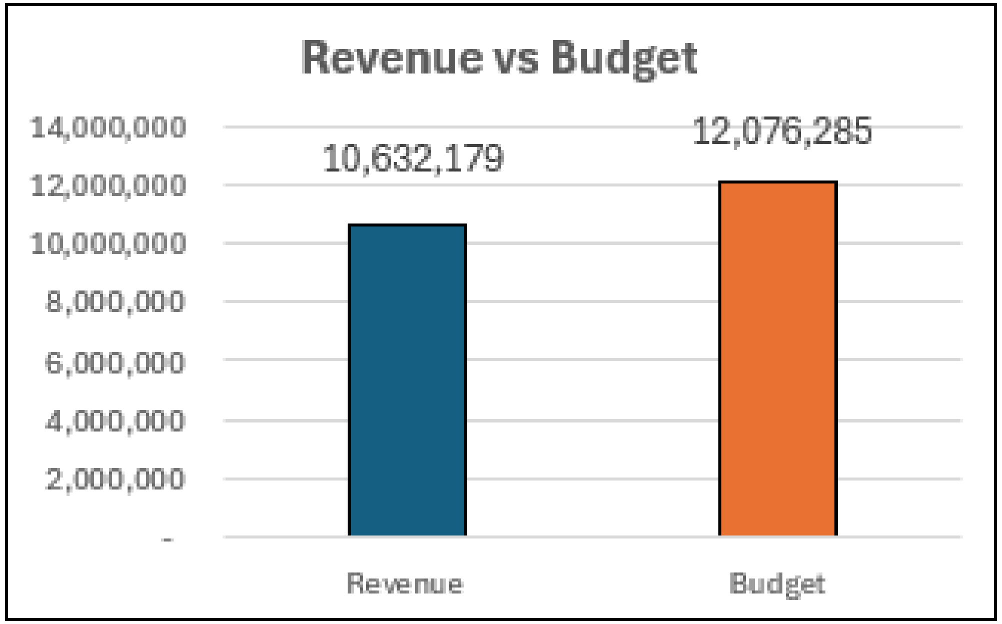
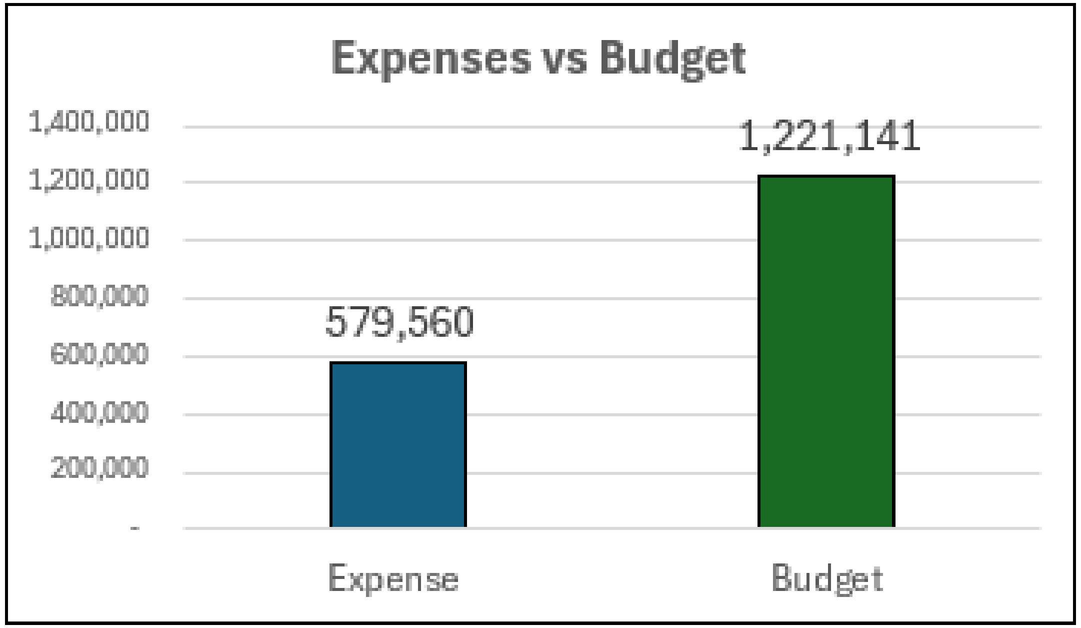
Kearns Finances

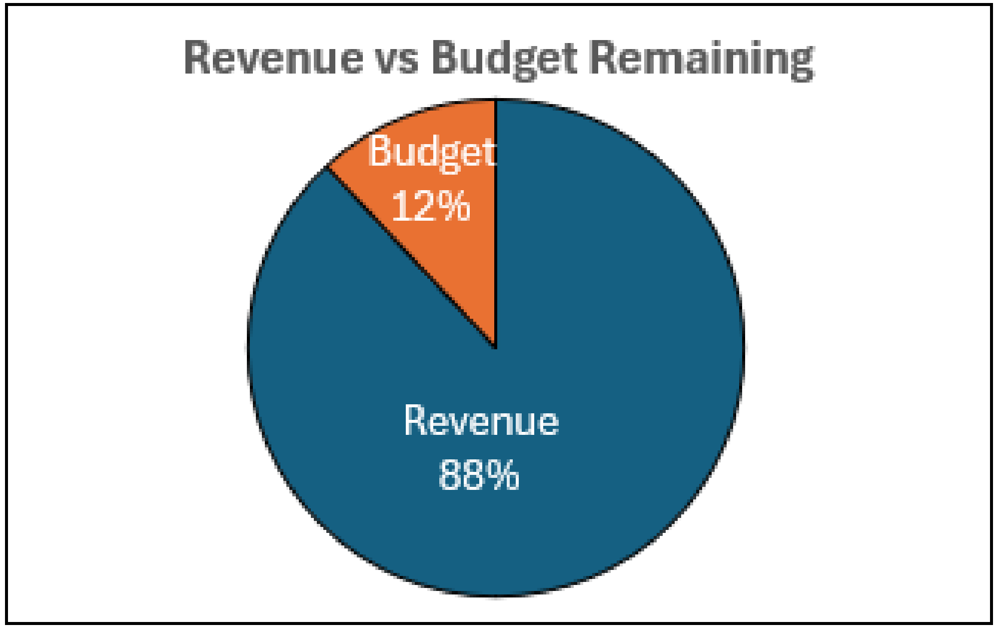
Snapshot

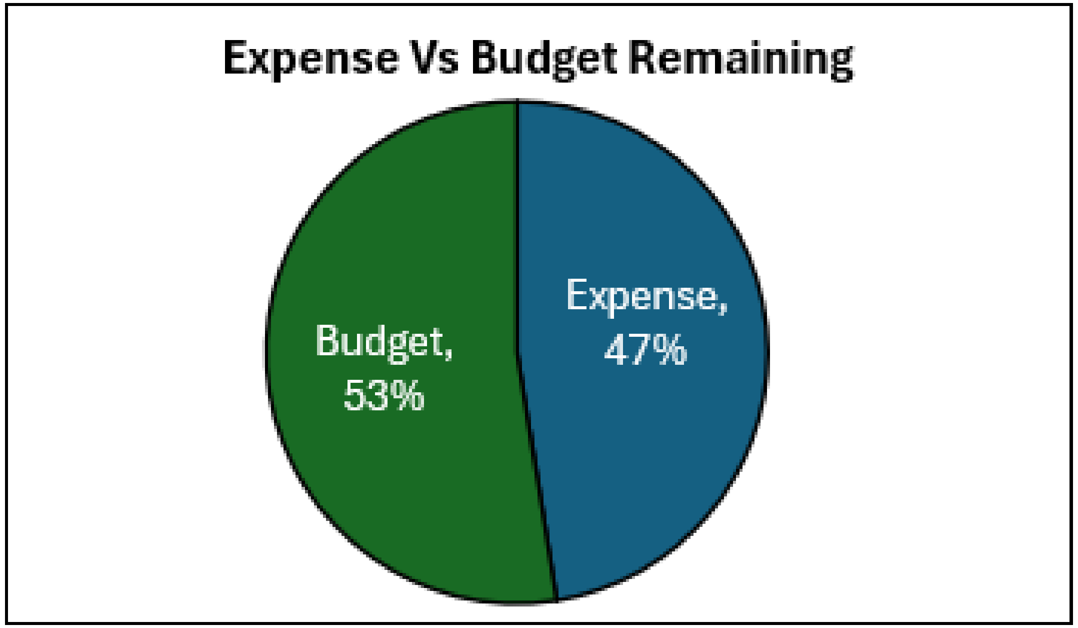
FUNDS	AMOUNT	USE
• Fund 50 (Kearns City Fund)		
• Unassigned Fund Balance	$ 1,216,373	Council's Discretion
• Assigned Capital Fund	$ 1,087,684	Infrastructure, Capital Projects
• Fund 54 (CRA Fund)		
• Unassigned Fund Balance	$ -4,592	CRA projects
• Fund 52 (Beer Tax Fund)		
• Beer Tax Funds	$ 30,936	Alcohol Prevention/Education
• Fund 55 (City Council Fund, MET)		
• Unassigned Fund Balance	$ 1,907,960	Council's Discretion
TOTAL:	**$ 4,238,361**	

Kearns - Financials Q4 June 2026



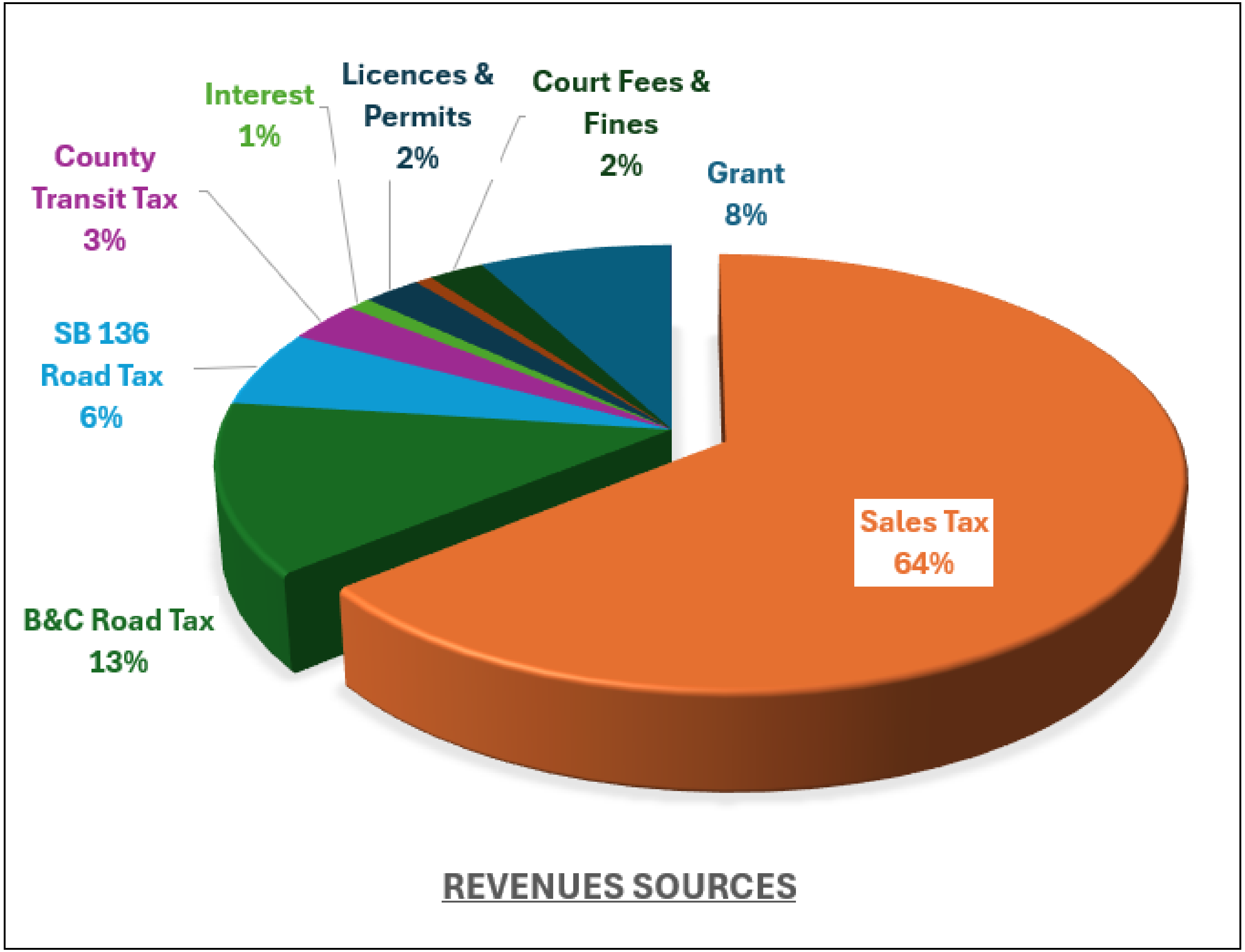






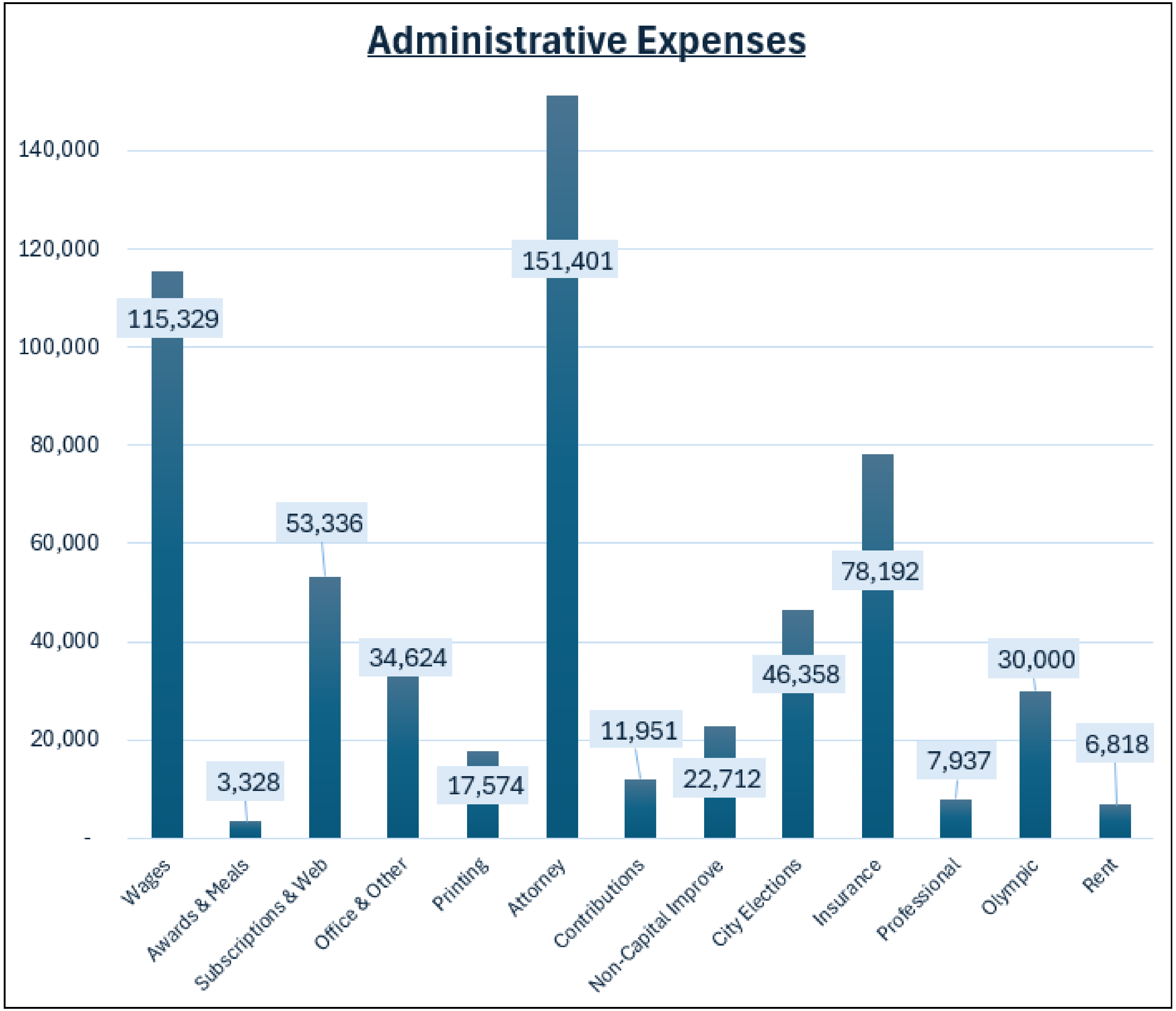
Revenues

Sales Tax	6,831,653
B&C Road Tax	1,360,666
SB 136 Road Tax	611,996
County Transit Tax	321,567
Interest	102,741
Licences & Permits	251,613
Eng & Planning Fees	73,576
Court Fees & Fines	241,482
Grant	834,517
Other	2,369
Totals:	10,632,179
	-



Expenses

Wages	115,329
Awards & Meals	3,328
Subscriptions & Web	53,336
Office & Other	34,624
Printing	17,574
Attorney	151,401
Contributions	11,951
Non-Capital Improve	22,712
City Elections	46,358
Insurance	78,192
Professional	7,937
Olympic	30,000
Rent	6,818
	579,560



Greater Salt Lake Municipal Services District
Standard Financial Report
50 City of Kearns - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Year-End Actual	2026 YTD Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10100 Cash - Zions Checking	0.00	223,000.00
10200 Cash - PTIF	2,528,399.87	1,076,507.33
10401 Zions Credit Card	0.00	(1,420.48)
10750 Undeposited Receipts	(0.09)	(6,210.88)
Total Cash and cash equivalents	**2,528,399.78**	**1,291,875.97**
Receivables		
11530 Accounts Rec. -	17,878.51	352.71
11531 Taxes Receivable	0.00	6.84
12500 Due from Other Gov.	1,655,624.41	1,336,008.65
12550 Due from Other Funds	510.00	10,510.00
Total Receivables	**1,674,012.92**	**1,346,878.20**
Other current assets		
12600 Prepaid	0.00	16,666.68
12601 Prepaid ARPA funds	0.00	40,000.00
Total Other current assets	**0.00**	**56,666.68**
Total Current Assets	**4,202,412.70**	**2,695,420.85**
Non-Current Assets		
Restricted assets		
10102 Cash - Zions Bond Escrow	95,324.92	43,388.77
Total Restricted assets	**95,324.92**	**43,388.77**
Total Non-Current Assets	**95,324.92**	**43,388.77**
Total Assets:	**4,297,737.62**	**2,738,809.62**
Liabilites and Fund Equity:		
Liabilities:		
Current liabilities		
21000 Accounts Payable	13,758.54	373,816.58
21100 Accrued Expenses	17,547.09	17,547.09
23450 Performance Bonds Payable	95,324.92	43,388.77
24000 Due to Other Funds	1,674,114.51	0.00
Total Current liabilities	**1,800,745.06**	**434,752.44**
Total Liabilities:	**1,800,745.06**	**434,752.44**
Equity - Fund Balance		
29000 Unassigned Net Position (Fund Bal)	1,632,308.87	1,216,373.49
29010 Assigned Capital Fund	262,683.69	262,683.69
29561 Restricted Corridor Preservation Fund	602,000.00	825,000.00
Total Equity - Fund Balance	**2,496,992.56**	**2,304,057.18**
Total Liabilites and Fund Equity:	**4,297,737.62**	**2,738,809.62**
Total Net Position	**0.00**	**0.00**

Greater Salt Lake Municipal Services District

Standard Financial Report
50 City of Kearns - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Year-End Actual	2026 YTD Actual	2026 Budget	Unearned/ Unused Budget	% Earned/ Used
Change In Net Position					
Revenue:					
Taxes					
Sales Taxes					
3100.300 Sales Tax	6,900,633.70	6,831,653.14	6,500,000.00	(331,653.14)	105.10%
Total Sales Taxes	**6,900,633.70**	**6,831,653.14**	**6,500,000.00**	**(331,653.14)**	**105.10%**
SB 136 Sales Tax					
3100.350 SB 136 Sales Tax	618,184.70	611,995.95	650,000.00	38,004.05	94.15%
Total SB 136 Sales Tax	**618,184.70**	**611,995.95**	**650,000.00**	**38,004.05**	**94.15%**
MET Taxes					
3100.112 MET-Municipal Telecom	0.00	(6,210.63)	0.00	6,210.63	0.00%
Total MET Taxes	**0.00**	**(6,210.63)**	**0.00**	**6,210.63**	**0.00%**
Total Taxes	**7,518,818.40**	**7,437,438.46**	**7,150,000.00**	**(287,438.46)**	**104.02%**
Intergovernmental revenue					
Road Funds					
3100.560 B&C Road Fund Allotment	1,721,486.51	1,360,666.26	1,600,000.00	239,333.74	85.04%
3100.561 HB244 Corridor Preservation Funds	302,000.00	0.00	0.00	0.00	0.00%
3100.562 County Public Transit Tax	6,283.41	321,566.70	0.00	(321,566.70)	0.00%
Total Road Funds	**2,029,769.92**	**1,682,232.96**	**1,600,000.00**	**(82,232.96)**	**105.14%**
CARES Act					
3100.322 ARPA Funds	0.00	834,516.66	2,631,285.00	1,796,768.34	31.72%
Total CARES Act	**0.00**	**834,516.66**	**2,631,285.00**	**1,796,768.34**	**31.72%**
Total Intergovernmental revenue	**2,029,769.92**	**2,516,749.62**	**4,231,285.00**	**1,714,535.38**	**59.48%**
Licenses and permits					
Business licenses					
3100.130 Business Licenses	54,126.00	54,169.95	50,000.00	(4,169.95)	108.34%
Total Business licenses	**54,126.00**	**54,169.95**	**50,000.00**	**(4,169.95)**	**108.34%**
Building permits					
3100.260 Building Permit	190,854.69	196,464.80	200,000.00	3,535.20	98.23%
Total Building permits	**190,854.69**	**196,464.80**	**200,000.00**	**3,535.20**	**98.23%**
Other license and permits					
3100.262 Plumbing, Electric Permits	0.00	797.90	0.00	(797.90)	0.00%
3100.2652 SWPPP Fee	0.00	180.00	0.00	(180.00)	0.00%
Total Other license and permits	**0.00**	**977.90**	**0.00**	**(977.90)**	**0.00%**
Total Licenses and permits	**244,980.69**	**251,612.65**	**250,000.00**	**(1,612.65)**	**100.65%**
Charges for services					
Charges other					
3100.420 Engineering Services	23,374.00	68,254.00	50,000.00	(18,254.00)	136.51%
3100.450 Planning Services	5,742.06	5,321.50	15,000.00	9,678.50	35.48%
Total Charges other	**29,116.06**	**73,575.50**	**65,000.00**	**(8,575.50)**	**113.19%**
Total Charges for services	**29,116.06**	**73,575.50**	**65,000.00**	**(8,575.50)**	**113.19%**
Fines and forfeitures					
Code enforcement fines and fees					
3100.240 Code Enforcement Fines and Fees	20,259.64	756.00	5,000.00	4,244.00	15.12%
Total Code enforcement fines and fees	**20,259.64**	**756.00**	**5,000.00**	**4,244.00**	**15.12%**
Justice court fines/forfeitures					
3100.500 Justice Court Fines/Forfeitures	266,267.95	240,726.46	250,000.00	9,273.54	96.29%
Total Justice court fines/forfeitures	**266,267.95**	**240,726.46**	**250,000.00**	**9,273.54**	**96.29%**
Total Fines and forfeitures	**286,527.59**	**241,482.46**	**255,000.00**	**13,517.54**	**94.70%**
Miscellaneous revenue					
Interest					
3600.100 Interest Earnings	54,641.13	102,740.59	125,000.00	22,259.41	82.19%
Total Interest	**54,641.13**	**102,740.59**	**125,000.00**	**22,259.41**	**82.19%**
Miscellaneous other					
3100.870 Donations	0.00	25.00	0.00	(25.00)	0.00%
3100.875 Event Revenue	0.00	360.00	0.00	(360.00)	0.00%
3600.900 Other Revenue	18,670.20	1,681.38	0.00	(1,681.38)	0.00%
3600.902 Other Revenue - Declaration of Candidate	400.00	0.00	0.00	0.00	0.00%

Greater Salt Lake Municipal Services District
Standard Financial Report
50 City of Kearns - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Year-End Actual	2026 YTD Actual	2026 Budget	Unearned/ Unused Budget	% Earned/ Used
Total Miscellaneous other	**19,070.20**	**2,066.38**	**0.00**	**(2,066.38)**	**0.00%**
Total Miscellaneous revenue	**73,711.33**	**104,806.97**	**125,000.00**	**20,193.03**	**83.85%**
Contributions and transfers					
3100.001 Operating transfers in	722,144.69	303.00	0.00	(303.00)	0.00%
3800.100 Contribution from GF	1,083,361.00	1,221,141.00	1,221,141.00	0.00	100.00%
Total Contributions and transfers	**1,805,505.69**	**1,221,444.00**	**1,221,141.00**	**(303.00)**	**100.02%**
Total Revenue:	**11,988,429.68**	**11,847,109.66**	**13,297,426.00**	**1,450,316.34**	**89.09%**
Expenditures:					
Administration					
4100.100 Wages	103,565.34	106,516.63	225,000.00	118,483.37	47.34%
4100.130 Employee Benefits	75.60	56.70	19,800.00	19,743.30	0.29%
4100.150 Social Security Tax	6,339.21	6,566.86	14,000.00	7,433.14	46.91%
4100.160 Medicare	1,482.56	1,535.80	3,500.00	1,964.20	43.88%
4100.180 Medical Insurance	60,428.28	51,408.34	132,500.00	81,091.66	38.80%
4100.190 FUTA	0.00	710.20	0.00	(710.20)	0.00%
4100.200 Awards, Promotional & Meals	1,092.42	3,327.90	1,500.00	(1,827.90)	221.86%
4100.210 Subscriptions/Memberships	23,630.20	23,741.95	30,000.00	6,258.05	79.14%
4100.220 Printing/Publications/Advertising	4,576.52	9,499.74	5,500.00	(3,999.74)	172.72%
4100.230 Travel/Mileage	11,446.73	2,023.29	1,500.00	(523.29)	134.89%
4100.240 Office Expense and Supplies	3,421.59	22,882.16	5,000.00	(17,882.16)	457.64%
4100.255 Computer Equip/Software	0.00	0.00	30,000.00	30,000.00	0.00%
4100.280 Cell phone and Telephone	0.00	500.95	0.00	(500.95)	0.00%
4100.310 Attorney-Civil	102,804.50	126,534.00	130,000.00	3,466.00	97.33%
4100.312 Lobbyist Services	12,000.00	12,000.00	12,000.00	0.00	100.00%
4100.320 Attorney - Land Use	1,971.00	12,866.50	40,000.00	27,133.50	32.17%
4100.330 Training and Seminars	750.00	60.00	0.00	(60.00)	0.00%
4100.360 Web Page Development/Maintenance	6,323.92	1,423.91	15,000.00	13,576.09	9.49%
4100.370 Software/Streaming	18,745.98	27,932.64	17,000.00	(10,932.64)	164.31%
4100.380 Internet Connections	5,990.94	4,380.49	5,500.00	1,119.51	79.65%
4100.390 Payroll Processing Fees	504.00	1,661.50	0.00	(1,661.50)	0.00%
4100.410 Communications	0.00	56.16	0.00	(56.16)	0.00%
4100.420 Contributions/Special Events	78,500.00	9,784.87	90,000.00	80,215.13	10.87%
4100.430 City Elections and Voting	0.00	43,358.23	0.00	(43,358.23)	0.00%
4100.450 Human Resources	0.00	658.80	0.00	(658.80)	0.00%
4100.510 Insurance	25,960.79	24,697.28	40,000.00	15,302.72	61.74%
4100.520 Workers Comp Insurance	0.00	2,086.21	8,500.00	6,413.79	24.54%
4100.590 Postage	7,694.10	8,074.23	5,000.00	(3,074.23)	161.48%
4100.600 Professional and Technical	1,980.00	7,937.04	7,500.00	(437.04)	105.83%
4100.621 Victim Critical Needs	0.00	2,166.00	25,000.00	22,834.00	8.66%
4100.635 Election Support Services	0.00	3,000.00	84,341.00	81,341.00	3.56%
4100.640 Grant Related	20,547.09	0.00	0.00	0.00	0.00%
4100.650 SL (Client) County Support Services	87.07	0.00	50,000.00	50,000.00	0.00%
4100.740 Equipment/Computer Purchases	0.00	647.37	0.00	(647.37)	0.00%
4100.750 Non-Cap Improvements	1,012.50	22,712.00	25,000.00	2,288.00	90.85%
4100.760 Christmas on 54th Decorations & Lights	64.34	3,240.00	8,000.00	4,760.00	40.50%
4100.801 Kearns Olympic related expenses	0.00	30,000.00	0.00	(30,000.00)	0.00%
4100.860 Code Enforcement Abatements	7,469.86	(2,726.76)	50,000.00	52,726.76	-5.45%
4100.870 Rent	6,817.92	6,817.92	135,000.00	128,182.08	5.05%
4100.880 Non-Classified Expenses	0.00	1,420.81	5,000.00	3,579.19	28.42%
Total Administration	**515,282.46**	**579,559.72**	**1,221,141.00**	**641,581.28**	**47.46%**
COVID Related Expenses					
4100.243 ARPA Act Expense and Supplies	0.00	834,516.66	2,631,285.00	1,796,768.34	31.72%
Total COVID Related Expenses	**0.00**	**834,516.66**	**2,631,285.00**	**1,796,768.34**	**31.72%**
Transfers					
4100.928 Contribution to General Fund	9,878,196.49	10,625,968.66	9,445,000.00	(1,180,968.66)	112.50%
48450.001 Operational Transfers out	162,289.09	0.00	0.00	0.00	0.00%
Total Transfers	**10,040,485.58**	**10,625,968.66**	**9,445,000.00**	**(1,180,968.66)**	**112.50%**
Total Expenditures:	**10,555,768.04**	**12,040,045.04**	**13,297,426.00**	**1,257,380.96**	**90.54%**
Total Change In Net Position	**1,432,661.64**	**(192,935.38)**	**0.00**	**192,935.38**	**0.00%**

Greater Salt Lake Municipal Services District

Standard Financial Report
52 Kearns Beer Tax Special Fund - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Year-End Actual	2026 YTD Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10200 Cash - PTIF	0.00	30,936.02
Total Cash and cash equivalents	**0.00**	**30,936.02**
Total Current Assets	**0.00**	**30,936.02**
Total Assets:	**0.00**	**30,936.02**
Liabilites and Fund Equity:		
Equity - Fund Balance		
29000 Unassigned Net Position (Fund Bal)	0.00	30,936.02
Total Equity - Fund Balance	**0.00**	**30,936.02**
Total Liabilites and Fund Equity:	**0.00**	**30,936.02**
Total Net Position	**0.00**	**0.00**

Greater Salt Lake Municipal Services District

Standard Financial Report
52 Kearns Beer Tax Special Fund - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Year-End Actual	2026 YTD Actual	2026 Budget	Unearned/ Unused Budget	% Earned/ Used
Change In Net Position					
Revenue:					
Intergovernmental revenue					
State liquor fund					
3100.580 State Liquor Fund Allotment	61,156.89	30,643.13	30,000.00	(643.13)	102.14%
Total State liquor fund	**61,156.89**	**30,643.13**	**30,000.00**	**(643.13)**	**102.14%**
Total Intergovernmental revenue	**61,156.89**	**30,643.13**	**30,000.00**	**(643.13)**	**102.14%**
Miscellaneous revenue					
Interest					
3600.100 Interest	0.00	292.89	0.00	(292.89)	0.00%
Total Interest	**0.00**	**292.89**	**0.00**	**(292.89)**	**0.00%**
Total Miscellaneous revenue	**0.00**	**292.89**	**0.00**	**(292.89)**	**0.00%**
Total Revenue:	**61,156.89**	**30,936.02**	**30,000.00**	**(936.02)**	**103.12%**
Expenditures:					
Administration					
4100.850 Beer Funds	61,156.89	0.00	30,000.00	30,000.00	0.00%
Total Administration	**61,156.89**	**0.00**	**30,000.00**	**30,000.00**	**0.00%**
Total Expenditures:	**61,156.89**	**0.00**	**30,000.00**	**30,000.00**	**0.00%**
Total Change In Net Position	**0.00**	**30,936.02**	**0.00**	**(30,936.02)**	**0.00%**

Greater Salt Lake Municipal Services District

Standard Financial Report
54 City of Kearns Community Reinvestment Agency - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Year-End Actual	2026 YTD Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10100 Cash - Zions Checking	510.00	5,918.00
Total Cash and cash equivalents	**510.00**	**5,918.00**
Total Current Assets	**510.00**	**5,918.00**
Total Assets:	**510.00**	**5,918.00**
Liabilites and Fund Equity:		
Liabilities:		
Current liabilities		
21000 Accounts Payable	510.00	0.00
24000 Due to Other Funds	510.00	10,510.00
Total Current liabilities	**1,020.00**	**10,510.00**
Total Liabilities:	**1,020.00**	**10,510.00**
Equity - Fund Balance		
29000 Unassigned Net Position (Fund Bal)	(510.00)	(4,592.00)
Total Equity - Fund Balance	**(510.00)**	**(4,592.00)**
Total Liabilites and Fund Equity:	**510.00**	**5,918.00**
Total Net Position	**0.00**	**0.00**

Greater Salt Lake Municipal Services District

Standard Financial Report

54 City of Kearns Community Reinvestment Agency - 07/01/2025 to 06/30/2026

100.00% of the fiscal year has expired

	2025 Year-End Actual	2026 YTD Actual	2026 Budget	Unearned/ Unused Budget	% Earned/ Used
Change In Net Position					
Revenue:					
Contributions and transfers					
3100.001 Operating Tansfers in	0.00	0.00	10,000.00	10,000.00	0.00%
Total Contributions and transfers	**0.00**	**0.00**	**10,000.00**	**10,000.00**	**0.00%**
Total Revenue:	**0.00**	**0.00**	**10,000.00**	**10,000.00**	**0.00%**
Expenditures:					
Administration					
4100.310.000 General - Attorney-Civil	510.00	4,082.00	10,000.00	5,918.00	40.82%
Total Administration	**510.00**	**4,082.00**	**10,000.00**	**5,918.00**	**40.82%**
Total Expenditures:	**510.00**	**4,082.00**	**10,000.00**	**5,918.00**	**40.82%**
Total Change In Net Position	**(510.00)**	**(4,082.00)**	**0.00**	**4,082.00**	**0.00%**

Greater Salt Lake Municipal Services District

Standard Financial Report

55 Kearns Council Designated Fund - 07/01/2025 to 06/30/2026

100.00% of the fiscal year has expired

	2025 Year-End Actual	2026 YTD Actual
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents		
10100 Cash - Zions Checking	0.00	1,114,661.08
10101 Cash - Zions CARES	2,828.09	2,828.09
10200 Cash - PTIF	238,422.63	587,904.25
10202 Cash - PTIF 9074 CARES	746,187.08	283,607.98
10750 Undeposited Receipts	(0.01)	6,210.61
Total Cash and cash equivalents	**987,437.79**	**1,995,212.01**
Receivables		
12500 Due From Other Gov.	157,924.59	104,269.04
Total Receivables	**157,924.59**	**104,269.04**
Total Current Assets	**1,145,362.38**	**2,099,481.05**
Total Assets:	**1,145,362.38**	**2,099,481.05**
Liabilites and Fund Equity:		
Liabilities:		
Current liabilities		
21000 Accounts Payable	494,288.00	0.00
Total Current liabilities	**494,288.00**	**0.00**
Deferred revenue		
23455 CARES2 Deferred Revenue	258,120.71	191,520.96
Total Deferred revenue	**258,120.71**	**191,520.96**
Total Liabilities:	**752,408.71**	**191,520.96**
Equity - Fund Balance		
29000 Unassigned Net Position (Fund Bal)	392,953.67	1,907,960.09
Total Equity - Fund Balance	**392,953.67**	**1,907,960.09**
Total Liabilites and Fund Equity:	**1,145,362.38**	**2,099,481.05**
Total Net Position	**0.00**	**0.00**

Greater Salt Lake Municipal Services District
Standard Financial Report
55 Kearns Council Designated Fund - 07/01/2025 to 06/30/2026
100.00% of the fiscal year has expired

	2025 Year-End Actual	2026 YTD Actual	2026 Budget	Unearned/ Unused Budget	% Earned/ Used
Change In Net Position					
Revenue:					
Taxes					
MET Taxes					
3100.111 MET-Municipal Energy	3,072.68	2,830.79	0.00	(2,830.79)	0.00%
3100.112 MET-Municipal Telecom	55,240.50	94,774.83	60,000.00	(34,774.83)	157.96%
3100.113 MET-Pacificorp/Rocky Mtn Power	271,348.65	729,119.68	600,000.00	(129,119.68)	121.52%
3100.114 MET-Questar Gas/Dominion Energy	391,618.88	385,695.60	720,000.00	334,304.40	53.57%
Total MET Taxes	**721,280.71**	**1,212,420.90**	**1,380,000.00**	**167,579.10**	**87.86%**
Franchise Taxes					
3100.401 Google Franchise Fee	80,796.00	46,614.00	30,000.00	(16,614.00)	155.38%
Total Franchise Taxes	**80,796.00**	**46,614.00**	**30,000.00**	**(16,614.00)**	**155.38%**
Total Taxes	**802,076.71**	**1,259,034.90**	**1,410,000.00**	**150,965.10**	**89.29%**
Intergovernmental revenue					
Road Funds					
3100.561 HB244 Corridor Preservation Funds	0.00	148,000.00	300,000.00	152,000.00	49.33%
Total Road Funds	**0.00**	**148,000.00**	**300,000.00**	**152,000.00**	**49.33%**
CARES Act					
3100.322 ARPA	82,130.00	0.00	0.00	0.00	0.00%
3100.323 CARES2	623,691.70	66,599.75	0.00	(66,599.75)	0.00%
Total CARES Act	**705,821.70**	**66,599.75**	**0.00**	**(66,599.75)**	**0.00%**
Total Intergovernmental revenue	**705,821.70**	**214,599.75**	**300,000.00**	**85,400.25**	**71.53%**
Miscellaneous revenue					
Interest					
3600.100 Interest Earnings	81,946.53	35,971.52	42,000.00	6,028.48	85.65%
Total Interest	**81,946.53**	**35,971.52**	**42,000.00**	**6,028.48**	**85.65%**
Total Miscellaneous revenue	**81,946.53**	**35,971.52**	**42,000.00**	**6,028.48**	**85.65%**
Contributions and transfers					
3100.001 Operating Transfers in	2,828.09	0.00	0.00	0.00	0.00%
Total Contributions and transfers	**2,828.09**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Revenue:	**1,592,673.03**	**1,509,606.17**	**1,752,000.00**	**242,393.83**	**86.16%**
Expenditures:					
Administration					
4100.420 Contributions/Special Events	0.00	3,000.00	0.00	(3,000.00)	0.00%
4100.561 HB244 Corridor Preservation Expense	0.00	(75,000.00)	0.00	75,000.00	0.00%
Total Administration	**0.00**	**(72,000.00)**	**0.00**	**72,000.00**	**0.00%**
Professional services					
4100.623 Public Safety	493,897.66	0.00	25,000.00	25,000.00	0.00%
Total Professional services	**493,897.66**	**0.00**	**25,000.00**	**25,000.00**	**0.00%**
COVID Related Expenses					
4100.242 CARES 2 Expense and Supplies	623,691.70	66,599.75	0.00	(66,599.75)	0.00%
4100.243 ARPA Act Expense and Supplies	82,130.00	0.00	0.00	0.00	0.00%
Total COVID Related Expenses	**705,821.70**	**66,599.75**	**0.00**	**(66,599.75)**	**0.00%**
Total Expenditures:	**1,199,719.36**	**(5,400.25)**	**25,000.00**	**30,400.25**	**-21.60%**
Total Change In Net Position	**392,953.67**	**1,515,006.42**	**1,727,000.00**	**211,993.58**	**87.72%**

KEARNS CITY COUNCIL

ORDINANCE NO. 2026-O-17 DATE: September 14, 2026

AN ORDINANCE OF THE KEARNS CITY COUNCIL ENACTING CHAPTER 2.02 OF THE KEARNS MUNICIPAL CODE TO CREATE THE OFFICE OF THE CITY ADMINISTRATOR

WHEREAS, the City of Kearns ("**City**") is a municipality and political subdivision of the State of Utah that operates as a five-member council form of municipal government under Title 10, Chapter 3b, Part 4 of the Utah Code; and

WHEREAS, under Utah Code § 10-3b-403, the Kearns City Council ("**Council**") exercises all executive and administrative powers and may appoint a city administrator to perform "any executive or administrative power, duty, or function" of the Council; and

WHEREAS, the Kearns City Council ("**Council**") has executed an employment agreement with Charles Henderson to serve as the City's first city administrator; and

WHEREAS, pursuant to Utah Code § 10-3b-403, the Council desires to adopt an ordinance that: (1) finalizes its appointment of Mr. Henderson; and (2) enacts Chapter 2.02 of the Kearns Municipal Code to establish the city administrator position and to set forth the executive and administrative duties and functions the Council desires to delegate to the city administrator position.

NOW THEREFORE, IT IS HEREBY ORDAINED BY THE KEARNS CITY COUNCIL AS FOLLOWS:

1. Appointment: The Council ratifies the appointment of Charles Henderson as the city administrator for Kearns.

2. Enactment: Chapter 2.02 is enacted within the Kearns Municipal Code as set forth in **Exhibit 1** to establish the city administrator position within code and to delegate certain executive and administrative duties and functions to the city administrator.

3. Severability. If a court of competent jurisdiction determines that any part of this ordinance is unconstitutional or invalid, then such portion(s) of this ordinance, or specific application of this ordinance, shall be severed from the remainder, which shall continue in full force and effect.

4. Direction to Mayor and Staff: The mayor, city administrator, and staff are authorized and directed to take such steps as may be needed: (a) for this ordinance to become effective under Utah law; (b) to finalize and post the ordinance to MuniCode, including but not

limited to making non-substantive edits to correct any scrivener's, formatting, and numbering errors; and (c) for the mayor and staff to take such steps as may be needed to implement this ordinance.

5. Effective Date. This Ordinance shall become effective immediately.

PASSED AND **ADOPTED** this 14th day of September 2026.

CITY OF KEARNS

By: ____________________________
Jesse Valdez, Mayor

ATTEST:

____
Diana Baun, City Recorder

City Council Vote as Recorded:

Council Member Butterfield	voting ____
Council Member Colby, Jr.	voting ____
Council Member Longtin	voting ____
Council Member Schaeffer	voting ____
Mayor Valdez	voting ____

(Complete as Applicable)

Date ordinance summary was posted to the City of Kearns' website, the Utah Public Notice website, and in a public place within the City of Kearns per Utah Code Section 10-3-711:

____

Effective date of ordinance: ____

SUMMARY OF

KEARNS CITY COUNCIL
ORDINANCE NO. 2026-O-16

On the 14th day of September 2026, the Kearns City Council enacted Ordinance No. 2026-O-16 to: (1) ratify the Council's appointment of Charles Henderson as the City of Kearns's first city administrator; and (2) enact Chapter 2.02 of the Kearns Municipal Code to establish the city administrator position within code and to set forth the executive and administrative duties and functions the Council desires to delegate to the city administrator position.

ADOPTED AND APPROVED at a duly called meeting of the Kearns City Council on this 14th day of September 2026.

CITY OF KEARNS

By: ___________________________
Jesse Valdez, Mayor

ATTEST:

____
Diana Baun, City Recorder

City Council Vote as Recorded:

Council Member Butterfield	voting ____
Council Member Colby, Jr.	voting ____
Council Member Longtin	voting ____
Council Member Schaeffer	voting ____
Mayor Valdez	voting ____

A complete copy of Ordinance No. 2026-O-16 is available in the office of the Kearns City Recorder, 860 Lavoy Drive, Suite 300, Taylorsville, Utah.

EXHIBIT 1

CHAPTER 2.02 IS ENACTED TO READ:

CHAPTER 2.02 -- CITY ADMINISTRATOR

2.02.010 General

The provisions of this Chapter shall apply to the selection and appointment of a City Administrator and shall only apply if the Council elects to appoint a City Administrator.

2.02.020 Process to Appoint City Administrator

The Council may budget for and appoint by ordinance a City Administrator pursuant to a competitive selection process to direct the City's operations and to serve as the City's chief administrative officer with authority to implement municipal policy, oversee daily operations of City departments and employees, and exercise any other duties the Council may assign. The City Administrator shall be an at-will employee and shall serve at the pleasure of the Council. The Council may terminate the City Administrator's employment at any time and for any legal reason. The City Administrator position is not a required position.

2.02.030 Term

The term of office, salary, benefits, duties, and termination of the City Administrator shall be set out in a written contract prior to the time of appointment, which contract shall be negotiated and approved by a resolution of the Council, except that the Council shall employ the City Administrator for a term not to exceed four (4) years and the contract may not automatically renew. The Council, however, may renew the City Administrator's term of employment at any time. Any contract the Council may approve regarding a City Administrator's employment shall comply with the provisions of Section 2.02.020.

2.02.040 Salary

The Council shall establish the City Administrator's salary, benefits, and other compensation from time to time in accordance with applicable state law and city ordinances.

2.02.050 Powers and Duties

A. The City Administrator shall have the following powers and duties:

   1. Exercise the City's administrative powers under the direction and supervision of the Council.

   2. Serve as the chief administrative officer to whom all City employees, contractors, and agents shall report. All City employees shall make up the administrative service of the City and, as such, are subordinates to the City Administrator.

   3. The City Administrator shall be responsible to the Council for the day-to-day operations of the City and for such other professional duties as assigned or needed.

   4. The City Administrator shall be at all times under the control and supervision of the Council and shall answer directly to the Council in all matters relating to the City, its employees, functions, relationships, activities, and status.

   5. The City Administrator may examine and inspect the books, records, and official papers of any office, department, agency, board, or commission of the City and make investigations and require reports from all personnel.

   6. Except for the purpose of inquiry, the Council and its members shall deal with the administrative service solely through the City Administrator and neither the Council, nor any member thereof, including the Mayor, shall give orders to any subordinate of the City Administrator, either publicly or privately.

   7. The City Administrator shall have the right to attend and participate in meetings of the Council but shall not have the right to vote in said meetings.

   8. The City Administrator may make suggestions to the Council and shall advise the Council on matters of policy, procedure, and business requiring Council approval or awareness. The City Administrator shall use his or her best efforts to lawfully implement, represent, and defend the final decisions of the Council.

9. The City Administrator shall notify the Council and the Mayor of any emergencies existing in any department or matter under his or her supervision.

10. The City Administrator is designated as the budget officer for the City and shall perform or cause to be performed all the duties of such office as set forth in the Uniform Municipal Fiscal Procedures Act. As budget officer, the City Administrator shall prepare and submit the annual budget to the Council, along with any proposed amendments to the budget.

11. The City Administrator shall have the authority to sign all contracts on behalf of the City, provided:

    a. The Council has approved the contract if the contract is for a procurement other than a small purchase or emergency purchase under the City's procurement policies;

    b. The funds to be spent under the contract have been specifically appropriated through the City's budget process, or the contract does not require the expenditure of City funds; and

    c. The contract does not involve the conveyance of any real property interest of the City.

12. The City Administrator shall be employed by the City and carry out such duties and functions as set forth in state and federal law, City ordinances and policy, and as set forth in the City Administrator's job description.

B. If the Council does not appoint a City Administrator, the Mayor shall serve as the City's chief administrative officer and shall exercise any duty or responsibility assigned to the City Administrator, subject to the Council's authority to remove such delegation of authority under Section 2.04.080.C.

CITY OF KEARNS
AGREEMENT FOR FUNDS

THIS AGREEMENT FOR FUNDS (“**AGREEMENT**”), is made and entered into as of the __ day of _______________, 2026 (Effective Date), by and between CITY OF KEARNS (the “**CITY**”), a municipal corporation of the State of Utah, and MYKEARNS COMMUNITY COALITION (“**RECIPIENT**”), a Utah nonprofit corporation. The **CITY** and **RECIPIENT** may be referred to individually as a “**Party**” and collectively as “the **Parties**” as the context may require.

RECITALS:

WHEREAS, RECIPIENT provides resources related to housing stability, youth empowerment, health access, and community connections in the CITY, which support the public, health, safety, and welfare; and

WHEREAS, RECIPIENT requested funds from the CITY to support a student outreach program (“**Outreach Program**”); and

WHEREAS, the CITY desires to contribute public funds to RECIPIENT to support the Outreach Program; and

NOW, THEREFORE, in exchange for valuable consideration, including the mutual covenants contained in this Agreement, RECIPIENT and the CITY agree as follows:

AGREEMENT

1. **FUNDS.** The CITY shall contribute public funds in the amount of Thirty-Five Thousand Dollars ($35,000.00) (the “**CITY FUNDS**”), to RECIPIENT. RECIPIENT shall expend the CITY FUNDS exclusively for the Outreach Program as described in the attached Exhibit A, incorporated herein. The CITY FUNDS shall be expended for no other purpose. The City shall tender payment of the CITY FUNDS to RECIPIENT once per year on or before [insert date] of each calendar year.

2. **REPORTING.**

   2.1. RECIPIENT shall provide periodic financial and expenditure reports at the request of the City, but not less than annually, in a format acceptable to the CITY. The report shall demonstrate how the CITY FUNDS were expended and outcomes achieved, including an itemized statement of equipment, materials, labor, and expenses.

   2.2. RECIPIENT shall comply with all applicable registration reporting requirements involving the State of Utah, including those reporting and registration requirements required under Utah Code § 51-2a-201.5 and described in the documents prepared by the Utah State Auditor, which are attached as **Exhibit B.**

3. **BEST MANAGEMENT PRACTICES.** RECIPIENT shall comply with all applicable best management practices that the Utah State Auditor ("**Auditor**") and the Office of the Legislative Auditor General ("**OLAG**") have established, including those best management practices set forth in the Auditor's OALG's Report #2023-05 ("Report to the Utah Legislature and Utah Government Organizations") dated May 16, 2023.

4. **TERM.** The "Term" of this Agreement will commence upon the Effective Date and continue in effect for three (3) years. The Parties may mutually agree to extend the Term in writing in accordance with all applicable laws, ordinances, regulations, and policies. However, any extension shall not include additional funds.

5. **INSURANCE AND INDEMNIFICATION**

   5.1. Insurance. RECIPIENT shall carry valid general commercial liability insurance, naming the CITY as additionally insured, in full force and effect at all times during the Term of this Agreement. At the CITY's request, RECIPIENT shall provide certificates of insurance to the CITY. In addition, the CITY may require, in its sole discretion, that RECIPIENT increase its insurance limits or purchase additional insurance coverage.

   5.2. Indemnification. RECIPIENT agrees to indemnify and hold harmless the CITY and its officers, authorized agents, and employees, from and against losses, damages, injuries, liabilities, and claims, including claims for personal injury, death, or damage to personal or intellectual property, however caused, resulting directly from, and to the extent arising out of RECIPIENT's, or its agent's, representative's officer's, employees', or contractor's, breach of contract, negligence, recklessness, or intentional misconduct related to the CITY FUNDS contributed under this Agreement.

6. **TERMINATON AND NOTICES**

   6.1. Right to Terminate. The CITY may terminate this Agreement for the violation of any of the terms set forth herein. The CITY shall provide written notice to RECIPIENT of the violation and provide RECIPIENT with a reasonable opportunity to correct the violation. If the violation is not corrected to the satisfaction of the CITY, the CITY shall issue a written Notice of Termination. Upon receipt of the Notice of Termination, RECIPIENT will return the balance of the CITY FUNDS, if any are held by RECIPIENT, to the CITY within ten (10) days; and

   6.2. Notices. Unless otherwise specified herein, all notices pursuant to, or concerning this Agreement will be delivered to the Parties through standard, certified, or electronic mail at the following addresses. All notices will be deemed to have been received as of the date they are sent to the following addresses, which the Parties may update from time to time in writing.

If to RECIPIENT: MyKearns Community Coalition

Attn: Don Bartlett
4956 West 6200 South, Suite 527
Kearns, Utah 84118
dbartlett@americafirst.com

If to THE CITY: City of Kearns
Attn: Mayor Jesse Valdez
4250 West 5415 South
Kearns, Utah 84118
Email: jvaldez@kearns.utah.gov

7. ADDITIONAL OBLIGATIONS, RULES, AND REGULATIONS

7.1. No Officer or Employee Interest. No officer or employee of the CITY has or will have any pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof. No officer or employee of RECIPIENT, nor any member of their families, will serve on a CITY board or committee or hold any such position which either by rule, practice or action nominates, recommends, or supervises RECIPIENT's operations, or authorizes funding to RECIPIENT. No officer, member, or employee of the CITY and no members of its governing body, and no other public official of the governing body of the locality or localities in which the CITY FUNDS provided for in this Agreement is a part will (1) participate in any decision relating to this Agreement which affects a personal interest or the interest of any corporation, partnership, or association in which the foregoing person is, directly or indirectly, interested, or (2) have any interests, direct or indirect, in this Agreement or the proceeds thereto.

7.2. Assignability. RECIPIENT may not assign or transfer any interest in this Agreement (whether by assignment or novation) or transfer any of the CITY FUNDS provided under this Agreement, without the prior written consent of the CITY.

7.3. Interest of RECIPIENT. RECIPIENT covenants that it presently has no interest and may not acquire any interest, direct or indirect, which would conflict in any manner or degree with the expenditure of the CITY FUNDS as specified in this Agreement. RECIPIENT further covenants that, in the expenditure of the CITY FUNDS, no person having any conflicting interest will be employed.

7.4. Relationship of Parties. RECIPIENT is an independent entity from the CITY. No other legal relationship is formed by this Agreement, and in no manner is RECIPIENT an employee or agent of the CITY. The Parties have no authorization, express or implied, to bind the other Party. The Parties shall not perform any such acts as an agent for the other Party.

7.5. No Contingent Fees. RECIPIENT warrants that no person or company has been employed or retained to solicit or secure this Agreement or the CITY FUNDS upon a contract or understanding for a commission, percentage, brokerage, or contingent fee, excepting bona fide employees; nor has RECIPIENT paid or agreed to pay any person, company, corporation, or firm, other than a bona fide employee, any fee, commission upon, or resulting from award of this Agreement. For any breach or violation of this provision, the CITY will have the right to terminate this Agreement without liability and, at its discretion, to demand and recover the full amount of the CITY FUNDS and any other applicable damages. Further, the CITY will report the details of such breach or violation to the proper legal authorities where and when appropriate.

7.6. Amendments. This Agreement may not be amended, enlarged, modified, or altered, except in writing signed by the Parties.

7.7. Entire Agreement. The CITY and RECIPIENT acknowledge and agree that this Agreement constitutes the entire integrated understanding between the CITY and RECIPIENT, and that there are no other terms, conditions, representations, or understandings, whether written or oral, concerning the rights and obligations of the parties to this Agreement except as set forth in this Agreement. The Agreement documents are complementary and what is called for by any one of them will be as binding as if called for by all.

7.8. Applicable Law and Venue. The provisions of this Agreement will be governed by and construed in accordance with the laws of the State of Utah. All actions, including but not limited to court proceedings, administrative proceedings, arbitration and mediation proceedings, will be commenced, maintained, adjudicated, and resolved in the Third Judicial District Court for the State of Utah in Salt Lake County.

Government Records Access and Management Act. The CITY is a governmental entity that is subject to Utah's Government and Records Access and Management Act, Utah Code Ann. §§ 63G-2-101 to 901. Any documents produced or collected under this Agreement that relate to the CITY FUNDS or the Outreach Program may be subject to public access. If RECIPIENT believes that a document should be protected under Utah Code Ann. §§ 63G-2-305(1) or (2), RECIPIENT must provide a written claim of business confidentiality to the CITY that complies with Utah Code Ann. § 63G-2-309(1). RECIPIENT agrees to cooperate with and to supply any requested records to the CITY with any public records request. This obligation will survive any suspension or termination this Agreement.

7.9. Attorneys' Fees. In the event of any litigation arising out of this Agreement, the recovery of reasonable costs and expenses of such litigation from the other Party or Parties, including, without limitation, reasonable attorneys' fees and expenses, whether incurred by in-house counsel or other counsel of record, will be apportioned in accordance with State law.

7.10. CITY's Right to Inspect Records. At any time during the Term of this Agreement, with reasonable prior written notice, at the CITY's request, the CITY shall be entitled to inspect any and all of RECIPIENT's financial, operational, and entity documents—including records, accounts, and systems—which are directly related to the CITY FUNDS and the Outreach Program. RECIPIENT shall provide the CITY with the requested records and documents within five (5) business days of receipt of CITY's request.

7.11. Non-Waiver. Failure on the part of a Party to complain of any action or non-action on the part of the other Parties, no matter how long the same may continue, may not be deemed to be a waiver by such Party of any of its rights hereunder. The consent or approval by a Party to or of any action of the other Parties requiring such consent or approval may not be deemed to waive or render unnecessary such consent or approval to or of any subsequent similar act.

7.12. Counterparts/Electronic Signatures. This Agreement may be executed in counterparts, each of which when taken together will constitute one complete agreement. Electronic signatures will be acceptable as if originals, but the Parties agree to deliver an original signature to the other Parties within two (2) business days by reputable courier service.

7.13. Partial Invalidity. If any term or provision of this Agreement or the application thereof to any Party or circumstance will to any extent be invalid or unenforceable, the remainder of this Agreement, or the application of such term or provision to Parties or circumstances other than those to which it is held invalid or unenforceable, may not be affected thereby, and each term and provision of this Agreement will be valid and enforceable to the fullest extent permitted by law.

7.14. Binding Effect. This Agreement will be binding upon the Parties and their respective permitted successors and assigns.

7.15. Authority. Each Party represents and warrants to the other that the execution and delivery of this Agreement and the performance of each Party's obligations hereunder have been duly authorized and that this Agreement is valid and legally binding on the Parties and enforceable in accordance with its terms.

7.16. Incorporation of Exhibits/Recitals. The Exhibits and Recitals set forth in this Agreement are incorporated herein by reference and attachment.

7.17. Government Immunity. The CITY advises that it is a governmental entity in the State of Utah and is bound by the provisions of the Utah Governmental Immunity Act (Title 63G, Chapter 7 of Utah Code Ann., as amended). The CITY does not waive any procedural or substantive defense or benefit provided by the Governmental Immunity

Act or comparable legislative enactment, including without limitation, the provisions of

Utah Code Ann. § 63G-7-604 regarding the limitation of judgments. Any indemnity and insurance obligations incurred by the CITY under this Agreement are expressly limited to the amounts identified in the Act.

7.18. Legal Compliance. RECIPIENT shall comply with all applicable State, local, and federal laws, rules, regulations, and orders. RECIPIENT is responsible for all applicable federal, State, and local taxes, all FICA contributions, and any other tax related reporting requirements.

7.19. Successor Legislation. Any statute referred to in this Agreement will be deemed to include that statute as amended, restated, and/or replaced from time to time, and any successor legislation to the same general intent and effect.

7.20. Interpretation. In this Agreement, unless the context otherwise requires:

6.21.1 The captions and section headings used in this Agreement are for descriptive purposes only and do not limit, define, or enlarge the terms of this Agreement.

6.21.2 Use of the singular, plural, or a gender will include the other, and the use of the words "include" and "including" will be construed to mean "without limitation" or "but not be limited to."

6.21.3 The word "may" is permissive; the words "will not" or "shall not" are prohibitive; and the words "will" and "shall" are mandatory or required; and

6.21.4 The present tense includes the future tense, unless otherwise specified.

IN WITNESS WHEREOF, each of the Parties execute this Agreement as of the Effective Date.

THE CITY:

By:______________________________
Mayor Jesse Valdez

Attest:

____
Diana Baun, City Recorder

RECIPIENT

By: ______________________________
Name: ______________________
Title:

Exhibit A

MY KEARNS OUTREACH PROGRAM

The funding provided under this Agreement will support community-based prevention, youth development, and wellness initiatives serving residents of Kearns, Utah. Services may include, but are not limited to:

- **Youth Court Programs** that provide restorative justice opportunities, accountability, skill-building, and positive youth development for youth in the Kearns community.
- **Project CREST Activities** that provide school-based prevention through skill-building workshops and evidence-based programs to elementary-aged students and their parents.
- **Kearns Youth Council Initiatives** that promote youth leadership, civic engagement, substance misuse prevention, and community service.
- **Healthy Kearns Programs and Activities** that support community health, wellness, prevention efforts, and the development of protective factors that strengthen individuals, families, and neighborhoods.

The purpose of these services is to promote positive youth outcomes, strengthen community connections, reduce risk factors associated with substance misuse and other harmful behaviors, and enhance the overall health, safety, and well-being of Kearns residents.

Exhibit B

SUMMARY OF STATE OF UTAH REPORTING AND REGISTRATION REQUIREMENTS

OFFICE OF THE
STATE AUDITOR

Revised May 2025

Required Reports and Deadlines for Governmental Nonprofits
(Calendar Year End)

Report	Office	Where	Deadline
Local Government & Limited Purpose Entity Registry	Lieutenant Governor	https://entityregistry.utah.gov/	July 1
Budget	State Auditor	https://reporting.auditor.utah.gov/	Within 30 Days of Adoption
Financial Report	State Auditor	https://reporting.auditor.utah.gov/	June 30 (180 days after year end)
Financial Certification	State Auditor	https://reporting.auditor.utah.gov/	June 30 (180 days after year end)
Quarterly Revenue & Expenditures Transparent Utah Website Upload	State Auditor	https://reporting.auditor.utah.gov/	Within 30 Days of Each Fiscal Quarter End (Jan 31, April 30, July 31, Oct 31)
Annual Payroll Data Transparent Utah Website Upload	State Auditor	https://reporting.auditor.utah.gov/	March 30 (90 days after year-end)
Board Member Training	State Auditor	https://training.auditor.utah.gov/	Within 6 months of taking office

Report Details

Local Government & Limited Purpose Entity Registry – *Utah Code 11-13a-105, 67-1a-15*
Provide various entity creation, operation, and contact information. Submitted annually to the Lieutenant Governor's Office at entityregistry.utah.gov.

For assistance: Select the "Question/Request Access" button on entityregistry.utah.gov; 801-538-1041; entities@utah.gov

Budget – *Utah Code 11-13a*
Original adopted budget. Must contain three columns: (1) previous year actuals, (2) current year end estimates, and (3) budget year amounts. All transfers between funds must match. Governmental fund budgets must have revenues equal expenditures (contribution from/to fund balance may be used to balance revenues and expenditures). Enterprise fund budgets do not need to balance.

Financial Report – *Utah Code 11-13a, 51-2a*
For entities with total annual revenues or expenses less than $350,000:

1. Small Financial Survey - Serves as the required financial report. The small financial survey contains a balance sheet and income statement, which the entity completes by using its general ledger/accounting system. The entity may also use a PDF export of its accounting system's (e.g. QuickBooks) balance sheet and income statement to satisfy this requirement
2. Self-Evaluation Form - Procedures performed by an individual who does not have access to the bank account(s). All "no" responses require a corrective action plan.

For entities with total annual revenues or expenses at least $350,000 and less than $1,000,000:

1. Large Financial Survey - Serves as the required financial report. The large financial survey contains a balance sheet, income statement, capital asset activity for governmental funds statement, and long-term debt for governmental funds statement, which the entity completes by using its general ledger/accounting system.
2. Agreed-Upon Procedures Report – Procedures performed by an independent CPA firm in accordance with AUP Engagements for Local Governments. This report should include management's response(s) to finding(s) noted by the independent CPA firm.

For entities with total annual revenues or expenses equal to or greater than $1,000,000:
Financial Audit Reporting Package

1. Financial Statement Report
    a. Independent Auditor's Report
    b. Independent Auditor's Report on I/C & Compliance in accordance with government auditing standards (Yellow Book Report)
2. State Compliance Audit Report
    a. Independent Auditor's Report in accordance with State Compliance Audit Guide
3. Single Audit Report (if more than $1,000,000 of federal awards were received or extended)
    a. Independent Auditor's Report on compliance for each major program and on I/C & Compliance required by Uniform Guidance
4. Report on Findings & Recommendations
    a. Written Findings & Recommendations related to all performed audits
    b. Management's Response

Financial Certification

Certifies that the financial survey (Small Financial Survey, Large Financial Survey or Financial Audit Reporting Package) is accurate. It is signed by the entity's chief administrative officer (CAO) and chief financial officer (CFO).

Annual Payroll Data; Quarterly Revenue & Expenditures Transparent Utah Website Upload – *Utah Code 67-3-12*

Mapping of entity's operational chart of accounts to State Uniform Chart of Accounts. Upload data to: reporting.auditor.utah.gov. Upload: (1) quarterly revenues and expenses within 30 days of fiscal quarter end and (2) annual payroll data within 90 days of fiscal year end.

For video walkthroughs on creating an account and uploading files, visit youtube.com; Channel Name: Utah Office of the State Auditor Local Government Division.

For assistance: Kramer McCausland 801-628-1777; kmccausland@utah.gov

OFFICE OF THE
STATE AUDITOR

Revised May 2025

Required Reports and Deadlines for Nongovernmental Nonprofits with total federal, state & local award amounts received or expended greater than $25,000
(Calendar Year End)

Report	Office	Where	Deadline
Local Government & Limited Purpose Entity Registry	Lieutenant Governor	https://entityregistry.utah.gov/	July 1
Financial Report	State Auditor	https://reporting.auditor.utah.gov/	180 days after year end (June 30 for a calendar year end entity)

Report Details

Local Government & Limited Purpose Entity Registry – *Utah Code 51-2a-201.5(7), 67-1a-15*
Provide various entity creation, operation, and contact information. Submitted annually to the Lieutenant Governor's Office at entityregistry.utah.gov.

For assistance: Select the "Question/Request Access" button on entityregistry.utah.gov; 801-538-1041; entities@utah.gov

Financial Report – *Utah Code 51-2a*
For entities with total federal, state and local award amounts received or expended greater than $25,000 and less than $100,000:

1. IRS Form 990 **OR** Entity Financial Statements – Serves as the required financial report. Financial statements must contain a balance sheet and income statement for the entire entity and not just the government funded programs.

For entities with total federal, state and local award amounts received or expended at least $100,000 and less than $350,000:

1. Financial Report Compilation – Serves as the required financial report. Completed by an independent CPA firm.

For entities with total federal, state and local award amounts received or expended at least $350,000 and less than $1,000,000:

1. Financial Statement Review – Serves as the required financial report. Completed by an independent CPA firm.

For entities with total federal, state & local award amounts received or expended equal to or greater than $1,000,000:
Financial Audit Reporting Package – Serves as the required financial report. This reporting package includes:

1. Financial Statement Report
   a. Independent Auditor's Report
   b. Financial Statements
   c. Notes to the Financial Statements
2. Single Audit Report (if more than $1,000,000 of federal awards were received or extended)
   a. Independent Auditor's Report on compliance for each major program and on I/C & Compliance required by Uniform Guidance
3. Report on Findings & Recommendations
   a. Written Findings & Recommendations related to all performed audits
   b. Management's Response