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Nephi City receives a clean opinion during audit process

By Myrna Trauntvein
TN Correspondent

Nephi City's audit report for the year ended June 2022 was given more than a "clean audit" rating because there were no findings.

An audit finding means a written explanation of errors, noncompliance with legal requirements, use of funds for improper purposes, weakness, deficiencies, adverse conditions, or the need for improvement or changes.

"The auditor's report is now placed first," said John Haderly, CPA with Larson and Company, Spanish Fork, who performed the independent audit.

Haderly, who was in St. George teaching a class for the Utah Association of Counties (UAC) presented the audit via Zoom to the city council.

In the audit letter, which he reviewed with the council, he said that Nephi City's management is responsible for the preparation and fair presentation of the financial statements. The auditor's responsibility is 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 their opinions.

"The summary of the audit results are: The independent auditor's report expresses an unqualified opinion on the basic financial statements of Nephi City (known as a clean report), no reportable condition related to the audit of the financial statements are reported in the Auditor's Report on Internal Controls and Compliance with Laws and Regulations."

"No instances of noncompliance material to the financial statements of Nephi City were disclosed during the audit," Haderly said. "No material weaknesses relating to the audit of the major federal award program is reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with Uniform Guidance."

"The independent auditor's report on compliance for the major federal award programs for Nephi City, expresses an unqualified opinion," he said. "The audit disclosed no audit findings that are required to be reported under 2 CFR section 200.526(a)."

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From all of us at The Times-News
Allan and Mariann Gibson
Heath and Rebecca Dopp
Leonard and Myrna Trauntvein

School district accepts COPS grant to add another SRO in area schools

By Myrna Trauntvein
TN Correspondent

Juab School District Board of Education agreed to accept a COPS (Community Oriented Policing Services) on the Beat Grant Program grant in cooperation with Nephi City to put another SRO (School Resource Officer) in the district schools.

"This SRO would be for the elementary schools," said Dr. Kodey Hughes, superintendent. "The grant was for three years and totals \$125,000."

This breaks out to approximately \$41,000 per year for the three year period.

Hughes said there were two areas in Utah received the COPS grant, one was in Nephi for the SRO, and two grants were given in Lehi.

Introduced in House (January 12, 2022) to permit COPS grants to be used for the purpose of increasing the compensation and hiring of law enforcement officers, and for other purposes. To permit COPS grants to be used for the purpose of increasing the compensation and hiring of law enforcement officers, and for other purposes.

The school district and the city will share costs and then

will pay for the continuing a 50/50 share after the grant term has expired.

"After the third year, the Federal government will pull out," said Hughes.

The grant would be approximately: FY 2023 SRO costs: \$120,132; FY 2024 SRO costs: \$127,152, Federal share: \$43,000, city share: \$42,076 school share: \$42,076; FY 2025, SRO costs: \$132,684, Federal share: \$42,000, city share: \$45,342, school share: \$45,342; FY 2026 SRO costs: \$137,772, Federal share: \$40,000, city share: \$48,886, school share: \$48,886; FY 2027, SRO costs: \$143,064, city share: \$71,532, school share: \$71,532; FY 2028, SRO costs: \$147,840, city share: \$73,920, school share: \$73,920.

Total Five-Year costs, Federal share: \$125,000, city share: \$281,756; school share: \$281,756.

"The costs for the next three years will be in thirds-one third the federal government, one third the city and one third the district," said Tracy Olsen, board vice-president. "The grant gives the state more police officers."

All of the funding will go for a SRO that will serve Red Cliffs, Nebo View and Mona Elementary schools, he said.

The costs assume an inflationary component for wages and benefits and also an annual \$3,000 budget for materials and supplies. A car lease for the SRO position would be paid out of the Police Department budget.

"Darin (Clark, district business administrator) and I looked at the funding resour-

ces we have to pay for the SRO after the Federal government drops paying for one-third of the grant," said Hughes.

But when it came down to it, any service is for the kids and public safety was a priority.

He had worried about the elementary schools and the safety of the students and teachers there. The fact that another SRO would be present to help the schools relieved some of that concern.

He said that SRO Officer Sarah Robison would have an office at Red Cliffs Elementary but would be a resource for all the elementary schools in the district.

"The elementary school principals are excited about having an SRO," said Hughes.

While an SRO's primary responsibility is law enforcement they strive to employ non-punitive techniques when interacting with students. Arrests are used only as a last resort under specified circumstances.

"The position of SRO is heavily influenced by code," said Kasey Wright, school district attorney.

"We have an SRO for education not just for protection," said Hughes.

SROs are sworn law enforcement officers responsible for safety and crime prevention in schools. Beyond law enforcement, SROs also serve as educators, emergency managers and informal counselors.

SROs work closely with school administrators in an effort to create a safer environ-

See **SRO** on page 2

Juab School District doing well financially, says audit report

By Myrna Trauntvein
TN Correspondent

There were no findings in the audit report for the Juab School District and the annual independent audit revealed that the district financial matters were in excellent condition.

Matthew Christensen, CPA, Audit Manager at Squire and Company, PC, presented the audit ended June 30, 2022, to the Juab School District Board of Education at their Wednesday meeting.

"Overall, this is a great report," said Christensen. "Some may call it boring, but that is what you want."

He said that the district had complied in all ways and that there were no findings.

An audit finding means a written summary of all instances of significant non-compliance with comprehensive audit standards and all significant areas of concern are then identified that, in the independent auditor's judgment, merit further review or education.

This year, as a new requirement, the independent auditor's report was given first as Christensen reviewed the report with board members.

"In our opinion, the accompanying financial statements... present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2022..." said Christensen.

In the Management's Discussion and Analysis (MD&A), prepared by Darin Clark, district business administrator, financial highlights of the year were presented.

"The district's total net position was \$26.3 million at the close of the most recent fiscal year, most of which is invested in capital assets," stated the MD&A.

During 2022, the district's expenses totaled \$28.8 million and revenues totaled \$40.1 million.

The district is dependent on revenues from property taxes and state and federal grants: property tax revenues totaled \$11.3 million in 2022, an increase of \$1 million compared to the prior year and state and federal revenues totaled \$22.8 million in 2022, an increase of \$3.1 million compared to the prior year.

The district's basic financial statements comprise three components: government-wide financial statements, fund financial statements and notes to the basic financial statements.

"The largest portion of the district's net position (\$20.9 million) reflects its investment in capital assets (e.g., land, buildings, and equipment net

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The Times News will be closed on Wednesday, Thursday and Friday for the Thanksgiving Holiday. Happy Thanksgiving!



96 South Main
Nephi, UT 84648
Deadlines: Monday 12 noon

Phone
(435) 623-0525

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