 for disclosures of subscription assets and related accumulated amortization.

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

Subscription Liability	2025	2024
Current	\$ 76,298	\$ 150,695
Non-current	137,831	214,129
	<u>\$ 214,129</u>	<u>\$ 364,824</u>

The future principal and interest SBITA payments as of June 30, 2025, are as follows:

Fiscal year	Principal	Interest
2026	\$ 76,298	\$ 10,507
2027	67,937	6,167
2028	69,894	3,970
2029	-	-
2030	-	-
	<u>\$ -</u>	<u>\$ -</u>

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**WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 6 - LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2025 was as follows:

Description	June 30, 2024	Additions	Subtractions	June 30, 2025	Portion
Subscription Liability - SBITAs	\$ 364,824	\$ -	\$ (150,695)	\$ 214,129	\$ 76,298
Compensated Absences	3,666,798	652,864	-	4,319,662	1,132,806
Net Pension Liability	2,959,998	1,372,463	-	4,332,461	-
	<u>\$ 6,991,620</u>	<u>\$ 2,025,327</u>	<u>\$ (150,695)</u>	<u>\$ 8,866,252</u>	<u>\$ 1,209,104</u>

Long-term liability activity for the year ended June 30, 2024 was as follows:

Description	June 30, 2023	Additions	Subtractions	June 30, 2024	Portion
Capital Leases	\$ 308,055	\$ -	\$ (308,055)	\$ -	\$ -
Subscription Liability - SBITAs	509,699	-	(144,875)	364,824	150,695
Compensated Absences	3,129,880	-	-	3,666,798	985,237
Net Pension Liability	2,125,845	834,153	-	2,959,998	-
	<u>\$ 6,073,479</u>	<u>\$ 834,153</u>	<u>\$ (452,930)</u>	<u>\$ 6,991,620</u>	<u>\$ 1,135,932</u>

NOTE 7 - RISK MANAGEMENT

Weber Human Services 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 maintains comprehensive insurance coverage in aggregate amounts sufficient to protect against all reasonably foreseeable liability risks. Specific liability policies purchased include automobiles, general liability, property, bond (employee dishonesty), treasurer, public officials and officers, excess liability, and workman's compensation. As of June 30, 2025, there is no anticipation of unpaid claims. Therefore, a liability is not accrued. Settlement amounts have not exceeded coverage for the current year or the three prior years.

**WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 8 - LEGAL COMPLIANCE BUDGETS

Annual budgets are prepared and adopted in accordance with the "Uniform Fiscal Procedures Act" by Weber Human Services on or before June 30th for the following fiscal year, which begins on July 1. Budgets may be increased by resolution of the Board of Directors at any time during the year.

The Agency adheres to the following procedures in establishing the budgetary data reflected in the financial statements:

1. On or before the first regular scheduled meeting in June, the Manager submits to the Board of Directors a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Prior to the formal adoption of the budget the Board of Directors will hold budget workshop meetings, which are open to the public.
3. Prior to budget adoption the Board of Directors sets a date for a public budget hearing at which time taxpayers' comments are heard. Copies of the proposed budget are made available for public inspection 10 days prior to the budget hearing. At the conclusion of the budget hearing the budget, as amended, is legally enacted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year for the Government Funds.
5. Budgets for the Agency are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Budgeted amounts are as originally adopted, or as amended by the Board of Directors during the current fiscal year.

NOTE 9 - INTEREST EXPENSE

During the years ending June 30, 2025 and 2024 the Agency incurred \$6,612 and \$23,966 in interest expense all of which was charged to expense.

**WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 10 – PENSION PLAN

General Information about the Pension Plan

Plan Description: Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following pension trust funds:

- 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 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/general/publications.

**WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 10 – PENSION PLAN (CONTINUED)

Benefits Provided: URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

Summary of Benefits by System

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percent 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	1.5% per year all years	Up to 2.5%

* with actuarial reductions

** 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.

Contributions 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 URS 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, 2025 are as follows:

Utah Retirement Systems

	Employee	Employer	Employer rate for 401(k) Plan
Noncontributory System 111 Local government Div - Tier 2	0.70%	15.19%	N/A
Noncontributory System 15 Local Government Div - Tier 1	N/A	16.97%	N/A
Tier 2 DC Only 211 Local Government	N/A	5.19%	10.00%

**WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 10 – PENSION PLAN (CONTINUED)

For fiscal year ended June 30, 2025, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 1,545,672	\$ -
Tier 2 Public Employees System	1,383,014	63,733
Tier 2 DC Public Employees Plan	151,927	-
Total Contributions	\$ 3,080,613	\$ 63,733

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 of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, we reported a net pension asset of \$0 and a net pension liability of \$4,332,461.

Measurement Date: December 31, 2024

	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share 12/31/23	Change (Decrease)
Noncontributory System	\$ -	\$ 3,459,550	1.0909568 %	1.0306305 %	0.0603263 %
Tier 2 Public Employees System	-	872,911	0.2926883 %	0.2925347 %	0.0001536 %
Total Net Pension Asset/Liability	\$ -	\$ 4,332,461			

The net pension asset and liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2024, 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, 2025, we recognized pension expense of \$4,099,823.

WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 10 – PENSION PLAN (CONTINUED)

At June 30, 2025 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	\$ 2,438,761	\$ 6,014
Changes in assumptions	577,710	90
Net difference between projected and actual earnings on pension plan investments	1,097,864	-
Changes in proportion and differences between contributions and proportionate share of contributions	142,687	60,658
Contributions subsequent to the measurement date	1,534,122	-
Total	<u>\$ 5,791,144</u>	<u>\$ 66,761</u>

\$1,534,122 reported as deferred outflows of resources related to pensions resulting from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

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

Year ended December 31,	Deferred Outflows (Inflows) of Resources
2025	\$ 2,052,809
2026	2,049,838
2027	(354,990)
2028	5,353
2029	195,603
Thereafter	\$ 241,647

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

For the year ended June 30, 2025 we recognized pension expense of \$3,145,134.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,061,395	\$ -
Changes in assumptions	286,169	-
Net difference between projected and actual earnings on pension plan investments	1,042,072	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	45,603
Contributions subsequent to the measurement date	750,810	-
Total	<u>\$ 4,140,445</u>	<u>\$ 45,603</u>

\$750,810 reported as deferred outflows of resources related to pensions resulting from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

**WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 10 – PENSION PLAN (CONTINUED)

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

Year ended December 31,	Deferred Outflows (Inflows) of Resources
2025	\$ 1,950,868
2026	1,893,217
2027	(422,839)
2028	(77,214)
2029	-
Thereafter	\$ -

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

For the year ended June 30, 2025 we recognized pension expense of \$954,689.

At June 30, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 377,366	\$ 6,014
Changes in assumptions	291,541	90
Net difference between projected and actual earnings on pension plan investments	55,792	-
Changes in proportion and differences between contributions and proportionate share of contributions	142,687	15,055
Contributions subsequent to the measurement date	783,312	-
Total	\$ 1,650,699	\$ 21,159

\$783,312 reported as deferred outflows of resources related to pensions resulting from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

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

Year ended December 31,	Deferred Outflows (Inflows) of Resources
2025	\$ 101,941
2026	156,621
2027	67,849
2028	82,567
2029	195,603
Thereafter	\$ 241,647

**WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 10 – PENSION PLAN (CONTINUED)

Actuarial assumptions:

The total pension liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	3.5 – 9.5 percent, average, including inflation
Investment rate of return	6.85 percent, net of pension plan investment expense, including inflation

Mortality rates were adopted from an actuarial experience study dated January 1, 2023. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation, and age as appropriate with projected improvement using the ultimate rates from the MP-2020 improvement scale using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2023, valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.

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

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

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity Securities	35.00%	7.01%	2.45%
Debt Securities	20.00%	2.54%	0.51%
Real Assets	18.00%	5.45%	0.98%
Private Equity	12.00%	10.05%	1.21%
Absolute Return	15.00%	4.36%	0.65%
Cash and Cash Equivalents	0.00%	0.49%	0.00%
Totals	100.00%		5.80%
	Inflation		2.50%
	Expected arithmetic nominal return		8.30%

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

**WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 10 – PENSION PLAN (CONTINUED)

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 used 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	\$ 14,631,060	\$ 3,459,550	\$ (5,909,730)
Tier 2 Public Employees System	2,607,172	872,911	(476,174)
Total	\$ 17,238,232	\$ 4,332,461	\$ (6,385,904)

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position 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

**WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 10 – PENSION PLAN (CONTINUED)

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

	2025	2024	2023
401(k) Plan			
Employer Contributions	\$ 953,128	\$ 799,211	\$ 671,772
Employee Contributions	\$ 749,515	\$ 583,212	\$ 522,488
457(b) Plan			
Employer Contributions	\$ 8,772	\$ 8,023	\$ 7,134
Employee Contributions	\$ 61,209	\$ 22,574	\$ 40,044
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 106,146	\$ 91,149	\$ 67,096
Traditional IRA			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 3,250	\$ 2,925	\$ 8,950

NOTE 11 – SUBSEQUENT EVENTS

Management has reviewed for subsequent events to disclose in the footnotes to the financial statements and found a commitment for disclosure as a subsequent event.

This review was performed on January 26, 2026, which is the financial statement issuance date.

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**WEBER HUMAN SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 12 – RESTATEMENT WITH IMPLEMENTATION OF GASB 101

The Agency has adopted GASB 101 as described in Note 1 under Significant Accounting Policies. This new standard and policy is applied retrospectively and therefore, has caused a restatement of beginning net position in order to report the new methodology of estimating compensated absences. The restatements are as follows:

7/1/2023 FY2024 Beginning Net Position	\$ 31,574,535
Cumulative effect on beginning Net Position 7/1/2023	<u>(446,709)</u>
7/1/2023 FY2024 Beginning Net Position, as restated	31,127,826
6/30/2024 Ending Net Position	37,754,348
GASB 101 Implementation	<u>(465,207)</u>
6/30/2024 Ending Net Position, as restated	37,289,141
6/30/2024 Accrued compensated absences-ST, as reported	520,030
GASB 101 Implementation	<u>465,207</u>
6/30/2024 Accrued compensated absences-ST, as restated	985,237
Salaries expense for the year ended 6/30/2024 as reported	31,422,977
GASB 101 Implementation & restatement	<u>18,498</u>
Salaries expense for the year ended 6/30/2024, as restated	<u>\$ 31,404,479</u>

REQUIRED SUPPLEMENTARY INFORMATION

WEBER HUMAN SERVICES
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
UTAH RETIREMENT SYSTEMS

JUNE 30, 2025

with a measurement date of December 31, 2024

Last 10 fiscal years*

	Year	Noncontributory System	Tier 2 Public Employees System
Proportion of the net pension liability (asset)	2025	1.0909568%	0.2926883%
	2024	1.0306305%	0.2925347%
	2023	1.0434111%	0.3110902%
	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%
Proportion share of the net pension liability (asset)	2025	\$ 3,459,550	\$ 872,911
	2024	\$ 2,390,614	\$ 569,384
	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
Covered employee payroll	2025	\$ 9,339,101	\$ 8,672,131
	2024	\$ 8,776,103	\$ 7,563,020
	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

See accompanying notes to required supplementary information

WEBER HUMAN SERVICES
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
UTAH RETIREMENT SYSTEMS (CONTINUED)

JUNE 30, 2025

with a measurement date of December 31, 2024

Last 10 fiscal years*

Continued

	<u>Year</u>	<u>Noncontributory System</u>	<u>Tier 2 Public Employees System</u>
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	2025	37.04%	10.07%
	2024	27.24%	7.53%
	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%
Plan fiduciary net position as a percentage of the total pension liability	2025	96.02%	87.44%
	2024	96.90%	89.60%
	2023	97.50%	92.30%
	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%

* In accordance with paragraph 81.a of GASB 68, employers will need to disclose a 10-year history of their proportionate share of the Net Pension Liability (Asset) in their RSI. The schedule above discloses a 10-year history.

See accompanying notes to required supplementary information

**WEBER HUMAN SERVICES
SCHEDULE OF CONTRIBUTIONS
UTAH RETIREMENT SYSTEMS
JUNE 30, 2025**

	As of Fiscal year ended December 31,	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	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%
	2024	1,590,469	1,590,469	-	9,008,492	17.66%
	2025	1,545,672	1,545,672	-	9,320,174	16.58%
Tier 2 Public Employees System*	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%
	2024	1,328,215	1,328,215	-	8,295,888	16.01%
	2025	1,383,014	1,383,014	-	9,104,768	15.19%
Tier 2 Public Employees DC Only System*	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%
	2024	156,082	156,082	-	2,521,525	6.19%
	2025	151,927	151,927	-	2,927,307	5.19%

* Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 System. 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 rated due to rounding and other administrative practices.

See accompanying notes to required supplementary information

WEBER HUMAN SERVICES
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2025

Changes in Assumptions:

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

See accompanying notes to required supplementary information

SUPPLEMENTARY INFORMATION

**WEBER HUMAN SERVICES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

Federal Grantor/Grantor Pass Through/Grantor Program Title	Federal ALN	Pass-Through Entity Number	Federal Award Expended
Major Programs:			
Department of Health and Human Services			
Passed through Division of Substance Abuse & Mental Health			
SAPT grant--Treatment Services	93.959	A03084	\$ 1,312,614
SA Youth Treatment Services	93.959	A03084	49,033
SA - Recovery Support Services	93.959	A03084	21,621
DRUG COURT	93.959	A03084	84,514
SAPT grant-Prevention Services	93.959	A03084	562,549
CTC	93.959	A03084	20,000
PXP Prevention Prepared Comm.	93.959	A03084	147,162
Total Major Programs			\$ 2,197,493
Nonmajor Programs:			
U.S. Department of Health and Human Services:			
Drug Free Communities	93.276	24NH28CE003800	\$ 83,098
Stop Grant	94.243	20SP81139A	25,751
U.S. Corporation for National and Community Service Program:			
RSVP Action	94.002	23SRDUT001	100,564
Foster Grandparent	94.011	23SFDUT002	320,136
Senior Companion	94.016	23SCDUT001	342,695
Total Direct Programs			\$ 872,244
Department of Health and Human Services			
Passed through Division of Substance Abuse & Mental Health			
Block Grant MH Adult	93.958	A03084	\$ 743,009
Mental Health Training	93.958	A03084	28,086
First Psychosis Intervention	93.243	A03084	103,333
First Psychosis Intervention	93.958	A03084	179,915
MH Early Intervention	93.958	A03084	259,009
Healthy Transitions	93.958	A03084	275,000
Homeless FBH	93.150	A03084	255,903
MH Supported Employment	93.958	A03084	36,037
Adult Drug Court	16.585	A03084	40,359
TC Program	16.812	A03084	142,990
SOR TREATMENT	93.788	A03084	392,000
Supported Employment	93.958	A03084	85,963
SOBER LIVING RES HOUSING	21.027	A03084	69,102

**WEBER HUMAN SERVICES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

Federal Grantor/Grantor Pass Through/Grantor Program Title	Federal ALN	Pass-Through Entity Number	Federal Award Expended
PFS	93.243	A03084	193,057
SOP PREVENTION	93.788	A03084	121,600
PFR Prevention Coordinator	93.243	A03084	127,693
Health Disparity Officer	93.958	A03084	113,655
Supportive srv/centers-PDS	93.044	A03148	192,500
Nutrition Centers	93.045	A03148	453,400
NFCSP Caregiver	93.052	A03148	132,300
Disease prevention & health prom	93.043	A03148	12,509
Ombudsman	93.042	A03148	20,300
Alternatives SSBG	93.667	A03148	98,400
State Health Insurance SHIP	93.324	A03148	34,582
Medicare Improvements MIPPA	93.071	A03148	20,459
Elder Abuse Prevention	93.747	A03148	3,267
Senior Medicare Patrol	93.048	A03148	26,937
Health Workforce (ARPA)	93.044	A03642	34,234
Waivers	93.778	A03148	50,634
SSBG	93.667	172132	79,669
Elderly feeding program	93.053	160497	95,400
Total passed through Dept of Human Services			<u>\$ 4,421,302</u>
Passed through Weber County Sheriff's Office			
COSSUP	16.838		241,940
Total Weber County Sheriff's Office			<u>\$ 241,940</u>
		Total Federal Awards Expended	<u><u>\$ 7,732,979</u></u>

See Accompanying Notes

WEBER HUMAN SERVICES
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

NOTE 1. PURPOSE OF THE SCHEDULE

The accompanying Schedule of Expenditures of Federal Awards (Schedule) is a supplementary schedule of Weber Human Services, under the programs of the federal government for the year ended June 30, 2025. Because the Schedule presents only a select portion of the activities of Weber Human Services., it is not intended to and does not present the financial position, changes in net position or the revenues or expenditures of Weber Human Services. The schedule is required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation – The information is presented in accordance with the Uniform Guidance and in accordance with accrual basis of accounting.

Federal Awards – Pursuant to the Uniform Guidance, federal awards are defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance, or direct appropriations. Accordingly, non-monetary federal awards, including federal surplus property, is included in federal awards and, therefore, is reported on the Schedule. Federal awards do not include direct federal cash assistance to individuals.

Type A and Type B Programs – The Uniform Guidance establishes the levels of expenditures or expenses to be used in defining Type A and Type B federal awards programs. Type A program threshold in during the year was \$750,000.

B. Reporting Entity – The reporting entity is fully described in the footnotes of Weber Human Services' financial statements. The schedule includes all federal awards programs administered by Weber Human Services. for the year ended June 30, 2025.

C. Basis of Accounting – The expenditures in the Schedule are recognized as incurred based on the accrual basis of accounting and the cost accounting principles contained in the Uniform Guidance. The information in the Schedule is presented in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

D. Assistance Listing Number – Uniform Guidance requires the Schedule to show the total expenditures for each of the entity's federal financial assistance programs as identified in the Assistance Listing Number (ALN). The ALN is a government-wide compendium of individual federal programs. Each program included in the ALN is assigned a five-digit program identification number (ALN).

E. Major Programs – The Uniform Guidance establishes a risk-based approach to be used in defining major federal financial programs. Major programs are identified in the schedule of findings and questioned costs.

F. Indirect Costs – The entity has elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

G. Loan Programs – The balance of federal loan programs as of June 30, 2025 was \$0.

**WEBER HUMAN SERVICES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditors’ report issued: Unmodified
 Internal control over financial reporting:
 Material weakness(es) identified? _____ yes X no
 Significant deficiency(ies) identified
 not considered to be material weaknesses? _____ yes X no

Noncompliance material of financial
 statements noted? _____ yes X no

Federal Awards

Internal Control over major programs:
 Material weakness(es) identified? _____ yes X no
 Significant deficiency(ies) identified
 not considered to be material weaknesses? _____ yes X no

Type of auditors’ report issued on compliance
 for major programs: Unmodified
 Any audit findings disclosed that are required
 to be reported in accordance with
 section Title 2 U.S. Code of Federal Regulations
 Part 200, Uniform Administrative Requirements,
 Cost Principles, and Audit Requirements for
 Federal Awards. _____ yes X no

Identification of major programs:

ALN	Name of Federal Program or Cluster
93.959	Substance Use Prevention and Recovery Services

Dollar threshold used to distinguish
 between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? X yes _____ no

**WEBER HUMAN SERVICES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

Section II – Findings related to the financial statements required to be reported in accordance with *Government Auditing Standards*.

None

Section III – Federal Award Findings and Questioned Costs

None

**WEBER HUMAN SERVICES
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024**

Section II – Findings related to the financial statements required to be reported in accordance with *Government Auditing Standards*.

None

Section III – Federal Award Findings and Questioned Costs

None

AUDITOR'S REPORTS



**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 Board of Directors of
Weber Human Services

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 business-type activities of Weber Human Services, as of and for the year ended June 30, 2025 and 2024, and the related notes to the financial statements, which collectively comprise Weber Human Services’ basic financial statements, and have issued our report thereon dated January 26, 2026.

Report on 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 (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

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

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.

Child Richards CPAs & Advisors

Ogden, Utah
January 26, 2026

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors of
Weber Human Services

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, 2025. 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, 2025.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Weber Human Services' compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control over Compliance

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

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our 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.

Government Auditing Standards requires the auditor to perform limited procedures on Weber Human Services' response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Weber Human Services' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Child Richards CPAs & Advisors

Ogden, UT
January 26, 2026



**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE
AS REQUIRED BY THE *STATE COMPLIANCE AUDIT GUIDE***

To the Board of Trustees of
Weber Human Services

Report On Compliance

We have audited Weber Human Services’ compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the State Auditor, that could for the year ended June 30, 2025.

State compliance requirements were tested for the year ended June 30, 2025 in the following areas:

Budgetary Compliance
Fraud Risk Assessment

Management’s Responsibility

Management is responsible for compliance with the state requirements referred to above.

Auditor’s Responsibility

Our responsibility is to express an opinion on Weber Human Services’ compliance based on our audit of the state 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 *State Compliance Audit Guide*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state compliance requirements referred to above that could have a direct and material effect on a state compliance requirement occurred. An audit includes examining, on a test basis, evidence about Weber Human Services’ 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 state compliance requirement referred to above. However, our audit does not provide a legal determination of Weber Human Services’ compliance with those requirements.

Other Matters

The results of our auditing procedures disclosed two instances of noncompliance, which is required to be reported in accordance with the *State Compliance Audit Guide* and which is described in the accompanying schedule of findings and recommendations as item 2025-01 and 2025-02. Our opinion on compliance is not modified with respect to this matter.

Weber Human Services' response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings. Weber Human Services' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report On Internal Control Over Compliance

Management of Weber Human Services is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered Weber Human Services' internal control over compliance with the state compliance requirements referred to above to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with those state compliance requirements 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Weber Human Services' internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the 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 and compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Child, Richards CPAs & Advisors

Ogden, Utah
January 26, 2026

**WEBER HUMAN SERVICES
SCHEDULE OF FINDINGS
JUNE 30, 2025**

2025-01: State Compliance – Fraud Risk Assessment

Criteria: The Utah State Code requires that government entities prepare and approve the Fraud Risk Assessment and present the assessment in a board meeting before year-end.

Condition: As of June 30, 2025, the Fraud Risk Assessment had not been presented in a public meeting.

Cause: The entity did not present the assessment in a public meeting.

Effect: There is no effect on the financial statements. The entity is noncompliant with the Utah State Code.

Recommendation: We recommend the Fraud Risk Assessment be completed, presented and approved in a board meeting before year-end.

Management's Response: Management will ensure the Fraud Risk Assessment is completed, approved and presented in a board meeting before year-end.

2025-02: State Compliance – Budgetary Compliance

Criteria: The Utah State Code requires interlocal entities prepare appropriate financial reports on a quarterly basis and have them be reviewed by the governing body.

Condition: Financials reports were not being prepared on a quarterly basis.

Cause: The entity did not prepare quarterly financial reports.

Effect: There is no effect on the financial statements. The entity is noncompliant with the Utah State Code.

Recommendation: We recommend the entity prepare appropriate financial reports to be reviewed by the governing board at least quarterly.

Management's Response: Management will begin to prepare quarterly financial reports for the governing board to review.



Guru Technologies Master Service Agreement

THIS MASTER SERVICE AGREEMENT (“Agreement”) shall be effective from and after the date of February 20, 2026, by and between Weber Human Services (hereinafter “Client”), having an address of 237 26th Street, Ogden UT 84401, and Guru Technologies, LLC (hereinafter “Guru”), having an address of 1645 E Hwy 193, STE 103, Layton, UT 84040.

NOW, THEREFORE, FOR AND IN CONSIDERATION OF the mutual promises and agreements contained herein, Client hires Guru, and Guru agrees to work for Client under the terms and conditions hereby agreed upon by the parties:

SECTION 1 – WORK TO BE PERFORMED

1.1 Duties. Guru agrees to perform consulting, management, engineering, and technical work (“Services”) for the Client on a time and materials basis, at an hourly rate on any work as directed by the Client to produce “Work Product”. Guru may produce estimates for work from time to time, but Client acknowledges that given the unpredictable nature of software engineering, estimates are not hard bids, and Client will be billed for actual hours worked. Services may be performed under this Agreement either (a) on a work-as-directed basis at the rates specified herein, or (b) pursuant to one or more Statements of Work (“SOWs”). Each SOW shall reference this Agreement and describe Services, schedule, and rates. In the event of conflict, the SOW shall control.

1.2 Duration. This Agreement shall commence on the effective date already stated and continue for up to one year from effective date, at which time, this Agreement will be

automatically renewed each year if neither party opts to terminate it. Either party may terminate this Agreement with 30 days of written notice; and, upon receiving such termination notice, all invoices shall be paid within 30 days of the termination of work. Termination may also be governed by the terms of an applicable SOW. Termination of an SOW shall not terminate this Agreement unless expressly stated, but termination of this Agreement shall terminate all outstanding SOWs unless agreed otherwise. Termination of this Agreement or any SOW shall not relieve Client of its obligation to pay for all Services rendered, accrued fees, or committed third-party costs approved by Client prior to the effective date of termination.

SECTION 2 – COMPENSATION

- 2.1 Compensation. In consideration of all Services to be rendered by Guru to the Client, the Client shall pay to Guru the standard hourly rate of \$145.00 per hour for standard direct employee work during normal business hours and 1.5 times that rate per hour for after-hours emergency work and 2.0 times that rate for after-hours emergency work on federal holidays. Emergency work shall be defined as work done only at the request of the Client after hours, on overtime, on weekends, or on federal holidays. These rates are guaranteed for one year from the effective date of this Agreement. After the first year, Guru may increase the rates. Unless otherwise explicitly specified in an applicable SOW, the compensation, rates, and guarantee in this Section shall apply.
- 2.2 Retainer. There shall be an initial retainer payment made of \$5000.00. The retainer shall be held by Guru for the duration of this Agreement. Upon termination of work at the direction of the Client, any remaining balance of the retainer payment, after being applied to outstanding invoices, will be returned to the Client.

- 2.3 **Payment.** Guru shall be paid within 20 days of submitting an invoice. Any late payments will be assessed an interest charge of 1.5% per month. Client shall have no right to withhold payments owed to Guru. In the event of nonpayment, Client shall remain liable for all reasonable attorney fees, court costs, and collection costs incurred by Guru in collecting amounts due. Guru may suspend Services immediately upon any failure of Client to pay invoices when due, without liability to Client for such suspension.
- 2.4 **Withholding.** Guru is an independent contractor and shall be responsible for its own income taxes and other employment taxes.

SECTION 3 – SOFTWARE COPYRIGHTS

- 3.1 With the exception of third party and Prior Work described in Section 3.3, all Work Product created by Guru for Client under this Agreement is considered 'work made for hire' to the fullest extent permitted by law. To the extent that any Work Product may not, by operation of law, be a 'work made for hire,' Guru hereby irrevocably assigns to Client all right, title, and interest, including all copyrights, in and to the Work Product upon Client's full payment of the corresponding invoice. If an invoice has not been fully paid, Guru retains all copyrights and intellectual property rights until full payment is received.
- 3.2 Without the consent of the Client, Guru may not sell, transfer, or disclose the Work Product source code, software, or data to a third party.
- 3.3 The Work Product may include or be dependent upon certain code, libraries, methodologies, know-how, templates, tools, and processes that were developed by Guru prior to this Agreement ("Prior Work"). It may also include third-party code and libraries.
- 3.3.1. **Ownership and Licensing of Prior Work and Third-Party Code.** Prior Work and any third-party code are not considered "Work Product" and will not be transferred to Client. Guru retains all rights, title, and interest, including all copyrights, in the Prior

Work. The client's use of any third-party code is subject to the terms of the applicable third-party licenses.

3.3.2. Grant of License. For Prior Work owned and developed by Guru (and not third-party code or libraries for which Guru does not have ownership), Guru hereby grants to Client a perpetual, worldwide, non-exclusive, royalty-free license to use, execute, reproduce, modify, and display the Prior Work solely as it is integrated into the Work Product. This license does not permit the Client to use the Prior Work in any separate or unrelated project, or to provide it to any third party for use in an unrelated project, without Guru's express written consent.

3.4 Notwithstanding the above, once the project has reached a release milestone, Guru may use limited samples of the Work Product in its marketing portfolio and website as examples of work that has been done by Guru. These samples shall be used by Guru for marketing purposes only. Certain aspects of the project may be excluded at request of the Client, such as any that contain trade secrets or HIPPA information.

3.5 Residual Knowledge. Notwithstanding anything to the contrary in this Agreement, Guru and its personnel shall be free to use and employ their general skills, knowledge, experience, and ideas (including those acquired in the course of providing the Services), so long as Guru does not use or disclose any of Client's proprietary Work Product. Nothing in this Agreement shall be construed to prevent Guru from developing, acquiring, marketing, or using materials, products, or services that are similar to or competitive with those provided or contemplated under this Agreement, provided that Guru does not breach its obligations to the Client.

SECTION 4 – SUBCONTRACTORS

- 4.1. Subcontractors. Guru may, at its discretion, engage qualified subcontractors to perform Services. Guru shall ensure subcontractors comply with this Agreement and shall remain fully responsible for their performance.

SECTION 5 – LIMITATION OF LIABILITY

To the maximum extent permitted by applicable law, in no event will Guru or its suppliers or contractors be liable for any damages, whatsoever, whether direct, indirect, special, incidental, or consequential damages, whether arising under contract, tort (including negligence), strict liability, breach of warranty, misrepresentation, or otherwise, including without limitation, damages for loss of business profits, business interruption or downtime, loss of business information, or other pecuniary loss, arising out of the use of or inability to use the software.

SECTION 6 – MISCELLANEOUS PROVISIONS

- 6.1 The provisions of this Agreement shall be binding upon and inured to the benefit of the heirs, personal representatives, successors and assigns of the parties.
- 6.2 In the event of a default under this Agreement, the defaulting party shall reimburse the non-defaulting party or parties for all costs and expenses reasonably incurred by the non-defaulting party or parties in connection with the default, including without limitation, reasonable attorney's fees. Additionally, in the event a suit or action is filed to enforce this Agreement or with respect to this Agreement, the prevailing party or parties shall be reimbursed by the other party for all costs and expenses incurred in connection with the suit or action, including without limitation, reasonable attorney's fees at the trial level and on appeal and collection costs and fees on any judgment entered.
- 6.3 Non-Solicitation. During the term of this Agreement and for twenty-four (24) months following the last day on which Guru performs services for Client under this Agreement, Client shall not, directly or indirectly, for itself, or on behalf of any other person, firm,

corporation or other entity, whether as principal, agent, employee, stockholder, partner, member, officer, or director make offers, solicit, recruit, hire, or independently contract any employees, officers, affiliates, or subcontractors of Guru or assist any related corporation, affiliate or third party in doing so. If the Client breaches this non-solicitation provision, the Client shall pay Guru, as liquidated damages, an amount equal to two hundred percent (200%) of the Contract Employee's total annual compensation. The parties agree that the amount set forth above is a reasonable estimate of the damages that Guru would suffer in the event of such a breach, given the difficulty of calculating actual damages, and is intended as liquidated damages and not as a penalty.

- 6.4 Notwithstanding the above paragraph, if at any time the Client wishes to hire any Contract Employee provided by Guru, Client may request that Guru release the Contract Employee from his/her employment contract with Guru to allow Client to employ or engage the services of any Contract Employee. Client acknowledges and agrees that Guru, in its sole and absolute discretion, has the right to accept or refuse Client's request to employ or engage services of any Contract Employee supplied by Guru to Client. If Guru has accepted Client's request to employ a Contract Employee, either directly or indirectly, the Client will pay Guru, an amount equal to two hundred percent (200%) of the Contract Employee's total annual compensation, or other amount mutually agreed to, as a one-time recruitment fee.
- 6.5 The Client acknowledges that Guru utilizes various third-party tools to support the development and quality of the engineering work provided to the Client. Such tools may include, but are not limited to, linters, static code testers, compilers, integrated development environments (IDEs), AI tools, code completion tools, and code assistance tools.

- 6.6 If any court determines that any provision of this section is invalid or unenforceable as written, the court shall modify or reform such provision to the minimum extent necessary to make it enforceable to the maximum extent permitted by law, and shall enforce the provision as so modified or reformed.
- 6.7 No waiver of any provision of this Agreement shall be deemed, or shall constitute, a waiver or any other provision, whether or not similar, nor shall any waiver constitute a continuing waiver. No waiver shall be binding unless executed in writing by the party making the waiver.
- 6.8 This Agreement shall be governed by and shall be construed in accordance with the laws of the State of Utah. By executing this agreement, the parties irrevocably consent to the exclusive jurisdiction of the state and federal courts in and for the State of Utah, Weber County. The parties further agree and stipulate that venue shall be proper only in Weber County, Utah.
- 6.9 This Agreement constitutes the entire agreement between the parties pertaining to its subject matter and it supersedes all prior contemporaneous agreement, representations, and understandings of the parties. No supplement, modification or amendment of this Agreement shall be binding unless executed in writing by all parties.
- 6.10 Each party shall maintain the confidentiality of all Confidential Information disclosed by the other party and shall not use such Confidential Information except as necessary to perform its obligations under this Agreement.
- 6.11 Guru warrants that all Services will be performed in a professional and workmanlike manner consistent with industry standards and practices.
- 6.12 Guru shall implement and maintain appropriate technical and organizational measures to protect Client Data from unauthorized access, use, disclosure, or destruction.

- 6.13 Guru agrees to indemnify and hold harmless the Client from any claims, losses, or damages arising out of Guru's breach of this Agreement or violation of any applicable laws. Notwithstanding the foregoing, Guru acknowledges and agrees that Client is a governmental entity under the Governmental Immunity Act of Utah, nothing in this Agreement shall be construed a waiver of any protection, rights, or defenses applicable to Client under the Act, including provisions of Utah Code Ann. § 63G-7-604, regarding limitations of judgments.
- 6.14 Guru, at its own cost, shall secure and maintain during the terms of this Agreement, including all renewal and extension terms, the following minimum insurance coverage:
- 6.14.1 Commercial General Liability (CGL) insurance with contractual liability coverage to cover Guru's obligations under the indemnification section of this Agreement in the minimum amount of \$1,000,000 per occurrence with a \$2,000,000 general policy aggregate. The policy(ies) shall be primary and noncontributory to any other policy(ies) or coverage available to Client whether such coverage by primary, contributing, or excess. If the CGL coverage is a provided on a claims-made basis, Guru shall maintain such policy(ies) of insurance for no less than four years after termination of this Agreement.
- 6.14.2 Guru shall secure and maintain during the term of this Agreement Cyber Liability insurance in the minimum amount of \$1,000,000 per occurrence and \$2,000,000 general aggregate. If the Cyber Liability insurance is provided on a claims-made basis, Guru shall maintain such policy(ies) of insurance no less than four years after termination of this Agreement.
- 6.14.3 Worker's Compensation coverage with statutory benefits as required by the State of Utah.
- 6.14.4 Liability limits for all required coverage may be secured and maintained utilizing a single policy, or multiple policies of primary and excess or umbrella coverage.

6.14.5 Guru shall provide to Client prior to commencement of any activities under this

Agreement certificates of insurance verifying policies meeting the minimum coverage limits required.

6.15 Neither party shall be liable for delays or failures in performance resulting from causes beyond its reasonable control, including but not limited to acts of God, natural disasters, pandemic, war, terrorism, riots, or government action.

WITNESS OUR SIGNATURES, this date of _____.

GURU TECHNOLOGIES, LLC

CLIENT

NAME

NAME

SIGNATURE

SIGNATURE

TITLE

TITLE

EMAIL

EMAIL

PHONE

PHONE