

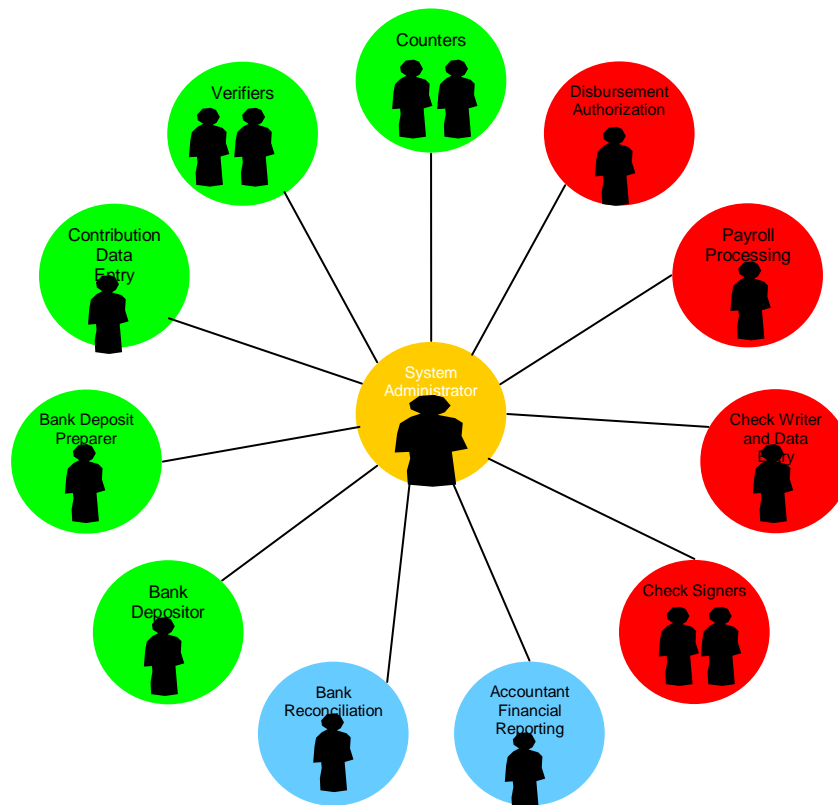
Internal Control

Process System Objectives

- 1. Operational – Getting the finances collected, counted, deposited, and dispersed**
- 2. Informational Objective – Maintaining accurate records that are shared appropriately**
- 3. Compliance Objective – Meeting legal requirements for all financial practices and recordkeeping**

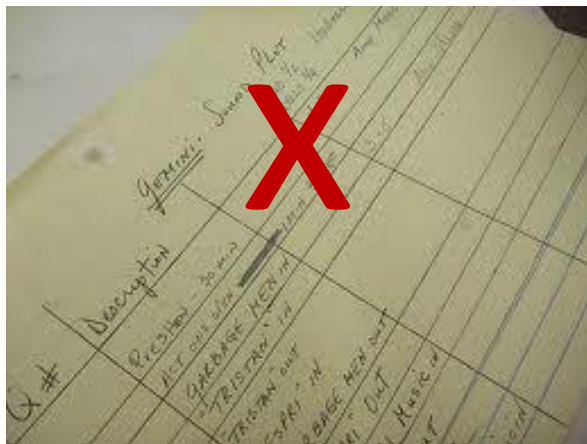
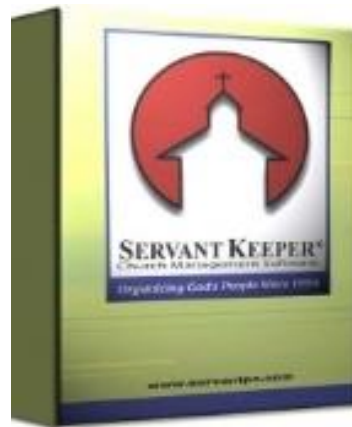
Operational Objective

- **Efficient and Effective**
- **Selected Key Personnel**
- **Separation of Duties**
- **Checks and Balances**



Informational Objective

- Timely and Reliable Internal Reports for Pastors and Church Decision Makers
- Timely and Reliable Contributions Statements for Members
- Timely response to accounting requests for restricted contributions
- Preparation of Financial Statements for internal and external users
- Consequences of poor recordkeeping and reporting



Division of Facilities Construction and Management
4110 State Office Building Salt Lake City, UT 84114

Monthly Budget Update Report

1001411 DWS FEP Period: 5 Month: November SQFF: 3.500 R/E: \$261.00 Rev: \$21,210.00

Acct Description	Annual Budget	Budget Expended Y-T-D	Current Month	Fiscal Equivalents Y-T-D	(C/M) Ratio Budget To Date	Remaining Budget To Year End	Budget for December	Spqr
Personnel								
5381 Personnel Services - Exempt	\$1,600.00	\$553.76	\$112.26	\$811.99	(52.58%)	\$788.01	\$184.80	\$4.46
5347 Personnel Services - Cost Alloc	\$4,400.00	\$1,184.48	\$0.00	\$0.00	11.18%	\$6,400.00	\$738.36	\$7.36
5348 Personnel Ser - Cost Alloc Reimb	\$0.00	\$0.00	\$862.28	(\$1,073.97)	(\$1,073.97)	\$0.00	\$0.00	\$0.00
5380 State Department	\$28.00	\$82.57	\$33.55	\$122.52	148.50%	\$115.26	\$27.49	\$0.97
5130 FICA / Medicare	\$125.00	\$42.22	\$16.09	\$61.21	48.99%	\$68.89	\$14.09	\$0.93
5389 Health/Charitable Insurance	\$657.00	\$171.60	\$27.77	\$227.02	33.02%	\$399.98	\$75.42	\$1.18
5380 Employee Insurance	\$48.00	\$5.34	\$2.12	\$8.06	16.32%	\$79.94	\$1.85	\$0.90
5383 State Leave Pool	\$42.00	\$14.54	\$14.84	\$44.37	34.38%	\$17.63	\$4.85	\$0.91
Personnel Totals	\$7,463.00	\$2,899.91	\$1,198.91	\$2,389.44	(32.93%)	\$4,886.56	\$643.86	\$2.81
Services								
6142 Leasing/Lease & Div Cleaning	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$0.00
6142 Leasing/Lease Contract	\$6,400.00	\$2,666.67	\$288.17	\$1,840.85	41.62%	\$3,559.15	\$333.33	\$1.83
Services Totals	\$6,500.00	\$2,666.67	\$288.17	\$1,840.85	41.62%	\$4,489.18	\$633.33	\$1.86
Maintenance								
6171 Building & Ground - Cr &	\$1,200.00	\$1,443.82	\$349.41	\$395.64	128.81%	\$1,204.18	\$0.00	\$4.3
6176 Building/Landsc & Jani	\$200.00	\$269.25	\$0.00	\$130.20	130.05%	\$169.80	\$50.75	\$0.9
6177 Building & Ground - Security	\$600.00	\$230.00	\$33.30	\$130.75	21.75%	\$469.25	\$50.00	\$1.7
6178 Curbcut Services	\$700.00	\$225.33	\$110.89	\$300.00	42.96%	\$399.67	\$120.00	\$0.3
Maintenance Totals	\$3,100.00	\$2,168.40	\$612.91	\$1,206.59	39.11%	\$1,893.41	\$139.88	\$0.89
Utilities								
6191 Utilities - Natural Gas	\$800.00	\$71.90	\$88.41	\$135.65	16.81%	\$764.35	\$197.79	\$0.26
6192 Utilities - Electrical Services	\$2,200.00	\$192.50	\$148.88	\$97.80	44.90%	\$1,802.20	\$188.79	\$0.66
6193 Utilities - Water	\$1,200.00	\$711.20	\$34.43	\$236.64	19.55%	\$473.36	\$80.36	\$0.74
6196 Utilities - Sewer	\$700.00	\$223.93	\$9.89	\$39.69	5.66%	\$460.31	\$116.67	\$0.20
Utilities Totals	\$6,800.00	\$1,889.43	\$296.62	\$1,378.69	27.78%	\$5,421.31	\$882.91	\$1.43
Other								
6203 Construction & Heavy Services	\$100.00	\$0.00						
6203 Insurance & Bond	\$100.00	\$100.00						
6207 Current Expense Cost Alloc	\$0.00	\$0.00						
6289 Oper Exp Cost Alloc Reimbursab	\$2,000.00	\$172.47						
Other Totals	\$2,200.00	\$172.47						
Data Processing								

BUD001
Accounting Budget Report
This reports provides for generating a Budget Report for a user selected Fiscal Period for a specific agency.

BUD001-3 Monthly Budget Update Page 1 of 2

Compliance Objectives

Ensure all operations are in compliance with:

- **Applicable laws and regulations**
- **Supervisory requirements**
- **Internal Policies and Procedures**

Record Keeping Requirements (IRS Pub 1828)

