



📞 435-874-2323

📠 435-874-2603

🌐 www.hildalecity.com

NOTICE AND AGENDA

Notice is hereby given to the members of the Hildale City Council and the public, that the City Council will hold a public meeting on **Wednesday, March 3, 2021 at 6:30 p.m.** (MDT), at 320 East Newel Avenue, Hildale City, Utah 84784.

Councilmembers may be participating electronically by video or telephone conference. The meeting will be broadcast to the public on Facebook Live under Hildale's City page. Members of the public may also watch the City of Hildale through the scheduled Zoom meeting.

<https://www.facebook.com/hildalecity/live/>

Join Zoom Meeting

<https://zoom.us/j/95770171318?pwd=aUVSU0hRSFFHcGQvcUIPT3ZYK0p5UT09>

Meeting ID: 957 7017 1318

Passcode: 993804

One tap mobile

+16699006833,,95770171318#,,,,*993804# US (San Jose)

+12532158782,,95770171318#,,,,*993804# US (Tacoma)

Dial by your location

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+1 312 626 6799 US (Chicago)

Meeting ID: 957 7017 1318

Passcode: 993804

Find your local number: <https://zoom.us/j/as4tkL5Xb>

Comments during the public comment or public hearing portions of the meeting may be emailed to manager@hildalecity.com or privately messaged to Hildale City's Facebook page. All comments sent before the meeting may be read during the meeting and messages or emails sent during the meeting may be read at the Mayor's discretion.

AGENDA

- | | |
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| A. <u>Welcome, introduction and preliminary matters:</u> | Mayor Jessop |
| B. <u>Pledge of Allegiance:</u> | Invitation of Mayor Jessop |
| C. <u>Conflict of Interest disclosures:</u> | Council members |
| D. <u>Approval of minutes of previous meetings:</u> | Council members |
| E. <u>Public comments:</u> | 3 minutes - Discretion of Mayor Jessop |
| F. <u>Council comments:</u> | Council members |



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- G. Oversight items: (10 minutes)
- A. Financial and check registry review and approval: Staff
 - B. City Managers report (Department reports included): CM Duthie
 - C. Mayors Report Mayor Jessop
- H. Unfinished Council business:
- A. Consideration, discussion, and possible approval of 2020 Hildale City Financial audit.
(20-30 minutes – Auditors)
 - B. Consideration, discussion, and of General Plan update. Encourage public participation at <https://hildalecityplan.org>
(15-20 minutes – Consultants)
 - C. Consideration, discussion, and possible approval of Washington County Fair participation as spotlight city.
(10 minutes – Mayor Jessop)
 - D. Consideration, discussion, and possible direction from Council Work Session concerning City Council Rules and Procedures.
(10 minutes – CM Duthie)
 - E. Consideration, discussion, and possible approval of Ordinance 2021-001 governing City Council regular meeting dates.
(5 minutes – CA Kesselring)
- I. New Council business:
- A. Consideration, discussion, and possible appointment of Angela Hutchings to City Treasurer position.
(10 minutes – City Treasurer LaCorti)
 - B. Consideration, discussion, and possible approval of Resolution 2021-03-01 governing the use of electronic meetings.
(5 minutes – CA Kesselring)
 - C. Consideration, discussion, and possible approval of agreement, and adoption of Resolution 2021-03-02 regarding said agreement with Washington County to provide Election Services for the 2021 election cycle. **(10 minutes – CR Cawley/CA Kesselring)**



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- D. Consideration, discussion, and possible approval of Hildale – Community Development Block Grant (CDBG) contract for 2021. **(5 minutes CM Duthie/CA Kesselring)**

- E. Consideration, discussion, and possible approval of Capital Improvements Board Applications List for submission to the Five County Association of Governments for FY21-FY25. **(10 minutes – CM Duthie)**

- F. Consideration, discussion, and possible date setting for a Council Planning Retreat. **(10 minutes - Mayor Jessop)**

- G. Consideration, discussion, and possible action concerning the review of the Community Outreach function and planning for community activities. **(10 minutes - CM Duthie)**

- H. Consideration, discussion, and possible approval of recognition of community youth in City Council meetings. **(5 minutes – Mayor Jessop)**

- I. Consideration, discussion, and possible direction to develop an Ordinance establishing a time limit for public meetings duration; and establishing a procedure for Council, Boards, or Commissions to extend meetings by super-majority vote. **(5 minutes – CM Duthie)**

- J. Executive Session:
 - A. Closed meeting held in accordance with Utah Code 52-4-205 as necessary.

- K. Calendar of upcoming events: **(5 minutes - CR Cawley)**

- L. Scheduling: (as needed)

- M. Adjournment: Mayor Jessop

Agenda items and any variables thereto are set for consideration, discussion, approval, or other action. Council Members may be attending by telephone. Agenda is subject to change up to 24 hours prior to the meeting. Individuals needing special accommodations should notify the City Recorder at 435-874-2323 at least three days prior to the meeting.

CITY OF HILDALE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE/GENERAL GOVERNMENT</u>					
10-43-240 OFFICE SUPPLIES AND EXPENSE	(.64)	(.64)	.00	.64	.0
TOTAL ADMINISTRATIVE/GENERAL GOVERN	(.64)	(.64)	.00	.64	.0
TOTAL FUND EXPENDITURES	(.64)	(.64)	.00	.64	.0
NET REVENUE OVER EXPENDITURES	.64	.64	.00	(.64)	.0

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
11-31-100	PROPERTY TAX - CURRENT YEAR	17,259.31	17,259.31	193,600.00	176,340.69 8.9
11-31-200	PROP TAX - DELINQUENT PR YR	7,942.14	7,942.14	260,000.00	252,057.86 3.1
11-31-300	GENERAL SALES & USE TAX	171,955.83	171,955.83	539,400.00	367,444.17 31.9
11-31-301	RAP TAX	28,890.33	28,890.33	56,000.00	27,109.67 51.6
11-31-401	ENERGY & USE TAX	39,036.71	39,036.71	160,000.00	120,963.29 24.4
11-31-402	TELECOM LICENSE TAX	2,212.43	2,212.43	18,600.00	16,387.57 11.9
11-31-403	TRANSIENT ROOM TAX	2,043.63	2,043.63	2,000.00	(43.63) 102.2
11-31-700	FEE-IN-LIEU TX - PERSONAL PROP	7,240.43	7,240.43	80,000.00	72,759.57 9.1
11-31-900	PNLTY & INT ON DELINQ TAXES	303.87	303.87	20,000.00	19,696.13 1.5
	TOTAL TAXES	276,884.68	276,884.68	1,329,600.00	1,052,715.32 20.8
<u>LICENSES AND PERMITS</u>					
11-32-100	BUSINESS LICENSE FEES	4,330.00	4,330.00	10,000.00	5,670.00 43.3
11-32-200	BUILDING PERMITS	13,203.82	13,203.82	24,000.00	10,796.18 55.0
11-32-300	LAND USE FEE'S	5,990.00	5,990.00	6,000.00	10.00 99.8
	TOTAL LICENSES AND PERMITS	23,523.82	23,523.82	40,000.00	16,476.18 58.8
<u>INTERGOVERNMENTAL REVENUE</u>					
11-33-411	FD BEMS GRANT	.00	.00	24,000.00	24,000.00 .0
11-33-421	FD ASSISTANCE GRANT	.00	.00	2,000.00	2,000.00 .0
11-33-434	2020 UDOT SRTS	.00	.00	400,000.00	400,000.00 .0
11-33-435	CIB GENERAL PLAN GRANT	.00	.00	50,000.00	50,000.00 .0
11-33-436	CDBG SIDEWALK GRANT	.00	.00	320,000.00	320,000.00 .0
11-33-437	CORONAVIRUS RELIEF FUNDS	166,468.00	166,468.00	536,000.00	369,532.00 31.1
11-33-472	FLOOD MITIGATION LOAN- CIB	22,000.00	22,000.00	.00	(22,000.00) .0
11-33-560	CLASS C ROAD FUND	61,002.28	61,002.28	213,000.00	151,997.72 28.6
11-33-565	HIGHWAY/TRANSIT TAX	15,556.33	15,556.33	10,000.00	(5,556.33) 155.6
11-33-581	COUNTY TOURISM GRANT	.00	.00	20,000.00	20,000.00 .0
	TOTAL INTERGOVERNMENTAL REVENUE	265,026.61	265,026.61	1,575,000.00	1,309,973.39 16.8
<u>CHARGES FOR SERVICES</u>					
11-34-120	GRAMA, COPYING, ETC.	1,308.50	1,308.50	400.00	(908.50) 327.1
11-34-130	ZONING & SUBDIVISION FEES	.00	.00	6,000.00	6,000.00 .0
11-34-191	TAX COLLECTION FEES - UT	.00	.00	200.00	200.00 .0
11-34-192	TAX COLLECTION FEES - AZ	.00	.00	200.00	200.00 .0
11-34-250	FIRE DEPT SERVICES	.00	.00	100,000.00	100,000.00 .0
11-34-252	SRO POLICE	33,652.10	33,652.10	30,000.00	(3,652.10) 112.2
11-34-910	SOLID WASTE- AZ STRIP LANDFILL	11,900.00	11,900.00	40,800.00	28,900.00 29.2
11-34-915	GARKANE SERVICES	7,846.09	7,846.09	.00	(7,846.09) .0
	TOTAL CHARGES FOR SERVICES	54,706.69	54,706.69	177,600.00	122,893.31 30.8

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINES AND FORFEITURES</u>					
11-35-110 COURT FINES	25,487.97	25,487.97	18,800.00	(6,687.97)	135.6
11-35-210 BAIL AND BOND FORFEITURE	.00	.00	1,200.00	1,200.00	.0
TOTAL FINES AND FORFEITURES	25,487.97	25,487.97	20,000.00	(5,487.97)	127.4
<u>MISCELLANEOUS REVENUE</u>					
11-36-100 INTEREST EARNINGS - GEN FUND	1,493.02	1,493.02	13,600.00	12,106.98	11.0
11-36-210 RENTAL - OFFICES IN CITY BLDG	900.00	900.00	7,200.00	6,300.00	12.5
11-36-600 SUNDRY REVENUES	18.03	18.03	.00	(18.03)	.0
11-36-800 LOT LEASES	21,899.46	21,899.46	60,000.00	38,100.54	36.5
11-36-910 SUNDRY REV - GEN FUND	9,559.98	9,559.98	1,200.00	(8,359.98)	796.7
11-36-911 CCFD EQUIPMENT REVENUE	.00	.00	110,000.00	110,000.00	.0
11-36-920 SUNDRY REV - FIRE DEPT	.00	.00	100,000.00	100,000.00	.0
TOTAL MISCELLANEOUS REVENUE	33,870.49	33,870.49	292,000.00	258,129.51	11.6
<u>CONTRIBUTIONS AND TRANSFERS</u>					
11-38-700 CONTRIBUTIONS-PRIVATE SOURCES	.00	.00	40,000.00	40,000.00	.0
11-38-702 CONTRIBUTIONS-COMMUNITY OUTREA	.00	.00	20,000.00	20,000.00	.0
11-38-910 APPROP - GEN FUND BALANCE	.00	.00	547,600.00	547,600.00	.0
11-38-928 CONTINGENCY	.00	.00	200,000.00	200,000.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	.00	.00	807,600.00	807,600.00	.0
TOTAL FUND REVENUE	679,500.26	679,500.26	4,241,800.00	3,562,299.74	16.0

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GEN GOVT ADMINISTRATION</u>					
11-41-110 SALARIES-PERMANENT EMPLOYEES	2,700.13	2,700.13	.00	(2,700.13)	.0
11-41-112 MAYOR	7,076.96	7,076.96	23,000.00	15,923.04	30.8
11-41-113 MANAGER	16,746.68	16,746.68	114,000.00	97,253.32	14.7
11-41-114 TREASURER	3,591.67	3,591.67	20,000.00	16,408.33	18.0
11-41-115 RECORDER	4,488.86	4,488.86	20,000.00	15,511.14	22.4
11-41-117 ATTORNEY	24,553.76	24,553.76	80,000.00	55,446.24	30.7
11-41-130 PAYROLL TAXES	7,721.38	7,721.38	28,000.00	20,278.62	27.6
11-41-140 BENEFITS-OTHER	2,889.32	2,889.32	12,000.00	9,110.68	24.1
11-41-141 RETIREMENT CONTRIBUTIONS	.00	.00	25,800.00	25,800.00	.0
11-41-144 PRINT AND POSTAGE	100.48	100.48	.00	(100.48)	.0
11-41-151 STIPENDS - CITY COUNCIL	7,560.00	7,560.00	22,600.00	15,040.00	33.5
11-41-152 STIPENDS - PLANNING COMMISSION	3,430.00	3,430.00	.00	(3,430.00)	.0
11-41-210 BOOKS, SUBSCR, & MEMBERSHIPS	1,241.97	1,241.97	4,600.00	3,358.03	27.0
11-41-220 PUBLIC NOTICES	.00	.00	2,000.00	2,000.00	.0
11-41-230 TRAVEL	.00	.00	10,800.00	10,800.00	.0
11-41-235 FOOD & REFRESHMENT	565.08	565.08	6,400.00	5,834.92	8.8
11-41-240 OFFICE EXPENSE & SUPPLIES	992.99	992.99	4,000.00	3,007.01	24.8
11-41-241 COPIER & PRINTER	349.38	349.38	4,000.00	3,650.62	8.7
11-41-242 SERVICE FEES	5.00	5.00	2,000.00	1,995.00	.3
11-41-244 PRINT & POSTAGE	304.57	304.57	2,000.00	1,695.43	15.2
11-41-250 EQUIPMENT SUPPLIES & MAINT	104.70	104.70	2,000.00	1,895.30	5.2
11-41-257 FUEL	304.59	304.59	10,000.00	9,695.41	3.1
11-41-260 TOOLS & EQUIPMENT-NON CAPITAL	.00	.00	400.00	400.00	.0
11-41-271 MAINT & SUPPLY - BUILDING	335.23	335.23	6,000.00	5,664.77	5.6
11-41-280 UTILITIES	975.18	975.18	8,000.00	7,024.82	12.2
11-41-285 POWER	1,621.81	1,621.81	14,200.00	12,578.19	11.4
11-41-287 TELEPHONE	2,339.04	2,339.04	5,400.00	3,060.96	43.3
11-41-310 PROFESSIONAL & TECHNICAL	4,100.00	4,100.00	4,000.00	(100.00)	102.5
11-41-311 ENGINEER	.00	.00	7,000.00	7,000.00	.0
11-41-312 CONSULTANT	.00	.00	8,000.00	8,000.00	.0
11-41-313 AUDITOR	1,781.85	1,781.85	40,000.00	38,218.15	4.5
11-41-315 INFORMATION TECHNOLOGY - SYSTE	.00	.00	18,000.00	18,000.00	.0
11-41-316 INFORMATION TECHNOLOGY - SERVI	.00	.00	10,000.00	10,000.00	.0
11-41-317 INFORMATION TECHNOLOGY - CONS	686.15	686.15	5,000.00	4,313.85	13.7
11-41-318 INFORMATION TECHNOLOGY - SOFTW	4,041.71	4,041.71	15,200.00	11,158.29	26.6
11-41-319 CONTINGENCY	.00	.00	200,000.00	200,000.00	.0
11-41-330 EDUCATION	647.00	647.00	26,000.00	25,353.00	2.5
11-41-350 ELECTIONS	.00	.00	4,000.00	4,000.00	.0
11-41-510 INSURANCE	23,831.49	23,831.49	60,000.00	36,168.51	39.7
11-41-521 CREDIT CARD EXPENSE	327.37	327.37	.00	(327.37)	.0
11-41-560 BAD DEBT EXPENSE	335.19	335.19	.00	(335.19)	.0
11-41-741 EQUIPMENT - OFFICE	499.98	499.98	4,000.00	3,500.02	12.5
11-41-743 EQUIPMENT - VEHICLE	.00	.00	6,000.00	6,000.00	.0
11-41-914 TRANSFER TO FUND 63	.00	.00	80,000.00	80,000.00	.0
11-41-916 TRANSFER TO FUND 64	.00	.00	35,000.00	35,000.00	.0
11-41-960 TRANSFER TO FUND 45 CAP PROJ	.00	.00	24,000.00	24,000.00	.0
11-41-963 TRANSFER TO FUND 46	.00	.00	536,000.00	536,000.00	.0
TOTAL GEN GOVT ADMINISTRATION	126,249.52	126,249.52	1,509,400.00	1,383,150.48	8.4

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MUNICIPAL COURT</u>					
11-42-110 SALARIES-PERMANENT EMPLOYEES	4,738.08	4,738.08	20,000.00	15,261.92	23.7
11-42-130 PAYROLL TAXES & BENEFITS	339.75	339.75	2,200.00	1,860.25	15.4
11-42-140 BENEFITS-OTHER	.00	.00	600.00	600.00	.0
11-42-210 BOOKS, SUBSCR, & MEMBERSHIPS	.00	.00	200.00	200.00	.0
11-42-230 TRAVEL	.00	.00	1,200.00	1,200.00	.0
11-42-287 TELEPHONE	115.08	115.08	.00	(115.08)	.0
11-42-310 PROFESSIONAL & TECHNICAL	665.00	665.00	.00	(665.00)	.0
11-42-330 EDUCATION	.00	.00	800.00	800.00	.0
11-42-550 FINES, SURCHARGES - AOC	18.50	18.50	20,000.00	19,981.50	.1
11-42-552 BAIL, BOND PAYMENT RELEASE	1,286.00	1,286.00	.00	(1,286.00)	.0
11-42-960 TRANSFER TO FUND 45 CAP PROJ	.00	.00	600.00	600.00	.0
TOTAL MUNICIPAL COURT	7,162.41	7,162.41	45,600.00	38,437.59	15.7
<u>POLICE DEPARTMENT</u>					
11-43-250 EQUIPMENT SUPPLIES & MAINT	2,411.00	2,411.00	.00	(2,411.00)	.0
11-43-287 TELEPHONE	671.08	671.08	4,000.00	3,328.92	16.8
11-43-310 PROFESSIONAL & TECHNICAL	6,915.00	6,915.00	20,000.00	13,085.00	34.6
11-43-960 TRANSFER TO FUND 45 CAP PROJ	.00	.00	40,000.00	40,000.00	.0
11-43-980 INTRA-GOVT CHARGES	.00	.00	390,000.00	390,000.00	.0
TOTAL POLICE DEPARTMENT	9,997.08	9,997.08	454,000.00	444,002.92	2.2
<u>FIRE DEPARTMENT</u>					
11-44-510 INSURANCE	.00	.00	1,600.00	1,600.00	.0
11-44-620 MISC. SERVICES	.00	.00	100,000.00	100,000.00	.0
11-44-810 FD BEMS GRANT TRANSFER	.00	.00	24,000.00	24,000.00	.0
11-44-811 FD ASSISTANCE GRANT TRANSFER	.00	.00	9,200.00	9,200.00	.0
11-44-850 DEBT SERVICE - VEHICLE & EQUIP	.00	.00	158,000.00	158,000.00	.0
11-44-952 STATE GRANT OFFSET	10,639.50	10,639.50	.00	(10,639.50)	.0
11-44-960 TRANSFER TO FUND 45 CAP PROJ	.00	.00	46,000.00	46,000.00	.0
11-44-980 INTRA-GOVT CHARGES	.00	.00	180,000.00	180,000.00	.0
TOTAL FIRE DEPARTMENT	10,639.50	10,639.50	518,800.00	508,160.50	2.1

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING DEPARTMENT</u>					
11-45-110 SALARIES-PERMANENT EMPLOYEES	3,090.55	3,090.55	80,000.00	76,909.45	3.9
11-45-117 ATTORNEY	2,584.64	2,584.64	4,200.00	1,615.36	61.5
11-45-130 PAYROLL TAXES	.00	.00	10,000.00	10,000.00	.0
11-45-153 STIPENDS - PLANNING COMMISSION	.00	.00	12,000.00	12,000.00	.0
11-45-210 BOOKS, SUBSCR, & MEMBERSHIPS	.00	.00	600.00	600.00	.0
11-45-250 EQUIPMENT SUPPLIES & MAINT	.00	.00	3,800.00	3,800.00	.0
11-45-330 EDUCATION	.00	.00	4,200.00	4,200.00	.0
11-45-550 SURCHARGES FOR BLDG PERMITS	.00	.00	200.00	200.00	.0
11-45-960 TRANSFER TO FUND 45 CAP PROJ	.00	.00	55,000.00	55,000.00	.0
TOTAL BUILDING DEPARTMENT	5,675.19	5,675.19	170,000.00	164,324.81	3.3
<u>PUBLIC SAFETY DISPATCH</u>					
11-46-980 INTRA-GOVT CHARGES	.00	.00	31,200.00	31,200.00	.0
TOTAL PUBLIC SAFETY DISPATCH	.00	.00	31,200.00	31,200.00	.0
<u>PUBLIC WORKS - STREETS & ROADS</u>					
11-47-110 SALARIES-PERMANENT EMPLOYEES	31,491.82	31,491.82	130,000.00	98,508.18	24.2
11-47-130 PAYROLL TAXES	.00	.00	13,600.00	13,600.00	.0
11-47-140 BENEFITS-OTHER	.00	.00	30,000.00	30,000.00	.0
11-47-230 TRAVEL	.00	.00	1,000.00	1,000.00	.0
11-47-250 EQUIPMENT SUPPLIES & MAINT	2,148.09	2,148.09	20,000.00	17,851.91	10.7
11-47-255 EQUIPMENT RENT OR LEASE	.00	.00	30,000.00	30,000.00	.0
11-47-257 FUEL	428.27	428.27	21,200.00	20,771.73	2.0
11-47-260 TOOLS & EQUIPMENT-NON CAPITAL	127.93	127.93	12,000.00	11,872.07	1.1
11-47-273 MAINT & SUPPLY - SYSTEM	.00	.00	46,400.00	46,400.00	.0
11-47-286 STREET LIGHTS	1,837.20	1,837.20	10,600.00	8,762.80	17.3
11-47-311 ENGINEER	.00	.00	11,200.00	11,200.00	.0
11-47-330 EDUCATION	.00	.00	1,600.00	1,600.00	.0
11-47-410 SPEC DEPT MATERIALS & SUPPLIES	(35,910.00)	(35,910.00)	90,000.00	125,910.00	(39.9)
11-47-510 INSURANCE	.00	.00	7,200.00	7,200.00	.0
11-47-850 DEBT SERVICE	15,136.98	15,136.98	86,000.00	70,863.02	17.6
11-47-953 SAFE ROUTES TO SCHOOL	35,910.00	35,910.00	.00	(35,910.00)	.0
11-47-960 TRANSFER TO FUND 45 CAP PROJ	.00	.00	400,000.00	400,000.00	.0
11-47-965 TRANSFER TO GRANTS	.00	.00	320,000.00	320,000.00	.0
TOTAL PUBLIC WORKS - STREETS & ROADS	51,170.29	51,170.29	1,230,800.00	1,179,629.71	4.2

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS - PARKS</u>					
11-48-110 SALARIES-PERMANENT EMPLOYEES	16,835.32	16,835.32	96,000.00	79,164.68	17.5
11-48-130 PAYROLL TAXES	.00	.00	10,000.00	10,000.00	.0
11-48-140 BENEFITS-OTHER	.00	.00	26,000.00	26,000.00	.0
11-48-141 RETIRMENT CONTRIBUTIONS	.00	.00	16,200.00	16,200.00	.0
11-48-210 BOOKS, SUBSCR, & MEMBERSHIPS	.00	.00	1,000.00	1,000.00	.0
11-48-230 TRAVEL, MEETINGS, AND TRAINING	.00	.00	800.00	800.00	.0
11-48-250 EQUIPMENT SUPPLIES & MAINT	11,988.48	11,988.48	5,200.00	(6,788.48)	230.6
11-48-257 FUEL	236.24	236.24	1,200.00	963.76	19.7
11-48-260 TOOLS & EQUIPMENT-NON CAPITAL	.00	.00	800.00	800.00	.0
11-48-272 MAINT & SUPPLY - OTHER	5,175.32	5,175.32	14,000.00	8,824.68	37.0
11-48-273 MAINT & SUPPLY - SYSTEM	3,400.00	3,400.00	20,000.00	16,600.00	17.0
11-48-280 UTILITIES	1,352.91	1,352.91	13,200.00	11,847.09	10.3
11-48-285 POWER	187.86	187.86	10,400.00	10,212.14	1.8
11-48-330 EDUCATION	.00	.00	800.00	800.00	.0
11-48-510 INSURANCE	.00	.00	6,400.00	6,400.00	.0
TOTAL PUBLIC WORKS - PARKS	39,176.13	39,176.13	222,000.00	182,823.87	17.7
<u>COMMUNITY OUTREACH DEPARTMENT</u>					
11-49-274 EQUIPMENT PURCHASE	238.00	238.00	20,000.00	19,762.00	1.2
11-49-410 SPECIAL PROJECT	.00	.00	14,000.00	14,000.00	.0
11-49-952 COUNTY TOURISM - GRANT OFFSET	.00	.00	20,000.00	20,000.00	.0
TOTAL COMMUNITY OUTREACH DEPARTME	238.00	238.00	54,000.00	53,762.00	.4
TOTAL FUND EXPENDITURES	250,308.12	250,308.12	4,235,800.00	3,985,491.88	5.9
NET REVENUE OVER EXPENDITURES	429,192.14	429,192.14	6,000.00	(423,192.14)	7153.2

CITY OF HILDALE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

GF DEBT SERVICE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SOURCE 34</u>					
31-34-802 TRANS FOR CIB EQUIP BOND PMT	.00	.00	158,000.00	158,000.00	.0
31-34-803 2018 CIB DETENTION POND	.00	.00	60,000.00	60,000.00	.0
TOTAL SOURCE 34	.00	.00	218,000.00	218,000.00	.0
TOTAL FUND REVENUE	.00	.00	218,000.00	218,000.00	.0

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

GF DEBT SERVICE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPT DEBT SERVICE</u>					
31-44-711 FIRE EQ 2015 BOND DEBT SERVICE	72,000.00	72,000.00	138,000.00	66,000.00	52.2
31-44-712 FIRE EQ 2015 BOND INTEREST	6,759.28	6,759.28	20,000.00	13,240.72	33.8
31-44-723 2018 CIB DETENTION POND	18,000.00	18,000.00	60,000.00	42,000.00	30.0
31-44-724 2018 CIB DETEN POND INTEREST	10,800.00	10,800.00	.00	(10,800.00)	.0
TOTAL FIRE DEPT DEBT SERVICE	107,559.28	107,559.28	218,000.00	110,440.72	49.3
TOTAL FUND EXPENDITURES	107,559.28	107,559.28	218,000.00	110,440.72	49.3
NET REVENUE OVER EXPENDITURES	(107,559.28)	(107,559.28)	.00	107,559.28	.0

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

HILDALE CITY GRANTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
41-33-425 CDBG SIDEWALK GRANT 2020	.00	.00	320,000.00	320,000.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	320,000.00	320,000.00	.0
<u>SOURCE 34</u>					
41-34-801 FD ASSIST PERCAPITA GRANT	.00	.00	9,200.00	9,200.00	.0
41-34-802 FD BEMS GRANT	.00	.00	24,000.00	24,000.00	.0
TOTAL SOURCE 34	.00	.00	33,200.00	33,200.00	.0
TOTAL FUND REVENUE	.00	.00	353,200.00	353,200.00	.0

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

HILDALE CITY GRANTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE GRANTS/LOANS/ALLOTMENTS</u>						
41-43-250	POLICE DEPT GRANT EXPENSE	.00	.00	12,000.00	12,000.00	.0
	TOTAL POLICE GRANTS/LOANS/ALLOTMEN	.00	.00	12,000.00	12,000.00	.0
<u>FIRE GRANTS/LOANS/ALLOTMENTS</u>						
41-44-220	FD ASSISTANCE GRANT EXPENSE	.00	.00	9,200.00	9,200.00	.0
41-44-250	FD BEMS GRANT EXPENSE	.00	.00	24,000.00	24,000.00	.0
	TOTAL FIRE GRANTS/LOANS/ALLOTMENTS	.00	.00	33,200.00	33,200.00	.0
<u>STREET GRANTS/LOANS/ALLOTMENTS</u>						
41-47-800	CDBG SIDEWALK CONSTRUCTION	.00	.00	320,000.00	320,000.00	.0
	TOTAL STREET GRANTS/LOANS/ALLOTMEN	.00	.00	320,000.00	320,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	365,200.00	365,200.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	(12,000.00)	(12,000.00)	.0

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SOURCE 31</u>					
45-31-800 CAP PROJ TRANS ADMIN DEPT	.00	.00	24,000.00	24,000.00	.0
TOTAL SOURCE 31	.00	.00	24,000.00	24,000.00	.0
<u>SOURCE 32</u>					
45-32-800 CAP PROJ TRANS JUSTICE COURT	.00	.00	600.00	600.00	.0
TOTAL SOURCE 32	.00	.00	600.00	600.00	.0
<u>CAPITAL PROJ. REV. TRANSFERS</u>					
45-33-433 UDOT SRTS GRANT	.00	.00	400,000.00	400,000.00	.0
45-33-800 CAP PROJ TRANS POLICE DEPT	.00	.00	40,000.00	40,000.00	.0
TOTAL CAPITAL PROJ. REV. TRANSFERS	.00	.00	440,000.00	440,000.00	.0
<u>SOURCE 35</u>					
45-35-800 CAP PROJ TRANS BUILDING DEPT	.00	.00	55,000.00	55,000.00	.0
TOTAL SOURCE 35	.00	.00	55,000.00	55,000.00	.0
<u>SOURCE 38</u>					
45-38-105 TRANSFERS IN - INDUSTRIAL PARK	.00	.00	350,000.00	350,000.00	.0
TOTAL SOURCE 38	.00	.00	350,000.00	350,000.00	.0
TOTAL FUND REVENUE	.00	.00	869,600.00	869,600.00	.0

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAP PROJECTS ADMIN DEPT</u>					
45-41-990 APPROPRIATION FOR FUND BALANCE	.00	.00	24,600.00	24,600.00	.0
TOTAL CAP PROJECTS ADMIN DEPT	.00	.00	24,600.00	24,600.00	.0
<u>CAP PROJECTS POLICE DEPT.</u>					
45-43-720 BUILDINGS - POLICE DEPARTMENT	1,443.33	1,443.33	40,000.00	38,556.67	3.6
TOTAL CAP PROJECTS POLICE DEPT.	1,443.33	1,443.33	40,000.00	38,556.67	3.6
<u>CAP PROJECTS BUILDING DEPT.</u>					
45-45-742 GENERAL PLANNING - COMMUNITY D	.00	.00	100,000.00	100,000.00	.0
45-45-990 APPROPRIATION FOR FUND BALANCE	.00	.00	5,000.00	5,000.00	.0
TOTAL CAP PROJECTS BUILDING DEPT.	.00	.00	105,000.00	105,000.00	.0
<u>CAP PROJECTS STREETS & ROADS</u>					
45-47-730 SYSTEM & INFRASTRUCTURE IMP	.00	.00	700,000.00	700,000.00	.0
TOTAL CAP PROJECTS STREETS & ROADS	.00	.00	700,000.00	700,000.00	.0
TOTAL FUND EXPENDITURES	1,443.33	1,443.33	869,600.00	868,156.67	.2
NET REVENUE OVER EXPENDITURES	(1,443.33)	(1,443.33)	.00	1,443.33	.0

CITY OF HILDALE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

FUND 46

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SOURCE 31</u>						
46-31-800	CV REPOSE TRANS IN ADMIN DEPT	.00	.00	536,000.00	536,000.00	.0
TOTAL SOURCE 31		.00	.00	536,000.00	536,000.00	.0
TOTAL FUND REVENUE		.00	.00	536,000.00	536,000.00	.0

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

FUND 46

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
46-41-271 MAINT & SUPPLY - BUILDING	49,635.99	49,635.99	90,000.00	40,364.01	55.2
46-41-273 MAINT & SUPPLY - SYSTEM	1,956.00	1,956.00	180,000.00	178,044.00	1.1
46-41-310 PROFESSIONAL & TECHNICAL	.00	.00	44,000.00	44,000.00	.0
46-41-315 INFORMATION TECHNOLOGY - SYSTE	500.00	500.00	60,000.00	59,500.00	.8
46-41-318 INFORMATION TECHNOLOGY - SYSTE	14,550.00	14,550.00	40,000.00	25,450.00	36.4
TOTAL DEPARTMENT 41	66,641.99	66,641.99	414,000.00	347,358.01	16.1
 DEPARTMENT 44					
46-44-980 INTRA-GOVT CHARGES	12,394.98	12,394.98	122,000.00	109,605.02	10.2
TOTAL DEPARTMENT 44	12,394.98	12,394.98	122,000.00	109,605.02	10.2
 TOTAL FUND EXPENDITURES	 79,036.97	 79,036.97	 536,000.00	 456,963.03	 14.8
 NET REVENUE OVER EXPENDITURES	 (79,036.97)	 (79,036.97)	 .00	 79,036.97	 .0

CITY OF HILDALE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

2017 JUDGMENT RESOLUTION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUES</u>					
63-38-101 TRANSFER FROM GENERAL FUND	.00	.00	80,000.00	80,000.00	.0
63-38-102 TRANSFER FROM WATER FUND	.00	.00	27,200.00	27,200.00	.0
63-38-103 TRANSFER FROM WASTEWATER	.00	.00	26,600.00	26,600.00	.0
63-38-105 TRANSFER FROM GAS FUND	.00	.00	27,200.00	27,200.00	.0
TOTAL REVENUES	.00	.00	161,000.00	161,000.00	.0
TOTAL FUND REVENUE	.00	.00	161,000.00	161,000.00	.0

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

2017 JUDGMENT RESOLUTION FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>					
63-41-310 PROFESSIONAL & TECHNICAL	14,734.65	14,734.65	121,000.00	106,265.35	12.2
63-41-315 LEGAL - GENERAL	12,923.04	12,923.04	40,000.00	27,076.96	32.3
TOTAL EXPENDITURES	<u>27,657.69</u>	<u>27,657.69</u>	<u>161,000.00</u>	<u>133,342.31</u>	<u>17.2</u>
TOTAL FUND EXPENDITURES	<u>27,657.69</u>	<u>27,657.69</u>	<u>161,000.00</u>	<u>133,342.31</u>	<u>17.2</u>
NET REVENUE OVER EXPENDITURES	<u>(27,657.69)</u>	<u>(27,657.69)</u>	<u>.00</u>	<u>27,657.69</u>	<u>.0</u>

CITY OF HILDALE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

LITIGATION DEFENSE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUES</u>					
64-38-101 TRANSFER FROM GENERAL FUND	.00	.00	35,800.00	35,800.00	.0
64-38-102 TRANSFER FROM WATER FUND	.00	.00	35,800.00	35,800.00	.0
64-38-103 TRANSFER FROM WASTEWATER	.00	.00	35,800.00	35,800.00	.0
64-38-105 TRANSFER FROM GAS FUND	.00	.00	35,800.00	35,800.00	.0
TOTAL REVENUES	.00	.00	143,200.00	143,200.00	.0
TOTAL FUND REVENUE	.00	.00	143,200.00	143,200.00	.0

CITY OF HILDALE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

LITIGATION DEFENSE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
64-41-230 TRAVEL	.00	.00	5,400.00	5,400.00	.0
64-41-316 LEGAL - LITIGATION DEFENSE	.00	.00	137,800.00	137,800.00	.0
TOTAL EXPENDITURES	.00	.00	143,200.00	143,200.00	.0
TOTAL FUND EXPENDITURES	.00	.00	143,200.00	143,200.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

CITY OF HILDALE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

JOINT ADMINISTRATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUES</u>					
65-38-102 TRANSFER FROM WATER FUND	.00	.00	799,747.60	799,747.60	.0
65-38-103 TRANSFER FROM WASTEWATER	.00	.00	870,313.70	870,313.70	.0
65-38-105 TRANSFER FROM GAS FUND	.00	.00	682,137.70	682,137.70	.0
65-38-200 TRANSFER FROM WATER FUND CMWP	.00	.00	400,000.00	400,000.00	.0
TOTAL REVENUES	.00	.00	2,752,199.00	2,752,199.00	.0
TOTAL FUND REVENUE	.00	.00	2,752,199.00	2,752,199.00	.0

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

JOINT ADMINISTRATION FUND

EXPENDITURES	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
65-41-110 SALARIES-PERMANENT EMPLOYEES	150,891.14	150,891.14	940,160.00	789,268.86	16.1
65-41-113 MANAGER	3,189.88	3,189.88	.00	(3,189.88)	.0
65-41-114 TREASURER	14,853.28	14,853.28	.00	(14,853.28)	.0
65-41-115 RECORDER	14,955.46	14,955.46	100,000.00	85,044.54	15.0
65-41-117 ATTORNEY SALARY	24,553.92	24,553.92	100,000.00	75,446.08	24.6
65-41-120 SALARIES-TEMPORARY EMPLOYEES	.00	.00	100,000.00	100,000.00	.0
65-41-130 PAYROLL TAXES	21,880.21	21,880.21	97,682.31	75,802.10	22.4
65-41-140 BENEFITS-OTHER	63,601.44	63,601.44	290,979.76	227,378.32	21.9
65-41-144 PRINT AND POSTAGE	4,589.33	4,589.33	20,000.00	15,410.67	23.0
65-41-150 STIPENDS - UTILITY BOARD	6,000.00	6,000.00	23,400.00	17,400.00	25.6
65-41-160 MERCHANT PROCESSING	.00	.00	60,000.00	60,000.00	.0
65-41-165 CAPITAL BUILDING	.00	.00	30,000.00	30,000.00	.0
65-41-170 CAPITAL EQUIPMENT	.00	.00	40,000.00	40,000.00	.0
65-41-175 CAPITAL RESERVES PURCHASES	.00	.00	40,000.00	40,000.00	.0
65-41-210 BOOKS, SUBSCR, & MEMBERSHIPS	1,035.16	1,035.16	.00	(1,035.16)	.0
65-41-230 TRAVEL	89.92	89.92	8,000.00	7,910.08	1.1
65-41-235 FOOD & REFRESHMENT	1,272.36	1,272.36	8,000.00	6,727.64	15.9
65-41-240 OFFICE EXPENSE & SUPPLIES	353.27	353.27	6,000.00	5,646.73	5.9
65-41-242 SERVICE FEES	58.93	58.93	.00	(58.93)	.0
65-41-250 EQUIPMENT SUPPLIES & MAINT	7,553.08	7,553.08	53,000.00	45,446.92	14.3
65-41-257 FUEL	5,730.73	5,730.73	56,000.00	50,269.27	10.2
65-41-260 TOOLS & EQUIPMENT-NON CAPITAL	6,850.26	6,850.26	52,000.00	45,149.74	13.2
65-41-271 MAINT & SUPPLY - OFFICE	2,592.84	2,592.84	8,000.00	5,407.16	32.4
65-41-280 UTILITIES	2,186.88	2,186.88	28,000.00	25,813.12	7.8
65-41-285 POWER	4,483.65	4,483.65	25,800.00	21,316.35	17.4
65-41-287 TELEPHONE	3,323.51	3,323.51	.00	(3,323.51)	.0
65-41-310 PROFESSIONAL & TECHNICAL	92.71	92.71	.00	(92.71)	.0
65-41-313 AUDITOR	3,617.65	3,617.65	54,000.00	50,382.35	6.7
65-41-315 LEGAL - GENERAL	.00	.00	10,000.00	10,000.00	.0
65-41-317 INFORMATION TECHNOLOGY - CONS	6,175.35	6,175.35	14,000.00	7,824.65	44.1
65-41-318 INFORMATION TECHNOLOGY - SOFTW	6,127.77	6,127.77	24,000.00	17,872.23	25.5
65-41-319 INFORMATION TECHNOLOGY - SYSTE	1,158.36	1,158.36	.00	(1,158.36)	.0
65-41-330 EDUCATION	796.00	796.00	18,000.00	17,204.00	4.4
65-41-510 INSURANCE	77,170.60	77,170.60	200,000.00	122,829.40	38.6
65-41-521 CREDIT CARD EXPENSE	5,171.36	5,171.36	.00	(5,171.36)	.0
65-41-603 CMW PROJECT	.00	.00	400,000.00	400,000.00	.0
65-41-720 BUILDINGS	.00	.00	6,000.00	6,000.00	.0
65-41-741 EQUIPMENT - OFFICE	7,690.32	7,690.32	.00	(7,690.32)	.0
65-41-850 DEBT SERVICE - VEHICLE & EQUIP	56,570.08	56,570.08	40,000.00	(16,570.08)	141.4
TOTAL EXPENDITURES	504,615.45	504,615.45	2,853,022.07	2,348,406.62	17.7
TOTAL FUND EXPENDITURES	504,615.45	504,615.45	2,853,022.07	2,348,406.62	17.7
NET REVENUE OVER EXPENDITURES	(504,615.45)	(504,615.45)	(100,823.07)	403,792.38	(500.5)

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING REVENUES</u>					
81-37-111 WATER SALES - METERED	267,249.03	267,249.03	527,279.00	260,029.97	50.7
81-37-121 WATER SALES - FLAT RATE	229,697.09	229,697.09	655,302.00	425,604.91	35.1
81-37-331 CONNECTION CHARGES	21,199.99	21,199.99	50,000.00	28,800.01	42.4
81-37-332 CONSTRUCTION & REPAIR	6,063.19	6,063.19	112,400.00	106,336.81	5.4
81-37-411 INTEREST	1,502.65	1,502.65	7,200.00	5,697.35	20.9
81-37-412 PENALTIES	42,932.50	42,932.50	100,000.00	57,067.50	42.9
81-37-452 IMPACT FEE - AZ	5,999.99	5,999.99	.00	(5,999.99)	.0
TOTAL OPERATING REVENUES	574,644.44	574,644.44	1,452,181.00	877,536.56	39.6
<u>NON-OPERATING REVENUE</u>					
81-38-102 TRANSFERS FROM R&R RESERVE	.00	.00	300,000.00	300,000.00	.0
81-38-440 SUNDRY NON-OPERATING REVENUE	.00	.00	10,000.00	10,000.00	.0
81-38-999 CONTINGENCY	.00	.00	400,000.00	400,000.00	.0
TOTAL NON-OPERATING REVENUE	.00	.00	710,000.00	710,000.00	.0
TOTAL FUND REVENUE	574,644.44	574,644.44	2,162,181.00	1,587,536.56	26.6

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING EXPENDITURES</u>					
81-41-210 BOOKS, SUBSCR, & MEMBERSHIPS	100.00	100.00	3,000.00	2,900.00	3.3
81-41-230 TRAVEL	310.90	310.90	9,200.00	8,889.10	3.4
81-41-235 FOOD & REFRESHMENT	1,631.58	1,631.58	1,200.00	(431.58)	136.0
81-41-250 EQUIPMENT SUPPLIES & MAINT	22,781.01	22,781.01	32,000.00	9,218.99	71.2
81-41-257 FUEL	.00	.00	400.00	400.00	.0
81-41-260 TOOLS & EQUIPMENT-NON CAPITAL	15,361.50	15,361.50	10,000.00	(5,361.50)	153.6
81-41-273 MAINT & SUPPLY - SYSTEM	103,141.93	103,141.93	116,000.00	12,858.07	88.9
81-41-285 POWER	73,717.93	73,717.93	160,000.00	86,282.07	46.1
81-41-311 ENGINEER	.00	.00	10,000.00	10,000.00	.0
81-41-314 LABORATORY & TESTING	1,262.00	1,262.00	16,000.00	14,738.00	7.9
81-41-315 LEGAL - GENERAL	.00	.00	2,000.00	2,000.00	.0
81-41-330 EDUCATION	644.50	644.50	8,000.00	7,355.50	8.1
81-41-340 SYSTEM CONSTRUCTION SERVICES	.00	.00	4,000.00	4,000.00	.0
81-41-341 CONST-CUSTOMER'S INSTALLATION	.00	.00	124,800.00	124,800.00	.0
81-41-430 DEPT SPECIFIC, CHLORINE ETC.	124.80	124.80	.00	(124.80)	.0
81-41-432 SPECIAL DEPT SUPPLIES	8,929.03	8,929.03	37,000.00	28,070.97	24.1
81-41-434 2019 WATER GRANT	23,892.00	23,892.00	.00	(23,892.00)	.0
TOTAL OPERATING EXPENDITURES	251,897.18	251,897.18	533,600.00	281,702.82	47.2
<u>NON-OPERATING EXPENDITURES</u>					
81-42-560 BAD DEBT EXPENSE	321,578.91	321,578.91	4,000.00	(317,578.91)	8039.5
81-42-730 IMPROVEMENTS OTHER THAN BLDGS	.00	.00	4,400.00	4,400.00	.0
81-42-742 EQUIPMENT - FIELD	.00	.00	5,000.00	5,000.00	.0
81-42-815 PRINC. & INT W. RIGHTS LOAN	.00	.00	82,600.00	82,600.00	.0
81-42-911 TRANSFERS TO JOINT ADMIN FUND	.00	.00	1,273,114.00	1,273,114.00	.0
81-42-912 TRANSFERS TO LITIGATION	.00	.00	35,800.00	35,800.00	.0
81-42-914 TRANSFERS TO 2017 JMT RES FUND	.00	.00	26,600.00	26,600.00	.0
81-42-915 TRANSFER TO JOINT ADMIN CMWP	.00	.00	400,000.00	400,000.00	.0
81-42-999 CONTINGENCY	.00	.00	400,000.00	400,000.00	.0
TOTAL NON-OPERATING EXPENDITURES	321,578.91	321,578.91	2,231,514.00	1,909,935.09	14.4
TOTAL FUND EXPENDITURES	573,476.09	573,476.09	2,765,114.00	2,191,637.91	20.7
NET REVENUE OVER EXPENDITURES	1,168.35	1,168.35	(602,933.00)	(604,101.35)	.2

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING REVENUES</u>					
82-37-311 SERVICE CHARGES	432,287.45	432,287.45	1,280,530.00	848,242.55	33.8
82-37-312 SERVICE CHARGES - CPMCWID	93,337.40	93,337.40	290,000.00	196,662.60	32.2
82-37-331 CONNECTION CHARGES	.00	.00	20,000.00	20,000.00	.0
82-37-332 SERVICING CUSTOMER INSTALL	5,555.80	5,555.80	20,000.00	14,444.20	27.8
82-37-411 INTEREST	2,974.94	2,974.94	9,000.00	6,025.06	33.1
82-37-451 IMPACT FEE	.00	.00	20,000.00	20,000.00	.0
82-37-452 IMPACT FEE - CPMCWID	22,775.00	22,775.00	50,000.00	27,225.00	45.6
TOTAL OPERATING REVENUES	556,930.59	556,930.59	1,689,530.00	1,132,599.41	33.0
<u>NON-OPERATING REVENUES</u>					
82-38-102 TRANSFERS FROM R&R RESERVE	.00	.00	550,000.00	550,000.00	.0
82-38-999 CONTINGENCY	.00	.00	400,000.00	400,000.00	.0
TOTAL NON-OPERATING REVENUES	.00	.00	950,000.00	950,000.00	.0
TOTAL FUND REVENUE	556,930.59	556,930.59	2,639,530.00	2,082,599.41	21.1

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING EXPENDITURES</u>					
82-41-210 BOOKS, SUBSCR, & MEMBERSHIPS	.00	.00	6,000.00	6,000.00	.0
82-41-215 ASSOCIATION MEMBERSHIPS	.00	.00	1,000.00	1,000.00	.0
82-41-230 TRAVEL	.00	.00	6,000.00	6,000.00	.0
82-41-250 EQUIPMENT SUPPLIES & MAINT	1,156.84	1,156.84	16,000.00	14,843.16	7.2
82-41-257 FUEL	96.50	96.50	5,000.00	4,903.50	1.9
82-41-260 TOOLS & EQUIPMENT-NON CAPITAL	.00	.00	14,000.00	14,000.00	.0
82-41-273 MAINTENANCE & SUPPLY - SYSTEM	7,435.75	7,435.75	130,000.00	122,564.25	5.7
82-41-280 UTILITIES	.00	.00	350,000.00	350,000.00	.0
82-41-285 POWER	6,384.00	6,384.00	72,000.00	65,616.00	8.9
82-41-311 ENGINEER	.00	.00	1,000.00	1,000.00	.0
82-41-314 LABORATORY & TESTING	.00	.00	3,000.00	3,000.00	.0
82-41-315 LEGAL - GENERAL	.00	.00	2,000.00	2,000.00	.0
82-41-330 EDUCATION	.00	.00	10,000.00	10,000.00	.0
82-41-340 SYSTEM CONSTRUCTION SERVICES	.00	.00	10,000.00	10,000.00	.0
82-41-742 EQUIPMENT - FIELD	.00	.00	20,000.00	20,000.00	.0
TOTAL OPERATING EXPENDITURES	15,073.09	15,073.09	646,000.00	630,926.91	2.3
<u>NON-OPERATING EXPENSES</u>					
82-42-560 BAD DEBT EXPENSE	35,822.17	35,822.17	3,000.00	(32,822.17)	1194.1
82-42-720 BUILDINGS	.00	.00	10,000.00	10,000.00	.0
82-42-810 PRINCIPAL ON BONDS	.00	.00	12,800.00	12,800.00	.0
82-42-812 PRINCIPAL ON BONDS - RDA B	12,666.83	12,666.83	67,000.00	54,333.17	18.9
82-42-813 PRINCIPAL ON BONDS - RDA - C	3,413.29	3,413.29	12,800.00	9,386.71	26.7
82-42-816 PRINCIPAL ON BONDS - DWQ	.00	.00	160,000.00	160,000.00	.0
82-42-822 INTEREST ON BONDS - RDA - B	21,589.17	21,589.17	138,600.00	117,010.83	15.6
82-42-823 INTEREST ON BONDS - RDA - C	3,066.71	3,066.71	26,200.00	23,133.29	11.7
82-42-911 TRANSFERS TO JOINT ADMIN FUND	.00	.00	870,313.70	870,313.70	.0
82-42-912 TRANSFERS TO LITIGATION	.00	.00	35,800.00	35,800.00	.0
82-42-914 TRANSFERS TO 2017 JMT RES FUND	.00	.00	26,600.00	26,600.00	.0
82-42-950 GRANTS	.00	.00	30,000.00	30,000.00	.0
82-42-960 TRANSFERS TO RESERVE FUNDS	.00	.00	200,000.00	200,000.00	.0
82-42-970 35 CHARACTERS	.00	.00	100,000.00	100,000.00	.0
82-42-999 CONTINGENCY	.00	.00	400,000.00	400,000.00	.0
TOTAL NON-OPERATING EXPENSES	76,558.17	76,558.17	2,093,113.70	2,016,555.53	3.7
TOTAL FUND EXPENDITURES	91,631.26	91,631.26	2,739,113.70	2,647,482.44	3.4
NET REVENUE OVER EXPENDITURES	465,299.33	465,299.33	(99,583.70)	(564,883.03)	467.2

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

GAS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING REVENUES</u>					
84-37-111 GAS SALES - METERED NAT GAS	111,582.76	111,582.76	300,000.00	188,417.24	37.2
84-37-112 GAS SALES - METERED PROPANE	240,464.81	240,464.81	759,748.00	519,283.19	31.7
84-37-113 GAS SALES - CYLINDER	2,663.58	2,663.58	21,200.00	18,536.42	12.6
84-37-114 GAS SALES - CYLINDER EXCHANGE	427.17	427.17	7,000.00	6,572.83	6.1
84-37-121 NATURAL GAS SALES - FLAT RATE	17,542.98	17,542.98	50,000.00	32,457.02	35.1
84-37-122 PROPANE GAS - FLAT RATE	24,238.07	24,238.07	68,000.00	43,761.93	35.6
84-37-160 CONSTRUCTION REVENUE	19,992.76	19,992.76	40,000.00	20,007.24	50.0
84-37-331 CONNECTION CHARGES	5,513.05	5,513.05	10,000.00	4,486.95	55.1
84-37-351 SUNDRY OPERATING REVENUE	.00	.00	94,000.00	94,000.00	.0
84-37-411 INTEREST	1,747.46	1,747.46	7,000.00	5,252.54	25.0
84-37-412 PENALTIES	10,983.04	10,983.04	70,000.00	59,016.96	15.7
TOTAL OPERATING REVENUES	435,155.68	435,155.68	1,426,948.00	991,792.32	30.5
 <u>NON-OPERATING REVENUES</u>					
84-38-102 TRANSFERS FROM R&R RESERVE	.00	.00	356,400.00	356,400.00	.0
84-38-999 CONTINGENCY	.00	.00	400,000.00	400,000.00	.0
TOTAL NON-OPERATING REVENUES	.00	.00	756,400.00	756,400.00	.0
TOTAL FUND REVENUE	435,155.68	435,155.68	2,183,348.00	1,748,192.32	19.9

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

GAS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING EXPENDITURES</u>					
84-41-210 BOOKS, SUBSCR, & MEMBERSHIPS	.00	.00	7,000.00	7,000.00	.0
84-41-230 TRAVEL	.00	.00	8,000.00	8,000.00	.0
84-41-250 EQUIPMENT SUPPLIES & MAINT	811.44	811.44	10,000.00	9,188.56	8.1
84-41-257 FUEL	304.67	304.67	3,000.00	2,695.33	10.2
84-41-260 TOOLS & EQUIPMENT-NON CAPITAL	8,416.74	8,416.74	10,000.00	1,583.26	84.2
84-41-273 MAINT & SUPPLY SYSTEM	9,619.09	9,619.09	63,400.00	53,780.91	15.2
84-41-280 UTILITIES	.00	.00	1,000.00	1,000.00	.0
84-41-285 POWER	414.39	414.39	2,000.00	1,585.61	20.7
84-41-330 EDUCATION	70.00	70.00	16,000.00	15,930.00	.4
84-41-431 NATURAL GAS COMMODITY SUPPLY	4,175.59	4,175.59	130,000.00	125,824.41	3.2
84-41-432 PROPANE GAS COMMODITY SUPPLY	47,911.38	47,911.38	500,000.00	452,088.62	9.6
84-41-434 NAT GAS COMMODITY TRANSPORT	2,107.26	2,107.26	38,000.00	35,892.74	5.6
84-41-580 RENT OR LEASE	400.00	400.00	9,000.00	8,600.00	4.4
84-41-742 EQUIPMENT - FIELD	.00	.00	160,000.00	160,000.00	.0
TOTAL OPERATING EXPENDITURES	74,230.56	74,230.56	957,400.00	883,169.44	7.8
<u>NON-OPERATING EXPENDITURES</u>					
84-42-560 BAD DEBT EXPENSE	132,973.68	132,973.68	1,200.00	(131,773.68)	11081.
84-42-750 SP PROJECTS CAPITAL	.00	.00	74,000.00	74,000.00	.0
84-42-911 TRANSFERS TO JOINT ADMIN FUND	.00	.00	682,138.00	682,138.00	.0
84-42-912 TRANSFERS TO LITIGATION	.00	.00	35,800.00	35,800.00	.0
84-42-914 TRANSFERS TO 2017 JMT RES FUND	.00	.00	27,200.00	27,200.00	.0
84-42-960 TRANSFERS TO RESERVE FUNDS	.00	.00	196,400.00	196,400.00	.0
84-42-970 TRANSFER TO FIBER DEPARTMENT	.00	.00	100,000.00	100,000.00	.0
84-42-999 CONTINGENCY	.00	.00	400,000.00	400,000.00	.0
TOTAL NON-OPERATING EXPENDITURES	132,973.68	132,973.68	1,516,738.00	1,383,764.32	8.8
TOTAL FUND EXPENDITURES	207,204.24	207,204.24	2,474,138.00	2,266,933.76	8.4
NET REVENUE OVER EXPENDITURES	227,951.44	227,951.44	(290,790.00)	(518,741.44)	78.4

CITY OF HILDALE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

FUND 89

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-OPERATING REVENUES</u>					
89-38-101 TRANSFERS FROM OTHER FUNDS	.00	.00	100,000.00	100,000.00	.0
89-38-928 CONTIGENCY	.00	.00	20,000.00	20,000.00	.0
TOTAL NON-OPERATING REVENUES	.00	.00	120,000.00	120,000.00	.0
TOTAL FUND REVENUE	.00	.00	120,000.00	120,000.00	.0

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

FUND 89

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING EXPENDITURES</u>					
89-41-250 EQUIPMENT SUPPLIES & MAINT	.00	.00	600.00	600.00	.0
89-41-260 TOOLS & EQUIPMENT-NON CAPITAL	.00	.00	6,000.00	6,000.00	.0
89-41-273 MAINT & SUPPLY SYSTEM	3,476.29	3,476.29	12,000.00	8,523.71	29.0
89-41-310 PROFESSIONAL & TECHNICAL	.00	.00	2,000.00	2,000.00	.0
89-41-315 LEGAL - GENERAL	.00	.00	6,000.00	6,000.00	.0
89-41-319 CONTIGENCY	.00	.00	20,000.00	20,000.00	.0
89-41-431 FIBER COMMODITY SUPPLY	10,713.28	10,713.28	.00	(10,713.28)	.0
89-41-580 RENT OR LEASE	.00	.00	3,000.00	3,000.00	.0
89-41-850 DEBT SERVICE - VEHICLE & EQUIP	.00	.00	1,000.00	1,000.00	.0
TOTAL OPERATING EXPENDITURES	<u>14,189.57</u>	<u>14,189.57</u>	<u>50,600.00</u>	<u>36,410.43</u>	<u>28.0</u>
TOTAL FUND EXPENDITURES	<u>14,189.57</u>	<u>14,189.57</u>	<u>50,600.00</u>	<u>36,410.43</u>	<u>28.0</u>
NET REVENUE OVER EXPENDITURES	<u>(14,189.57)</u>	<u>(14,189.57)</u>	<u>69,400.00</u>	<u>83,589.57</u>	<u>(20.5)</u>

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

FUND 90

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING REVENUES</u>					
90-37-111 FIBER SALES	1,818.65	1,818.65	10,000.00	8,181.35	18.2
90-37-331 CONNECTION CHARGES	600.00	600.00	2,000.00	1,400.00	30.0
90-37-332 CONSTRUCTION	.00	.00	20,000.00	20,000.00	.0
90-37-412 PENALTIES	11.79	11.79	.00	(11.79)	.0
90-37-928 CONTINGENCY	.00	.00	20,000.00	20,000.00	.0
TOTAL OPERATING REVENUES	2,430.44	2,430.44	52,000.00	49,569.56	4.7
<u>NON-OPERATING REVENUES</u>					
90-38-101 TRANSFERS FROM OTHER FUNDS	.00	.00	100,000.00	100,000.00	.0
TOTAL NON-OPERATING REVENUES	.00	.00	100,000.00	100,000.00	.0
TOTAL FUND REVENUE	2,430.44	2,430.44	152,000.00	149,569.56	1.6

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2021

FUND 90

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING EXPENDITURES</u>					
90-41-250 EQUIPMENT SUPPLIES & MAINT	.00	.00	600.00	600.00	.0
90-41-260 TOOLS & EQUIPMENT-NON CAPITAL	273.69	273.69	6,000.00	5,726.31	4.6
90-41-273 MAINT & SUPPLY SYSTEM	19,989.58	19,989.58	12,000.00	(7,989.58)	166.6
90-41-310 PROFESSIONAL & TECHNICAL	5,000.00	5,000.00	2,000.00	(3,000.00)	250.0
90-41-315 LEGAL - GENERAL	.00	.00	6,000.00	6,000.00	.0
90-41-319 CONTINGENCY	.00	.00	20,000.00	20,000.00	.0
90-41-340 SYSTEM CONSTRUCTION SERVICES	10,664.75	10,664.75	.00	(10,664.75)	.0
90-41-431 FIBER COMMODITY SUPPLY	29,625.03	29,625.03	.00	(29,625.03)	.0
90-41-580 RENT OR LEASE	500.00	500.00	3,000.00	2,500.00	16.7
90-41-850 DEBT SERVICE - VEHICLE & EQUIP	.00	.00	1,000.00	1,000.00	.0
TOTAL OPERATING EXPENDITURES	66,053.05	66,053.05	50,600.00	(15,453.05)	130.5
TOTAL FUND EXPENDITURES	66,053.05	66,053.05	50,600.00	(15,453.05)	130.5
NET REVENUE OVER EXPENDITURES	(63,622.61)	(63,622.61)	101,400.00	165,022.61	(62.7)

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
1155 ARIZONA STRIP LANDFILL CORP									
COLL 0121	1	Invoice	LANDFILL SERVICES	02/18/2021	03/20/2021	33,137.22	0	02/21	11-13119
Total 1155 ARIZONA STRIP LANDFILL CORP:						33,137.22			
1430 CASELLE, INC.									
107317	1	Invoice	CONTRACT FOR MARCH 2021 - 90% UTILITIES - SPLIT DISTRIBUTION	02/01/2021	03/03/2021	927.00	0	02/21	65-41-318
107317	2	Invoice	CONTRACT FOR MARCH 2021 - 10% ADMIN - SPLIT DISTRIBUTION	02/01/2021	03/03/2021	103.00	0	02/21	11-41-318
Total 1430 CASELLE, INC.:						1,030.00			
2160 HILDALE CITY									
NAT 1220	2	Adjustmen	ENERGY & USE TAX NAT GAS	01/12/2021	01/27/2021	6,455.50-	0	02/21	84-21376
NAT 1220 (A	1	Invoice	ENERGY & USE TAX GAS	01/14/2021	01/29/2021	1,832.21	0	02/21	84-21376
Total 2160 HILDALE CITY:						4,623.29-			
2170 HILDALE CITY UTILITIES									
3.18000.1 01	1	Invoice	LAB SHOP UTILITIES	02/09/2021	02/28/2021	1,303.70	0	02/21	65-41-280
3.84110.1 01	1	Invoice	ACADEMY AVE WELL	02/09/2021	02/28/2021	54.00	0	02/21	65-41-280
6.07700.1 01	1	Invoice	CITY HALL UTILITIES - 67% Utilities - Split Distribution	02/09/2021	02/24/2021	358.02	0	02/21	65-41-280
6.07700.1 01	2	Invoice	CITY HALL UTILITIES - 33% Admin - Split Distribution	02/09/2021	02/24/2021	176.34	0	02/21	11-41-280
6.21700.1 01	1	Invoice	MAXWELL PARK UTILITIES	02/09/2021	02/28/2021	335.60	0	02/21	11-48-280
6.23190.4 02	1	Invoice	MULBERRY ST BUILDING UTILITIES	02/09/2021	02/28/2021	203.77	0	02/21	11-41-280
6.42870.1 01	1	Invoice	PROPANE YARD LEASE	02/09/2021	02/28/2021	100.00	0	02/21	84-41-580
Total 2170 HILDALE CITY UTILITIES:						2,531.43			
2210 HOLM BUILDING SOLUTIONS									
1036	1	Invoice	EDGER BLADES - MAXWELL PARK	02/04/2021	02/19/2021	50.00	0	02/21	11-48-273
Total 2210 HOLM BUILDING SOLUTIONS:						50.00			
2560 HINTON BURDICK CPAs & ADVISORS									
237395	1	Invoice	2020 FY Audit Progress Billing - 67% Utilities Split Distribution	01/31/2021	03/02/2021	7,929.45	0	02/21	65-41-313
237395	2	Invoice	2020 FY Audit Progress Billing - 33% Admin Split Distribution	01/31/2021	03/02/2021	3,905.55	0	02/21	11-41-313
Total 2560 HINTON BURDICK CPAs & ADVISORS:						11,835.00			
2671 LES OLSON COMPANY									
EA990102	1	Invoice	MAINTENANCE CONTRACT - 75% UTILITIES	01/25/2021	02/24/2021	366.10	0	02/21	65-41-144
EA990102	2	Invoice	MAINTENANCE CONTRACT - 25% ADMIN	01/25/2021	02/24/2021	122.03	0	02/21	11-41-241
Total 2671 LES OLSON COMPANY:						488.13			
3061 PERSONNEL CONCEPTS									
25P7529445	1	Invoice	2021 UTAH & FEDERAL LABOR LAW COMPLIANCE POSTERS	01/28/2021	02/07/2021	15.85	0	02/21	65-41-144

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
Total 3061 PERSONNEL CONCEPTS:						15.85			
3450 SCHOLZEN PRODUCTS COMPANY, INC.									
3030782-00	1	Invoice	CHLORINE CYLINDER RENTAL	01/22/2021	02/21/2021	134.40	0	02/21	81-41-432
6538964-00	1	Invoice	MARKING PAINT, MUD PLUGS	02/03/2021	03/05/2021	461.50	0	02/21	84-41-273
6539037-00	1	Invoice	VALVE BOX HOOK	02/04/2021	03/06/2021	50.54	0	02/21	81-41-273
6539419-00	1	Invoice	MUDPLUGS, LID FILTER, PIPE REPAIR CLAMP	02/05/2021	03/07/2021	675.92	0	02/21	81-41-273
6540586-00	1	Invoice	MEASURING WHEEL	02/10/2021	03/12/2021	178.75	0	02/21	81-41-273
6541011-00	1	Invoice	VALVE BOX RISERS	02/15/2021	03/17/2021	517.50	0	02/21	81-41-273
Total 3450 SCHOLZEN PRODUCTS COMPANY, INC.:						2,018.61			
3560 SOUTH CENTRAL COMMUNICATIONS									
8277200 012	1	Invoice	POLICE PHONE LINE	02/01/2021	02/20/2021	56.84	0	02/21	11-43-287
8297800 012	1	Invoice	CITY HALL PHONES & FAX LINES - 67% UTILITIES - Split Distribution	02/01/2021	02/20/2021	221.54	0	02/21	65-41-287
8297800 012	2	Invoice	CITY HALL PHONES & FAX LINES - 33% ADMIN - Split Distribution	02/01/2021	02/20/2021	109.11	0	02/21	11-41-287
8362600 012	1	Invoice	HILDALE CITY POLICE PHONES	02/01/2021	02/20/2021	20.81	0	02/21	11-43-287
9592500 012	1	Invoice	PRI PHONE ACCOUNT - 67% UTILITIES - Split Distribution	02/01/2021	02/20/2021	352.01	0	02/21	65-41-287
9592500 012	2	Invoice	PRI PHONE ACCOUNT - 33% ADMIN - Split Distribution	02/01/2021	02/20/2021	173.38	0	02/21	11-41-287
Total 3560 SOUTH CENTRAL COMMUNICATIONS:						933.69			
3592 SOUTHERN UTAH UNIVERSITY									
S0049865	1	Invoice	BACTERIOLOGICAL WATER TESTS	02/03/2021	03/05/2021	140.00	0	02/21	81-41-314
Total 3592 SOUTHERN UTAH UNIVERSITY:						140.00			
3930 TOWN OF COLORADO CITY									
9152	1	Invoice	DOJ COURT JUDGEMENT COST SHARING - JIM KEITH	02/01/2021	02/16/2021	1,833.98	0	02/21	63-41-310
9153	1	Invoice	VERIZON WIRELESS - DEC.22, 2020 TO JAN. 21, 2021	02/01/2021	02/16/2021	295.19	0	02/21	11-41-287
9169	1	Invoice	AUTO INSURANCE PREMIUM PORTION - (PROPANE DELIVERY TRUCKS)	02/01/2021	02/16/2021	806.72	0	02/21	65-41-510
9169	2	Invoice	GENERAL AND PROFESSIONAL LIABILITY INSURANCE PREMIUM PORTION	02/01/2021	02/16/2021	2,083.80	0	02/21	65-41-510
9169	3	Invoice	RISK MANAGEMENT FUND MONTHLY PMNT.	02/01/2021	02/16/2021	1,269.68	0	02/21	65-41-510
9169	4	Invoice	PROPANE DELIVERY INSURANCE PREMIUM PORTION	02/01/2021	02/16/2021	370.25	0	02/21	65-41-510
PROST1220	1	Invoice	TOTAL PROPANE TAX	12/31/2020	01/15/2021	2,469.57	0	12/20	84-21371
WAT1220	1	Invoice	TOTAL WATER TAX	12/31/2020	01/15/2021	886.61	0	12/20	81-21371
9135	1	Invoice	UTILITY FIELD STAFF PAYROLL	12/25/2021	01/09/2022	17,655.71	0	02/21	65-41-110
9135	2	Invoice	UTILITY FIELD STAFF PAYROLL TAXES	12/25/2021	01/09/2022	1,649.48	0	02/21	65-41-130
9135	3	Invoice	UTILITY FIELD STAFF PAYROLL BENEFITS	12/25/2021	01/09/2022	2,967.95	0	02/21	65-41-140
9135	4	Invoice	SECRETARIAL STAFF PAYROLL	12/25/2021	01/09/2022	1,874.45	0	02/21	65-41-110
9135	5	Invoice	CITY TREASURER PAYROLL	12/25/2021	01/09/2022	370.14	0	02/21	11-41-114

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
9135	6	Invoice	CUSTOMER SERVICE MANAGER	12/25/2021	01/09/2022	1,974.08	0	02/21	65-41-114
9135	7	Invoice	COURT ADMINISTRATOR	12/25/2021	01/09/2022	123.38	0	02/21	11-41-110
9135	8	Invoice	CITY MANAGER PAYROLL	12/25/2021	01/09/2022	2,614.51	0	02/21	11-41-113
9135	9	Invoice	CITY MANAGER PAYROLL	12/25/2021	01/09/2022	498.00	0	02/21	65-41-113
9135	10	Invoice	RECORDER PAYROLL	12/25/2021	01/09/2022	477.41	0	02/21	11-41-115
9135	11	Invoice	ACCOUNTS PAYABLE CLERK	12/25/2021	01/09/2022	1,909.63	0	02/21	65-41-115
9135	12	Invoice	GENERAL FUND PAYROLL TAXES	12/25/2021	01/09/2022	326.09	0	02/21	65-41-130
9135	13	Invoice	GENERAL FUND PAYROLL BENEFITS	12/25/2021	01/09/2022	1,440.36	0	02/21	65-41-140
9135	14	Invoice	BUILDING OFFICIAL PAYROLL	12/25/2021	01/09/2022	1,165.31	0	02/21	11-45-110
9135	15	Invoice	PUBLIC WORKS - STREETS PAYROLL	12/25/2021	01/09/2022	3,997.57	0	02/21	11-47-110
9135	16	Invoice	PUBLIC WORKS - PARKS PAYROLL	12/25/2021	01/09/2022	2,052.81	0	02/21	11-48-110
9137	1	Invoice	UTILITY FIELD STAFF PAYROLL	01/08/2021	01/23/2021	13,918.66	0	02/21	65-41-110
9137	2	Invoice	UTILITY FIELD STAFF PAYROLL TAXES	01/08/2021	01/23/2021	1,599.45	0	02/21	65-41-130
9137	3	Invoice	UTILITY FIELD STAFF PAYROLL BENEFITS	01/08/2021	01/23/2021	1,037.57	0	02/21	65-41-140
9137	4	Invoice	SECRETARIAL STAFF PAYROLL	01/08/2021	01/23/2021	1,462.44	0	02/21	65-41-110
9137	5	Invoice	CITY TREASURER PAYROLL	01/08/2021	01/23/2021	314.67	0	02/21	11-41-114
9137	6	Invoice	CUSTOMER SERVICE MANAGER	01/08/2021	01/23/2021	1,603.23	0	02/21	65-41-114
9137	7	Invoice	Court Administrator	01/08/2021	01/23/2021	104.89	0	02/21	11-41-110
9137	8	Invoice	CITY MANAGER PAYROLL	01/08/2021	01/23/2021	5,405.36	0	02/21	11-41-113
9137	9	Invoice	CITY MANAGER PAYROLL	01/08/2021	01/23/2021	1,029.59	0	02/21	65-41-113
9137	10	Invoice	RECORDER PAYROLL	01/08/2021	01/23/2021	386.38	0	02/21	11-41-115
9137	11	Invoice	ACCOUNTS PAYABLE CLERK	01/08/2021	01/23/2021	1,545.54	0	02/21	65-41-115
9137	12	Invoice	GENERAL FUND PAYROLL TAXES	01/08/2021	01/23/2021	324.98	0	02/21	65-41-130
9137	13	Invoice	GENERAL FUND PAYROLL BENEFITS	01/08/2021	01/23/2021	75.00	0	02/21	65-41-140
9137	14	Invoice	BUILDING OFFICIAL PAYROLL	01/08/2021	01/23/2021	891.24	0	02/21	11-45-110
9137	15	Invoice	PUBLIC WORKS - STREETS PAYROLL	01/08/2021	01/23/2021	2,761.62	0	02/21	11-47-110
9137	16	Invoice	PUBLIC WORKS - PARKS PAYROLL	01/08/2021	01/23/2021	1,597.69	0	02/21	11-48-110
9145	1	Invoice	UTILITY FIELD STAFF PAYROLL	01/22/2021	02/06/2021	17,527.95	0	02/21	65-41-110
9145	2	Invoice	UTILITY FIELD STAFF PAYROLL TAXES	01/22/2021	02/06/2021	1,649.20	0	02/21	65-41-130
9145	3	Invoice	UTILITY FIELD STAFF PAYROLL BENEFITS	01/22/2021	02/06/2021	2,967.95	0	02/21	65-41-140
9145	4	Invoice	SECRETARIAL STAFF PAYROLL	01/22/2021	02/06/2021	1,891.15	0	02/21	65-41-110
9145	5	Invoice	CITY TREASURER PAYROLL	01/22/2021	02/06/2021	370.14	0	02/21	11-41-114
9145	6	Invoice	CUSTOMER SERVICE MANAGER	01/22/2021	02/06/2021	1,974.08	0	02/21	65-41-114
9145	7	Invoice	COURT ADMINISTRATOR	01/22/2021	02/06/2021	123.38	0	02/21	11-41-110
9145	8	Invoice	CITY MANAGER PAYROLL	01/22/2021	02/06/2021	2,614.51	0	02/21	11-41-113
9145	9	Invoice	CITY MANAGER PAYROLL	01/22/2021	02/06/2021	498.00	0	02/21	65-41-113
9145	10	Invoice	RECORDER PAYROLL	01/22/2021	02/06/2021	477.41	0	02/21	11-41-115
9145	11	Invoice	ACCOUNTS PAYABLE CLERK	01/22/2021	02/06/2021	1,909.63	0	02/21	65-41-115
9145	12	Invoice	GENERAL FUND PAYROLL TAXES	01/22/2021	02/06/2021	331.65	0	02/21	65-41-130
9145	13	Invoice	GENERAL FUND PAYROLL BENEFITS	01/22/2021	02/06/2021	1,440.36	0	02/21	65-41-140
9145	14	Invoice	BUILDING OFFICIAL PAYROLL	01/22/2021	02/06/2021	1,161.04	0	02/21	11-45-110
9145	15	Invoice	PUBLIC WORKS - STREETS PAYROLL	01/22/2021	02/06/2021	3,941.66	0	02/21	11-47-110
9145	16	Invoice	PUBLIC WORKS - PARKS PAYROLL	01/22/2021	02/06/2021	2,052.81	0	02/21	11-48-110

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
9150	1	Invoice	GASOLINE & DIESEL FUEL USED FROM PUBLIC WORKS - HILDALE ROADS	02/01/2021	02/16/2021	386.26	0	02/21	11-47-257
9150	2	Invoice	GASOLINE & DIESEL FUEL USED FROM PUBLIC WORKS - UTILITIES	02/01/2021	02/16/2021	1,739.00	0	02/21	65-41-257
9150	3	Invoice	GASOLINE USED FROM PUBLIC WORKS - HILDALE PARKS	02/01/2021	02/16/2021	98.19	0	02/21	11-48-257
9150	4	Invoice	GASOLINE USED FROM PUBLIC WORKS - ADMINISTRATION	02/01/2021	02/16/2021	27.34	0	02/21	11-41-257
9150	5	Invoice	GASOLINE & DIESEL FUEL USED FROM PUBLIC WORKS - UTILITIES	02/01/2021	02/16/2021	161.67	0	02/21	84-41-257
9182	1	Invoice	DOJ COURT JUDGEMENT COST SHARING - ROGER CARTER	01/31/2021	02/15/2021	231.00	0	02/21	63-41-310
9183	1	Invoice	IT SERVICES 90% UTILITIES - SPLIT DISTRIBUTION	02/03/2021	02/18/2021	429.79	0	02/21	65-41-317
9183	2	Invoice	IT SERVICES 10% ADMIN - SPLIT DISTRIBUTION	02/03/2021	02/18/2021	47.75	0	02/21	11-41-317
Total 3930 TOWN OF COLORADO CITY:						129,222.91			
4020 U.S. POSTAL SERVICE									
210216	1	Invoice	POSTAGE	02/16/2021	03/15/2021	700.00	0	02/21	65-41-144
Total 4020 U.S. POSTAL SERVICE:						700.00			
4055 UNIFIRST CORPORATION									
3520504945	1	Invoice	UNIFORMS	12/28/2020	01/27/2021	111.72	0	02/21	65-41-260
3520505410	1	Invoice	UNIFORMS	01/04/2021	02/03/2021	111.72	0	02/21	65-41-260
3520505892	1	Invoice	UNIFORMS	01/11/2021	02/10/2021	111.72	0	02/21	65-41-260
3520506371	1	Invoice	UNIFORMS	01/18/2021	02/17/2021	82.08	0	02/21	65-41-260
Total 4055 UNIFIRST CORPORATION:						417.24			
4160 UTAH LEAGUE OF CITIES & TOWNS									
1086	1	Invoice	2020 POWERS AND DUTIES HANDBOOKS FOR STAFF	12/23/2020	01/22/2021	305.00	0	02/21	11-41-210
Total 4160 UTAH LEAGUE OF CITIES & TOWNS:						305.00			
4220 UTAH STATE TREASURER									
TC 55 0121	1	Invoice	SURCHARGES	01/30/2021	03/01/2021	1,480.74	0	02/21	11-21332
Total 4220 UTAH STATE TREASURER:						1,480.74			
4403 WCF MUTUAL INSURANCE CO.									
7467736	1	Invoice	WORK COMP INSURANCE PREMIUM	02/01/2021	03/03/2021	557.25	0	02/21	11-41-510
Total 4403 WCF MUTUAL INSURANCE CO.:						557.25			
4441 WHEELER MACHINERY CO.									
RS00001754	1	Invoice	PLATE COMPACTOR ATTACHMENT RENTAL	01/27/2021	02/26/2021	725.00	0	02/21	65-41-580
RS00001763	1	Invoice	Light Tower Rental	02/09/2021	03/11/2021	3,600.00	0	02/21	65-41-850
Total 4441 WHEELER MACHINERY CO.:						4,325.00			
4470 ZION'S BANK									
210105 (1) M	1	Invoice	TREAT FOR STAFF MEETING	01/05/2021	02/04/2021	5.14	0	02/21	65-41-235

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
210105 (1) M	2	Invoice	TREAT FOR STAFF MEETING	01/05/2021	02/04/2021	5.15	0	02/21	11-41-235
210107 (2) M	1	Invoice	STAMPS FOR APPLE VALLEY MAILINGS	01/07/2021	02/06/2021	183.70	0	02/21	65-41-144
210107 (3) M	1	Invoice	XPRESS BILL PAY	01/07/2021	02/06/2021	1.00	0	02/21	65-41-318
210111 (1) H	1	Invoice	ICMA - ANNUAL MEMBERSHIP	01/11/2021	02/10/2021	600.00	0	02/21	65-41-318
210112 (1) O	1	Invoice	SPRINKLING SYSTEM/SUPPLIES FOR MAXWELL PARK	01/12/2021	02/11/2021	208.59	0	02/21	11-48-273
210114 (1) D	1	Invoice	COMPUTER EQUIP/UPGRADES - HILDALE UTILITIES & ADMIN	01/14/2021	02/13/2021	596.50	0	02/21	65-41-318
210114 (1) D	2	Invoice	COMPUTER EQUIP/UPGRADES - HILDALE UTILITIES & ADMIN	01/14/2021	02/13/2021	596.51	0	02/21	11-41-318
210115 (1) E	1	Invoice	ETHERNET ADAPTER	01/15/2021	02/14/2021	26.67	0	02/21	11-41-240
210119 (4) M	1	Invoice	GET WELL CARD	01/19/2021	02/18/2021	1.99	0	02/21	11-41-240
210120 (1) W	1	Invoice	DRINKS, SNACKS, AND BATTERIES - UTILITIES	01/20/2021	02/19/2021	223.53	0	02/21	65-41-235
210120 (1) W	2	Invoice	DRINKS, SNACKS, AND BATTERIES - UTILITIES	01/20/2021	02/19/2021	255.35	0	02/21	65-41-240
210121 (2) E	1	Invoice	MEETING FOR CDBG/SRTS W/ PUBLIC WORKS, UTILITY & ADMIN MANAGEMENT	01/21/2021	02/20/2021	21.38	0	02/21	65-41-235
210121 (2) E	2	Invoice	MEETING FOR CDBG/SRTS W/ PUBLIC WORKS, UTILITY & ADMIN MANAGEMENT	01/21/2021	02/20/2021	21.39	0	02/21	11-41-235
210123 (5) M	1	Invoice	SNACKS, WATER, COFFEE & CREAMER	01/23/2021	02/22/2021	30.14	0	02/21	65-41-235
210123 (5) M	2	Invoice	SNACKS, WATER, COFFEE & CREAMER	01/23/2021	02/22/2021	30.15	0	02/21	11-41-235
210123 (6) M	1	Invoice	ZOOM	01/23/2021	02/22/2021	297.96	0	02/21	11-41-318
210125 (3) E	1	Invoice	WEBCAM EXTENTION CABLES	01/25/2021	02/24/2021	18.09	0	02/21	11-41-240
210126 (2) W	1	Invoice	HEATER	01/26/2021	02/25/2021	53.36	0	02/21	90-41-273
210126 (4) E	1	Invoice	ZOOM	01/26/2021	02/25/2021	15.96	0	02/21	11-41-318
210127 (5) E	1	Invoice	ACCESS TO ULCT DIRECTORY	01/27/2021	02/26/2021	47.97	0	02/21	11-41-318
210128 (1) A	1	Invoice	COFFEE FOR STAFF	01/28/2021	02/27/2021	12.90	0	02/21	65-41-235
210128 (1) A	2	Invoice	COFFEE FOR STAFF	01/28/2021	02/27/2021	12.90	0	02/21	11-41-235
210129 (1) IT	1	Invoice	DOMIAN RENEWAL	01/29/2021	02/28/2021	36.34	0	02/21	65-41-318
210129 (2) A	1	Invoice	FUEL FOR WHITE MINI VAN	01/29/2021	02/28/2021	21.92	0	02/21	65-41-257
210129 (2) A	2	Invoice	FUEL FOR WHITE MINI VAN	01/29/2021	02/28/2021	21.93	0	02/21	11-41-257
210130 (1) A	1	Invoice	HEADPHONES FOR MEETING MIN. & W-2 FORMS FOR EMPLOYEES	01/30/2021	03/01/2021	25.07	0	02/21	11-41-240
210130 (1) A	2	Invoice	HEADPHONES FOR MEETING MIN. & W-2 FORMS FOR EMPLOYEES	01/30/2021	03/01/2021	25.08	0	02/21	65-41-240
210201 (2) A	1	Invoice	GRAMMA REQUEST - SENDING OUT USB DRIVE	02/01/2021	03/03/2021	8.55	0	02/21	11-41-244
210201 (2) IT	1	Invoice	WIX.COM SUBSCRIPTION RENEWAL	02/01/2021	03/03/2021	281.02	0	02/21	11-41-210
210202 (3) A	1	Invoice	1099'S MAILED TO IRS	02/02/2021	03/04/2021	6.55	0	02/21	11-41-244
210202 (6) E	1	Invoice	ICMA MOUNTAIN PLAINS REGIONAL CONFERENCE	02/02/2021	03/04/2021	129.00	0	02/21	11-41-318
210203 (3) W	1	Invoice	DRINKS FOR UTILITY STAFF	02/03/2021	03/05/2021	114.23	0	02/21	65-41-235
210203 (7) E	1	Invoice	FUEL FOR DURANGO	02/03/2021	03/05/2021	49.55	0	02/21	11-41-257
210203 (7) M	1	Invoice	DINNER FOR TECHNICIANS DURING MAIN LINE REPAIR	02/03/2021	03/05/2021	32.68	0	02/21	65-41-235
210203 (8) E	1	Invoice	MICRO HDMI ADAPTER CABLE	02/03/2021	03/05/2021	58.69	0	02/21	11-41-240
210203 (9) E	1	Invoice	MEAL - TRIP TO ST. GEORGE - TECH EQUIPMENT	02/03/2021	03/05/2021	9.34	0	02/21	11-41-235

Total 4470 ZION'S BANK:

4,086.28

4561 UTAH STATE DIVISION OF FINANCE

DWQ LOAN0 1 Invoice DWQ PRINCIPAL LOAN

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
			000118	01/31/2021	03/01/2021	80,000.00	0	02/21	82-42-816
Total 4561 UTAH STATE DIVISION OF FINANCE:						80,000.00			
4605 SUMMIT ENERGY, LLC									
0121HILD	1	Invoice	NATURAL GAS COMMODITY - 01/21	02/05/2021	02/25/2021	19,216.63	0	02/21	84-41-431
Total 4605 SUMMIT ENERGY, LLC:						19,216.63			
4694 PREFERRED PARTS									
73137	1	Invoice	BATTERY CLEANER AND TERMINAL PROTECTOR - MAXWELL PARK	01/25/2021	02/24/2021	11.14	0	02/21	11-48-272
73167	1	Invoice	BATTERIES FOR SCISSOR LIFT	01/25/2021	02/24/2021	528.28	0	02/21	65-41-250
73185	1	Invoice	WINDOW WIPER BLADES - PUBLIC WORKS	01/25/2021	02/24/2021	65.27	0	02/21	11-47-250
73187	1	Invoice	WINDOW WIPER BLADE - PUBLIC WORKS	01/25/2021	02/24/2021	25.54	0	02/21	11-47-250
73238	1	Invoice	WINDOW WASHER FLUID	01/26/2021	02/25/2021	46.08	0	02/21	65-41-250
73280	1	Invoice	OIL STABILIZER, MOTOR OIL, OIL FILTER, AIR FILTER	01/27/2021	02/26/2021	48.58	0	02/21	11-48-272
73680	1	Invoice	OIL CHANGE FOR TRUCK 3101	02/03/2021	03/02/2021	168.00	0	02/21	65-41-250
73760	1	Invoice	DOOR HANDLE FOR TRUCK 3141	02/04/2021	03/03/2021	111.04	0	02/21	65-41-250
73869	1	Invoice	BATTERIES FOR KENWORTH PROPANE TRUCK	02/05/2021	03/04/2021	442.00	0	02/21	84-41-250
73897	1	Invoice	BITS, PENETRATING OIL	02/05/2021	03/04/2021	20.35	0	02/21	65-41-250
74217	1	Invoice	SHOP TOWELS, FUEL TREATMENT	02/11/2021	03/10/2021	47.38	0	02/21	65-41-250
74627	1	Invoice	DOOR HANDLE FOR FORD PROPANE TRUCK	02/17/2021	03/16/2021	19.35	0	02/21	84-41-250
74657	1	Invoice	SPARK PLUGS - PARKS	02/17/2021	03/16/2021	76.41	0	02/21	11-48-250
74706	1	Invoice	PARTS FOR PROPANE TRUCK	02/18/2021	03/17/2021	236.23	0	02/21	84-41-250
Total 4694 PREFERRED PARTS:						1,845.65			
4701 ZIONS FIRST NATIONAL BANK									
EFTPS 0122	1	Invoice	Social Security - FICA Deposit 0121	02/01/2021	02/28/2021	644.45	0	02/21	11-22211
EFTPS 0122	2	Invoice	Medicare - FICA Deposit 0121	02/01/2021	02/28/2021	150.71	0	02/21	11-22212
EFTPS 0122	3	Invoice	Tax Withholding - FICA Deposit 0121	02/01/2021	02/28/2021	489.22	0	02/21	11-22213
EFTPS 0205	1	Invoice	Social Security - FICA Deposit 0221	02/05/2021	03/04/2021	834.18	0	02/21	11-22211
EFTPS 0205	2	Invoice	Medicare - FICA Deposit 0221	02/05/2021	03/04/2021	195.08	0	02/21	11-22212
EFTPS 0205	3	Invoice	Tax Withholding - FICA Deposit 0221	02/05/2021	03/04/2021	385.42	0	02/21	11-22213
Total 4701 ZIONS FIRST NATIONAL BANK:						2,699.06			
4750 DJB GAS SERVICES, INC.									
01259976	1	Invoice	WELDER CYLINDER RENTAL	01/31/2021	03/02/2021	25.03	0	02/21	82-41-273
Total 4750 DJB GAS SERVICES, INC.:						25.03			
4811 STEVE REGAN CO.									
1179598	1	Invoice	PUMP, FERTILIZER, GRANTULATED WEED KILLER	01/22/2021	02/21/2021	575.76	0	02/21	11-48-272
Total 4811 STEVE REGAN CO.:						575.76			

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
4825 UTAH DEPT WORKFORCE SERVICES									
R 7-910458-	1	Invoice	UNEMPLOYMENT INSURANCE 2021 - DONIA JESSOP	02/01/2021	03/01/2021	403.50	0	02/21	11-41-112
Total 4825 UTAH DEPT WORKFORCE SERVICES:						403.50			
4905 FIBER INSTRUMENT SALES, INC.									
1032332	1	Invoice	SPLICE ENDS, PATCH PANELS	01/22/2021	02/21/2021	1,928.51	0	02/21	90-41-273
1034368	1	Invoice	SPLICE ENDS, PATCH PANELS	02/03/2021	03/05/2021	548.49	0	02/21	90-41-273
Total 4905 FIBER INSTRUMENT SALES, INC.:						2,477.00			
5057 GARKANE ENERGY									
1684200 022	1	Invoice	MAXWELL PARK POWER	02/11/2021	03/03/2021	494.09	0	02/21	11-48-285
1709902 022	1	Invoice	POWER PLANT WELL POWER	02/11/2021	03/03/2021	42.46	0	02/21	81-41-285
1711203 022	1	Invoice	MULBERRY ST. BUILDING POWER	02/11/2021	03/03/2021	100.46	0	02/21	11-41-285
1734500 022	1	Invoice	EAST WATER TANKS POWER	02/18/2021	03/10/2021	65.99	0	02/21	81-41-285
1763000 022	1	Invoice	RECIRC PUMP STATION POWER	02/11/2021	03/03/2021	168.21	0	02/21	82-41-285
1763900 022	1	Invoice	HEADWORKS POWER	02/11/2021	03/03/2021	75.11	0	02/21	82-41-285
1772500 022	1	Invoice	CITY HALL POWER - 67% UTILITIES - SPLIT DISTRIBUTION	02/11/2021	03/03/2021	277.55	0	02/21	65-41-285
1772500 022	2	Invoice	CITY HALL POWER - 33% ADMIN - SPLIT DISTRIBUTION	02/11/2021	03/03/2021	136.71	0	02/21	11-41-285
1775500 022	1	Invoice	WATERPLANT POWER	02/18/2021	03/10/2021	2,190.35	0	02/21	81-41-285
1782300 022	1	Invoice	LAB SHOP POWER	02/11/2021	03/03/2021	630.53	0	02/21	65-41-285
1782501 022	1	Invoice	WELL #22 POWER	02/11/2021	03/03/2021	101.70	0	02/21	81-41-285
1787300 022	1	Invoice	PROPANE PUMP POWER	02/11/2021	03/03/2021	76.58	0	02/21	84-41-285
1790000 022	1	Invoice	STREET LIGHTS POWER	02/11/2021	03/03/2021	459.30	0	02/21	11-47-286
1793900 022	1	Invoice	MILLION GALLON TANK POWER	02/11/2021	03/03/2021	32.81	0	02/21	81-41-285
1717500 022	1	Invoice	SEWER LIFT STATION	02/18/2021	03/10/2021	772.42	0	02/21	82-41-285
1768100 022	1	Invoice	WELL #8 POWER	02/18/2021	03/10/2021	445.75	0	02/21	81-41-285
1772300 022	1	Invoice	WELL #10 POWER	02/18/2021	03/10/2021	382.70	0	02/21	81-41-285
1772400 022	1	Invoice	WELL #4 POWER	02/18/2021	03/10/2021	33.22	0	02/21	81-41-285
1780600 022	1	Invoice	WELL #19 POWER	02/18/2021	03/10/2021	31.45	0	02/21	81-41-285
1781000 022	1	Invoice	WELL #17 POWER	02/18/2021	03/10/2021	32.99	0	02/21	81-41-285
1945500 022	1	Invoice	ACADEMY AVE WELL POWER	02/18/2021	03/10/2021	38.54	0	02/21	81-41-285
2026700 022	1	Invoice	WELL #21 POWER	02/18/2021	03/10/2021	2,831.52	0	02/21	81-41-285
Total 5057 GARKANE ENERGY:						9,420.44			
5159 PROVANTAGE LLC									
8884392	1	Invoice	REPLACEMENT SCREENS AT LABSHOP	02/11/2021	03/15/2021	1,939.98	0	02/21	65-41-271
Total 5159 PROVANTAGE LLC:						1,939.98			
5223 LAWSON PRODUCTS									
9308140769	1	Invoice	FITTINGS	01/13/2021	02/12/2021	841.62	0	02/21	65-41-260
Total 5223 LAWSON PRODUCTS:						841.62			
5356 BUCKS ACE HARDWARE									
325392	1	Invoice	WINDOW FLASHING FOR PIPE WRAP	01/13/2021	02/10/2021	29.99	0	02/21	84-41-273

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
Total 5356 BUCKS ACE HARDWARE:						29.99			
5376 WAXIE SANITARY SUPPLY									
79688580	1	Invoice	TOILET PAPER	12/15/2020	01/14/2021	95.99	0	02/21	11-48-272
79781868	1	Invoice	HAND SOAP, DISINFECTANT BATHROOM & TOILET BOWL CLEANER	02/02/2021	02/22/2021	144.32	0	02/21	11-48-272
Total 5376 WAXIE SANITARY SUPPLY:						240.31			
5415 ST. GEORGE WATER STORE									
83524	1	Invoice	BOTTLED WATER SERVICE - 6 BOTTLES	01/27/2021	02/26/2021	36.00	0	02/21	65-41-235
84195	1	Invoice	BOTTLED WATER SERVICE - 1 BOTTLES	02/02/2021	03/04/2021	6.00	0	02/21	65-41-235
85354	1	Invoice	BOTTLED WATER SERVICE - 3 BOTTLES	02/19/2021	03/21/2021	18.00	0	02/21	65-41-235
Total 5415 ST. GEORGE WATER STORE:						60.00			
5471 PINNACLE GAS PRODUCTS									
125619	1	Invoice	GAS FITTINGS	01/26/2021	02/25/2021	610.65	0	02/21	84-41-273
126319	1	Invoice	HOSE END VALVE	02/12/2021	03/14/2021	332.61	0	02/21	81-41-250
Total 5471 PINNACLE GAS PRODUCTS:						943.26			
5518 CUSTOMER DEPOSIT									
6.45990.5	1	Invoice	6.45990.5 CUSTOMER DEPOSIT REFUND	01/28/2021	02/27/2021	400.65	0	02/21	81-21350
3.13901.7	1	Invoice	3.13901.7 CUSTOMER DEPOSIT REFUND	02/12/2021	03/11/2021	72.76	0	02/21	81-21350
3.30710.0	1	Invoice	3.30710.0 CUSTOMER DEPOSIT REFUND	02/11/2021	03/10/2021	153.64	0	02/21	81-21350
6.42680.8	1	Invoice	6.42680.8 CUSTOMER DEPOSIT REFUND	02/12/2021	03/11/2021	168.54	0	02/21	81-21350
6.44980.5	1	Invoice	6.44980.5 CUSTOMER DEPOSIT REFUND	02/12/2021	03/11/2021	539.64	0	02/21	81-21350
6.46990.8	1	Invoice	6.46990.8 CUSTOMER DEPOSIT REFUND	02/11/2021	03/10/2021	439.85	0	02/21	81-21350
Total 5518 CUSTOMER DEPOSIT:						1,775.08			
5573 SHI International Corp.									
B12974582	1	Invoice	COMPUTER EQUIPT/SWITCHES FOR HILDALE CITY	02/03/2021	03/02/2021	2,418.18	0	02/21	11-41-318
Total 5573 SHI International Corp.:						2,418.18			
5605 NGL SUPPLY CO. LTD									
NGL347022	1	Invoice	PROPANE COMMODITY	01/18/2021	01/28/2021	8,807.50	0	02/21	84-41-432
NGL350885	1	Invoice	PROPANE COMMODITY	02/05/2021	02/15/2021	16,237.24	0	02/21	84-41-432
NGL351171	1	Invoice	PROPANE COMMODITY	02/08/2021	02/18/2021	15,135.12	0	02/21	84-41-432
NGL352922	1	Invoice	PROPANE COMMODITY	02/15/2021	02/25/2021	16,665.67	0	02/21	84-41-432
Total 5605 NGL SUPPLY CO. LTD:						56,845.53			
5607 DOMINION ENERGY									
5948550000	1	Invoice	NATURAL GAS TRANSPORTATION	02/03/2021	02/25/2021	968.98	0	02/21	84-41-434
Total 5607 DOMINION ENERGY:						968.98			

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
5637 BASIC AMERICAN SUPPLY									
332698	1	Invoice	PVC REPAIR FITTINGS	01/06/2021	02/10/2021	7.07	0	02/21	81-41-273
333814	1	Invoice	PITCH FORK - MAXWELL PARK	01/12/2021	02/10/2021	39.99	0	02/21	11-48-272
334012	1	Invoice	SPRAY PAINT	01/13/2021	02/10/2021	16.62	0	02/21	84-41-273
335295	1	Invoice	PRESSURE GAUGE - MAXWELL PARK	01/19/2021	02/10/2021	5.99	0	02/21	11-48-272
336378	1	Invoice	PAINT SUPPLIES	01/25/2021	02/10/2021	54.56	0	02/21	84-41-273
336426	1	Invoice	CLEANER FOR UTILITIES AND MAXWELL PARK - 50% UTILITIES	01/25/2021	02/10/2021	11.97	0	02/21	65-41-271
336426	2	Invoice	CLEANER FOR UTILITIES AND MAXWELL PARK - 50% MAXWELL PARK	01/25/2021	02/10/2021	11.97	0	02/21	11-48-272
336426	3	Invoice	TOILET BOWL CLEANER	01/25/2021	02/10/2021	4.59	0	02/21	11-48-272
336698	1	Invoice	KEYS FOR CITY OFFICE	01/26/2021	02/10/2021	16.93	0	02/21	11-41-240
336800	1	Invoice	KEYS FOR MULBERRY ST. BUILDING	01/26/2021	02/10/2021	3.98	0	02/21	11-41-271
Total 5637 BASIC AMERICAN SUPPLY:						173.67			
5646 XPRESS BILL PAY									
54384	1	Invoice	XPRESS BILL PAY TRANS. & ACCOUNT MAINT.	02/01/2021	02/06/2021	476.67	0	02/21	65-41-318
Total 5646 XPRESS BILL PAY:						476.67			
5661 IB Woodworks									
1045	1	Invoice	HILDALE CITY TABLE - MAYOR JESSOP	01/22/2021	02/21/2021	1,000.00	0	02/21	11-41-271
Total 5661 IB Woodworks:						1,000.00			
5695 Advanced Network Consulting									
2434	1	Invoice	Professional IT Services - 90% Utilities	02/03/2021	03/02/2021	86.85	0	02/21	65-41-317
2434	2	Invoice	Professional IT Services - 10% Admin	02/03/2021	03/02/2021	9.65	0	02/21	11-41-317
2437	1	Invoice	Professional IT Services - 90% Utilities	02/15/2021	03/14/2021	722.25	0	02/21	65-41-317
2437	2	Invoice	Professional IT Services - 10% Admin	02/15/2021	03/14/2021	80.25	0	02/21	11-41-317
Total 5695 Advanced Network Consulting:						899.00			
5699 Alan Barlow									
210223	1	Invoice	TRENCHES FOR SPRINKLER SYSTEM - MAXWELL PARK	02/23/2021	03/23/2021	800.00	0	02/21	11-48-273
Total 5699 Alan Barlow:						800.00			
5712 CATALYST CONSTRUCTION									
117	1	Invoice	Fiber Server Office Rent	02/01/2021	02/01/2021	100.00	0	02/21	90-41-580
Total 5712 CATALYST CONSTRUCTION:						100.00			
5720 SUSAN STEED									
17	1	Invoice	MAXWELL PARK - BATHROOM CLEANING	02/02/2021	03/01/2021	105.00	0	02/21	11-48-250
17	2	Invoice	UTILITY LABSHOP CLEANING	02/02/2021	03/01/2021	150.00	0	02/21	65-41-271
17	3	Invoice	CITY OFFICE CLEANING - 75% UTILITY - SPLIT DISTRIBUTION	02/02/2021	03/01/2021	161.25	0	02/21	65-41-271
17	4	Invoice	CITY OFFICE CLEANING - 25% ADMIN - SPLIT						

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
			DISTRIBUTION	02/02/2021	03/01/2021	53.75	0	02/21	11-41-271
17	5	Invoice	MULBERRY ST. BUILDING	02/02/2021	03/01/2021	45.00	0	02/21	11-41-271
Total 5720 SUSAN STEED:						515.00			
5728 JOSEPH M. HOOD									
0121	1	Invoice	PUBLIC PROSECUTOR FEES FOR JANUARY 2021	02/03/2021	03/02/2021	870.00	0	02/21	11-43-310
Total 5728 JOSEPH M. HOOD:						870.00			
5745 ROGER R CARTER									
01-2021	1	Invoice	Court Monitor fees for January 2021 (30.37 hrs)	01/06/2021	02/05/2021	4,489.13	0	02/21	63-41-310
Total 5745 ROGER R CARTER:						4,489.13			
5746 SYMBOL ARTS									
0361171-IN	2	Adjustmen	Police Badges	10/29/2020	11/28/2020	2,411.00-	0	12/20	11-43-250
Total 5746 SYMBOL ARTS:						2,411.00-			
5764 RURAL COMMUNITY CONSULTANTS									
0123739	1	Invoice	Professional Services from Oct. 1 to Oct. 31, 2020	11/20/2020	12/19/2020	2,442.05	0	12/20	11-41-312
0123948	1	Invoice	Professional Services from Nov. 1 to Nov. 30, 2020	12/22/2020	01/21/2021	4,884.10	0	12/20	11-41-312
0124327	1	Invoice	Professional Services from Jan. 1 to Jan. 31, 2021	02/22/2021	03/21/2021	2,442.05	0	02/21	11-41-312
Total 5764 RURAL COMMUNITY CONSULTANTS:						9,768.20			
Grand Totals:						388,057.73			

Report GL Period Summary

GL Period	Amount
12/20	8,271.33
02/21	379,786.40
Grand Totals:	388,057.73

Vendor number hash: 738221
 Vendor number hash - split: 1067627
 Total number of invoices: 162
 Total number of transactions: 242

Terms Description	Invoice Amount	Discount Amount	Net Invoice Amount
Net 15	128,814.74	.00	128,814.74
NET 30	160,162.13	.00	160,162.13
Open Terms	99,065.01	.00	99,065.01
NET 10TH	15.85	.00	15.85

<u>Terms Description</u>	<u>Invoice Amount</u>	<u>Discount Amount</u>	<u>Net Invoice Amount</u>
Grand Totals:	<u>388,057.73</u>	<u>.00</u>	<u>388,057.73</u>

To: Hildale City Mayor and Council
From: City Manager Eric Duthie
Date: February 28, 2021
Re: Monthly update and report

This is a general report of actions and administrative issues addressed during the previous month and advisory of actions and issues to address during the new month. If you have a specific question, please contact me directly.

General Information:

- ✓ City Hall was closed on Monday, February 15, 2021 for Presidents Day.

Actions taken:

- ✓ Meeting minutes posting have improved and are continuing to be completed.
- ✓ Reviewed various preliminary site plans.
- ✓ Reviewed Council Rules and procedures for Council work session presentation.
- ✓ Met with a vendor of public employee discount program options.
- ✓ Initiated Interim staffing options for Project Manager.
- ✓ Updated Facebook messaging.
- ✓ Attended a Public Works budget reconciliation meeting.
- ✓ Met General Plan consultant and discussed project status.
- ✓ Reviewed/Issued press release for 911 text option.
- ✓ Technology updating continuing.
- ✓ Discussed issues with Court Monitor Roger Carter.
- ✓ Reviewed sections of a 2018 Community Needs Assessment.
- ✓ Discussed complaints with Building Official Andy Barlow.
- ✓ Continued to review the Zoning Code.
- ✓ Explored contract Zoning Administrator options.
- ✓ Researched options for disposing of utility billing collections and bad debt.
- ✓ Promoted General Plan surveys and meetings.
- ✓ Researched Council meeting duration for possible addendum to Code.
- ✓ Initiated public employee discount program.
- ✓ Completed and submitting a Community Impact Fund Board (CIB) application.
- ✓ Reviewed the process for a Capital Asset Inventory (future funding mandate).
- ✓ Text Amendment finalized for Highway Commercial Zone - Building Height.
- ✓ Attended a presentation of the Arizona Environmental Infrastructure Authority overview.
- ✓ Completed and prepared for Council action a temporary beer license.
- ✓ Reviewed various applications/site plans/permits.
- ✓ Reviewed FY20 draft Audit report for Council presentation.
- ✓ Continuing to draft details for residential treatment text amendment for Council.
- ✓ DUNS (Federal designation for funding) letter revised and submitted.
- ✓ Reviewed HC-CCFD medical transport billing policy.
- ✓ Completing State Auditor Correction report for FY2014-20.
- ✓ Discussed potential Zoning Administration proposal with Hurricane City Manager.
- ✓ Followed-up and reviewed all pending projects with Sunrise Engineering.
- ✓ Reconciled Public Works cost sharing and accounting.
- ✓ Reviewed the Zoning Code for a variety of issues.
- ✓ Discussed density definition adjustments to the Zoning Code with developer.
- ✓ Interviewed (with CC Manager Barlow) interim Project Manager candidates.

- ✓ Viewed the February UEP Board meeting.
- ✓ Reviewed city ordinance concerning mandatory councilmember attendance.
- ✓ Discussed various developments with engineers for various projects.
- ✓ Interviewed and selected an interim Project Manager.
- ✓ Conducted site reviews of city facilities and buildings.
- ✓ Completed document request from Zions Bank for potential bind reductions.
- ✓ Met with Zions Bank representatives at City Hall for follow-up.
- ✓ Staff participated in retirement plan 457(b) enrollment through Colorado City.
- ✓ Met with various residents to discuss issues and concerns.
- ✓ Issued a temporary pause to collection for practice review.
- ✓ Issued Marshalls Office update for the Text 911 option to Facebook.
- ✓ Attended the UZONA Chamber of Commerce Luncheon and Mayor's update.
- ✓ Met with Judge Goff to discuss any court issues.
- ✓ Participated in the Washington County Outdoor Recreation Meeting (virtually).
- ✓ Met with Court Monitor to discuss issues.
- ✓ Attended the Community Coalition meeting to discuss plans and opportunities.
- ✓ Initiated a rollout of "Work advantage" discount program for public employees.
- ✓ Conducted a structural review of the "Green building" (across the street from City Hall). The building was found to be structurally sound.
- ✓ Zoning Commission meeting cancelled and prepared for March.
- ✓ Participated in the monthly joint Department Head meeting.
- ✓ Continued to process documents and follow-up inquiries concerning funding from various agencies.
- ✓ Signed the Notice of Award for Well development.
- ✓ Compiled open comments from a 2019/29 community survey and shared with the General Plan Consultants and Steering Committee (appreciation to Shirlee Draper).
- ✓ Attended the Colorado City Council meeting.
- ✓ Assisted the Town of Quartzite AZ as a panelist for their Police Chief selection.
- ✓ Staff conducted a Canyon St. Sidewalk project site visit with the engineers.
- ✓ Conducted an online orientation to Municode Agenda preparation software (owned).
- ✓ Conducted an online orientation to Municode Website software (owned).
- ✓ Responded to numerous property investment inquiries.
- ✓ Attended the grand opening of FIT Physical Therapy.
- ✓ Attended the open house and job fair at Balance of Nature.
- ✓ Discussed 911 funding issues Chief of Police and preparing to discuss with legislators and state officials (more information forthcoming).
- ✓ Updated the City Website.
- ✓ Coordinated further efforts for the School District/UZONA street project.
- ✓ Conducted interviews and offered the Utility Administrative Assistant position.

Future actions:

- ✓ Council Chamber audio visual project continuing.
- ✓ Continue preparations for completion of the CDBG project.
- ✓ Continue preparations for completion of the SRTS project.
- ✓ Continue review of the City Code, with emphasis on "due process" and "appeal rights".
- ✓ Develop a Social Media Policy.
- ✓ Initiate FY 22 budget preparations.



TOWN OF COLORADO CITY

P. O. Box 70 * Colorado City, Arizona 86021

Phone & TDD: 928-875-2646 * Fax: 928-875-2778

AIRPORT MANAGER'S REPORT

February 2, 2021

January weather was mostly mild except for 2 or 3 days of wintery blasts. Flying weather was largely pleasant. Traffic was a little lower than usual, about 290 operations. Based instructional traffic has slowed, but we see transient instructional traffic doing touch and goes often. We get all kinds of aircraft coming and going, fueling, etc. Attached below is a camouflaged Cessna 172.

Project and Maintenance activity throughout January:

- Land Acquisition: Still waiting for a patent to be signed....
- Fencing Project: ADOT has approved the environmental with comments. We will be out to bid by next week. Construction should start within a month or so if the season permits.
- Other Project/Maintenance Items: We worked on a scatter of maintenance items including NDB circuit work, coordinating with the two individuals who are leasing land for new hangars, work on components for the self-service system, clearing snow, and replacing and repairing terminal furniture. There are various other issues we are preparing for complete including replacing the AWOS modem, mechanical work on the large tractor, upgrades to the water system, and running fiber optic cable.

Thank you,

LaDell Bistline Jr.



Wintery blasts



Cessna 172 Fueling

NDB – Non-Directional Beacon

AWOS – Automated Weather Observation System

HILDALE - COLORADO CITY FIRE DEPARTMENT

FIRE CHIEF'S REPORT TO THE BOARD

February 23, 2021

ADMINISTRATIVE ACTIONS:

Brief Report on COVID-19 (Corona Virus) Actions:

- The notifications of local COVID-19 infection rates have dropped significantly.
- We have made at least four known COVID-19 transports.
- All personnel have been offered the vaccination, but very few have chosen to participate.
- A reimbursement check for \$9,745.08 was received from the Arizona Healthcare Coalition for the cost of the CAPR units.

Accounting staff has been focused on providing documents and information for the Hinton Burdick auditors.

As the board is aware, a Public Officials tour on the evening of January 26 went very well. The CCUSD provided a school bus and driver as the Fire Board, the Mayor and 3 Hildale City councilmembers, and the Mayor and 2 Town of Colorado City councilmembers toured all four stations. At Station 2, the tour was met by the volunteer crew based at that station—they had the station in tip-top shape and provided cookies and warm drinks as a bonus. Price tags were placed on large dollar items, including the ambulance, fire engine, SCBA, turnout gear, hose, and ladders for example. This seemed to an eye opener as to the cost of doing business.

Kevin attended the Washington County LEPC meetings on 2/11/21. These meetings include the WC Fire Chiefs Association, WC EMS Council, Training Committee, and the Local Emergency Management Committee.

Two applications were submitted for the FEMA AFG program, one for a new Water Tender (\$516,435) and one for a radio system upgrade (\$489,005). An application to the Arizona Volunteer Fire Assistance program for wildland equipment was also submitted for \$3,978.

On 2/18/21 several representatives from the Arizona Strip District BLM came to Colorado City and made an official transfer of a 2008 Type 6 brush truck. The single cab Dodge unit is in good very good working order. They left the mobile radio, an assortment of hose, and several hand tools on the vehicle. This will be a great addition to our wildland capabilities. The meeting also provided an opportunity to present BLM staff with our 2019 Response Partner of the Year awards.

The kick-off meeting with Lexipol was held, outlining the process of reviewing, fine-tuning and adopting the individual policies and procedures. It is expected that it will take at least all of 2021 to review 3 or 4 policies per week.

Kevin attended a training in St. George with the St. George Police Department on Peer Support teams and processes.

All of the new Monitor / Defibrillators have been received and will be placed into service soon.

Individual memberships were purchased (\$18 ea) for all department members for the National Volunteer Fire Council. Some of the benefits include a \$10,000 accidental death and disability policy, daily fire service updates, and access to numerous online training sessions.

On the evening of 2/17/21, Porter and Kevin attended the Apple Valley Town Council meeting and presented their fire chief with our 2020 Response Partner of the Year award.

TRAINING REPORT: The February ALS Inservice included an ECG review, medication review, and interpersonal communications training. Two guest instructors gave a great presentation on Athletic Trainer Skills, including Concussion Protocol and wrapping ankles for support. Mr. Marcus Homer works for the IHC Sports Medicine Clinic and is also the Athletic Trainer for Hurricane High School. Mr. Rhett Farrer also works for IHC Sports Medicine.

Other training included fireground search and rescue and initial radio reports.

Captains D.R. Barlow, Porter Barlow, and Kevin Barlow, Jr. finished the last three days of a five-day Battalion Chief's Academy in Bullhead City. The sessions included instruction from Chiefs from around the state of Arizona and the Arizona Fire Chiefs Association.

Several virtual training sessions were available to members. The Chief sat in on a two-day "Servant Leadership Seminar."

Fifteen EMT's began an Advanced EMT course on 2/15/21. Kevin Barlow, Jr. and Melvin Barlow are the course coordinators and lead instructors.

MAINTENANCE REPORT: Work has begun on the water tender repairs. This is a major project that will take a few months. The service schedules for ambulances and large apparatus are followed closely.

FIRE PREVENTION: Several community first-aid/CPR classes have been provided.

OTHER:



RESPECTFULLY SUBMITTED:

Kevin J. Barlow, Chief

2/18/21 – Transfer of BLM brush truck to Colorado City Fire Department.





Public Works Report

February 19, 2021

We have been operating the crusher plant as needed. We have hauled a pile of binder to use in making road base. Will be running the plant again next week. Spent some time pushing with cat off the cinder pit.

We have been working in the Pioneer Trailer Park. We have several of the interior roads ready for chip. When the season warms up we are going to need more 80 tons of oil to do all the roads that we have ready.

We got our new loader repaired so we can continue working on the roads to prepare for chipsealing. The bucket and radiator have been fixed on our older loader, so we are using it, we still need to fix some transmission leaks on it.

South Central has started putting in the conduit for their fiber system. They plan on being here a couple months on this first phase.

Potholes have been filled.

We have done some sign repairs etc. Always lots to do.

Thanks for the opportunity to help improve our community.

Public Works Director



HILDALE CITY, UTAH
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Draft

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Independent Auditor's Report

The Honorable Mayor and City Council
Hildale City, Utah

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Hildale City, Utah (the City) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2020, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 combining statements 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 21, 2021, on our consideration of the City's 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 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 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 the City's internal control over financial reporting and compliance.



HintonBurdick, PLLC
St. George, Utah
January 21, 2021

HILDALE CITY, UTAH
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020

As management of Hildale City, Utah (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2020. Please read it in conjunction with the accompanying basic financial statements.

FINANCIAL HIGHLIGHTS

- Total net position increased by \$11,597 for the fiscal year.
- Total governmental expenses exceeded total governmental revenues by \$180,827.
- Total business-type revenues exceeded total business-type expenses by \$192,424, which includes affiliate revenue and expense of \$631,529 and \$599,156, respectively.
- Total revenues from all sources were \$2,791,621, which includes revenue from affiliates of \$631,529.
- The total cost of all city programs was \$2,780,024, which includes expenses from affiliates of \$599,156.
- The general fund reported revenues over expenditures (including other financing sources and uses) of \$97,669.
- Actual resources received (including other financing sources) in the general fund were less than the final budget by \$553,815, while actual expenditures (including other financing uses) were \$1,247,604 less than the final budget.
- At the end of the fiscal year, unassigned fund balance for the general fund was \$213,689 or 19.8% of total general fund expenditures.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The three components of the financial statements are: (1) Government-wide financial statements which include the statement of net position and the statement of activities. These statements provide information about the activities of the City as a whole. (2) Fund financial statements present how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. (3) Notes to the financial statements.

Reporting the City as a Whole

The Statement of Net Position and the Statement of Activities (Government-wide)

A frequently asked question regarding the City's financial health is whether the year's activities contributed positively to the overall financial well-being. The statement of net position and the statement of activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the City's net position and changes in them. Net position, essentially the difference between assets (and deferred outflows of resources) and liabilities (and deferred inflows of resources), is one way to measure the City's financial health, or financial position. Over time, increases or decreases in net position is an indicator of whether the financial health is improving or deteriorating. However, it is important to consider other non-financial factors such as changes in the City's property tax base or condition of the City's roads to accurately assess the overall health of the City.

The statement of net position and the statement of activities present information about the following:

- Government activities – All of the City's basic services are considered to be governmental activities, including general government, public safety, public works, parks and recreation, highways and streets, and interest on long-term debt. Property taxes, sales tax, intergovernmental revenues and charges for services finance most of these activities.
- Proprietary activities/Business type activities – The City charges a fee to customers to cover all or most of the cost of the services provided.

Reporting the City's Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds—not the City as a whole. Some funds are required to be established by state law and by bond covenants. However, management establishes many other funds which aid in the management of money for particular purposes or meet legal responsibilities associated with the usage of certain taxes, grants, and other money. The City's two major kinds of funds, governmental and proprietary, use different accounting approaches as explained below.

- Governmental funds – Most of the City's basic services are reported in governmental funds. Governmental funds focus on how resources flow in and out with the balances remaining at year-end that are available for spending. These funds are reported using an accounting method called the modified accrual accounting method, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Government fund information shows whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds in a reconciliation included with the basic financial statements.
- Proprietary funds – When the City charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the statement of net position and the statement of activities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of the City's financial position. The City's combined assets are greater than liabilities (and deferred inflows of resources) by \$9,568,396 (governmental and business-type activities) as of June 30, 2020 as shown in the following condensed statement of net position. The City accounts for its sewer and fiber system operations in enterprise funds, which are shown as business-type activities.

Hildale City Statement of Net Position

	Governmental activities		Business-type activities		Totals	
	6/30/2020	6/30/2019	6/30/2020	6/30/2019	6/30/2020	6/30/2019
Current and other assets	\$ 1,627,309	\$ 1,478,168	\$ 954,449	\$ 751,553	\$ 2,581,758	\$ 2,229,721
Capital assets	4,669,318	5,042,120	4,173,690	4,408,444	8,843,008	9,450,564
Investment in affiliates	-	-	1,500,037	1,467,664	1,500,037	1,467,664
Total assets	6,296,627	6,520,288	6,628,176	6,627,661	12,924,803	13,147,949
Long-term liabilities outstanding	926,207	1,028,271	1,925,633	2,131,103	2,851,840	3,159,374
Other liabilities	350,098	291,688	57,669	44,108	407,767	335,796
Total liabilities	1,276,305	1,319,959	1,983,302	2,175,211	3,259,607	3,495,170
Deferred inflows of resources	96,800	95,980	-	-	96,800	95,980
Net position:						
Net investment in capital assets	3,743,111	4,013,849	2,252,861	2,351,078	5,995,972	6,364,927
Invested in affiliates	-	-	1,500,037	1,467,664	1,500,037	1,467,664
Restricted	77,073	59,512	375,190	302,240	452,263	361,752
Unrestricted	1,103,338	1,030,988	516,786	331,468	1,620,124	1,362,456
Total net position	\$ 4,923,522	\$ 5,104,349	\$ 4,644,874	\$ 4,452,450	\$ 9,568,396	\$ 9,556,799

Governmental Activities

The cost of all governmental activities this year was \$1,375,157. As shown on the statement of changes in net position below, \$179,984 of this cost was paid for by those who directly benefited from the programs and \$142,347 was subsidized by grants and contributions received from other governmental organizations and others for both capital and operating activities. Overall governmental program revenues, including intergovernmental aid and fees for services, but excluding general revenues were \$322,331. General revenues totaled \$871,999.

The City's programs include: general government, public safety, highways and streets/public works, and parks and recreation. Each program's revenues and expenses are presented below.

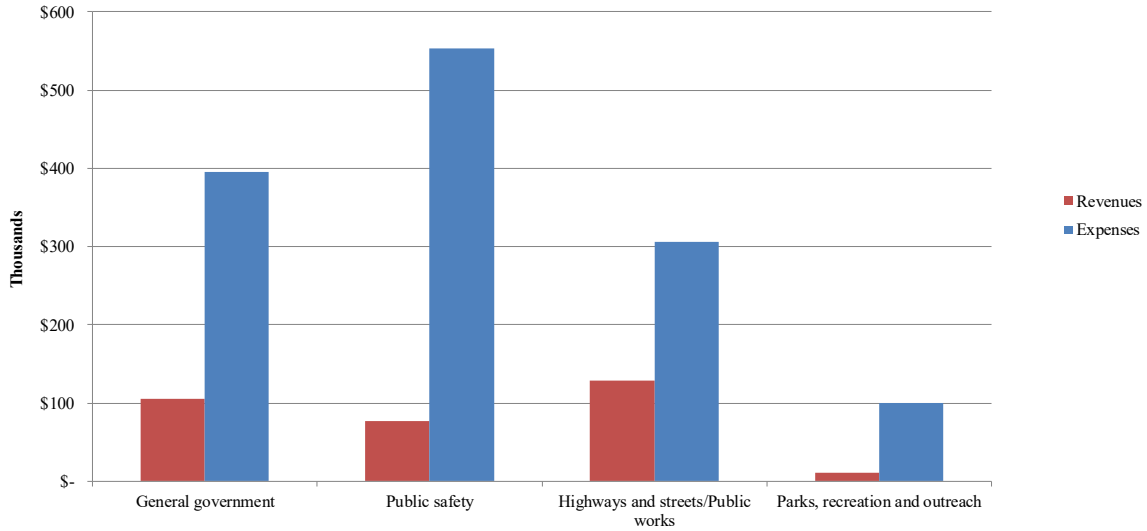
Hildale City Changes in Net Position

	Governmental activities		Business-type activities		Totals	
	6/30/2020	6/30/2019	6/30/2020	6/30/2019	6/30/2020	6/30/2019
Revenues:						
Program revenues:						
Charges for services	\$ 179,984	\$ 560,325	\$ 855,655	\$ 824,904	\$ 1,035,639	\$ 1,385,229
Operating grants and contributions	138,552	140,254	35,000	-	173,552	140,254
Capital grants and contributions	3,795	192,657	107,683	47,476	111,478	240,133
General revenues:						
Taxes	826,887	803,943	-	-	826,887	803,943
Other revenue/(expense)	45,112	86,177	18,364	17,749	63,476	103,926
Affiliate revenue	-	-	580,589	561,686	580,589	561,686
Total revenues	<u>1,194,330</u>	<u>1,783,356</u>	<u>1,597,291</u>	<u>1,451,815</u>	<u>2,791,621</u>	<u>3,235,171</u>
Expenses:						
General government	394,952	822,785	-	-	394,952	822,785
Public safety	553,426	512,518	-	-	553,426	512,518
Highways and streets/Public works	306,377	277,216	-	-	306,377	277,216
Parks and recreation	100,391	109,241	-	-	100,391	109,241
Interest on long-term debt	20,011	19,925	79,271	80,227	99,282	100,152
Sewer	-	-	706,362	690,994	706,362	690,994
Fiber system	-	-	20,078	-	20,078	-
Affiliate expenses	-	-	599,156	592,268	599,156	592,268
Total expenses	<u>1,375,157</u>	<u>1,741,685</u>	<u>1,404,867</u>	<u>1,363,489</u>	<u>2,780,024</u>	<u>3,105,174</u>
Increase (decrease) in net position	(180,827)	41,671	192,424	88,326	11,597	129,997
Net position, beginning	<u>5,104,349</u>	<u>5,062,678</u>	<u>4,452,450</u>	<u>4,364,124</u>	<u>9,556,799</u>	<u>9,426,802</u>
Net position, ending	<u>\$ 4,923,522</u>	<u>\$ 5,104,349</u>	<u>\$ 4,644,874</u>	<u>\$ 4,452,450</u>	<u>\$ 9,568,396</u>	<u>\$ 9,556,799</u>

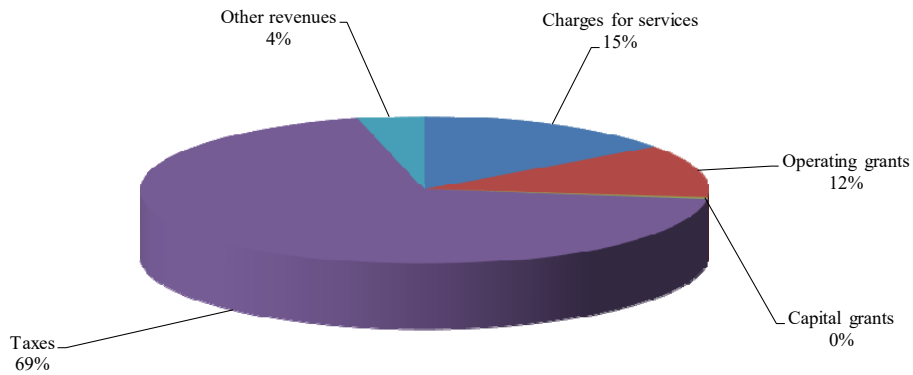
Total resources available during the year to finance governmental activities were \$6,298,679, consisting of net position at July 1, 2019 of \$5,104,349, program revenues of \$322,331 and general revenues of \$871,999. Total governmental activity expenses during the year were \$1,375,157; thus governmental net position decreased by \$180,827 to \$4,923,522.

The following graphs compare program expenses to program revenues and provide a breakdown of revenues by source for all governmental activities:

Expenses and Program Revenues - Governmental Activities (in Thousands)



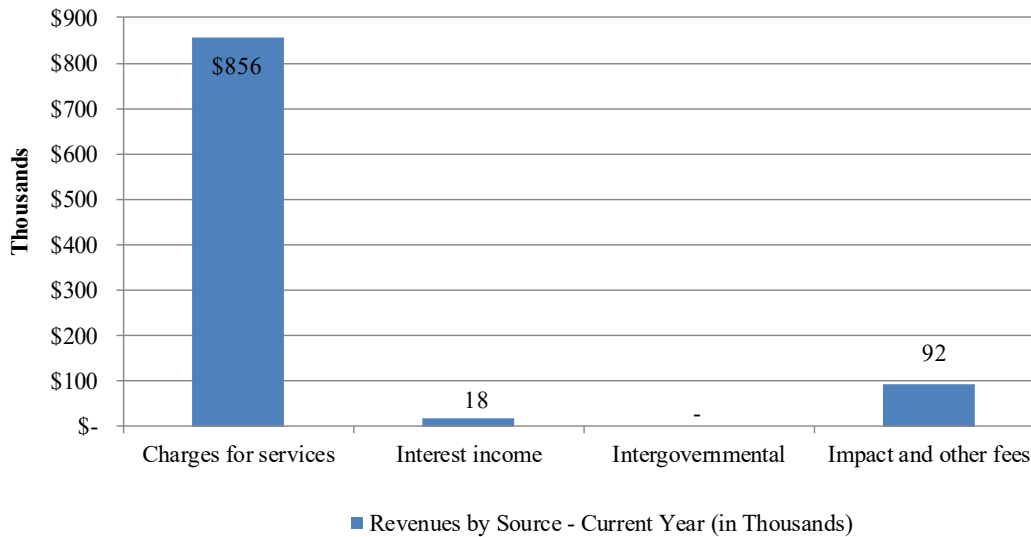
Revenue By Source - Governmental Activities



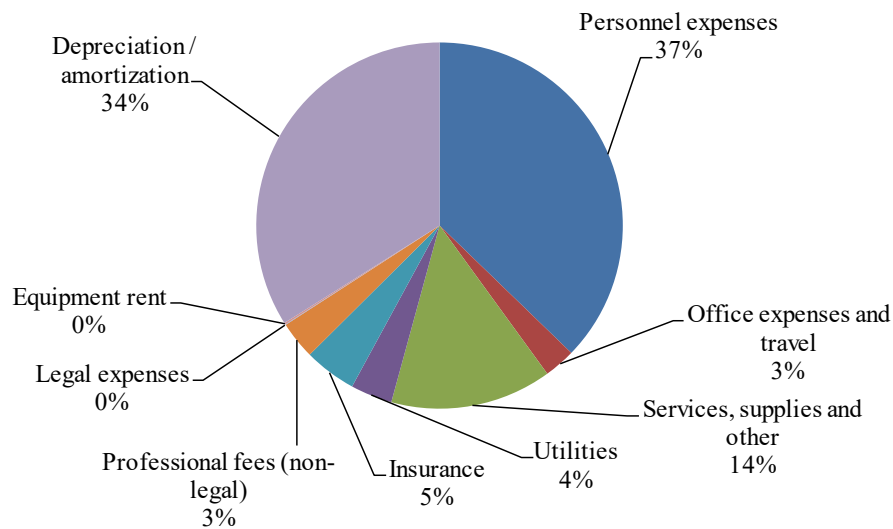
Business-Type Activities

Net position of the business-type activities at June 30, 2020, as reflected in the statement of net position, is \$4,644,874. The cost of providing all proprietary (business-type) activities this year was \$1,404,867, which includes \$599,156 of affiliate expenses. As shown in the statement of changes in net position, the amount paid by users of the system was \$855,655 (excluding affiliates). Interest earnings were \$18,364, impact fees, capital contributions and other nonoperating revenues were \$91,743 and revenues from affiliates were \$631,529. Net position increased by \$192,424.

Revenues by Source, excluding affiliates - Current Year (in Thousands)



Operating Expenses, excluding affiliates- Current Year



Financial Analysis of Government's Funds

Governmental funds: As of the end of the fiscal year, the City's general fund reported an ending fund balance of \$671,127, an increase of \$97,669 from the prior fiscal year. All of the balance constitutes either assigned or unassigned fund balance except for \$74,465 of restricted debt reserves and \$2,608 in restricted community outreach funds. An interfund transfer of \$25,000 was made from the general fund to the capital projects fund in fiscal year 2020. All of the fund balance (\$522,469) in the capital projects fund is assigned to repair and replacement reserves or Industrial Park improvements. The unrestricted (i.e. assigned and unassigned) fund balance in the general fund increased from \$513,946 in the prior fiscal year to \$594,054 in the current fiscal year.

Proprietary funds: Total net position of the proprietary funds were a combined \$4,644,874, consisting of \$1,829,243 net investment in capital assets, \$1,500,037 invested in affiliates, \$40,000 restricted for debt repair and replacement, \$208,640 restricted for debt service, \$126,550 restricted for capital projects – impact fees and \$940,404 in unrestricted net position. The combined change in net position was an increase of \$192,424, consisting of a \$156,072 increase in the sewer fund, a \$3,979 increase in the fiber system fund, and a \$32,373 increase in affiliates.

General Fund Budgetary Highlights

The City budgeted for a net decrease in fund balance of \$596,120, which is not consistent with the actual net increase of \$97,669. The final appropriations for the general fund at year-end were \$1,247,604 more than actual expenditures (including transfers out). The budget and actual variance in appropriations were across all departments. Actual revenues (including other financing sources) were less than the final budget by \$553,815 mainly due to intergovernmental revenue and other revenues. Budget amendments and supplemental appropriations were made during the year in an effort to prevent budget overruns after adoption of the original budget.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The capital assets of the City are those assets that are used in performance of city functions including infrastructure assets. Capital assets include equipment, buildings, land, park facilities, roads, utility systems and other improvements. At the end of fiscal year 2020, net capital assets of the government activities totaled \$4,669,318 and the net capital assets of the business-type activities totaled \$4,173,690 (excluding affiliates). Depreciation on capital assets is recognized in the government-wide financial statements. See notes to the financial statements.

Debt

At fiscal year-end, the City had \$926,207 in governmental-type debt and \$1,920,829 in proprietary debt, excluding compensated absences and affiliate balances. The debt is a liability of the City. During the current fiscal year, the City's total debt decreased by \$307,534 (excluding affiliates).

NEXT YEAR'S BUDGET AND ECONOMIC FACTORS

In considering the City's budget for fiscal year 2020/2021, the city council and management were cautious as to the growth of revenues and expenditures. Overall, general fund operating expenditures were budgeted so as to contain costs at approximately the same level as fiscal year 2019/2020.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to show the City's accountability for the resources it receives. If you have questions about this report or need additional financial information, contact the City, Hildale City, P.O. Box 840490, Hildale, UT, 84784.

BASIC FINANCIAL STATEMENTS

Draft

HILDALE CITY, UTAH
Statement of Net Position
June 30, 2020

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	\$ 856,154	\$ 961,424	\$ 1,817,578
Receivables, net	328,164	105,036	433,200
Internal balances	368,526	(368,526)	-
Prepaid items	-	7,875	7,875
Restricted cash and cash equivalents	74,465	248,640	323,105
Investment in affiliates	-	1,500,037	1,500,037
Capital assets (net of accumulated depreciation):			
Land	38,707	364,661	403,368
Construction in progress	-	22,046	22,046
Buildings	707,614	437,779	1,145,393
Improvements other than buildings	1,566,299	2,931,701	4,498,000
Machinery and equipment	90,932	54,541	145,473
Office furniture and equipment	1,786	-	1,786
Automobiles and trucks	505,050	362,962	868,012
Infrastructure	1,758,930	-	1,758,930
Total assets	<u>6,296,627</u>	<u>6,628,176</u>	<u>12,924,803</u>
Liabilities			
Accounts payable and other accrued liabilities	228,822	57,669	286,491
Accrued interest payable	13,185	-	13,185
Unearned revenue	108,091	-	108,091
Noncurrent liabilities:			
Due within one year	103,554	141,847	245,401
Due in more than one year	822,653	1,783,786	2,606,439
Total liabilities	<u>1,276,305</u>	<u>1,983,302</u>	<u>3,259,607</u>
Deferred inflows of resources			
Deferred revenue - property taxes	96,800	-	96,800
Total deferred inflows of resources	<u>96,800</u>	<u>-</u>	<u>96,800</u>
Net position			
Net investment in capital assets	3,743,111	2,252,861	5,995,972
Invested in affiliates	-	1,500,037	1,500,037
Restricted for:			
Debt service	74,465	248,640	323,105
Capital outlay	-	126,550	126,550
Other purposes	2,608	-	2,608
Unrestricted	1,103,338	516,786	1,620,124
Total net position	<u>\$ 4,923,522</u>	<u>\$ 4,644,874</u>	<u>\$ 9,568,396</u>

The accompanying notes are an integral part of the financial statements.

HILDALE CITY, UTAH
Statement of Activities
For the Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 394,952	\$ 104,971	\$ -	\$ -	\$ (289,981)	\$ -	\$ (289,981)
Public safety	553,426	61,834	15,225	-	(476,367)	-	(476,367)
Highways and streets/Public works	306,377	1,970	123,327	3,795	(177,285)	-	(177,285)
Parks, recreation and outreach	100,391	11,209	-	-	(89,182)	-	(89,182)
Interest on long-term debt	20,011	-	-	-	(20,011)	-	(20,011)
Total governmental activities	1,375,157	179,984	138,552	3,795	(1,052,826)	-	(1,052,826)
Business-type activities:							
Sewer	785,633	855,000	-	78,341	-	147,708	147,708
Fiber system	20,078	655	-	13,402	-	(6,021)	(6,021)
Investment in affiliates	599,156	580,589	35,000	15,940	-	32,373	32,373
Total business-type activities	1,404,867	1,436,244	35,000	107,683	-	174,060	174,060
Total primary government	\$ 2,780,024	\$ 1,616,228	\$ 173,552	\$ 111,478	(1,052,826)	174,060	(878,766)
General Revenues:							
Taxes:							
Property taxes levied for general purposes					307,948	-	307,948
Sales and use taxes					434,994	-	434,994
Franchise taxes					83,945	-	83,945
Unrestricted investment earnings					14,829	18,364	33,193
Gain on sale of capital assets					30,283	-	30,283
Total general revenues					871,999	18,364	890,363
Change in net position					(180,827)	192,424	11,597
Net position - beginning					5,104,349	4,452,450	9,556,799
Net position - ending					\$ 4,923,522	\$ 4,644,874	\$ 9,568,396

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The accompanying notes are an integral part of the financial statements.

HILDALE CITY, UTAH
Balance Sheet
Governmental Funds
June 30, 2020

	General Fund	Capital Projects Fund	Total Governmental Funds
Assets			
Cash and cash equivalents	\$ 333,685	\$ 522,469	\$ 856,154
Restricted cash and cash equivalents	74,465	-	74,465
Receivables, net of allowance			
Services	42,606	-	42,606
Leases	4,326	-	4,326
Property taxes - subsequent year	96,800	-	96,800
Due from other governments	184,432	-	184,432
Due from other funds	368,526	-	368,526
Total assets	\$ 1,104,840	\$ 522,469	\$ 1,627,309
Liabilities, deferred inflows of resources, and fund balances			
Liabilities:			
Accounts payable	\$ 209,855	\$ -	\$ 209,855
Accrued liabilities	18,967	-	18,967
Unearned revenue	108,091	-	108,091
Total liabilities	336,913	-	336,913
Deferred inflows of resources:			
Deferred revenue - property taxes	96,800	-	96,800
Total deferred inflows of resources	96,800	-	96,800
Fund balances:			
Restricted:			
Debt reserves	74,465	-	74,465
Other purposes	2,608	-	2,608
Assigned:			
Subsequent year's budget: appropriation of fund balance	273,800	-	273,800
Repair and replacement reserves:			
Court	-	1,200	1,200
Fire	-	11,550	11,550
Building	-	7,200	7,200
Streets	-	100,710	100,710
Parks	-	23,700	23,700
Industrial Park improvements	-	378,109	378,109
Risk management	106,565	-	106,565
Unassigned	213,689	-	213,689
Total fund balances	671,127	522,469	1,193,596
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,104,840	\$ 522,469	\$ 1,627,309

The accompanying notes are an integral part of the financial statements.

HILDALE CITY, UTAH
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
June 30, 2020

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - total governmental funds \$ 1,193,596

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Cost of capital assets	\$ 7,410,135	
Accumulated depreciation	<u>(2,740,817)</u>	4,669,318

Some liabilities, including bonds payable and capital leases, are not due and payable in the current period and therefore are not reported in the funds.

Debt outstanding	(926,207)	
Accrued interest payable	<u>(13,185)</u>	<u>(939,392)</u>

Net position of governmental activities \$ 4,923,522

The accompanying notes are an integral part of the financial statements.

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HILDALE CITY, UTAH
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2020

	General Fund	Capital Projects Fund	Total Governmental Funds
Revenues			
Property taxes	\$ 307,947	\$ -	\$ 307,947
Sales and use taxes	434,994	-	434,994
Franchise taxes	83,945	-	83,945
Licenses and permits	29,438	-	29,438
Intergovernmental revenue	138,552	3,795	142,347
Charges for services	37,667	-	37,667
Lease revenues	89,097	-	89,097
Other revenues	23,783	-	23,783
Interest income	14,829	-	14,829
Total revenues	<u>1,160,252</u>	<u>3,795</u>	<u>1,164,047</u>
Expenditures			
Current:			
General government	365,836	-	365,836
Public safety	360,388	-	360,388
Highways and streets/Public works	136,498	-	136,498
Parks, recreation and outreach	95,162	-	95,162
Debt service	123,212	-	123,212
Capital outlay	-	26,777	26,777
Total expenditures	<u>1,081,096</u>	<u>26,777</u>	<u>1,107,873</u>
Excess (deficiency) of revenues over expenditures	<u>79,156</u>	<u>(22,982)</u>	<u>56,174</u>
Other financing sources (uses)			
Sales of general capital assets	32,600	-	32,600
Transfers in	10,913	25,000	35,913
Transfers out	<u>(25,000)</u>	<u>(10,913)</u>	<u>(35,913)</u>
Total financing sources (uses)	<u>18,513</u>	<u>14,087</u>	<u>32,600</u>
Net change in fund balance	97,669	(8,895)	88,774
Fund balance, beginning of year	<u>573,458</u>	<u>531,364</u>	<u>1,104,822</u>
Fund balance, end of year	<u>\$ 671,127</u>	<u>\$ 522,469</u>	<u>\$ 1,193,596</u>

The accompanying notes are an integral part of the financial statements.

HILDALE CITY, UTAH
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Year Ended June 30, 2020

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	88,774
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlays	\$	-
Depreciation expense	<u>(370,485)</u>	(370,485)
<p>The net effect of various miscellaneous transactions involving capital assets (i.e. sales and donations) is to decrease net position.</p>		
		(2,317)
<p>The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.</p>		
Principal repayments	<u>102,064</u>	102,064
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.</p>		
Accrued interest	<u>1,137</u>	<u>1,137</u>
Change in net position of governmental activities		<u><u>\$ (180,827)</u></u>

The accompanying notes are an integral part of the financial statements.

HILDALE CITY, UTAH
Statement of Net Position
Proprietary Funds
June 30, 2020

	Business-type Activities					Total Business-type Activities
	Sewer	Nonmajor Fiber System	Affiliates	Total Enterprise Funds	Internal Service Funds	
Assets						
Current assets:						
Cash and cash equivalents	\$ 956,765	\$ -	\$ -	\$ 956,765	\$ 4,659	\$ 961,424
Receivables, net of allowance	104,381	655	-	105,036	-	105,036
Prepaid items	7,875	-	-	7,875	-	7,875
Total current assets	<u>1,069,021</u>	<u>655</u>	<u>-</u>	<u>1,069,676</u>	<u>4,659</u>	<u>1,074,335</u>
Noncurrent assets:						
Restricted cash and cash equivalents	248,640	-	-	248,640	-	248,640
Investment in affiliates	-	-	1,500,037	1,500,037	-	1,500,037
Capital assets:						
Land	364,661	-	-	364,661	-	364,661
Construction in progress	22,046	-	-	22,046	-	22,046
Buildings	1,061,392	-	-	1,061,392	456,806	1,518,198
Improvements other than buildings	6,978,002	5,057	-	6,983,059	-	6,983,059
Automobiles and trucks	851,390	-	-	851,390	27,123	878,513
Machinery and equipment	208,998	-	-	208,998	215,806	424,804
Less: accumulated depreciation	(5,785,284)	(126)	-	(5,785,410)	(232,181)	(6,017,591)
Total noncurrent assets	<u>3,949,845</u>	<u>4,931</u>	<u>1,500,037</u>	<u>5,454,813</u>	<u>467,554</u>	<u>5,922,367</u>
Total assets	<u>5,018,866</u>	<u>5,586</u>	<u>1,500,037</u>	<u>6,524,489</u>	<u>472,213</u>	<u>6,996,702</u>
Liabilities						
Current liabilities:						
Accounts payable	(3,689)	380	-	(3,309)	60,978	57,669
Due to other funds	-	1,227	-	1,227	367,299	368,526
Compensated absences - current	1,922	-	-	1,922	-	1,922
Capital leases payable - current	-	-	-	-	14,109	14,109
Bonds payable - current	125,816	-	-	125,816	-	125,816
Total current liabilities	<u>124,049</u>	<u>1,607</u>	<u>-</u>	<u>125,656</u>	<u>442,386</u>	<u>568,042</u>
Noncurrent liabilities:						
Compensated absences	2,882	-	-	2,882	-	2,882
Capital leases payable	-	-	-	-	29,827	29,827
Bonds payable	1,751,077	-	-	1,751,077	-	1,751,077
Total noncurrent liabilities	<u>1,753,959</u>	<u>-</u>	<u>-</u>	<u>1,753,959</u>	<u>29,827</u>	<u>1,783,786</u>
Total liabilities	<u>1,878,008</u>	<u>1,607</u>	<u>-</u>	<u>1,879,615</u>	<u>472,213</u>	<u>2,351,828</u>
Net position						
Net investment in capital assets	1,824,312	4,931	-	1,829,243	423,618	2,252,861
Invested in affiliates	-	-	1,500,037	1,500,037	-	1,500,037
Restricted:						
Debt reserves	248,640	-	-	248,640	-	248,640
Capital outlay - impact fees	126,550	-	-	126,550	-	126,550
Unrestricted	941,356	(952)	-	940,404	(423,618)	516,786
Total net position	<u>\$ 3,140,858</u>	<u>\$ 3,979</u>	<u>\$ 1,500,037</u>	<u>\$ 4,644,874</u>	<u>\$ -</u>	<u>\$ 4,644,874</u>

The accompanying notes are an integral part of the financial statements.

HILDALE CITY, UTAH
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2020

	Business-type Activities				Internal Service Funds
	Sewer	Nonmajor Fiber System	Affiliates	Total Enterprise Funds	
Operating revenues					
Charges for services	\$ 855,000	\$ 200	\$ -	\$ 855,200	\$ 1,060,495
Other revenues	-	455	-	455	-
Total operating revenues	<u>855,000</u>	<u>655</u>	<u>-</u>	<u>855,655</u>	<u>1,060,495</u>
Operating expenses					
Personnel expenses	270,520	-	-	270,520	702,948
Office expenses and travel	20,025	-	-	20,025	42,360
Services, supplies and other	84,592	18,952	-	103,544	89,212
Utilities and occupancy	26,649	-	-	26,649	25,300
Insurance	33,584	-	-	33,584	85,050
Professional fees (non-legal)	24,177	-	-	24,177	84,136
Legal expenses	440	-	-	440	1,758
Equipment rent	-	1,000	-	1,000	-
Depreciation	246,375	126	-	246,501	27,573
Total operating expenses	<u>706,362</u>	<u>20,078</u>	<u>-</u>	<u>726,440</u>	<u>1,058,337</u>
Operating income (loss)	<u>148,638</u>	<u>(19,423)</u>	<u>-</u>	<u>129,215</u>	<u>2,158</u>
Nonoperating revenues (expenses)					
Interest income	18,364	-	-	18,364	-
Impact fees	72,950	-	-	72,950	-
Other revenues	1,000	-	-	1,000	-
Interest expense and fiscal charges	(79,271)	-	-	(79,271)	(2,158)
Net income (loss) from affiliates	-	-	32,373	32,373	-
Total nonoperating revenues (expenses)	<u>13,043</u>	<u>-</u>	<u>32,373</u>	<u>45,416</u>	<u>(2,158)</u>
Income (loss) before capital contributions and transfers	161,681	(19,423)	32,373	174,631	-
Capital contributions	4,391	13,402	-	17,793	-
Transfers in	-	10,000	-	10,000	-
Transfers out	(10,000)	-	-	(10,000)	-
Change in net position	156,072	3,979	32,373	192,424	-
Total net position, beginning of year	<u>2,984,786</u>	<u>-</u>	<u>1,467,664</u>	<u>4,452,450</u>	<u>-</u>
Total net position, end of year	<u>\$ 3,140,858</u>	<u>\$ 3,979</u>	<u>\$ 1,500,037</u>	<u>\$ 4,644,874</u>	<u>\$ -</u>

The accompanying notes are an integral part of the financial statements.

HILDALE CITY, UTAH
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2020

	Business-type Activities			Combined Total (Memorandum Only)
	Sewer	Nonmajor Fiber System	Internal Service Funds	
Cash flows from operating activities				
Receipts from customers, service fees	\$ 849,973	\$ -	\$ -	\$ 849,973
Receipts from interfund charges for services	-	-	1,060,495	1,060,495
Payments to suppliers and service providers	(61,954)	(18,345)	(311,562)	(391,861)
Payments to employees	(5,109)	-	(702,948)	(708,057)
Payments for interfund charges for services	(390,747)	-	-	(390,747)
Cash flows from operating activities	<u>392,163</u>	<u>(18,345)</u>	<u>45,985</u>	<u>419,803</u>
Cash flows from non-capital financing activities				
Transfers from (to) other funds	(10,000)	10,000	(29,393)	(29,393)
Principal paid on debt	-	-	(68,933)	(68,933)
Cash flows from non-capital financing activities	<u>(10,000)</u>	<u>10,000</u>	<u>(98,326)</u>	<u>(98,326)</u>
Cash flows from capital and related financing activities				
Impact fees	72,950	-	-	72,950
Other revenues	1,000	-	-	1,000
Acquisition and construction of capital assets	(34,263)	(5,057)	-	(39,320)
Principal paid on capital debt	(122,938)	-	(13,599)	(136,537)
Capital contributions	4,391	13,402	-	17,793
Interest paid	(79,271)	-	(2,158)	(81,429)
Cash flows from capital and related financing activities	<u>(158,131)</u>	<u>8,345</u>	<u>(15,757)</u>	<u>(165,543)</u>
Cash flows from investing activities				
Interest received	18,364	-	-	18,364
Net change in cash and cash equivalents	242,396	-	(68,098)	174,298
Cash and cash equivalents, beginning of year, including restricted cash	<u>963,009</u>	<u>-</u>	<u>72,757</u>	<u>1,035,766</u>
Cash and cash equivalents, end of year, including restricted cash	<u>\$ 1,205,405</u>	<u>\$ -</u>	<u>\$ 4,659</u>	<u>\$ 1,210,064</u>
Reconciliation of operating income to net cash flows from operating activities:				
Operating income (loss)	\$ 148,638	\$ (19,423)	\$ 2,158	\$ 131,373
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	246,375	126	27,573	274,074
Changes in operating assets and liabilities:				
(Increase)/decrease in receivables	(5,027)	(655)	-	(5,682)
(Increase)/decrease in prepaid items	5,250	-	-	5,250
Increase/(decrease) in accounts payable	(3,073)	380	16,254	13,561
Increase/(decrease) in due to other funds	-	1,227	-	1,227
Net cash flows from operating activities	<u>\$ 392,163</u>	<u>\$ (18,345)</u>	<u>\$ 45,985</u>	<u>\$ 419,803</u>

The accompanying notes are an integral part of the financial statements.

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2020

NOTE 1. Summary of Significant Accounting Policies

Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, when applicable, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

Reporting Entity

Hildale City, Utah (the City) is a municipal corporation and political subdivision of the State of Utah, organized and existing as a third class city pursuant to Title 10, Utah Code Annotated 1953, as amended. The City is governed by a mayor and five council members elected for staggered four-year terms. The mayor presides over all meetings but casts no vote in the council except in case of a tie.

The accompanying financial statements present the City and its component units—entities for which the City is considered to be financially accountable. Blended component units are, in substance, part of the primary government’s operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City.

There are no separate component units combined to form the reporting entity. However, the City has an equity interest in Twin City Water Joint Management, Operations and Maintenance Agreement (the Water Departments) and the Gas Distribution Systems, Operations and Maintenance Agreement (the Gas Departments). See Note 7 for further details.

Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the City’s enterprise funds and internal service funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds (when applicable), even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2020

NOTE 1. Summary of Significant Accounting Policies, Continued

Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the City’s funds. Separate statements for each fund category—governmental and proprietary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

The **General Fund** is the City’s primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The **Capital Projects Fund** accounts for the acquisition and construction of the City’s major capital facilities and other capital projects (including repair and replacement activity), other than those financed by proprietary funds.

The City reports the following major enterprise fund:

The **Sewer Fund** accounts for the activities of the City’s wastewater collection and treatment facilities.

Additionally, the City reports the following fund type:

Internal service funds account for risk management (litigation defense and settlements), court judgment resolution (monitoring, consulting, training and reviews) and administration (basic shared utility department expenses) services provided to other departments or agencies of the City, or to other governments on a cost-reimbursement basis.

During the course of operations the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise and internal service funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2020

NOTE 1. Summary of Significant Accounting Policies, Continued

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the City.

The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2020

NOTE 1. Summary of Significant Accounting Policies, Continued

Investments

The City's investment policy allows for the investment of funds in the state treasurer's pool and other investments as allowed by the State of Utah's Money Management Act. Investments for the City are reported at fair value (generally based on quoted market prices) with unrealized gains and losses recorded as adjustments to interest/investments earnings.

Receivables

Receivables consist primarily of accounts due for services provided and related late penalties and interest. Management periodically reviews accounts receivable and writes off uncollectible accounts. The general fund's and sewer fund's allowances for uncollectible accounts as of June 30, 2020 are \$21,601 and \$38,434, respectively.

Inventories and Prepaid Items

The costs of governmental fund-type inventories are recorded as expenditures when purchased rather than when consumed. Inventories of the business type activities are valued at cost using the first-in/first-out (FIFO) method. Inventories in all fund types are immaterial and are not recorded.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets, which include property, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activity columns in the government-wide financial statements. Capital assets are defined by the City as assets with an individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings and improvements	7-40 years
Improvements other than buildings	7-30 years
Automobiles and trucks	5-7 years
Machinery and equipment	3-10 years
Infrastructure	15-30 years

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2020

NOTE 1. Summary of Significant Accounting Policies, Continued

Deferred Outflows/Inflows 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 that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The City does not have any such items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The City has one type of item that qualifies for reporting in this category. Accordingly, the item, *deferred revenue – property taxes* is reported in both the governmental funds balance sheet and the statement of net position. The governmental funds report deferred revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period for which they are levied and/or intended.

Net Position Flow Assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Flow Assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2020

NOTE 1. Summary of Significant Accounting Policies, Continued

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The city council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The city council is authorized to assign amounts to a specific purpose in accordance with the City's budget policy. The city council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Revenues and Expenditures/Expenses

Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property Taxes

Property taxes are collected by the Washington County Treasurer and remitted to the City in multiple installments. Taxes are levied each October on the taxable value listed as of the prior January 1 (lien date) for all real property located in the City. Taxable values are established by the county assessor at a percent of the fair value on primary residential property and 100 percent of the fair value on non-primary residential property. A revaluation of all property is required to be completed no less than every five years. Taxes are due and payable on November 1 and delinquent after November 30 of each year, at which time they become liens if not paid.

An accrual of uncollected *delinquent* property taxes has not been made since the amounts are not measureable and cannot be reasonably estimated. The delinquent amounts may be material.

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2020

NOTE 1. Summary of Significant Accounting Policies, Continued

City Personnel, Payroll and Compensated Absences

The majority of the City's personnel are employed by the Town of Colorado City. The City reimburses Colorado City for wages, payroll taxes and benefits for these contracted employees. Because the majority of the City's personnel are employed by Colorado City, accruals for compensated absences are based on Colorado City's related policies. Some of the personnel on the City's payroll are not full-time employees. Hildale City does not currently have a separate policy relating to compensated absences, so there is no accrual in addition to the accrual relating to Colorado City's policies.

Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Budgets and Budgetary Accounting

Annual budgets are prepared and adopted by the city council on or before June 22 for the fiscal year commencing the following July 1, in accordance with State law. The operating budget includes proposed expenditures and the proposed sources of financing for such expenditures. Prior to June 22, a public hearing is conducted to obtain taxpayer input. Budgets are adopted and control of budget appropriations is exercised, under State law, at the department level. Budget amendments are required to increase expenditure budgets. The General Fund budget is prepared using the modified accrual basis of accounting. Budgets for the proprietary fund types are prepared using the accrual basis of accounting, except that depreciation for all proprietary fund types was not budgeted. During the current fiscal year there were no amendments to the budget.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities (and deferred inflows of resources) and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Risk Management

The City maintains insurance for general liability, auto liability, employee dishonesty and worker's compensation through various insurance companies.

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2020

NOTE 2. Reconciliation of Government-Wide and Fund Financial Statements

The governmental fund balance sheet includes a reconciliation between total governmental fund balances and net position of governmental activities as reported in the government-wide statement of net position. This difference primarily results from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheets. The details of these differences are reported in the reconciliation on page 15.

The governmental fund statement of revenues, expenditures, and changes in fund balance includes a reconciliation between net changes in fund balances-total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. These differences are the result of converting from the current resources measurement focus and modified accrual basis for governmental fund statements to the economic resources measurement focus and full accrual basis used for government-wide statements. The details of these differences are reported in the reconciliation on page 17.

NOTE 3. Deposits and 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 City follows the requirements of the Utah Money Management Act (*Utah code*, Section 51, chapter 7) in handling its depository and investment transactions. The Act requires the depositing of Hildale City funds in qualified depositories. 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 City's central treasury consists of the following at fiscal year-end:

State Treasurer's Investment Pool	\$ 3,057,205
Cash in bank	142,087
Less amounts to Hildale and Colorado City Joint Utilities	<u>(1,059,209)</u>
Total	<u>\$ 2,140,083</u>

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2020

NOTE 3. Deposits and Investments, Continued

The City's cash in the City's central treasury and cash on hand at fiscal year-end are as follows:

Equity in central treasury	\$ 2,140,083
Cash on hand	<u>600</u>
Total	<u><u>\$ 2,140,683</u></u>

The City's deposits and investments are shown in the statement of net position as follows:

Cash and cash equivalents	\$ 1,817,578
Restricted cash and cash equivalents	<u>323,105</u>
	<u><u>\$ 2,140,683</u></u>

Deposits

Custodial Credit Risk

For deposits this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a formal policy for custodial credit risk. As of June 30, 2020, none of the City's central treasury's bank balance of \$143,581 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Investments

The Money Management Act defines the types of securities authorized as appropriate investment for Hildale City 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.

The Act authorizes investments in negotiable or nonnegotiable deposits of qualified depositories and permitted 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 Act; the Utah Public Treasurer's Investment Fund; and reciprocal deposits subject to rules of the State Money Management Council.

The Utah State Treasurer's Office operates the Public Treasurer's Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer.

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2020

NOTE 3. Deposits and Investments, Continued

The PTIF is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act, Section 51-7, *Utah Code Annotated, 1953*, as amended. 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 gain or losses on investments. Financial statements for the PTIF funds can be obtained by contacting the Utah State Treasurer’s office.

The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses – net of administration fees, of the PTIF 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.

As of June 30, 2020 the City had the following investments, ratings and maturities:

Investment Type	Fair Value	Credit Rating (1)	Weighted Average Maturity (2)
State of Utah Public Treasurer's Investment Fund	\$ 3,057,205	N/A	39.84
Total Fair Value	<u>\$ 3,057,205</u>		

(1) Ratings are provided where applicable to indicate associated credit risk. N/A indicates not applicable.

(2) Interest rate risk is estimated using the weighted average days to maturity.

Interest rate risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City’s policy for managing its exposure to fair value loss arising from increasing interest rates is to comply with the State’s Money Management Act. Section 51-7-11 of the Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested.

Credit risk

Credit risk is risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City’s policy for reducing exposure to credit risk is to comply with the State’s Money Management Act.

Fair value measurements

As noted above, the City holds investments that are measured at fair value on a recurring basis. The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The State of Utah Public Treasurer’s Investment Fund, as listed above, is valued using significant other observable inputs (Level 2 inputs).

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2020

NOTE 4. Capital Assets

The following is a summary of the changes to capital assets for governmental activities during the year:

Governmental activities:	Balance 6/30/2019	Additions	Deletions	Balance 6/30/2020
Capital assets, not being depreciated:				
Land	\$ 25,490	\$ 15,534	\$ (2,317)	\$ 38,707
Construction in progress	221,918	-	(221,918)	-
Total capital assets, not being depreciated	<u>247,408</u>	<u>15,534</u>	<u>(224,235)</u>	<u>38,707</u>
Capital assets, being depreciated:				
Buildings	775,733	206,384	-	982,117
Improvements other than buildings	1,787,540	-	-	1,787,540
Machinery and equipment	880,699	-	-	880,699
Office furniture and equipment	93,054	-	-	93,054
Automobiles and trucks	1,523,631	-	-	1,523,631
Infrastructure	2,104,387	-	-	2,104,387
Total capital assets, being depreciated	<u>7,165,044</u>	<u>206,384</u>	<u>-</u>	<u>7,371,428</u>
Less accumulated depreciation for:				
Buildings	(249,906)	(24,597)	-	(274,503)
Improvements other than buildings	(160,986)	(60,255)	-	(221,241)
Machinery and equipment	(738,391)	(51,376)	-	(789,767)
Office furniture and equipment	(89,337)	(1,931)	-	(91,268)
Automobiles and trucks	(864,408)	(154,173)	-	(1,018,581)
Infrastructure	(267,304)	(78,153)	-	(345,457)
Total accumulated depreciation	<u>(2,370,332)</u>	<u>(370,485)</u>	<u>-</u>	<u>(2,740,817)</u>
Total capital assets, being depreciated, net	<u>4,794,712</u>	<u>(164,101)</u>	<u>-</u>	<u>4,630,611</u>
Governmental activities capital assets, net	<u>\$ 5,042,120</u>	<u>\$ (148,567)</u>	<u>\$ (224,235)</u>	<u>\$ 4,669,318</u>

Depreciation expense was charged to the functions/programs of the City as follows:

Governmental activities:	
General government	\$ 29,116
Public safety	168,038
Highways and streets/Public works	168,102
Parks and recreation	5,229
Total depreciation expense - governmental activities	<u>\$ 370,485</u>

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2020

NOTE 4. Capital Assets, Continued

The following is a summary of the changes to capital assets for business-type activities during the year:

Business-type activities:	Balance 6/30/2019	Additions	Deletions	Balance 6/30/2020
Capital assets not being depreciated:				
Land	\$ 364,661	\$ -	\$ -	\$ 364,661
Construction in progress	6,600	15,446	-	22,046
Total capital assets, not being depreciated	<u>371,261</u>	<u>15,446</u>	<u>-</u>	<u>386,707</u>
Capital assets being depreciated:				
Buildings	1,518,198	-	-	1,518,198
Sewer treatment plant and system improvements	6,959,185	23,874	-	6,983,059
Machinery and equipment	424,804	-	-	424,804
Automobiles and trucks	878,513	-	-	878,513
Total capital assets, being depreciated	<u>9,780,700</u>	<u>23,874</u>	<u>-</u>	<u>9,804,574</u>
Less accumulated depreciation for:				
Buildings	(1,053,344)	(27,075)	-	(1,080,419)
Sewer treatment plant and system improvements	(3,874,480)	(176,878)	-	(4,051,358)
Machinery and equipment	(352,705)	(17,558)	-	(370,263)
Automobiles and trucks	(462,988)	(52,563)	-	(515,551)
Total accumulated depreciation	<u>(5,743,517)</u>	<u>(274,074)</u>	<u>-</u>	<u>(6,017,591)</u>
Total capital assets, being depreciated, net	<u>4,037,183</u>	<u>(250,200)</u>	<u>-</u>	<u>3,786,983</u>
Business-type activities capital assets, net	<u>\$ 4,408,444</u>	<u>\$ (234,754)</u>	<u>\$ -</u>	<u>\$ 4,173,690</u>

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2020

NOTE 5. Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended June 30, 2020:

	Balance 6/30/2019	Additions	Retirements	Balance 6/30/2020	Current Portion
Business-type activities:					
Direct placements and borrowings:					
Sewer Revenue Bonds, Series 2000A	\$ 240,000	\$ -	\$ 80,000	\$ 160,000	\$ 80,000
Sewer Revenue Bonds, Series 2000B	1,479,859	-	36,109	1,443,750	38,530
Sewer Revenue Bonds, Series 2000C	279,972	-	6,829	273,143	7,286
Notes payable	68,933	-	68,933	-	-
Capital leases payable	57,535	-	13,599	43,936	14,109
Compensated absences	4,804	-	-	4,804	1,922
Total business-type activities	<u>2,131,103</u>	<u>-</u>	<u>205,470</u>	<u>1,925,633</u>	<u>141,847</u>
Governmental activities:					
Direct placements and borrowings:					
Sales Tax Revenue Bonds, Series 2015	523,000	-	71,000	452,000	72,000
Sales Tax Revenue Bonds, Series 2018	450,000	-	18,000	432,000	18,000
Capital leases payable	55,271	-	13,064	42,207	13,554
Total governmental activities	<u>1,028,271</u>	<u>-</u>	<u>102,064</u>	<u>926,207</u>	<u>103,554</u>
Total long-term liabilities	<u>\$ 3,159,374</u>	<u>\$ -</u>	<u>\$ 307,534</u>	<u>\$ 2,851,840</u>	<u>\$ 245,401</u>

The City's outstanding sewer revenue bonds from direct placements related to business-type activities of \$1,876,893 contain a provision that in an event of default (i.e. Sewer fund revenues not sufficient to make payments and failure to revise the rates, fees and charges so that such deficiency will be remedied before the end of the next ensuing year), the bondholder may require the City to pay an interest penalty equal to 18% per annum of the outstanding principal and interest. The bondholder has authority, to the extent permitted by law, to bring appropriate action in court to compel the City to carry out the provisions of the bond resolution. The sewer revenue bonds are secured by sewer fund revenues.

The City's outstanding bonds from direct placements related to governmental activities of \$884,000 contain a provision that in an event of default (i.e. failure to perform any covenant or requirement under the bond resolution within 30 days after having been notified by a bondholder of such failure), the bondholder may require the City to pay an interest penalty equal to 18% per annum of the outstanding principal and interest. The bondholder may appoint a trustee bank to act as a receiver of the pledge revenues for purpose of applying them toward the required revenue allocations and in general protecting and enforcing bondholder rights. The sales tax revenue bonds are secured by sales and use tax revenues received by the City.

The City has a credit account with a financial institution with a maximum limit of \$25,000 and an unused amount of \$21,948 as of June 30, 2020.

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2020

NOTE 5. Long-Term Liabilities, Continued

Long-term liabilities consist of the following at June 30, 2020:

Revenue bonds:

Parity Sewer Revenue Bond, Series 2000A, due in annual principal installments ranging from \$79,000 - \$80,000, non-interest bearing, maturing April 1, 2022. \$ 160,000

Parity Sewer Revenue Bond, Series 2000B, due in annual principal installments ranging from \$18,000 - \$99,000, bearing interest at 4.5%, maturing November 25, 2042. 1,443,750

Parity Sewer Revenue Bond, Series 2000C, due in annual principal installments ranging from \$3,400 - \$18,800, bearing interest at 4.5%, maturing November 25, 2042. 273,143

Sales Tax Revenue Bonds, Series 2015, due in annual principal and interest installments ranging from \$78,950 - \$79,605, bearing interest at 1.5%, maturing October 1, 2025. 452,000

Sales Tax Revenue Bonds, Series 2018, due in annual principal and interest installments, beginning October 1, 2019, ranging from \$28,400 - \$29,325, bearing interest at 2.5%, maturing October 1, 2038. 432,000

Total revenue bonds payable 2,760,893

Leases payable:

Leases payable in various installment methods through fiscal year 2023, bearing interest at 3.67%. 86,143

Compensated absences 4,804

Total long-term liabilities 2,851,840

Less current portion:

Business-type activities (141,847)

Governmental activities (103,554)

Total long-term liabilities, net of current portion \$ 2,606,439

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2020

NOTE 5. Long-Term Liabilities, Continued

Revenue bonds debt service requirements to maturity are as follows:

Year Ending June 30,	Direct placements and borrowings			
	Sewer Revenue Bonds		Sales Tax Revenue Bonds	
	Principal	Interest	Principal	Interest
2021	\$ 125,816	\$ 76,392	\$ 90,000	\$ 17,580
2022	127,921	74,287	92,000	16,050
2023	50,123	72,085	94,000	14,480
2024	52,425	69,783	95,000	12,880
2025	50,170	72,038	97,000	11,265
2026-2030	319,017	292,023	186,000	38,135
2031-2035	393,506	217,534	122,000	22,825
2036-2040	492,589	118,451	108,000	6,825
2041-2043	265,326	14,567	-	-
Totals	<u>\$ 1,876,893</u>	<u>\$ 1,007,160</u>	<u>\$ 884,000</u>	<u>\$ 140,040</u>

NOTE 6. Capital Leases

The City has entered into lease agreements that are considered capital leases in accordance with accounting standards. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2020, were as follows:

Year Ending June 30,	2016 Backhoe #622	2016 Backhoe #729	Total
2021	\$ 15,757	\$ 15,137	\$ 30,894
2022	15,757	15,138	30,895
2023	15,758	15,137	30,895
Total remaining lease payments	47,272	45,412	92,684
Less amount representing interest	(3,336)	(3,205)	(6,541)
Present value of net remaining minimum lease payments	<u>\$ 43,936</u>	<u>\$ 42,207</u>	<u>\$ 86,143</u>

A summary of assets acquired through capital leases as of June 30, 2020 is as follows:

	Cost	Depreciation Expense	Accumulated Depreciation
Machinery and equipment	\$ 169,400	\$ 24,200	\$ 64,574

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2020

NOTE 7. Investment in Affiliates

The City has the following investments that are accounted for using the equity method:

Water Departments of Hildale/Colorado City

The Twin City Water Joint Management, Operations and Maintenance Agreement (the Water Departments) was formed on February 22, 1996 by the Town of Colorado City, Arizona and Hildale City, Utah (the municipalities). The Town of Colorado City, Arizona, pursuant to the provisions of Title 11, Chapter 7, Article 3, Arizona Revised Statutes, as amended (the “Arizona Joint Exercise of Powers Act”) and the City of Hildale, Utah, pursuant to the provisions of Title 11, Chapter 13, Utah Code Annotated 1953, as amended (the “Utah Interlocal Co-operation Act”) entered into the “Inter-Governmental Agreement.” An updated intergovernmental cooperative agreement for utilities systems management, operations and maintenance became effective in May 2014.

The Water Departments’ proportionate shares are based on the proportionate amount of water system utility customers and usage for each of the municipalities. The proportionate shares allocation did not change as of and for the year ended June 30, 2020 resulting in no proportionate shares allocation adjustment. There is an offsetting adjustment in the financial statements of the Town of Colorado City, Arizona, when applicable. See further details in the Water Departments’ financial statements for the year ended June 30, 2020.

The board of trustees consists of nine members—four members appointed by the mayor and council of Hildale City, four members appointed by the mayor and council of Colorado City and one member appointed by the joint designation of both municipalities. Each member is entitled to one vote. The Hildale City council consists of a mayor and five council members. The Colorado City council consists of a mayor and six council members. Budgeting and financing is done by the board and is ratified by each municipality’s council.

The Water Departments' audited financial statements as of June 30, 2020, can be obtained at the following address:

Hildale City
P.O. Box 840490
320 E. Newel Avenue
Hildale, Utah 84784

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2020

NOTE 7. Investment in Affiliates, Continued

Water Departments, (Continued)

The following is a summary of the total assets, liabilities, revenues, and expenses associated with the Water Departments and the allocation between the municipalities for the year ended June 30, 2020:

	<u>Hildale City</u>	<u>Colorado City</u>	<u>Total</u>
Total assets	<u>\$ 816,558</u>	<u>\$ 1,516,467</u>	<u>\$ 2,333,025</u>
Current liabilities	\$ 125,396	\$ 232,879	\$ 358,275
Long-term liabilities	<u>65,186</u>	<u>121,061</u>	<u>186,247</u>
Total liabilities	<u>190,582</u>	<u>353,940</u>	<u>544,522</u>
Net position	<u>625,976</u>	<u>1,162,527</u>	<u>1,788,503</u>
Total net position	<u>625,976</u>	<u>1,162,527</u>	<u>1,788,503</u>
Total liabilities and net assets	<u>\$ 816,558</u>	<u>\$ 1,516,467</u>	<u>\$ 2,333,025</u>
Total operating revenues	\$ 282,274	\$ 524,224	\$ 806,498
Total operating expenses	<u>260,134</u>	<u>483,104</u>	<u>743,238</u>
Operating income (loss)	22,140	41,120	63,260
Nonoperating revenues (expenses)	36,321	67,452	103,773
Capital contributions	<u>8,714</u>	<u>16,182</u>	<u>24,896</u>
Change in net position	<u>\$ 67,175</u>	<u>\$ 124,754</u>	<u>\$ 191,929</u>

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2020

NOTE 7. Investment in Affiliates, Continued

Gas Departments of Hildale/Colorado City

The Gas Distribution Systems Management, Operations and Maintenance Agreement (the Gas Departments) was formalized on June 22, 2009 by the Town of Colorado City, Arizona and Hildale City, Utah (the municipalities). The Town of Colorado City, Arizona, pursuant to the provisions of Title 11, Chapter 7, Article 3, Arizona Revised Statutes, as amended (the “Arizona Joint Exercise of Powers Act”) and the City of Hildale, Utah, pursuant to the provisions of Title 11, Chapter 13, Utah Code Annotated 1953, as amended (the “Utah Interlocal Co-operation Act”) entered into the “Inter-Governmental Agreement.” An updated intergovernmental cooperative agreement for utilities systems management, operations and maintenance became effective in May 2014.

The Gas Departments’ proportionate shares are based on the proportionate amount of gas system utility customers and usage for each of the municipalities. The proportionate shares allocation did not change as of and for the year ended June 30, 2020 resulting in no proportionate shares allocation adjustment. There is an offsetting adjustment in the financial statements of the Town of Colorado City, Arizona, when applicable. See further details in the Gas Departments’ financial statements for the year ended June 30, 2020.

The board of trustees consists of nine members—four members appointed by the mayor and council of Hildale City, four members appointed by the mayor and council of Colorado City and one member appointed by the joint designation of both municipalities. Each member is entitled to one vote. The Hildale City council consists of a mayor and five council members. The Colorado City council consists of a mayor and six council members. Budgeting and financing is done by the board and is ratified by each municipality’s council.

The Gas Departments' audited financial statements as of June 30, 2020 can be obtained at the following address:

Hildale City
P.O. Box 840490
320 E. Newel Avenue
Hildale, Utah 84784

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2020

NOTE 7. Investment in Affiliates, Continued

Gas Departments, (Continued)

The following is a summary of the total assets, liabilities, revenues, and expenses associated with the Gas Departments and the allocation between the municipalities for the year ended June 30, 2020:

	Hildale City	Colorado City	Total
Total assets	\$ 888,365	\$ 1,332,548	\$ 2,220,913
Current liabilities	\$ 13,893	\$ 20,840	\$ 34,733
Long-term liabilities	411	616	1,027
Total liabilities	14,304	21,456	35,760
Net position	874,061	1,311,092	2,185,153
Total net position	874,061	1,311,092	2,185,153
Total liabilities and net position	\$ 888,365	\$ 1,332,548	\$ 2,220,913
Total operating revenues	\$ 287,828	\$ 431,741	\$ 719,569
Total operating expenses	332,960	499,438	832,398
Operating income (loss)	(45,132)	(67,697)	(112,829)
Nonoperating revenues (expenses)	3,104	4,656	7,760
Capital contributions	7,226	10,839	18,065
Change in net position	\$ (34,802)	\$ (52,202)	\$ (87,004)

NOTE 8. Individual Fund Disclosures – Segment Information

The sewer fund accounts for the operation and maintenance of the sewer collection and treatment system. The segment information for the sewer fund is available in the basic financial statements. The equity joint venture interest in the gas and water utilities are available in Note 7.

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2020

NOTE 9. Restricted Equity

At June 30, 2020 the City's restricted equity balances are as follows:

General Fund:

Debt reserves:

Sales Tax Revenue Bonds, Series 2015	
Reserve account	\$ 66,840
Sales Tax Revenue Bonds, Series 2018	
Reserve account	<u>7,625</u>
Total general fund debt reserves	<u>\$ 74,465</u>

Community outreach	<u>\$ 2,608</u>
--------------------	-----------------

Sewer Fund:

Debt reserves:

Sewer bonds - series 2000 A, B, C	
Bond Fund	\$ 7,432
Reserve Fund A	79,000
Reserve Fund B, C	122,208
Emergency repair and replacement	<u>40,000</u>
Total sewer debt reserves	<u>\$ 248,640</u>

Restricted for repair and replacement	\$ 40,000
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Restricted for debt service	<u>208,640</u>
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Total sewer debt reserves	<u>\$ 248,640</u>
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Capital outlay - impact fees	<u>\$ 126,550</u>
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HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2020

NOTE 10. Interfund Balances and Transfers

Interfund balances at June 30, 2020 are as follows:

		Due From	
		Internal Service Funds	Total
Due To	General Fund	368,526	368,526
	Total	\$ 368,526	\$ 368,526

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers for the year ended June 30, 2020 are as follows:

		Transfers In			Total
		General Fund	Capital Project Fund	Fiber System Fund	
Transfers Out	Sewer Fund	\$ -	\$ -	\$ 10,000	\$ 10,000
	General Fund	-	25,000	-	25,000
	Capital Project Fund	10,913	-	-	10,913
	Total	\$ 10,913	\$ 25,000	\$ 10,000	\$ 45,913

Transfers are used to (1) move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them and (2) move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 11. Contingencies

The City is involved with a matter of litigation. It is deemed possible but not necessarily probable that the City may experience negative financial impacts as a result of the litigation; however, the effects of any pending or threatened litigation are not measureable and cannot be estimated as of the date of the financial statements.

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REQUIRED SUPPLEMENTARY INFORMATION

Draft

HILDALE CITY, UTAH
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		Actual Amounts	Variance With Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property taxes	\$ 278,480	\$ 278,480	\$ 307,947	\$ 29,467
Sales and use taxes	303,900	303,900	434,994	131,094
Franchise taxes	102,500	102,500	83,945	(18,555)
Licenses and permits	14,000	14,000	29,438	15,438
Intergovernmental revenue	562,200	562,200	138,552	(423,648)
Charges for services	115,800	115,800	37,667	(78,133)
Lease revenues	138,300	138,300	89,097	(49,203)
Other revenues	203,600	203,600	23,783	(179,817)
Interest income	6,800	6,800	14,829	8,029
Total revenues	<u>1,725,580</u>	<u>1,725,580</u>	<u>1,160,252</u>	<u>(565,328)</u>
Expenditures				
Current:				
General government	516,200	516,200	365,836	150,364
Public safety	547,100	547,100	360,388	186,712
Highways and streets/Public works	523,400	523,400	136,498	386,902
Parks, recreation and outreach	243,000	243,000	95,162	147,838
Debt service	140,000	140,000	123,212	16,788
Total expenditures	<u>1,969,700</u>	<u>1,969,700</u>	<u>1,081,096</u>	<u>888,604</u>
Excess (deficiency) of revenues over expenditures	<u>(244,120)</u>	<u>(244,120)</u>	<u>79,156</u>	<u>323,276</u>
Other financing sources (uses)				
Sales of general capital assets	32,000	32,000	32,600	600
Transfers in	-	-	10,913	10,913
Transfers out	<u>(384,000)</u>	<u>(384,000)</u>	<u>(25,000)</u>	<u>359,000</u>
Total other financing sources (uses)	<u>(352,000)</u>	<u>(352,000)</u>	<u>18,513</u>	<u>370,513</u>
Net change in fund balance	(596,120)	(596,120)	97,669	693,789
Fund balance, beginning of year	<u>573,458</u>	<u>573,458</u>	<u>573,458</u>	<u>-</u>
Fund balance, end of year	<u>\$ (22,662)</u>	<u>\$ (22,662)</u>	<u>\$ 671,127</u>	<u>\$ 693,789</u>

COMBINING STATEMENTS

Draft

INTERNAL SERVICE FUNDS

Internal service funds are used to account for services provided to other departments or agencies of the government, or to other governments on a cost-reimbursement basis.

The **Risk Management Fund** accounts for the activities of litigation defense relating primarily to the joint utility systems of Hildale City and Colorado City.

The **Judgment Resolution Fund** accounts for the activities associated with resolving a federal court judgment requiring specific monitoring, consulting, training relating primarily to the joint utility systems of Hildale City and Colorado City.

The **Administration Fund** accounts for the activities of basic shared expenses relating only to the joint utility systems of Hildale City and Colorado City.

HILDALE CITY
Internal Service Funds
Combining Statement of Net Position
June 30, 2020

	<u>Risk Management</u>	<u>Judgment Resolution</u>	<u>Administration</u>	<u>Total Internal Service Funds</u>
Assets				
Current assets:				
Cash and cash equivalents	\$ -	\$ 4,659	\$ -	\$ 4,659
Total current assets	<u>-</u>	<u>4,659</u>	<u>-</u>	<u>4,659</u>
Noncurrent assets:				
Capital assets:				
Buildings	-	-	456,806	456,806
Automobiles and trucks	-	-	27,123	27,123
Machinery and equipment	-	-	215,806	215,806
Less: accumulated depreciation	-	-	(232,181)	(232,181)
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>467,554</u>	<u>467,554</u>
Total assets	<u>-</u>	<u>4,659</u>	<u>467,554</u>	<u>472,213</u>
Liabilities				
Current liabilities:				
Accounts payable	-	4,659	56,319	60,978
Due to other funds	-	-	367,299	367,299
Capital leases payable - current	-	-	14,109	14,109
Total current liabilities	<u>-</u>	<u>4,659</u>	<u>437,727</u>	<u>442,386</u>
Noncurrent liabilities:				
Notes payable	-	-	-	-
Capital leases payable	-	-	29,827	29,827
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>29,827</u>	<u>29,827</u>
Total liabilities	<u>-</u>	<u>4,659</u>	<u>467,554</u>	<u>472,213</u>
Net position				
Net investment in capital assets	-	-	423,618	423,618
Unrestricted	-	-	(423,618)	(423,618)
Total net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HILDALE CITY
Internal Service Funds
Combining Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2020

	<u>Risk Management</u>	<u>Judgment Resolution</u>	<u>Administration</u>	<u>Total Internal Service Funds</u>
Operating revenues				
Charges for services:				
Risk management	\$ 1,758	\$ -	\$ -	\$ 1,758
Judgment resolution	-	70,306	-	70,306
Administration	-	-	988,431	988,431
Total operating revenues	<u>1,758</u>	<u>70,306</u>	<u>988,431</u>	<u>1,060,495</u>
Operating expenses				
Personnel expenses	-	30,808	672,140	702,948
Office expenses and travel	-	-	42,360	42,360
Services, supplies and other	-	-	89,212	89,212
Utilities and occupancy	-	-	25,300	25,300
Insurance	-	-	85,050	85,050
Professional fees (non-legal)	-	39,498	44,638	84,136
Legal expenses and settlements	1,758	-	-	1,758
Depreciation	-	-	27,573	27,573
Total operating expenses	<u>1,758</u>	<u>70,306</u>	<u>986,273</u>	<u>1,058,337</u>
Operating income (loss)	<u>-</u>	<u>-</u>	<u>2,158</u>	<u>2,158</u>
Nonoperating revenues (expenses)				
Interest expense	-	-	(2,158)	(2,158)
Total nonoperating revenues (expenses)	<u>-</u>	<u>-</u>	<u>(2,158)</u>	<u>(2,158)</u>
Change in net position	-	-	-	-
Total net position, beginning of year	-	-	-	-
Total net position, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HILDALE CITY
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended June 30, 2020

	Risk Management	Judgment Resolution	Administration	Total Internal Service Funds
Cash flows from operating activities				
Receipts from interfund charges for services	\$ 1,758	\$ 70,306	\$ 988,431	\$ 1,060,495
Payments to suppliers and service providers	(1,758)	(38,663)	(271,141)	(311,562)
Payments to employees	-	(30,808)	(672,140)	(702,948)
Cash flows from operating activities	-	835	45,150	45,985
Cash flows from non-capital financing activities				
Transfers from (to) other funds	-	-	(29,393)	(29,393)
Principal paid on debt	(68,933)	-	-	(68,933)
Cash flows from non-capital financing activities	(68,933)	-	(29,393)	(98,326)
Cash flows from capital and related financing activities				
Principal paid on capital debt	-	-	(13,599)	(13,599)
Interest paid	-	-	(2,158)	(2,158)
Cash flows from capital and related financing activities	-	-	(15,757)	(15,757)
Net change in cash and cash equivalents	(68,933)	835	-	(68,098)
Cash and cash equivalents, beginning of year	68,933	3,824	-	72,757
Cash and cash equivalents, end of year	\$ -	\$ 4,659	\$ -	\$ 4,659
Reconciliation of operating income to net cash flows from operating activities:				
Operating income (loss)	\$ -	\$ -	\$ 2,158	\$ 2,158
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	-	-	27,573	27,573
Changes in operating assets and liabilities:				
Increase/(decrease) in accounts payable	-	835	15,419	16,254
Net cash flows from operating activities	\$ -	\$ 835	\$ 45,150	\$ 45,985

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OTHER COMMUNICATIONS FROM INDEPENDENT AUDITORS

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**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***

The Honorable Mayor and City Council
Hildale City, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Hildale City, Utah (the City), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements and have issued our report thereon dated January 21, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City’s 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 the City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and recommendations that we consider to be significant deficiencies.

- 2014-001. Misstatements and Reconciliations
- 2007-002. Capital and Other Assets—Accounting and Controls
- 2007-004. Segregation of Duties

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



HintonBurdick, PLLC
St. George, Utah
January 21, 2021

**Independent Auditor’s Report on Compliance and
Report on Internal Control over Compliance
As Required by the *State Compliance Audit Guide***

Honorable Mayor and City Council
Hildale City, Utah

Report on Compliance

We have audited Hildale City, Utah’s compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, that could have a direct and material effect on the City for the year ended June 30, 2020.

State compliance requirements were tested for the year ended June 30, 2020 in the following areas:

Budgetary Compliance	Fund Balance
Justice Courts	Restricted Taxes and Related Restricted Revenue
Open and Public Meeting Act	Fraud Risk Assessment
Impact Fees	

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 the City’s compliance based on our audit of the 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 compliance requirements referred to above that could have a direct and material effect on the City. An audit includes examining, on a test basis, evidence about the City’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with general state compliance requirements. However, our audit does not provide a legal determination of the City’s compliance.

Opinion on General State Compliance Requirements

In our opinion, Hildale City, Utah, complied, in all material aspects, with the compliance requirements referred to above for the year ended June 30, 2020.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide* and which are described in the accompanying schedule of findings and recommendations as items 2020-001, 2019-002 and 2017-001. Our opinion on compliance is not modified with respect to these matters.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the compliance requirements that could have a direct and material effect on the City to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with general 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 the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a general 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 general 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 general 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.



HintonBurdick, PLLC

January 21, 2021

St. George, Utah

HILDALE/COLORADO CITY GAS DEPARTMENTS
(UTILITY SYSTEMS MANAGEMENT, OPERATIONS & MAINTENANCE AGREEMENT)

FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020
WITH REPORT OF
CERTIFIED PUBLIC ACCOUNTANTS

Draft

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Independent Auditor's Report

Executive Director and Members of the Board of
Hildale/Colorado City Utility Systems

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities and the major fund of the Gas Departments of Hildale, Utah and Colorado City, Arizona (the Gas Departments) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Gas Departments' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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 major fund of the Gas Departments, as of June 30, 2020, 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.

Other Matters

Report on Summarized Comparative Information

We have previously audited the Gas Departments' financial statements for the year ended June 30, 2019, and our report dated January 6, 2020, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Gas Departments' basic financial statements. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 21, 2021, on our consideration of the Gas Departments' 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 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 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 the Gas Departments' internal control over financial reporting and compliance.



HintonBurdick, PLLC
St. George, Utah
January 21, 2021

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HILDALE/COLORADO CITY GAS DEPARTMENTS

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2020

As management of the Gas Departments, we offer readers of the financial statements this narrative overview and analysis of the financial activities of the Gas Departments for the fiscal year ended June 30, 2020. Please read it in conjunction with the accompanying basic financial statements.

FINANCIAL HIGHLIGHTS

- Total assets exceed total liabilities (net position) by \$2,185,153 at the close of the fiscal year.
- Total net position decreased by \$87,004.
- Operating revenues and expenses are \$719,569 and \$832,398, respectively, resulting in operating loss of \$112,829 for the fiscal year.
- At the end of the fiscal year unrestricted net position is \$862,062.

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements of the Gas Departments (a business-type activity) consist of the following:

Statement of Net Position – Presents information on all of the Gas Departments' assets and liabilities, with the difference reported as "total net position." The total net position, when viewed over time, will track the Gas Departments' financial position.

Statement of Revenues, Expense, and Changes in Net Position - Presents information regarding the change in the Gas Departments' net position during the fiscal year. The Gas Departments use the accrual basis of accounting in which revenues and expenses are recognized when earned and incurred. Thus, revenues and expenses are reported in these statements for items that will affect future cash flows.

Statement of Cash Flows – Presents net cash flows for operating activities, investing activities, and capital and related financing activities. It also includes the net cash change for the period, cash at the beginning of the period and cash at the end of the period.

FINANCIAL ANALYSIS

Condensed financial information derived from the basic financial statements is presented below followed by a brief narrative on selected items.

HILDALE/COLORADO CITY GAS DEPARTMENTS

Statement of Net Position (Condensed)

	<u>6/30/2020</u>	<u>6/30/2019</u>
Current assets	\$ 714,247	\$ 712,174
Noncurrent assets	<u>1,506,666</u>	<u>1,636,269</u>
Total assets	<u>2,220,913</u>	<u>2,348,443</u>
Current liabilities	34,733	75,259
Long-term liabilities	<u>1,027</u>	<u>1,027</u>
Total liabilities	<u>35,760</u>	<u>76,286</u>
Total net position	<u>\$ 2,185,153</u>	<u>\$ 2,272,157</u>

Statement of Revenues, Expenses and Changes in Net Position (Condensed)

	<u>6/30/2020</u>	<u>6/30/2019</u>
Total operating revenues	\$ 719,569	\$ 742,801
Total operating expenses	<u>832,398</u>	<u>845,217</u>
Operating income (loss)	(112,829)	(102,416)
Nonoperating revenues (expenses)	7,760	20,100
Capital contributions	<u>18,065</u>	<u>13,323</u>
Change in net position	<u>\$ (87,004)</u>	<u>\$ (68,993)</u>

Operating expenses for the fiscal year were \$832,398 as shown above. Operating revenues were \$719,569. Operating income (loss) as a percentage of operating revenues for this year is -15.7% compared to -13.8% in the prior year.

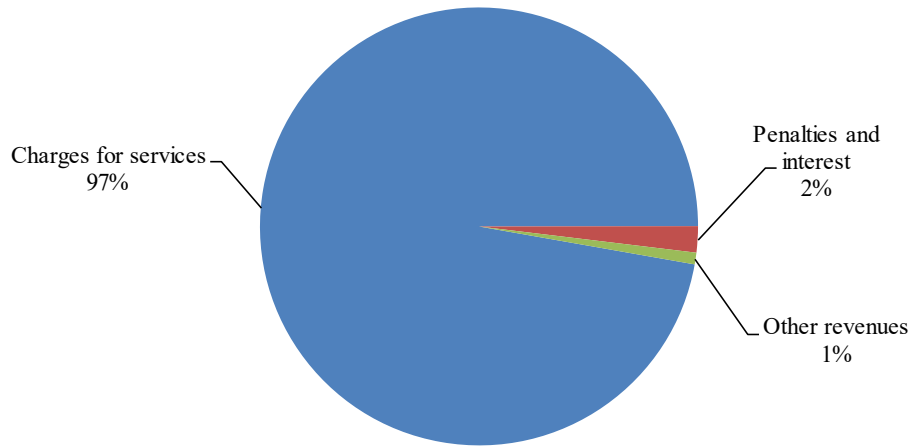
The Gas Departments provide propane and natural gas distribution to customers. The Gas Departments' net cost (total cost less revenues generated by the activities) is presented in the statement of revenues, expenses and changes in net position. For the year ended June 30, 2020, net position decreased by \$87,004.

A comparison of the operating revenues and operating expenses for the current and prior year is presented below:

HILDALE/COLORADO CITY GAS DEPARTMENTS' REVENUE BY SOURCE (Combined)
Years ended June 30, 2020 and 2019

	<u>6/30/2020</u>	<u>6/30/2019</u>
OPERATING REVENUES:		
Charges for services	\$ 699,447	\$ 724,784
Penalties and interest	13,952	12,807
Other revenues	<u>6,170</u>	<u>5,210</u>
 Total revenues	 <u><u>\$ 719,569</u></u>	 <u><u>\$ 742,801</u></u>

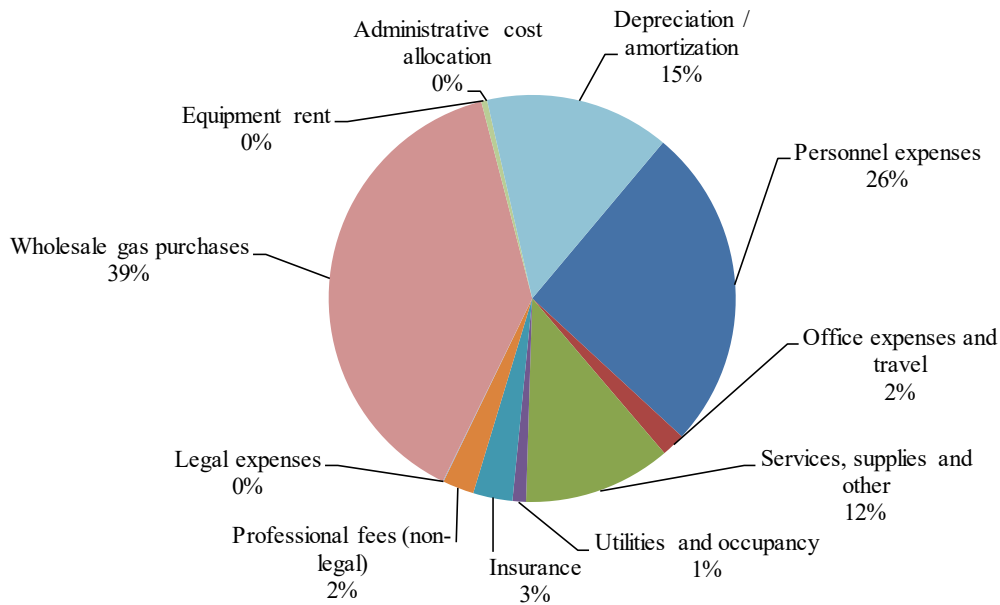
Operating Revenues by Source - Current Year



HILDALE/COLORADO CITY GAS DEPARTMENTS' OPERATING EXPENSES (Combined)
Years ended June 30, 2020 and 2019

	<u>6/30/2020</u>	<u>6/30/2019</u>
OPERATING EXPENSES:		
Personnel expenses	\$ 214,346	\$ 51,728
Office expenses and travel	15,725	3,056
Services, supplies and other	97,671	77,874
Utilities and occupancy	8,930	3,992
Insurance	26,052	12,859
Professional fees (non-legal)	20,809	8,666
Legal expenses	440	941
Wholesale gas purchases	322,378	431,475
Equipment rent	3,798	4,113
Administrative cost allocation	-	125,000
Depreciation / amortization	<u>122,249</u>	<u>125,513</u>
 Total operating expenses	 <u>\$ 832,398</u>	 <u>\$ 845,217</u>

Operating Expenses - Current Year



CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The capital assets of the Gas Departments are those assets that are used in performance of Gas Departments' functions including vehicles, equipment, buildings and the gas distribution system. At the end of fiscal year 2020, net capital assets of the Gas Departments activities totaled \$1,323,091.

Debt

The Gas Departments' had no debt at June 30, 2020 (excluding compensated absences). See notes to the financial statements for a details.

NEXT YEAR'S BUDGET AND ECONOMIC FACTORS

In considering the Gas Departments' budget for fiscal year 2020/2021, the board and management expect operating revenues and expenses to be similar compared to fiscal year 2019/2020. Overall operating expenses were budgeted so as to contain costs at approximately the same level as fiscal year 2019/2020.

CONTACTING THE DEPARTMENTS' FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Gas Departments' finances for all those with an interest in the entity's finances and to show the Gas Departments' accountability for the resources it receives. If you have questions about this report or need additional financial information, contact the Gas Departments, P.O. Box 840490, Hildale, Utah 84784.

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BASIC FINANCIAL STATEMENTS

Draft⁹

HILDALE/COLORADO CITY GAS DEPARTMENTS

Statement of Net Position For the Year Ended June 30, 2020 (With Comparative Totals for June 30, 2019)

	<u>6/30/2020</u>	<u>6/30/2019</u>
Assets		
Current assets:		
Cash and cash equivalents	\$ 556,969	\$ 466,518
Receivables, net of allowance	76,866	82,149
Other receivable - vendor reimbursement	-	100,794
Inventories	16,860	-
Note receivable - current portion	34,043	33,204
Deposits	29,509	29,509
Total current assets	<u>714,247</u>	<u>712,174</u>
Noncurrent assets:		
Note receivable - net of current portion	183,575	217,618
Property and equipment	2,858,430	2,831,741
Accumulated depreciation	(1,535,339)	(1,413,090)
Total noncurrent assets	<u>1,506,666</u>	<u>1,636,269</u>
Total assets	<u>2,220,913</u>	<u>2,348,443</u>
Liabilities		
Current liabilities:		
Accounts payable	34,025	74,571
Accrued liabilities	24	4
Compensated absences	684	684
Total current liabilities	<u>34,733</u>	<u>75,259</u>
Long-term liabilities		
Compensated absences	1,027	1,027
Total long-term liabilities	<u>1,027</u>	<u>1,027</u>
Total liabilities	<u>35,760</u>	<u>76,286</u>
Net position		
Net investment in capital assets	1,323,091	1,418,651
Unrestricted	862,062	853,506
Total net position	<u>\$ 2,185,153</u>	<u>\$ 2,272,157</u>

HILDALE/COLORADO CITY GAS DEPARTMENTS
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2020
(With Comparative Totals for June 30, 2019)

	6/30/2020	6/30/2019
Operating revenues		
Charges for services	\$ 699,447	\$ 724,784
Penalties and interest	13,952	12,807
Other revenues	6,170	5,210
Total operating revenues	719,569	742,801
Operating expenses		
Personnel expenses	214,346	51,728
Office expenses and travel	15,725	3,056
Services, supplies and other	97,671	77,874
Utilities and occupancy	8,930	3,992
Insurance	26,052	12,859
Professional fees (non-legal)	20,809	8,666
Legal expenses	440	941
Gas purchases and transportation costs	322,378	431,475
Equipment rent	3,798	4,113
Administrative cost allocation	-	125,000
Depreciation/amortization	122,249	125,513
Total operating expenses	832,398	845,217
Operating income (loss)	(112,829)	(102,416)
Nonoperating revenues (expenses)		
Interest income	17,760	20,100
Other expenses	(10,000)	-
Total nonoperating revenue (expense)	7,760	20,100
Income (loss) before capital contributions	(105,069)	(82,316)
Capital contributions	18,065	13,323
Change in net position	(87,004)	(68,993)
Total net position, beginning of year	2,272,157	2,341,150
Total net position, end of year	\$ 2,185,153	\$ 2,272,157

HILDALE/COLORADO CITY GAS DEPARTMENTS

Statement of Cash Flows

For the Year Ended June 30, 2020

(With Comparative Totals for June 30, 2019)

	<u>6/30/2020</u>	<u>6/30/2019</u>
Cash flows from operating activities:		
Receipts from customers, service fees	\$ 704,730	\$ 713,103
Receipts from customers, other	20,122	18,017
Payments to suppliers and service providers	<u>(666,741)</u>	<u>(788,706)</u>
Cash flows from operating activities	<u>58,111</u>	<u>(57,586)</u>
Cash flows from capital and related financing activities:		
Acquisition of property and equipment	(26,689)	(31,245)
Capital contributions	18,065	13,323
Other expense	<u>(10,000)</u>	<u>-</u>
Cash flows from capital and related financing activities	<u>(18,624)</u>	<u>(17,922)</u>
Cash flows from investing activities:		
Net change in note receivable	33,204	32,385
Interest received	<u>17,760</u>	<u>20,100</u>
Cash flows from investing activities	<u>50,964</u>	<u>52,485</u>
Net change in cash and cash equivalents	90,451	(23,023)
Cash and cash equivalents, beginning of year	<u>466,518</u>	<u>489,541</u>
Cash and cash equivalents, end of year	<u>\$ 556,969</u>	<u>\$ 466,518</u>
Reconciliation of operating income to net cash flows from operating activities:		
Net operating income (loss)	\$ (112,829)	\$ (102,416)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation/amortization	122,249	125,513
Changes in operating assets and liabilities:		
(Increase)/decrease in receivables	5,283	(11,681)
(Increase)/decrease in receivables - other	100,794	(100,794)
(Increase)/decrease in inventories	(16,860)	-
Increase/(decrease) in accounts payable	(40,546)	31,411
Increase/(decrease) in accrued liabilities	<u>20</u>	<u>381</u>
Cash flows from operating activities	<u>\$ 58,111</u>	<u>\$ (57,586)</u>

HILDALE/COLORADO CITY GAS DEPARTMENTS

Notes to the Financial Statements

June 30, 2020

NOTE 1. Summary of Significant Accounting Policies

Description of Government-Wide Financial Statements

The government-wide financial statements report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities, if any, are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, when applicable, the *primary government* is reported separately from certain legally separate component units for which the primary government is financially accountable.

Reporting Entity

The Gas Distribution Systems, Operations and Maintenance Agreement or the Gas Departments of Hildale/Colorado City (the Gas Departments) was formalized on June 22, 2009, by the Town of Colorado City, Arizona and Hildale City, Utah—the Town of Colorado City, Arizona, pursuant to the provisions of Title 11, Chapter 7, Article 3, Arizona Revised Statutes, as amended (the “Arizona Joint Exercise of Powers Act”) and the City of Hildale, Utah, pursuant to the provisions of Title 11, Chapter 13, Utah Code Annotated 1953, as amended (the “Utah Interlocal Co-operation Act”) entered into the “Inter-Governmental Agreement.” An updated intergovernmental cooperative agreement for utilities systems management, operation and maintenance became effective in May 2014.

The board of trustees consists of nine members—four appointed by the mayor and council of Hildale City, four appointed by the mayor and council of Colorado City and one appointed by the joint designation of both municipalities. Each member is entitled to one vote. The Hildale City council consists of a mayor and five council members. The Colorado City council consists of a mayor and six council members. Budgeting and financing is done by the board and is ratified by each municipality’s council.

The accompanying financial statements present the Gas Departments and its component units, entities for which the government is considered to be financially accountable. There are no component units for the Gas Departments.

Basis of Presentation – Government-Wide Financial Statements

Separate government-wide and fund financial statements are not presented because the Gas Departments only have business-type activities. The business-type activities incorporate data from the Gas Departments’ enterprise funds. Financial statements are provided for proprietary funds.

Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the Gas Departments’ funds. Statements for each fund category (i.e. proprietary) are presented. The emphasis of fund financial statements is on major enterprise funds. Major individual enterprise funds are reported as separate columns in the fund financial statements. The Departments’ only fund is an enterprise fund.

HILDALE/COLORADO CITY GAS DEPARTMENTS
Notes to the Financial Statements
June 30, 2020

NOTE 1. Summary of Significant Accounting Policies, Continued

During the course of operations the Gas Departments have activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity may occur during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Proprietary funds use the *economic resources measurement focus* and the *accrual basis of accounting*.

Assets, Liabilities and Net Position

Cash and Cash Equivalents

The Gas Departments' cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments

The Gas Departments' investment policy allows for the investment of funds in the state treasurer's pool and other investments as allowed by the State of Utah's Money Management Act. Investments for the Gas Departments are reported at fair value (generally based on quoted market prices) with unrealized gains and losses recorded as adjustments to interest/investment earnings.

HILDALE/COLORADO CITY GAS DEPARTMENTS

Notes to the Financial Statements

June 30, 2020

NOTE 1. Summary of Significant Accounting Policies, Continued

Receivables

Receivables consist primarily of accounts due for gas services provided and related late penalties and interest. Management periodically reviews accounts receivable and writes off uncollectible accounts. The Gas Departments' allowance for uncollectible accounts as of June 30, 2020 is \$110,463 (mostly accrued penalties and interest on old accounts).

Inventories

Inventories, if any, are valued at cost using the first-in/first-out (FIFO) method and consist of system materials not placed in service.

Capital Assets

Capital assets in the proprietary funds are carried at cost. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Capital assets are defined by the Gas Departments as assets with an individual cost of more than \$5,000 and an estimated useful life in excess of two years. Depreciation is computed using the straight-line method over the following estimated useful lives:

Equipment and automobiles/trucks	5-20 years
Buildings and improvements	10-40 years
Distribution system	25 years

When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in change in net position for the period. The cost of maintenance and repairs is charged to expense as incurred; significant renewals and betterments are capitalized.

Net Position Flow Assumption

Sometimes the Gas Departments will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Gas Departments' policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Revenues and Expenses

Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment.

HILDALE/COLORADO CITY GAS DEPARTMENTS

Notes to the Financial Statements

June 30, 2020

NOTE 1. Summary of Significant Accounting Policies, Continued

Personnel, Payroll and Compensated Absences

The majority of Gas Departments' personnel are employed by the Town of Colorado City. The Gas Departments reimburse Colorado City for wages, payroll taxes and benefits for these contracted employees. Some of the personnel are not full-time employees. Given that the majority of the Departments' personnel are actually employed by Colorado City, accruals for compensated absences are based on Colorado City's related policies.

Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Budgets and Budgetary Accounting

Annual budgets are prepared and adopted by each of the city councils on or before June 22 for the fiscal year commencing the following July 1, in accordance with state law. The operating budget includes proposed expenditures and the proposed sources of financing for such expenditures. Prior to June 22, a public hearing is conducted to obtain taxpayer input. Budgets are adopted and control of budget appropriations is exercised, under State law, at the department level. Budget amendments are required to increase expenditure budgets. The Gas Departments' board adopts or ratifies, by resolution, the budgets passed by each city council. Budgets for the proprietary fund types are prepared using the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

HILDALE/COLORADO CITY GAS DEPARTMENTS

Notes to the Financial Statements

June 30, 2020

NOTE 1. Summary of Significant Accounting Policies, Continued

Summarized Comparative Information

Comparative total data for the prior fiscal year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Gas Departments' financial position and operations. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Departments' financial statements for the year ended June 30, 2019, from which the summarized information was derived. Certain reclassifications have been made to the June 30, 2019 financial statement presentation to correspond to the current fiscal year's format. Equity and related changes in equity are unchanged due to these reclassifications.

NOTE 2. Deposits and 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 Gas Departments follow the requirements of the Utah Money Management Act (Utah code, Section 51, chapter 7) in handling its depository and investment transactions. The Act requires the depositing of the Gas Departments' funds in qualified depositories. 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 Gas Departments participate in Hildale City's central treasury. The City's central treasury consists of the following at June 30, 2020:

State Treasurer's Investment Pool	\$ 3,057,205
Cash in bank	142,087
Less amounts to other HC and CC Joint Utilities/Hildale City	<u>(2,642,323)</u>
	<u>\$ 556,969</u>
Equity in central treasury	<u>\$ 556,969</u>

HILDALE/COLORADO CITY GAS DEPARTMENTS
Notes to the Financial Statements
June 30, 2020

NOTE 2. Deposits and Investments, Continued

Deposits

Custodial Credit Risk

For deposits this is the risk that in the event of a bank failure, the government's deposit may not be returned to it. Hildale City does not have a formal policy for custodial credit risk. As of June 30, 2020, none of Hildale City's central treasury's bank balance of \$143,581 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Investments

The Money Management Act defines the types of securities authorized as an appropriate investment for the Gas Departments' 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.

The Act authorizes investments in negotiable or nonnegotiable deposits of qualified depositories and permitted 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 Act; the Utah Public Treasurer's Investment Fund; and reciprocal deposits subject to rules of the State Money Management Council.

The Utah State Treasurer's Office operates the Public Treasurer's Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer.

The PTIF is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act, Section 51-7, *Utah Code Annotated, 1953*, as amended. 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 gain or losses on investments. Financial statements for the PTIF funds can be obtained by contacting the Utah State Treasurer's office.

The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses – net of administration fees, of the PTIF 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.

HILDALE/COLORADO CITY GAS DEPARTMENTS
Notes to the Financial Statements
June 30, 2020

NOTE 2. Deposits and Investments, Continued

As of June 30, 2020, Hildale City had the following investments, ratings, and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Credit Rating (1)</u>
State of Utah Public Treasurer's Investment Fund	\$ 3,057,205	N/A
Total Fair Value	<u>\$ 3,057,205</u>	

(1) Ratings are provided where applicable to indicate associated credit risk. N/A indicates no

(2) Interest rate risk is estimated using the weighted average days to maturity.

Interest rate risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Gas Departments' 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 Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested.

Credit risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Gas Departments' policy for reducing exposure to credit risk is to comply with the State's Money Management Act.

Fair value measurements

As noted above, the Gas Departments holds investments that are measured at fair value on a recurring basis. The Gas Departments categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The State of Utah Public Treasurer's Investment Fund, as listed above, is valued using significant other observable inputs (Level 2 inputs).

HILDALE/COLORADO CITY GAS DEPARTMENTS

Notes to the Financial Statements

June 30, 2020

NOTE 3. Capital Assets

The following summarizes the changes to capital assets during the year ended June 30, 2020:

	<u>Balance</u> <u>6/30/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/2020</u>
Capital assets being depreciated:				
Machinery and equipment	\$ 466,916	\$ 5,030	\$ -	\$ 471,946
Automobiles and trucks	291,624	-	-	291,624
Buildings and improvements	15,457	-	-	15,457
Distribution system	<u>2,057,744</u>	<u>21,659</u>	<u>-</u>	<u>2,079,403</u>
Total capital assets being depreciated	<u>2,831,741</u>	<u>26,689</u>	<u>-</u>	<u>2,858,430</u>
Less accumulated depreciation for:				
Machinery and equipment	(292,837)	(28,251)	-	(321,088)
Automobiles and trucks	(252,441)	(10,196)	-	(262,637)
Buildings and improvements	(7,833)	(987)	-	(8,820)
Distribution system	<u>(859,979)</u>	<u>(82,815)</u>	<u>-</u>	<u>(942,794)</u>
Total accumulated depreciation	<u>(1,413,090)</u>	<u>(122,249)</u>	<u>-</u>	<u>(1,535,339)</u>
Total capital assets, being depreciated, net	<u>1,418,651</u>	<u>(95,560)</u>	<u>-</u>	<u>1,323,091</u>
Total capital assets, net	<u>\$1,418,651</u>	<u>\$ (95,560)</u>	<u>\$ -</u>	<u>\$1,323,091</u>

NOTE 4. Note Receivable

In fiscal year 2016, the Gas Departments loaned the Hildale/Colorado City Water Departments \$345,600 in connection with the Water Departments' acquisition of water rights. The terms of the note are as follows: bears interest at 2.50%, due in monthly principal and interest installments of \$3,258, and matures in June 2026. The principal amount due in the next fiscal year is included in the current portion on the statement of net position. Management believes an allowance is not considered necessary.

HILDALE/COLORADO CITY GAS DEPARTMENTS

Notes to the Financial Statements

June 30, 2020

NOTE 5. Long-Term Liabilities

The following summarizes the changes to long-term liabilities for the year ended June 30, 2020:

	<u>Balance</u> <u>6/30/2019</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>6/30/2020</u>	<u>Current</u> <u>Portion</u>
Compensated absences	\$ 1,711	\$ -	\$ -	\$ 1,711	\$ 684
Total long-term liabilities	\$ 1,711	\$ -	\$ -	\$ 1,711	\$ 684

NOTE 6. Risk Management

The Departments are exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disaster. The Departments maintain insurance for the gas distribution systems through Hildale City's and Colorado City's insurance policies. The majority of employees are employed by Colorado City and covered by Colorado City's insurance policy.

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SUPPLEMENTARY INFORMATION

HILDALE/COLORADO CITY GAS DEPARTMENTS
Intergovernmental Cooperative Agreement and Proportionate Shares

The Gas Distribution Systems, Operations and Maintenance Agreement of the Gas Departments of Hildale/Colorado City (the Gas Departments) was formalized on June 22, 2009, by the Town of Colorado City, Arizona and Hildale City, Utah—the Town of Colorado City, Arizona, pursuant to the provisions of Title 11, Chapter 7, Article 3, Arizona Revised Statutes, as amended (the “Arizona Joint Exercise of Powers Act”) and the City of Hildale, Utah, pursuant to the provisions of Title 11, Chapter 13, Utah Code Annotated 1953, as amended (the “Utah Interlocal Co-operation Act”) entered into the “Intergovernmental Agreement.” An updated intergovernmental cooperative agreement for utilities systems management, operation and maintenance became effective in May 2014.

The Gas Departments’ proportionate shares are based on the proportionate amount of gas system utility customers and usage for each of the municipalities. The proportionate shares as of and for the year ended June 30, 2020 are 40.00% for Hildale City and 60.00% for Colorado City, respectively, which is the same as the prior fiscal year. Any such change results in an allocation percentage adjustment and is shown on the schedule of revenues, expenses and changes in net position—proportionate shares, if applicable. **The following supplementary schedules include a schedule of net position and schedule of revenues, expenses and changes in net position presenting the proportionate shares of Hildale City and Colorado City.**

HILDALE/COLORADO CITY GAS DEPARTMENTS
Schedule of Net Position—Proportionate Shares
June 30, 2020

	40.00%	60.00%	100.00%
	<u>Hildale City</u>	<u>Colorado City</u>	<u>Total</u>
Assets			
Current assets:			
Cash and cash equivalents	\$ 222,788	\$ 334,181	\$ 556,969
Receivables, net of allowance	30,746	46,120	76,866
Inventories	6,744	10,116	16,860
Note receivable - current portion	13,617	20,426	34,043
Deposits	11,804	17,705	29,509
Total current assets	<u>285,699</u>	<u>428,548</u>	<u>714,247</u>
Noncurrent assets:			
Note receivable - net of current portion	73,430	110,145	183,575
Property and equipment	1,143,372	1,715,058	2,858,430
Accumulated depreciation	(614,136)	(921,203)	(1,535,339)
Total noncurrent assets	<u>602,666</u>	<u>904,000</u>	<u>1,506,666</u>
Total assets	<u>888,365</u>	<u>1,332,548</u>	<u>2,220,913</u>
Liabilities			
Current liabilities:			
Accounts payable	13,609	20,416	34,025
Accrued liabilities	10	14	24
Compensated absences	274	410	684
Total current liabilities	<u>13,893</u>	<u>20,840</u>	<u>34,733</u>
Long-term liabilities:			
Compensated absences	411	616	1,027
Total long-term liabilities	<u>411</u>	<u>616</u>	<u>1,027</u>
Total liabilities	<u>14,304</u>	<u>21,456</u>	<u>35,760</u>
Net position			
Net investment in capital assets	529,236	793,855	1,323,091
Unrestricted	344,825	517,237	862,062
Total net position	<u>\$ 874,061</u>	<u>\$ 1,311,092</u>	<u>\$ 2,185,153</u>

HILDALE/COLORADO CITY GAS DEPARTMENTS
Schedule of Revenues, Expenses and Changes in Net Position—Proportionate Shares
For the Year Ended June 30, 2020

	40.00%	60.00%	100.00%
	<u>Hildale City</u>	<u>Colorado City</u>	<u>Total</u>
Operating revenues			
Charges for services	\$ 279,779	\$ 419,668	\$ 699,447
Penalties and interest	5,581	8,371	13,952
Other revenues	<u>2,468</u>	<u>3,702</u>	<u>6,170</u>
Total operating revenues	<u>287,828</u>	<u>431,741</u>	<u>719,569</u>
Operating expenses			
Personnel expenses	85,738	128,608	214,346
Office expenses and travel	6,290	9,435	15,725
Services, supplies and other	39,069	58,602	97,671
Utilities and occupancy	3,572	5,358	8,930
Insurance	10,421	15,631	26,052
Professional fees (non-legal)	8,324	12,485	20,809
Legal expenses	176	264	440
Gas purchases and transportation costs	128,951	193,427	322,378
Equipment rent	1,519	2,279	3,798
Depreciation/amortization	<u>48,900</u>	<u>73,349</u>	<u>122,249</u>
Total operating expenses	<u>332,960</u>	<u>499,438</u>	<u>832,398</u>
Operating income (loss)	<u>(45,132)</u>	<u>(67,697)</u>	<u>(112,829)</u>
Nonoperating revenues (expenses)			
Interest income	7,104	10,656	17,760
Other expenses	<u>(4,000)</u>	<u>(6,000)</u>	<u>(10,000)</u>
Total nonoperating revenue (expense)	<u>3,104</u>	<u>4,656</u>	<u>7,760</u>
Income (loss) before capital contributions	(42,028)	(63,041)	(105,069)
Capital contributions	<u>7,226</u>	<u>10,839</u>	<u>18,065</u>
Change in net position	(34,802)	(52,202)	(87,004)
Total net position, beginning of year	<u>908,863</u>	<u>1,363,294</u>	<u>2,272,157</u>
Total net position, end of year	<u>\$ 874,061</u>	<u>\$ 1,311,092</u>	<u>\$ 2,185,153</u>

OTHER COMMUNICATIONS FROM INDEPENDENT AUDITORS

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**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***

Executive Director and Members of the Board of
Hildale/Colorado City Utility Systems

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 and the major fund of the Gas Departments of Hildale/Colorado City (the Gas Departments), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Gas Departments’ basic financial statements and have issued our report thereon dated January 21, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Gas Departments’ 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 the Gas Departments’ internal control. Accordingly, we do not express an opinion on the effectiveness of the Gas Departments’ 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the schedule of findings and recommendations in the Hildale City’s financial statements that we consider to be significant deficiencies.

- 2014-001. Misstatements and Reconciliations
- 2007-002. Capital and Other Assets—Accounting and Controls
- 2007-004. Segregation of Duties

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Gas Departments' 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



HintonBurdick, PLLC
St. George, Utah
January 21, 2021

Findings and Recommendations

Executive Director and
Members of the Board of Trustees of
Hildale/Colorado City Utility Systems

During our audit of the Gas Departments of Hildale/Colorado City (the Gas Departments) for the year ended June 30, 2020, we noted a few areas that need corrective action in order to be in compliance with laws and regulations and we found a few circumstances that, if improved, would strengthen the Gas Departments' accounting system and control over its assets.

Since the Gas Departments' accounting system is fully integrated with Hildale City's accounting system, we have included all of our findings and recommendations in the Hildale City management letter, which is made available to each participating governing body.

It has been a pleasure to be of service to the Gas Departments this past year. We would like to express special thanks to all those who assisted us in this year's audit. We invite you to ask questions of us throughout the year as you feel it necessary and we look forward to a continued pleasant professional relationship.

Sincerely,



HintonBurdick, PLLC
St. George, Utah
January 21, 2021

HILDALE/COLORADO CITY WATER DEPARTMENTS
(UTILITY SYSTEMS MANAGEMENT, OPERATIONS & MAINTENANCE AGREEMENT)

FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020
WITH REPORT OF
CERTIFIED PUBLIC ACCOUNTANTS

Draft

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Independent Auditor's Report

Executive Director and Members of the Board of
Hildale/Colorado City Utility Systems

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities and the major fund of the Water Departments of Hildale, Utah and Colorado City, Arizona (the Water Departments) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Water Departments' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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 major fund of the Water Departments, as of June 30, 2020, 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.

Other Matters

Report on Summarized Comparative Information

We have previously audited the Water Departments' financial statements for the year ended June 30, 2019, and our report dated January 6, 2020, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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.


Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Water Departments' basic financial statements. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 21, 2021, on our consideration of the Water Departments' 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 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 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 the Water Departments' internal control over financial reporting and compliance.


HintonBurdick, PLLC
St. George, Utah
January 21, 2021

HILDALE/COLORADO CITY WATER DEPARTMENTS

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2020

As management of the Water Departments, we offer readers of the financial statements this narrative overview and analysis of the financial activities of the Water Departments for the fiscal year ended June 30, 2020. Please read it in conjunction with the accompanying basic financial statements.

FINANCIAL HIGHLIGHTS

- Total assets exceed total liabilities (net position) by \$1,788,503 at the close of the fiscal year.
- Total net position increased by \$191,929.
- Operating revenues and expenses are \$806,498 and \$743,238, respectively, resulting in an operating income of \$63,260 for the fiscal year.
- At the end of the fiscal year unrestricted net position is \$358,377.

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements of the Water Departments' (a business-type activity) consist of the following:

Statement of Net Position – Presents information on all of the Water Departments' assets and liabilities, with the difference reported as "total net position." The total net position, when viewed over time, tracks the Water Departments' financial position.

Statement of Revenues, Expense, and Changes in Net Position - Presents information regarding the change in the Departments' net position during the year. The Water Departments use the accrual basis of accounting in which revenues and expenses are recognized when earned and incurred. Thus, revenues and expenses are reported in these statements for items that will affect future cash flows.

Statement of Cash Flows – Presents net cash flows for operating activities, investing activities, and capital and related financing activities. It also includes the net cash increase for the period, cash at the beginning of the period and cash at the end of the period.

FINANCIAL ANALYSIS

Condensed financial information derived from the basic financial statements is presented below followed by a brief narrative on selected items.

HILDALE/COLORADO CITY WATER DEPARTMENTS

Statement of Net Position (Condensed)

	<u>6/30/2020</u>	<u>6/30/2019</u>
Current assets	\$ 470,751	\$ 384,537
Noncurrent assets	<u>1,862,274</u>	<u>1,698,581</u>
Total assets	<u>2,333,025</u>	<u>2,083,118</u>
Current liabilities	358,275	266,254
Long-term liabilities	<u>186,247</u>	<u>220,290</u>
Total liabilities	<u>544,522</u>	<u>486,544</u>
Total net position	<u>\$ 1,788,503</u>	<u>\$ 1,596,574</u>

Statement of Revenues, Expenses and Changes in Net Position (Condensed)

	<u>6/30/2020</u>	<u>6/30/2019</u>
Total operating revenues	\$ 806,498	\$ 725,567
Total operating expenses	<u>743,238</u>	<u>719,517</u>
Operating income (loss)	63,260	6,050
Nonoperating revenues (expenses)	103,773	648
Capital contributions	<u>24,896</u>	<u>11,220</u>
Change in net position	<u>\$ 191,929</u>	<u>\$ 17,918</u>

As shown above, operating expenses for the year were \$743,238 and operating revenues were \$806,498. Operating income as percentage of operating revenues is 7.8%.

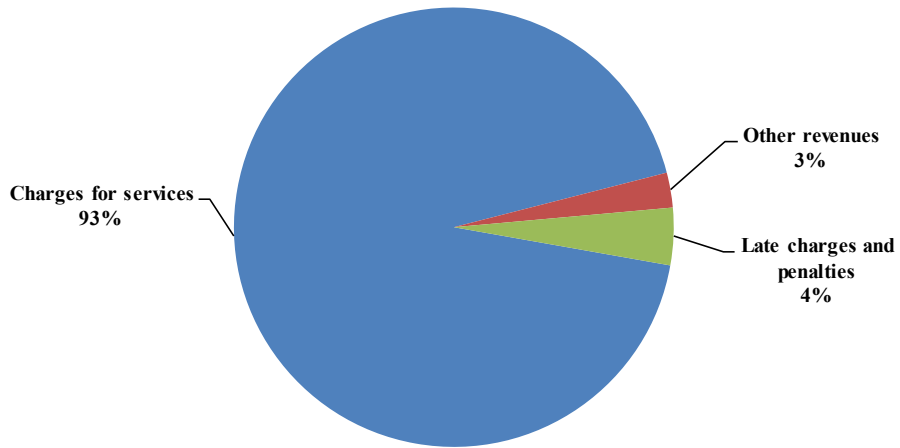
The Water Departments provide water services to customers. The Departments' net cost (total cost less revenues generated by the activities) is presented in the statement of revenues, expenses and changes in net position. For the year ended June 30, 2020, net position increased by \$191,929. For fiscal year 2020, the Water Departments received a \$100,000 grant (nonoperating revenue) relating to a ground water feasibility study (operating expense – professional fees).

A comparison of the operating revenues and operating expenses for the current and prior year is presented on the following two pages.

HILDALE/COLORADO CITY WATER DEPARTMENTS' REVENUE BY SOURCE (Combined)
Years ended June 30, 2020 and 2019

	<u>6/30/2020</u>	<u>6/30/2019</u>
OPERATING REVENUES:		
Charges for services	\$ 751,896	\$ 669,946
Other revenues	20,635	23,350
Late charges and penalties	<u>33,967</u>	<u>32,271</u>
 Total revenues	 <u>\$ 806,498</u>	 <u>\$ 725,567</u>

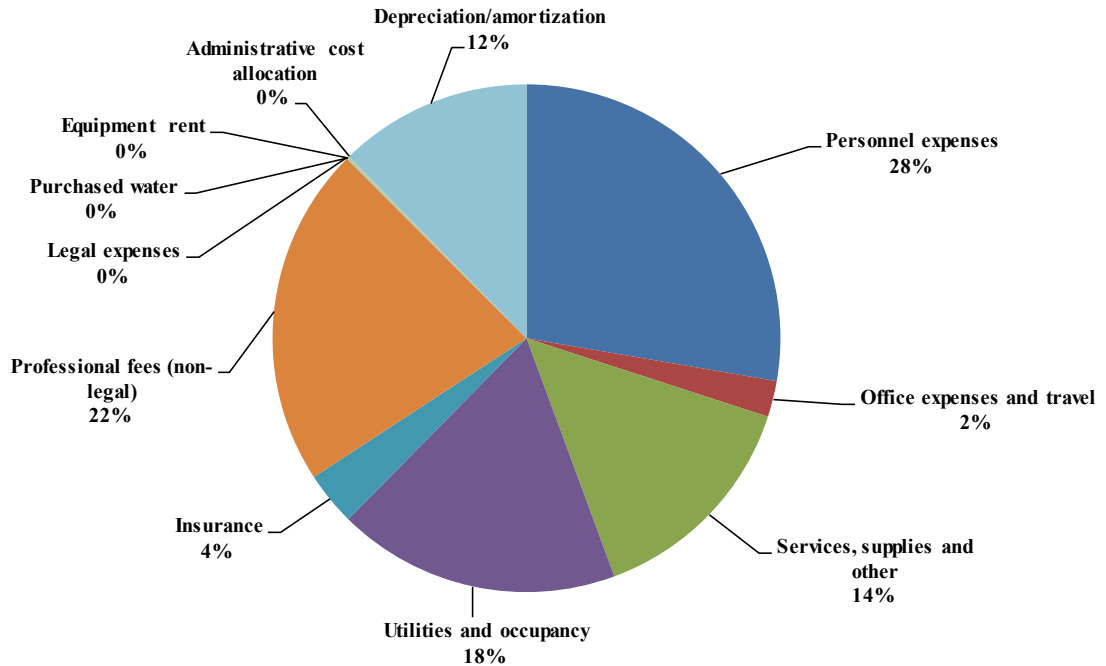
Revenues by Source - Current Year



HILDALE/COLORADO CITY WATER DEPARTMENTS' OPERATING EXPENSES (Combined)
Years ended June 30, 2020 and 2019

	<u>6/30/2020</u>	<u>6/30/2019</u>
OPERATING EXPENSES:		
Personnel expenses	\$ 205,948	\$ 143,908
Office expenses and travel	17,004	8,089
Services, supplies and other	106,854	146,352
Utilities and occupancy	133,786	65,828
Insurance	25,413	36,004
Professional fees (non-legal)	161,161	25,984
Legal expenses	440	941
Purchased water	-	69,193
Equipment rent	1,181	1,156
Administrative cost allocation	-	125,000
Depreciation/amortization	<u>91,451</u>	<u>97,062</u>
Total operating expenses	<u>\$ 743,238</u>	<u>\$ 719,517</u>

Operating Expenses - Current Year



CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The capital assets of the Water Departments are those assets that are used in performance of the Water Departments' functions including vehicles, equipment, buildings and water system. At the end of fiscal year 2020, net capital assets of the Water Departments totaled \$1,647,744.

Debt

At fiscal year-end the Water Departments had \$217,618 in long-term debt, which relates to a loan with the Gas Departments. During the current fiscal year the Water Departments' debt decreased by \$33,204. See the notes to the financial statements for details.

NEXT YEAR'S BUDGET AND ECONOMIC FACTORS

In considering the Departments budget for fiscal year 2020/2021, the board and management expect operating revenues and expenses to be similar compared to fiscal year 2019/2020. Overall, operating expenses were budgeted so as to contain costs at approximately the same level as fiscal year 2019/2020.

CONTACTING THE DEPARTMENTS' FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Water Departments' finances for all those with an interest in the government's finances and to show the Water Departments' accountability for the resources it receives. If you have questions about this report or need additional financial information, contact the Water Departments, P.O. Box 840490, Hildale, Utah 84784.

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BASIC FINANCIAL STATEMENTS

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HILDALE/COLORADO CITY WATER DEPARTMENTS
Statement of Net Position
Enterprise Fund
June 30, 2020
(With Comparative Totals for June 30, 2019)

	6/30/2020	6/30/2019
Assets		
Current assets:		
Cash and cash equivalents	\$ 287,710	\$ 259,303
Receivables, net of allowance	145,243	125,234
Intergovernmental receivable	37,798	-
Total current assets	470,751	384,537
Non current assets:		
Restricted cash - deposits	214,530	204,603
Property and equipment	3,301,543	3,056,326
Accumulated depreciation	(1,653,799)	(1,562,348)
Total noncurrent assets	1,862,274	1,698,581
Total assets	2,333,025	2,083,118
Liabilities		
Current liabilities:		
Accounts payable	42,967	23,882
Accrued liabilities	64,954	2,784
Customer deposits	214,530	204,603
Compensated absences	1,781	1,781
Notes payable - current portion	34,043	33,204
Total current liabilities	358,275	266,254
Non current liabilities:		
Compensated absences	2,672	2,672
Notes payable-net of current portion	183,575	217,618
Total non current liabilities	186,247	220,290
Total liabilities	544,522	486,544
Net position		
Net investment in capital assets	1,430,126	1,243,156
Unrestricted	358,377	353,418
Total net position	\$ 1,788,503	\$ 1,596,574

The accompanying notes are an integral part of the financial statements.

HILDALE/COLORADO CITY WATER DEPARTMENTS
Statement of Revenues, Expenses and Changes in Net Position
Enterprise Fund
For the Year Ended June 30, 2020
(With Comparative Totals for June 30, 2019)

	6/30/2020	6/30/2019
Operating revenues		
Charges for services	\$ 751,896	\$ 669,946
Other revenues	20,635	23,350
Late charges and penalties	33,967	32,271
Total operating revenues	806,498	725,567
Operating expenses		
Personnel expenses	205,948	143,908
Office expenses and travel	17,004	8,089
Services, supplies and other	106,854	146,352
Utilities and occupancy	133,786	65,828
Insurance	25,413	36,004
Professional fees (non-legal)	161,161	25,984
Legal expenses	440	941
Purchased water	-	69,193
Equipment rent	1,181	1,156
Administrative cost allocation	-	125,000
Depreciation/amortization	91,451	97,062
Total operating expenses	743,238	719,517
Operating income (loss)	63,260	6,050
Nonoperating revenues (expenses)		
Interest income	9,665	11,679
Intergovernmental	100,000	-
Impact fees	-	(11,820)
Other revenues	-	7,500
Interest expense and fiscal charges	(5,892)	(6,711)
Total nonoperating revenues (expense)	103,773	648
Income (loss) before capital contributions	167,033	6,698
Capital contributions	24,896	11,220
Change in net position	191,929	17,918
Total net position, beginning of year	1,596,574	1,578,656
Total net position, end of year	\$ 1,788,503	\$ 1,596,574

The accompanying notes are an integral part of the financial statements.

HILDALE/COLORADO CITY WATER DEPARTMENTS
Statement of Cash Flows
Enterprise Fund
For the Year Ended June 30, 2020
(With Comparative Totals for June 30, 2019)

	6/30/2020	6/30/2019
Cash flows from operating activities		
Receipts from customers, service fees	\$ 731,887	\$ 729,151
Receipts from customers, other	64,529	51,449
Payments to suppliers and service providers	(570,532)	(643,261)
Cash flows from operating activities	225,884	137,339
Cash flows from noncapital financing activities		
Operating grants	62,202	-
Cash flows from capital and related financing activities		
Impact fees	-	(11,820)
Other revenues	-	7,500
Capital contributions	24,896	11,220
Acquisition of capital assets	(245,217)	(3,500)
Principal paid on capital debt	(33,204)	(32,385)
Interest paid on capital debt	(5,892)	(6,711)
Cash flows from capital and related financing activities	(259,417)	(35,696)
Cash flows from investing activities		
Interest received	9,665	11,679
Net change in cash and cash equivalents	38,334	113,322
Balances - beginning of the year, including restricted cash	463,906	350,584
Balances - end of the year, including restricted cash	\$ 502,240	\$ 463,906
Reconciliation of operating income to net cash flows from operating activities:		
Net operating income (loss)	\$ 63,260	\$ 6,050
Adjustments to reconcile net operating income (loss) to net cash provided by operating activities:		
Depreciation/amortization	91,451	97,062
Changes in operating assets and liabilities:		
(Increase)/decrease in receivables	(20,009)	59,205
(Increase)/decrease in inventory	-	24,024
Increase/(decrease) in accounts payable	19,085	(45,759)
Increase/(decrease) in accrued liabilities	62,170	-
Increase/(decrease) in customer deposits	9,927	(4,172)
Increase/(decrease) in compensated absences	-	929
Cash flows from operating activities	\$ 225,884	\$ 137,339

The accompanying notes are an integral part of the financial statements.

HILDALE/COLORADO CITY WATER DEPARTMENTS
Notes to the Financial Statements
June 30, 2020

NOTE 1. Summary of Significant Accounting Policies

Description of Government-Wide Financial Statements

The government-wide financial statements report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities, if any, are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, when applicable, the *primary government* is reported separately from certain legally separate component units for which the primary government is financially accountable.

Reporting Entity

The Twin City Water Joint Management Operations and Maintenance Agreement or the Water Departments of Hildale/Colorado City (the Water Departments) was formed on February 22, 1997, by the Town of Colorado City, Arizona and Hildale City, Utah—the Town of Colorado City, Arizona, pursuant to the provisions of Title 11, Chapter 7, Article 3, Arizona Revised Statutes, as amended (the “Arizona Joint Exercise of Powers Act”) and the City of Hildale, Utah, pursuant to the provisions of Title 11, Chapter 13, Utah Code Annotated 1953, as amended (the “Utah Interlocal Co-operation Act”) intend to enter into the “Inter-Governmental Agreement.” An updated intergovernmental cooperative agreement for utilities systems management, operation and maintenance became effective in May 2014.

The board of trustees consists of nine members—four appointed by the mayor and council of Hildale City, four appointed by the mayor and council of Colorado City and one appointed by the joint designation of both municipalities. Each member is entitled to one vote. The Hildale City council consists of a mayor and five council members. The Colorado City council consists of a mayor and six council members. Budgeting and financing is done by the board and is ratified by each municipality’s council.

The accompanying financial statements present the Water Departments and its component units, entities for which the government is considered to be financially accountable. There are no component units for the Water Departments.

Basis of Presentation – Government-Wide Financial Statements

Separate government-wide and fund financial statements are not presented because the Water Departments only have business-type activities. The business-type activities incorporate data from the Water Departments’ enterprise funds. Financial statements are provided for proprietary funds.

HILDALE/COLORADO CITY WATER DEPARTMENTS
Notes to the Financial Statements
June 30, 2020

NOTE 1. Summary of Significant Accounting Policies, Continued

Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the Water Departments' funds. Statements for each fund category (i.e. proprietary) are presented. The emphasis of fund financial statements is on major enterprise funds. Major individual enterprise funds are reported as separate columns in the fund financial statements. The Departments' only fund is an enterprise fund.

During the course of operations the Water Departments have activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity may occur during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

Assets, Liabilities and Net Position

Cash and Cash Equivalents

The Water Departments' cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

HILDALE/COLORADO CITY WATER DEPARTMENTS
Notes to the Financial Statements
June 30, 2020

NOTE 1. Summary of Significant Accounting Policies, Continued

Investments

The Water Departments' investment policy allows for the investment of funds in the state treasurer's pool and other investments as allowed by the State of Utah's Money Management Act. Investments for the Water Departments are reported at fair value (generally based on quoted market prices) with unrealized gains and losses recorded as adjustments to interest/investment earnings.

Receivables

Receivables consist primarily of accounts due for water services provided and related late penalties and interest. Management periodically reviews accounts receivable and writes off uncollectible accounts. The Water Departments' allowance for uncollectible accounts as of June 30, 2020 is \$309,236 (mostly accrued late charges and penalties on old accounts).

Inventories

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of system materials not placed in service.

Capital Assets

Capital assets in the proprietary funds are carried at cost. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Capital assets are defined by the Water Departments as assets with an individual cost of more than \$5,000 and an estimated useful life in excess of two years. Depreciation is computed using the straight-line method over the following estimated useful lives:

Buildings and improvements	40 years
Office equipment	5-7 years
Automobiles and trucks	5 years
System equipment	5-7 years
Water system and improvements	25 years

When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in change in net position for the period. The cost of maintenance and repairs is charged to expense as incurred; significant renewals and betterments are capitalized.

HILDALE/COLORADO CITY WATER DEPARTMENTS
Notes to the Financial Statements
June 30, 2020

NOTE 1. Summary of Significant Accounting Policies, Continued

Net Position Flow Assumption

Sometimes the Water Departments will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Water Departments’ policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Revenues and Expenses

Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment.

Personnel, Payroll and Compensated Absences

The majority of Water Departments’ personnel are employed by the Town of Colorado City. The Water Departments reimburse Colorado City for wages, payroll taxes and benefits for these contracted employees. Some of the personnel are not full-time employees. Given that the majority of the Departments’ personnel are actually employed by Colorado City, accruals for compensated absences are based on Colorado City’s related policies.

Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

HILDALE/COLORADO CITY WATER DEPARTMENTS
Notes to the Financial Statements
June 30, 2020

NOTE 1. Summary of Significant Accounting Policies, Continued

Budgets and Budgetary Accounting

Annual budgets are prepared and adopted by each of the city councils on or before June 22 for the fiscal year commencing the following July 1, in accordance with state law. The operating budget includes proposed expenditures and the proposed sources of financing for such expenditures. Prior to June 22, a public hearing is conducted to obtain taxpayer input. Budgets are adopted and control of budget appropriations is exercised, under State law, at the department level. Budget amendments are required to increase expenditure budgets. The Water Departments' board adopts or ratifies, by resolution, the budgets passed by each city council. Budgets for the proprietary fund types are prepared using the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Summarized Comparative Information

Comparative total data for the prior fiscal year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Water Departments' financial position and operations. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Departments' financial statements for the year ended June 30, 2019, from which the summarized information was derived. Certain reclassifications have been made to the June 30, 2019 financial statement presentation to correspond to the current fiscal year's format. Equity and related changes in equity are unchanged due to these reclassifications.

HILDALE/COLORADO CITY WATER DEPARTMENTS
Notes to the Financial Statements
June 30, 2020

NOTE 2. Deposits and 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 Water Departments follow the requirements of the Utah Money Management Act (*Utah code*, Section 51, chapter 7) in handling its depository and investment transactions. The Act requires the depositing of the Water Departments' funds in qualified depositories. 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 Water Departments participate in Hildale City's central treasury. As of June 30, 2020, the central treasury consists of the following:

State Treasurer's Investment Pool	\$ 3,057,205
Cash in bank	142,087
Less amounts to other HC and CC Joint Utilities/Hildale City	<u>(2,697,052)</u>
Total	<u>\$ 502,240</u>
Equity in central treasury	<u>\$ 502,240</u>

Cash and cash equivalents at June 30, 2020 are presented in the statement of net position as follows:

Cash and cash equivalents	\$ 287,710
Restricted cash*	<u>214,530</u>
Total	<u>\$ 502,240</u>

*Restricted cash relates to customer deposits.

Deposits

Custodial Credit Risk

For deposits this is the risk that in the event of a bank failure, the government's deposit may not be returned to it. Hildale City does not have a formal policy for custodial credit risk. As of June 30, 2020, none of Hildale City's central treasury's bank balance of \$143,581 was exposed to custodial credit risk because it was uninsured and uncollateralized.

HILDALE/COLORADO CITY WATER DEPARTMENTS
Notes to the Financial Statements
June 30, 2020

NOTE 2. Deposits and Investments, Continued

Investments

The Money Management Act defines the types of securities authorized as an appropriate investment for the Water Departments' 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.

The Act authorizes investments in negotiable or nonnegotiable deposits of qualified depositories and permitted 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 Act; the Utah Public Treasurer's Investment Fund; and reciprocal deposits subject to rules of the State Money Management Council.

The Utah State Treasurer's Office operates the Public Treasurer's Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer.

The PTIF is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act, Section 51-7, *Utah Code Annotated, 1953*, as amended. 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 gain or losses on investments. Financial statements for the PTIF funds can be obtained by contacting the Utah State Treasurer's office.

The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses – net of administration fees, of the PTIF 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.

HILDALE/COLORADO CITY WATER DEPARTMENTS
Notes to the Financial Statements
June 30, 2020

NOTE 2. Deposits and Investments, Continued

As of June 30, 2020, Hildale City had the following investments, ratings and maturities:

Investment Type	Fair Value	Credit Rating (1)	Weighted Average Maturity (2)
State of Utah Public Treasurer's Investment Fund	\$ 3,057,205	N/A	39.84
Total Fair Value	<u>\$ 3,057,205</u>		

(1) Ratings are provided where applicable to indicate associated credit risk. N/A indicates not applicable.

(2) Interest rate risk is estimated using the weighted average days to maturity.

Interest rate risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Water Departments' 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 Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested.

Credit risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Water Departments' policy for reducing exposure to credit risk is to comply with the State's Money Management Act.

Fair value measurements

As noted above, the Water Departments hold investments that are measured at fair value on a recurring basis. The Water Departments categorize their fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The State of Utah Public Treasurer's Investment Fund, as listed above, is valued using significant other observable inputs (Level 2 inputs).

HILDALE/COLORADO CITY WATER DEPARTMENTS
Notes to the Financial Statements
June 30, 2020

NOTE 3. Capital Assets

The following summarizes the changes to capital assets for the year ended June 30, 2020:

	<u>Balance 6/30/2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2020</u>
Capital assets not being depreciated:				
Land	\$ 82,248	\$ -	\$ -	\$ 82,248
Water rights	358,333	105,000	-	463,333
Construction in progress	385,617	221,002	(606,619)	-
Total capital assets, not being depreciated	<u>826,198</u>	<u>326,002</u>	<u>(606,619)</u>	<u>545,581</u>
Capital assets being depreciated				
Buildings and improvements	6,468	-	-	6,468
Automobiles and trucks	109,215	-	-	109,215
Water system and improvements	1,747,553	508,719	-	2,256,272
Machinery and equipment	366,892	17,115	-	384,007
Total capital assets, being depreciated	<u>2,230,128</u>	<u>525,834</u>	<u>-</u>	<u>2,755,962</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,186)	(162)	-	(1,348)
Automobiles and trucks	(107,019)	(2,196)	-	(109,215)
Water system	(1,097,774)	(81,222)	-	(1,178,996)
Machinery and equipment	(356,369)	(7,871)	-	(364,240)
Total accumulated depreciation	<u>(1,562,348)</u>	<u>(91,451)</u>	<u>-</u>	<u>(1,653,799)</u>
Total capital assets, being depreciated, net	<u>667,780</u>	<u>434,383</u>	<u>-</u>	<u>1,102,163</u>
Total capital assets, net	<u>\$ 1,493,978</u>	<u>\$ 760,385</u>	<u>\$ (606,619)</u>	<u>\$ 1,647,744</u>

NOTE 4. Long-Term Liabilities

The following summarizes the changes in long-term liabilities for the year ended June 30, 2020:

	<u>Balance 6/30/2019</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 6/30/2020</u>	<u>Current Portion</u>
Notes payable	\$ 250,822	\$ -	\$ 33,204	\$ 217,618	\$ 34,043
Compensated absences	4,453	-	-	4,453	1,781
Total long-term liabilities	<u>\$ 255,275</u>	<u>\$ -</u>	<u>\$ 33,204</u>	<u>\$ 222,071</u>	<u>\$ 35,824</u>

HILDALE/COLORADO CITY WATER DEPARTMENTS
Notes to the Financial Statements
June 30, 2020

NOTE 4. Long-Term Liabilities, Continued

Long-term liabilities consist of the following at June 30, 2020:

Notes payable:

Note payable to Hildale City/Colorado City Gas Departments, bearing interest at 2.50 percent, due in monthly principal and interest installments of \$3,258, maturing June 25, 2026.	\$ 217,618
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Compensated absences	<u>4,453</u>
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Total long-term liabilities	222,071
Less current portion:	<u>(35,824)</u>
Net long-term liabilities	<u><u>\$ 186,247</u></u>

Notes payable debt service requirements to maturity are as follows:

Year Ending June 30,	Principal	Interest
2021	\$ 34,043	\$ 5,053
2022	34,904	4,192
2023	35,787	3,309
2024	36,692	2,404
2025	37,620	1,476
2026	<u>38,572</u>	<u>524</u>
Total	<u><u>\$ 217,618</u></u>	<u><u>\$ 16,958</u></u>

The above note payable is a direct borrowing and does not include any specific terms relating to default.

NOTE 5. Risk Management

The Departments are exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disaster. The Departments maintain insurance for the water systems through Hildale City and Colorado City's insurance policies. The majority of the employees are employed by Colorado City and covered by Colorado City's insurance policy.

HILDALE/COLORADO CITY WATER DEPARTMENTS
Notes to the Financial Statements
June 30, 2020

NOTE 6. Contingencies

The Departments, in connection with Hildale City, Utah, are involved with a matter of litigation. It is deemed possible but not necessarily probable that the Departments may experience negative financial impacts as a result of the litigation; however, the effects of any pending or threatened litigation are not measureable and cannot be estimated as of the date of the financial statements.

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SUPPLEMENTARY INFORMATION

Draft

HILDALE/COLORADO CITY WATER DEPARTMENTS
Intergovernmental Cooperative Agreement and Proportionate Shares

The Twin City Water Joint Management Operations and Maintenance Agreement or the Water Departments of Hildale/Colorado City (the Water Departments) was formed on February 22, 1997, by the Town of Colorado City, Arizona and Hildale City, Utah—the Town of Colorado City, Arizona, pursuant to the provisions of Title 11, Chapter 7, Article 3, Arizona Revised Statutes, as amended (the “Arizona Joint Exercise of Powers Act”) and the City of Hildale, Utah, pursuant to the provisions of Title 11, Chapter 13, Utah Code Annotated 1953, as amended (the “Utah Interlocal Co-operation Act”) intend to enter into the “Inter-Governmental Agreement.” An updated intergovernmental cooperative agreement for utility systems management, operation and maintenance became effective in May 2014.

The Water Departments’ proportionate shares are based on the proportionate amount of water system customers and water usage for each of the municipalities. The proportionate shares as of and for the year ended June 30, 2020 are 35.00% for Hildale City and 65.00% for Colorado City, respectively, which is the same as the prior fiscal year. Any such change results in an allocation percentage adjustment and is shown on the schedule of revenues, expenses and changes in net position—proportionate shares, if applicable. **The following supplementary schedules include a schedule of net position and schedule of revenues, expenses and changes in net position presenting the proportionate shares of Hildale City and Colorado City.**

HILDALE/COLORADO CITY WATER DEPARTMENTS
Schedule of Net Position—Proportionate Shares
June 30, 2020

	35.00%	65.00%	100.00%
	<u>Hildale City</u>	<u>Colorado City</u>	<u>Total</u>
Assets			
Current assets:			
Cash and cash equivalents	\$ 100,698	\$ 187,012	\$ 287,710
Receivables, net of allowance	50,835	94,408	145,243
Intergovernmental receivables	13,229	24,569	37,798
Total current assets	<u>164,762</u>	<u>305,989</u>	<u>470,751</u>
Non current assets:			
Restricted cash - deposits	75,086	139,444	214,530
Property and equipment	1,155,540	2,146,003	3,301,543
Accumulated depreciation	(578,830)	(1,074,969)	(1,653,799)
Total noncurrent assets	<u>651,796</u>	<u>1,210,478</u>	<u>1,862,274</u>
Total assets	<u>816,558</u>	<u>1,516,467</u>	<u>2,333,025</u>
Liabilities			
Current liabilities:			
Accounts payable	15,038	27,929	42,967
Accrued liabilities	22,734	42,220	64,954
Customer deposits	75,086	139,444	214,530
Compensated absences	623	1,158	1,781
Notes payable - current portion	11,915	22,128	34,043
Total current liabilities	<u>125,396</u>	<u>232,879</u>	<u>358,275</u>
Non current liabilities:			
Compensated absences	935	1,737	2,672
Notes payable-net of current portion	64,251	119,324	183,575
Total non current liabilities	<u>65,186</u>	<u>121,061</u>	<u>186,247</u>
Total liabilities	<u>190,582</u>	<u>353,940</u>	<u>544,522</u>
Net position			
Net investment in capital assets	500,544	929,582	1,430,126
Unrestricted	125,432	232,945	358,377
Total net position	<u>\$ 625,976</u>	<u>\$ 1,162,527</u>	<u>\$ 1,788,503</u>

HILDALE/COLORADO CITY WATER DEPARTMENTS
Schedule of Revenues, Expenses and Changes in Net Position—Proportionate Shares
For the Year Ended June 30, 2020

	35.00%	65.00%	100.00%
	<u>Hildale City</u>	<u>Colorado City</u>	<u>Total</u>
Operating revenues			
Charges for services	\$ 263,164	\$ 488,732	\$ 751,896
Other revenues	7,222	13,413	20,635
Late charges and penalties	11,888	22,079	33,967
Total operating revenues	<u>282,274</u>	<u>524,224</u>	<u>806,498</u>
Operating expenses			
Personnel expenses	72,082	133,866	205,948
Office expenses and travel	5,951	11,053	17,004
Services, supplies and other	37,400	69,454	106,854
Utilities and occupancy	46,825	86,961	133,786
Insurance	8,895	16,518	25,413
Professional fees (non-legal)	56,406	104,755	161,161
Legal expenses	154	286	440
Equipment rent	413	768	1,181
Depreciation/amortization	32,008	59,443	91,451
Total operating expenses	<u>260,134</u>	<u>483,104</u>	<u>743,238</u>
Operating income (loss)	<u>22,140</u>	<u>41,120</u>	<u>63,260</u>
Nonoperating revenues (expenses)			
Interest income	3,383	6,282	9,665
Intergovernmental	35,000	65,000	100,000
Interest expense and fiscal charges	(2,062)	(3,830)	(5,892)
Total nonoperating revenues (expense)	<u>36,321</u>	<u>67,452</u>	<u>103,773</u>
Income (loss) before capital contributions	58,461	108,572	167,033
Capital contributions	<u>8,714</u>	<u>16,182</u>	<u>24,896</u>
Change in net position	67,175	124,754	191,929
Total net position, beginning of year	<u>558,801</u>	<u>1,037,773</u>	<u>1,596,574</u>
Total net position, end of year	<u>\$ 625,976</u>	<u>\$ 1,162,527</u>	<u>\$ 1,788,503</u>

OTHER COMMUNICATIONS FROM INDEPENDENT AUDITORS

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**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***

Executive Director and Members of the Board of
Hildale/Colorado City Utility Systems

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 and each major fund of the Water Departments of Hildale/Colorado City (the Water Departments), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Water Departments’ basic financial statements and have issued our report thereon dated January 21, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Water Departments’ 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 the Water Departments’ internal control. Accordingly, we do not express an opinion on the effectiveness of the Water Departments’ 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the schedule of findings and recommendations in the Hildale City’s financial statements that we consider to be significant deficiencies.

- 2014-001. Misstatements and Reconciliations
- 2007-002. Capital and Other Assets—Accounting and Controls
- 2007-004. Segregation of Duties

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Water Departments' 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



HintonBurdick, PLLC
St. George, Utah
January 21, 2021

Findings and Recommendations

Executive Director and Members of the Board of
Hildale/Colorado City Utility Systems

During our audit of the funds of the Water Departments of Hildale/Colorado City (the Water Departments) for fiscal year ended June 30, 2020, we noted a few areas that need corrective action in order to be in compliance with laws and regulations and we found a few circumstances that, if improved, would strengthen the Water Departments' accounting system and control over its assets.

Since the Water Departments' accounting system is fully integrated with Hildale City's accounting system, we have included all of our findings and recommendations in the Hildale City management letter which is made available to each participating governing body.

It has been a pleasure to be of service to the Water Departments this past year. We would like to express special thanks to all those who assisted us in this year's audit. We invite you to ask questions of us throughout the year as you feel it necessary and we look forward to a continued pleasant professional relationship.

Sincerely,



HintonBurdick, PLLC
St. George, Utah
January 21, 2021

HILDALE CITY, UTAH
Findings and Recommendations
For the Year Ended June 30, 2020

Honorable Mayor and City Council
Hildale City, Utah

Professional standards require that we communicate, in writing, deficiencies in internal control over financial reporting that are considered significant deficiencies or material weaknesses that are identified during the audit of the financial statements. During our audit of Hildale City for the year ended June 30, 2020, we noted several areas needing corrective action for the City to be in compliance with laws and regulations, and we found several circumstances that, if improved, would strengthen the City's accounting system and control over its assets. These items are discussed below for your consideration.

INTERNAL CONTROL OVER FINANCIAL REPORTING:

Material Weaknesses:

None noted

Significant Deficiencies:

2014-001. Misstatements and Reconciliations

Criteria: Auditing standards indicate that the identification by the auditor of misstatements in the financial statements may be a deficiency in the City's internal controls.

Condition: Multiple significant accounting adjustments to the general ledger were required that were not initially identified by the City's internal control. Furthermore, we noted reconciliations for some general ledger accounts, including certain cash accounts and receivables and payables, are not being accurately and/or timely performed, which is contributing to the misstatements. We have provided additional details on reconciliation issues in a separate communication to management.

Cause: Changes in accounting personnel and/or a lack of formal policies and procedures in certain areas may be the cause for various accounting adjustments. Procedures for year-end adjustments may also continue to need to be revised or improved in order to properly identify certain adjustments.

Effect: The City’s financial statements may not have been fairly stated in all material respects without the adjustments. Furthermore, internal financial reports regularly provided to management and the governing body may not be accurate. Regular and complete reconciliations of general ledger accounts provide important safeguards and controls to ensure the proper recording, deposit and disposition of the City’s funds.

Recommendation: We recommend that management continue to review and understand the adjustments proposed by the auditor. We also recommend that the City continue to develop a plan to ensure that all significant and material adjustments are posted to the general ledger before the annual audit takes place. The plan should address the need to perform accurate and timely reconciliations of various general ledger accounts. The City should continue to improve its internal controls to a level where they will at least identify significant misstatements.

2007-002.

Capital and Other Assets—Accounting and Controls

Criteria: The City should maintain a complete record of capital asset additions and deletions for each fiscal year. The City should also perform a regular (e.g. annually), physical inventory of capital assets and reconcile it to the City’s capital asset listings. The City should also have policies and procedures in place to track and monitor all significant assets regardless of whether or not the asset meets the City’s capitalization policy threshold.

Condition: A complete record of capital asset additions and deletions is not being maintained throughout the year. We also noted that the City did not perform a complete, physical inventory of capital assets during the year under audit or in recent years. There are old, fully depreciated assets that may need to be removed from the City’s capital asset listings. The City does not have adequate policies and procedures to track and monitor capital and other assets (e.g. vehicles, equipment, fuel inventory).

Cause: Timing restraints and/or changes in accounting personnel may be the cause for incomplete records and physical inventories of capital assets and insufficient policies and procedures for tracking and monitoring assets. Procedures for year-end reconciliations may also need to be revised or improved in order to properly identify certain capital asset activity.

Effect: The City’s financial statements may not have been fairly stated in all material respects without capital asset adjustments. Furthermore, capital asset disposals may not be accounted for in the correct period without performing physical inventories of capital assets. The lack of policies and procedures over the use and tracking of assets may create opportunities for misappropriations, including the misuse of city resources.

Recommendation: We recommend that the City do the following:

1. Maintain throughout the year a detail list of capital asset additions and deletions for the fiscal year that shows a description, date of purchase and cost for each item. The list should be maintained for each capital asset general ledger account and should be maintained in such a way as to allow reconciliations to the general ledger. The City should consider using certain accounts (expense or asset, as applicable) for items that management intends to add to its depreciation listing.
2. Conduct complete, year-end physical asset inventories and when practical, tagging of assets with an inventory tag/identification number.
3. Reconcile the year-end physical inventory of capital assets to the depreciation listing and the general ledger control accounts.
4. Establish policies and procedures regarding the use and tracking of capital and other significant assets (e.g. vehicles, equipment, fuel inventory).

2007-004.

Segregation of Duties

Criteria: Proper segregation of duties provides important safeguards and controls to ensure the proper recording, deposit and disposition of the City's funds. For a complete and proper segregation of duties within accounting functions, no one person should have duties in more than one of the following areas: custody of assets, recording functions and authorization abilities.

Condition: There appears to be a lack of segregation of duties (primarily related to cash receipting duties) with certain city accounting personnel. The City has some mitigating controls in place such that this is not deemed to be a material weakness. The City also has volunteers that may be involved in accounting related functions (relatively limited) and the controls and segregation of duties in such circumstances are uncertain.

Cause: The turnover in and the changes in responsibilities of accounting and administrative personnel in recent years has caused, in general, an increased lack of segregation of duties and a decrease in mitigating controls. Furthermore, the City often times gives certain duties (or at least the ability to perform certain duties) to multiple personnel, which decreases segregation of duties.

Effect: There is a potential for the misuse of assets or the possibility that if fraud were to occur, it would not be detected and corrected in a timely manner.

Recommendation: We realize that the size of the City and its administration staff may prohibit a complete and proper segregation of duties within its accounting functions. However, particularly as the City continues to adjust for recent changes in personnel and responsibilities, the City should ensure that the duties of city personnel are adequately segregated. City personnel with cash receipting duties should typically not have significant recording duties. The City should consider decreasing the number of personnel who can perform certain duties. For example, receipting/handling cash (including preparing and making deposits), recording transactions in the system (including making billing adjustments and write-offs), and preparing bank reconciliations.

The City should consider establishing additional mitigating controls such as independent reviews of non-routine journal entries and bad debt adjustments. We also recommend that the City consistently document the independent reviews of reports and statements (e.g. initial/sign journal entries/adjustments, bank reconciliations, credit card statements, etc.).

COMPLIANCE AND OTHER MATTERS:

Compliance:

2020-001. Fraud Risk Assessment

Criteria: The City is required to complete a fraud risk assessment as outlined by the Office of the State Auditor. The assessment must be approved by the chief administrative officer and chief financial officer and presented in a council meeting.

Condition: The fraud risk assessment has not been completed, approved and presented in a city council meeting.

Cause: With this being a new requirement and the recent turnover in city personnel/management, it appears there was a lack up follow up to complete the assessment.

Effect: The City is not in compliance with this requirement, which is designed to help measure and reduce the risk of undetected fraud, abuse and noncompliance in local governments.

Recommendation: We recommend the City complete, approve and present the assessment in a city council meeting. The City should consider improving controls in any deficient areas identified by the assessment.

2019-002. Fund Balance—General Fund Maximum

Criteria: Utah Code indicates that the maximum fund balance (including committed, assigned and unassigned fund balance) in the general fund may not exceed 25% of the total current fiscal year revenue (excluding transfers in and other financing sources) of the general fund.

Condition: Based on the above criteria and the City's fiscal year 2020 revenues, the City's fund balance in the general fund is over the state maximum as of June 30, 2020 by approximately \$296,000.

Cause: The City's general fund revenues, including property taxes, can vary significantly from year to year, which makes the budgeting process challenging. It appears the City is trying to maintain sufficient reserves to be able to deal with the volatility of the revenues and the continuing changes facing the community.

Effect: The City is not in compliance with state law.

Recommendation: We recommend that the City establish procedures that will allow the City to comply with this state requirement.

2017-001.

Impact Fees

Criteria: Utah Code 11-36a-601 requires the City to prepare and submit an annual impact fee schedule to the state that includes the following:

- 1) The source and amount of all money collected, earned and received during the fiscal year.
- 2) Each expenditure from impact fee funds during the fiscal year.
- 3) An accounting of impact fee funds on hand at the end of the fiscal year, including:
 - a) the year in which the impact fees were received;
 - b) the project from which the funds were collected;
 - c) the capital projects for which the funds are budgeted; and
 - d) the projected schedule for expenditure.

Condition: For the year ended June 30, 2020, the City did not timely submit a schedule that included all of the required information.

Cause: In years prior to fiscal year 2017, the City spent all impact fees in the year they were received and there were no unspent impact fees at fiscal year-end. Consequently, the City deemed the schedule not applicable for years prior to fiscal year 2017. The City's schedule does not include all of the required elements as listed in item 3 above.

Effect: The City is not in compliance with state law.

Recommendation: We recommend the City establish additional procedures for preparing and submitting the annual impact fee schedule to ensure that the City is in compliance with state law.

Responses

Please respond to the above findings and recommendations in letter form for submission to the Office of the State Auditor as required by state law.

This letter is intended solely for the use of the mayor, city council, management and various federal and state agencies and is not intended to be and should not be used by anyone other than

these specified parties. However, this report is a matter of public record and its distribution is not limited.

It has been a pleasure to be of service to the City this past year. We would like to express special thanks to each of you who assisted us in this year's audit. We invite you to ask questions of us throughout the year as you feel it necessary and we look forward to a continued pleasant professional relationship.

Sincerely,

A handwritten signature in cursive script that reads "Hinton Burdick, PLLC".

HintonBurdick, PLLC
January 21, 2021

HILDALE CITY, UTAH
Other Items Communicated to Management
For the Year Ended June 30, 2020

Management
Hildale City, Utah

The following are findings and recommendations that have not been included with our finding and recommendations letter to the governing body since they include additional details of those findings, are only related to suggestions for improvements to accounting functions, and/or they may be deemed to be less significant and/or management is aware of the findings and are working on resolutions.

2020-001. Governing Body Meeting Minutes

It's our understanding that meeting minutes of the governing body of the City are not always timely approved.

Recommendation

We recommend the City establish procedures that ensure meeting minutes are timely approved. The procedures should also ensure that the minutes and any public material distributed at the meeting are posted to the Utah Public Notice Website within three days of the minutes being approved.

2020-002. Budget Issues

During our audit we noted several issues relating to the City's budget. With the recent turnover in city personnel/management, there was uncertainty regarding balances of the originally adopted and final amended budgets. Furthermore, it appears the final amended budget amounts per the City's budget did not completely agree to the budget amounts in Caselle (the City's accounting software). Having accurate budget information in Caselle, from which budget-and-actual reports are generated, is important in assisting management and the governing body manage and govern the City.

Also, Utah Code requires the City provide a seven-day notice for its original and final budget adoption hearing. For fiscal year 2020, the City did not provide a seven-day notice.

Recommendation

The City should establish procedures that will enable the final adopted (original budget) and any budget amendments to be clearly documented.

The City's procedures should enable the budget (and budget amendments) to be accurately included in Caselle.

2019-001. Bank Reconciliations

The June 30, 2020 bank reconciliations for several bank accounts included incorrect and/or old outstanding items.

Recommendation

We recommend the City follow its policies and procedures to prepare and review monthly bank reconciliations. The City's policies and procedures should ensure that the bank reconciliations are prepared timely and accurately. Such reconciliations of bank accounts provide important safeguards and controls to ensure the proper recording, deposit and disposition of the City's funds.

2017-002. Accounts Receivable—Write Offs, Allowances and Contracts

It's our understanding that the City adopted a formal collection and write-off policy in April 2010. The policy mentions sending all accounts over 90 days to collections and that write-offs are considered separately and should be formally approved. The City continues to have an increasing number of accounts that are past due and some write-offs may have not been done in accordance with the City's policy. Furthermore, there appears to be some uncertainty surrounding the City's collection and write-off policy. The City has also established an allowance for uncollectible accounts, but there is not a formal policy regarding an allowance and how it relates to the collection and write-off policy.

We also noted that the City has some receivables on a contract basis (i.e. working with past due customers to establish a payment plan). It's our understanding that there are no formal policies and procedures. Furthermore, with the personnel changes in recent years, it appears there is increased uncertainty surrounding the contract receivable process and balances.

Recommendation

It's our understanding that management and accounting staff are aware of these issues and are addressing them. We recommend the City continue to revisit its collection and write-off policy and determine if changes or updates are needed. The write-off policy should ensure that write-offs are appropriately approved and documented and recorded in the correct period. The City should establish an allowance for uncollectible accounts policy in connection with its collection and write-off policy. The City should establish procedures to ensure that the City is following its policies.

We recommend the City either formalize its process for establishing contract receivables or eliminate the additional process and combine it with the regular accounts receivable process. The City should ensure that any contract receivables are being regularly monitored, tracked and reconciled.

2017-003. Accounts Receivable—Accrual and Allocation of Penalties and Interest

The City allocates interest and penalties revenue from water, wastewater and solid waste accounts receivable balances only to the water fund.

It appears the City is continuing to accrue penalties and interest revenues on old, uncollectible accounts that are likely uncollectible. It may not make sense to continue to accrue penalties and interest revenues on uncollectible accounts.

Recommendation

Since the interest and penalties charged are based on outstanding accounts receivable balances, we recommend the related revenues be allocated to the funds based on the respective receivable balances.

The City should consider its policies and procedures over charges for penalties and interest and determine if such charges should be put on nonaccrual status (i.e. penalties and interest revenues no longer recognized) once certain criteria is met.

2014-002. Reconciliation of Subsidiary Schedules

The utility customer deposit report at June 30, 2020 did not reconcile with the related general ledger control accounts. The difference appears to primarily relate to prior years and using incorrect subsidiary reports. There has been some uncertainty as to which subsidiary schedules should be used.

Some of the utility accounts receivable balances are reconciled to the general ledger control accounts; however, at June 30, 2020 there were differences (relatively immaterial) between the accounts receivable by service report as compared to the respective general ledger accounts.

We noted that the unpaid invoice report at June 30, 2020 did not fully reconcile to some of the general ledger accounts (accounts payable). We also noted several significant unrecorded liabilities as of June 30, 2020.

Recommendation

We recommend that the accounts receivable and customer deposits differences be addressed and that accounts receivable, accounts payable and customer deposits subsidiary ledgers be reconciled to the general ledger control accounts regularly and timely (i.e. monthly). We also recommend that any future differences be investigated and adjusted appropriately in order to facilitate future monthly reconciliations.

2010-001. Fraud Risk Management Program

The City has apparently not formally developed a fraud risk management program that is appropriate for the size and complexity of the City, including identifying fraud risks and taking appropriate action to reduce or eliminate risks.

Recommendation

We recommend that the City formally develop and adopt a fraud risk management program that is appropriate for the size and complexity of the City, including identifying fraud risks and taking appropriate action to reduce or eliminate the risks. The City should coordinate its fraud risk management program with the fraud risk assessment program that is now required by the Office of the State Auditor.

Sincerely,



HintonBurdick, PLLC

January 21, 2021

HILDALE CITY GENERAL PLAN UPDATE

STEERING COMMITTEE MTG/REPORT #3

2021.02.18

1. PUBLIC INTERACTION

- a. Survey results:
 - i. Vision survey (*looking for 125 surveys*) = 72 responses (+51 in 2weeks)
 - ii. SWOT survey = 10 responses
 - iii. Opportunities survey = 8 responses
- b. Completed outreach efforts:
 - i. Mailer went out in February utility bills ([digital version here](#)).
 - ii. [Poster and paper survey](#) made available at the post office and city hall.
 - iii. Texting thread sent early Feb.
 - iv. [High school survey developed](#) and advertised this week.
 - v. Eric and Mayor hosted an FB live event.
 - vi. Efforts **NOT** done:
 - 1. Language included in elementary school newsletter. ([Language at this link](#)). **We need to know who to contact with the school.**
 - 2. Post on the City's page.
- c. UEP Coordination:
 - i. Consultant team interviewed Jeff Barlow (UEP Exec Dir) in early Feb. Discussion focused on issues like public asset ownership and UEP priorities. Follow-up meetings will be needed.

2. NEXT STEPS

- a. **Consultants need the 2018 Cherish Families survey data “Community Needs Assessment”.**
- b. Consultants are going to start framing the Community Assessment Report.
- c. Engineers are looking for data on the infrastructure systems.
- d. **If you'd like us to zoom-in to your Planning Commission meeting on the 23rd, just let us know. We can do a quick update, and of course we have plenty of questions. We just don't want to wear-out our welcome if you have other agenda items.**



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Information Booth

FAIR DATES

April 14 – 17, 2021

24 HOUR HOTLINE

435-652-5899

LOCATION

Washington County Legacy Park:

5500 West 700 South

Hurricane, Utah 84737

[\(Google Maps\)](#)

COST

Admission is \$5 per car per day

FAIR HOURS

Wednesday, April 14th: 6:00 PM to 10:00 PM

Thursday, April 15th: 2:00 PM to 10:00 PM

 English

Friday, April 16th: 2:00 PM to 10:00 PM

Saturday, April 17th: 10:00 AM to 10:00 PM

CARNIVAL

Wednesday, April 14th, 6:00 PM – 10:00 PM

Thursday, April 15th, 2:00 PM – 12:00 AM

Friday, April 16th, 2:00 PM – 12:00 AM

Saturday, April 17th, 10:00 AM – 12:00 AM

CARNIVAL PRICING

Coming soon!

PREMIUM BANK HOURS

Friday, April 16th: 2:00 PM – 9:00 PM

Saturday, April 17th: 12:00 PM – 9:00 PM

Monday, April 19th: 9:00 AM – 5:00 PM

Location: Harmony Building ([Map #4](#))

Map

[Fairgrounds Map](#)

Fair Parade held starts at Washington City Community Center ([Google Maps](#)).

After parade, Fair Kickoff Party at Veterans Park ([Google Maps](#)).

LOCAL HOTELS OFFERING DISCOUNTED RATES

[Comfort Inn St. George North](#)

974 N. 2720 E.

St. George, Utah

([Google Maps](#))

\$65 plus tax double occupancy

[Coronada Inn & Suites](#)

 English

559 E. St. George Blvd.

St. George, UT 84770

[\(Google Maps\)](#)

[435-628-4436](#)

- \$50 + Tax for 1 person staying in the room
- \$55 + Tax for 2 or more persons staying in the room

Rooms come with a kitchenette, dining table and a couch. Swimming pool and breakfast is also open.

[Days Inn](#)

150 N 1000 E

St. George, Utah 84770

[\(Google Maps\)](#)

[435-673-6123](#)

Thursday: \$56+tax/room/night (2 queen beds)

Friday: \$68+tax/room/night (2 queen beds)

Saturday: \$68+tax/room/night (2 queen beds)

[Hampton Inn & Suites SunRiver](#)

1250 W. SunRiver Parkway

St. George, Utah 84790

[\(Google Maps\)](#)

[435-656-9900](#)

\$76.50/room

[Hilton Garden Inn](#)

1731 S Convention Center Dr

St. George, Utah 84790

[\(Google Maps\)](#)

[435-634-4100](#)

1 King Rooms – \$64

2 Queens – \$74

[Holiday Inn](#)

1808 South Crosby Way

St. George, Utah 84790

[\(Google Maps\)](#)

[435-628-8007](#)

1 King Rooms – \$64

2 Queens – \$74

[Tru by Hilton](#)

1251 S. Sunland Drive

St. George, Utah 84790

[\(Google Maps\)](#)

[435-634-7768](#)

\$75 room rate



COST:

Parking Fee \$5 per car daily.

ADDRESS:

5500 West 700 South

Hurricane, Utah 84737

[\(Google Maps\)](#)

Dates and Time

 English

Wednesday, April 14th: 6:00 PM to 10:00 PM

Thursday, April 15th: 2:00 PM to 10:00 PM

Friday, April 16th: 2:00 PM to 10:00 PM

Saturday, April 17th: 10:00 AM to 10:00 PM

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Schedule Of Events

*Posted below is 2020 Schedule. 2021
is coming soon.*

THURSDAY, APRIL 8th

8:00 AM – 5:00 PM

Community Display Set-up (Harmony Building — [Map #4](#))

FRIDAY, APRIL 9th

8:00 AM – 6:00 PM

Enter [Home Arts](#)

[4-H Exhibits & 4-H Baked Goods](#)

[Fine Arts](#)

[Literary Arts](#)

(Harmony Building — [Map #4](#))

8:00 AM – 1:00 PM

Community Display Set-up (Harmony Building — [Map #4](#))

SATURDAY, APRIL 10th

 [English](#)

9:00 PM – 1:00 PM

Enter [Home Arts](#)

[4-H Exhibits & 4-H Baked Goods](#)

[Fine Arts](#)

[Literary Arts](#)

(Harmony Building — [Map #4](#))

MONDAY, APRIL 12th

8:00 AM – 6:00 PM

Judging All Departments (Harmony Building — [Map #4](#))

TUESDAY, APRIL 13th

7:00 PM

[General Parade](#) at Washington City Community Center ([Google Maps](#))

8:00 PM

Fair Kick Off Celebration at Veterans Park ([Google Maps](#))

WEDNESDAY, APRIL 14th

8:00 AM – 11:00 AM

Enter all [Fruits, Vegetables and Horticulture](#) (Harmony Building — [Map #4](#))

Enter [Baked Goods](#) (Harmony Building — [Map #4](#))

9:00 AM – 5:00 PM

Commercial Displays Set-up (Grafton Exhibit Hall — [Map #15](#))

12:30 PM

Judging [Fruits, Vegetables and Horticulture and Baked Good](#) (Harmony Building — [Map #4](#))

WEDNESDAY, APRIL 14th

FAIR OPENS

FAMILY NIGHT

 English

6:00 PM

All Exhibits Open

[Food Vendors](#) (Food Tent — [Map #8](#))

[4-H/FFA Animal Education Center & Zoo](#) Opens (Indoor Arena — [Map #5](#))

[Carnival](#) Opens – Family Night – All rides \$1.50 (Carnival — [Map #12](#))

[Small Animal Show, Livestock Education](#) Opens (Indoor Arena — [Map #5](#))

[Sheep Shearing Demonstration](#) (Indoor Arena — [Map #5](#))

6:00 PM**6:00 PM – 8:00 PM**

[Guessing Jar](#) (Contest Pavilion — [Map #14](#))

6:00 PM – 10:00 PM

[Express Train](#) Opens (General Parking — [Map #1](#))

7:00 PM

[Bingo](#) (Contest Pavilion — [Map #14](#))

7:30 PM

[4-H Horse Show](#) (Large Outdoor Arena — [Map #3](#))

8:00 PM**10:00 PM**

All Exhibits Close

[Carnival](#) Closes

Fireworks

THURSDAY, APRIL 15th**12:00 PM**

All Exhibits & Buildings Open

[Food Vendors](#) (Food Tent — [Map #8](#))

[4-H/FFA Animal Education Center & Zoo](#) Opens (Indoor Arena — [Map #5](#))

 English

12:00 PM – 10:00 PM

[Express Train](#) (General Parking — [Map #1](#))

3:00 PM

Karaoke (Grafton Exhibit Hall — [Map #15](#))

[Literary Arts Contest](#) (Harmony Building — [Map #4](#))

4:00 PM

[Carnival](#) Opens (Carnival — [Map #12](#))

5:00 PM

6:00 PM

6:00 PM – 8:00 PM

[Guessing Jar](#) (Contest Pavilion — [Map #14](#))

6:30 PM

[Small Animal Show, Rabbit](#) Opens (Indoor Arena — [Map #5](#))

7:00 PM

[Barrel Racing](#) (Covered Outdoor Arena — [Map #11](#))

[Bingo](#) (Contest Pavilion — [Map #14](#))

8:00 PM

[Small Animal Show, Chicken](#) Opens (Indoor Arena — [Map #5](#))

10:00 PM

All Exhibits Close

Fireworks

11:00 PM

[Carnival](#) Closes

12:00 PM

All Exhibits & Buildings Open

[Food Vendors](#) (Food Tent — [Map #8](#))

4-H/FFA [Animal Education Center & Zoo](#) Opens (Indoor Arena — [Map #5](#))

12:00 PM – 10:00 PM

[Express Train](#) (General Parking — [Map #1](#))

2:00 PM

[Money Cube](#) (Contest Pavilion — [Map #14](#))

2:00 PM – 7:00 PM

[Guessing Jar](#) (Contest Pavilion — [Map #14](#))

2:00 PM – 9:00 PM

Premium Bank Opens (Harmony Building — [Map #4](#))

3:00 PM

[Frozen Yogurt Eating Contest](#) (Contest Pavilion — [Map #14](#))

3:00 PM – 5:00 PM

[Battle of the Bands](#) (Food Tent — [Map #8](#))

4:00 PM

[Carnival](#) Opens (Carnival — [Map #12](#))

[Money Cube](#) (Contest Pavilion — [Map #14](#))

5:00 PM

[Junior Rodeo](#) (Covered Outdoor Arena — [Map #11](#))

[Pork Sliders Competition](#) (Contest Pavilion — [Map #14](#))

6:00 PM

[Money Cube](#) (Contest Pavilion — [Map #14](#))

7:00 PM[Bingo](#) (Contest Pavilion — [Map #14](#))[Small Animal Show, Goat](#) Opens (Indoor Arena — [Map #5](#))**8:00 PM****10:00 PM**

All Exhibits Close

Fireworks

11:00 PM[Carnival](#) Closes**SATURDAY, APRIL 17th****11:30 AM**[Baby Contest](#) ([Facebook Virtual Meeting](#))**12:00 PM**

All Exhibits & Buildings Open

[Food Vendors](#) (Food Tent — [Map #8](#))4-H/FFA [Animal Education Center & Zoo](#) Opens (Indoor Arena — [Map #5](#))**12:00 PM – 9:00 PM**Premium Bank Opens (Harmony Building — [Map #4](#))**12:00 PM – 10:00 PM**[Express Train](#) (General Parking — [Map #1](#))**2:00 PM**[Money Cube](#) (Contest Pavilion — [Map #14](#))**2:30 PM**[Kids Cookie Contest](#) (Harmony Building — [Map #4](#))[T](#) (Contest Pavilion — [Map #14](#)) English

2:00 PM – 7:00 PM

[Guessing Jar](#) (Contest Pavilion — [Map #14](#))

3:00 PM

[Battle of the Bands Winner](#) (Food Tent — [Map #8](#))

[Drink Contest](#) (Contest Pavilion — [Map #14](#))

4:00 PM

[Carnival](#) Opens (Carnival — [Map #12](#))

[Money Cube](#) (Contest Pavilion — [Map #14](#))

4:15 PM

[Blazin' Challenge](#) (Contest Pavilion — [Map #14](#))

4:30 PM

[Salsa Contest](#) (Harmony Building — [Map #4](#))

4:45 PM

[Blazin' Challenge](#) (Contest Pavilion — [Map #14](#))

5:00 PM

5:30 PM

[Big Mac Challenge](#) (Contest Pavilion — [Map #14](#))

[Cheeseburger Challenge](#) (Contest Pavilion — [Map #14](#))

6:00 PM

[Money Cube](#) (Contest Pavilion — [Map #14](#))

Princess Showcase (Harmony Building — [Map #4](#))

6:30 PM

[Donut Challenge](#) (Contest Pavilion — [Map #14](#))

7:00 PM

 [English](#) lion — [Map #14](#))

[Demolition Derby](#) Gates Open (Large Outdoor Arena — [Map #3](#))

8:00 PM

[Demolition Derby](#) Starts (Large Outdoor Arena — [Map #3](#))

10:00 PM

Exhibits Close

Fireworks

11:00 PM

[Carnival](#) Closes

MONDAY, APRIL 19th

9:00 AM – 5:00 PM

Exhibitors Pick-Up Items

Premium Bank Open (Harmony Building — [Map #4](#))

[Click here to apply for Entertainment.](#)



COST:

Parking Fee \$5 per car daily.

ADDRESS:

5500 West 700 South

Hurricane, Utah 84727

English

[\(Google Maps\)](#)

Dates and Time

Wednesday, April 14th: 6:00 PM to 10:00 PM

Thursday, April 15th: 2:00 PM to 10:00 PM

Friday, April 16th: 2:00 PM to 10:00 PM

Saturday, April 17th: 10:00 AM to 10:00 PM

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Fairtime Entertainment & Events

Daily Entertainment

- [4-H Animal Shows, Demonstrations & Zoo](#)
- [Carnival](#)
- [Contests](#)
- [Express Train](#)
- [Food Vendors](#)
- [Premium List](#) (4-H, Home Arts, etc.)

Tuesday, April 13th (not including Daily Entertainment)

- [General Parade](#)

Wednesday, April 14th

- [Contests](#)

Thursday, April 15th

- [Barrel Racing](#)
- [Contests](#)
- Karaoke

[🇺🇸 English](#)

- [Battle of the Bands](#)
- [Boxing Competition](#)
- [Contests](#)
- [Junior Rodeo](#)
- [Money Cube](#)

Saturday, April 17th

- [Baby Contest](#)
- [Battle of the Bands — Winner](#)
- [Contests](#)
- [Demolition Derby](#)
- [Kids Cookie Contest](#)
- [Money Cube](#)
- Princess Showcase
- [Salsa Contest](#)

[Click here to apply for Entertainment.](#)



COST:

Parking Fee \$5 per car daily.

ADDRESS:

5500 West 700 South
Hurricane, Utah 84737

[\(Google Maps\)](#)

 English

Dates and Time

Wednesday, April 14th: 6:00 PM to 10:00 PM

Thursday, April 15th: 2:00 PM to 10:00 PM

Friday, April 16th: 2:00 PM to 10:00 PM

Saturday, April 17th: 10:00 AM to 10:00 PM

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Washington County Commissioners



The [Washington County Commissioners](#) would like to take this opportunity to invite the citizens of Washington County and all other guests to attend and participate in the Washington County Fair. Please come and enjoy the programs which are expressed by individuals and groups

 [English](#)

for your enjoyment.

Our thanks to all of the people who are involved with the Fair, for the many hours and talents they contribute. Susi Lafaele, along with the [Fair Board](#) have dedicated their time to ensure that the Washington County Fair is a continued success that can be enjoyed by all.

Given these troubling times, the Washington County Fair is deeply committed to the health and safety of those attending and is taking extra precautions. Attendees will see an increase in handwashing stations and hand sanitizers throughout Legacy Park, dedicated senior hours and one way entrances and exits. If you or a family member is feeling poorly, we strongly encourage you to stay home.

Please accept our invitation to bring families and guests and enjoy the Washington County Fair.



COST:

Parking Fee \$5 per car daily.

ADDRESS:

5500 West 700 South
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HILDALE CITY RESOLUTION NO. 2019-08-02

A RESOLUTION ADOPTING RULES OF ORDER AND PROCEDURE FOR THE CITY COUNCIL OF HILDALE CITY, WASHINGTON COUNTY, UTAH.

WHEREAS, Hildale City is a validly organized municipal corporation existing according to the laws of the State of Utah;

WHEREAS, Hildale City is operating under a six-member council form of government as provided in the Utah Municipal Code;

WHEREAS, the Utah Municipal Code, in Section 10-3-606(2)(a) of the Utah Code, requires the City to adopt rules or order and procedure to govern public council meetings;

WHEREAS, the City Council has prepared the attached rules of order and procedure in compliance with Section 10-3-606(2)(a); and

WHEREAS, the City Council has reviewed the draft rules in open public meetings, and now desires to adopt them as the official Rules of Order and Procedure of the Hildale City Council.

NOW THEREFORE, BE IT RESOLVED, by the City Council of Hildale City, Washington County, Utah, that the attached document is hereby adopted as the Rules of Order and Procedure of the Hildale City Council, and that the same shall be made available to the public at each council meeting and on the Hildale City website.

PASSED AND ADOPTED BY THE HILDALE CITY COUNCIL, STATE OF UTAH, ON THIS 7TH DAY OF AUGUST, 2019.

		YES	NO	ABSTAIN	ABSENT
Lawrence Barlow	Council Member	X			
Stacy Seay	Council Member	X			
Jared Nicol	Council Member	X			
JVar Dutson	Council Member	X			
Maha Layton	Council Member	X			

Donia Jessop
Donia Jessop, Mayor

Attest:

Vivian Barlow (seal)
City Recorder



RULES OF ORDER AND PROCEDURE
OF THE HILDALE CITY COUNCIL

The City Council for the City of Hildale, Utah has adopted these Rules of Order and Procedure (the “Rules”) to govern its public meetings, with the objective that the Public’s business should be carried out in a fair, open, civilized and orderly manner, in order to preserve the democratic principles that are necessary to good government. These Rules do not diminish the existing powers or authority of the Mayor and City Council under the Constitution of the State of Utah or under Utah law, including the Utah Municipal Code, Utah Code Annotated Section 10-1-101 *et seq.*, and the Open and Public Meetings Act, Utah Code Annotated Section 52-4-101 *et seq.* Where these Rules may conflict with applicable provisions of state law, the latter shall govern.

1. Conduct of Meetings

1.1. Role of the Mayor.

- 1.1.1. The Mayor shall serve as meeting chair.
- 1.1.2. If the Mayor is absent, unable or unwilling to serve as chair of any meeting or portion thereof, the Council may elect a Councilmember to serve as Mayor Pro Tempore, who shall retain the voting rights of a Councilmember.
- 1.1.3. The Mayor has the primary responsibility for ensuring that these Rules are followed.

1.2. Types of Council Meetings

Meetings of the Council shall be categorized as follows:

- 1.2.1. Regular Council Meetings. A regular council meeting is convened at the date, time and place established by the Council for its regular meetings and published in the annual meeting schedule, or as rescheduled in a duly posted and published public notice. The purpose of a public meeting is for the Council to discuss or take final action on items of Council business that are permitted or required by law to be considered in a regular meeting. Regular council meetings are ordinarily open to the public, unless closed in accordance with these Rules and the Open and Public Meetings Act.

1.2.2. Work meetings. A work meeting may be called by the Mayor or by two Councilmembers and shall be chaired by the Mayor or the Mayor's designee. Generally, although work meetings may be called more frequently, the Council will hold at least one work meeting each month, on the last Wednesday of the month. The purpose of a work meeting is for the Council to discuss or study items of Council business that are not ready for final action, or to receive and discuss special training or presentations. No final action shall be taken in a work meeting unless the Council votes to suspend its Rules as provided for below. In a work meeting, the Mayor and Council may sit around a conference table or in any other informal arrangement that may facilitate the subject under discussion. Work meetings must be open to the public.

1.2.3. Special meetings. A special meeting may be called by the Mayor or by two Councilmembers and shall be chaired by the Mayor. The purpose of a special meeting is for the Council to discuss or take final action on items of Council business that are permitted or required by law to be considered in a special meeting. The order convening the meeting shall be included in the minutes and shall state the reason for calling a special meeting. Regular council meetings are ordinarily open to the public, unless closed in accordance with these Rules and the Open and Public Meetings Act.

1.2.4. Emergency Meetings. An emergency meeting may be called by the Mayor or by two Councilmembers and shall be chaired by the Mayor or the Mayor's designee. The purpose of an emergency meeting is for the Council to discuss or take final action on matters of an emergency or urgent nature, when unforeseen circumstances make it necessary to meet without advance public notice. The order convening the meeting shall be included in the minutes and shall state the reason for calling an emergency meeting. The Council must give the best notice practicable to the public and attempt to notify every Councilmember. An emergency meeting may only be convened after at least three hours' notice, and after a majority of the Councilmembers vote to do so. Emergency meetings must be open to the public, unless closed in accordance with these Rules and the Open and Public Meetings Act.

1.3. The Agenda

1.3.1. Before any item of Council business may be discussed in a meeting of the City Council, such item shall have been listed under an agenda item included in a public notice, unless:

- 1.3.1.1. The item is the proper subject of a closed meeting convened in accordance with the provisions of the Open and Public Meetings Act; or
- 1.3.1.2. The item is raised by a member of the public, but only at the discretion of the Mayor.
- 1.3.2. Before any final action may be taken on an item of Council business, such item shall have been listed under an agenda item included in a public notice, unless the item is the proper subject of an emergency meeting convened in accordance with the provisions of the Open and Public Meetings Act.
- 1.3.3. Items may be placed on the agenda by the Mayor, by the City Manager, or by any two Councilmembers.
- 1.3.4. To allow the Council adequate time to study agenda items in advance of meetings, all agenda items and packet materials must be received by the Mayor or City Manager by 8:00 a.m. on the Friday preceding the meeting in which the item will be considered, or the item will be placed on the agenda for the next following meeting.

1.4. Order of Business

Each regular meeting shall be conducted in the following order:

1.4.1. Opening Ceremonies

- 1.4.1.1. Welcome, Introduction and Preliminary Matters
- 1.4.1.2. Serious Moment of Reflection/Pledge of Allegiance
- 1.4.1.3. Special recognitions

1.4.2. Approval of Minutes. Councilmembers will have had prior opportunity to review the minutes of prior meetings. The Mayor will ask the Council if there are any changes or corrections. Requests for verbatim transcriptions are disfavored. Once changes and corrections have been made, if any, the Mayor will solicit a motion to adopt the minutes, and a vote will be taken. Once the minutes have been adopted, they become the final, official record of the relevant meeting.

1.4.3. Public Comment. Members of the public are encouraged to address the Council. Comments on any topic relevant to the public interest in the City are welcome but, at the Mayor's discretion, comments relating

to items on the agenda may be reserved until such agenda items are taken up. Commenters shall begin by stating their full name, place of residence, and any position or relationship relevant to the comment. If numerous public comments are anticipated, each commenter may be limited to three minutes per comment, at the discretion of the Mayor. In the Mayor's discretion, she or he may respond or ask questions to a commenter after a comment is made or may allow a Councilmember or member of the administration to respond or ask questions. No Council action can be taken on a topic raised in public comment until a subsequent council meeting.

1.4.4. Council Comments. Councilmembers may address brief comments to the Council or to the public at large, but the Council shall not discuss or take any action on councilmembers' comments.

1.4.5. Oversight Items

1.4.5.1. Financial and Check Registry Review and Approval

1.4.5.2. Ratification of Utility Board Actions

1.4.5.3. City Manager's Report. The City Manager reports to the Council every month in writing. This report is intended to be a brief oral summary of the written report, and an opportunity for Councilmembers to ask questions regarding the written report.

1.4.5.4. Mayor's Report. The Mayor will report, and councilmembers will have the opportunity to ask questions on the Mayor's recent activities, as well as any other matters the Mayor desires to present that do not require Council action, such as community events or correspondence to the City. The Mayor's Report will also be delivered to the Council in writing.

1.4.6. Action Items

1.4.6.1. Consent Agenda. The consent agenda lists Council action items which require no further discussion or which are routine in nature, such as contracts negotiated by the city administration. The Mayor may ask if any Councilmember has a question regarding a consent agenda item. All items on the consent agenda shall be adopted by a single motion and roll call vote. Prior to the motion to adopt the consent agenda, any Councilmember may

have an item removed from the consent agenda in order to permit discussion on that item under unfinished council business. A motion to adopt the consent agenda will list separately each consent agenda item proposed to be adopted by consent.

1.4.6.2. Appointments. After the Council has had the opportunity in a work meeting to be introduced to and ask questions of a candidate subject to appointment by the Mayor or City Manager to a board, committee, or public official position, the City Council gives its advice and consent for the appointment in a subsequent regular meeting.

1.4.6.3. Unfinished Council Business. Items of Council business that have been previously considered in a prior council meeting, may after discussion be taken up by motion for final action, or may be referred to another council meeting for further consideration.

1.4.6.4. New Council Business. New items of business being recommended for the Council's consideration for the first time will be presented by the item's sponsor (councilmember, mayor, staff member, or other presenter), whose name will be listed with the item on the agenda. If, in the Mayor's discretion, she or he deems that immediate action on the new business item is advisable, or the Council votes to suspend these Rules, the Council may take final action on the item by motion. Otherwise, the Council will discuss the new business item and may by motion (a) decline to address the proposed item, (b) postpone considering the item to a New Council Business agenda on a subsequent regular meeting, (c) refer the item to a work meeting for further study, or (d) refer the item to the unfinished council business agenda of a future regular council meeting for further action.

1.4.6.5. Public Hearing (if required). A public hearing provides an opportunity for all interested parties to be heard on a particular item of Council business. Public hearings are sometimes required by law before final action can be taken but may be called by the Council on any topic that the Council would like public input on. First, the Mayor or a member of the administrative staff having knowledge about the issue will present information about it and answer questions. Then, before the Council holds any discussion or takes any action, all parties interested in addressing the issue

will be invited to speak. When all input has been heard, the Mayor will close the public hearing. After discussion, the Council will take action on the topic of the public hearing by motion.

1.4.7. Executive Session. In certain circumstances, the Council may discuss a matter in a closed meeting with only the Councilmembers and essential administrative staff present. Such a meeting may be held upon the affirmative vote of 2/3 of the Councilmembers present at the meeting. (U.C.A. Sec. 52-4-204(1)(a)(iii)). Closed meetings may only be held for purposes deemed lawful under Utah State law, as provided in U.C.A. § 52-4-205, as amended, which are:

(a) Discussion of the character, professional competence, or physical or mental health of an individual;

(b) Strategy sessions to discuss collective bargaining;

(c) Strategy sessions to discuss pending or reasonably imminent litigation;

(d) Strategy sessions to discuss the purchase, exchange or lease of real property, including any form of a water right or water shares, if public discussion of the transaction would disclose the appraisal or estimated value of the property under consideration, or prevent the public body from completing the transaction on the best possible terms;

(e) Strategy sessions to discuss the sale of real property including any form of a water right or water shares, if: (1) public discussion of the transaction would disclose the appraisal or estimated value of the property under consideration or prevent the public body from completing the transaction on the best possible terms; (2) the public body previously gave public notice that the property would be offered for sale; and (3) the terms of the sale are publicly disclosed before the public body approves the sale;

(f) Discussion regarding deployment of security personnel, devices or systems; and

(g) Investigative proceedings regarding allegations of criminal misconduct.

The reason for holding a Closed Meeting and the vote, either for or against the proposition to hold such a meeting, cast by each member by name, shall be entered on the minutes of the meeting. No ordinance, resolution, rule, regulation, contract, or appointment shall be approved in a Closed Meeting. Unless a meeting is closed to discuss the character, professional competence, or physical or mental health of an individual or to discuss the deployment of security personnel, devices or systems, the City Council shall record the closed portion of the meeting, and may keep detailed written minutes that disclose the content of the closed portion of the meeting. Recordings and written minutes of closed meetings are protected records under Title 63G, Chapter 2, Government Records Access and Management Act (GRAMA) and unauthorized disclosure triggers criminal penalties. If the City Council closes a meeting exclusively to discuss the character, professional competence, or physical or mental health of an individual, or to discuss the deployment of security personnel, devices or systems, the person presiding shall sign a sworn statement affirming that such was the sole purpose for closing the meeting. Actions challenging the legality of a closed meeting are governed by U.C.A. § 52-4-304.

1.4.8. Calendar of Upcoming Events

1.4.9. Scheduling. The Recorder will inform those in attendance of the next regular council meeting. The Mayor will consult with the Council and schedule additional dates for work sessions or special meetings, as necessary.

1.4.10. Adjournment.

1.5. Processing of Action Items

Each council meeting shall progress according to the agenda, unless the Mayor by general consent takes up an agenda item out of sequence or postpones an agenda item until later in the meeting. Individual action items on the agenda shall proceed as follows:

1.5.1. The Mayor clearly announces the agenda item number and clearly states what the agenda item subject is.

1.5.2. The Mayor invites the appropriate person to report on the agenda item, including any recommendation that they might have.

- 1.5.3. The Mayor asks members of the Council if they have any technical questions of clarification.
- 1.5.4. If in the context of a public hearing, the Mayor invites public input on the agenda item. If numerous members of the public are anticipated to offer public input, the mayor may limit the time of public speakers. At the conclusion of the public input, the Mayor will announce that the public hearing is closed.
- 1.5.5. If there is no public hearing, the Mayor may invite public comment.
- 1.5.6. The Mayor invites a motion on the action item.
- 1.5.7. If no motion is forthcoming, the Mayor may ask for discussion and then invite a motion again.
- 1.5.8. Once a motion is made, the Mayor asks if any other Councilmember wishes to second the motion.
- 1.5.9. If there is no second for the motion, then the motion is deemed to have died.
- 1.5.10. If the motion is seconded, the Mayor will announce the name of the Councilmember who made the motion and the name of the Councilmember who seconded the motion, and restate the motion that has been made.
- 1.5.11. The Mayor invites discussion of the motion on the table. The sponsor of the motion will be allowed to speak first and last.
- 1.5.12. During discussion, any of the following procedural motions will be considered without debate:
 - 1.5.12.1. Motion to recess
 - 1.5.12.2. Motion to adjourn
 - 1.5.12.3. Motion to adjourn at a set time
 - 1.5.12.4. Motion to suspend the rules (requires a two-thirds majority)
 - 1.5.12.5. Motion to call for a vote
 - 1.5.12.6. Motion to table the motion to later in the same meeting

- 1.5.12.7. Motion to table the motion to a set time and date
- 1.5.12.8. Motion to table the motion indefinitely
- 1.5.12.9. Motion to refer the motion to a committee
- 1.5.12.10. Motion to limit debate on a motion
- 1.5.12.11. Motion to amend the motion
- 1.5.13. At any time before motion amendment or voting, the sponsor of the motion may withdraw the motion, with the consent of the Mayor.
- 1.5.14. Any Councilmember who wishes to speak must raise their hand after the current speaker finishes. The Mayor will call upon each member by name. Once a member has been recognized, they have the floor and may begin speaking. No interruptions will be allowed, except for a procedural motion, or to answer questions posed by the Councilmember who has the floor. After such a question has been answered, the Councilmember will retain the floor unless and until the Councilmember yields the floor.
- 1.5.15. If there is no discussion, or after the discussion has ended, the Mayor will call for a vote on the motion. The Mayor should repeat the motion again if there has been substantial discussion.
- 1.5.16. After a roll call vote, the Mayor announces the result of the vote and what action (if any) the Council has taken.

1.6. Motions

- 1.6.1. General Consent. For procedural motions that do not require a roll call vote, the Mayor may use general consent. After a motion has been made and seconded, and the Mayor feels the council is all in agreement, the Mayor asks if there are any objections to the motion. After a pause, if there are no objections the Mayor states that the motion is approved. If there is an objection, then the motion is put to a regular vote. A Councilmember may vote in favor of a motion after objecting, as when the member feels it is important to have a formal vote.
- 1.6.2. Motions to Reconsider. A Councilmember who voted on the prevailing side of an item previously voted on in the same or an

immediately preceding meeting may make a motion to reconsider the decision. A vote shall not be taken on a motion to reconsider made at a subsequent special meeting unless the number of Councilmembers present at the special meeting is greater than or equal to the number of Councilmembers who voted on the original motion. Any discussion on a motion to reconsider shall relate to the reason for reconsideration only, such as any new information received or mistake discovered since the action was taken, and not to the merits of the original motion. If the motion to reconsider is successful, the Mayor shall announce the names of the members who made and seconded the original motion, and restate the motion, then call for any discussion. If there is no discussion, or after discussion has concluded, the Mayor shall call for a new vote on the original motion.

1.6.3. Motions to Amend. The intent of an amendment is to modify the original motion by inserting, adding to, striking out, and striking out and inserting language in the original motion. A motion to amend a motion should relate to the same subject as the original motion. This ensures that the Council will vote on one matter at a time. A motion to amend should not have as its intent a reversal of the main motion. For example, if the main motion is to adopt an ordinance, it is not a proper motion to submit an amendment to "not" adopt the ordinance. Amendments to the main motion are discussed and voted on before the main motion. Only the amendment is discussed - not the main motion. If the amendment fails, then discussion and voting on the main motion, as originally stated, follows. If the amended motion passes, the amended motion becomes the main motion. The Mayor will proceed with an amendment motion in the same manner as a main motion. In conducting a Council discussion on an amendment motion, the sponsor of such motion is allowed to speak first. All other Council Members are allowed to address the issue after that. The author of the amendment motion is also allowed to make a summation. 19 Any Council Member may move to amend any proposed ordinance or proposed resolution; provided, however, that no amendment shall change the original purpose. Any amendments to a proposed ordinance or proposed resolution recommended by a committee of the Council shall be made to the appropriate document prior to its appearing on the Consent Agenda. Such amendment will be noted in the Council minutes

1.6.4. Voting

- 1.6.4.1. Voting shall be in the form of “yes,” “no,” or “abstain.” All votes requiring a majority shall be a majority of the quorum present, except where State law require otherwise.
- 1.6.4.2. A Councilmember voting “abstain” shall be required to state the reason for abstaining and such reason shall be entered in the minutes of the meeting. An abstention shall not be counted as either a yes or a no vote, nor for purposes of calculating a majority. A Councilmember who abstains on a question, or is absent during voting, may not move to reconsider that question.
- 1.6.4.3. In the case of a tie vote, the Mayor shall cast the deciding vote.
- 1.6.4.4. Council members shall not explain their votes during the call of the roll or at the time of a voice vote. However, at the conclusion of the vote, any Council member may request a point of personal privilege to give an explanation of their vote.

1.7. Committees

- 1.7.1. The City Council may, from time to time, create, revise, or abolish any and all Council committees, or make any changes to the committee structure. The City Council may create any special or ad hoc committee for any specific purpose proper for Council consideration. When such committee is created, its purpose and a relevant time frame will be established.
- 1.7.2. Upon completion of a committee’s purpose, the committee through its chair or designee shall deliver its written report in a meeting of the Council and may summarize the report orally. After the final report of the committee, the special or ad hoc committee of the Council will be abolished.
- 1.7.3. The City Council may or may not elect to formally participate, either by its own membership or its designees, in a committee being established by the Mayor.
- 1.7.4. Any standing committee, or the Council as a whole, may resolve to sit as an oversight committee for the purpose of investigating items

relating to the conduct of City business. However, no powers are accorded the committee other than those provided by state law.

- 1.7.5. All meetings of Council committees, standing, ad hoc, oversight, shall provide notice in conformance with the Utah Open and Public Meetings Act.

1.8. Rules to Govern Councilmember Conduct

- 1.8.1. At regular meetings of the City Council, Councilmembers shall speak only after being recognized by the Mayor. Any meeting designated as a work meeting shall be more informal and Councilmembers may freely participate as long as proper decorum is maintained.
- 1.8.2. Councilmembers shall conduct themselves at all times with decorum and respect.
- 1.8.3. Councilmembers shall refrain from making any disparaging remarks concerning any other member of the Council or the public.
- 1.8.4. Councilmembers shall avoid references to personalities, and refrain from questioning motives of other members or staff.
- 1.8.5. No Councilmember shall walk about, in or out of the Council Chamber while the Mayor is calling the vote.
- 1.8.6. Councilmembers should avoid engaging in private discourse or committing any other act which may tend to distract the attention of the Council or the audience from the business before the Council or interfere with any person's right to be heard after recognition by the Mayor.
- 1.8.7. When debating a specific subject before the Council, Councilmembers shall confine their remarks to the topic under discussion or debate. Anyone engaging in discussion or debate beyond the topic before the Council shall be ordered to stop by the Mayor.
- 1.8.8. Any Councilmember may be expelled from a portion or the remainder of a meeting in the event of : (a) disorderly conduct at the open public meeting; (b) a member's direct or indirect financial conflict of interest regarding an issue discussed at or action proposed to be taken at the open public meeting; or (c) commission of a crime during the open public meeting.

1.9. Rules to Govern Conduct of Members of the Public

- 1.9.1. Other than at public hearing or public comment portions of the meeting, members of the public shall not be allowed to participate in the meeting unless they are on the agenda or requested to present to the Council by the Mayor.
- 1.9.2. No member of the public shall be heard until recognized by the Mayor.
- 1.9.3. Members of the public shall avoid personal attacks, demonstrations, or outbursts without being recognized.
- 1.9.4. Members of the public must address their remarks directly to the Council as a body concerning the agenda business.
- 1.9.5. Members of the public shall observe proper decorum and must not behave disruptively.
- 1.9.6. When speaking or discussing before the Council, members of the public shall confine their remarks to the question under discussion, avoiding personalities. Anyone engaging in discussion beyond the question before the Council shall be ordered to stop by the Mayor, and no further discussion will be allowed by said person.
- 1.9.7. It is the Council's goal that residents of the City resolve their complaints for service or regarding employees' performance at the staff level. However, it is recognized that residents may from time to time believe it is necessary to speak to City Council on matters of concern. Accordingly, the City Council expects any person presenting to the city council to speak in a civil manner, with due respect for the decorum of the meeting, and with due respect for all persons attending.
- 1.9.8. Personal attacks made publicly toward any person or city employee are not allowed. Speakers are encouraged to bring their complaints regarding employee performance through the supervisory chain of command in accordance with the City's Personnel Policies.
- 1.9.9. Any member of the public interrupting City Council proceedings, approaching the dais without permission, otherwise creating a disturbance, or failing to abide by these rules of procedure in

addressing City Council, shall be deemed to have disrupted a public meeting and, upon a two-thirds vote of the Council, shall be removed from Council chambers by Police Department personnel or other agent designated by City Council or City Manager

1.10. Investigations

1.10.1. Hildale City takes seriously allegations of official misconduct of all kinds, whether malfeasance and nonfeasance; particularly regarding fraud, misrepresentation, theft, and ethical breaches of elected or appointed public officials and employees, and discrimination based on membership in any class protected by law.

1.10.2. If a member of the City Council or the public alleges or suspects that official misconduct has been or is being committed by a public official or city, they should notify the Mayor, the City Manager and the City Attorney. If the Mayor, City Manager and City Attorney determine there is a reasonable suspicion of official misconduct, the matter should be placed on the next council meeting agenda for an executive session. In the discretion of the Mayor, the individual accused of misconduct may or may not be invited to participate in the executive session. After the conclusion of the executive session provided for hereunder, the Mayor shall in an open meeting call for a motion to refer the matter for an investigation into the conduct discussed in the executive session, without being specific as to the nature of the alleged conduct or the identity of the alleged perpetrator. If such a motion is made and is successful, the Mayor shall direct the Recorder to prepare a summary of the executive session recording in a memorandum to the City Attorney. The City Attorney shall thereafter investigate the allegations and report their findings in writing to the Mayor and City Manager. If the City Attorney finds that official misconduct probably occurred, the Mayor and City Manager shall take any appropriate administrative action, then they shall place the matter on the next council meeting agenda for an executive session and there review their findings and actions taken with the members of the City Council.

1.10.3. No member of the public or the City Council may initiate investigative proceedings within the City except through the process described herein but may resort to any other processes and remedies provided by state law.

HILDALE CITY RESOLUTION NO. 2020-02-01

**A RESOLUTION OF THE HILDALE CITY COUNCIL ADOPTING AMENDMENTS
TO THE COUNCIL RULES OF ORDER AND PROCEDURE**

WHEREAS, Hildale City is a validly organized municipal corporation existing according to the laws of the State of Utah;

WHEREAS, Hildale City is operating under a six-member council form of government as provided in the Utah Municipal Code;

WHEREAS, the Utah Municipal Code, in Section 10-3-606(2)(a) of the Utah Code, requires the City to adopt rules or order and procedure to govern public council meetings;

WHEREAS, the City Council has adopted rules of order and procedure in compliance with Section 10-3-606(2)(a); and

WHEREAS, the City Council desires to amend the Rules of Order and Procedure to provide for a regular.

NOW THEREFORE, be it resolved by the Mayor and City Council of Hildale City, Utah as follows:

Section 1. Section 1.3 of the Rules of Order and Procedure of the Hildale City Council are hereby amended to read as follows:

1.3. The Agenda

1.3.1. Before any item of Council business may be discussed in a meeting of the City Council, such item shall have been listed under an agenda item included in a public notice, unless:

1.3.1.1. The item is the proper subject of a closed meeting convened in accordance with the provisions of the Open and Public Meetings Act; or

1.3.1.2. The item is raised by a member of the public, but only at the discretion of the Mayor.

1.3.2. Before any final action may be taken on an item of Council business, such item shall have been listed under an agenda item included in a public notice,

unless the item is the proper subject of an emergency meeting convened in accordance with the provisions of the Open and Public Meetings Act.

1.3.3. Before any final action may be taken on an item of Council business, excluding consent agenda items, the Council shall have received the recommendation of administrative staff that the item has been appropriately studied and briefed, considering the significance of the matter under consideration. For purposes of this subsection, significance shall generally be measured in terms of potential financial impact but may be in terms of other measures as well, such as strategic importance. At minimum, appropriate analysis must include discussion of financial and legal considerations. If staff has not recommended that appropriate study and briefing has been completed, the Council may elect to proceed with final action by voting to suspend these Rules, prior to voting to take final action.

1.3.4. Items may be placed on the agenda by the Mayor, by the City Manager, or by any two Councilmembers.

1.3.5. To allow the Council adequate time to study agenda items in advance of meetings, all agenda items and packet materials must be received by the Mayor or City Manager by **4:00 p.m. on the day 7 days prior** to the meeting in which the item will be considered, or the item will be placed on the agenda for the next following meeting. **Administrative staff shall make all reasonable efforts to distribute meeting packet materials to the Council by 5:00 p.m. on the day 7 days prior to the meeting.**

Section 2. This Resolution shall become effective immediately after adoption.

PASSED AND ADOPTED BY THE CITY COUNCIL OF HILDALE CITY, UTAH, ON THIS 12TH DAY OF FEBRUARY 2020 BY THE FOLLOWING VOTE:

		YES	NO	ABSTAIN	ABSENT
Lawrence Barlow	Council Member	X			
Stacy Seay	Council Member	X			
JVar Dutson	Council Member	X			
Maha Layton	Council Member	X			
Jared Nicol	Council Member	X			

(SIGNATURE PAGE FOLLOWS)

Donia Jessop
Donia Jessop, Mayor

ATTEST:

Vincen Barlow
Vincen Barlow, City Recorder



**HILDALE CITY
ORDINANCE 2021-001**

AN ORDINANCE AMENDING THE DAY OF REGULAR COUNCIL MEETINGS

WHEREAS, pursuant to Section 10-3-502 of the Utah Code, the Hildale City Council prescribes the time and place for holding its regular meeting; **WHEREAS**, the City Council now desires to amend the day of its regular council meetings.

NOW THEREFORE, be it ordained by the Council of Hildale City, in the State of Utah, as follows:

SECTION 1: **AMENDMENT** “Sec 30-4 Regular Council Meetings” of the Hildale Municipal Code is hereby *amended* as follows:

A M E N D M E N T

Sec 30-4 Regular Council Meetings

The city council shall hold one regular meeting which shall be held on the first ~~Wednesday~~~~Thursday~~ of each month, unless otherwise posted, at the Hildale City Hall, 320 East Newel Avenue, Hildale, UT, 84784, which meetings shall begin promptly at 6:30 p.m.

(Ord. No. 2009-2, § III(A), 11-17-2009; Ord. No. 2018-001, § 1, 4-11-2018)

SECTION 2: **REPEALER CLAUSE** All ordinances or resolutions or parts thereof, which are in conflict herewith, are hereby repealed.

SECTION 3: **EFFECTIVE DATE** This Ordinance shall be in full force and effect .after the required approval and publication according to law.

PASSED AND ADOPTED BY THE HILDALE CITY COUNCIL

_____.

	AYE	NAY	ABSENT	ABSTAIN
Councilmember JVar Dutson	_____	_____	_____	_____
Councilmember Maha Layton	_____	_____	_____	_____
Councilmember Stacy Seay	_____	_____	_____	_____
Councilmember Jared Nicol	_____	_____	_____	_____
Councilmember Lawrence Barlow	_____	_____	_____	_____

Presiding Officer

Attest

Donia Jessop, Mayor, Hildale City

Athena Cawley, City Recorder
Hildale City



To: Mayor and Councilmembers
From: Mariah La Corti
Date: February 25, 2021
Subject: Treasurer Position

Esteemed Mayor and Council,

It has been my pleasure to serve as City Treasurer. The investment and safe keeping of City funds is a huge responsibility. When the position of Administrative Operations Manager was created, I gladly accepted it, even with the knowledge that I would be stepping out of the role of City Treasurer. With the speed at which the City is progressing and the temporary leave of our Utilities Director Harrison and the duties that will come with such, I will be focusing more on Administrative oversight and planning/preparation for the future.

Angela Hutchings was hired as Utility Billing Clerk and City Treasurer and she has proven that her knowledge and skills qualify her for such, in addition to many other admirable qualities. I truly feel that she will serve the City as Treasurer with dignity, and that her commitment to excellence and innovative thinking will benefit the City. Training has begun with the intent of Angela handling all treasurer duties within 60 days of appointment. As Administrative Operations Manager I will continue to oversee and be a resource in case there are any questions or concerns.

It is my privilege to serve you and the citizens of this great community.

Respectfully,

Mariah La Corti

HILDALE CITY RESOLUTION NO. 2021-03-01

A RESOLUTION OF THE HILDALE CITY COUNCIL GOVERNING THE USE OF ELECTRONIC MEETINGS BY THE CITY COUNCIL, COMMISSIONS AND BOARDS OF HILDALE CITY.

WHEREAS, the provisions of Utah Code Section 52-4-207 authorize a public body to convene and conduct an electronic meeting;

WHEREAS, a public body may not hold an electronic meeting unless adopted by resolution, rule or ordinance;

WHEREAS, Hildale City has established electronic communication systems to facilitate the convening or conducting of electronic meetings, which are designed to enable members of each public body and members of the public to attend, monitor, or participate in an electronic meeting;

WHEREAS, except as provided by Section 52-4-207(4), the public body convening or conducting an electronic meeting is required to establish one or more anchor locations, at least one of which is the location where the public body would otherwise normally meet, and to post public notice at each anchor location;

WHEREAS, the members of the Hildale City Council and the Hildale/Colorado City Utilities Board hold meetings at the Hildale City Hall located at 320 East Newel Avenue, Hildale, Utah 84784;

WHEREAS, the members of the Hildale/Colorado City Planning Commission, and the Hildale/Colorado City Public Works Advisory Board hold meetings at Town of Colorado City Office, located at 25 South Central Street, Colorado City, AZ 86021;

WHEREAS, notice of each public meeting is given according to the provisions of Utah Code Sections 52-4-202 and 52-4-207, where applicable;

WHEREAS, notice of each electronic meeting is given to the members of the public body at least 24 hours before the meeting so that they may participate in and be counted as present for all purposes, including the determination that a quorum is present; and

WHEREAS, compliance with the provisions of this Resolution by a public body constitutes full and complete compliance with the corresponding provisions of Sections 52-4-201 and 52-4-202.

BE IT RESOLVED by the Mayor and City Council of Hildale City, Utah as follows:

Section 1. Each public body of Hildale City presently existing and which may be created henceforth is hereby authorized to convene and conduct meetings electronically, consistent with Utah Code Section 52-4-207.

Section 2. This Resolution entirely repeals and replaces Hildale City Resolution No. 2018-01-01 and any prior rule or resolution inconsistent herewith.

Section 3. This Resolution shall become effective immediately after adoption.

HILDALE CITY RESOLUTION NO. 2021-03-01

PASSED AND ADOPTED BY THE CITY COUNCIL OF HILDALE CITY, UTAH, ON THIS _____ DAY OF _____, 2021 BY THE FOLLOWING VOTE:

		YES	NO	ABSTAIN	ABSENT
Lawrence Barlow	Council Member				
Stacy Sea	Council Member				
Jared Nicol	Council Member				
Maha Layton	Council Member				
JVar Dutson	Council Member				

Donia Jessop, Mayor

ATTEST:

Athena Cawley, City Recorder



📞 435-874-2323
📠 435-874-2603
🌐 www.hildalecity.com

From: Athena Cawley, Hildale City Recorder
To: Mayor and Council
Date: March 1st, 2020
Subject: Election Services for 2021 Election Cycle

Municipal Election 2021:

In preparation for the upcoming Municipal Election 2021, I have been in touch with Washington County's Election Supervisor, Melanie Abplanalp to get resources and information on the election process. In the past Hildale City has contracted with Washington County to administer our local election. I recommend that we continue this engagement.

The City Attorney is reviewing and preparing a contract with Washington County for their services and will be presenting a resolution to the City Council in this meeting for approval.

Mayor: Donia Jessop
City Council: Maha Layton, Lawrence Barlow
Stacy Seay, JVar Dutson, Jared Nicol

320 East Newel Ave.
P.O. Box 840490
Hildale, UT 84784

HILDALE CITY RESOLUTION NO. 2021-03-02

**A RESOLUTION OF THE HILDALE CITY COUNCIL APPROVING THE 2021
INTERLOCAL COOPERATION AGREEMENT REGARDING ELECTION SERVICES
BETWEEN HILDALE CITY AND WASHINGTON COUNTY.**

WHEREAS, the provisions of Utah Code Section 20A-5-400.1 authorize local political subdivisions to contract by interlocal agreement with a county clerk to conduct their elections;

WHEREAS, Washington County has offered to enter into an interlocal agreement with Hildale City to assist and support the City in conducting vote by mail municipal elections;

WHEREAS, Hildale City desires to contract with Washington County to perform election services;

WHEREAS, the provisions of Utah Code Section 11-13-202.5 require interlocal agreements between public agencies to be approved by the legislative body of each public agency by resolution or ordinance;

WHEREAS, the Interlocal Cooperation Agreement Regarding Election Services attached hereto (the "Agreement") has been reviewed by the Hildale City Attorney for proper form and compliance with applicable law; and

WHEREAS, the Recitals set forth in the Agreement are hereby incorporated as if fully set forth herein.

BE IT RESOLVED by the Mayor and City Council of Hildale City, Utah as follows:

Section 1. The Interlocal Cooperation Agreement Regarding Election Services attached hereto, between Hildale City and Washington County, is hereby approved and the Mayor shall sign the same on the City's behalf.

Section 2. The effective date of the Agreement shall be the date that each of the parties has signed it, adopted a resolution to approve it, and filed the Agreement with the keeper of records.

Section 3. This Resolution shall become effective immediately after adoption.

HILDALE CITY RESOLUTION NO. 2021-03-02

PASSED AND ADOPTED BY THE CITY COUNCIL OF HILDALE CITY, UTAH, ON THIS _____ DAY OF _____, 2021 BY THE FOLLOWING VOTE:

		YES	NO	ABSTAIN	ABSENT
Lawrence Barlow	Council Member				
Stacy Sea	Council Member				
Jared Nicol	Council Member				
Maha Layton	Council Member				
JVar Dutson	Council Member				

Donia Jessop, Mayor

ATTEST:

Athena Cawley, City Recorder



State of Utah

GARY R. HERBERT
Governor

SPENCER J. COX
Lieutenant Governor

Department of
Workforce Services

CASEY R. CAMERON
Deputy Director

GREG PARAS
Deputy Director

January 20, 2021

Donia Jessop, Mayor
Hildale City
P O Box 840490
Hidale, UT 84049

**RE: 2020 CDBG Contract # Not Yet Executed
Canyon Street Road Improvements
Environmental Clearance**

Dear Mayor Jessop

On December 29, 2020, we received your "Request for Release of Funds and Certification" (RROF) and proof of posting of the Notice of Intent to Request Release of Funds (NOI-RROF) for the project listed above. The required environmental checklist, supporting documentation and narrative have been submitted in WebGrants and reviewed by this office. You have completed all of the requirements and posted the NOI-RROF notice and allowed 10 days for public comment.

Environmental grant conditions contained in the contract authorized by the Department of Workforce Services, Housing & Community Development Division have been met. Since no objections to the Release for Funds and Certification (RROF) were received in the 15 days following receipt of the RROF, **the HUD environmental clearance date for this project is January 14, 2021.**

The next step is to execute the state contract. You will be notified when the contract is ready to sign. This will be done electronically. If you have any questions regarding this environmental clearance, please let me know. This letter will not be mailed, but will be posted in WebGrants in "State Program Office Attachments" in your grant file. Please call me at 468-0118 if you have any questions.

Sincerely,

Cheryl Brown

Cheryl Brown
CDBG Program Manager



YOUR ADDRESS, Utah YOUR ZIP • Telephone YOUR PHONE
Relay Utah 711 • Spanish Relay Utah 1-888-346-3162
Fax YOUR FAX • jobs.utah.gov • Equal Opportunity Employer/Programs

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CONTRACT NO.	
CONTRACTOR:	Hildale City
VENDOR NO.	VC0000154863
PROJECT NAME:	Canyon Street & Utah Ave. Road Improvements
AWARD NUMBER: B-20-DC-49-0001	B-20-DC-49-0001
CFDA #/TITLE:	14.228 Community Development Block Grant
CONTRACT ORIGINATOR:	Cheryl Brown
FEDERAL AGENCY:	HUD

CONTRACT
DEPARTMENT OF WORKFORCE SERVICES
HOUSING & COMMUNITY DEVELOPMENT DIVISION
1385 S. State, Salt Lake City, UT 84115

1. PARTIES: This contract is between the Department of Workforce Services:
Community Development Block Grants (CDBG)

(Board or Program)

Referred to as STATE, and the following CONTRACTOR

Hildale City

Name

P. O. Box 84049

Address

Hildale

Utah

84784

City

State

Zip

Christian Kesselring

435-874-2323

435-874-2603

Contact

Phone #

Fax #

2. GENERAL PURPOSE OF CONTRACT:

This sub-award is a grant to construct street and sidewalk improvements along Canyon and Utah Streets.

3. CONTRACT PERIOD: Commencing on 07/01/2020 and terminating on 12/31/2021

4. CONTRACT COSTS: CONTRACTOR will be paid a maximum of \$156,473.00 , pursuant to the budget attached hereto as Attachment C

5. ATTACHMENTS:

- ✓ ATTACHMENT A - GENERAL PROVISIONS
- ✓ ATTACHMENT B - PROGRAM TERMS AND CONDITIONS
- ✓ ATTACHMENT C - BUDGET
- ✓ ATTACHMENT D - SCOPE OF WORK
- ✓ ATTACHMENT E - FEDERAL ASSURANCES/CERTIFICATIONS
- ✓ ATTACHMENT - FEDERAL GRANT FUNDING INFORMATION
- ✓ ATTACHMENT - FFATA

Execution

IN WITNESS WHEREOF, the parties sign and cause this contract to be effective

CONTRACTOR

APPROVED:

Hildale City

Organization Name

BY:

Signature

Title

STATE

**APPROVED: HOUSING & COMMUNITY
DEVELOPMENT DIVISION**

BY:

Housing and Community Development, Director

APPROVED - DIVISION OF FINANCE

**ATTACHMENT A
HOUSING AND COMMUNITY DEVELOPMENT DIVISION**

1. DEFINITIONS:

a) "Confidential Information" means information that is classified as Private or Protected, or otherwise deemed as confidential under applicable state and federal laws, including but not limited to the Government Records Access and Management Act (GRAMA) Utah Code 63G-2-101 et seq. The State Entity reserves the right to identify, during and after this Contract, additional information that must be kept confidential under federal and state law.

b) "Contract" means the Contract Signature Pages, attachments, and documents incorporated by reference.

c) "Contract Signature Pages" means the State cover pages that the State Entity and Contractor sign.

d) "Contractor" means the individual or entity identified on the Signature Page, and includes grantees, sub-recipients, loan recipients, and each of their agents, officers, employees, volunteers, contractors, and partners.

e) "Services" means the furnishing of labor, time, and effort by Contractor pursuant to this Contract. Services include, but are not limited to, any deliverables, supplies, equipment, commodities, and professional services required in accordance with this Contract.

f) "Proposal" means Contractor's response to the State Entity's Solicitation.

g) "Solicitation" means the documents and process used by the State Entity to obtain Contractor's Proposal.

h) "State Entity" means the Department, Division, Office, Bureau, Agency, Board or other organization identified on the Contract Signature Pages.

i) "State" means the State of Utah, including its officers, employees, agents, and authorized volunteers.

j) "Subcontractors" means a person or entity under contract with the Contractor or another subcontractor to perform any services, including Contractor's manufacturers, distributors, and suppliers.

2. CONTRACT JURISDICTION, CHOICE OF LAW AND VENUE: This contract is governed by the laws of the State of Utah. Any action or proceeding arising from this Contract shall be brought in a court of competent jurisdiction in the State of Utah. Exclusive venue shall be in Salt Lake City, in the Third Judicial District Court for Salt Lake County.

3. LAWS AND REGULATIONS: The Contractor shall ensure that all supplies, services, equipment, and construction furnished under this contract complies with all applicable Federal, State, and local laws and regulations, including obtaining applicable permits, licensure and certification requirements. Contractors receiving federal pass-through funding shall comply with applicable 2 CFR 200 (Uniform Administrative Requirements and Cost Principles).

4. RECORDS ADMINISTRATION: The Contractor shall maintain all records necessary to properly account for the payments made pursuant to this Contract. The records shall be retained by the Contractor for at least six years after the Contract terminates, or until all audits initiated within the six years, have been completed, whichever is later. The Contractor and any subcontractors shall allow State and Federal auditors, and State Entity Staff or their designees access to all records related to this Contract at no additional cost for audit, inspection, and monitoring of services, and shall allow interviews of any employees or others who might have information related to such records. Such access will be during normal business hours, or by appointment.

5. FINANCIAL REPORTING: Contractor must annually inform the State Entity in writing whether it is a nonprofit corporation and if so, whether it: (i) met or exceeded the dollar amounts listed in Utah Code 51-2a-201.5 in the previous fiscal year; and (ii) anticipates meeting or exceeding the dollar amounts listed in Utah Code: 51-2a-201.5 in the fiscal year the money is disbursed. Each nonprofit corporation and local entity shall comply with applicable provisions of Utah Code Title 51 Chapter 2a.

6. CONFLICT OF INTEREST: Contractor certifies that it has not offered or given any gift or compensation prohibited by the laws of the State to any officer or employee of the State or participating political subdivisions to secure favorable treatment with respect to being awarded this contract.

7. INDEPENDENT CONTRACTOR: The Contractor is an independent contractor and has no authorization, express or implied, to bind the State to any agreements, settlements, liability, or understanding, and shall not perform any acts as agent for the State. Persons employed by or through the Contractor shall not be deemed to be employees or agents of the State and are not entitled to the benefits associated with State employment.

8. CONTRACTOR RESPONSIBILITY: Contractor shall comply with all Contract terms and is the sole point of contact with the State. Contractor shall incorporate the terms of this Contract into every subcontract relating to this Contract. Contractor is responsible for Subcontractors' compliance with this Contract.

9. INDEMNITY: Contractor is fully liable for the acts and omissions of its agents, employees, officers, partners, and Subcontractors, and shall fully indemnify, defend, and save harmless the State Entity and the State of Utah from all claims, losses, suits, actions, damages, and costs arising out of Contractor's performance of this Contract to the extent caused by any omission, intentional act or negligent act of Contractor, its agents, employees, officers, partners, volunteers, or Subcontractors, without limitation. Contractor is not required to indemnify the State for that portion of any claim, loss, or damage arising due to the sole fault of the State Entity.

10. EMPLOYMENT PRACTICES: The Contractor shall abide by all State and Federal anti-discrimination laws, including but not limited to Title VI and VII of the Civil Rights Act of 1964 (42 USC 2000e); Executive Order No. 11246; 45 CFR 90; Section 504 of the Rehabilitation Act of 1973; the Americans with Disabilities Act of 1990; as each may be amended.

11. DEBARMENT: The Contractor certifies that neither it nor its principals are presently or have ever been debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this contract, by any governmental entity. The Contractor must notify the State Entity within ten days if debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in any contract by any governmental entity during the Contract period.

12. TERMINATION: This contract may immediately be terminated with cause in advance of the expiration date, upon written notice being given by the other party. The party in violation may be given ten working days after notification, unless a longer cure period is authorized in writing, to correct and cease the violations, after which the Contract may immediately be terminated for cause. This Contract may be terminated without cause, in advance of the expiration date, upon thirty calendar days prior written notice being given the other party. The State Entity and the Contractor may terminate this Contract, in whole or in part, at any time, by mutual agreement in writing. Contractor's sole remedy for any claims relating to termination is payment for Services properly performed up to the date of termination.

13. NONAPPROPRIATION OF FUNDS, OR CHANGES IN LAW:

13.1 Upon thirty days written notice, this Contract may be terminated in whole or in part at the sole discretion of the State, if the State determines that a change in legislation or law materially affects the ability of either party to perform under the contract.

13.2 Upon thirty days written notice, this Contract may be terminated in whole or in part, or have the services and purchase obligations of the State proportionately reduced, at the sole discretion of the State, if the State determines that a change in available funds affects the State Entity's ability to pay under the Contract. A change of available funds includes, but is not limited to, a change in Federal or State funding as a result of a legislative act or order of the President or the Governor.

13.3 If a notice is delivered under paragraph 13.1 or 13.2 the State will pay the Contractor for services properly performed up to the date specified in the written notice. The State is not liable for any performance, commitments, penalties, or liquidated damages that accrue after the effective date of

notice. Contractor's sole remedy for any claims relating to non-appropriation is payment for Services properly performed up to the date of termination.

14. WARRANTY: Contractor warrants, represents and conveys full ownership and clear title to the goods provided under this Contract. Contractor warrants that: (a) all services and goods shall be provided in conformity with the requirements of this Contract by qualified personnel in accordance with generally recognized standards; (b) all goods furnished pursuant to this Contract shall be new and free from defects; (c) goods and services perform according to all claims that Contractor made in its Response; (d) goods and services are suitable for the ordinary purposes for which such goods and services are used; (e) goods and services are suitable for any special purposes identified in the Contractor's Response; (f) goods are designed and manufactured in a commercially reasonable manner; and (g) goods create no harm to persons or property. Contractor shall warrant and assume responsibility for all goods that it sells to the State under this contract for a period of one year, unless a longer period is specified elsewhere in this contract. Contractor acknowledges that all warranties granted to the buyer by the Uniform Commercial Code of the State apply to this contract. Product liability disclaimers and warranty disclaimers are not applicable to this contract. Remedies available to the State include but are not limited to: Contractor will repair or replace goods and services at no charge to the State within ten days of written notification. If the repaired or replaced goods and services are inadequate or fail their essential purpose, Contractor will refund the full amount of any payments that have been made. Nothing in this warranty will be construed to limit any rights or remedies the State may otherwise have.

15. PAYMENT: Payments will be made within sixty days after a correct invoice is received. The acceptance by Contractor of final payment, without a written protest filed with the State Entity within thirty days after the termination or expiration of this Contract, shall release the State from all claims and all liability to the Contractor. Notwithstanding the previous statement, no protest may be filed later than July 15 for any contract terminating or expiring June 30th. Payment for the Services shall not be deemed an acceptance of the Services and is without prejudice to any claims that the State may have against Contractor. If this Contract is funded in whole or in part by federal funds, then federal regulations supersede Attachment A to the extent of any conflict, including but not limited to completion of a pre-award risk assessment and certifications pursuant to 2 CFR 200.415. If travel expenses are permitted by the Solicitation, the authorized travel costs will be paid according to the rules and per diem rates found in the Utah Administrative Code R25-7. Invoices containing travel costs outside of these rates will be returned to Contractor for correction. Contractor is solely responsible for the payment of all applicable taxes relating to payments received from the State for the Services.

16. INTELLECTUAL PROPERTY:

16.1 The State Entity and Contractor agree that each has no right, title, interest, proprietary or otherwise in the intellectual property owned or licensed by the other. Unless agreed upon by the parties in writing, all materials not developed or licensed by Contractor prior to the execution of this Contract, but specifically created or manufactured under this contract shall be considered work made for hire, and Contractor shall transfer ownership to the State Entity.

16.2 Contractor warrants that it does not and will not infringe on any copyrights, patents, trade secrets, or other propriety rights. Contractor will indemnify the State and hold the State harmless from and against all damages, expenses, attorney's fees, claims, judgments, liabilities, and costs in any claim brought against the State for infringement

17. ASSIGNMENT/SUBCONTRACT: Contractor will not assign, transfer, subcontract responsibilities under this contract, in whole or in part, without the prior written approval of the State Entity. Contractor shall require each subcontractor, transferee and assignee to agree in writing to comply with the terms of this Contract.

18. UNUSED FUNDS: Any funds paid by the State that are not appropriately used as authorized by this Contract must immediately be returned to the State.

19. INELIGIBLE EXPENSES: Contractor expenditures determined by the State Entity to be ineligible for reimbursement because they were not authorized by the Contract or are inadequately documented, and for which payment has been made shall be immediately refunded to the State. The State may withhold subsequent payments under this or other Contracts until the recoupment of overpayments is made.

20. PUBLIC INFORMATION: This Contract, related pricing documents, and invoices are public documents available for distribution in accordance with the Government Records Access and Management Act (GRAMA). Contractor shall comply with GRAMA (UC 63G-2-309) to request a "protected" classification for a record or portion of a record, which may be granted in the sole discretion of the State.

21. PROCUREMENT ETHICS: Contractor shall not give or offer any compensation, gratuity, contribution, loan, reward, or promise to any person in any official capacity relating to the procurement of this Contract. Contractor certifies that it has not offered or given any gift or compensation prohibited by the laws of the State to any officer or employee of the State or participating political subdivisions to secure favorable treatment with respect to being awarded this contract.

22. REMEDIES: Either of the following events constitute default: (i) Contractor's non-performance of a contractual obligation; or (ii) Contractor's breach of any term or condition of this Contract. The State Entity may issue a written notice of default providing a ten-day period in which Contractor will have an opportunity to cure. Time allowed for cure will not reduce Contractor's liability for damages. If the default remains after the cure period, the State Entity may: (i) exercise any remedy provided by law or equity; (ii) immediately terminate this Contract; (iii) impose liquidated damages, if liquidated damages are listed in this Contract; (iv) debar/suspend Contractor from receiving future Contracts from the State; and (v) demand a full refund of payments for services that do not conform to this Contract.

23. FORCE MAJEURE: Neither party to this contract will be held responsible for unforeseeable, unavoidable delay or default caused by natural disaster, riot, war, or similar events not caused by the party claiming force majeure. The State may terminate this Contract after determining such delay or default will prevent successful performance of the Contract.

24. CONFLICT OF TERMS: All Contract terms must be in writing and attached to the Contract. In the event of conflict, the order of precedence is: 1) Attachment A: Housing and Community Development Division; 2) Contract Signature Pages; 3) Attachment B: Program Terms and Conditions; 4) Budget; 5) Scope of Work; 6) Additional attachments and documents specifically incorporated by reference; and 7) Contractor's Proposal. Any provision attempting to limit the liability of Contractor or limit the rights of the State must be in writing and attached to this Contract or it is rendered null and void.

25. AMENDMENTS: This Contract may only be amended by the mutual written agreement of the parties in accordance with the Utah Procurement Code. Each amendment shall be attached to this Contract after execution. Automatic renewals are prohibited.

26. INSURANCE: Contractor shall maintain:

- i. Commercial general liability insurance from an insurance company authorized to do business in the State. The limits of this insurance will be no less than one million dollars per person per occurrence and three million dollars aggregate;
- ii. Commercial automobile liability [CAL] insurance from an insurance company authorized to do business in the State if Contractor may use a vehicle in the performance of Services. The CAL insurance policy must cover bodily injury and property damage liability and be applicable to all vehicles used in your performance of Services under this Agreement whether owned, non-owned, leased, or hired. The minimum liability limit must be one million dollars per occurrence, combined single limit.
- iii. Contractor shall maintain higher insurance limits and any other insurance policies as required in the Solicitation;
- iv. Workers' compensation insurance for all employees and subcontractor employees. Workers' compensation insurance shall cover full liability under the workers' compensation laws of the jurisdiction in which the service is performed; and

v. For licensed professionals, professional liability insurance from an insurance company authorized to do business in the State. The limits of this insurance will be no less than one million dollars per person per occurrence and three million dollars aggregate;

Contractor shall add the State as an additional insured with notice of cancellation. Contractor shall submit certificates of insurance that meet the above requirements prior to performing any Services, and in no event any later than thirty days of the Contract award. Failure to maintain required insurance or to provide proof of insurance as required is a material breach of this Contract and may result in immediate termination.

27. CERTIFY REGISTRATION AND USE OF EMPLOYMENT STATUS VERIFICATION SYSTEM: The Status Verification System, also referred to as "E-verify", only applies to contracts issued through a Request for Proposal process, and to sole sources that are included within a Request for Proposal, and when Contractor employs any personnel in Utah.

1. Contractor certifies, under penalty of perjury, that Contractor has registered and is participating in the Status Verification System to verify the work eligibility status of Contractor's new employees that are employed in the State in accordance with applicable immigration laws.
2. Contractor shall require each of its Subcontractors to certify by affidavit, under penalty of perjury, that each Subcontractor has registered and is participating in the Status Verification System to verify the work eligibility status of Subcontractor's new employees that are employed in the State in accordance with applicable immigration laws.
3. Contractor's failure to comply with this section will be considered a material breach of this Contract.

28. SUSPENSION OF WORK: If the State Entity determines, in its sole discretion, to suspend Contractor's responsibilities but not terminate this Contract, it shall issue a written notice. Contractor's responsibilities will be reinstated upon written notice from the State Entity. Contractor's sole remedy in the event it objects to a suspension is to terminate the contract without cause.

29. MONITORING: The State Entity may, at any time, inspect the Services. If Contractor delivers nonconforming Services, the State Entity may at Contractor's expense: (i) return the Services for a full refund; (ii) require Contractor to promptly correct or re-perform the nonconforming Services subject to the terms of this Contract; or (iii) obtain replacement Services from another source, subject to Contractor being responsible for any cover costs.

30. TIME OF THE ESSENCE: Services shall be completed by the deadlines stated in this Contract. For all Services, time is of the essence. Contractor is liable for all damages to the State Entity, the State, and anyone for whom the State may be liable as a result of Contractor's failure to timely perform the Services.

31. EVALUATIONS: The State Entity may conduct reviews, including but not limited to:

31.1: PERFORMANCE EVALUATION: A performance evaluation of Contractor's and Subcontractors' work.

31.2: REVIEW: The State Entity may perform plan checks, plan reviews, other reviews, and /or comment upon the Services of Contractor. Such reviews do not waive the requirement of Contractor to meet all of the terms and conditions of this Contract.

32. STANDARD OF CARE: Contractor and Subcontractors shall perform in accordance with the standard of care exercised by licensed members of their respective professions having substantial experience providing similar services, including the type, magnitude, and complexity of the Services. Contractor is liable for claims, liabilities, additional burdens, penalties, damages, or third-party claims, to the extent caused by the acts, errors, or omissions that do not meet this standard of care.

33. CONFIDENTIALITY: Contractor shall ensure that its agents, officers, employees, partners, volunteers and Subcontractors keep all Confidential Information strictly confidential. Contractor shall immediately notify the State Entity of any potential or actual misuse or misappropriation of Confidential Information. Contractor is responsible for any breach of confidentiality, including any required remedies and

notifications. Upon termination or expiration of this Contract, Contractor will return all Confidential Information to the State Entity or certify, in writing, that the Confidential Information has been destroyed. This duty of confidentiality shall survive the termination or expiration of this Contract.

34. PUBLICITY: Contractor shall submit in writing to the State Entity for pre-approval all advertising and publicity matters relating to this Contract. It is within the State Entity's sole discretion whether to approve the advertising and publicity. The State Entity shall respond in writing.

35. CONTRACT INFORMATION: Contractor shall provide name and contract information regarding job vacancies to the State Department of Workforce Services in compliance with UC 35A-2-203. This information shall be provided to the Department of Workforce Services for the duration of this Contract.

36. WAIVER: A waiver of any right, power or privilege shall not be construed as a waiver of any subsequent right, power, or privilege. The State does not waive its sovereign or governmental immunity.

37. ATTORNEY'S FEES: In the event of any judicial action to enforce rights under this Contract, the prevailing party shall be entitled its costs and expenses, including reasonable attorney's fees incurred in connection with such action.

38. DISPUTE RESOLUTION: Prior to commencing a judicial proceeding, the parties agree to participate in the good faith negotiation or non-binding mediation of any dispute. The State Entity, after consultation with the Contractor, may appoint an expert or experts to assist in the resolution of a dispute. If the State Entity appoints any experts, the State Entity and Contractor shall cooperate in providing information and documents to the experts.

39. SURVIVAL OF TERMS: Termination or expiration of this Contract shall not extinguish or prejudice the right to enforce this Contract with respect to any default or defect in the Services. The following provisions will survive termination or expiration of the Contract: Definitions; Contract Jurisdiction, Choice of Law and Venue; Laws and Regulations; Records Administration; Remedies, Dispute Resolution, Indemnity; Payment; Intellectual Property; Unused Funds; Ineligible Expenses; Public Information; Conflict of Terms; Confidentiality; and Publicity.

40. SEVERABILITY: The invalidity or unenforceability of any provision, term or condition of this Contract shall not affect the validity or enforceability of any other provision, term, or condition of this Contract, which shall remain in full force and effect.

41. ENTIRE AGREEMENT: This Contract constitutes the entire agreement between the parties and supersedes any and all other prior and contemporaneous agreements and understandings between the parties, whether oral or written.

Revised January 2020

ATTACHMENT B
Program Terms and Conditions
Community Development Block Grant (CDBG)

- 1. MONITORING:** The State may conduct one or more site visits monitor Contractor's performance in providing services and facilities. Criteria to be used in monitoring performance includes compliance with this agreement and the Federal and State objectives established for the Small Cities Community Development Block Grant Program (CDBG) as specified in Title I of the Housing and Community Development Act of 1974 as amended and the "Utah Community Development Block Grant Grantee Handbook."
- 2. CRITERIA DOCUMENTATION:** The Contractor shall collect and analyze data pertaining to the manner in which work performed under this contract has (or will) met the following CDBG National Objective:

 - a) Benefit low and moderate income families;
 - b) Aid in the prevention or elimination of slums or blight; and/or
 - c) Meet other urgent community development needs when existing conditions pose a serious and immediate threat to the health or welfare of the community.
- 3. ASSURANCES THAT OTHER SOURCES OF PROJECT FUNDS ARE SECURED:** The Contractor, prior to the commencement of expenditures authorized by this agreement, shall provide to the State evidence that other sources of funds to be used for work described in the Scope of Work (if any) have been secured and are immediately available to the Contractor to perform the services and construct the facilities described herein.
- 4. REQUIRED REPORTING OF FINANCIAL PERFORMANCE:** In accordance with 2 CFR 200.501, Audit Requirements, a non-Federal entity that expends \$750,000 or more in total Federal financial assistance (from all sources) in the recipient's fiscal year shall have a Single Audit completed. Determining the amount of Federal funds expended is based on actual cash spent, not notice of an award or execution of this or any other contracts. Recipients that expend less than the Federal assistance threshold are exempt from the Single Audit requirement; however, the recipient's financial records shall be available for review, monitoring or audit by the Federal granting agency, the Department of Workforce Services, the State of Utah, any pass-thru entity and the General Accounting Office. Recipients shall confirm in writing that their expenditure of Federal funds did not exceed the designated threshold in the appropriate fiscal year. The audit shall be submitted to the Utah State Auditor's Office no later than six (6) months after the end of the recipient's fiscal year.
- 5. SERVICES AND PROJECT REPORTING REQUIREMENTS:** The Contractor shall supply the activities specified in the Scope of Work and comply with Federal regulations pertaining to the Small Cities Community Development Block Grant Program. Contractor shall submit a performance report to the State in a format designed by the State including the information described in paragraph 2 (above).
- 6. IMPOSITION OF FEES:** Contractor will not impose any fees for services rendered in connection with this contract.
- 7. GENERATION OF PROGRAM INCOME:** Contractor may retain program income only if (1) such income was realized after the initial disbursement of the funds received by Contractor, (2) Contractor satisfactorily demonstrates that the program income will be applied to continue the activity from which income was derived, and (3) State gives explicit written permission to retain and use the income.
- 8. PAYMENT WITHHOLDING:** The reporting and record keeping requirements are a material element of performance and if, in the sole opinion of the State, Contractor's record-keeping or reporting are not conducted in a timely and satisfactory manner, the State may withhold part or all of the payments

under this contract until, in the sole opinion of the State, such deficiencies have been remedied. The State shall promptly notify the Contractor in writing of the reasons for the denial and of the actions that the Contractor will need to take to bring about the release of withheld payments.

In addition, the State will retain the final five percent of the total grant amount until the State completes project monitoring. If any areas of non-compliance with this Contract or CDBG regulations are noted, the State reserves the right to refuse the grantee's request for final grant payment until satisfactory evidence of compliance is submitted.

9. PROJECT DEADLINES: Contractors who have not expended 90 percent of contract funds 30 days prior to the end of the contract period may request an extension of the contract termination date. In order to allow adequate time for the monitoring review to occur and any subsequent corrections to be made and final draw-down of funds to occur. Requests for construction contract extensions beyond December 31 will be denied unless Contractor has met the following milestones:

- HUD Environmental Review Record (ERR) —Completed and approved prior to July 31 of the first year of the Contract
- Engineering design and bid—Ready with specifications completed by December 31 of the first year of the Contract
- Advertisements for bids—Published prior to March 31
- Bid award—Issued by April 30
- Notice to proceed—Issued by May 31

If Contractor fails to meet any deadline, the State may choose to terminate the Contract and will provide Contractor a 45-day notice of termination. The Contractor may appeal termination notices, but not terminations. Appeals must be made in writing within 10 calendar days following the receipt of the notice of termination. The CDBG Policy Committee will arbitrate appeals. The Contractor does not need to attend the policy committee meeting and decisions can be made based on evidence submitted in telephone polls, conference calls, faxes and email. Non-construction projects may be extended on a case-by-case basis by the State CDBG program staff.

10. CHANGES IN PROJECT BUDGET, DESIGN OR LOCATION: The Contractor shall notify the State and receive State's written approval, in amendment form, prior to implementing any change in program budget (Attachment C) or Scope of Work (Attachment D).

11. CONTRACT RENEWAL: The State may, in its sole discretion, renew this Contract with additional conditions, or opt to not renew this contract.

12. RELATED PARTIES: The Contractor shall not make payments for goods, services, facilities, salary/wages, professional fees, leases, etc. to related parties for contract expenses without the prior written consent of State. Disbursements by the Contractor to related parties made without prior approval may be disallowed and may result in an overpayment assessment. "Related Parties" for the purposes of this Contract shall mean organizations/persons related to the Contractor by any of the following: blood, marriage, one or more partners in common with Contractor, one or more directors or officers in common with Contractor, or more than 10 percent common ownership (direct or indirect) with Contractor.

13. LABOR STANDARDS COMPLIANCE: The Contractor shall submit evidence of compliance with: (1) the Davis-Bacon Act of 1931, (2) the Copeland "Anti-Kickback" Act; and (3) the Contract Work Hours and Safety Standard ACT (CSHSSA).

14. ENVIRONMENTAL REVIEW COMPLIANCE: The Contractor shall comply with the National Environmental Policy Act of 1969 as amended, Title 1 of the Housing and Community Development

Act of 1974 as amended, the Environmental Review Procedures of the Community Development Block Grant Program at 24 CFR Part 58, and the Housing and Community Development Amendments of 1981 as amended. Recipients and participants may not commit HUD or non-HUD assistance to the project prior to receiving environmental clearance from the State and state contract execution. Funds committed and costs incurred prior to the project receiving environmental clearance will not be reimbursed and will result in the termination of the contract.

15. **LEAD-BASED PAINT:** The Contractor shall comply with 24 CFR Part 35 (Lead-Based Paint poisoning Prevention in Certain Residential Structures), 42 USC Ch. 63A (Residential Lead-Based Paint Hazard Reduction Act of 1992) as amended, and 40 CFR Part 745 (Renovation Repair & Painting).

16. **PAYMENT OF THIS CONTRACT:** Payment is conditioned upon the Contractor's:
 - a. Submission of an environmental review record (ERR) in compliance with the National Environmental Policy Act (NEPA) and 24 CFR Part 58 prior to any obligation or commitment of funds (see CDBG Grantee Handbook).
 - b. Submission of acceptable documentation specifying the definite commitment of all additional funds necessary for completion of this project as detailed in the Contract Budget, Attachment C.
 - c. Submission of satisfactory evidence that activities specified in the Scope of Work, Attachment D, have been completed.

17. **CONTINUING RESOLUTIONS:** In the event that funding for this program is provided through Federal Continuing Resolution, the State shall be responsible to expend only those funds actually provided to the State by Continuing Resolution and is under no further obligation to Contractor or any subcontracted entity to fulfill the financial obligation until such time as additional funding is provided by a grant appropriation or continuing resolution. The State may determine the method for distributing and expending funds provided by Federal Continuing Resolution.

18. **SECTION 3 COMPLIANCE:** The Contractor shall comply with Section 3 of the Housing and Urban Development Act of 1968, as amended (24 CFR Part 135) and ensure that employment and other economic opportunities generated by the Community Development Block Grant program, to the **greatest extent feasible**, and consistent with existing Federal, State and local laws and regulations, be directed to low (80 % AMI) and very low-income (50 % AMI) persons.

(Revised November 15, 2019)

ATTACHMENT C - BUDGET

1. Community Development Block Grants (CDBG) - Budget Year 2020			
2. PROGRAM EXPENDITURES			
Budget Category	Federal Funds	Other Funds	Total Funding
Administration	\$0.00	\$25,500.00	\$25,500.00
Planning	\$0.00	\$0.00	\$0.00
Technical Assistance (AOG)	\$0.00	\$0.00	\$0.00
Program Delivery Costs	\$0.00	\$0.00	\$0.00
Construction	\$156,473.00	\$184,449.00	\$340,922.00
Engineer/Architect	\$0.00	\$29,000.00	\$29,000.00
Other - (Cost Savings from Combining Schedule II and III)	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00
Real Property Acquisition	\$0.00	\$0.00	\$0.00
Total	\$156,473.00	\$238,949.00	\$395,422.00

ATTACHMENT D - SCOPE OF WORK

(1) CDBG funds will be used to purchase and install four solar-powered, button enabled, flashing stop signs at the crossing of Utah Avenue and Carling Street in Hildale, Utah.

(2) CDBG funds will be used to construct 3,468 linear feet of bike lane, curb, gutter, and sidewalk from Maxwell Parkway down the west side of Canyon Street to Memorial Street. Improvements will only be on one side of the street.

HUD Matrix Codes:

03K Street Improvements - \$75,000

03L Sidewalk Improvements - \$81,473

Total: \$156,473

ATTACHMENT E - CERTIFICATIONS

In order to meet the specific requirements of the Housing and Urban-Rural Recovery Act of 1983 which amends the Housing and Community Development Act of 1974, the following certifications must be completed by every Grantee.

1. ACQUISITION, RELOCATION AND ANTIDISPLACEMENT

I certify that all real property acquired and all displacements of persons resulting from the proposed CDBG project will be carried out under the provisions of the Uniform Relocation Assistance and Real Properties Acquisition Policies Act of 1970 as amended by the Uniform Relocation Act Amendments of 1987 Title IV of the Surface Transportation and Uniform Relocation Assistance Act of 1987. I further certify that all displacements of persons resulting from the proposed CDBG project will be carried out in accordance with Section 104(d) of the Housing and Community Development Act of 1974, as amended and in conformance with the Residential Anti-displacement and Relocation Assistance Plan and Certification adopted by this agency on 01/29/2020.

2. CIVIL RIGHTS and FAIR HOUSING

I certify that the CDBG grant will be conducted and administered in accordance with Title VI of the Civil Rights Act of 1964 (42 USC 2000d), the Fair Housing Act (42USC 3601-3619), and implementing regulations.

3. ARCHITECTURAL BARRIERS

I certify that the CDBG program will be conducted in accordance with Architectural Barriers Act of 1968, as amended (42 USC 4151) and Section 504 of the Rehabilitation Act of 1973, as amended (28 USC 792), and the Americans with Disabilities Act of 1991.

4. CITIZEN PARTICIPATION

I certify that opportunities have been provided for citizen participation, hearings, and access to information comparable to the requirements of Title I HCD Act 104(a)(2). Specific information regarding this requirement (publications, notices) can be found in the grantee's application file.

5. PROGRAM COSTS RECOVERY

I certify that as a CDBG Grantee I will not attempt to recover the costs of any public improvements assisted in whole or in part with CDBG funds by assessing properties owned and occupied by low and moderate income persons unless: (1) CDBG funds are used to pay the proportion of such assessment that relates to non-CDBG funding, or (2) for the purposes of assessing properties owned and occupied by low and moderate income persons who are not very low income that the local government does not have sufficient CDBG funds to comply with the provision of (1) above.

6. EXCESSIVE FORCE CERTIFICATION

I certify that as a CDBG Grantee I will adopt and enforce a policy prohibiting the use of excessive force by law enforcement agencies within my jurisdiction against any individuals engaged in nonviolent civil rights demonstrations in accordance with Section 519 of Public Law 101-144, (the 1990 HUD Appropriations Act.). I will also adopt a policy enforcing applicable State and local laws against physically barring entrance to or exit from a facility or location which is the subject of such non-violent civil rights demonstrations within our jurisdiction.

7. PROHIBITION AGAINST LOBBYING CERTIFICATION

I certify that:

- (1) No Federally appropriated funds will be paid, by or on behalf of the undersigned, to any person for the influencing or attempting to influence an officer or employee of any agency, a Member of congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal Grant, the making of any Federal loan, extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
- (2) If any funds other than Federally appropriated funds are paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- (3) I certify that I shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that LL sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code.

Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each failure.

8. Change of Use

I certify that the grantee will comply with all requirements of 24 CFR Part 570.489(j) - Change of Use of Real Property for activities involving CDBG funds in excess of \$100,000 per 24 CFR Part 85.36

I certify that I have read and am aware of the foregoing certification requirements.

Signature Chief Elected Official

Printed Name of Chief Elected Official

Title

Date

FEDERAL GRANT FUNDING INFORMATION

Contract Number	
Subrecipient or Contractor Name	Hildale City
Federal Awarding Agency	U.S. Dept of Housing & Urban Development
CFDA Number	14.228
CFDA Name	Community Development Block Grant Program
Federal Award Identification Number (FAIN)	B-20-DC-49-0001
Federal Award Issue Date	08/19/2020
Amount Awarded By This Action	156,473
Previous Amount Awarded	N/A
Total Amount Awarded	156,473
Is Federal Award for R&D?	Yes No X

OTHER FUNDING IN THIS CONTRACT (Matching funds, etc.)

\$239,949 – Local Funding

DEPARTMENT OF WORKFORCE SERVICES (DWS) FISCAL GRANT MANAGER INFORMATION

Name	Margaret Lautaimi
Email	Margaret Lautaimi@utah.gov
Phone	(385) 341-1671

**STATE OF UTAH
DEPARTMENT OF WORKFORCE SERVICES
HOUSING & COMMUNITY DEVELOPMENT DIVISION
FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT
(FFATA)**

CONTRACTORS, SUBGRANTEES, or SUBRECIPIENTS awarded \$25,000 or more in federal funds shall comply with The Federal Funding Accountability and Transparency Act (FFATA), P.L. 109-282 (and as amended by section 6202 (a) of P.L. 110-252).

DESCRIPTION	RESPONSE
Federal Awarding Agency	U.S. Department of Housing & Urban Development
CFDA Number and Title	14.228 Community Development Block Grant Program
Federal Award Identification Number (FAIN)	B-20-DC-49-0001
Subrecipient DUNS number	186474359
Subrecipient Name	Hildale City
Subrecipient DBA (if applicable)	
Subrecipient Address	P. O. Box 84049
Subrecipient City, State, Zip	Hildale, UT 84784
Is Subrecipient Registered with the System for Award Management (SAM)? YES or NO	YES
Is this Federal Subaward for R & D?	NO

CERTIFICATION

Federal Funding Accountability and Transparency Act of 2006 requires that you report the names and total compensation of your entity's five (5) most highly compensated executives, if the following requirements are met. In your business or organization's preceding completed fiscal year, did your business or organization (the legal entity to which this specific SAM record, represented by a DUNS number, belongs) receive:

- (1) 80 percent or more of your annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements; **and**
- (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

If "YES" complete the table below and sign the **ATTESTATION** on page 2.

If "NO" skip the table below and sign the **ATTESTATION** on page 2.

	NAME	TITLE	TOTAL COMPENSATION*
1			
2			
3			
4			
5			

*Total Compensation means the cash and noncash dollar value earned by the executive during the recipient's or subrecipient's preceding fiscal year and includes the following (for more information see 17 CFR 229.402(c)(2)):

- 1) Salary and bonus.
- 2) Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with the Statement of Financial Accounting Standards No. 123 (Revised 2004) (FAS 123R), Shared Based Payments.
- 3) Earnings for services under non-equity incentive plans. This does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees.
- 4) Change in pension value. This is the change in present value of defined benefit and actuarial pension plans
- 5) Above-market earnings on deferred compensation which is nontax-qualified.
- 6) Other compensation, if the aggregate value of all such other compensation (e.g. severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property) for the executive exceeds \$10,000.

ATTESTATION

By signing, you attest that the information and certification provided above is true and correct. Knowingly providing false or misleading information may result in criminal or civil penalties as per Title 18, Section 1001 of the US Criminal Code.

Chief Agency Official

Name

Title

Date

Five County Association of Governments

1070 West 1600 South, Building B
St. George, Utah 84770

Fax (435) 673-3540



SOUTHWEST UTAH

Post Office Box 1550
St. George, Utah 84771

Office (435) 673-3548

**** CALL FOR CIB APPLICATION LISTS ****

It is time to update and submit your Community Impact Fund Board (CIB) Application List. This is separate from the CDBG Capital Improvement list request that you recently received. We are asking for the lists at different times this year due to recent changes with the CIB program. Updated information regarding the CIB Application Lists is as follows:

- The Capital Improvements List specific to CIB will now be referred to as the CIB Application List.
- Your CIB Application Lists will be submitted to the AOG no later than March 19, 2021. County prioritization meeting dates are Garfield County 04/14/2021, Kane County 04/14/2021, Washington County 04/16/2021, Beaver County 04/20/2021, and Iron County 04/20/2021. Times and location are to be determined.
- **CIB Application List once finalized will NOT be *amended.** (Starts with the applications due June 1, 2021)
*Note: Current and ongoing policy allows for special consideration of an application for "a bona fide public safety or health emergency or for other compelling reasons."
Other compelling reasons can be defined as "a demonstrated unforeseen financial opportunity with time sensitivity," (e.g., replacing water pipes in tandem with a UDOT project).
All projects put forward on the CIB Application List must align with local capital improvements plans (*CASI).
*Note: Capital Asset Self Inventory (CASI) is an assessment of a community's capital assets intended to aid in putting together the CIB Application List. If you have a capital asset inventory you do not need to fill out a CASI. If you would like to apply for funding in FY22 (Starts with the applications due June 1, 2021), it will be required to fill out a CASI or complete another similar capital asset inventory with equal to or more information than CASI requires.
- Items on the CIB Application must be reflected in the CASI.
- All projects on the CIB Application List should alleviate impacts to public infrastructure, public finance, federal land, employment, or safety.
- CIB Application Lists should encourage regional coordination of amenities.
- Applicant entities must attend application training prior to applying. (On-line or Scheduled and conducted by RPP with CIB staff)

BEAVER

GARFIELD

IRON

KANE

WASHINGTON

This is your jurisdiction's only opportunity to submit a CIB Application List. A project must be included in your List and reflected on your CASI to be eligible to apply for CIB funding. Please use the attached CASI and Application List template when developing your jurisdiction's new List.

Please submit your CASI and CIB Application List via e-mail to the Five County Association of Governments Attn: Nate Wiberg nwiberg@fivecounty.utah.gov. ***THESE LISTS MUST BE RETURNED TO OUR OFFICE NO LATER THAN Friday, March 19th, 2021. Projects on Lists received after March 19th will not be eligible for funding.*** County prioritization meeting dates are Garfield County 04/14/2021, Kane County 04/14/2021, Washington County 04/16/2021, Beaver County 04/20/2021, and Iron County 04/20/2021. Times and location are to be determined.

Program Specialists at the Five County Association of Governments are available upon request to meet with representatives of your jurisdiction. They can assist in assessing your local capital facilities, infrastructure needs, and assist with other planning needs. We hope that by meeting and discussing your jurisdiction's specific needs, CIB applications will be high of quality and mature.

If you have questions or would like to request staff to meet with your jurisdiction, please contact Nate Wiberg at 435-673-3548 ext. 105 or via e-mail: nwiberg@fivecounty.utah.gov; or Gary Zabriskie at 435-673-3548 ext. 126 or via e-mail: gzabriskie@fivecounty.utah.gov

We appreciate all that you do for your community.

Thank you.

Nathan Wiberg
Five County Association of Governments
Senior Planner

BEAVER

GARFIELD

IRON

KANE

WASHINGTON

MAKING A CAPITAL ASSET INVENTORY

KNOW WHAT'S UNDER YOUR FEET

Capital assets are a community's built and high-cost assets (e.g., roads, pipelines, sewage facilities, buildings, parks, arenas, recreation facilities, sheds, and vehicles). These assets require upkeep to ensure service, financial stability, limit emergencies, and enable long-term strategic planning for cities, counties, and special service districts. Unfortunately leaders often neglect these assets because they are unaware of the asset's condition or existence.

Capital asset inventories provide community leaders with a consolidated list of their capital assets, their condition, and maintenance schedules. This list documents a town's capital assets, helps leaders plan ahead by prioritizing projects, repairs, and funding, and institutionalizes knowledge by transitioning away from towns relying on the information in people's heads.

DO WE NEED A CAPITAL ASSET INVENTORY?

- Our community doesn't have capital asset information aggregated in a single location.
- Our capital asset information isn't easily accessible by both public works and leaders.
- Our capital asset inventory lacks information on the expected life of assets.
- Our inventory lacks information on the current condition of assets.
- Our inventory lacks up-to-date information.
- Our inventory lacks current values.
- Our inventory lacks potential funding sources for future projects.

DO I NEED TO HAVE A CAPITAL ASSET INVENTORY?

That's your choice. While it is not required under state law, having an inventory of a community's capital assets is highly useful and can help conserve public funds.

INFORMATION TO COLLECT

Information should be collected on all capital assets (build, high-cost assets). This includes water and sewer systems, roads, sidewalks, town hall and other community buildings, parks, and any other large city-owned asset. These should be categorized and typical categories include:

- Water and waste (water, sewer, and storm water systems)
- Transportation (roads, culverts, curb, gutter, and sidewalks)
- Community facilities (buildings, fairgrounds, etc. under the city's jurisdiction)
- Energy (power poles, power lines, substations, etc.)
- Parks and equipment (machinery, vehicles, etc.)

Once assets are categorized, collecting these 15 data points are suggested on each asset:

- Classification Maintenance
- Name/title Replacement costs
- Description Revenues
- Location O&M costs
- Physical dimensions Capacity vs use
- Condition Current value
- As-built document location Remaining useful life
- Warranty location

A simple template with this information has been set up by Utah's Community Development Office and is available at ruralplanning.org/cai.

WHAT DO I DO WITH AN INVENTORY?

Asset inventories are a tool for capital asset planning. They help leaders to:

- compare likely repair and replacement time frames
- prepare for assets repair or replacement
- plan how much to save or seek funding
- know what to prioritize fixing or replacing.

Leaders should take into account public feedback as they consider how to prioritize spending.

WHAT ROLE DO CONSULTANTS PLAY?

Ideally, a community member who works with or has experience with the asset should complete the inventory. If no one local can, engineering firms can be contracted to complete this work. For some assets, thorough research will be required; for others, information will simply not be available. Some data points will be an estimate or left blank. There is still value in creating a centralized database of this information, even with the unknowns. Identifying what you don't know is nearly as important as identifying what you do. Once complete, make decisions about whether it is worth the investment to research the gaps using a consultant. They can help with mapping out assets, identifying current asset condition, projecting repair and replacement costs, and estimating useful life.

HOW SHOULD I PROCEED?

Review the resources and guide, Capital Asset Inventory, by Utah's Community Development Office, available at ruralplanning.org/cai.

- Determine level of assessment:** Determine how small to subdivide assets. This can range from the length of a road to separating a parking lot from a building.
- Categorize assets:** Identify all current assets and categorize them.
- Collect existing data:** All available information should be entered into a simple spreadsheet or inventory. It is useful to capture what you don't know as gaps must be identified to be filled.
- Choose and train team:** The individual or inventorying team should have some knowledge of the assets. Providing simple training on the purpose of and process for inventorying will improve inventory accuracy.
- Complete inventory:** Using a similar form, the trained team should complete the inventory based on the pre-defined schedule. Some inventorying may require professional support.
- Put inventory into database:** Once collected, the data needs to be entered into the database. Major gaps in data can be considered for more detailed research.
- Report on findings:** Data should be organized and presented to leadership so they can see the items most in need of replacement or repair, and so the city can start considering how to prioritize use of their funds.
- Update policy enacted:** Policies should be defined with how a community will collect and update the data in this inventory.

CONDITION ASSESSMENT RESOURCES

ORGANIZATION	WEBSITE	PHONE	EMAIL/CONTACT	ASSISTANCE
Rural Water Association of Utah (RWAU)	www.rwau.net	(801) 756-5123	rwau@rwau.net	Water asset condition assessment, water rate questions, etc.
Utah Local Technical Assistance Program (LTAP)	utahltap.org	(435) 797-2931	www.utahltap.org/contact.php	Road training opportunities, TAMS road assessment software, etc.

AOG ASSISTANCE

Every AOG in Utah has a regional planner who helps communities with community development issues. These regional planners are supported by Utah's Community Development Office, and can provide technical assistance to communities in various ways.

TRAINING

The State of Utah's Community Development Office coordinates training on various topics. This is a mix of reading, videos, meetings, and in-person training. Contact the regional planner listed on the front of this document for more information.

TECHNICAL ASSISTANCE

The regional planner can provide tools and help set up your inventory process—or find resources to help. Visit ruralplanning.org/cai for information on capital asset inventorying, then contact the regional planner listed on the front of this document for more information.

For more planning and community development resources, visit ruralplanning.org/toolbox

Utah's various rural Association of Governments provide planning assistance through the Regional Planner Program grant funded by the Permanent Community Impact Board. They are supported in partnership with technical assistance by the Community Development Office, who partnered in developing this document. This document does not constitute an official stance, standard, nor comprehensive guide from the State of Utah.

WORKS REFERENCED

Utah Community Development Office (2016). *Capital Asset Inventories: Helping Community Leaders Learn. What's Under their Feet.* Available at ruralplanning.org/cai

CAPITAL ASSET INVENTORIES

HELPING COMMUNITIES
LEARN WHAT IS UNDER
THEIR FEET



WORKFORCE
SERVICES
HOUSING & COMMUNITY
DEVELOPMENT
COMMUNITY
DEVELOPMENT OFFICE

The recommendations outlined here are simplified for use by leaders who are limited by time and funding. Engineering firms can provide an in-depth analysis of community asset conditions. Leaders should invest available resources (time, funding, knowledge, etc.) into the creation of a capital asset inventory and subsequent capital asset improvement plan to meet their community's needs.

CAPITAL ASSET PLANNING PROCESS

FIRST-YEAR STEPS

1 ESTABLISH A CAPITAL FACILITY PLANNING PROCESS & POLICY

The municipal council should establish a CIP policy and process that identifies responsible parties, timelines, and criteria for prioritizing projects—including an annual capital asset inventory.

2 CREATE A CAPITAL ASSET INVENTORY

Inventory existing assets, identify current conditions, needed repairs, replacement horizons and locations. Update inventory as changes occur. Refer to this list during each annual CIP process.

This step is the focus of this guide.

ANNUAL STEPS

4 DETERMINE OPERATIONS & MAINTENANCE COSTS

Through research, municipalities should determine the operation and maintenance costs of a new asset and ensure it is viable based on the city's budget.

3 IDENTIFY & PRIORITIZE CAPITAL FACILITY NEEDS

Identify and prioritize future projects by recognizing gaps among inventoried assets, or as emergencies and crises occur. Use prioritization criteria to determine which projects should be completed first.

5 PRESENT CIP TO COUNCIL IN PUBLIC MEETING & ADOPT PLAN

The party responsible for CIP preparation should present it to the city council who should review, adapt, alter and present the plan to residents before adoption.

6 IMPLEMENT THE PLAN

Use identified funding sources and available community capacity to implement the one-year project list. Throughout implementation, seek ways to improve preparation for future projects. Review status of one-year projects before starting the new CIP.

INTRODUCTION

Capital assets are a community's built and high-cost amenities, utilities, and facilities. Examples include roads, pipelines, sewage facilities, buildings, parks, arenas, recreation facilities, sheds, and vehicles. These assets require upkeep to maintain their value to a community—none are free of costs, even when they are ignored. Capital assets should be maintained to ensure financial stability, limit emergencies, and enable long-term strategic planning for cities, counties, and special service districts.

Unfortunately, leaders may neglect their capital assets because they are unaware of the asset's condition or even existence. A community's elected, appointed, and employed officials are responsible to identify and care for these assets with community staff assistance.

This document is intended to outline a simple process that will assist leaders in capital asset decision making. It discusses why every community should have a capital asset inventory, how to create the inventory, and advice to communities that are beginning or updating their inventories.

DO WE NEED A CAPITAL ASSET INVENTORY?

QUESTION

Y/N*

Our community has capital asset information aggregated in a single location.

Our capital asset information is easily accessible by both public works and leaders.

Our capital asset inventory includes information on the expected life of assets.

Our inventory includes information on the current condition of assets.

Our inventory has up-to-date information.

Our inventory includes current monetary values (accounting for depreciation).

Our inventory includes potential funding sources for future projects.

**CDO recommends considering the response "I don't know" as a no.*

THE PROBLEM

In interviews with leaders across rural Utah, they expressed three similar struggles regarding capital asset maintenance:

Lack of Knowledge: Leaders are unaware of their community's capital assets.

Reliance on Brain Trusts: Leaders rely heavily on information from a specific person (typically a long-tenured public works employee) who knows about the community's capital assets.

Distraction of "Fighting Fires": Leaders spend their time dealing with immediate problems and neglect the strategic planning which could prevent problems from occurring.

These issues lead to poor investment in, and poor management of, capital assets. Lack of knowledge causes decisions to be made without key information, potentially leading to unnecessary future costs (e.g., repairing a road only to realize the underlying water line needs replacement the following year). Issues may also arise when brain trusts retire or leave communities and take vital information with them. Finally, when leaders only deal with immediate issues they cannot prioritize their limited time and resources to long-term capital asset planning.

THE SOLUTION

Leaders can confront these problems that result from insufficient information by proactively collecting and compiling asset data. This is the essence of a capital asset inventory. Otherwise, costly emergencies will dictate when communities address problems. Getting ahead of problems requires community leaders to:

1. Institutionalize knowledge of existing capital assets and their condition.
2. Create a system for prioritizing asset projects and funding.

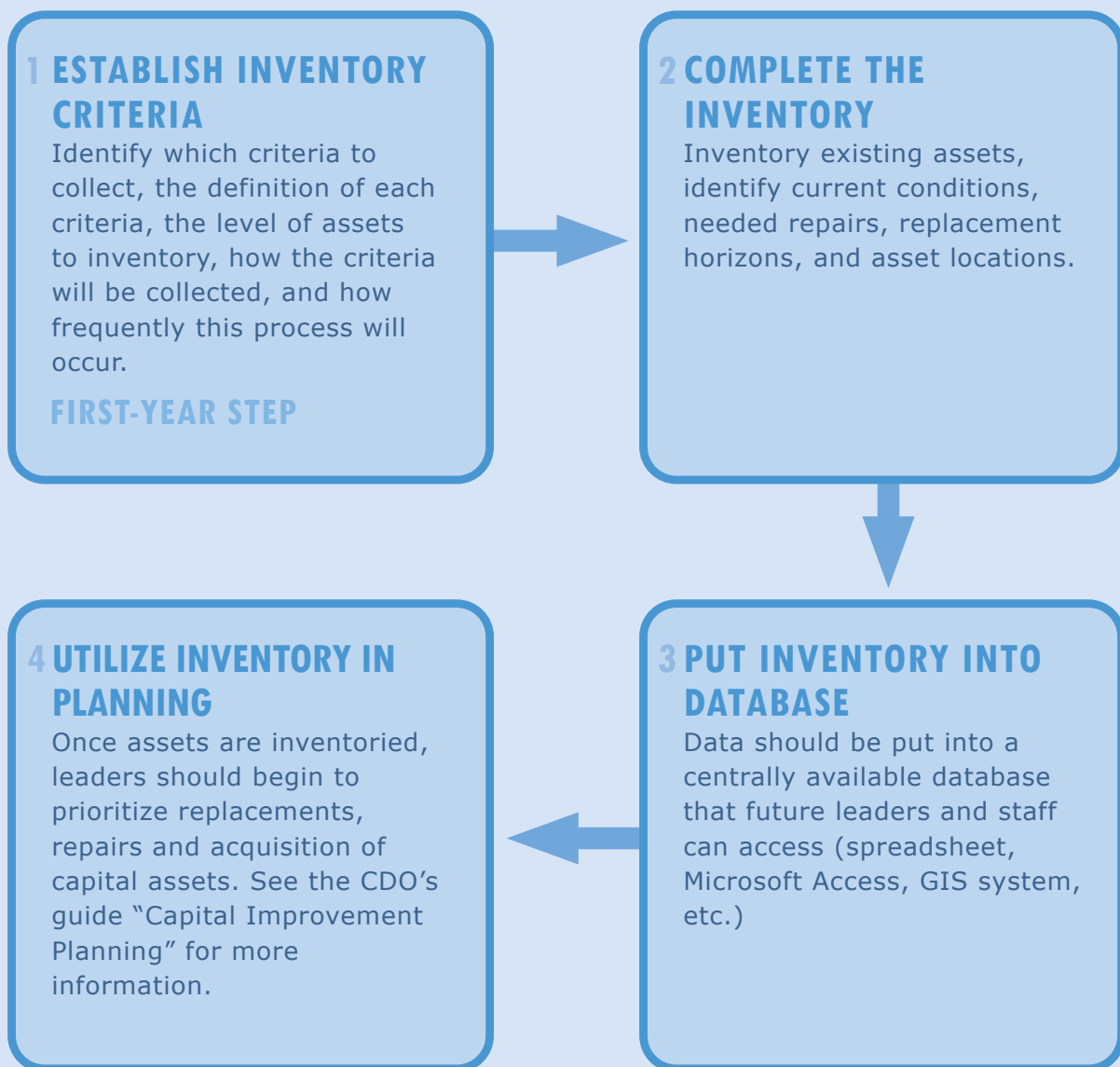
Creating a capital asset inventory institutionalizes knowledge by centralizing it for all users and ensuring that necessary information stays available in the community regardless of staff or leadership turnover.

Additionally, the data in a properly completed capital asset inventory informs a capital improvement plan (CIP) for community assets. The CIP lists and highlights capital projects the community will consider within the next 3-5 years. Without the information from the capital asset inventory, leaders cannot properly prioritize community projects, potentially increasing the community's financial burden. Age, condition, and repair data should be incorporated to maximize the inventory's usefulness.

INVENTORY PROCESS

While there are many different methods communities can use to inventory their capital assets, there are generally applicable steps that your community can employ when completing your capital asset inventory (CAI).

Most communities have adapted these elements into a system that works for their unique situation; local processes may have more or fewer sections, or may be in a different order.



CAPITAL ASSET MANAGEMENT ASSISTANCE

To begin helping communities in this process, the Community Development Office established the Capital Asset Program (CAP) and created Capital Asset Self-Inventories (CASI). The Capital Asset Program (CAP) was established to assist communities with improving capital asset management. CASI is intended to be a simple starting point for communities who are interested in capital asset inventories. CASI can be filled out with as much or as little information as a community has; however, the more information the community puts into CASI, the more valuable it becomes. It is meant to be a valuable resource for leaders to refer to when making purchasing, building, and replacement decisions. CASI should be filled out by community employees and leaders, and does not need to be a professionally completed assessment.

The Community Development Office, in partnership with the Regional Planning Program of each Association of Government and the State of Utah's Automated Geographic Reference Center (AGRC), offers a program to assist communities in the completion of these simple capital asset inventories. The Capital Asset Program (CAP) offers a suite of resources and tools in support of community-performed capital asset inventories. The program offers an ArcGIS Online Organization which provides a platform for communities to gather, store, and analyze capital asset inventory data.

The Community Impact Fund Board (CIB) will require all applicants to complete a CASI in FY2022 to qualify for CIB funds. Contact your local Association of Government Regional Planner or the Community Development Office for more information (see Appendix B).

ESTABLISH INVENTORY CRITERIA

Identify which criteria to collect, the definition of each criteria, the level of assets to inventory, how the criteria will be collected, and how frequently this process will occur.

HOW DO I GO ABOUT IT?

A capital asset inventory begins with first identifying what information you need to gather. This may be established in your community's capital planning policies; however, if not, the Government Finance Officers Association (GFOA) recommends that communities maintain 12 data points¹. The Community Development Office added three additional fields to improve data collection, aggregation, and reporting.

The following are suggested data points to gather during an asset inventory:

Classification	Maintenance History
Name/Title	Replacement Costs
Description	Revenues
Location	O&M Costs
Physical Dimensions	Capacity vs. Current Use
Condition	Current Value
As-Built Document Location	Remaining Useful Life
Warranty Location	

Each of these criteria will need to be defined so those using the information will know what constitutes each (*e.g., Location will be defined as the physical address and GPS coordinates of the asset's main location. For systems [pipe, road] it will be the section access point*). Some are straightforward (name, description), while others require more detail (classification, capacity).

Asset condition is a particularly difficult data point. You will need to establish clear objective criteria and frameworks for asset condition. Defining this criteria may be difficult for many technical systems. Reach out to technical experts for assistance (Appendix A).

How each data point will be collected will also need to be defined. Some assets will clearly need a precise visual inspection (condition, location, physical dimensions), but for others, an estimate will serve the purpose of the inventory (replacement costs, remaining useful life). More detail may sometimes be required and the level of importance of an asset should dictate the level of care in inventorying the asset (*i.e., drinking water is more important than playground equipment*).

This is also the time when communities should define what system they will use to aggregate and analyze the data. Any system used should be available to those who need it—now and in the future—and should enable consistent collection of data points. This can range from a simple spreadsheet to complex custom software systems. A Geographic Information System (GIS) component can provide useful function (see pg XX).

HOW TO CATEGORIZE ASSETS

Categorizing assets provides a structure for inventorying and general management. There are many ways to categorize assets. For the Capital Asset Self-Inventory, the Community Development Office uses three macro categories which include several sub-categories:

1. General Community & Administration

- Recreation & Community Assets
- Community Vehicles
- Community Facilities
- Planning

2. Public Safety

- Police
- Fire
- Animal Control
- Criminal Justice

3. Water & Transportation

- Culinary Water
- Secondary & Wastewater
- Sewer
- Solid Waste
- Roads, Curbs, Gutter & Sidewalk

Categorizing assets will help communities create manageable inventory workflows and update schedules. For example, in the schedule shown on the next page, the community commits to reviewing one of five categories each year.

Note that some of these categories (i.e., fire, police, solid waste, etc.) may not be managed by the entity conducting the inventory, but may be managed by a municipality, county, special service district, or adjacent community instead. If this is the case with your community, make a note of it and focus your efforts on services your community does provide.



HOW TO CATEGORIZE COMPLEX ASSETS

Some assets consist of smaller assets or components. For instance, a park may consist of many smaller, diverse features. Larger grouping makes inventorying easier by reducing the number of items to track. However, too big of a grouping makes the information less valuable to leaders.

When deciding what scale to subdivide assets, leaders must balance the division of assets with the practicality of collecting the information. Subdivide community-wide assets (roads, water pipes, electrical lines, etc.) into blocks or small neighborhoods. Separate complex assets with multiple components, like parks, into their individual parts (see example to the right).

Every community should make this decision based on their available time and needs. The Community Development Office recommends making this process simple, consistent, and adaptive based on experience.

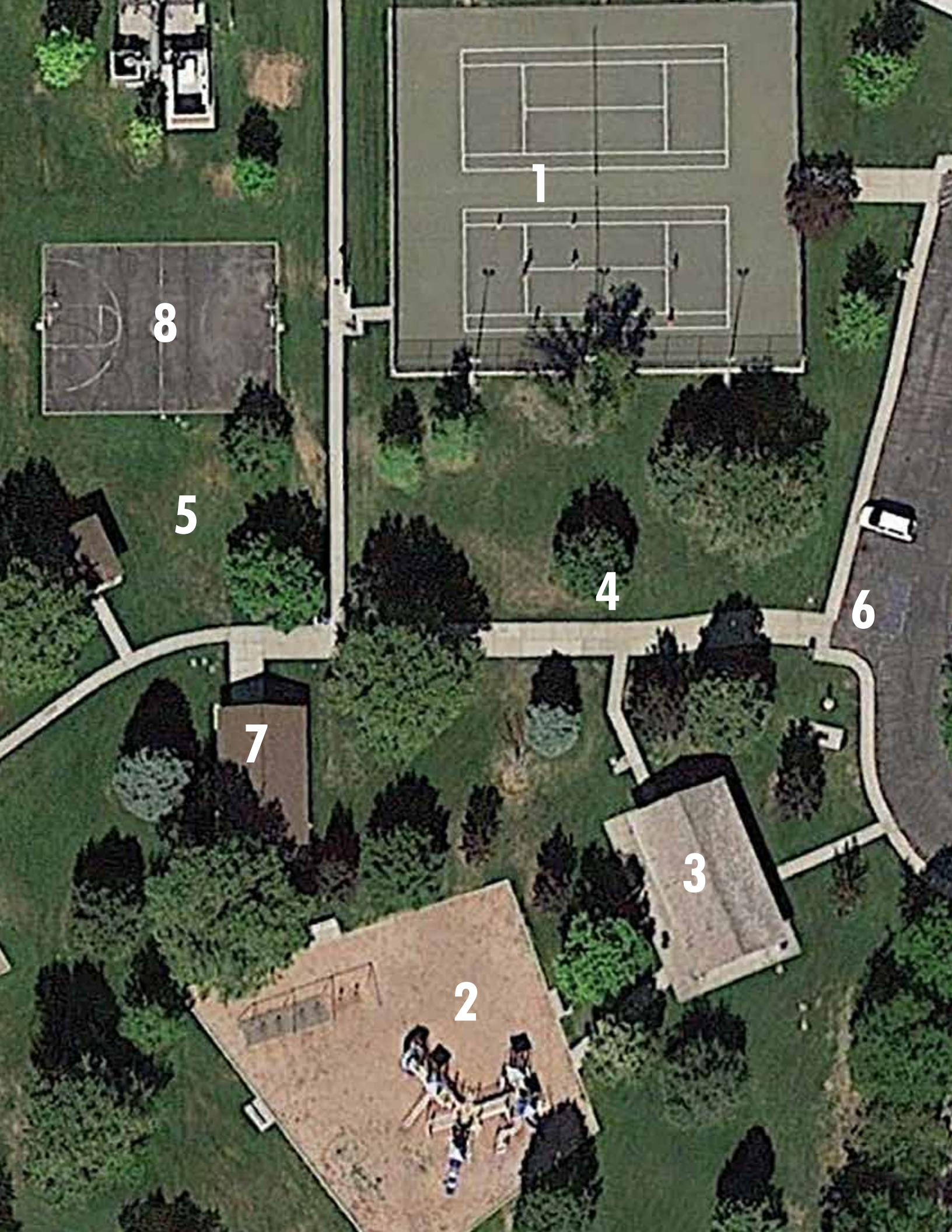
Throughout this process, leaders will experience difficulties and uncertainties on how to proceed. We encourage communities to reach out to professionals for assistance and adapt this guidance to their local needs.

EXAMPLE: SUBDIVIDING A PARK

Hyde & Seek Park to the right provides a great example of multiple assets contained within the same unit—a park. One way to subdivide this asset is to organize the park's amenities into eight components:

1. Tennis courts
2. Playground
3. Pavilion
4. Sidewalk network
5. Sprinkler system
6. Parking lot
7. Bathrooms
8. Basketball court





1

8

5

4

6

7

3

2

COMPLETE THE INVENTORY

Clearly and thoughtfully defining the criteria and process will make the actual collection of data much more organized and efficient.

Once the required data is defined, simply write down what you currently know. The form at the end of this document may help provide some structure. Do not worry if there are gaps in your knowledge—these gaps provide a starting point for your efforts.

Review any documentation that exists, including recent repair reports or original construction documentation. After you've written down your current knowledge, go physically examine each asset as you've defined in your collection criteria. Some criteria, like current use, may require multiple inspections at various times and seasons.

While inventorying, you may realize some practicalities require changes to your process or data points. Update and adapt your process to reflect these insights; this should be an iterative, adaptive process.

WHO CAN DO THIS?

As communities develop their inventorying process, they should consider who can help complete the project and start making sense of the results. Those responsible or most familiar with the public assets should be involved. This is usually a public works employee, if the community has them. If not, maintenance staff, town councilmembers, or volunteers can help pull the information together. Engineering firms will likely be required to obtain complete and more accurate information on certain assets, particularly on asset condition, remaining useful life, and replacement/repair costs.

Those inventorying the community assets should have some level of training, a common understanding of the data points to collect and how to collect them, a specific deadline and fill out a similar form for each asset they inventory.

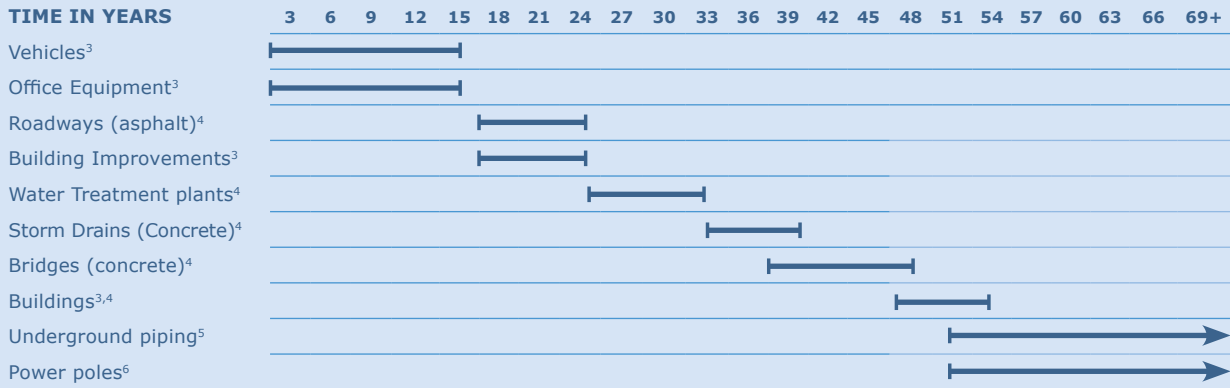
The Community Development Office is working with regional planners in each Association of Government to assist with simple capital asset self-assessment. Assistance and technical resources are available to help. Contact your regional planner for information and assistance (Appendix B).

BUT WHAT IF I DON'T KNOW WHERE TO GET THIS INFORMATION?

Talk to your Regional Planner from your local association of government. They have resources and can help communities identify where they should start to begin compiling a capital asset inventory. Additionally, community members who have previously been in leadership or staff positions may have experience or knowledge of the asset and should be utilized to complete the inventory. Your community may also want to contract with an engineering firm to complete a more thorough assessment of the current condition and location of capital assets. To completely understand some assets, the utilization of a professional engineering firm will be required. For others, the information will simply not be available. Some data points will be an estimate or left blank. There is still value in creating a centralized database of this information, even with the unknowns. Identifying what you don't know is nearly as important as identifying what you do. Once complete, make decisions about whether it is worth the investment of time and money to research the gaps.



ESTIMATED USEFUL LIFE



The time frames above list a small number of common capital assets and their estimated useful lives. These estimates were retrieved from multiple organizations in multiple states; differences in weather and use patterns could significantly alter an asset’s useful life.

For accounting purposes, communities should determine depreciation rates for their assets based on the best available information (see right).

These estimated useful lives are presented as a starting place as communities determine how much time they can expect each of their capital assets to last. Just because an asset has reached or surpassed its original useful life does not mean that the asset must be replaced. Assets typically last longer than the length of time for which they are bonded but may fail earlier.

As your community conducts its asset inventory, these useful life estimates can serve as placeholders for assets that you have no information about.

The Government Accounting Standards Board (GASB) established general useful life estimates for the purpose of depreciating assets over time. Their baseline is valuable when considering bonding repayment time periods.

ASSET CLASS	ESTIMATED USEFUL LIFE ³
Infrastructure	30
Buildings	50
Building Improvements	20
Vehicles	2-15
Office Equipment	3-15
Computer Equipment	3-15

Most assets should have some information on expected life in the construction documents. If this information is not available, general estimates can be collected by contacting other communities with similar assets and climates. They should hopefully have information on when their assets needed major repairs or replacement. If you still need help, reach out for assistance (Appendix A).

INPUT INVENTORY INTO DATABASE

Data should be put into a centrally available database that future leaders and staff can access (spreadsheet, Microsoft Access, GIS system, etc.)

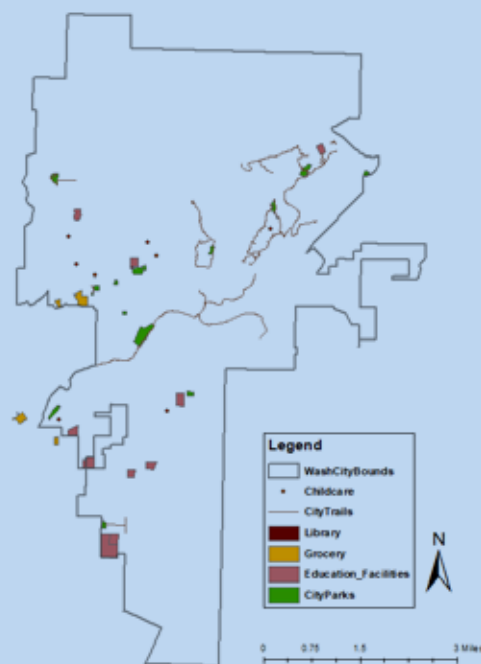
While the system and format to be used should have been defined and set up while establishing the criteria, after the data has been collected, it should be entered into a database. Ensure the data is entered accurately and captures all the data collected; as with any database, the analysis is only as reliable as the data entered is accurate.

The system should be centrally accessible by all parties who need access to the data. Although there are more complex systems and software packages, a simple spreadsheet can be an effective database for small towns. Having a simple system now does not preclude adopting a more sophisticated system later as the needs of the community change.

GIS TECHNOLOGY

While having a simple database is immensely helpful for communities in their capital asset management, using Geographic Information Systems (GIS) technology can increase the usefulness of that data. Most assets a community owns have a physical location within the town, also referred to as a geospatial location. GIS combines geospatial location data with other data to enable data-rich maps and analysis.

Inserting information into an GIS mapping system can give a more accurate idea of current capital asset conditions and locations. Using GIS technology can provide precise location information and allow communities to analyze that data in numerous ways. The Community Development Office has informational resources to help introduce communities to GIS use: ruralplanning.org/gis-story.



Washington City's critical facilities.



CAPITAL ASSET PROGRAM DATABASE

In order to help rural communities which may not be able to afford an ArcGIS license, the Community Development Office (CDO) has created a large database, the Capital Asset Program Database, where rural communities can input and store their GIS data. Additionally, if you already have an ArcGIS license, but would like to tie in your data, you can link into this database. For more information of GIS, please see the CDO's guide GIS Mapping: ruralplanning.org/gis-story. For information about how to store or link your community's information in the Capital Asset Program (CAP) Database, please talk to your Regional Planner (Appendix B).

UTILIZE INVENTORY IN PLANNING

Once assets are inventoried, leaders should begin to prioritize replacements, repairs and acquisition of capital assets. See the CDO's guide "Capital Improvement Planning" for more information.

WHAT DO I DO WITH MY INVENTORY?

Asset inventories are a tool for capital asset planning. They make it easy to compare likely repair and replacement time frames so that leaders can start preparing for when assets will need servicing or replacement. These plans then turn into action items: how much to save, what to fix, what to delay fixing, what to replace, which repairs need to be coordinated, what to demolish, what to repurpose, how much to adjust rates, and how to integrate assets with regional partners.

Without using information about asset conditions to plan for the future, the inventory loses value, just as plans developed without an accurate inventory will not properly account for community needs. This document is the first step to informed capital facility planning. Additional work, including public outreach, will be necessary to determine community priorities for creating a plan and committing funds. See the Utah Community Development Office's guide on Capital Improvement Planning at ruralplanning.org/toolbox.

The information collected in the inventory, including the gaps in information that were found, should be presented to leadership clearly and concisely. An effective capital asset inventory will help them as they decide how to utilize the information in plans.

HOW DOES THIS RELATE TO OUR BUDGET?

After its initial creation, a capital asset inventory does not necessarily determine how or where funds should be appropriated through the budgeting process. Rather, the inventory allows leaders to see what costs will occur soon so leaders can prepare for and prioritize which repairs, replacements, and new construction will take priority in the upcoming funding cycle. Leaders should take into account public feedback as they consider how to prioritize spending.



THE INVENTORY'S LONG-TERM PURPOSE

Capital asset inventories should inform a capital improvement plan (CIP), and operations and maintenance planning (for more information on these subjects, refer to the CDO's other guides in the Capital Asset Series). The information on the replacement time frame, maintenance needs, and use of assets help leaders recognize future costs. This provides time to save funds, find multiple funding sources, or transition to a new, different, or regional use of specific assets. Information on every asset may not be available, but identifying what you do not know will inform what you will need to discover to make the best possible CIP for your community.



CONCLUSION

Capital asset inventories, even simple ones, help leaders have the information needed to anticipate and plan for future costs. The process does not need to be complicated. Much of the work happens up front, as leadership works to define the process and criteria for conducting the inventory. After, gathering existing information, each asset is examined. This data is put into a database enabling access and analysis. Using that data, leaders can start planning ahead to better manage their capital assets and to secure a better long-term future for their community.

APPENDIX A

CONDITION ASSESSMENT RESOURCES

Organization	Description	Location
Utah Local Technical Assistance Program (LTAP) (Roadways)	The LTAP program provides technical assistance to communities across the state. A primary service of the organization is its Transportation Asset Management System (TAMS). TAMS is a computer program that enables communities to create and manage a condition assessment of the community's entire roadway. LTAP also provides training on roadway maintenance and key skills.	Site: http://www.utahltap.org/
Community Development Office's asset inventory spreadsheet (General)	This spreadsheet is a very simple means of documenting and tracking an asset's estimated useful life, completion date, maintenance history, etc. It is not intended to perfectly measure condition, but rather to assess general information that help leaders in the prioritization of projects. Often additional assessment from engineering firms will be required to obtain all necessary information.	Site: www.ruralplanning.org/cai
Water Environment Research Foundation (WERF) & American Water Works Association (AWWA) (Water & Sewer)	This instructive guide goes beyond simply tracking assets by laying out strategies for developing an asset maintenance plan/program. This is an in-depth look at development of asset assessment procedures for both condition and performance assessment. It provides a valuable framework for thinking about when and how to scale-up a community's water and sewer asset condition assessment.	Site: https://www.riversideca.gov/pworks/pdf/masterplan-wastewater/Vol%2012%20-%20Ch%2002%20-%20Condition%20Assessment.pdf

**A multitude of additional assessment and cataloging tools and examples are available online. These can and should be referenced for ideas about how best to track and catalogue your community's assets.*

CONTACTS

Organization	Website	Phone	Email/Web Contact	Assistance
Rural Water Association of Utah (RWAU)	rwau@rwau.net	(801) 756-5123	http://www.rwau.net/	Water asset condition assessment, water rate questions, etc.
Utah Local Technical Assistance Program (LTAP)	utahltap.org	(435) 797-2931	www.utahltap.org/contact.php	Road training opportunities, TAMS road assessment software, etc.

APPENDIX B

COMMUNITY DEVELOPMENT OFFICE ASSISTANCE

PROGRAM	DESCRIPTION	CONTACT
Capital Asset Program (CAP)	The Capital Asset Program (CAP) offers a suite of resources and tools in support of community-performed capital asset inventories. In partnership with the AGRC, the Community Development Office has established an ArcGIS Online Organization which provides a platform for communities to gather, store, and analyze capital asset inventory data.	McKenna Marchant CAP Coordinator 435-690-9992 mmarchant@utah.gov
Mapping & Technical Assistance (M-TAP)	The Mapping and Technical Assistance Program (M-TAP) provides rural municipalities with resources to overcome actual and perceived barriers to using Geographic Information Systems. The program connects municipalities with appropriate state, regional, and local resources, and provides basic mapping and geospatial analysis assistance to small towns with limited capacity.	Aubrey Larsen M-TAP Coordinator 435-213-7026 aubreychristensen@utah.gov

REGIONAL PLANNING PROGRAM CONTACTS

Bear River AOG

Box Elder, Cache, Rich
Brian Carver
435-713-1420
brianc@brag.utah.gov

Southeastern Utah ALG

Carbon, Emery, Grand, San Juan
Michael Bryant
435-613-0035
mbryant@seualg.utah.gov

Mountainland AOG

Summit, Wasatch, Utah
Robert Allen
801-229-3813
rallen@mountainland.org

Six County AOG

Juab, Millard, Sanpete, Sevier, Piute, Wayne
Zach Leavitt
435-633-5252
zleavitt@sixcounty.com

Uintah Basin AOG

Daggett, Duchesne, Uintah
Kevin Yack
435-722-4518
keviny@ubaog.org

Wasatch Front Regional Council

Weber, Davis, Morgan, Salt Lake, Tooele
Christy Dahlberg
801-363-4250
christy@wfrfc.org

Five County AOG

Beaver, Iron, Washington, Garfield, Kane
Gary Zabriskie
435-673-3548
gzabriskie@fivecounty.utah.gov

APPENDIX C

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Miranda, Rowan A. Picur, Ronald D. Benchmarking and Measuring Debt Capacity. Government Finance Officers Association. February 2008. http://gfoa.org/sites/default/files/BenchmarkingAndMeasuringDebtCapacity_BudgetSeriesVolume1.pdf. Accessed 4/13/2016.

CAPITAL ASSET SELF-INVENTORY

DISCLAIMER

All information on the Capital Asset Self-Inventory is intended to be completed by city/town staff and elected officials, and should not require engineering assistance. This community completed inventory is not intended to replace a professionally completed capital asset inventory. No exact information is required on this self-inventory, but information should be estimated to the closest correct value or location. If your community has questions or requires assistance please contact your local AOG planner or the Community Development Office at community@utah.gov or 801-468-0133.

COMMUNITY INFO

Community Name:		Community Office Address:	
<input type="text"/>		<input type="text"/>	
Phone Number:	Email Address:	City/Town:	Zip Code:
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Community Website Address:		Mayor Contact:	
<input type="text"/>		Name: <input type="text"/>	
		Phone: <input type="text"/>	
		Email: <input type="text"/>	
1st Community Contact:		2nd Community Contact:	
Name: <input type="text"/>		Name: <input type="text"/>	
Phone: <input type="text"/>		Phone: <input type="text"/>	
Email: <input type="text"/>		Email: <input type="text"/>	

PRIORITIZATION SUMMARY SHEET

This list will help you prioritize the need of replacement for your capital assets. After you have reviewed the ratings you assigned each subcategory, use those ratings to assign a Priority Number per subcategory. Please contact your local AOG planner or the Community Development Office at community@utah.gov or 801-468-0133 with any questions.

CATEGORIES	SUBCATEGORIES	NEED OF ATTENTION (1-5)	PRIORITY NUMBER
GENERAL COMMUNITY & ADMINISTRATION	RECREATION & COMMUNITY	N/A	
	COMMUNITY VEHICLES		
	PLANNING		
PUBLIC SAFETY	POLICE		
	FIRE		
	ANIMAL CONTROL		
	CRIMINAL JUSTICE		
PUBLIC WORKS	CULINARY WATER		
	SECONDARY & WASTEWATER		
	SEWER		
	SOLID WASTE		
	ROADS		
	POWER		

GENERAL COMMUNITY & ADMINISTRATION

Inventory all your General Community & Administration Assets in this section. If an item does not fit into one of the following subcategories, please edit this document to better fit your needs. Consider how much attention each subcategory needs and make a note of it in the upper righthand corner of each subcategory. Please contact your local AOG planner or the Community Development Office at community@utah.gov or 801-468-0133 with any questions.

RECREATION & CULTURAL

Recreational & Cultural Facilities (parks, trails, libraries, performing arts centers, etc.)

			Rate the need of attention:		N/A
Name	Type	Main Features (form, amenities, size)	ADA Compliant (Yes, No, Unsure)	Condition (Good, Fair, Poor)	Adequate (Yes, No, Unsure)

What repairs/upgrades/additional facilities are required within the next five years?

COMMUNITY VEHICLES

Vehicle Inventory (General Use, Public Works, etc.)

					Rate the need of attention:		
Type (Van, truck, etc.)	Function (Parks, staff, etc.)	Year	Manufacturer	Condition (Good, Fair, Poor)	Adequate (Yes, No, Unsure)	Replacement Horizon (years)	

What repairs/upgrades/additional facilities are required within the next five years?

PLANNING

			Rate the need of attention:		
General plan addresses the following sections:	<input type="checkbox"/> Land Use <input type="checkbox"/> Transportation <input type="checkbox"/> Housing (if > 1,000 pop.)	Year of general plan's last revision?		Do you have an active...? (List the year of last revision by the plan.)	
Are the following current and adequate for town needs?	<input type="checkbox"/> Official map <input type="checkbox"/> Land use map <input type="checkbox"/> Zoning ordinances	Are there any plans to update the general plan within the next years?		<input type="checkbox"/> Water and Sewer Plan <input checked="" type="checkbox"/> Road Plan <input type="checkbox"/> Moderate Income Housing	
Is the general plan adequate for town needs?	<input type="checkbox"/> Land Use <input type="checkbox"/> Transportation <input type="checkbox"/> Housing (if > 1,000 pop.)	If yes, explain:			

Do you have any unmet planning needs?

PUBLIC SAFETY ASSETS

Inventory all your Public Safety Assets in this section. If an item does not fit into one of the following subcategories, please edit this document to better fit your needs. Consider how much attention each subcategory needs and make a note of it in the upper righthand corner of each subcategory. Please contact your local AOG planner or the Community Development Office at community@utah.gov or 801-468-0133 with any questions.

POLICE

Rate the need of attention:

Operated by (county, private company, municipality, special service district, etc.) :

Police facility fully compliant with the Americans with Disabilities Act?	Expected changes to staff within the next five years:	Total #	Full-time	Part-time
		Officers		
		Staff		
Are police facilities adequate for their intended purpose?	Are staffing levels adequate for desired service level?			

VEHICLE INVENTORY

Type (van, truck, etc.)	Function (cruiser, transport, etc.)	Year	Manufacturer	Condition (Good, Fair, Poor)	Adequate (Yes, No, Unsure)	Replacement Horizon (years)

What repairs/upgrades/additional facilities are required within the next five years?

CRIMINAL JUSTICE

Rate the need of attention:

Operated by (county, private company, municipality, special service district, etc.):

If present, are courthouse facilities adequate for their intended purpose?	If present, are jail facilities adequate for their intended purpose?
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What repairs/upgrades/additional facilities are required within the next five years?

FIRE

Rate the need of attention:

Operated by (county, private company, municipality, special service district, etc.):

Fire ISO Rating:	Average response time (minutes):	Station Operator:				
Fire station facility fully compliant with the Americans with Disabilities Act?	Service Area:	Station Size:	Total SqFt	# of bays		
Are facilities adequate for their intended purpose?	Are staffing levels adequate for desired service level?	Expected changes to staff in next five years:	Total #	Full-time	Part-time	Volunteers
			Firefighters			
			EMTs			

VEHICLE INVENTORY

Type (pumper, EMT, etc.)	Year	Manufacturer	Condition (Good, Fair, Poor)	Adequate (Yes, No, Unsure)	Replacement Horizon (years)

What repairs/upgrades/additional facilities are required within the next five years?

ANIMAL CONTROL

Rate the need of attention:

Operated by (county, private company, municipality, special service district, etc.):

Expected changes to staff within the next five years:

Total #	Full-time	Part-time
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Are facilities adequate for community needs?

Are staffing levels adequate for desired service level?

What repairs/upgrades/additional facilities are required within the next five years?

PUBLIC WORK ASSETS

Inventory all your Public Work Assets in this section. If an item does not fit into one of the following subcategories, please edit this document to better fit your needs. Consider how much attention each subcategory needs and make a note of it in the upper righthand corner of each subcategory. Please contact your local AOG planner or the Community Development Office at community@utah.gov or 801-468-0133 with any questions.

SECONDARY & WASTEWATER SYSTEM

Rate the need of attention:

Operated by (county, private company, municipality, special service district, etc.):

Does the community have a secondary (irrigation) water system?

Does the community have a storm water system?

- Retention basin
- Swale/ditch
- Dry retention
- Wet retention

- Irrigation ditch
- Treatment
- No system/unsure

Are the systems adequate for their intended purpose?

What repairs/upgrades/additional facilities are required within the next five years?

CULINARY WATER

Rate the need of attention:

Operated by (county, private company, municipality, special service district, etc.):

Sources of culinary water and gallons per day:

Total gallons available:

Connections:

Residential

Commercial

	#	Gal / day
Wells		
Springs		
Surface water		

Storage methods used, number and capacity:

Total storage capacity in million gallons (MG):

Average daily use (gallons):

	#	Capacity
Tanks		
Reservoirs		

Average annual use:

Is water capacity adequate for town needs?

Is the storage system adequate for town needs?

Are pipes adequate for town needs?

What repairs/upgrades/additional facilities are required within the next five years?

SEWER SYSTEM

Rate the need of attention:

Operated by (county, private company, municipality, special service district, etc.):

Total Capacity
(gallons/minute):

Type of sewer system

- Lagoon
 Treatment Plant
 Individual Septic
 Group Septic
 Other

Is the system adequate for its intended purpose?

What repairs/upgrades/additional facilities are required within the next five years?

SOLID WASTE

Rate the need of attention:

Operated by (county, private company, municipality, special service district, etc.):

Type of solid waste collection:

Is solid waste collection adequate for community needs?

Landfill/transfer station distance and remaining capacity (gate Distance (miles): Capacity total: Remaining capacity:
cubic yards):

What repairs/upgrades/additional facilities or storage are required within the next five years?

ROADS

Rate the need of attention:

Miles of city-controlled road per surface type:

Paved:

Gravel/Dirt:

Date of last system-wide maintenance:

Are roadways adequate for current use?

What repairs/upgrades are required within the next five years?

POWER

Rate the need of attention:

Operated by (county, private company, municipality, special service district, etc.):

Miles of city-managed lines and number of poles:

Line

Poles

Number of Connections

Is a current power adequate for current use?

Date of last system-wide maintenance:

What repairs/upgrades/additional facilities or storage are required within the next five years?



**WORKFORCE
SERVICES
HOUSING & COMMUNITY
DEVELOPMENT
COMMUNITY
DEVELOPMENT OFFICE**

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community@utah.gov • 801-468-0133

Section 2. Meeting Times

A. The regular meetings of the Manhattan Beach City Council shall be on the first and third Tuesday of each month beginning at 6:00 p.m. and ending at 11:00 p.m. on the same day. The City Council may, by a 4/5th vote, extend the meeting. Whenever the day for holding any of the meetings falls on a holiday, the meeting shall be held on the next business day unless otherwise ordered by the City Council at a prior meeting. The meetings shall be held in the Manhattan Beach City Hall City Council Chambers unless otherwise ordered by the City Council.

Section 3. Agenda

SAMPLE OF COUNCIL MEETING DURATION RESOLUTION .