



Hildale City Council Meeting

Wednesday, July 06, 2022 at 6:00 PM

320 East Newel Avenue, Hildale City, Utah 84784

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, July 6, 2022 at 6:00 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)

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Dial by your location

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+1 346 248 7799 US (Houston) +1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC) +1 312 626 6799 US (Chicago)

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.

Roll Call of Council Attendees: Deputy City Recorder Barlow

Welcome, Introduction and Preliminary Matters: Mayor Jessop

Pledge of Allegiance: By Invitation of Mayor Jessop

Conflict of Interest Disclosures: Mayor and Council Members

Special Recognitions: Mayor Jessop

1. Councilmember appreciation award presented by Councilmember Brigham Holm. (10 minutes)
2. Swearing in of new Hildale City Police Officer

Public Presentations: Mayor Jessop

3. St. George Regional Hospital update presentation

<https://www.youtube.com/watch?v=q1cpwP2gC6Y>

(10 minutes)

Approval of Minutes of Previous Meetings: Council Members

- [4.](#) Hildale City Council Meeting Minutes 6-8-2022

Public Comments: (3 minutes each - Discretion of Mayor Jessop)

Council Comments: For items not on the agenda (10 minutes total)

Oversight Items: (10 minutes - Mayor Jessop)

- [5.](#) Financial Reports and Invoice Register Approval
- [6.](#) Administrative Reports

Public Hearing: Mayor Jessop

- [7.](#) Hildale City will hold a public hearing during the regular Council meeting to receive public comment concerning possible amendment to Hildale City Manager compensation. (No time limit Mayor Jessop)
- [8.](#) Hildale City Council will hold a public hearing during the regular council meeting to receive public comment concerning the adoption of the fiscal year 2023 (FY23) Hildale City tentative budget. (No time limit Mayor Jessop)

Appointments to Boards or Commissions: NONE

Unfinished Council Business: Mayor Jessop

- [9.](#) Consideration, discussion, and possible approval of Resolution 2022-07-01 concerning the FY21 Audit report. (15 minutes Hinton Burdick Auditing)
- [10.](#) Consideration, discussion, and possible approval of amended employment agreement for the City Manager. (10 minutes CM Duthie)
- [11.](#) Consideration, discussion, and possible approval of Ordinance 2022-05 amending the City Manager compensation. (10 minutes - Mayor Jessop)
- [12.](#) Consideration, discussion, and possible action to schedule and conduct a public hearing at the July 20, 2022 City Council Special meeting to amend City Code, Sec 31-82 Compensation Of Elected And Statutory Officers, to amend the salary of the City Recorder. (5 minutes CM Duthie)

New Council Business: Mayor Jessop

- [13.](#) Consideration, discussion, and possible approval of Hildale City FY23 tentative budget (20 minutes CM Duthie)
- [14.](#) Consideration, discussion, and possible approval to conduct a Hildale City Council Public Hearing on July 20, 2022, at 6pm, at Hildale City Hall concerning the final adoption of the Hildale FY23 budget. (5 minutes CM Duthie)
- [15.](#) Consideration, discussion, and possible approval of Resolution 2022-07-02 concerning a HCFDEMS Ambulance lease. (10 minutes HCFD Chief Barlow)
- [16.](#) Consideration, discussion, and possible approval of Resolution 2022-07-03 concerning the National Hazard Mitigation Plan. (10 minutes DCMSP Johnson)

Calendar of Upcoming Events: (5 minutes - CR Cawley)

Executive Session: As needed

- [17.](#) Discussion of Washington County Fifth District Court case 210501071.

Scheduling: As needed

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.



Hildale City Council Meeting

Wednesday, June 08, 2022 at 6:00 PM
320 East Newel Avenue, Hildale City, Utah 84784

Minutes

Welcome, Introduction and Preliminary Matters: Mayor Jessop

Mayor Jessop called to order at 6:00pm

Roll Call of Council Attendees: Deputy City Recorder Barlow

PRESENT

Mayor Donia Jessop
Council Member Brigham Holm
Council Member JVar Dutson
Council Member Terrill Musser
Council Member Lawrence Barlow
Council Member Stacy Seay

Staff

Eric Duthie, Sirrene Barlow, Athena Cawley, Harrison Johnson, Mariah La Corti. Attorney Guzman

Public

Rob Radley, Jerry Postema, Weston Barlow, John T. Barlow, Roger Carter, Jenn Hardy, Markay Barlow.
This list may not be complete.

Pledge of Allegiance: Invitation of Mayor Jessop

Pledge lead by Council Member Seay.

Conflict of Interest Disclosures: Mayor and Council Members

Council Member Dutson would like to reserve that right at this time.

Special Recognitions:

1. Councilmember appreciation award presented by Councilmember JVar Dutson.

Council Member Dutson presented award of appreciation to Weston Barlow. Thanking him for his years of service in the Utility Department.

2. Proclaiming June 2022 as PRIDE Month in the City of Hildale.

Mayor Jessop read proclamation recognizing June as Pride Month.

Public Presentations:

3. Introduction of City Attorney Shawn Guzman and remarks

City Manager Duthie introduced the new City Attorney and gave a brief history of his experiences.

Attorney Guzman introduced himself to Council and is happy to be on board with Hildale City.

Approval of Minutes of Previous Meetings: Council Members**4. Hildale City Council Meeting Minutes 5-11-2022**

Council reviewed minutes.

Motion made by Council Member Musser moved to approve minutes for May 11, 2022, Seconded by Council Member Barlow.

Voting Yea: Council Member Holm, Council Member Dutson, Council Member Musser, Council Member Barlow, Council Member Seay

Motion Carries

Public Comments:

None at this time.

Council Comments: Council members

Council Member Dutson gave recognition to the community for cleaning and improving their yards.

Oversight Items: Written submissions**5. Financial Reports and Invoice Register Approval**

Council Members discussed financials and Recorder Cawley answered questions for them.

Motion made by Council Member Dutson moved to pay bills as funds become available, Seconded by Council Member Holm.

Voting Yea: Council Member Holm, Council Member Dutson, Council Member Musser, Council Member Barlow, Council Member Seay
Motion Carries.

6. Administrative Reports

City Manager Duthie thanked Staff and Council Members for their help with the Pancake breakfast at Maxwell Park.

City Manager Duthie spoke of meetings and events himself and staff have attended in the past month.

Public Hearing:**7. Hildale City Council will hold a public hearing during the regular council meeting to receive public comment concerning possible amendment to Hildale City Code, Sec 31-82 Compensation of Elected And Statutory Officers, concerning the City Manager compensation.**

Council Member Barlow motion to move into Public Hearing at 6:39pm, Second by Council Member Musser. All in favor.

City Manager Duthie presented the Public Hearing and educated the public on how the process works.

No Public Comment at this time.

Council Member Barlow motion to close Public Hearing at 6:43pm, Second by Council Member Dutson. All in favor.

- 8. Hildale City Council will hold a public hearing during the regular council meeting to receive public comment concerning possible amendment to Hildale City Code, Sec 31-82 Compensation of Elected and Statutory Officers, concerning the City Attorney compensation.**

Council Member Musser motion to open Public Hearing at 6:43, Second by Council Member Dutson. All in Favor

Jennifer Harding asked what the reasoning was in the increase of pay in comparison to the last Attorney.

Council Member Holm motioned to close Public Hearing at 6:46pm, Second by Council Member Dutson. All in favor.

Appointments to Boards or Commissions: NONE

Unfinished Council Business:

- 9. Consideration, discussion, and possible action to schedule and conduct a public hearing at the July 6, 2022, City Council meeting to amend City Code, Sec 31-82 Compensation Of Elected And Statutory Officers, to amend the salary of the City Recorder.**

Motion made by Council Member Dutson motion to schedule and conduct a public hearing at the July 6, 2022, City Council meeting to amend City Code, Sec 31-82 Compensation Of Elected And Statutory Officers, to amend the salary of the City Recorder., Seconded by Council Member Musser.

Voting Yea: Council Member Holm, Council Member Dutson, Council Member Musser, Council Member Barlow, Council Member Seay
Motion Carries.

- 10. Consideration, discussion, and possible approval of amended employment agreement for the City Manager.**

Council Member Duthie presented to Council changes made in agreement.

Council Member Dutson presented concerns for providing housing for staff.

Council Member Seay would like to see housing being included in Staffs housing.

Council Member Barlow presented the pros and cons of paying for housing or giving a raise.

Council Members discussed in great detailed the direction they would like to go in regards to housing for City Managers.

Attorney Guzman presented and educated to Council what happens and other cities and feels this is very transparent.

Motion made by Council Member Barlow made motion to set a public hearing for the possible amendment to Hildale City Code section 31-82 concerning City Mangers compensation, set for July 6th, 2022, Seconded by Council Member Dutson.

Voting Yea: Council Member Holm, Council Member Dutson, Council Member Musser, Council Member Barlow, Council Member Seay
Motion Carries.

- 11. Consideration, discussion, and possible approval of Ordinance 2022-05 amending the City Manager compensation.**

Tabled at this time.

New Council Business:**12. Consideration, discussion, and possible ratification of contractor agreement for the City Attorney position.**

City Manager Duthie presented to Council Attorney position and possible agreement.

Attorney Guzman discussed with Council the contract being presented.

Motion made by Council Member Dutson made a motion to ratify and approve the City Attorney agreement dated June 1, 2022, Seconded by Council Member Seay.

Voting Yea: Council Member Holm, Council Member Dutson, Council Member Musser, Council Member Barlow, Council Member Seay

Motion Carries

13. Consideration, discussion, and possible approval of Ordinance 2022-06 amending Hildale City Code, Sec 31-82 Compensation Of Elected And Statutory Officers, concerning City Attorney compensation.

Motion made by Council Member Barlow move to approve Ordinance 2022-06 for the City Attorney compensation adjustment with the omission of the term plus housing provided for family. Seconded by Council Member Dutson.

Voting Yea: Council Member Holm, Council Member Dutson, Council Member Musser, Council Member Barlow, Council Member Seay

Motion Carries

14. Consideration and discussion concerning various operational and administrative projects.

City Manager Duthie presented to Council updates he has lined up to be updates on.

Mariah LaCorti presented to Council the discussion to bring another annual event to the community.

Recorder Cawley presented to Council where the audit of FY21 stands and what direction it is going in.

Deputy City Recorder Barlow presented to Council updates on short term rentals, food handlers and 4th of July events.

Public Works Director Barlow updated Council on roads and improvement.

Harrison Johnson updated Council on up coming road speed limit signs, illegal lot splits, roadway master plan status, natural Hazard Mitigation plan status.

Utilities Consultant Jerry Postema updated Council on the Water SMART grant, Rate Case overview.

Weston Barlow updated Council on utility water concerns and goals.

City Manager Duthie updated Council on Census count, broadband at Maxwell Park, ULCT participation, Utah Transportation Commission, CDBG/SRTS new submissions, Expanding relationships.

Calendar of Upcoming Events:

Saturday at Cottonwood Park, North Canyon Republication Form and Health Fair.

Sunday Short Creek Pride.

July 2, 2022 Freedom Stage at Maxwell Park.

July 4, 2022 Freedom Event Celebration for July 4th.

Executive Session: As needed

15. Discussion of Washington County Fifth District Court case 210501071
Tabled at this time.

Scheduling: As needed

Adjournment: Mayor Jessop

Mayor Jessop adjourned meeting at 09:15

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.

I verify that a copy of the notice and agenda was delivered to the Mayor and City Council members and posted at the City Hall, 320 E. Newel Avenue, Hildale, Utah and sent to the Utah State Public Meeting Notice coordinator.

Minutes were approved at the City Council Meeting on _____.

Athena Cawley, City Recorder

Pending For Approval

CITY OF HILDALE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2022

Item 5.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TAXES</u>					
11-31-100	PROPERTY TAX - CURRENT YEAR	.00	128,853.53	99,113.00 (29,740.53)	130.0
11-31-200	PROP TAX - DELINQUENT PR YR	.00	57,903.97	86,000.00	28,096.03 67.3
11-31-300	GENERAL SALES & USE TAX	21,950.74	414,655.90	562,000.00	147,344.10 73.8
11-31-301	RAP TAX	.00	37,737.82	54,000.00	16,262.18 69.9
11-31-401	ENERGY & USE TAX	5,952.19	113,371.06	102,500.00 (10,871.06)	110.6
11-31-402	TELECOM LICENSE TAX	625.84	6,827.37	10,000.00	3,172.63 68.3
11-31-403	TRANSIENT ROOM TAX	2,249.69	17,352.75	8,100.00 (9,252.75)	214.2
11-31-410	EMERGENCY 9-1-1 TAX	.00	.00	1,000.00	1,000.00 .0
11-31-700	FEE-IN-LIEU TX - PERSONAL PROP	.00	16,519.62	21,500.00	4,980.38 76.8
11-31-900	PNLTY & INT ON DELINQ TAXES	.00	3,554.91	6,200.00	2,645.09 57.3
	TOTAL TAXES	30,778.46	796,776.93	950,413.00	153,636.07 83.8
<u>LICENSES AND PERMITS</u>					
11-32-100	BUSINESS LICENSE FEES	625.00	6,920.00	8,000.00	1,080.00 86.5
11-32-200	BUILDING PERMITS	4,088.14	40,814.36	30,000.00 (10,814.36)	136.1
11-32-300	LAND USE FEE'S	200.00	3,300.00	20,000.00	16,700.00 16.5
	TOTAL LICENSES AND PERMITS	4,913.14	51,034.36	58,000.00	6,965.64 88.0
<u>INTERGOVERNMENTAL REVENUE</u>					
11-33-411	FD BEMS GRANT	.00	147,058.82	10,708.00 (136,350.82)	1373.4
11-33-421	FD ASSISTANCE GRANT	.00	9,747.00	11,000.00	1,253.00 88.6
11-33-433	UDOT SAFE ROUTES TO SCHOOL GRA	.00	.00	206,000.00	206,000.00 .0
11-33-435	CIB GENERAL PLAN GRANT	.00	17,500.00	50,000.00	32,500.00 35.0
11-33-436	CDBG SIDEWALK GRANT	.00	155,366.84	320,000.00	164,633.16 48.6
11-33-437	CORONAVIRUS RELIEF FUNDS	.00	171,371.50	342,729.00	171,357.50 50.0
11-33-472	FLOOD MITIGATION LOAN- CIB	.00	.00	22,000.00	22,000.00 .0
11-33-560	CLASS C ROAD FUND	.00	201,132.37	106,000.00 (95,132.37)	189.8
11-33-565	HIGHWAY/TRANSIT TAX	2,091.85	40,501.76	49,000.00	8,498.24 82.7
11-33-580	LIQUOR FUND ALLOTMENT	.00	.00	10,000.00	10,000.00 .0
11-33-581	COUNTY TOURISM GRANT	.00	.00	10,000.00	10,000.00 .0
	TOTAL INTERGOVERNMENTAL REVENUE	2,091.85	742,678.29	1,137,437.00	394,758.71 65.3
<u>CHARGES FOR SERVICES</u>					
11-34-120	GRAMA, COPYING, ETC.	.00	2,611.04	4,100.00	1,488.96 63.7
11-34-130	ZONING & SUBDIVISION FEES	.00	.00	15,500.00	15,500.00 .0
11-34-252	SRO POLICE	.00	.00	30,000.00	30,000.00 .0
11-34-910	SOLID WASTE- AZ STRIP LANDFILL	.00	.00	31,000.00	31,000.00 .0
11-34-915	GARKANE SERVICES	.00	1,167.00	.00 (1,167.00)	.0
11-34-920	COLLECTION OF OLD SEWER BILL	.00	.00	5,000.00	5,000.00 .0
	TOTAL CHARGES FOR SERVICES	.00	3,778.04	85,600.00	81,821.96 4.4

CITY OF HILDALE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2022

Item 5.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINES AND FORFEITURES</u>					
11-35-110 COURT FINES	2,810.00	33,081.73	41,000.00	7,918.27	80.7
11-35-210 BAIL AND BOND FORFEITURE	.00	500.00	500.00	.00	100.0
TOTAL FINES AND FORFEITURES	2,810.00	33,581.73	41,500.00	7,918.27	80.9
<u>MISCELLANEOUS REVENUE</u>					
11-36-100 INTEREST EARNINGS - GEN FUND	.00	3,417.33	3,300.00	(117.33)	103.6
11-36-210 RENTAL - OFFICES IN CITY BLDG	.00	.00	8,000.00	8,000.00	.0
11-36-600 SUNDRY REVENUES	.00	140.00	500.00	360.00	28.0
11-36-800 LOT LEASES	.00	50,697.30	61,500.00	10,802.70	82.4
11-36-910 SUNDRY REV - GEN FUND	.00	3,279.07	32,000.00	28,720.93	10.3
11-36-911 CCFD EQUIPMENT REVENUE	.00	.00	20,000.00	20,000.00	.0
11-36-920 SUNDRY REV - FIRE DEPT	.00	.00	1,000.00	1,000.00	.0
11-36-925 BUILDING RENTAL - FIRE DEPT.	.00	.00	26,000.00	26,000.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	57,533.70	152,300.00	94,766.30	37.8
<u>CONTRIBUTIONS AND TRANSFERS</u>					
11-38-700 CONTRIBUTIONS-PRIVATE SOURCES	.00	.00	10,000.00	10,000.00	.0
11-38-701 HILDALE CITY COMMUNITY OUTREAC	.00	.00	10,000.00	10,000.00	.0
11-38-702 CONTRIBUTIONS-COMM OUTREACH	.00	.00	10,000.00	10,000.00	.0
11-38-910 APPROP - GEN FUND BALANCE	.00	.00	411,229.00	411,229.00	.0
11-38-928 CONTINGENCY	.00	24,420.51	150,000.00	125,579.49	16.3
TOTAL CONTRIBUTIONS AND TRANSFERS	.00	24,420.51	591,229.00	566,808.49	4.1
TOTAL FUND REVENUE	40,593.45	1,709,803.56	3,016,479.00	1,306,675.44	56.7

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2022

Item 5.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GEN GOVT ADMINISTRATION</u>					
11-41-110 SALARIES-PERMANENT EMPLOYEES	.00	246.76	.00	(246.76)	.0
11-41-111 SECRETARIAL STAFF	4,052.04	86,811.71	110,000.00	23,188.29	78.9
11-41-112 MAYOR	1,846.16	22,735.07	24,000.00	1,264.93	94.7
11-41-113 MANAGER	2,738.46	63,352.28	75,000.00	11,647.72	84.5
11-41-114 TREASURER	1,027.42	11,579.47	5,388.00	(6,191.47)	214.9
11-41-115 RECORDER	1,454.08	38,243.13	55,104.00	16,860.87	69.4
11-41-117 ATTORNEY	3,750.00	46,295.42	76,500.00	30,204.58	60.5
11-41-120 SALARIES-TEMPORARY EMPLOYEES	.00	.00	31,200.00	31,200.00	.0
11-41-130 PAYROLL TAXES	939.21	18,702.37	29,000.00	10,297.63	64.5
11-41-140 BENEFITS-OTHER	67.88	22,108.55	12,000.00	(10,108.55)	184.2
11-41-151 STIPENDS - CITY COUNCIL	280.00	4,970.00	6,750.00	1,780.00	73.6
11-41-152 STIPENDS - PLANNING COMMISSION	350.00	2,520.00	6,300.00	3,780.00	40.0
11-41-210 BOOKS, SUBSCR, & MEMBERSHIPS	63.90	11,643.48	4,000.00	(7,643.48)	291.1
11-41-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
11-41-230 TRAVEL & TRAINING	102.00	7,117.87	15,000.00	7,882.13	47.5
11-41-235 HEALTH & HYDRATION	.00	7,933.62	1,500.00	(6,433.62)	528.9
11-41-240 OFFICE EXPENSE & SUPPLIES	.00	11,982.34	5,500.00	(6,482.34)	217.9
11-41-241 COPIER & PRINTER	.00	1,199.86	3,000.00	1,800.14	40.0
11-41-242 SERVICE FEES	.00	244.71	.00	(244.71)	.0
11-41-244 PRINT & POSTAGE	625.13	3,967.35	8,000.00	4,032.65	49.6
11-41-250 EQUIPMENT SUPPLIES & MAINT	.00	4,393.80	2,000.00	(2,393.80)	219.7
11-41-257 FUEL	90.93	4,797.25	4,000.00	(797.25)	119.9
11-41-260 TOOLS & EQUIPMENT-NON CAPITAL	.00	4.99	2,000.00	1,995.01	.3
11-41-271 MAINT & SUPPLY - BUILDING	.00	20,765.46	12,500.00	(8,265.46)	166.1
11-41-272 MAINT & SUPPLY - IT	.00	3,567.39	500.00	(3,067.39)	713.5
11-41-280 UTILITIES	644.69	5,413.49	9,000.00	3,586.51	60.2
11-41-285 POWER	.00	3,628.26	9,000.00	5,371.74	40.3
11-41-287 TELEPHONE	583.80	5,024.91	9,000.00	3,975.09	55.8
11-41-310 PROFESSIONAL & TECHNICAL	.00	100.00	14,000.00	13,900.00	.7
11-41-311 ENGINEER	.00	30,873.10	30,000.00	(873.10)	102.9
11-41-312 CONSULTANT	.00	17,030.49	15,000.00	(2,030.49)	113.5
11-41-313 AUDITOR	3,570.60	18,909.79	40,000.00	21,090.21	47.3
11-41-315 INFORMATION TECHNOLOGY - SYSTE	.00	59.59	8,100.00	8,040.41	.7
11-41-317 INFORMATION TECHNOLOGY - CONS	.00	2,039.82	5,000.00	2,960.18	40.8
11-41-318 INFORMATION TECHNOLOGY - SOFTW	.00	2,672.77	24,000.00	21,327.23	11.1
11-41-319 CONTINGENCY	.00	.00	101,000.00	101,000.00	.0
11-41-330 EDUCATION	.00	6,758.36	10,000.00	3,241.64	67.6
11-41-350 ELECTIONS	.00	916.60	2,000.00	1,083.40	45.8
11-41-510 INSURANCE	511.20	36,882.05	68,000.00	31,117.95	54.2
11-41-521 CREDIT CARD EXPENSE	.00	157.85	8,000.00	7,842.15	2.0
11-41-720 BUILDINGS	.00	.00	25,000.00	25,000.00	.0
11-41-741 EQUIPMENT - OFFICE	.00	10.63	1,000.00	989.37	1.1
11-41-743 EQUIPMENT - VEHICLE	.00	395.64	1,000.00	604.36	39.6
11-41-914 TRANSFER TO FUND 63	21,020.32	21,020.32	24,000.00	2,979.68	87.6
11-41-916 TRANSFER TO FUND 64	97.78	97.78	17,900.00	17,802.22	.6
11-41-917 TRANSFER TO JOINT ADMIN FUND	.00	.00	406,000.00	406,000.00	.0
11-41-960 TRANSFER TO FUND 45 CAP PROJ	.00	.00	80,000.00	80,000.00	.0
11-41-963 TRANSFER TO FUND 46	.00	.00	342,729.00	342,729.00	.0
TOTAL GEN GOVT ADMINISTRATION	43,815.60	547,174.33	1,739,471.00	1,192,296.67	31.5

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2022

Item 5.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MUNICIPAL COURT</u>					
11-42-110 SALARIES-PERMANENT EMPLOYEES	810.24	10,424.13	10,533.00	108.87	99.0
11-42-130 PAYROLL TAXES & BENEFITS	61.98	797.40	1,100.00	302.60	72.5
11-42-210 BOOKS, SUBSCR, & MEMBERSHIPS	.00	344.26	.00 (	344.26)	.0
11-42-230 TRAVEL	.00	222.10	.00 (	222.10)	.0
11-42-287 TELEPHONE	.00	56.51	.00 (	56.51)	.0
11-42-310 PROFESSIONAL & TECHNICAL	.00	12,665.00	.00 (	12,665.00)	.0
11-42-330 EDUCATION	.00	100.00	.00 (	100.00)	.0
11-42-550 FINES, SURCHARGES - AOC	1,135.79	13,673.05	3,000.00 (	10,673.05)	455.8
11-42-551 RESTITUTION PAYMENTS	.00	910.25	500.00 (	410.25)	182.1
11-42-552 BAIL, BOND PAYMENT RELEASE	.00	1,700.00	2,000.00	300.00	85.0
TOTAL MUNICIPAL COURT	2,008.01	40,892.70	17,133.00 (	23,759.70)	238.7
<u>POLICE DEPARTMENT</u>					
11-43-287 TELEPHONE	76.67	870.09	5,000.00	4,129.91	17.4
11-43-310 PROFESSIONAL & TECHNICAL	.00	2,330.00	.00 (	2,330.00)	.0
11-43-330 EDUCATION	.00	.00	2,500.00	2,500.00	.0
11-43-980 INTRA-GOVT CHARGES	13,500.00	215,273.54	172,205.00 (	43,068.54)	125.0
TOTAL POLICE DEPARTMENT	13,576.67	218,473.63	179,705.00 (	38,768.63)	121.6
<u>FIRE DEPARTMENT</u>					
11-44-620 MISC. SERVICES	.00	.00	43,000.00	43,000.00	.0
11-44-790 OTHER	.00	.00	40,000.00	40,000.00	.0
11-44-810 FD BEMS GRANT TRANSFER	.00	4,935.21	.00 (	4,935.21)	.0
11-44-812 DEBT SERVICE TRANSFER	.00	.00	110,000.00	110,000.00	.0
11-44-850 DEBT SERVICE - VEHICLE & EQUIP	.00	280.00	.00 (	280.00)	.0
11-44-980 INTRA-GOVT CHARGES	.00	68,249.97	102,228.00	33,978.03	66.8
TOTAL FIRE DEPARTMENT	.00	73,465.18	295,228.00	221,762.82	24.9
<u>BUILDING DEPARTMENT</u>					
11-45-110 SALARIES-PERMANENT EMPLOYEES	769.56	29,543.95	.00 (	29,543.95)	.0
11-45-117 ATTORNEY	.00	1,320.59	.00 (	1,320.59)	.0
11-45-210 BOOKS, SUBSCR, & MEMBERSHIPS	.00	100.00	.00 (	100.00)	.0
11-45-273 MAINT & SUPPLY - SYSTEM	.00	34.13	.00 (	34.13)	.0
11-45-274 MAINT & SUPPLY EQUIPMENT	.00	12.37	.00 (	12.37)	.0
11-45-330 EDUCATION	.00	1,433.00	.00 (1,433.00)	.0
TOTAL BUILDING DEPARTMENT	769.56	32,444.04	.00 (32,444.04)	.0

CITY OF HILDALE
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Item 5.

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY DISPATCH</u>					
11-46-980 INTRA-GOVT CHARGES	2,700.00	18,157.32	14,440.00	(3,717.32)	125.7
TOTAL PUBLIC SAFETY DISPATCH	2,700.00	18,157.32	14,440.00	(3,717.32)	125.7
 <u>PUBLIC WORKS - STREETS & ROADS</u>					
11-47-110 SALARIES-PERMANENT EMPLOYEES	3,461.82	106,942.74	100,000.00	(6,942.74)	106.9
11-47-130 PAYROLL TAXES	.00	.00	6,000.00	6,000.00	.0
11-47-210 BOOKS, SUBSCR, & MEMBERSHIPS	.00	.00	1,000.00	1,000.00	.0
11-47-230 TRAVEL	512.27	1,588.66	4,000.00	2,411.34	39.7
11-47-250 EQUIPMENT SUPPLIES & MAINT	.00	1,950.53	15,000.00	13,049.47	13.0
11-47-255 EQUIPMENT RENT OR LEASE	.00	(2,350.00)	5,000.00	7,350.00	(47.0)
11-47-257 FUEL	120.97	4,074.45	11,000.00	6,925.55	37.0
11-47-258 BULK OIL	.00	.00	10,000.00	10,000.00	.0
11-47-260 TOOLS & EQUIPMENT-NON CAPITAL	.00	.00	3,000.00	3,000.00	.0
11-47-271 MAINT & SUPPLY - OFFICE	.00	111.76	.00	(111.76)	.0
11-47-272 MAINT & SUPPLY - OTHER	.00	681.04	3,000.00	2,318.96	22.7
11-47-273 MAINT & SUPPLY - SYSTEM	.00	745.06	.00	(745.06)	.0
11-47-274 MAINT & SUPPLY EQUIPMENT	.00	1,805.56	3,000.00	1,194.44	60.2
11-47-280 UTILITIES	.00	240.19	5,000.00	4,759.81	4.8
11-47-285 POWER	.00	.00	5,000.00	5,000.00	.0
11-47-286 STREET LIGHTS	.00	5,162.40	7,000.00	1,837.60	73.8
11-47-311 ENGINEER	3,203.75	18,579.54	12,000.00	(6,579.54)	154.8
11-47-330 EDUCATION	.00	370.00	.00	(370.00)	.0
11-47-410 SPEC DEPT MATERIALS & SUPPLIES	.00	44,011.53	70,000.00	25,988.47	62.9
11-47-510 INSURANCE	.00	.00	3,500.00	3,500.00	.0
11-47-850 DEBT SERVICE	.00	15,136.98	30,000.00	14,863.02	50.5
11-47-953 SAFE ROUTES TO SCHOOL	.00	283,823.76	206,000.00	(77,823.76)	137.8
11-47-960 TRANSFER TO FUND 45 CAP PROJ	.00	.00	50,000.00	50,000.00	.0
11-47-990 CONTINGENCY	.00	190,083.21	49,000.00	(141,083.21)	387.9
TOTAL PUBLIC WORKS - STREETS & ROADS	7,298.81	672,957.41	598,500.00	(74,457.41)	112.4

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS - PARKS</u>					
11-48-110 SALARIES-PERMANENT EMPLOYEES	3,347.88	48,309.84	43,508.00	(4,801.84)	111.0
11-48-120 SALARIES-TEMPORARY EMPLOYEES	1,337.39	4,130.83	4,000.00	(130.83)	103.3
11-48-130 PAYROLL TAXES	358.43	3,667.85	900.00	(2,767.85)	407.5
11-48-140 BENEFITS-OTHER	75.00	862.50	3,000.00	2,137.50	28.8
11-48-210 BOOKS, SUBSCR, & MEMBERSHIPS	.00	.00	500.00	500.00	.0
11-48-230 TRAVEL, MEETINGS, AND TRAINING	.00	357.77	500.00	142.23	71.6
11-48-240 OFFICE EXPENSE & SUPPLIES	.00	5.88	500.00	494.12	1.2
11-48-250 EQUIPMENT SUPPLIES & MAINT	.00	5,737.02	2,000.00	(3,737.02)	286.9
11-48-257 FUEL	195.31	2,632.46	4,000.00	1,367.54	65.8
11-48-260 TOOLS & EQUIPMENT-NON CAPITAL	.00	2,335.02	1,000.00	(1,335.02)	233.5
11-48-271 MAINT & SUPPLY - OFFICE	.00	33.98	.00	(33.98)	.0
11-48-272 MAINT & SUPPLY - OTHER	.00	16,823.86	.00	(16,823.86)	.0
11-48-273 MAINT & SUPPLY - SYSTEM	.00	2,445.08	.00	(2,445.08)	.0
11-48-274 MAINT & SUPPLY EQUIPMENT	319.80	6,653.11	5,000.00	(1,653.11)	133.1
11-48-280 UTILITIES	925.96	5,642.10	5,000.00	(642.10)	112.8
11-48-285 POWER	.00	3,108.14	5,000.00	1,891.86	62.2
11-48-410 SPECIAL PROJECT	.00	1,704.83	23,094.00	21,389.17	7.4
TOTAL PUBLIC WORKS - PARKS	6,559.77	104,450.27	98,002.00	(6,448.27)	106.6
<u>COMMUNITY OUTREACH DEPARTMENT</u>					
11-49-410 SPECIAL PROJECT	5,000.00	10,313.12	2,000.00	(8,313.12)	515.7
TOTAL COMMUNITY OUTREACH DEPARTME	5,000.00	10,313.12	2,000.00	(8,313.12)	515.7
<u>DEPARTMENT 50</u>					
11-50-110 SALARIES-PERMANENT EMPLOYEES	.00	.00	35,000.00	35,000.00	.0
11-50-230 TRAVEL, MEETINGS, AND TRAINING	.00	625.00	2,000.00	1,375.00	31.3
11-50-312 CONSULTANT	.00	.00	30,000.00	30,000.00	.0
11-50-790 OTHER	.00	64.00	5,000.00	4,936.00	1.3
TOTAL DEPARTMENT 50	.00	689.00	72,000.00	71,311.00	1.0
TOTAL FUND EXPENDITURES	81,728.42	1,719,017.00	3,016,479.00	1,297,462.00	57.0
NET REVENUE OVER EXPENDITURES	(41,134.97)	(9,213.44)	.00	9,213.44	.0

CITY OF HILDALE
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Item 5.

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	110,000.00	110,000.00	.0
TOTAL SOURCE 34	.00	.00	110,000.00	110,000.00	.0
 TOTAL FUND REVENUE	.00	.00	110,000.00	110,000.00	.0

CITY OF HILDALE
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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	.00	73,000.00	110,000.00	37,000.00	66.4
31-44-712 FIRE EQ 2015 BOND INTEREST	.00	5,694.00	.00	(5,694.00)	.0
31-44-723 2018 CIB DETENTION POND	.00	19,000.00	.00	(19,000.00)	.0
31-44-724 2018 CIB DETEN POND INTEREST	.00	10,350.00	.00	(10,350.00)	.0
TOTAL FIRE DEPT DEBT SERVICE	.00	108,044.00	110,000.00	1,956.00	98.2
TOTAL FUND EXPENDITURES	.00	108,044.00	110,000.00	1,956.00	98.2
NET REVENUE OVER EXPENDITURES	.00	(108,044.00)	.00	108,044.00	.0

CITY OF HILDALE
 REVENUES WITH COMPARISON TO BUDGET
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Item 5.

HILDALE CITY GRANTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>						
41-33-801	LIQUOR FUND ALLOTMENT	.00	2,175.76	.00	(2,175.76)	.0
	TOTAL INTERGOVERNMENTAL REVENUE	.00	2,175.76	.00	(2,175.76)	.0
<u>SOURCE 35</u>						
41-35-801	GRANT, LOAN, OR ALLOTMENT	.00	.00	3,000,000.00	3,000,000.00	.0
	TOTAL SOURCE 35	.00	.00	3,000,000.00	3,000,000.00	.0
	TOTAL FUND REVENUE	.00	2,175.76	3,000,000.00	2,997,824.24	.1

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2022

Item 5.

HILDALE CITY GRANTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE GRANTS/LOANS/ALLOTMENTS</u>					
41-44-220 FD ASSISTANCE GRANT EXPENSE	.00	.00	3,000,000.00	3,000,000.00	.0
TOTAL FIRE GRANTS/LOANS/ALLOTMENTS	.00	.00	3,000,000.00	3,000,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	3,000,000.00	3,000,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	2,175.76	.00	(2,175.76)	.0

CITY OF HILDALE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2022

Item 5.

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SOURCE 31</u>					
45-31-800 CAP PROJ TRANS ADMIN DEPT	.00	.00	80,000.00	80,000.00	.0
TOTAL SOURCE 31	.00	.00	80,000.00	80,000.00	.0
<u>SOURCE 37</u>					
45-37-800 CAP PROJ TRANS STREETS & ROADS	.00	.00	50,000.00	50,000.00	.0
TOTAL SOURCE 37	.00	.00	50,000.00	50,000.00	.0
TOTAL FUND REVENUE	.00	.00	130,000.00	130,000.00	.0

CITY OF HILDALE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2022

Item 5.

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAP PROJECTS JUSTICE COURT</u>					
45-42-990 APPROPRIATION FOR FUND BALANCE	.00	.00	130,000.00	130,000.00	.0
TOTAL CAP PROJECTS JUSTICE COURT	.00	.00	130,000.00	130,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	130,000.00	130,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

CITY OF HILDALE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2022

Item 5.

CORONAVIRUS RESPONSE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SOURCE 31</u>					
46-31-800 CV REPOSE TRANS IN ADMIN DEPT	.00	.00	342,729.00	342,729.00	.0
TOTAL SOURCE 31	.00	.00	342,729.00	342,729.00	.0
TOTAL FUND REVENUE	.00	.00	342,729.00	342,729.00	.0

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2022

Item 5.

CORONAVIRUS RESPONSE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 44</u>					
46-44-980 INTRA-GOVT CHARGES	.00	1,306.25	342,729.00	341,422.75	.4
TOTAL DEPARTMENT 44	.00	1,306.25	342,729.00	341,422.75	.4
TOTAL FUND EXPENDITURES	.00	1,306.25	342,729.00	341,422.75	.4
NET REVENUE OVER EXPENDITURES	.00	(1,306.25)	.00	1,306.25	.0

CITY OF HILDALE
 REVENUES WITH COMPARISON TO BUDGET
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Item 5.

2017 JUDGMENT RESOLUTION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUES</u>					
63-38-101 TRANSFER FROM GENERAL FUND	21,020.32	21,020.32	24,000.00	2,979.68	87.6
63-38-102 TRANSFER FROM WATER FUND	70,008.17	70,008.17	8,000.00	(62,008.17)	875.1
63-38-103 TRANSFER FROM WASTEWATER	70,008.17	70,008.17	8,000.00	(62,008.17)	875.1
63-38-105 TRANSFER FROM GAS FUND	7,008.17	7,008.17	8,000.00	991.83	87.6
TOTAL REVENUES	168,044.83	168,044.83	48,000.00	(120,044.83)	350.1
TOTAL FUND REVENUE	168,044.83	168,044.83	48,000.00	(120,044.83)	350.1

CITY OF HILDALE
 EXPENDITURES WITH COMPARISON TO BUDGET
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Item 5.

2017 JUDGMENT RESOLUTION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
63-41-310 PROFESSIONAL & TECHNICAL	4,194.85	41,653.62	28,000.00	(13,653.62)	148.8
63-41-315 LEGAL - GENERAL	.00	6,602.85	20,000.00	13,397.15	33.0
TOTAL EXPENDITURES	4,194.85	48,256.47	48,000.00	(256.47)	100.5
TOTAL FUND EXPENDITURES	4,194.85	48,256.47	48,000.00	(256.47)	100.5
NET REVENUE OVER EXPENDITURES	163,849.98	119,788.36	.00	(119,788.36)	.0

CITY OF HILDALE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2022

Item 5.

LITIGATION DEFENSE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUES</u>					
64-38-101 TRANSFER FROM GENERAL FUND	97.78	97.78	17,900.00	17,802.22	.6
64-38-102 TRANSFER FROM WATER FUND	97.78	97.78	12,000.00	11,902.22	.8
64-38-103 TRANSFER FROM WASTEWATER	97.78	97.78	12,000.00	11,902.22	.8
64-38-105 TRANSFER FROM GAS FUND	97.78	97.78	12,000.00	11,902.22	.8
TOTAL REVENUES	391.12	391.12	53,900.00	53,508.88	.7
TOTAL FUND REVENUE	391.12	391.12	53,900.00	53,508.88	.7

CITY OF HILDALE
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Item 5.

LITIGATION DEFENSE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
64-41-230 TRAVEL	.00	.00	2,700.00	2,700.00	.0
64-41-250 EQUIPMENT SUPPLIES & MAINT	.00	109.95	.00	(109.95)	.0
64-41-285 POWER	.00	281.15	.00	(281.15)	.0
64-41-316 LEGAL - LITIGATION DEFENSE	.00	.00	51,200.00	51,200.00	.0
TOTAL EXPENDITURES	.00	391.10	53,900.00	53,508.90	.7
TOTAL FUND EXPENDITURES	.00	391.10	53,900.00	53,508.90	.7
NET REVENUE OVER EXPENDITURES	391.12	.02	.00	(.02)	.0

CITY OF HILDALE
 REVENUES WITH COMPARISON TO BUDGET
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Item 5.

JOINT ADMINISTRATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUES</u>					
65-38-101 TRANSFER FROM GENERAL FUND	.00	.00	406,000.00	406,000.00	.0
65-38-102 TRANSFER FROM WATER FUND	205,123.20	381,220.60	396,900.00	15,679.40	96.1
65-38-103 TRANSFER FROM WASTEWATER	369,082.22	462,310.26	714,700.00	252,389.74	64.7
65-38-105 TRANSFER FROM GAS FUND	122,794.84	139,246.85	238,200.00	98,953.15	58.5
65-38-910 LANDFILL REVENUES	.00	20,400.00	20,000.00	(400.00)	102.0
65-38-915 GARKANE SERVICES	.00	12,837.00	12,000.00	(837.00)	107.0
TOTAL REVENUES	697,000.26	1,016,014.71	1,787,800.00	771,785.29	56.8
TOTAL FUND REVENUE	697,000.26	1,016,014.71	1,787,800.00	771,785.29	56.8

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
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Item 5.

JOINT ADMINISTRATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
65-41-110 SALARIES-PERMANENT EMPLOYEES	13,525.11	403,968.48	741,600.00	337,631.52	54.5
65-41-113 MANAGER	684.62	16,762.70	.00	(16,762.70)	.0
65-41-114 TREASURER	.00	31,018.42	.00	(31,018.42)	.0
65-41-115 RECORDER	363.52	12,896.71	36,000.00	23,103.29	35.8
65-41-117 ATTORNEY SALARY	.00	12,545.48	72,000.00	59,454.52	17.4
65-41-120 SALARIES-TEMPORARY EMPLOYEES	.00	149,628.21	60,000.00	(89,628.21)	249.4
65-41-130 PAYROLL TAXES	1,913.37	53,095.00	102,000.00	48,905.00	52.1
65-41-140 BENEFITS-OTHER	1,506.07	60,204.16	164,000.00	103,795.84	36.7
65-41-144 PRINT AND POSTAGE	700.00	10,358.90	20,800.00	10,441.10	49.8
65-41-150 STIPENDS - UTILITY BOARD	70.00	4,670.00	12,600.00	7,930.00	37.1
65-41-160 MERCHANT PROCESSING	.00	.00	60,000.00	60,000.00	.0
65-41-210 BOOKS, SUBSCR, & MEMBERSHIPS	63.90	1,411.69	4,000.00	2,588.31	35.3
65-41-230 TRAVEL	.00	2,192.99	8,200.00	6,007.01	26.7
65-41-235 FOOD & REFRESHMENT	.00	2,437.29	11,600.00	9,162.71	21.0
65-41-240 OFFICE EXPENSE & SUPPLIES	.00	1,285.43	8,800.00	7,514.57	14.6
65-41-242 SERVICE FEES	.00	37.00	1,200.00	1,163.00	3.1
65-41-250 EQUIPMENT SUPPLIES & MAINT	.00	22,219.94	73,300.00	51,080.06	30.3
65-41-257 FUEL	3,369.54	27,528.78	39,700.00	12,171.22	69.3
65-41-260 TOOLS & EQUIPMENT-NON CAPITAL	.00	16,570.84	52,800.00	36,229.16	31.4
65-41-271 MAINT & SUPPLY - OFFICE	.00	3,788.11	8,900.00	5,111.89	42.6
65-41-280 UTILITIES	1,171.32	13,982.17	19,800.00	5,817.83	70.6
65-41-285 POWER	.00	9,506.54	15,300.00	5,793.46	62.1
65-41-287 TELEPHONE	851.64	16,424.84	12,000.00	(4,424.84)	136.9
65-41-310 PROFESSIONAL & TECHNICAL	4,523.73	5,208.90	8,300.00	3,091.10	62.8
65-41-313 AUDITOR	7,249.40	38,392.60	50,000.00	11,607.40	76.8
65-41-315 LEGAL - GENERAL	.00	.00	3,000.00	3,000.00	.0
65-41-317 INFORMATION TECHNOLOGY - CONS	.00	18,180.84	15,000.00	(3,180.84)	121.2
65-41-318 INFORMATION TECHNOLOGY - SOFTW	765.71	17,560.63	20,000.00	2,439.37	87.8
65-41-330 EDUCATION	.00	1,382.00	(3,600.00)	(4,982.00)	38.4
65-41-510 INSURANCE	4,642.28	103,555.74	105,300.00	1,744.26	98.3
65-41-521 CREDIT CARD EXPENSE	.00	1,418.70	.00	(1,418.70)	.0
65-41-580 RENT OR LEASE	.00	.00	3,000.00	3,000.00	.0
65-41-720 BUILDINGS	.00	.00	6,000.00	6,000.00	.0
65-41-741 EQUIPMENT - OFFICE	.00	2,966.92	10,000.00	7,033.08	29.7
65-41-850 DEBT SERVICE - VEHICLE & EQUIP	.00	44,801.56	21,000.00	(23,801.56)	213.3
65-41-900 AUTOMATIC PAYMENT INCENTIVE	(25.00)	(300.00)	.00	300.00	.0
65-41-901 SURVEY INCENTIVE PROGRAM	125.00	2,825.00	.00	(2,825.00)	.0
65-41-960 TRANSFERS TO RESERVE FUNDS	.00	.00	18,000.00	18,000.00	.0
TOTAL EXPENDITURES	41,500.21	1,108,526.57	1,780,600.00	672,073.43	62.3
TOTAL FUND EXPENDITURES	41,500.21	1,108,526.57	1,780,600.00	672,073.43	62.3
NET REVENUE OVER EXPENDITURES	655,500.05	(92,511.86)	7,200.00	99,711.86	(1284.

CITY OF HILDALE
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Item 5.

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING REVENUES</u>					
81-37-111 WATER SALES - METERED	.00	381,114.69	498,400.00	117,285.31	76.5
81-37-121 WATER SALES - FLAT RATE	.00	422,390.94	464,400.00	42,009.06	91.0
81-37-160 CONSTRUCTION REVENUE	.00	1,265.00	.00	(1,265.00)	.0
81-37-331 CONNECTION CHARGES	695.00	24,853.54	29,500.00	4,646.46	84.3
81-37-332 CONSTRUCTION & REPAIR	2,120.00	35,152.50	89,600.00	54,447.50	39.2
81-37-351 SUNDRY OPERATING REVENUE	.00	121,714.31	.00	(121,714.31)	.0
81-37-411 INTEREST	.00	3,310.46	5,400.00	2,089.54	61.3
81-37-412 PENALTIES	(.06)	41,312.65	60,000.00	18,687.35	68.9
TOTAL OPERATING REVENUES	2,814.94	1,031,114.09	1,147,300.00	116,185.91	89.9
<u>NON-OPERATING REVENUE</u>					
81-38-102 TRANSFERS FROM R&R RESERVE	.00	.00	77,000.00	77,000.00	.0
81-38-361 LOAN PROCEEDS	.00	.00	460,000.00	460,000.00	.0
81-38-440 SUNDRY NON-OPERATING REVENUE	71,748.00	71,748.00	5,000.00	(66,748.00)	1435.0
81-38-999 CONTINGENCY	.00	.00	400,000.00	400,000.00	.0
TOTAL NON-OPERATING REVENUE	71,748.00	71,748.00	942,000.00	870,252.00	7.6
TOTAL FUND REVENUE	74,562.94	1,102,862.09	2,089,300.00	986,437.91	52.8

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Item 5.

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING EXPENDITURES</u>					
81-41-210 BOOKS, SUBSCR, & MEMBERSHIPS	.00	1,430.94	3,000.00	1,569.06	47.7
81-41-230 TRAVEL	.00	.00	7,800.00	7,800.00	.0
81-41-235 FOOD & REFRESHMENT	.00	.00	1,700.00	1,700.00	.0
81-41-250 EQUIPMENT SUPPLIES & MAINT	.00	.00	49,000.00	49,000.00	.0
81-41-257 FUEL	.00	.00	400.00	400.00	.0
81-41-260 TOOLS & EQUIPMENT-NON CAPITAL	.00	5,796.53	17,000.00	11,203.47	34.1
81-41-273 MAINT & SUPPLY - SYSTEM	1,934.15	74,532.71	207,000.00	132,467.29	36.0
81-41-285 POWER	.00	117,604.85	158,800.00	41,195.15	74.1
81-41-311 ENGINEER	7,726.00	20,149.86	40,000.00	19,850.14	50.4
81-41-314 LABORATORY & TESTING	140.00	9,460.11	5,500.00	(3,960.11)	172.0
81-41-315 LEGAL - GENERAL	.00	.00	1,300.00	1,300.00	.0
81-41-330 EDUCATION	.00	405.00	3,500.00	3,095.00	11.6
81-41-340 SYSTEM CONSTRUCTION SERVICES	.00	1,101.00	10,000.00	8,899.00	11.0
81-41-432 SPECIAL DEPT SUPPLIES	.00	14,194.81	20,000.00	5,805.19	71.0
TOTAL OPERATING EXPENDITURES	9,800.15	244,675.81	525,000.00	280,324.19	46.6
<u>NON-OPERATING EXPENDITURES</u>					
81-42-560 BAD DEBT EXPENSE	12.88	13,688.45	4,000.00	(9,688.45)	342.2
81-42-730 IMPROVEMENTS OTHER THAN BLDGS	.00	357.20	5,000.00	4,642.80	7.1
81-42-742 EQUIPMENT - FIELD	.00	.00	15,000.00	15,000.00	.0
81-42-750 SP PROJECTS CAPITAL	.00	142,857.50	.00	(142,857.50)	.0
81-42-755 AZ STATE TAX SETTLEMENT	.00	.00	460,000.00	460,000.00	.0
81-42-780 RESERVE PURCHASES	.00	.00	77,000.00	77,000.00	.0
81-42-815 PRINC. & INT W.RIGHTS LOAN	.00	.00	61,300.00	61,300.00	.0
81-42-911 TRANSFERS TO JOINT ADMIN FUND	205,123.20	381,220.60	396,900.00	15,679.40	96.1
81-42-912 TRANSFERS TO LITIGATION	97.78	97.78	12,000.00	11,902.22	.8
81-42-914 TRANSFERS TO 2017 JMT RES FUND	70,008.17	70,008.17	8,000.00	(62,008.17)	875.1
81-42-960 TRANSFERS TO RESERVE FUNDS	.00	.00	125,100.00	125,100.00	.0
81-42-999 CONTINGENCY	.00	.00	400,000.00	400,000.00	.0
TOTAL NON-OPERATING EXPENDITURES	275,242.03	608,229.70	1,564,300.00	956,070.30	38.9
TOTAL FUND EXPENDITURES	285,042.18	852,905.51	2,089,300.00	1,236,394.49	40.8
NET REVENUE OVER EXPENDITURES	(210,479.24)	249,956.58	.00	(249,956.58)	.0

CITY OF HILDALE
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Item 5.

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING REVENUES</u>					
82-37-160 CONSTRUCTION REVENUE	.00	1,032.50	9,000.00	7,967.50	11.5
82-37-311 SERVICE CHARGES	.00	797,817.57	767,900.00	(29,917.57)	103.9
82-37-312 SERVICE CHARGES - CPMCWID	.00	157,132.52	167,000.00	9,867.48	94.1
82-37-331 CONNECTION CHARGES	.00	.00	3,000.00	3,000.00	.0
82-37-332 SERVICING CUSTOMER INSTALL	150.00	12,021.97	5,000.00	(7,021.97)	240.4
82-37-411 INTEREST	.00	5,908.23	6,000.00	91.77	98.5
82-37-440 SUNDRY NON-OPERATING REVENUE	.00	.00	1,000.00	1,000.00	.0
82-37-451 IMPACT FEE	.00	22,473.95	90,000.00	67,526.05	25.0
82-37-452 IMPACT FEE - CPMCWID	3,000.00	95,875.00	48,500.00	(47,375.00)	197.7
TOTAL OPERATING REVENUES	3,150.00	1,092,261.74	1,097,400.00	5,138.26	99.5
<u>NON-OPERATING REVENUES</u>					
82-38-102 TRANSFERS FROM R&R RESERVE	.00	.00	73,000.00	73,000.00	.0
82-38-361 LOAN PROCEEDS	.00	.00	300,000.00	300,000.00	.0
82-38-999 CONTINGENCY	.00	.00	400,000.00	400,000.00	.0
TOTAL NON-OPERATING REVENUES	.00	.00	773,000.00	773,000.00	.0
TOTAL FUND REVENUE	3,150.00	1,092,261.74	1,870,400.00	778,138.26	58.4

CITY OF HILDALE
EXPENDITURES WITH COMPARISON TO BUDGET
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WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING EXPENDITURES</u>					
82-41-210 BOOKS, SUBSCR, & MEMBERSHIPS	.00	720.00	2,500.00	1,780.00	28.8
82-41-215 ASSOCIATION MEMBERSHIPS	.00	.00	4,600.00	4,600.00	.0
82-41-230 TRAVEL	.00	128.00	.00	(128.00)	.0
82-41-235 FOOD & REFRESHMENT	.00	.00	1,000.00	1,000.00	.0
82-41-250 EQUIPMENT SUPPLIES & MAINT	.00	360.66	19,000.00	18,639.34	1.9
82-41-257 FUEL	.00	3,416.50	5,400.00	1,983.50	63.3
82-41-260 TOOLS & EQUIPMENT-NON CAPITAL	.00	24.83	13,200.00	13,175.17	.2
82-41-273 MAINTENANCE & SUPPLY - SYSTEM	.00	137,132.04	154,000.00	16,867.96	89.1
82-41-285 POWER	.00	13,954.03	55,000.00	41,045.97	25.4
82-41-311 ENGINEER	1,942.00	13,324.25	5,300.00	(8,024.25)	251.4
82-41-314 LABORATORY & TESTING	.00	.00	3,000.00	3,000.00	.0
82-41-315 LEGAL - GENERAL	.00	.00	1,000.00	1,000.00	.0
82-41-330 EDUCATION	.00	2,500.00	5,300.00	2,800.00	47.2
82-41-340 SYSTEM CONSTRUCTION SERVICES	.00	.00	10,000.00	10,000.00	.0
82-41-341 CONST-CUSTOMER'S INSTALLATION	.00	.00	10,000.00	10,000.00	.0
TOTAL OPERATING EXPENDITURES	1,942.00	171,560.31	289,300.00	117,739.69	59.3
<u>NON-OPERATING EXPENSES</u>					
82-42-523 PROPERTY RENT/LEASE	.00	.00	3,000.00	3,000.00	.0
82-42-560 BAD DEBT EXPENSE	18.58	9,355.50	60,000.00	50,644.50	15.6
82-42-710 LAND	.00	.00	5,000.00	5,000.00	.0
82-42-742 EQUIPMENT - FIELD	.00	.00	17,800.00	17,800.00	.0
82-42-780 RESERVE PURCHASES	.00	29,906.00	73,000.00	43,094.00	41.0
82-42-812 PRINCIPAL ON BONDS - RDA B	.00	.00	35,000.00	35,000.00	.0
82-42-813 PRINCIPAL ON BONDS - RDA - C	.00	106,000.00	7,000.00	(99,000.00)	1514.3
82-42-816 PRINCIPAL ON BONDS - DWQ	.00	80,000.00	80,000.00	.00	100.0
82-42-822 INTEREST ON BONDS - RDA - B	.00	43,110.81	48,000.00	4,889.19	89.8
82-42-823 INTEREST ON BONDS - RDA - C	.00	.00	9,000.00	9,000.00	.0
82-42-911 TRANSFERS TO JOINT ADMIN FUND	491,877.06	601,557.11	714,700.00	113,142.89	84.2
82-42-912 TRANSFERS TO LITIGATION	97.78	97.78	12,000.00	11,902.22	.8
82-42-914 TRANSFERS TO 2017 JMT RES FUND	70,008.17	70,008.17	8,000.00	(62,008.17)	875.1
82-42-960 TRANSFERS TO RESERVE FUNDS	.00	.00	108,600.00	108,600.00	.0
82-42-999 CONTINGENCY	.00	.00	400,000.00	400,000.00	.0
TOTAL NON-OPERATING EXPENSES	562,001.59	940,035.37	1,581,100.00	641,064.63	59.5
TOTAL FUND EXPENDITURES	563,943.59	1,111,595.68	1,870,400.00	758,804.32	59.4
NET REVENUE OVER EXPENDITURES	(560,793.59)	(19,333.94)	.00	19,333.94	.0

CITY OF HILDALE
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Item 5.

GAS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING REVENUES</u>						
84-37-111	GAS SALES - METERED NAT GAS	.00	303,671.77	239,000.00	(64,671.77)	127.1
84-37-112	GAS SALES - METERED PROPANE	10,669.40	745,348.87	448,900.00	(296,448.87)	166.0
84-37-113	GAS SALES - CYLINDER	290.70	12,027.61	2,900.00	(9,127.61)	414.8
84-37-114	GAS SALES - CYLINDER EXCHANGE	54.64	1,170.45	3,700.00	2,529.55	31.6
84-37-121	NATURAL GAS SALES - FLAT RATE	.00	34,589.09	26,000.00	(8,589.09)	133.0
84-37-122	PROPANE GAS - FLAT RATE	.00	44,556.04	34,000.00	(10,556.04)	131.1
84-37-160	CONSTRUCTION REVENUE	.00	60,386.28	65,000.00	4,613.72	92.9
84-37-331	CONNECTION CHARGES	.00	5,745.00	8,000.00	2,255.00	71.8
84-37-351	SUNDRY OPERATING REVENUE	.00	.00	47,000.00	47,000.00	.0
84-37-352	LOAN INTEREST REVENUE	.00	.00	3,200.00	3,200.00	.0
84-37-411	INTEREST	.00	3,094.80	.00	(3,094.80)	.0
84-37-412	PENALTIES	.00	18,389.41	17,000.00	(1,389.41)	108.2
	TOTAL OPERATING REVENUES	11,014.74	1,228,979.32	894,700.00	(334,279.32)	137.4
<u>NON-OPERATING REVENUES</u>						
84-38-102	TRANSFERS FROM R&R RESERVE	.00	.00	76,500.00	76,500.00	.0
84-38-999	CONTINGENCY	.00	.00	400,000.00	400,000.00	.0
	TOTAL NON-OPERATING REVENUES	.00	.00	476,500.00	476,500.00	.0
	TOTAL FUND REVENUE	11,014.74	1,228,979.32	1,371,200.00	142,220.68	89.6

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GAS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING EXPENDITURES</u>					
84-41-140	BENEFITS-OTHER	.00	.00	3,000.00	3,000.00 .0
84-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	.00	2,080.00	2,000.00 (80.00)	104.0
84-41-230	TRAVEL	.00	690.00	4,000.00	3,310.00 17.3
84-41-235	FOOD & REFRESHMENT	.00	.00	600.00	600.00 .0
84-41-250	EQUIPMENT SUPPLIES & MAINT	.00	835.07	10,000.00	9,164.93 8.4
84-41-257	FUEL	260.64	5,027.41	3,500.00 (1,527.41)	143.6
84-41-260	TOOLS & EQUIPMENT-NON CAPITAL	.00	5,201.09	10,000.00	4,798.91 52.0
84-41-273	MAINT & SUPPLY SYSTEM	.00	44,583.23	47,400.00	2,816.77 94.1
84-41-280	UTILITIES	.00	520.02	.00 (520.02)	.0
84-41-285	POWER	.00	930.13	2,000.00	1,069.87 46.5
84-41-311	ENGINEER	.00	.00	1,000.00	1,000.00 .0
84-41-315	LEGAL - GENERAL	.00	.00	1,000.00	1,000.00 .0
84-41-330	EDUCATION	.00	3,126.25	6,200.00	3,073.75 50.4
84-41-340	SYSTEM CONSTRUCTION SERVICES	.00	.00	2,000.00	2,000.00 .0
84-41-341	CONST-CUSTOMER'S INSTALLATION	.00	7,596.52	.00 (7,596.52)	.0
84-41-431	NATURAL GAS COMMODITY SUPPLY	.00	145,230.12	80,700.00 (64,530.12)	180.0
84-41-432	PROPANE GAS COMMODITY SUPPLY	20,725.92	502,741.72	269,600.00 (233,141.72)	186.5
84-41-434	NAT GAS COMMODITY TRANSPORT	911.97	20,760.27	33,400.00	12,639.73 62.2
84-41-510	INSURANCE	1,619.11	1,619.11	.00 (1,619.11)	.0
84-41-580	RENT OR LEASE	100.00	4,220.45	4,700.00	479.55 89.8
84-41-610	MISC. SUPPLIES	.00	.00	5,000.00	5,000.00 .0
84-41-742	EQUIPMENT - FIELD	.00	116.96	.00 (116.96)	.0
TOTAL OPERATING EXPENDITURES		23,617.64	745,278.35	486,100.00 (259,178.35)	153.3
<u>NON-OPERATING EXPENDITURES</u>					
84-42-560	BAD DEBT EXPENSE	43.05	8,749.68	6,000.00 (2,749.68)	145.8
84-42-710	LAND	.00	.00	6,900.00	6,900.00 .0
84-42-750	SP PROJECTS CAPITAL	.00	409.50	32,900.00	32,490.50 1.2
84-42-780	RESERVE PURCHASES	.00	7,521.25	76,500.00	68,978.75 9.8
84-42-911	TRANSFERS TO JOINT ADMIN FUND	.00	.00	238,200.00	238,200.00 .0
84-42-912	TRANSFERS TO LITIGATION	97.78	97.78	12,000.00	11,902.22 .8
84-42-914	TRANSFERS TO 2017 JMT RES FUND	7,008.17	7,008.17	8,000.00	991.83 87.6
84-42-960	TRANSFERS TO RESERVE FUNDS	.00	.00	104,600.00	104,600.00 .0
84-42-999	CONTINGENCY	.00	.00	400,000.00	400,000.00 .0
TOTAL NON-OPERATING EXPENDITURES		7,149.00	23,786.38	885,100.00	861,313.62 2.7
TOTAL FUND EXPENDITURES		30,766.64	769,064.73	1,371,200.00	602,135.27 56.1
NET REVENUE OVER EXPENDITURES		(19,751.90)	459,914.59	.00 (459,914.59)	.0

CITY OF HILDALE
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89 FUND COLO CITY FIBER DEPT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-OPERATING REVENUES</u>						
89-38-101	TRANSFERS FROM OTHER FUNDS	.00	.00	5,000.00	5,000.00	.0
89-38-928	CONTIGENCY	.00	.00	20,000.00	20,000.00	.0
	TOTAL NON-OPERATING REVENUES	.00	.00	25,000.00	25,000.00	.0
	TOTAL FUND REVENUE	.00	.00	25,000.00	25,000.00	.0

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89 FUND COLO CITY FIBER DEPT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING EXPENDITURES</u>					
89-41-273 MAINT & SUPPLY SYSTEM	.00	.00	5,000.00	5,000.00	.0
TOTAL OPERATING EXPENDITURES	.00	.00	5,000.00	5,000.00	.0
<u>NON-OPERATING EXPENDITURES</u>					
89-42-999 CONTINGENCY	.00	.00	20,000.00	20,000.00	.0
TOTAL NON-OPERATING EXPENDITURES	.00	.00	20,000.00	20,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	25,000.00	25,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

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90 FUND HILDALE CITY FIBER DEP

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING REVENUES</u>					
90-37-111 FIBER SALES	.00	5,860.76	5,000.00	(860.76)	117.2
90-37-331 CONNECTION CHARGES	.00	225.00	.00	(225.00)	.0
90-37-332 CONSTRUCTION	.00	.00	1,000.00	1,000.00	.0
90-37-412 PENALTIES	.00	32.43	.00	(32.43)	.0
TOTAL OPERATING REVENUES	.00	6,118.19	6,000.00	(118.19)	102.0
<u>NON-OPERATING REVENUES</u>					
90-38-101 TRANSFERS FROM OTHER FUNDS	.00	.00	20,000.00	20,000.00	.0
90-38-999 CONTINGENCY	71,250.00	71,250.00	20,000.00	(51,250.00)	356.3
TOTAL NON-OPERATING REVENUES	71,250.00	71,250.00	40,000.00	(31,250.00)	178.1
TOTAL FUND REVENUE	71,250.00	77,368.19	46,000.00	(31,368.19)	168.2

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90 FUND HILDALE CITY FIBER DEP

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING EXPENDITURES</u>					
90-41-260 TOOLS & EQUIPMENT-NON CAPITAL	.00	.00	4,000.00	4,000.00	.0
90-41-273 MAINT & SUPPLY SYSTEM	.00	212.98	20,000.00	19,787.02	1.1
90-41-341 CONST-CUSTOMER'S INSTALLATION	.00	.00	2,000.00	2,000.00	.0
90-41-580 RENT OR LEASE	100.00	1,200.00	.00	(1,200.00)	.0
TOTAL OPERATING EXPENDITURES	100.00	1,412.98	26,000.00	24,587.02	5.4
<u>NON-OPERATING EXPENDITURES</u>					
90-42-990 APPROPRIATION FOR FUND BALANCE	.00	.00	20,000.00	20,000.00	.0
TOTAL NON-OPERATING EXPENDITURES	.00	.00	20,000.00	20,000.00	.0
TOTAL FUND EXPENDITURES	100.00	1,412.98	46,000.00	44,587.02	3.1
NET REVENUE OVER EXPENDITURES	71,150.00	75,955.21	.00	(75,955.21)	.0

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
1580 COLORADO CITY FIRE DEPARTMENT									
CCFD615	1	Invoice	FIRE DEPT IGA APRIL MAY JUNE 2022	06/15/2022	06/30/2022	22,749.99	0	06/22	11-44-980
CCFD67	1	Invoice	EMS STANDBY COLORADO CITY MUSIC FESTIVAL	06/07/2022	06/22/2022	1,964.35	0	06/22	11-36-910
Total 1580 COLORADO CITY FIRE DEPARTMENT:						24,714.34			
1623 COSTCO WHOLESALE									
11193421129	1	Invoice	Membership Renewal 2022-2023	06/24/2022	07/24/2022	63.90	0	06/22	11-41-210
11193421129	2	Invoice	Membership Renewal 2022-2023	06/24/2022	07/24/2022	63.90	0	06/22	65-41-210
Total 1623 COSTCO WHOLESALE:						127.80			
1991 FREHNER BEARING & SUPPLY									
80779	1	Invoice	1" PILLOW BLOCKS	06/17/2022	07/17/2022	76.90	0	06/22	82-41-250
Total 1991 FREHNER BEARING & SUPPLY:						76.90			
2160 HILDALE CITY									
NAT 0422	1	Invoice	NATURAL GAS ENERGY AND USE TAX	05/13/2022	05/28/2022	594.18	0	05/22	84-21376
Total 2160 HILDALE CITY:						594.18			
2170 HILDALE CITY UTILITIES									
3180001 062	1	Invoice	Lab Shop Utilities	06/09/2022	06/24/2022	813.61	0	06/22	65-41-280
6077001 062	1	Invoice	CITY HALL UTILITIES - 67% Utilities - Split Distribution	06/09/2022	06/24/2022	357.71	0	06/22	65-41-280
6077001 062	2	Invoice	CITY HALL UTILITIES - 33% Admin - Split Distribution	06/09/2022	06/24/2022	176.18	0	06/22	11-41-280
6217001 062	1	Invoice	MAXWELL PARK UTILITIES	06/09/2022	06/24/2022	925.96	0	06/22	11-48-280
6231904 062	1	Invoice	MULBERRY STREET BUILDING	06/09/2022	06/24/2022	468.51	0	06/22	11-41-280
6428701 062	1	Invoice	GAS YARD LEASE	06/09/2022	06/24/2022	100.00	0	06/22	84-41-580
Total 2170 HILDALE CITY UTILITIES:						2,841.97			
2220 HOME DEPOT									
2627617	1	Invoice	GARBAGE BAGS	04/25/2022	05/25/2022	251.67	0	04/22	11-48-272
3034552	1	Invoice	MAKITA BATERIES	04/24/2022	05/24/2022	329.81	0	04/22	65-41-260
5621003	1	Invoice	EXTENSION CORDS	05/02/2022	06/30/2022	196.14	0	05/22	81-41-273
9513895	1	Invoice	PAINTING SUPPLIES FOR HYDRANTS	04/18/2022	05/18/2022	253.31	0	04/22	81-41-273
5514736	1	Invoice	HOSE, PAINTING SUPPLIES	06/01/2022	07/01/2022	289.21	0	06/22	65-41-260
7032606	1	Invoice	PAINTING SUPPLIES	06/09/2022	07/09/2022	368.49	0	06/22	81-41-273
8521364	1	Invoice	WIRE AND ROPE	05/19/2022	06/18/2022	180.36	0	05/22	81-41-273
8522314	1	Invoice	PHONE CASE	05/19/2022	06/18/2022	22.82	0	05/22	65-41-260
9010443	1	Invoice	GROUT	06/07/2022	07/07/2022	467.80	0	06/22	82-41-273
Total 2220 HOME DEPOT:						2,359.61			
2470 JONES PAINT & GLASS									
SGPI115557	1	Invoice	MEK-WATER TANK PAINTING	06/09/2022	07/09/2022	73.58	0	06/22	81-41-273
Total 2470 JONES PAINT & GLASS:						73.58			
2560 HINTON BURDICK CPAs & ADVISORS									
267686	1	Invoice	2021 FY Audit Progress Billing - 33% Admin Split Distribution	05/31/2022	06/30/2022	3,570.60	0	06/22	11-41-313

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
267686	2	Invoice	2021 FY Audit Progress Billing - 67% Utilities Split Distribution	05/31/2022	06/30/2022	7,249.40	0	06/22	65-41-313
Total 2560 HINTON BURDICK CPAs & ADVISORS:						10,820.00			
2671 LES OLSON COMPANY									
EA1146394	1	Invoice	MAINTENANCE CONTRACT - 75% UTILITIES	05/17/2022	06/16/2022	240.92	0	05/22	65-41-144
EA1146394	2	Invoice	MAINTENANCE CONTRACT - 25% ADMIN	05/17/2022	06/16/2022	80.30	0	05/22	11-41-241
Total 2671 LES OLSON COMPANY:						321.22			
3450 SCHOLZEN PRODUCTS COMPANY, INC.									
3037098	1	Invoice	Chlorine Cylinder Rental	05/19/2022	06/18/2022	124.80	0	05/22	81-41-432
6656339	1	Invoice	SOAP FOR WELLS	05/10/2022	06/09/2022	440.00	0	05/22	81-41-273
6656559	1	Invoice	1-1/2 GALVANIZED PIPE AND FITTINGS	05/10/2022	06/09/2022	1,149.91	0	05/22	81-41-273
6656978	1	Invoice	Fittings	05/16/2022	06/16/2022	669.50	0	05/22	81-41-273
665728/2	1	Invoice	4" VALVE FOR WATER TANK	05/12/2022	06/11/2022	758.92	0	05/22	81-41-273
6657312	1	Invoice	WIRE MESH	05/12/2022	06/11/2022	263.34	0	05/22	81-41-273
6657446	1	Invoice	SAMPLE TAPS	05/13/2022	06/12/2022	75.00	0	05/22	81-41-273
6658791	1	Invoice	DRILL BITS, TEFLON TAPE	05/18/2022	06/17/2022	79.63	0	05/22	81-41-273
6659141	1	Invoice	WELL VENTS, CHECK VALVE, ETC	05/19/2022	06/18/2022	62.97	0	05/22	81-41-273
HR 1022675	1	Invoice	CLORINE	05/23/2022	06/22/2022	2,079.60	0	05/22	81-41-432
6656978-01	1	Invoice	FITTINGS	05/25/2022	06/24/2022	198.00	0	05/22	81-41-273
6658791-01	1	Invoice	TEFLON TAPE	05/25/2022	06/24/2022	89.60	0	05/22	81-41-273
6660393	1	Invoice	VALVE BOXES AND LIDS	05/25/2022	06/24/2022	2,008.89	0	05/22	81-41-273
6660542	1	Invoice	PVC FITTINGS	05/25/2022	06/24/2022	1,013.50	0	05/22	81-41-273
6660633	1	Invoice	ELECTRO FUSION SADDLES	05/27/2022	06/26/2022	516.25	0	05/22	81-41-273
6661077	1	Invoice	METER BARREL	05/27/2022	06/26/2022	1,234.00	0	05/22	81-41-273
6641130	1	Invoice	FITTINGS	03/15/2022	04/14/2022	79.64	0	03/22	82-41-273
6641944	1	Invoice	Fittings	03/17/2022	04/16/2022	754.87	0	03/22	82-41-273
6644235	1	Invoice	GAS PIPE, LID LIFTERS	03/25/2022	04/24/2022	399.00	0	03/22	84-41-273
6646968	1	Invoice	fusion kit	04/05/2022	05/05/2022	1,487.95	0	04/22	65-41-260
6651053	1	Invoice	rebar	04/20/2022	05/20/2022	1,655.50	0	04/22	65-41-720
6653423	1	Invoice	REPAIR CLAMP	04/28/2022	05/28/2022	178.88	0	04/22	81-41-273
6654292	1	Invoice	WIRE BRUSH, FLAP DISCS	05/02/2022	06/01/2022	64.56	0	05/22	81-41-273
6654711	1	Invoice	3" GAS GAT VALVES	05/04/2022	06/03/2022	326.08	0	05/22	81-41-273
6660577-00	1	Invoice	FITTINGS	05/25/2022	06/24/2022	46.44	0	05/22	65-41-274
6660584	1	Invoice	8" COUPLING	05/25/2022	06/24/2022	148.26	0	05/22	81-41-273
6660858	1	Invoice	Fittings	05/26/2022	06/25/2022	378.00	0	05/22	81-41-273
6661776	1	Invoice	CREDIT RETURN	05/31/2022	06/30/2022	46.44	0	05/22	65-41-274
6666791	1	Invoice	FITTINGS	06/20/2022	07/20/2022	129.42	0	06/22	82-41-273
Total 3450 SCHOLZEN PRODUCTS COMPANY, INC.:						16,366.07			
3560 SOUTH CENTRAL COMMUNICATIONS									
8277200 062	1	Invoice	POLICE PHONE LINE	06/01/2022	06/16/2022	55.86	0	06/22	11-43-287
8297800 062	1	Invoice	CITY HALL PHONES & FAX LINES - 33% ADMIN - Split Distribution	06/01/2022	06/16/2022	74.60	0	06/22	11-41-287
8297800 062	2	Invoice	CITY HALL PHONES & FAX LINES - 67% UTILITIES - Split Distribution	06/01/2022	06/16/2022	151.46	0	06/22	65-41-287
8362600 062	1	Invoice	Hildale City Police Phone	06/01/2022	06/16/2022	20.81	0	06/22	11-43-287
9592500 062	1	Invoice	PRI Phone Account - 33% Admin	06/01/2022	06/16/2022	344.86	0	06/22	11-41-287
9592500 062	2	Invoice	PRI Phone Account - 67% Utilities	06/01/2022	06/16/2022	700.18	0	06/22	65-41-287

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
Total 3560 SOUTH CENTRAL COMMUNICATIONS:						1,347.77			
3740 SUNRISE ENGINEERING, INC.									
0124190	1	Invoice	CANYON STREET CONSTRUCTION MANAGMENT	03/14/2022	04/13/2022	2,947.25	0	03/22	11-47-311
0125703	1	Invoice	CANYON STREET CONSTRUCTION MANAGMENT	05/12/2022	06/11/2022	125.50	0	05/22	11-47-311
0125703	2	Invoice	GENERAL ENGINEERING HILDALE AND UTAH AVE	05/12/2022	06/11/2022	3,855.00	0	05/22	11-41-311
0125731	1	Invoice	HEIGHTS AT SOUTH ZION	05/12/2022	06/11/2022	837.00	0	05/22	11-41-311
0125731	2	Invoice	STATE HIGHWAY EXHIBITS	05/12/2022	06/11/2022	966.75	0	05/22	11-47-311
0125746	1	Invoice	WATER IMPACT FEE ANALYSIS	05/12/2022	06/11/2022	3,945.00	0	05/22	81-41-311
0126162	1	Invoice	ENGINEERING FOR HEADWORKS	06/07/2022	07/07/2022	532.00	0	06/22	82-41-311
0126162	2	Invoice	HEADWORKS FINAL DESIGNE	06/07/2022	07/07/2022	1,410.00	0	06/22	82-41-311
0126275	1	Invoice	CANYON STREET CONSTRUCTION MANAGMENT	06/08/2022	07/08/2022	203.75	0	06/22	11-47-311
0126275	2	Invoice	HILDALE STREET AND UTAH AVE	06/08/2022	07/08/2022	3,000.00	0	06/22	11-47-311
0126292	1	Invoice	WATER IMPACT FEE ANALYSIS	06/08/2022	07/08/2022	7,726.00	0	06/22	81-41-311
Total 3740 SUNRISE ENGINEERING, INC.:						25,548.25			
3930 TOWN OF COLORADO CITY									
WAT0422	1	Invoice	AZ SALES TAX WATER	04/02/2022	04/17/2022	1.42-	0	04/22	81-21371
WAT0422	2	Invoice	AZ SALES TAX PROPANE	04/02/2022	04/17/2022	2,553.08	0	04/22	84-21371
0522	1	Invoice	WAT 0522	05/31/2022	06/15/2022	2,778.05	0	05/22	81-21371
0522	2	Invoice	PRO ST. 0522	05/31/2022	06/15/2022	2,165.28	0	05/22	84-21371
9769	1	Invoice	IT CONSULTING 90% UTILITIES	05/01/2022	05/16/2022	221.61	0	05/22	65-41-317
9769	2	Invoice	IT CONSULTING 10% CITY	05/01/2022	05/16/2022	24.62	0	05/22	11-41-317
9772	1	Invoice	FUEL FROM PUBLIC WORKS-CITY	05/01/2022	05/16/2022	210.91	0	05/22	11-41-257
9772	2	Invoice	FUEL FROM PUBLIC WORKS-PARKS	05/01/2022	05/16/2022	272.85	0	05/22	11-48-257
9772	3	Invoice	DIESEL FROM PUBLIC WORKS-ROADS	05/01/2022	05/16/2022	368.75	0	05/22	11-47-257
9772	4	Invoice	DIESEL FROM PUBLIC WORKS-UTILITIES	05/01/2022	05/16/2022	2,553.05	0	05/22	65-41-257
9772	5	Invoice	GAS FROM PUBLIC WORKS-UTILITIES	05/01/2022	05/16/2022	207.29	0	05/22	84-41-257
9772	6	Invoice	ADMIN FEE	05/01/2022	05/16/2022	72.26	0	05/22	11-41-111
9776	1	Invoice	UTILITY FIELD STAFF PAYROLL	05/13/2022	05/28/2022	13,742.08	0	05/22	65-41-110
9776	2	Invoice	UTILITY FELDS STAFF PAYROLL BENEFITS	05/13/2022	05/28/2022	475.55	0	05/22	65-41-140
9776	3	Invoice	UTILITY FIELD STAFF PAYROLL TAXES	05/13/2022	05/28/2022	1,593.46	0	05/22	65-41-130
9776	4	Invoice	UTILITY SECRETARIAL PAYROLL	05/13/2022	05/28/2022	2,359.07	0	05/22	65-41-110
9776	5	Invoice	UTILITY FUND PYROLL TAXES	05/13/2022	05/28/2022	400.55	0	05/22	65-41-130
9776	6	Invoice	UTILITY FUND PAYROLL BENEFIT	05/13/2022	05/28/2022	82.13	0	05/22	65-41-140
9776	7	Invoice	CUTY MANAGER PAYROLL	05/13/2022	05/28/2022	576.92	0	05/22	65-41-113
9776	8	Invoice	RECORDER PAYROLL	05/13/2022	05/28/2022	363.52	0	05/22	65-41-115
9776	9	Invoice	TREASURER PAYROLL	05/13/2022	05/28/2022	903.23	0	05/22	65-41-114
9776	10	Invoice	CITY MANAGER PAYROLL	05/13/2022	05/28/2022	2,307.70	0	05/22	11-41-113
9776	11	Invoice	RECORDER PAYROLL	05/13/2022	05/28/2022	1,454.08	0	05/22	11-41-115
9776	12	Invoice	TREASURER PAYROLL	05/13/2022	05/28/2022	978.50	0	05/22	11-41-114
9776	13	Invoice	GENERAL FUND						

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
			SECRETARIAL PAYROLL	05/13/2022	05/28/2022	3,992.68	0	05/22	11-41-111
9776	14	Invoice	GENERAL FUND PAYROLL TAXES	05/13/2022	05/28/2022	693.90	0	05/22	11-41-130
9776	15	Invoice	GENERAL FUND PAYROLL BENEFITS	05/13/2022	05/28/2022	67.88	0	05/22	11-41-140
9776	16	Invoice	BUILDING OFFICIAL PAYROLL	05/13/2022	05/28/2022	931.50	0	05/22	11-45-110
9776	17	Invoice	PUBLIC WORKS-STREET PAYROLL	05/13/2022	05/28/2022	3,791.63	0	05/22	11-47-110
9778	1	Invoice	VERIZON MAR22-APRIL21	05/11/2022	06/30/2022	185.42	0	05/22	11-41-287
9780	1	Invoice	IT CONSULTING 10% CITY	05/11/2022	05/26/2022	45.71	0	05/22	11-41-317
9780	2	Invoice	IT CONSULTING 90% UTILITIES	05/11/2022	05/26/2022	411.39	0	05/22	65-41-317
9782	1	Invoice	DOJ COST SHARING	05/11/2022	05/26/2022	2,020.98	0	05/22	63-41-310
9786	1	Invoice	DRUG TESTING	05/18/2022	06/02/2022	37.00	0	05/22	65-41-242
9788	1	Invoice	GAS TOPPER FOR UTILITY TRUCK	05/19/2022	06/03/2022	40.00	0	05/22	65-41-250
9789	1	Invoice	IT CONSULTING 10% CITY	05/16/2022	05/31/2022	20.86	0	05/22	11-41-317
9789	2	Invoice	IT CONSULTING 90% UTILITIES	05/16/2022	05/31/2022	187.72	0	05/22	65-41-317
9794	1	Invoice	UTILITY FIELD STAFF PAYROLL	05/27/2022	06/11/2022	13,519.63	0	05/22	65-41-110
9794	2	Invoice	UTILITY FIELD STAFF PAYROLL BENEFITS	05/27/2022	06/11/2022	2,713.02	0	05/22	65-41-140
9794	3	Invoice	UTILITY FIELD STAFF PAYROL TAXES	05/27/2022	06/11/2022	1,638.48	0	05/22	65-41-130
9794	4	Invoice	UTILITY SECRETARIAL PAYROLL	05/27/2022	06/11/2022	2,408.46	0	05/22	65-41-110
9794	5	Invoice	UTILITY FUND PAYROLL TAXES	05/27/2022	06/11/2022	402.86	0	05/22	65-41-130
9794	6	Invoice	UTILITY FUND PAYROLL BENEFITS	05/27/2022	06/11/2022	734.19	0	05/22	65-41-140
9794	7	Invoice	CITY MANAGER PAYROLL	05/27/2022	06/11/2022	576.92	0	05/22	65-41-113
9794	8	Invoice	RECORDER PAYROLL	05/27/2022	06/11/2022	363.52	0	05/22	65-41-115
9794	9	Invoice	TREASURER PAYROLL	05/27/2022	06/11/2022	903.23	0	05/22	65-41-114
9794	10	Invoice	CITY MANAGER PAYROLL	05/27/2022	06/11/2022	2,307.70	0	05/22	11-41-113
9794	11	Invoice	RECORDER PAYROLL	05/27/2022	06/11/2022	1,454.08	0	05/22	11-41-115
9794	12	Invoice	TREASURER PAYROLL	05/27/2022	06/11/2022	978.50	0	05/22	11-41-115
9794	13	Invoice	GENERAL FUND SECRETARIAL PAYROLL	05/27/2022	06/11/2022	4,215.74	0	05/22	11-41-140
9794	14	Invoice	GENERAL FUND PAYROLL TAXES	05/27/2022	06/11/2022	703.37	0	05/22	11-41-130
9794	15	Invoice	GENERAL FUND PAYROLL BENEFITS	05/27/2022	06/11/2022	779.52	0	05/22	11-41-140
9794	16	Invoice	Building Official Payroll	05/27/2022	06/11/2022	985.51	0	05/22	11-45-110
9794	17	Invoice	PUBLIC WORKS-STREET PAYROLL	05/27/2022	06/11/2022	4,522.26	0	05/22	11-47-110
9811	1	Invoice	TOCC DISPATCH IGA 0622	06/01/2022	06/16/2022	2,700.00	0	06/22	11-46-980
9814	1	Invoice	CITY INSURANCE	06/01/2022	06/16/2022	4,642.28	0	06/22	65-41-510
9814	2	Invoice	PROPANE DELIVERY INSURANCE	06/01/2022	06/16/2022	1,619.11	0	06/22	84-41-510
9817	1	Invoice	VERIZON APRIL 22 - MAY 21	06/01/2022	06/16/2022	164.34	0	06/22	11-41-287
9820	1	Invoice	FUEL FROM PUBLIC WORKS-CITY	06/01/2022	06/16/2022	90.93	0	06/22	11-41-257
9820	2	Invoice	FUEL FROM PUBLIC WORKS-PARKS	06/01/2022	06/16/2022	195.31	0	06/22	11-48-257
9820	3	Invoice	DIESEL FROM PUBLIC WORKS-ROADS	06/01/2022	06/16/2022	120.97	0	06/22	11-47-257
9820	4	Invoice	FUEL FROM PUBLIC WORKS-UTILITIES	06/01/2022	06/16/2022	3,369.54	0	06/22	65-41-257
9820	5	Invoice	GAS FROM PUBLIC WORKS-UTILITIES	06/01/2022	06/16/2022	260.64	0	06/22	84-41-257
9820	6	Invoice	ADMIN FEE	06/01/2022	06/16/2022	80.75	0	06/22	11-41-111
9821	1	Invoice	POLICE SERVICES	06/01/2022	06/16/2022	13,500.00	0	06/22	11-43-980
9823	1	Invoice	DOJ COST SHARING	06/06/2022	06/21/2022	2,699.40	0	06/22	63-41-310
9827	1	Invoice	UTILITY FIELD STAFF PAYROLL	06/10/2022	06/25/2022	11,879.31	0	06/22	65-41-110
9827	2	Invoice	UTILITY FUND PAYROLL BENEFITS	06/10/2022	06/25/2022	475.55	0	06/22	65-41-140

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
9827	3	Invoice	UTILITY FIELD STAFF PAYROLL TAXES	06/10/2022	06/25/2022	1,509.95	0	06/22	65-41-130
9827	4	Invoice	UTILITY SECRETARIAL PAYROLL	06/10/2022	06/25/2022	1,645.80	0	06/22	65-41-110
9827	5	Invoice	UTILITY FUND PAYROLL BENEFITS	06/10/2022	06/25/2022	82.13	0	06/22	65-41-140
9827	6	Invoice	CITY MANAGER PAYROLL	06/10/2022	06/25/2022	684.62	0	06/22	65-41-113
9827	7	Invoice	RECORDER PAYROLL	06/10/2022	06/25/2022	363.52	0	06/22	65-41-115
9827	8	Invoice	TREASURER PAYROLL	06/10/2022	06/25/2022	948.39	0	06/22	65-41-140
9827	9	Invoice	CITY MANAGER PAYROLL	06/10/2022	06/25/2022	2,738.46	0	06/22	11-41-113
9827	10	Invoice	RECORDER PAYROLL	06/10/2022	06/25/2022	1,454.08	0	06/22	11-41-115
9827	11	Invoice	TREASURER PAYROLL	06/10/2022	06/25/2022	1,027.42	0	06/22	11-41-114
9827	12	Invoice	GENERAL FUND SECRETARIAL PAYROLL	06/10/2022	06/25/2022	3,971.29	0	06/22	11-41-111
9827	13	Invoice	GENERAL FUND PAYROLL TAXES	06/10/2022	06/25/2022	749.76	0	06/22	11-41-130
9827	14	Invoice	GENERAL FUND PAYROLL BENEFITS	06/10/2022	06/25/2022	67.88	0	06/22	11-41-140
9827	15	Invoice	Building Official Payroll	06/10/2022	06/25/2022	769.56	0	06/22	11-45-110
9827	16	Invoice	PUBLIC WORKS-STREET PAYROLL	06/10/2022	06/25/2022	3,461.82	0	06/22	11-47-110
9827	17	Invoice	UTILITY FUND PAYROLL TAXES	06/10/2022	06/25/2022	398.06	0	06/22	65-41-130
9829	1	Invoice	DOJ COST SHARE JIM KEITH	06/10/2022	06/25/2022	1,495.45	0	06/22	63-41-310
061622	1	Invoice	ROYCE JESSOP RIGHT OF WAY	06/16/2022	07/01/2022	300.00	0	06/22	11-32-300

Total 3930 TOWN OF COLORADO CITY: 151,763.10

4011 USABlueBook

010416	1	Invoice	WATER TEST KITS	06/13/2022	06/23/2022	148.57	0	06/22	81-41-273
013704	1	Invoice	PERISTALTIC PUMP PARTS	06/15/2022	06/25/2022	245.05	0	06/22	81-41-273
013704	2	Invoice	TRAFFIC CONES	06/15/2022	06/25/2022	759.00	0	06/22	82-41-273
013704	3	Invoice	FREIGHT	06/15/2022	06/25/2022	218.11	0	06/22	65-41-260

Total 4011 USABlueBook: 1,370.73

4020 U.S. POSTAL SERVICE

061322	1	Invoice	POSTAGE	06/13/2022	06/28/2022	700.00	0	06/22	65-41-144
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Total 4020 U.S. POSTAL SERVICE: 700.00

4055 UNIFIRST CORPORATION

0538815	1	Invoice	Uniforms	04/25/2022	05/25/2022	94.72	0	04/22	65-41-250
0539807	1	Invoice	Uniforms	05/09/2022	06/08/2022	97.95	0	05/22	65-41-250
0539316	1	Invoice	Uniforms	05/02/2022	06/01/2022	94.72	0	04/22	65-41-260
0540305	1	Invoice	Uniforms	05/16/2022	06/15/2022	97.95	0	05/22	65-41-260
0540782	1	Invoice	Uniforms	05/23/2022	06/22/2022	112.27	0	05/22	65-41-260
0541282	1	Invoice	Uniforms	05/30/2022	06/29/2022	112.27	0	05/22	65-41-260
0542264	1	Invoice	Uniforms	06/13/2022	07/13/2022	112.27	0	06/22	65-41-260
0542739	1	Invoice	Uniforms	06/20/2022	07/20/2022	112.27	0	06/22	65-41-260
0543233	1	Invoice	Uniforms	06/27/2022	07/27/2022	52.27	0	06/22	65-41-260

Total 4055 UNIFIRST CORPORATION: 886.69

4202 ROCKY MOUNTAIN POWER

68511976 05	1	Invoice	Cathodic Protection Power	05/23/2022	06/22/2022	22.16	0	05/22	84-41-285
68511976 06	1	Invoice	Cathodic Protection Power	06/22/2022	07/15/2022	22.36	0	06/22	84-41-285

Total 4202 ROCKY MOUNTAIN POWER: 44.52

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
4220 UTAH STATE TREASURER									
0522	1	Invoice	MAY 2022 SURCHARGES	05/01/2022	05/31/2022	1,516.83	0	05/22	11-42-550
TC 0422	1	Invoice	SURCHARGES 0422	04/01/2022	05/01/2022	1,135.79	0	06/22	11-42-550
TC55 0422	1	Invoice	SURCHARGES	04/01/2022	05/01/2022	1,135.79	0	04/22	11-42-550
Total 4220 UTAH STATE TREASURER:						3,788.41			
4221 UTAH STATE TAX COMMISSION									
STC 0422	1	Invoice	Taxes Collected for Hildale	05/16/2022	06/15/2022	646.26	0	04/22	84-21375
TC 55 0422	1	Invoice	SURCHARGES	05/18/2022	06/17/2022	1,135.79	0	04/22	11-21332
Total 4221 UTAH STATE TAX COMMISSION:						1,782.05			
4403 WCF MUTUAL INSURANCE CO.									
7634243	1	Invoice	WORK COMP INSURANCE	06/01/2022	07/01/2022	511.20	0	06/22	11-41-510
2118668 062	1	Invoice	WORK COMP INSURANCE	06/15/2022	07/15/2022	511.20	0	06/22	11-41-510
Total 4403 WCF MUTUAL INSURANCE CO.:						1,022.40			
4441 WHEELER MACHINERY CO.									
PS00133559	1	Invoice	140 M ROAD GRADER BLOWER WATER PUMP AND PARTS	06/09/2022	07/09/2022	740.58	0	06/22	65-41-250
PS00133702	1	Invoice	GASKET SEALS	06/11/2022	07/11/2022	9.96	0	06/22	65-41-250
PS00134284	1	Invoice	SEALS	06/23/2022	07/23/2022	58.01	0	06/22	65-41-250
Total 4441 WHEELER MACHINERY CO.:						808.55			
4470 ZION'S BANK									
0222 AC 1	1	Invoice	SWRCA LUNCHEON QRTL MEETING	02/18/2022	03/20/2022	21.24	0	02/22	11-41-235
0222 AC 2	1	Invoice	OFFICE BLINDS	02/20/2022	03/22/2022	42.61	0	02/22	11-41-240
0222 ML 1	1	Invoice	LUNCHEON WITH JERRY POSTMA	02/06/2022	03/08/2022	18.50	0	02/22	11-41-235
0222 ML 2	1	Invoice	DREAM CENTER PROJECT REFRESHMENTS	02/08/2022	03/10/2022	63.21	0	02/22	11-41-235
0222 ML 3	1	Invoice	ROWLAND STONE-DREAM CENTER SERVICE PROJECT	02/09/2022	03/11/2022	1,113.00	0	02/22	11-41-271
0222 ML 4	1	Invoice	OFFICE SUPPLIES	02/15/2022	03/17/2022	7.98	0	02/22	11-41-235
0222 ML 5	1	Invoice	ZOOM	02/24/2022	03/26/2022	297.96	0	02/22	65-41-318
0222 US 2	1	Invoice	DELIVERING WATER SAMPLES TO AZ-FUEL	03/02/2022	04/01/2022	9.48	0	03/22	65-41-250
0322 ML 1	1	Invoice	DREAM CENTER COMMUNITY SERVICE REFRESHMENTS	03/07/2022	04/06/2022	38.25	0	03/22	11-41-235
0322 ML 2	1	Invoice	ADOPT A HIGHWAY SIGNAGE	03/17/2022	04/16/2022	47.10	0	03/22	11-47-250
0322 ML 3	1	Invoice	ZOOM	03/23/2022	04/22/2022	297.96	0	03/22	65-41-318
0322 ML 4	1	Invoice	ZIONS BANK LUNCHEON	03/25/2022	04/24/2022	40.05	0	03/22	11-41-235
0322 ML 5	1	Invoice	ADOBE YEARLY SUBSCRIPTION	03/28/2022	04/27/2022	638.57	0	03/22	11-41-210
0322 ML 6	1	Invoice	AMAZON OFFICE SUPPLIES	04/03/2022	05/03/2022	48.86	0	04/22	11-41-240
0322 US 1	1	Invoice	DELIVERING WATER SAMPLES TO AZ-FUEL	03/02/2022	04/01/2022	33.99	0	03/22	65-41-250
0322 US 3	1	Invoice	DELIVERING WATER SAMPLES TO AZ-FUEL	03/02/2022	04/01/2022	12.17	0	03/22	65-41-250
0322 US 4	1	Invoice	DELIVERING WATER SAMPLES TO AZ-FUEL	03/02/2022	04/01/2022	15.00	0	03/22	65-41-250
0322 US 5	1	Invoice	DELIVERING WATER SAMPLES TO AZ-FUEL	03/03/2022	04/02/2022	38.94	0	03/22	65-41-250
0422 JT 1	1	Invoice	RISK MANAGMENT TRAINING FUEL	03/31/2022	04/30/2022	97.91	0	03/22	11-41-257
0422 JT 2	1	Invoice	RISK MANAGMENT TRAINING FUEL	04/01/2022	05/01/2022	91.89	0	04/22	11-41-257
0422 JT 3	1	Invoice	RISK MANAGMENT TRAINING FUEL	04/03/2022	06/30/2022	84.59	0	04/22	11-41-257

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
0422 JT 4	1	Invoice	RISK MANAGMENT TRAINING HOTEL STAY SPRINGFIELD	04/03/2022	05/03/2022	291.38	0	04/22	11-41-230
0422 JT 5	1	Invoice	RISK MANAGMENT TRAINING FUEL	04/06/2022	05/06/2022	41.74	0	04/22	11-41-257
Total 4470 ZION'S BANK:						3,392.38			
4528 DELCO WESTERN									
22-1009	1	Invoice	SONIC WATER LEVEL INDICATOR	05/11/2022	06/10/2022	4,610.50	0	05/22	81-41-260
22-1205	1	Invoice	Well motor for well 8	06/01/2022	07/01/2022	1,934.15	0	06/22	81-41-273
Total 4528 DELCO WESTERN:						6,544.65			
4572 Codale Electric Supply Inc.									
S7708124	1	Invoice	BURY RIBBON	05/24/2022	06/23/2022	1,925.00	0	05/22	82-41-273
S7793932.00	1	Invoice	CONNECTOR	06/10/2022	06/10/2022	209.95	0	06/22	65-41-260
S7805177.00	1	Invoice	TraNSFORMER FOR HEADWORKS BUILDING LOW VOLTAGE	06/23/2022	07/23/2022	1,115.00	0	06/22	82-41-273
Total 4572 Codale Electric Supply Inc.:						3,249.95			
4605 SUMMIT ENERGY, LLC									
0422 HILD 1	1	Invoice	NATURAL GAS COMMODITY- ADJUSTMENT FOR APRIL	05/11/2022	06/10/2022	335.25	0	05/22	84-41-431
0522HILD	1	Invoice	Natural Gas Commodity	06/10/2022	07/10/2022	6,426.80	0	06/22	84-41-431
Total 4605 SUMMIT ENERGY, LLC:						6,762.05			
4620 VERIZON WIRELESS									
9906532712	1	Invoice	WIRELESS SERVICE - On Call Phone & Tablets MAR 15-APR 14 2022	04/15/2022	05/15/2022	660.55	0	04/22	65-41-287
9906532712	2	Adjustmen	WIRELESS SERVICE - On Call Phone & Tablets MAR 15-APR 14 2022	04/15/2022	05/15/2022	660.55-	0	04/22	65-41-287
9906532712	1	Invoice	WIRELESS SERVICE APRIL 15- MAY 14	04/15/2022	05/15/2022	666.04	0	04/22	65-41-287
9908859374	1	Invoice	WIRELESS SERVICE - On Call Phone & Tablets MAY 15- JUN14	05/15/2022	06/14/2022	203.98	0	05/22	65-41-287
9908859374	2	Invoice	WIRELESS SERVICE - On Call Phone & Tablets MAY 15-JUN 14	05/15/2022	06/14/2022	203.98	0	05/22	11-41-287
Total 4620 VERIZON WIRELESS:						1,074.00			
4624 PURCELL TIRE CO.									
30503781	1	Invoice	Tires for ROAD GRADER	06/03/2022	07/03/2022	3,058.00	0	06/22	65-41-250
Total 4624 PURCELL TIRE CO.:						3,058.00			
4694 PREFERRED PARTS									
106023	1	Invoice	OIL	05/13/2022	05/30/2022	19.99	0	05/22	11-48-250
105899	1	Invoice	OIL CHANGE TRUCK 3171	05/11/2022	06/11/2022	63.36	0	05/22	65-41-250
105925	1	Invoice	CHAINSAW INGITION COIL	05/11/2022	06/11/2022	31.93	0	05/22	11-48-274
106498	1	Invoice	WELDING RODS	05/18/2022	06/18/2022	21.39	0	05/22	81-41-273
106509	1	Invoice	PLUGS	05/19/2022	06/19/2022	20.38	0	05/22	81-41-273
106567	1	Invoice	SWITCH	05/19/2022	06/18/2022	5.85	0	05/22	65-41-250
106577	1	Invoice	VBELT FOR DUMPTRUCK	05/19/2022	06/18/2022	17.20	0	05/22	65-41-250
106841	1	Invoice	BATTERY FOR CAMERA TRAILER	05/23/2022	06/30/2022	137.33	0	05/22	82-41-250

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
106892	1	Invoice	CABIN AIR FILTER	05/24/2022	06/30/2022	15.26	0	05/22	65-41-250
106935	1	Invoice	CABIN AIR FILTER	05/24/2022	06/30/2022	24.31	0	05/22	65-41-250
107814	1	Invoice	EPOXY	06/06/2022	06/30/2022	43.23	0	06/22	81-41-273
107933	1	Invoice	OIL FILTER	06/07/2022	06/30/2022	7.91	0	06/22	65-41-250
107940	1	Invoice	OIL FILTER-TRUCK 3151	06/07/2022	06/30/2022	76.81	0	06/22	65-41-250
108327	1	Invoice	TPG GB 351	06/13/2022	06/30/2022	99.56	0	06/22	11-48-250
108446	1	Invoice	WIRE CONNECTORS	06/14/2022	06/30/2022	36.29	0	06/22	65-41-250
108480	1	Invoice	CONNECTORS	06/14/2022	06/30/2022	12.89	0	06/22	65-41-250
108552	1	Invoice	COOLANT	06/15/2022	06/30/2022	38.50	0	06/22	65-41-250
108723	1	Invoice	TRUCK BATTERY	06/17/2022	06/30/2022	144.41	0	06/22	82-41-250
108918	1	Invoice	TOOLS	06/21/2022	06/30/2022	84.99	0	06/22	11-48-260
108994	1	Invoice	FUSE	06/21/2022	06/30/2022	3.89	0	06/22	82-41-273
109037	1	Invoice	BLOW GUN TIP	06/22/2022	06/30/2022	25.99	0	06/22	65-41-250
109155	1	Invoice	OIL FILTER	06/23/2022	06/30/2022	65.15	0	06/22	65-41-250
109217	1	Invoice	ANTIFREEZE	06/24/2022	06/30/2022	41.18	0	06/22	65-41-250
109403	1	Invoice	COOLANT	06/27/2022	06/30/2022	38.50	0	06/22	65-41-250
109436	1	Invoice	DOOR HANDLE	06/27/2022	06/30/2022	109.37	0	06/22	65-41-250

Total 4694 PREFERRED PARTS: 1,185.67

4701 ZIONS FIRST NATIONAL BANK

941 Q2/22	1	Invoice	SOCIAL SECURITY - FICA DEPOSIT 0527	05/27/2022	05/27/2022	549.50	0	05/22	11-22211
941 Q2/22	2	Invoice	MEDICARE - FICA DEPOSIT 0527	05/27/2022	05/27/2022	128.60	0	05/22	11-22212
941 Q2/22	3	Invoice	TAX WITHHOLDING - FICA DEPOSIT 0527	05/27/2022	05/27/2022	156.31	0	05/22	11-22213
941 Q2 0622	1	Invoice	MEDICARE - FICA DEPOSIT 0622	06/10/2022	06/10/2022	109.87	0	06/22	11-22212
941 Q2 0622	2	Invoice	SOCIAL SECURITY - FICA DEPOSIT 0622	06/10/2022	06/10/2022	469.81	0	06/22	11-22211
941 Q2 0622	3	Invoice	TAX WITHHOLDING - FICA DEPOSIT 0622	06/10/2022	06/10/2022	162.07	0	06/22	11-22213
941 Q2 2022	1	Invoice	SOCIAL SECURITY - FICA DEPOSIT 0622	06/22/2022	06/24/2022	527.36	0	06/22	11-22211
941 Q2 2022	2	Invoice	MEDICARE - FICA DEPOSIT 0622	06/22/2022	06/24/2022	123.40	0	06/22	11-22212
941 Q2 2022	3	Invoice	TAX WITHHOLDING - FICA DEPOSIT 0622	06/22/2022	06/24/2022	138.46	0	06/22	11-22213

Total 4701 ZIONS FIRST NATIONAL BANK: 2,365.38

4750 DJB GAS SERVICES, INC.

01351116	1	Invoice	WELDER Cylinder Rental	04/30/2022	05/30/2022	33.85	0	04/22	82-41-273
01353637	1	Invoice	WELDING, GRINDING SUPPLIES FOR WATER TANK	05/04/2022	06/03/2022	364.55	0	05/22	81-41-273
01357319	1	Invoice	WELDER Cylinder Rental	05/31/2022	06/30/2022	26.30	0	05/22	82-41-273

Total 4750 DJB GAS SERVICES, INC.: 424.70

5033 AA SERVICES, INC.

2130	1	Invoice	LIGHT POLE AT WATER CANYON PARK	05/10/2022	06/20/2022	294.00	0	05/22	11-48-274
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Total 5033 AA SERVICES, INC.: 294.00

5201 HYDRO SPECIALTIES CO.

25553	1	Invoice	2" WATER METERS	04/19/2022	06/30/2022	2,057.54	0	04/22	81-41-273
25717	1	Invoice	1' METERS	05/26/2022	06/30/2022	2,426.33	0	05/22	81-41-273
25742	1	Invoice	ADAPTER FOR CHLORINE TANKS	06/02/2022	06/30/2022	161.46	0	06/22	81-41-273

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
Total 5201 HYDRO SPECIALTIES CO.:						4,645.33			
5223 LAWSON PRODUCTS									
9309538565	1	Invoice	CABLE TIES, WASHERS	05/05/2022	06/05/2022	90.82	0	05/22	65-41-260
Total 5223 LAWSON PRODUCTS:						90.82			
5356 BUCKS ACE HARDWARE									
337049	1	Invoice	HYDRANT PAINT	04/27/2022	06/06/2022	89.71	0	04/22	81-41-273
Total 5356 BUCKS ACE HARDWARE:						89.71			
5376 WAXIE SANITARY SUPPLY									
41003	1	Invoice	CLEANING SUPPLIES	05/25/2022	06/30/2022	91.07	0	05/22	11-48-272
81000220	1	Invoice	CLEAN AND SOFT TOLIET PAPER	06/28/2022	07/30/2022	273.55	0	06/22	11-48-272
Total 5376 WAXIE SANITARY SUPPLY:						364.62			
5401 PRESTON'S SHREDDING									
12729	1	Invoice	PAPER SHREDDING - 50% ADMIN	04/01/2022	06/30/2022	75.00	0	04/22	11-41-240
12729	2	Invoice	PAPER SHREDDING - 50% UTILITIES	04/01/2022	06/30/2022	75.00	0	04/22	65-41-271
Total 5401 PRESTON'S SHREDDING:						150.00			
5406 STANLEY ACCESS TECHNOLOGIES									
0906546202	1	Invoice	FRONT DOOR SENSOR 50% UTILITIES	05/10/2022	06/09/2022	483.75	0	05/22	65-41-271
0906546202	2	Invoice	FRONT DOOR SENSOR 50% CITY	05/10/2022	06/09/2022	483.75	0	05/22	11-41-271
Total 5406 STANLEY ACCESS TECHNOLOGIES:						967.50			
5415 ST. GEORGE WATER STORE									
123648	1	Invoice	BOTTLED WATER SERVICE - 6 BOTTLES	05/23/2022	06/23/2022	36.00	0	05/22	65-41-235
126760	1	Invoice	BOTTLED WATER SERVICE - 7 BOTTLES	06/27/2022	07/27/2022	42.00	0	06/22	65-41-235
Total 5415 ST. GEORGE WATER STORE:						78.00			
5471 PINNACLE GAS PRODUCTS									
141700	1	Invoice	fITTINGS	04/15/2022	05/15/2022	455.80	0	04/22	84-41-273
142767	1	Invoice	RISERS	05/19/2022	06/30/2022	784.00	0	05/22	84-41-273
143270	1	Invoice	Gas Fittings	06/03/2022	06/30/2022	90.57	0	06/22	84-41-273
143646	1	Invoice	fittings for gate station	06/16/2022	06/30/2022	580.53	0	06/22	84-41-273
143831	1	Invoice	risers	06/22/2022	06/30/2022	4,873.70	0	06/22	84-41-273
143875	1	Invoice	black iron fittings	06/23/2022	06/30/2022	1,972.19	0	06/22	84-41-273
Total 5471 PINNACLE GAS PRODUCTS:						8,756.79			
5518 CUSTOMER DEPOSITS									
644981201	1	Invoice	6449812 CUSTOMER DEPOSIT REFUND	04/25/2022	06/01/2022	483.00	0	04/22	81-21350
3326016 051	1	Invoice	3326016 CUSTOMER DEPOSIT REFUND	05/12/2022	06/30/2022	190.81	0	06/22	81-21350
6449813	1	Invoice	6449813 CUSTOMER DEPOSIT REFUND	05/16/2022	06/30/2022	633.23	0	05/22	81-21350
3326016 051	2	Adjustmen	3326016 CUSTOMER DEPOSIT REFUND	05/12/2022	06/30/2022	190.81-	0	06/22	81-21350

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
3307201	1	Invoice	3307201 CUSTOMER DEPOSIT REFUND	06/01/2022	06/30/2022	13.33	0	06/22	81-21350
3326016	1	Invoice	3326016 CUSTOMER DEPOSIT REFUND	05/18/2022	06/30/2022	190.81	0	05/22	81-21350
3460221	1	Invoice	3460221 CUSTOMER DEPOSIT REFUND	05/26/2022	06/30/2022	200.00	0	05/22	81-21350
6220026	1	Invoice	6220026 CUSTOMER DEPOSIT REFUND	06/13/2022	06/30/2022	33.55	0	06/22	81-21350
6426905	1	Invoice	6426905 CUSTOMER DEPOSIT REFUND	06/14/2022	06/30/2022	140.39	0	06/22	81-21350
6431801	1	Invoice	6431801 CUSTOMER DEPOSIT REFUND	05/26/2022	06/30/2022	200.00	0	05/22	81-21350
6449911	1	Invoice	6449911 CUSTOMER DEPOSIT REFUND	06/07/2022	06/30/2022	511.94	0	06/22	81-21350
6450601	1	Invoice	6450601 CUSTOMER DEPOSIT REFUND	06/14/2022	06/30/2022	140.30	0	06/22	81-21350
623164	1	Invoice	6231604 CUSTOMER DEPOSIT REFUND	06/23/2022	07/30/2022	3.12	0	06/22	81-21350
Total 5518 CUSTOMER DEPOSITS:						2,549.67			
5605 NGL SUPPLY CO. LTD									
NGL416970	1	Invoice	Propane Commodity	05/17/2022	05/27/2022	19,834.16	0	05/22	84-41-432
NGL418083	1	Invoice	Propane Commodity	05/27/2022	06/06/2022	20,725.92	0	06/22	84-41-432
NGL419333	1	Invoice	Propane Commodity - Contract Deposit	06/09/2022	06/09/2022	8,100.00	0	06/22	84-41-432
NGL420858	1	Invoice	Propane Commodity	06/24/2022	06/24/2022	20,637.05	0	06/22	84-41-432
Total 5605 NGL SUPPLY CO. LTD:						69,297.13			
5607 DOMINION ENERGY									
060322	1	Invoice	NATURAL GAS TRANSPORT	06/03/2022	06/30/2022	911.97	0	06/22	84-41-434
Total 5607 DOMINION ENERGY:						911.97			
5611 NICKERSON COMPANY, INC.									
014601	1	Invoice	abs pump 27hp	03/31/2022	06/06/2022	29,906.00	0	03/22	82-42-780
Total 5611 NICKERSON COMPANY, INC.:						29,906.00			
5637 BASIC AMERICAN SUPPLY									
444012	1	Invoice	PAINT SUPPLIES FOR WATER TANK	05/06/2022	06/02/2022	51.37	0	05/22	81-41-273
445875	1	Invoice	VINYL GLOVES	05/12/2022	06/12/2022	9.99	0	05/22	81-41-273
446132	1	Invoice	PITCH FORK, RAKE ETC	05/13/2022	06/12/2022	118.93	0	05/22	81-41-260
446775	1	Invoice	BITS	05/16/2022	06/22/2022	29.39	0	05/22	81-41-260
446963	1	Invoice	SPARK PLUGS	05/16/2022	06/16/2022	7.99	0	05/22	11-48-272
447156	1	Invoice	DRILL BITS, SAW BLADES	05/17/2022	06/17/2022	41.97	0	05/22	81-41-260
447263	1	Invoice	CAULK, FITTINGS FOR WELLS	05/17/2022	06/17/2022	43.33	0	05/22	81-41-273
447298	1	Invoice	FITTINGS	05/17/2022	06/17/2022	25.90	0	05/22	81-41-273
447363	1	Invoice	SILICONE FOR WELLS	05/17/2022	06/15/2022	43.96	0	05/22	81-41-273
447533	1	Invoice	HOLESAWS	05/18/2022	06/18/2022	44.55	0	05/22	81-41-260
447578	1	Invoice	MEASURING TAPE	05/18/2022	06/18/2022	10.99	0	05/22	84-41-260
447705	1	Invoice	WIRE NUTS	05/17/2022	06/17/2022	9.99	0	05/22	81-41-273
448925	1	Invoice	BUSHINGS	05/23/2022	06/30/2022	11.76	0	05/22	84-41-273
449114	1	Invoice	SANDPAPER	05/24/2022	06/30/2022	.89	0	05/22	81-41-273
449133	1	Invoice	PVC	05/24/2022	06/30/2022	19.99	0	05/22	81-41-273
449702	1	Invoice	WIRE	05/26/2022	06/30/2022	21.98	0	05/22	81-41-273
452617	1	Invoice	PVC, CEMENT	06/06/2022	06/30/2022	39.82	0	06/22	11-48-274
452823	1	Invoice	CORDLESS BATTERY PACKS	06/06/2022	06/30/2022	279.98	0	06/22	11-48-274
452671	1	Invoice	SOLDER AND FLUX	06/06/2022	06/06/2022	35.75	0	06/22	81-41-273
452703	1	Invoice	BOLTS	06/06/2022	06/06/2022	19.96	0	06/22	81-41-273

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
452904	1	Invoice	PAINTING SUPPLIES	06/07/2022	06/07/2022	52.67	0	06/22	81-41-273
453965	1	Invoice	BUCKET AND SHADE	06/10/2022	06/10/2022	73.68	0	06/22	82-41-273
454432	1	Invoice	CONCRETE	06/11/2022	06/11/2022	24.82	0	06/22	11-48-274
455384	1	Invoice	GLOVES	06/14/2022	06/16/2022	32.98	0	06/22	81-41-273
456644	1	Invoice	SPRAY BOTTLE	06/21/2022	06/21/2022	3.99	0	06/22	84-41-273
456818	1	Invoice	COUPLING	06/21/2022	06/21/2022	9.90	0	06/22	84-41-273
456843	1	Invoice	AIR HOSE REPAIR	06/22/2022	06/22/2022	7.77	0	06/22	65-41-250
456869	1	Invoice	SAW BLADE	06/22/2022	06/22/2022	29.99	0	06/22	82-41-273
457015	1	Invoice	PLUMBING PARTS	06/22/2022	06/22/2022	8.91	0	06/22	11-48-250
457424	1	Invoice	WATER PIPING	06/24/2022	06/24/2022	51.96	0	06/22	11-45-240
457459	1	Invoice	PIPING	06/24/2022	06/24/2022	6.55	0	06/22	11-45-240
457565	1	Invoice	PIPING RETURN	06/24/2022	06/24/2022	6.55	0	06/22	11-45-240
458025	1	Invoice	MOUSE TRAPS	06/24/2022	06/24/2022	10.06	0	06/22	65-41-271
S7806162.00	1	Invoice	WIRE STAND	06/27/2022	07/30/2022	98.55	0	06/22	82-41-273
Total 5637 BASIC AMERICAN SUPPLY:						1,273.77			
5643 MARIAH LA CORTI									
060322	1	Invoice	Per Diem-AI TRAINING	06/03/2022	06/30/2022	56.00	0	06/22	11-41-230
Total 5643 MARIAH LA CORTI:						56.00			
5646 XPRESS BILL PAY									
65600	1	Invoice	Xpress Bill Pay Trans. & Account Maintenance	05/31/2022	06/05/2022	570.15	0	06/22	65-41-318
Total 5646 XPRESS BILL PAY:						570.15			
5662 Cawley, Athena									
063022	1	Invoice	PER DIEM-INTELLIGENT AUTOMATION CONFERENCE	06/03/2022	06/30/2022	46.00	0	06/22	11-41-230
Total 5662 Cawley, Athena:						46.00			
5663 Johnson, Harrison									
052522	1	Invoice	UDOT Commission Meeting-milage reimbursement	05/25/2022	06/30/2022	512.27	0	06/22	11-47-230
Total 5663 Johnson, Harrison:						512.27			
5695 Advanced Network Consulting									
2560	1	Invoice	PROFESSIONAL IT SERVICES - WEEK May 2022 - 10% ADMIN LB	06/09/2022	06/09/2022	10.83	0	06/22	11-41-317
2560	2	Invoice	PROFESSIONAL IT SERVICES -WEEK May 22 2022 - 90% UTILITIES LB	06/09/2022	06/09/2022	97.51	0	06/22	65-41-317
2562	1	Invoice	PROFESSIONAL IT SERVICES - WEEK May 29 2022 - 10% ADMIN LB	06/09/2022	06/09/2022	4.83	0	06/22	11-41-317
2562	2	Invoice	PROFESSIONAL IT SERVICES -WEEK MAY 29 2022 - 90% UTILITIES	06/09/2022	06/09/2022	43.51	0	06/22	65-41-317
2563	1	Invoice	PROFESSIONAL IT SERVICES - WEEK JUNE 1 - 10% ADMIN NB LB	06/22/2022	06/22/2022	64.25	0	06/22	11-41-317
2563	2	Invoice	PROFESSIONAL IT SERVICES -WEEK JUNE 1 2022 - 90%	06/22/2022	06/22/2022	578.26	0	06/22	65-41-317
2565	1	Invoice	PROFESSIONAL IT SERVICES - WEEK JUNE 12 - 10% ADMIN NB LB	06/22/2022	06/22/2022	28.83	0	06/22	11-41-317
2565	2	Invoice	PROFESSIONAL IT SERVICES -WEEK JUNE 12 2022 - 90%	06/22/2022	06/22/2022	259.51	0	06/22	65-41-317

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
Total 5695 Advanced Network Consulting:						1,087.53			
5698 SUU Career Center									
S0053104	1	Invoice	BACTERIOLOGICAL WATER TEST	06/01/2022	06/01/2022	140.00	0	06/22	81-41-314
Total 5698 SUU Career Center:						140.00			
5699 Alan Barlow									
121597	1	Invoice	AUGER--SEWER FIBER PROJECT	05/05/2022	06/06/2022	254.60	0	05/22	81-41-273
Total 5699 Alan Barlow:						254.60			
5712 CATALYST CONSTRUCTION									
133	1	Invoice	Fiber Server Office Rent	06/01/2022	06/01/2022	100.00	0	06/22	90-41-580
Total 5712 CATALYST CONSTRUCTION:						100.00			
5719 STERLING PEST CONTROL									
748	1	Invoice	PEST CONTROL - SPRAYED FOR BUGS	06/25/2022	07/09/2022	90.00	0	06/22	11-41-271
Total 5719 STERLING PEST CONTROL:						90.00			
5728 JOSEPH M. HOOD									
051922	1	Invoice	PUBLIC PROSECUTOR FEES FOR APRIL 22	05/19/2022	06/19/2022	960.00	0	05/22	11-42-310
1006	1	Invoice	CITY ATTORNEY MONTHLY CONTRACT	06/01/2022	06/01/2022	3,750.00	0	06/22	11-41-117
060822	1	Invoice	PUBLIC PROSECUTOR FEES FOR MAY 22	06/08/2022	06/30/2022	750.00	0	06/22	11-42-310
Total 5728 JOSEPH M. HOOD:						5,460.00			
5764 RURAL COMMUNITY CONSULTANTS									
0128013	1	Invoice	PROFESSIONAL SERVICES	06/09/2022	06/30/2022	2,889.75	0	06/22	11-41-312
Total 5764 RURAL COMMUNITY CONSULTANTS:						2,889.75			
5770 INTERIM PUBLIC MANAGEMENT, LLC									
2936	1	Invoice	INTERIM UTILITIES DIRECTOR PAYMENT	05/15/2022	05/25/2022	5,428.50	0	05/22	65-41-120
2945	1	Invoice	INTERIM UTILITIES DIRECTOR PAYMENT	06/01/2022	06/30/2022	4,523.73	0	06/22	65-41-310
2950	1	Invoice	INTERIM UTILITIES DIRECTOR PAYMENT	06/15/2022	06/25/2022	10,416.72	0	06/22	65-41-310
Total 5770 INTERIM PUBLIC MANAGEMENT, LLC:						20,368.95			
5776 DOUGLAS GUY DOCKSTADER									
161100001	1	Invoice	bail forfeiture	04/13/2022	05/30/2022	1,400.00	0	04/22	11-42-552
Total 5776 DOUGLAS GUY DOCKSTADER:						1,400.00			
5777 LISTON METALWORKS LLC									
031122	2	Adjustmen	METAL WORK COLOR CHANGE	03/11/2022	03/25/2022	150.00-	0	03/22	11-41-271
061022	1	Invoice	METAL WORK COLOR CHANGE	06/10/2022	06/30/2022	150.00	0	06/22	11-41-271

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
Total 5777 LISTON METALWORKS LLC:						.00			
5779 SHORT CREEK FESTIVITIES									
061622	1	Invoice	HILDALE CITY'S COST SHARE - FIREWORKS FOR 4TH OF JULY, 2022 CELEBRATION	06/16/2022	06/30/2022	5,000.00	0	06/22	11-49-410
Total 5779 SHORT CREEK FESTIVITIES:						5,000.00			
5782 WASHINGTON COUNTY SCHOOL DISTRICT									
062722	1	Invoice	COURT RESTITUTION-CASE 165100006	06/27/2022	06/30/2022	473.00	0	06/22	11-42-551
Total 5782 WASHINGTON COUNTY SCHOOL DISTRICT:						473.00			
5793 STATE BANK OF SOUTHERN UTAH									
051322	1	Invoice	PRINCIPAL DUE	05/13/2022	06/15/2022	106,000.00	0	05/22	82-42-813
051322	2	Invoice	INTEREST DUE	05/13/2022	06/15/2022	21,920.75	0	05/22	82-42-822
Total 5793 STATE BANK OF SOUTHERN UTAH:						127,920.75			
5796 INTELITECHS									
14959	1	Invoice	MICROSOFT OFFICE MONTHLY RENTAL	05/01/2022	06/30/2022	195.56	0	05/22	65-41-318
15448	1	Invoice	MICROSOFT OFFICE MONTHLY RENTAL	06/01/2022	06/30/2022	195.56	0	06/22	65-41-318
Total 5796 INTELITECHS:						391.12			
5808 ART CONCEPTS AND DESIGN									
3390	1	Invoice	JACKET AND POLO SHIRTS FOR HILDALE CITY	03/29/2022	05/30/2022	119.85	0	03/22	11-41-244
Total 5808 ART CONCEPTS AND DESIGN:						119.85			
5824 CUSTOMER OVERPAYMENT									
3199017	1	Invoice	3199017 CUSTOMER OVERPAYMENT REFUND	06/15/2022	06/30/2022	146.19	0	06/22	01-11750
3228111	1	Invoice	3228111 CUSTOMER OVERPAYMENT REFUND	06/09/2022	06/30/2022	144.00	0	06/22	01-11750
3460221	1	Invoice	3460221 CUSTOMER OVERPAYMENT REFUND	05/26/2022	06/30/2022	158.20	0	05/22	01-11750
6431801	1	Invoice	6431801 OVERPAYMENT REFUND	05/26/2022	06/30/2022	250.25	0	05/22	01-11750
308036	1	Invoice	3081036 CUSTOMER OVERPAYMENT REFUND	06/24/2022	07/31/2022	707.19	0	06/22	01-11750
Total 5824 CUSTOMER OVERPAYMENT:						1,405.83			
5825 ZION TROPHIES AND AWARDS									
395	1	Invoice	WALL PLATES AND DESK PLATES FOR CITY COUSIL	06/07/2022	06/30/2022	603.78	0	06/22	11-41-244
397	1	Invoice	MEDALS PLAQUES RIBBONS	06/07/2022	06/30/2022	21.35	0	06/22	11-41-244
Total 5825 ZION TROPHIES AND AWARDS:						625.13			
5838 TNAMEC COMPANY									
2560631	1	Invoice	EPOXY PAINT FOR WATER TANK	05/26/2022	06/30/2022	1,072.82	0	04/22	81-41-273
Total 5838 TNAMEC COMPANY:						1,072.82			

Invoice	Seq	Type	Description	Invoice Date	Due Date	Total Cost	GL Activity	Period	GL Account
5839 S. C. FESTIVITIES									
061622	1	Invoice	INDEPENDENCE DAY FIREWORKS	06/16/2022	06/30/2022	5,000.00	0	06/22	11-45-250
061622	2	Adjustmen	INDEPENDENCE DAY FIREWORKS	06/16/2022	06/30/2022	5,000.00-	0	06/22	11-45-250
Total 5839 S. C. FESTIVITIES:						.00			
5841 WATER INFRASTRURCTURE FINANCE AUTHORITY O									
920330.21	1	Invoice	WELL LOAN PAYMENT	06/29/2022	06/29/2022	15,152.34	0	06/22	81-42-815
Total 5841 WATER INFRASTRURCTURE FINANCE AUTHORITY O:						15,152.34			
5842 EDITH WITTWER									
062322	1	Invoice	BAIL REFUND	06/23/2022	06/23/2022	500.00	0	06/22	11-42-552
Total 5842 EDITH WITTWER:						500.00			
Grand Totals:						580,426.32			

Report GL Period Summary

GL Period	Amount
06/22	246,053.45
02/22	1,564.50
05/22	280,699.06
04/22	16,783.28
03/22	35,326.03
Grand Totals:	580,426.32

Vendor number hash: 1282252
 Vendor number hash - split: 1661081
 Total number of invoices: 281
 Total number of transactions: 374

Terms Description	Invoice Amount	Discount Amount	Net Invoice Amount
Net 15	181,961.36	.00	181,961.36
NET 30	88,631.78	.00	88,631.78
Open Terms	308,462.45	.00	308,462.45
NET 10TH	1,370.73	.00	1,370.73
Grand Totals:	580,426.32	.00	580,426.32

To: Hildale City Mayor and Council
 From: City Manager Eric Duthie
 Date: July 1, 2022
 Re: Monthly update and report

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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:

- Holiday - Office Closed June 20 (Juneteenth)
- Conducted Planning & Zoning meeting
- Attended the monthly UDOT Transportation Commission meeting
- Continued Bureau of Land Management discussion for various land transfer options
- Met with various residents to discuss issues and concerns
- Coordinated issues with financial consultant
- Met with various developers to review their potential plans
- Addressed multiple Zoning inquiries
- Reviewed and approved permit applications
- Coordinated with City Auditor for final report
- Updated Facebook messaging
- Participated in Department Head Meeting

Actions taken:

- ✓ Continued the CDBG project with contractor
- ✓ ULCT LPC Council and staff participation
- ✓ DOJ document request submitted
- ✓ Hosted several Short Creek Festivities meetings
- ✓ Event Food Handler Permit training completed
- ✓ FY23 Budget prepared
- ✓ Broadband grant opportunities reviewed
- ✓ Participated in Five County/UDOT Long-Range Transportation Plan update meetings
- ✓ Justice Court Judge salary reviewed
- ✓ City Attorney contract signed
- ✓ Census appeal process reviewed
- ✓ Summer Fire Restrictions approved
- ✓ Scheduled mandatory annual training (DOJ)
- ✓ Credit Card Agreement and Policy issued
- ✓ Audit report reviewed
- ✓ Certified tax rate for 2022 approved (no change)
- ✓ Cultural Arts event approved/coordinated for Maxwell Park
- ✓ Attended a "Meet the Candidate" event for Utah House candidate
- ✓ Conducted Planning and Zoning Commission training

- ✓ Maxwell Park scheduling added to website
- ✓ Coordinated the “On-call engineering” RFP project
- ✓ Economic Development Master Plan continuing
- ✓ Accepted invitation to be spotlight city for 5 County AOG Legislator Day
- ✓ Conducted on-site review of “glamping” issues for resolution
- ✓ Ambulance awarded/accepted from Washington County
- ✓ Coordinated the preparation of the SEARCH grant application
- ✓ Participated in the 2022 Land Use Legislative Update with P&Z Commission
- ✓ Coordinated emergency road development as UDOT closed unauthorized highway access
- ✓ Coordinated the rate study process with consultant
- ✓ Reviewed the coding/account identification for “Sundry Revenue”
- ✓ Reviewed insurance renewal notices
- ✓ Water Master Plan reviewed and prepared for final adoption
- ✓ Short Creek illegal dumping complaint reviewed with staff
- ✓ Coordinated the Pipeline grant research and application preparation with consultant
- ✓ Fine/Fee schedule updates reviewed
- ✓ Broadband middle mile grant reviewed
- ✓ Coordinating Congressman Stewart upcoming site visit to Hildale
- ✓ Continued discussion to create a second City conducted annual event
- ✓ Coordinated with UDOT for the Driver Feedback Signage project
- ✓ Coordinated the SRTS project with State
- ✓ Coordinated the finalization of the National Hazard Mitigation Plan with 5 County AOG
- ✓ Coordinated illegal lot splits compliance activities
- ✓ Conducted a City Attorney-staff orientation
- ✓ Participated in ULCT Land Use Legislative Update and Surveys

Future actions

- Finalize Event Standards policy for all events utilizing city property.
- Finalize new Audio/Visual system for Council Chambers
- Continued preparation of a Capital Asset Inventory
- Continued revision of the Water Master Plan
- Continued developing the Roadway Master Plan
- Continued analysis of potential sales tax leakage
- Conduct reviews of community events for improvement
- Prepare several grants for application and submission
- Finalize the FY23 Hildale City budget
- Conduct mandatory annual training (DOJ)
- Finalize the “On-call engineering” RFP project
- Present Hildale as spotlight city to the 5 County AOG Legislator Day
- Finalize establishment of a second City conducted annual event

HILDALE - COLORADO CITY FIRE DEPARTMENT

FIRE CHIEF’S REPORT TO THE BOARD

June 28, 2022

ADMINISTRATIVE ACTIONS: Chief Barlow attended the Mohave County Fire Officers meeting in Lake Havasu City on May 26. He also attended the Mohave County LEPC meeting via Zoom on June 1.

Kevin attended the Utah Governor’s Public Safety Summit in St. George on May 24 & 25.

A meeting of the Rural EMS Directors Association of Utah was held in Salina on June 9 & 10. The information shared and the contacts made are invaluable.

The proposed FY2022-23 Budget has been posted on the AFDA website to meet the required posting requirements. It was also mailed to all post office boxes for Hildale, Colorado City, Centennial Park, and Cane Beds along with a Report to Citizens.

On June 13, Washington County Commissioner Gil Almquist drove a new ambulance to Hildale and presented the keys to the Fire Department in the presence of Councilmembers Lawrence Barlow, Brigham Holm and City Manager Eric Duthie. This was one of five ambulances purchased by the county using COVID-19 CARES Act funds and have been distributed to rural agencies. The vehicle is still owned by the county and will need to be available for planned or unplanned major events.

TRAINING REPORT: The May ALS Inservice included a safety topic and a communications topic. An informative video on extra wide v-tach was viewed. Dr. Wilson was present and there was a good discussion on several medical topics. A nice meal was provided.

A formal Graduation ceremony was held on June 4 to acknowledge the efforts of both the candidates and instructors. The candidates had a slide show representing the six months of intense training and skills. All have passed the UFRA skills test and only two need to repeat a portion of the written test. Many family members and guests were present and a hamburger meal was provided afterwards.

The St. George Regional Hospital started their Quarterly EMS Conferences after a several year-long COVID-19 break. Several members were present in St. George and others attended via Zoom. This one hour session was focused on strokes.

There have been several opportunities for wildland training. Three personnel attended a one-day Wildland Engine Workshop in Duck Creek. Two took the wildland engine tract and the Chief took the Chief’s Forum tract. Four new firefighters also attended a Chain Saw class and also an Urban-Wildland Interface class in Cedar City. Porter and D.R. were at the Color Country IC meeting on May 26.

Four of the new recruits finished a Hazmat Operations class in Dammeron Valley. This class is necessary to get UFRA firefighter certification.

The MCC paramedic course is just wrapping up the second 8-week block. Of the 9 students, 7 are from our agency. They have been not only meeting in class two or three times a week, but have been doing clinical shifts at hospitals in St. George, Kingman, Bullhead and Mohave Valley.

Captain Porter Barlow attended the two-day NVFC Health and Safety Summit in Orlando, FL on June 24-25.

MAINTENANCE REPORT: L1011 is still out-of-service awaiting a motor water pump replacement. The Water Tender is also out-of-service for repairs to the suspension system.

The new portable radios have been installed in the front-line fire apparatus. The VHF frequencies have been programmed into the radios, but the 800 MHz band is still waiting for the new statewide radio system upgrade in Utah. The current legacy system has met capacity and cannot add new radios.

FIRE PREVENTION: 51 students took CPR and/or First-Aid classes during May.

We were represented by an engine and ambulance crew at a Health and Resources Fair at Cottonwood Park on June 11.

We provided standby for a private fireworks display on June 4. We were paid the standby rate for the event.

OTHER: Dan Roy Barlow has been a member of a Color Country Type 3 Incident Management Team as a Safety Officer Trainee. He has deployed on the Dalton Wash Fire near Virgin and the Left Fork fire near Bryce Canyon. We pay his wages but are reimbursed by State Forestry. It is a good opportunity to get wildland experience that can benefit our operations.

We have provided mutual-aid or move ups to Hurricane Valley FD four times, including a structure fire response on the morning of June 22.

We responded to a significant motor vehicle crash on UT SR59 involving a fatality.

RESPECTFULLY SUBMITTED:



Kevin J. Barlow, Chief

6/13/22 – Transfer of keys to new ambulance presented to the Chief by Washington County Commissioner Almquist. The vehicle is one of five provided by the County to rural agencies using CARES Act funds.





Thank you for your wonderful representation at the 4th of July Festivities!

Administrative Hildale City:

As you will remember we were approved for the JTECH grant from the AOC for technical upgrades to the "Court Room". We finalized our initial reporting on expenses and Leonard is working on getting everything installed.

The Court will be going through an extensive audit. We had our primary audit meeting last week and it will be a 6-month process. Justice Courts are audited every 3-5 years, so this is the first one that we have had since I have taken on the role of Court Administrator. I will keep you updated on progress.

Athena, Audrey, Eric and I have been delving into internal auditing our Accounts Payable GL coding. We want to make sure going into the next Fiscal Year that everything is being pulled from the correct GL and there are no leakages so that we are always on top of the budget amounts.

Angelene is on top of putting all Maxwell Park reservations and events on the calendar on the Hildale City website. This has been a huge help!

We are moving our credit cards from Zions Bank Business Cards to Zions Bank Commercial Cards. This system will greatly aide us in keeping track of expenses timely and save a lot of time on AP end tracking down receipts, as each cardholder is responsible for uploading and coding their own receipts. We will be holding a training early this month.

Wyatt Anderson, the Rural Outreach Manager from Utah Tech University would like to hold a training for our local restaurants and catering services on how to get a website up and running to take on-line orders. This is tentatively scheduled for July 28, 2022. I still need to get the information on such out there!

I am working on getting on top of sending our Unclaimed Funds to the State. 2021 was the first year that we as a City, at least that I am aware of, went through this process, and it involved A LOT of work playing catch up. Where I have just recently been reappointed to Treasurer, I will need to play a little bit of catch up once again, but we will get it done.

Administrative Utilities:

The yearly Water Quality Report is prepared and has been presented to and approved by the State. Our citizens will receive a copy with their bill this month. You can find this on the website at <https://www.hccud.com/utilities/page/annual-drinking-water-quality-report-hildalecolorado-city-2022>.

Request for Qualifications for On-Call Engineering Services in the works. We have received 3 SOQ's and are in the process of reviewing. This will be coming before you in the coming month(s).

An administrative decision was made to eliminate the 15% waiver that was being done on accounts sent to collections. Where we are up to date on our accounts that have to be sent to collections, this waiver was cutting into usage and base rates, rather than just accrued principal.

I am always open to questions and ideas on how we can further improve. It is such an honor to serve on this team.

Sincerely, Mariah La Corti –Administrative Operations, City Treasurer, Court Administrator, Community Outreach



Utility Manager's Report
July 2022

Hildale-Colorado City Utility Department
320 East Newel Avenue, Hildale UT 84784

Mayor and Council members:

Utility Operations Summary

Water Department:

It has been a busy month for us in the water department. Just finishing up the Water Master Plan. We have been pumping at our peak for the entire month of June, at about 1.5million gallons per day. We have well 15 that has failed. In looking into our options, I think replacement will be the best option versus trying to refurbish this well. Surveyors are developing a plat for the water plant yard. We are still working on the 800K water tank. A PVC tee cracked and was replaced on Uzona Ave.



Sewer Department:

The fiber line to the sewer plant is live. Some of the flow and pressure sensors at the lift station seem to be acting up, we will be doing some diagnosing to determine the extent of the problem, and repair. Several lot splits are doing sewer main extensions. The South Zion Estates has laid a sewer main along Jessop Ave from Mulberry to Cottonwood Street, they are doing testing and inspection.

Gas Department:

Gas prices have remained at record highs. We are looking to apply for a PHMSA grant to improve the safety of our gas distribution system. We are progressing on our FERC application. A 4” gas main was installed in Field Ave from Willow Street to the Willow wash.

Yours to serve,

Weston Barlow
Utility Manager

320 East Newel Ave
Hildale, UT 84784

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2022-2023 PROPOSED BUDGET				
Account Number	Description	Budgeted	Account Actuals	Proposed Budget
		FY22	FY22	FY23
		6/30/2022	6/30/2022	6/30/2023
GENERAL FUND				
REVENUES				
11-31-100	PROPERTY TAX - CURRENT YEAR	(99,113)	(128,854)	(132,500)
11-31-200	PROP TAX - DELINQUENT PR YR	(86,000)	(57,904)	(70,000)
11-31-300	GENERAL SALES & USE TAX	(562,000)	(414,656)	(450,800)
11-31-301	RAP TAX	(54,000)	(37,738)	(45,000)
11-31-401	ENERGY & USE TAX	(102,500)	(113,371)	(113,868)
11-31-402	TELECOM LICENSE TAX	(10,000)	(6,827)	(5,732)
11-31-403	TRANSIENT ROOM TAX	(8,100)	(17,353)	(22,500)
11-31-700	FEE-IN-LIEU TX - PERSONAL PROP	(21,500)	(16,520)	(18,500)
11-31-900	PNLTY & INT ON DELINQ TAXES	(6,200)	(3,555)	(4,000)
11-31-000	GENERAL FUND TAXES	(949,413)	(796,777)	(862,900)
11-32-100	BUSINESS LICENSE FEES	(8,000)	(6,920)	(10,000)
11-32-200	BUILDING PERMITS	(30,000)	(40,814)	(45,000)
11-32-300	LAND USE FEE'S	(20,000)	(3,300)	(25,000)
11-32-000	LICENSES AND PERMITS	(58,000)	(51,034)	(80,000)
11-33-411	FD BEMS GRANT	(10,708)	(147,059)	(147,059)
11-33-421	FD ASSISTANCE GRANT	(11,000)	(9,747)	(7,500)
11-33-433	UDOT SAFE ROUTES TO SCHOOL GRA	(206,000)	-	(283,824)
11-33-436	CDBG SIDEWALK GRANT	(320,000)	(155,367)	(164,633)
11-33-437	CORONAVIRUS RELIEF FUNDS	(342,729)	(171,372)	(336,503)
11-33-438	UDOT 2022 GRANT	-	-	(200,000)
11-33-439	CDBG 2023 GRANT	-	-	(300,000)
11-33-443	USEDA GRANT	-	-	(750,000)

11-33-560	CLASS C ROAD FUND	(106,000)	(201,132)	(209,000)
11-33-565	HIGHWAY/TRANSIT TAX	(49,000)	(40,502)	(42,000)
11-33-580	LIQUOR FUND ALLOTMENT	(10,000)	-	(6,000)
11-33-000	INTERGOVERNMENTAL REVENUE	(1,055,437)	(725,178)	(2,446,519)
11-34-120	GRAMA, COPYING, ETC.	(4,100)	(2,611)	(3,000)
11-34-252	SRO POLICE	(30,000)	-	(30,000)
11-34-910	SOLID WASTE- AZ STRIP LANDFILL	(31,000)	-	-
11-34-915	GARKANE SERVICES	-	(1,167)	-
11-34-000	CHARGES FOR SERVICES	(65,100)	(3,778)	(33,000)
11-35-110	COURT FINES	(41,000)	(33,082)	(35,000)
11-35-210	BAIL AND BOND FORFEITURE	(500)	(500)	(1,000)
11-35-000	FINES AND FORFEITURES	(41,500)	(33,582)	(36,000)
11-36-100	INTEREST EARNINGS - GEN FUND	(3,300)	(3,417)	(4,000)
11-36-210	RENTAL - OFFICES IN CITY BLDG	(8,000)	-	(9,000)
11-36-800	LOT LEASES	(61,500)	(50,697)	(61,500)
11-36-910	SUNDRY REV - GEN FUND	(32,000)	(3,279)	(5,000)
11-36-000	MISCELLANEOUS REVENUE	(104,800)	(57,394)	(79,500)
11-38-247	COST SHARE WITH PUBLIC WORKS	-	-	(30,000)
11-38-248	EVENT FEES	-	-	(15,000)
11-38-700	CONTRIBUTIONS-PRIVATE SOURCES	(10,000)	-	(5,000)
11-38-702	CONTRIBUTIONS-COMM OUTREACH	(10,000)	-	(15,000)
11-38-800	APPROP - BEGINNING CLASS "C"	-	-	(100,000)
11-38-910	APPROP - GEN FUND BALANCE	(411,229)	-	(40,700)
11-38-000	CONTRIBUTIONS AND TRANSFERS	(431,229)	-	(205,700)
	TOTAL GENERAL FUND REVENUES	(2,705,479)	(1,667,743)	(3,743,619)
GENERAL FUND				
EXPENDITURES				

11-41-110	SALARIES-PERMANENT EMPLOYEES	-	247	126,327
11-41-112	MAYOR	24,000	22,735	30,000
11-41-113	MANAGER	75,000	63,352	86,426
11-41-114	TREASURER	5,388	11,579	22,215
11-41-115	RECORDER	55,104	38,243	48,875
11-41-117	ATTORNEY	76,500	46,295	60,000
11-41-130	PAYROLL TAXES	29,000	18,702	28,200
11-41-140	BENEFITS-OTHER	12,000	22,109	25,000
11-41-151	STIPENDS - CITY COUNCIL	6,750	4,970	6,860
11-41-152	STIPENDS - PLANNING COMMISSION	6,300	2,520	4,900
11-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	4,000	11,643	5,000
11-41-230	TRAVEL & TRAINING	15,000	7,118	19,540
11-41-235	HEALTH & HYDRATION	1,500	7,934	5,000
11-41-240	OFFICE EXPENSE & SUPPLIES	5,500	11,982	12,000
11-41-241	COPIER & PRINTER	3,000	1,200	6,000
11-41-242	SERVICE FEES	-	245	1,000
11-41-244	PRINT & POSTAGE	8,000	3,967	4,600
11-41-250	EQUIPMENT SUPPLIES & MAINT	2,000	4,394	3,000
11-41-257	FUEL	4,000	4,797	6,000
11-41-271	MAINT & SUPPLY - BUILDING	12,500	20,765	15,000
11-41-272	MAINT & SUPPLY - IT	500	3,567	1,000
11-41-280	UTILITIES	9,000	5,413	6,000
11-41-285	POWER	9,000	3,628	5,000
11-41-287	TELEPHONE	9,000	5,025	10,000
11-41-310	PROFESSIONAL & TECHNICAL	14,000	100	80,000
11-41-311	ENGINEER	30,000	30,873	1,000
11-41-312	CONSULTANT	15,000	17,030	12,000
11-41-313	AUDITOR	40,000	18,910	40,000
11-41-315	INFORMATION TECHNOLOGY - SYSTE	8,100	60	1,000
11-41-317	INFORMATION TECHNOLOGY - CONS	5,000	2,040	2,000
11-41-318	INFORMATION TECHNOLOGY - SOFTW	24,000	2,673	3,000
11-41-319	CONTINGENCY	101,000	-	259,403
11-41-330	EDUCATION	10,000	6,758	5,000
11-41-510	INSURANCE	68,000	36,882	40,000

11-41-521	CREDIT CARD EXPENSE	8,000	158	1,500
11-41-720	BUILDINGS	25,000	-	150,000
11-41-743	EQUIPMENT - VEHICLE	1,000	396	25,000
11-41-914	TRANSFER TO FUND 63	24,000	21,020	48,000
11-41-962	TRANSFER TO OTHER FUNDS	-	-	154,559
11-41-000	GENERAL FUND ADMINISTRATION	746,142	459,333	1,360,405
11-42-110	SALARIES-PERMANENT EMPLOYEES	10,533	10,424	28,718
11-42-130	PAYROLL TAXES & BENEFITS	1,100	797	2,200
11-42-310	PROFESSIONAL & TECHNICAL	-	12,665	14,000
11-42-550	FINES, SURCHARGES - AOC	3,000	(6,096)	10,000
11-42-551	RESTITUTION PAYMENTS	500	910	1,000
11-42-552	BAIL, BOND PAYMENT RELEASE	2,000	1,700	2,000
11-42-790	OTHER	-	-	7,500
11-42-000	MUNICIPAL COURT	17,133	20,401	65,418
11-43-287	TELEPHONE	5,000	870	900
11-43-310	PROFESSIONAL & TECHNICAL	-	2,330	30,000
11-43-980	INTRA-GOVT CHARGES	172,205	215,274	275,672
11-43-000	POLICE DEPARTMENT	177,205	218,474	306,572
11-44-810	FD BEMS GRANT TRANSFER	-	4,935	147,059
11-44-811	FD ASSISTANCE GRANT TRANSFER	-	-	7,500
11-44-980	INTRA-GOVT CHARGES	102,228	68,250	91,000
11-44-000	FIRE DEPARTMENT	102,228	68,250	245,559
11-45-110	SALARIES-PERMANENT EMPLOYEES	-	29,544	45,833
11-45-153	STIPENDS - PLANNING COMMISSION	-	-	4,200
11-45-210	BOOKS, SUBSCR, & MEMBERSHIPS	-	100	200
11-45-330	EDUCATION	-	1,433	2,000
11-45-000	BUILDING DEPARTMENT	-	31,077	52,233
11-46-980	INTRA-GOVT CHARGES	14,440	18,157	113,130
11-46-000	PUBLIC SAFETY DISPATCH	14,440	18,157	113,130

11-47-110	SALARIES-PERMANENT EMPLOYEES	100,000	106,943	38,424
11-47-130	PAYROLL TAXES	6,000	-	2,950
11-47-210	BOOKS, SUBSCR, & MEMBERSHIPS	1,000	-	500
11-47-230	TRAVEL	4,000	1,589	1,500
11-47-250	EQUIPMENT SUPPLIES & MAINT	15,000	1,951	3,000
11-47-255	EQUIPMENT RENT OR LEASE	5,000	(2,350)	3,000
11-47-257	FUEL	11,000	4,074	17,000
11-47-258	BULK OIL	10,000	-	15,000
11-47-260	TOOLS & EQUIPMENT-NON CAPITAL	3,000	-	1,000
11-47-272	MAINT & SUPPLY - OTHER	3,000	681	1,000
11-47-274	MAINT & SUPPLY EQUIPMENT	3,000	1,806	2,000
11-47-286	STREET LIGHTS	7,000	5,162	7,000
11-47-330	EDUCATION	-	370	500
11-47-410	SPEC DEPT MATERIALS & SUPPLIES	70,000	44,012	726,640
11-47-850	DEBT SERVICE	30,000	15,137	15,200
11-47-953	SAFE ROUTES TO SCHOOL	206,000	283,824	283,824
11-47-990	CONTINGENCY	49,000	190,083	251,000
11-47-000	PUBLIC WORKS--STREETS & ROADS	523,000	653,281	1,369,538
11-48-110	SALARIES-PERMANENT EMPLOYEES	43,508	48,310	52,093
11-48-120	SALARIES-TEMPORARY EMPLOYEES	4,000	4,131	5,000
11-48-130	PAYROLL TAXES	900	3,668	4,370
11-48-140	BENEFITS-OTHER	3,000	863	7,990
11-48-250	EQUIPMENT SUPPLIES & MAINT	2,000	5,737	5,000
11-48-257	FUEL	4,000	2,632	4,000
11-48-260	TOOLS & EQUIPMENT-NON CAPITAL	1,000	2,335	4,000
11-48-272	MAINT & SUPPLY - OTHER	-	16,824	20,000
11-48-274	MAINT & SUPPLY EQUIPMENT	5,000	6,653	5,000
11-48-280	UTILITIES	5,000	5,642	6,000
11-48-285	POWER	5,000	3,108	8,000
11-48-287	TELEPHONE INET	-	-	5,000
11-48-410	SPECIAL PROJECT	23,094	1,705	25,000
11-48-790	OTHER	-	-	10,000

11-48-850	DEBT SERVICE - VEHICLE & EQUIP	-	-	6,000
11-48-000	PUBLIC WORKS--PARKS	96,502	101,608	167,453
11-49-110	SALARIES-PERMANENT EMPLOYEES	-	-	20,711
11-49-130	PAYROLL TAXES	-	-	1,600
11-49-230	TRAVEL, MEETINGS, AND TRAINING	-	-	1,000
11-49-250	EQUIPMENT SUPPLIES & MAINT	-	-	5,000
11-49-274	EQUIPMENT PURCHASE	-	-	5,000
11-49-310	PROFESSIONAL & TECHNICAL	-	-	5,000
11-49-410	SPECIAL PROJECT	2,000	10,313	25,000
11-49-000	COMMUNITY OUTREACH DEPARTMENT	2,000	10,313	63,311
	TOTAL GENERAL FUND EXPENDITURES	1,678,650	1,580,893	3,743,619
GENERAL FUND BALANCE				
	TOTAL REVENUES	(2,705,479)	(1,667,743)	(3,743,619)
	TOTAL EXPENDITURES	1,678,650	1,580,893	3,743,619
	(REVENUE) VS EXPENDITURES	(1,026,829)	(86,850)	-

Account Number	FY22 6/30/2022	Current YTD actuals 6/30/2022	Proposed FY23 6/30/2023
2017 JUDGEMENT RESOLUTION FUND			
63-38-101 TRANSFER FROM GENERAL FUND	(24,000)	(21,020)	(24,000)
63-38-102 TRANSFER FROM WATER FUND	(8,000)	(70,008)	(8,000)
63-38-103 TRANSFER FROM WASTEWATER	(8,000)	(70,008)	(8,000)
63-38-105 TRANSFER FROM GAS FUND	(8,000)	(7,008)	(8,000)
63-38-000 REVENUE & TRANSFERS	(48,000)	(168,045)	(48,000)
63-41-310 PROFESSIONAL & TECHNICAL	28,000	41,654	28,000
63-41-315 LEGAL - GENERAL	20,000	6,603	20,000
63-41-000 EXPENSE	48,000	48,256	48,000
2017 JUDGEMENT RESOLUTION FUND BALANCE			
Total Revenues	(48,000)	(168,045)	(48,000)
Total Expenditures	48,000	48,256	48,000
(REVENUE) VS EXPENDITURES	-	(119,788)	-
JOINT ADMINISTRATION FUND			
65-38-101 TRANSFER FROM GENERAL FUND	(406,000)	-	-
65-38-102 TRANSFER FROM WATER FUND	(396,900)	(381,221)	(515,300)
65-38-103 TRANSFER FROM WASTEWATER	(714,700)	(462,310)	(687,000)
65-38-105 TRANSFER FROM GAS FUND	(238,200)	(139,247)	(343,500)
65-38-910 LANDFILL REVENUES	(20,000)	(20,400)	(20,000)
65-38-915 GARKANE SERVICES	(12,000)	(12,837)	(12,000)
65-38-000 REVENUE	(1,787,800)	(1,016,015)	(1,577,800)
65-41-110 SALARIES-PERMANENT EMPLOYEES	741,600	403,968	705,600
65-41-113 MANAGER	-	16,763	-
65-41-114 TREASURER	-	31,018	-
65-41-115 RECORDER	36,000	12,897	-
65-41-117 ATTORNEY SALARY	72,000	12,545	-
65-41-120 SALARIES-TEMPORARY EMPLOYEES	60,000	149,628	66,000

65-41-130 PAYROLL TAXES	102,000	53,095	81,600
65-41-140 BENEFITS-OTHER	164,000	60,204	123,900
65-41-144 PRINT AND POSTAGE	20,800	10,359	19,500
65-41-150 STIPENDS - UTILITY BOARD	12,600	4,670	12,600
65-41-160 MERCHANT PROCESSING	60,000	-	60,000
65-41-210 BOOKS, SUBSCR, & MEMBERSHIPS	4,000	1,412	3,800
65-41-230 TRAVEL	8,200	2,193	8,200
65-41-235 HEALTH & HYDRATION	11,600	2,437	11,600
65-41-240 OFFICE EXPENSE & SUPPLIES	8,800	1,285	8,800
65-41-242 SERVICE FEES	1,200	37	1,200
65-41-250 EQUIPMENT SUPPLIES & MAINT	73,300	22,220	73,500
65-41-257 FUEL	39,700	27,529	39,700
65-41-260 TOOLS & EQUIPMENT-NON CAPITAL	52,800	16,571	52,800
65-41-271 MAINT & SUPPLY - OFFICE	8,900	3,788	8,900
65-41-280 UTILITIES	19,800	13,982	19,800
65-41-285 POWER	15,300	9,507	15,300
65-41-287 TELEPHONE	12,000	16,425	12,000
65-41-310 PROFESSIONAL & TECHNICAL	8,300	5,209	8,300
65-41-313 AUDITOR	50,000	38,393	40,000
65-41-315 LEGAL - GENERAL	3,000	-	4,000
65-41-317 INFORMATION TECHNOLOGY - CONS	15,000	18,181	15,000
65-41-318 INFORMATION TECHNOLOGY - SOFTW	20,000	17,561	20,000
65-41-330 EDUCATION	(3,600)	1,382	3,600
65-41-510 INSURANCE	105,300	103,556	85,500
65-41-521 CREDIT CARD EXPENSE	-	1,419	-
65-41-580 RENT OR LEASE	3,000	-	3,000
65-41-720 BUILDINGS	6,000	-	10,000
65-41-741 EQUIPMENT - OFFICE	10,000	2,967	12,000
65-41-850 DEBT SERVICE - VEHICLE & EQUIP	21,000	44,802	21,000
65-41-900 AUTOMATIC PAYMENT INCENTIVE	-	(300)	300
65-41-901 Survey Incentive Program	-	2,825	100
65-41-960 TRANSFERS TO RESERVE FUNDS	18,000	-	30,200
65-41-000 EXPENSE	1,780,600	1,108,527	1,577,800

JOINT UTILITY ADMINISTRATION FUND BALANCE

Total Revenues	(1,787,800)	(1,016,015)	(1,577,800)
Total Expenditures	1,780,600	1,108,527	1,577,800
(REVENUE) VS EXPENDITURES	(7,200)	92,512	-

WATER FUND

81-37-111 WATER SALES - METERED	(498,400)	(381,115)	(501,900)
81-37-121 WATER SALES - FLAT RATE	(464,400)	(422,391)	(554,900)
81-37-160 CONSTRUCTION REVENUE	-	(1,265)	
81-37-331 CONNECTION CHARGES	(29,500)	(24,854)	(31,000)
81-37-332 CONSTRUCTION & REPAIR	(89,600)	(35,153)	(89,600)
81-37-351 SUNDRY OPERATING REVENUE	-	(121,714)	-
81-37-411 INTEREST	(5,400)	(3,310)	(5,400)
81-37-412 PENALTIES	(60,000)	(41,313)	(60,000)
81-38-102 TRANSFERS FROM R&R RESERVE	(77,000)	-	(180,000)
81-38-361 Loan/Grant Proceeds	(460,000)	-	(460,000)
81-38-440 SUNDRY NON-OPERATING REVENUE	(5,000)	(71,748)	(20,000)
81-38-999 CONTINGENCY	(400,000)	-	(400,000)
81-38-000 REVENUE	(2,089,300)	(1,102,862)	(2,302,800)
81-41-210 BOOKS, SUBSCR, & MEMBERSHIPS	3,000	1,431	3,000
81-41-230 TRAVEL	7,800	-	7,700
81-41-235 HEALTH & HYDRATION	1,700	-	1,000
81-41-250 EQUIPMENT SUPPLIES & MAINT	49,000	-	49,000
81-41-257 FUEL	400	-	400
81-41-260 TOOLS & EQUIPMENT-NON CAPITAL	17,000	5,797	17,000
81-41-273 MAINT & SUPPLY - SYSTEM	207,000	74,533	186,000
81-41-285 POWER	158,800	117,605	160,800
81-41-311 ENGINEER	40,000	20,150	50,000
81-41-314 LABORATORY & TESTING	5,500	9,460	7,500
81-41-315 LEGAL - GENERAL	1,300	-	1,300
81-41-330 EDUCATION	3,500	405	3,500
81-41-340 SYSTEM CONSTRUCTION SERVICES	10,000	1,101	60,000
81-41-341 CONST-CUSTOMER'S INSTALLATION	-	-	5,000
81-41-432 SPECIAL DEPT SUPPLIES	20,000	14,195	20,000
81-42-560 BAD DEBT EXPENSE	4,000	13,688	8,000

81-42-730 IMPROVEMENTS OTHER THAN BLDGS	5,000	357	6,000
81-42-742 EQUIPMENT - FIELD	15,000	-	25,000
81-42-750 SP PROJECTS CAPITAL	-	142,858	460,000
81-42-755 AZ STATE TAX SETTLEMENT	460,000	-	-
81-42-780 RESERVE PURCHASES	77,000	-	180,000
81-42-815 PRINC. & INT W.RIGHTS LOAN	61,300	-	61,300
81-42-911 TRANSFERS TO JOINT ADMIN FUND	396,900	381,221	515,300
81-42-914 TRANSFERS TO 2017 JMT RES FUND	8,000	70,008	8,000
81-42-960 TRANSFERS TO RESERVE FUNDS	125,100	-	67,000
81-42-999 CONTINGENCY	400,000	-	400,000
81-42-000 EXPENSE	2,077,300	852,808	2,302,800

WATER FUND

Total Revenues	(2,089,300)	(1,102,862)	(2,302,800)
Total Expenditures	2,077,300	852,808	2,302,800
(REVENUE) VS EXPENDITURES	(12,000)	(250,054)	-

WASTEWATER FUND

82-37-160 CONSTRUCTION REVENUE	(9,000)	(1,033)	(9,000)
82-37-311 SERVICE CHARGES	(767,900)	(797,818)	(885,400)
82-37-312 SERVICE CHARGES - CPMCWID	(167,000)	(157,133)	(178,000)
82-37-331 CONNECTION CHARGES	(3,000)	-	(3,000)
82-37-332 SERVICING CUSTOMER INSTALL	(5,000)	(12,022)	(10,000)
82-37-411 INTEREST	(6,000)	(5,908)	(5,000)
82-37-440 SUNDRY NON-OPERATING REVENUE	(1,000)	-	-
82-37-451 IMPACT FEE	(90,000)	(22,474)	(120,000)
82-37-452 IMPACT FEE - CPMCWID	(48,500)	(95,875)	(48,500)
82-38-102 TRANSFERS FROM R&R RESERVE	(73,000)	-	(111,100)
82-38-361 Loan/Grant Proceeds	(300,000)	-	(500,000)
82-38-440 SUNDRY NON-OPERATING REVENUE	-	-	(1,000)
82-38-901 APPROP - UTILITY FUND BALANCE	-	-	(100,000)
82-38-999 CONTINGENCY	(400,000)	-	(400,000)
82-38-000 REVENUE	(1,870,400)	(1,092,262)	(2,371,000)

82-41-210 BOOKS, SUBSCR, & MEMBERSHIPS	2,500	720	2,500
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82-41-215 ASSOCIATION MEMBERSHIPS	4,600	-	-
82-41-230 TRAVEL	-	128	4,600
82-41-235 FOOD & REFRESHMENT	1,000	-	600
82-41-250 EQUIPMENT SUPPLIES & MAINT	19,000	361	19,000
82-41-257 FUEL	5,400	3,417	5,400
82-41-260 TOOLS & EQUIPMENT-NON CAPITAL	13,200	25	18,500
82-41-273 MAINTENANCE & SUPPLY - SYSTEM	154,000	137,132	160,000
82-41-285 POWER	55,000	13,954	38,000
82-41-311 ENGINEER	5,300	13,324	50,000
82-41-314 LABORATORY & TESTING	3,000	-	3,000
82-41-315 LEGAL - GENERAL	1,000	-	1,000
82-41-330 EDUCATION	5,300	2,500	5,300
82-41-340 SYSTEM CONSTRUCTION SERVICES	10,000	-	520,000
82-41-341 CONST-CUSTOMER'S INSTALLATION	10,000	-	10,000
82-42-523 PROPERTY RENT/LEASE	3,000	-	-
82-42-560 BAD DEBT EXPENSE	60,000	9,356	10,000
82-42-710 LAND	5,000	-	90,000
82-42-720 BUILDINGS	-	-	35,000
82-42-742 EQUIPMENT - FIELD	17,800	-	20,000
82-42-780 RESERVE PURCHASES	73,000	29,906	73,000
82-42-812 PRINCIPAL ON BONDS - RDA B	35,000	-	42,000
82-42-813 PRINCIPAL ON BONDS - RDA - C	7,000	106,000	-
82-42-816 PRINCIPAL ON BONDS - DWQ	80,000	80,000	-
82-42-822 INTEREST ON BONDS - RDA - B	48,000	43,111	57,000
82-42-823 INTEREST ON BONDS - RDA - C	9,000	-	-
82-42-911 TRANSFERS TO JOINT ADMIN FUND	714,700	601,557	687,000
82-42-914 TRANSFERS TO 2017 JMT RES FUND	8,000	70,008	8,000
82-42-960 TRANSFERS TO RESERVE FUNDS	108,600	-	111,100
82-42-999 CONTINGENCY	400,000	-	400,000
82-42-000 EXPENSE	1,858,400	1,111,498	2,371,000

WASTEWATER FUND			
Total Revenues	(1,870,400)	(1,092,262)	(2,371,000)
Total Expenditures	1,858,400	1,111,498	2,371,000

(REVENUE) VS EXPENDITURES		(12,000)	19,236	-
GAS FUND				
84-37-111 GAS SALES - METERED NAT GAS	(239,000)	(303,672)	(335,000)	
84-37-112 GAS SALES - METERED PROPANE	(448,900)	(745,349)	(790,900)	
84-37-113 GAS SALES - CYLINDER	(2,900)	(12,028)	(14,100)	
84-37-114 GAS SALES - CYLINDER EXCHANGE	(3,700)	(1,170)	(3,700)	
84-37-121 NATURAL GAS SALES - FLAT RATE	(26,000)	(34,589)	(26,000)	
84-37-122 PROPANE GAS - FLAT RATE	(34,000)	(44,556)	(34,000)	
84-37-160 CONSTRUCTION REVENUE	(65,000)	(60,386)	(65,000)	
84-37-331 CONNECTION CHARGES	(8,000)	(5,745)	(8,000)	
84-37-351 SUNDRY OPERATING REVENUE	(47,000)	-	(47,000)	
84-37-352 LOAN INTEREST REVENUE	(3,200)	-	-	
84-37-411 INTEREST	-	(3,095)	(3,200)	
84-37-412 PENALTIES	(17,000)	(18,389)	(19,000)	
84-38-102 TRANSFERS FROM R&R RESERVE	(76,500)	-	(103,000)	
84-38-316 Intragovernmental (grants)	-	-	(250,000)	
84-38-999 CONTINGENCY	(400,000)	-	(400,000)	
84-38-000 REVENUE	(1,371,200)	(1,228,979)	(2,098,900)	
84-41-140 BENEFITS-OTHER	3,000	-	3,000	
84-41-210 BOOKS, SUBSCR, & MEMBERSHIPS	2,000	2,080	2,000	
84-41-230 TRAVEL	4,000	690	4,000	
84-41-235 FOOD & REFRESHMENT	600	-	500	
84-41-250 EQUIPMENT SUPPLIES & MAINT	10,000	835	20,000	
84-41-257 FUEL	3,500	5,027	3,500	
84-41-260 TOOLS & EQUIPMENT-NON CAPITAL	10,000	5,201	11,000	
84-41-273 MAINT & SUPPLY SYSTEM	47,400	44,583	49,500	
84-41-280 UTILITIES	-	520	-	
84-41-285 POWER	2,000	930	2,000	
84-41-311 ENGINEER	1,000	-	1,000	
84-41-315 LEGAL - GENERAL	1,000	-	1,000	
84-41-330 EDUCATION	6,200	3,126	6,200	
84-41-340 SYSTEM CONSTRUCTION SERVICES	2,000	-	2,000	
84-41-341 CONST-CUSTOMER'S INSTALLATION	-	7,597		

84-41-431 NATURAL GAS COMMODITY SUPPLY	80,700	145,230	151,000
84-41-432 PROPANE GAS COMMODITY SUPPLY	269,600	502,742	540,000
84-41-434 NAT GAS COMMODITY TRANSPORT	33,400	20,760	34,600
84-41-580 RENT OR LEASE	4,700	4,220	4,700
84-41-610 MISC. SUPPLIES	5,000	-	5,000
84-41-742 EQUIPMENT - FIELD	-	117	
84-42-560 BAD DEBT EXPENSE	6,000	8,750	6,000
84-42-710 LAND	6,900	-	6,900
84-42-750 SP PROJECTS CAPITAL	32,900	410	284,000
84-42-780 RESERVE PURCHASES	76,500	7,521	103,000
84-42-911 TRANSFERS TO JOINT ADMIN FUND	238,200	-	343,500
84-42-914 TRANSFERS TO 2017 JMT RES FUND	8,000	7,008	8,000
84-42-960 TRANSFERS TO RESERVE FUNDS	104,600	-	106,500
84-42-999 CONTINGENCY	400,000	-	400,000
84-42-000 EXPENSE	1,359,200	767,348	2,098,900

GAS FUND			
Total Revenues	(1,371,200)	(1,228,979)	(2,098,900)
Total Expenditures	1,359,200	767,348	2,098,900
(REVENUE) VS EXPENDITURES	(12,000)	(461,631)	-

89 FUND COLORADO CITY FIBER DEPT			
89-38-101 TRANSFERS FROM OTHER FUNDS	(5,000)	-	(5,000)
89-38-316 INTRAGOVERNMENTAL REVENUE	-	-	(150,000)
89-38-999 CONTINGENCY	-	-	(20,000)
89-38-000 REVENUE	(5,000)	-	(175,000)
89-41-273 MAINT & SUPPLY SYSTEM	5,000	-	5,000
89-41-340 SYSTEM CONSTRUCTION SERVICES	-	-	150,000
89-42-999 CONTINGENCY	20,000	-	20,000
89-42-000 EXPENSE	25,000	-	175,000

89 FUND COLORADO CITY FIBER DEPT			
Total Revenues	(5,000)	-	(175,000)

Total Expenditures	25,000	-	175,000
(REVENUE) VS EXPENDITURES	20,000	-	-

90 FUND HILDALE CITY FIBER DEPT

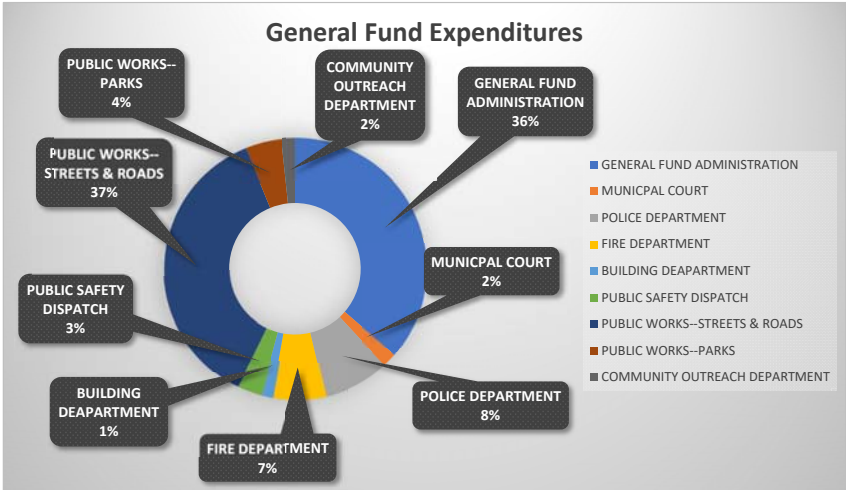
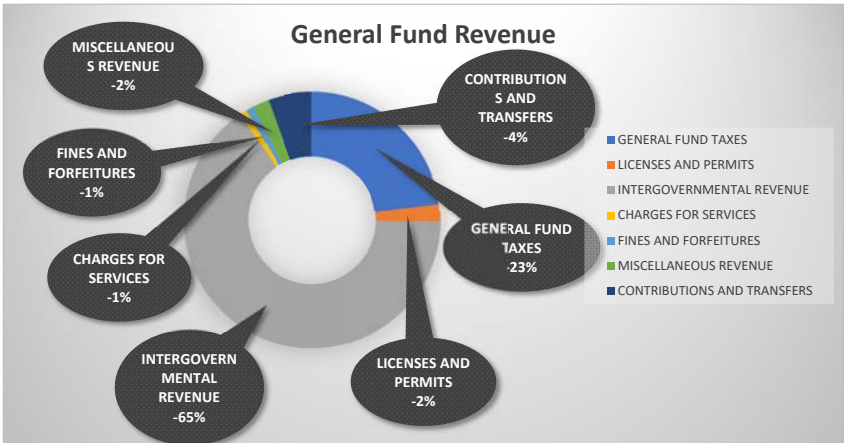
90-38-101 TRANSFERS FROM OTHER FUNDS	(20,000)	-	(20,000)
90-37-111 FIBER SALES	(5,000)	(5,861)	(5,000)
90-38-316 INTRAGOVERNMENTAL GRANTS	-	-	(150,000)
90-37-332 CONSTRUCTION	(1,000)	-	(1,000)
90-38-999 CONTINGENCY	(20,000)	(71,250)	(20,000)
90-38-000 REVENUE	(46,000)	(77,111)	(196,000)

90-41-260 TOOLS & EQUIPMENT-NON CAPITAL	4,000	-	4,000
90-41-273 MAINT & SUPPLY SYSTEM	20,000	213	20,000
90-41-580 RENT OR LEASE	-	1,200	2,000
90-42-750 SP PROJECTS CAPITAL	-	-	150,000
90-42-999 CONTINGENCY	-	-	20,000
90-42-000 EXPENSE	24,000	1,413	196,000

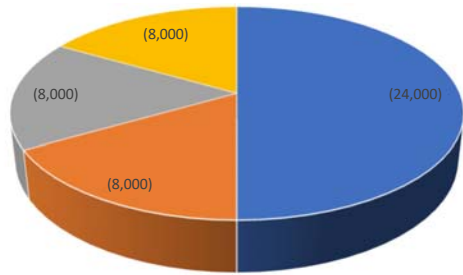
90 FUND HILDALE CITY FIBER DEPT

Total Revenues	(46,000)	(77,111)	(196,000)
Total Expenditures	24,000	1,413	196,000
(REVENUE) VS EXPENDITURES	(22,000)	(75,698)	-

2022-2023 PROPOSED BUDGET				
Account Number	Description	Budgeted FY22	Account Actuals FY22	Proposed Budget FY23
		6/30/2022	6/30/2022	6/30/2023
11-31-000	GENERAL FUND TAXES	(949,413)	(796,777)	(862,900)
11-32-000	LICENSES AND PERMITS	(58,000)	(51,034)	(80,000)
11-33-000	INTERGOVERNMENTAL REVENUE	(1,055,437)	(725,178)	(2,446,519)
11-34-000	CHARGES FOR SERVICES	(65,100)	(3,778)	(33,000)
11-35-000	FINES AND FORFEITURES	(41,500)	(33,582)	(36,000)
11-36-000	MISCELLANEOUS REVENUE	(104,800)	(57,394)	(79,500)
11-38-000	CONTRIBUTIONS AND TRANSFERS	(431,229)	-	(205,700)
	TOTAL GENERAL FUND REVENUES	(2,705,479)	(1,667,743)	(3,743,619)
11-41-000	GENERAL FUND ADMINISTRATION	746,142	459,333	1,360,405
11-42-000	MUNICIPAL COURT	17,133	20,401	65,418
11-43-000	POLICE DEPARTMENT	177,205	218,474	306,572
11-44-000	FIRE DEPARTMENT	102,228	68,250	245,559
11-45-000	BUILDING DEPARTMENT	-	31,077	52,233
11-46-000	PUBLIC SAFETY DISPATCH	14,440	18,157	113,130
11-47-000	PUBLIC WORKS--STREETS & ROADS	523,000	653,281	1,369,538
11-48-000	PUBLIC WORKS--PARKS	96,502	101,608	167,453
11-49-000	COMMUNITY OUTREACH DEPARTMENT	2,000	10,313	63,311
00-00-000	TOTAL GENERAL FUND EXPENDITURES	1,678,650	1,580,893	3,743,619
GENERAL FUND BALANCE				
	TOTAL REVENUES	(2,705,479)	(1,667,743)	(3,743,619)
	TOTAL EXPENDITURES	1,678,650	1,580,893	3,743,619
	(REVENUE) VS EXPENDITURES	(1,026,829)	(86,850)	-

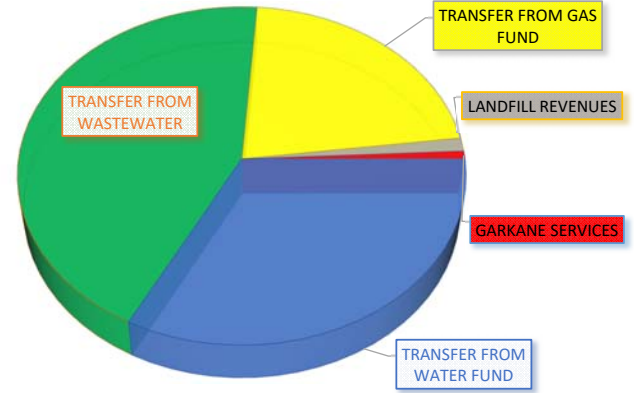


Judgement Resolution Source Funding

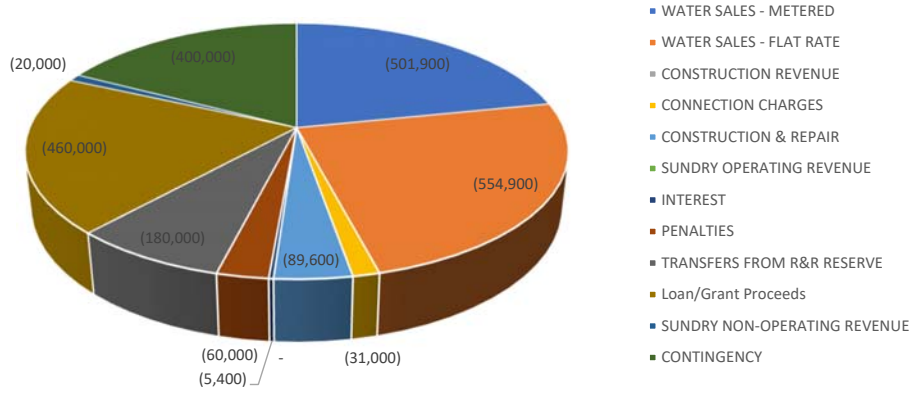


■ TRANSFER FROM GENERAL FUND ■ TRANSFER FROM WATER FUND
■ TRANSFER FROM WASTEWATER ■ TRANSFER FROM GAS FUND

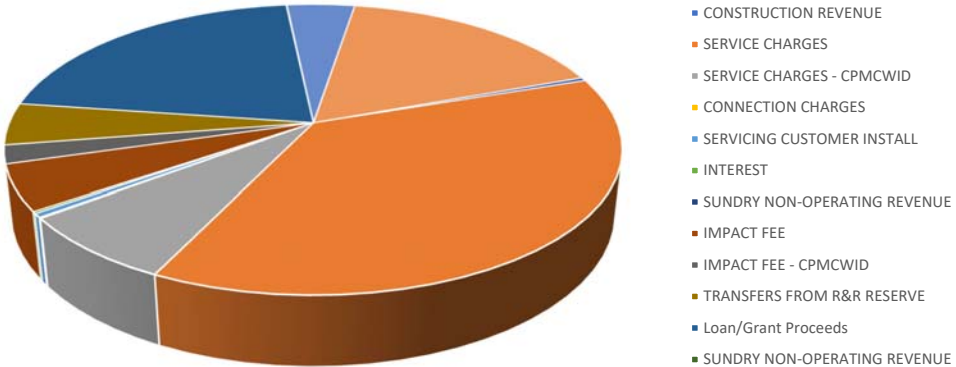
JOINT UTILITY FUND REVENUE



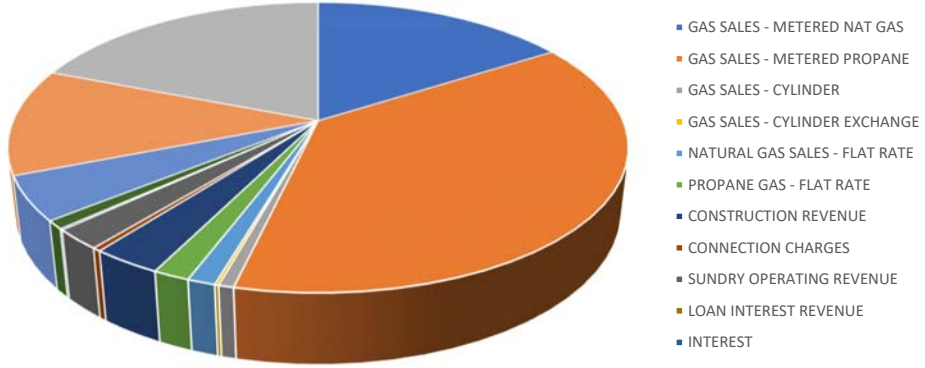
Water Fund Revenue



Wastewater Fund Revenue



Gas Department Fund Revenue



HILDALE CITY RESOLUTION 2022-07-01

**A RESOLUTION OF THE CITY COUNCIL OF HILDALE, UTAH,
ACCEPTING FISCAL YEAR 21 FINANCIAL AUDIT REPORT.**

WHEREAS, The City of Hildale engages reputable audit firms annually to conduct a fiscal year financial audit; and

WHEREAS, The City of Hildale engaged HintonBurdick CPAs & Advisors to conduct and submit a report of the FY21 financial audit results; and

WHEREAS, the FY21 audit report has been completed; and

WHEREAS, the FY21 audit report shall be presented to the Hildale City Council in a public meeting on July 6, 2022.

NOW, THEREFORE, BE IT RESOLVED BY THE HILDALE CITY COUNCIL as follows:

SECTION 1. The Hildale City Council shall accept the FY21 Audit Report, as presented at the regular City Council meeting of July 6, 2022.

PASSED AND ADOPTED by the Hildale City Council, Hildale, Utah, July 6, 2022.

Donia Jessop, Mayor

ATTEST:

Athena Cawley, Clerk/Recorder



May 26, 2022

To the Honorable Mayor and City Council
Hildale City, Utah

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Hildale City (including the Hildale/Colorado City Water and Gas Departments) for the year ended June 30, 2021, and have issued our reports thereon dated May 26, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Hildale City are described in Note 1 to the financial statements. No new significant accounting policies were adopted and the application of existing policies was not changed during fiscal year 2021. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of depreciation expense/accumulated depreciation is based on the assigned depreciation lives of the capital assets. We evaluated the key factors and assumptions used to develop the depreciation expense/accumulated depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for uncollectible accounts is based on an analysis of the past due accounts and prior collection/write-off rates. We evaluated the key factors and assumptions used to develop the allowance for uncollectible accounts in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit except for receiving information to complete the audit in a timely manner.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. All of the significant misstatements detected as a result of audit procedures were corrected by management (management has a list of all audit adjustments proposed by us).

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 26, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

The findings and recommendations letter, dated May 26, 2022, accompanying the audited financial statements, includes the findings that we are required to communicate to you.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis and budgetary comparison information, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on certain supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on certain other information, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the city council and management of Hildale City and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



HintonBurdick, PLLC

HILDALE CITY, UTAH
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

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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, 2021, 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, 2021, 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 May 26, 2022, 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
May 26, 2022

HILDALE CITY, UTAH

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2021

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, 2021. Please read it in conjunction with the accompanying basic financial statements.

FINANCIAL HIGHLIGHTS

- Total net position increased by \$484,582 for the fiscal year.
- Total governmental revenues exceeded total governmental expenses by \$186,982.
- Total business-type revenues exceeded total business-type expenses by \$297,600, which includes affiliate revenue and expense of \$809,710 and \$621,343, respectively.
- Total revenues from all sources were \$3,534,104, which includes revenue from affiliates of \$809,710.
- The total cost of all city programs was \$3,049,522, which includes expenses from affiliates of \$621,343.
- The general fund reported revenues over expenditures (including other financing sources and uses) of \$185,990.
- Actual resources received (including other financing sources) in the general fund were less than the final budget by \$2,389,364, while actual expenditures (including other financing uses) were \$2,958,154 less than the final budget.
- At the end of the fiscal year, unassigned fund balance for the general fund was \$210,467 or 14.9% of total general fund expenditures (53.4% when combining unassigned and assigned fund balance).
- The City issued \$1,701,000 of sewer revenue refunding bonds (Series 2021) in connection with refunding parity sewer revenue bonds (Series 2000B and 2000C). The transaction resulted in an economic gain of \$261,145 and a reduction of \$524,553 in future debt service payments.

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, 2021 as shown in the following condensed statement of net position. The City accounts for its sewer system operations in an enterprise fund, which is shown as business-type activities.

Hildale City Statement of Net Position

	Governmental activities		Business-type activities		Totals	
	6/30/2021	6/30/2020	6/30/2021	6/30/2020	6/30/2021	6/30/2020
Current and other assets	\$ 1,696,019	\$ 1,627,309	\$ 1,202,630	\$ 954,449	\$ 2,898,649	\$ 2,581,758
Capital assets	4,565,608	4,669,318	3,913,171	4,173,690	8,478,779	8,843,008
Investment in affiliates	-	-	1,688,404	1,500,037	1,688,404	1,500,037
Total assets	6,261,627	6,296,627	6,804,205	6,628,176	13,065,832	12,924,803
Long-term liabilities outstanding	822,652	926,207	1,819,141	1,925,633	2,641,793	2,851,840
Other liabilities	225,379	350,098	46,569	57,669	271,948	407,767
Total liabilities	1,048,031	1,276,305	1,865,710	1,983,302	2,913,741	3,259,607
Deferred inflows of resources	99,113	96,800	-	-	99,113	96,800
Net position:						
Net investment in capital assets	3,742,956	3,743,111	2,102,345	2,252,861	5,845,301	5,995,972
Invested in affiliates	-	-	1,688,404	1,500,037	1,688,404	1,500,037
Restricted	108,238	77,073	384,644	375,190	492,882	452,263
Unrestricted	1,263,289	1,103,338	763,102	516,786	2,026,391	1,620,124
Total net position	\$ 5,114,483	\$ 4,923,522	\$ 4,938,495	\$ 4,644,874	\$ 10,052,978	\$ 9,568,396

Governmental Activities

The cost of all governmental activities this year was \$1,423,054. As shown on the statement of changes in net position below, \$223,370 of this cost was paid for by those who directly benefited from the programs and \$453,832 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 \$677,202. General revenues totaled \$932,834.

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.

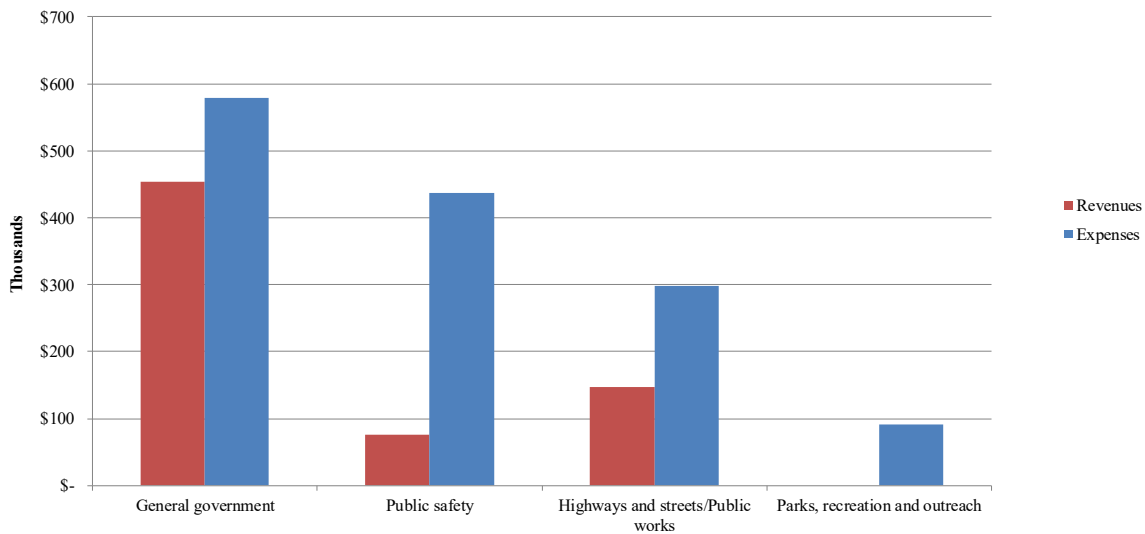
Hildale City Changes in Net Position

	Governmental activities		Business-type activities		Totals	
	6/30/2021	6/30/2020	6/30/2021	6/30/2020	6/30/2021	6/30/2020
Revenues:						
Program revenues:						
Charges for services	\$ 223,370	\$ 179,984	\$ 914,047	\$ 855,655	\$ 1,137,417	\$ 1,035,639
Operating grants and contributions	397,132	138,552	-	-	397,132	138,552
Capital grants and contributions	56,700	3,795	194,156	91,743	250,856	95,538
General revenues:						
Taxes	929,827	826,887	-	-	929,827	826,887
Other revenue/(expense)	3,007	45,112	6,155	18,364	9,162	63,476
Affiliate revenue	-	-	809,710	631,529	809,710	631,529
Total revenues	<u>1,610,036</u>	<u>1,194,330</u>	<u>1,924,068</u>	<u>1,597,291</u>	<u>3,534,104</u>	<u>2,791,621</u>
Expenses:						
General government	578,579	394,952	-	-	578,579	394,952
Public safety	436,578	553,426	-	-	436,578	553,426
Highways and streets/Public works	298,116	306,377	-	-	298,116	306,377
Parks and recreation	91,787	100,391	-	-	91,787	100,391
Interest on long-term debt	17,994	20,011	75,128	79,271	93,122	99,282
Sewer	-	-	929,997	706,362	929,997	706,362
Fiber system	-	-	-	20,078	-	20,078
Affiliate expenses	-	-	621,343	599,156	621,343	599,156
Total expenses	<u>1,423,054</u>	<u>1,375,157</u>	<u>1,626,468</u>	<u>1,404,867</u>	<u>3,049,522</u>	<u>2,780,024</u>
Increase (decrease) in net position	186,982	(180,827)	297,600	192,424	484,582	11,597
Net position, beginning	4,923,522	5,104,349	4,644,874	4,452,450	9,568,396	9,556,799
Restatement adjustment	3,979	-	(3,979)	-	-	-
Net position, ending	<u>\$ 5,114,483</u>	<u>\$ 4,923,522</u>	<u>\$ 4,938,495</u>	<u>\$ 4,644,874</u>	<u>\$ 10,052,978</u>	<u>\$ 9,568,396</u>

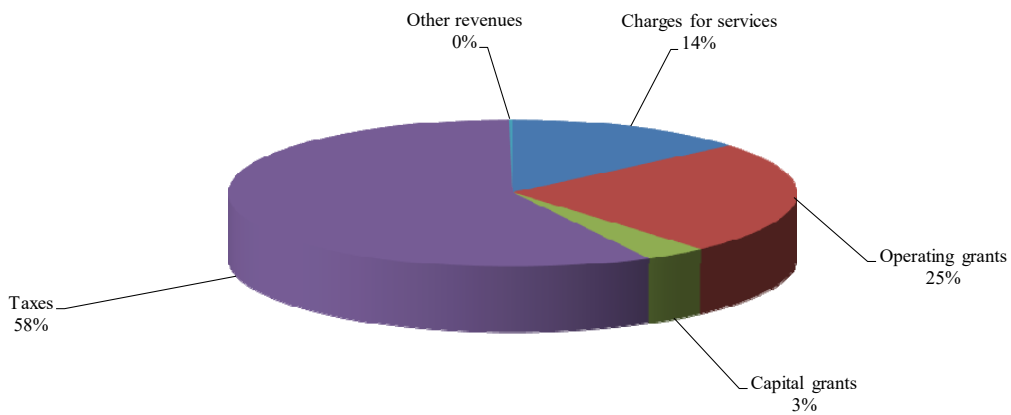
Total resources available during the year to finance governmental activities were \$6,533,558, consisting of net position at July 1, 2020 of \$4,923,522, program revenues of \$677,202 and general revenues of \$932,834. Total governmental activity expenses during the year were \$1,423,054; thus governmental net position increased by \$186,982 to \$5,114,483 (including \$3,979 restatement adjustment).

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)



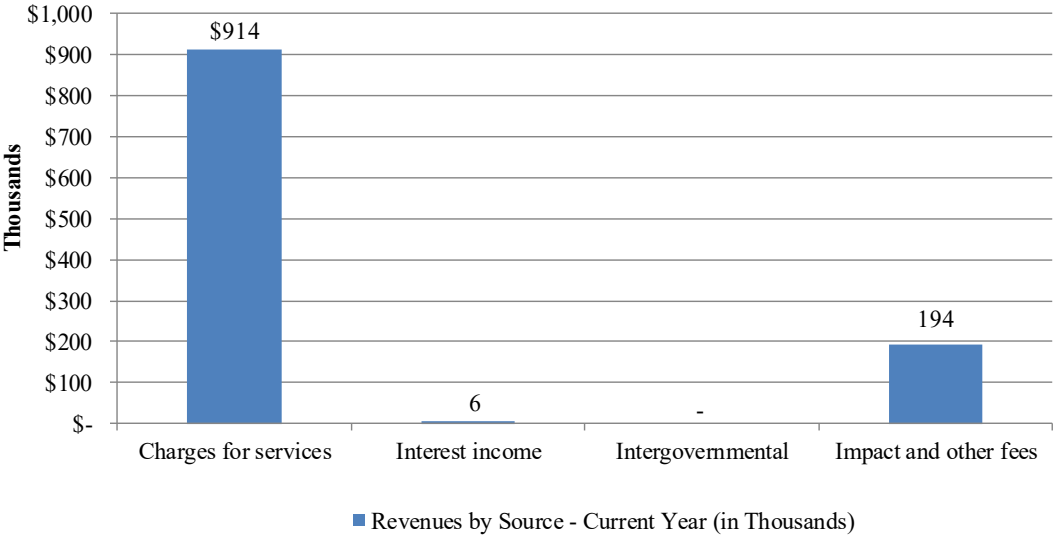
Revenue By Source - Governmental Activities



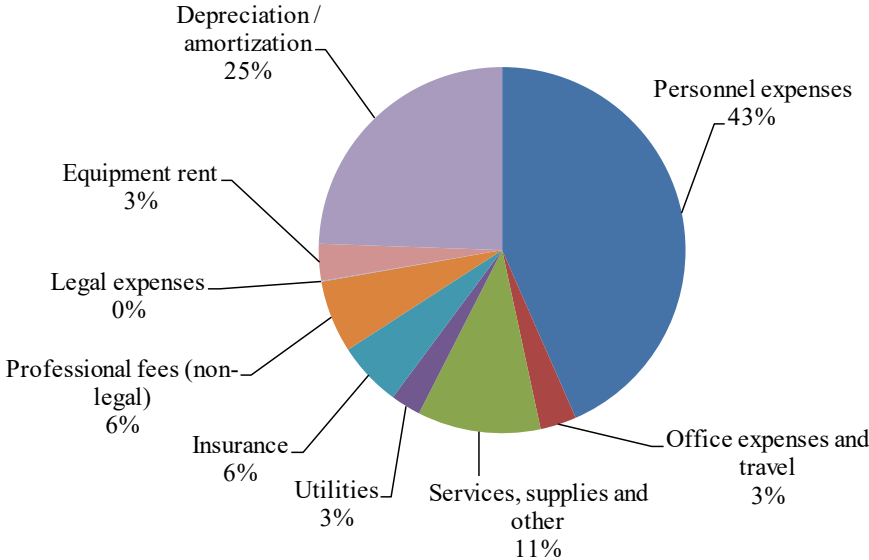
Business-Type Activities

Net position of the business-type activities at June 30, 2021, as reflected in the statement of net position, is \$4,938,495. The cost of providing all proprietary (business-type) activities this year was \$1,626,468, which includes \$621,343 of affiliate expenses. As shown in the statement of changes in net position, the amount paid by users of the system was \$914,047 (excluding affiliates). Interest earnings were \$6,155, impact fees, capital contributions and other nonoperating revenues were \$194,156 and revenues from affiliates were \$809,710. Net position increased by \$297,600.

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 \$861,096, an increase of \$185,990 from the prior fiscal year. All of the balance constitutes either assigned or unassigned fund balance except for \$91,470 of restricted debt reserves, \$14,160 in restricted Class C road funds and \$2,608 in restricted community outreach funds. An interfund transfer of \$14,983 was made from the general fund to the capital projects fund in fiscal year 2021. 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 \$594,054 in the prior fiscal year to \$752,858 in the current fiscal year.

Proprietary funds: Total net position of the proprietary funds were a combined \$4,938,495, consisting of \$2,102,345 net investment in capital assets, \$1,688,404 invested in affiliates, \$80,000 restricted for debt service, \$304,644 restricted for capital projects – impact fees and \$763,102 in unrestricted net position. The combined change in net position was an increase of \$297,600, consisting of a \$109,233 increase in the sewer fund and a \$188,367 increase in affiliates.

General Fund Budgetary Highlights

The City budgeted for a net decrease in fund balance of \$382,800, which is not consistent with the actual net increase of \$185,990. The final appropriations for the general fund at year-end were \$2,958,154 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 \$2,389,364 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 2021, net capital assets of the government activities totaled \$4,565,608 and the net capital assets of the business-type activities totaled \$3,913,171 (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 \$822,652 in governmental-type debt and \$1,810,826 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 \$213,558 (excluding affiliates). The City issued refunding sewer bonds in fiscal year 2021.

NEXT YEAR'S BUDGET AND ECONOMIC FACTORS

In considering the City's budget for fiscal year 2021/2022, 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 2020/2021.

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

HILDALE CITY, UTAH
Statement of Net Position
June 30, 2021

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	\$ 907,933	\$ 1,360,649	\$ 2,268,582
Receivables, net	325,157	130,815	455,972
Internal balances	371,459	(371,459)	-
Prepaid items	-	2,625	2,625
Restricted cash and cash equivalents	91,470	80,000	171,470
Investment in affiliates	-	1,688,404	1,688,404
Capital assets (net of accumulated depreciation):			
Land	38,707	364,661	403,368
Construction in progress	32,602	22,046	54,648
Buildings	707,382	421,645	1,129,027
Improvements other than buildings	1,606,831	2,751,575	4,358,406
Machinery and equipment	106,347	40,352	146,699
Office furniture and equipment	5,917	-	5,917
Automobiles and trucks	386,991	312,892	699,883
Infrastructure	1,680,831	-	1,680,831
Total assets	6,261,627	6,804,205	13,065,832
Liabilities			
Accounts payable and other accrued liabilities	213,341	46,569	259,910
Accrued interest payable	12,038	-	12,038
Noncurrent liabilities:			
Due within one year	106,062	203,964	310,026
Due in more than one year	716,590	1,615,177	2,331,767
Total liabilities	1,048,031	1,865,710	2,913,741
Deferred inflows of resources			
Deferred revenue - property taxes	99,113	-	99,113
Total deferred inflows of resources	99,113	-	99,113
Net position			
Net investment in capital assets	3,742,956	2,102,345	5,845,301
Invested in affiliates	-	1,688,404	1,688,404
Restricted for:			
Debt service	91,470	80,000	171,470
Capital outlay	-	304,644	304,644
Class C roads	14,160	-	14,160
Other purposes	2,608	-	2,608
Unrestricted	1,263,289	763,102	2,026,391
Total net position	\$ 5,114,483	\$ 4,938,495	\$ 10,052,978

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

HILDALE CITY, UTAH
Statement of Activities
For the Year Ended June 30, 2021

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	\$ 578,579	\$ 164,518	\$ 254,546	\$ 34,700	\$ (124,815)	\$ -	\$ (124,815)
Public safety	436,578	56,652	20,019	-	(359,907)	-	(359,907)
Highways and streets/Public works	298,116	2,200	122,567	22,000	(151,349)	-	(151,349)
Parks, recreation and outreach	91,787	-	-	-	(91,787)	-	(91,787)
Interest on long-term debt	17,994	-	-	-	(17,994)	-	(17,994)
Total governmental activities	1,423,054	223,370	397,132	56,700	(745,852)	-	(745,852)
Business-type activities:							
Sewer	1,005,125	914,047	-	194,156	-	103,078	103,078
Investment in affiliates	621,343	627,508	-	182,202	-	188,367	188,367
Total business-type activities	1,626,468	1,541,555	-	376,358	-	291,445	291,445
Total primary government	\$ 3,049,522	\$ 1,764,925	\$ 397,132	\$ 433,058	(745,852)	291,445	(454,407)
General Revenues:							
Taxes:							
Property taxes levied for general purposes					254,990	-	254,990
Sales and use taxes					590,219	-	590,219
Franchise taxes					84,618	-	84,618
Unrestricted investment earnings					3,007	6,155	9,162
Total general revenues					932,834	6,155	938,989
Change in net position					186,982	297,600	484,582
Net position - beginning					4,923,522	4,644,874	9,568,396
Restatement adjustment					3,979	(3,979)	-
Net position - ending					\$ 5,114,483	\$ 4,938,495	\$ 10,052,978

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

HILDALE CITY, UTAH
Balance Sheet
Governmental Funds
June 30, 2021

	General Fund	Capital Projects Fund	Total Governmental Funds
Assets			
Cash and cash equivalents	\$ 385,464	\$ 522,469	\$ 907,933
Restricted cash and cash equivalents	91,470	-	91,470
Receivables, net of allowance			
Services	48,465	-	48,465
Leases	4,372	-	4,372
Property taxes - subsequent year	99,113	-	99,113
Due from other governments	173,207	-	173,207
Due from other funds	371,459	-	371,459
Total assets	\$ 1,173,550	\$ 522,469	\$ 1,696,019
Liabilities, deferred inflows of resources, and fund balances			
Liabilities:			
Accounts payable	\$ 174,028	\$ -	\$ 174,028
Accrued liabilities	39,313	-	39,313
Total liabilities	213,341	-	213,341
Deferred inflows of resources:			
Deferred revenue - property taxes	99,113	-	99,113
Total deferred inflows of resources	99,113	-	99,113
Fund balances:			
Restricted:			
Debt reserves	91,470	-	91,470
Class C roads	14,160	-	14,160
Other purposes	2,608	-	2,608
Assigned:			
Subsequent year's budget: appropriation of fund balance	411,229	-	411,229
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	131,162	-	131,162
Unassigned	210,467	-	210,467
Total fund balances	861,096	522,469	1,383,565
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,173,550	\$ 522,469	\$ 1,696,019

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, 2021

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

Total fund balances - total governmental funds		\$ 1,383,565
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Cost of capital assets	\$ 7,400,441		
Accumulated depreciation	<u>(2,834,833)</u>		4,565,608

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	(822,652)		
Accrued interest payable	<u>(12,038)</u>	<u>(834,690)</u>	

Net position of governmental activities		<u>\$ 5,114,483</u>
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The accompanying notes are an integral part of the financial statements.

HILDALE CITY, UTAH
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2021

	General Fund	Capital Projects Fund	Total Governmental Funds
Revenues			
Property taxes	\$ 254,990	\$ -	\$ 254,990
Sales and use taxes	590,219	-	590,219
Franchise taxes	84,618	-	84,618
Licenses and permits	32,260	-	32,260
Intergovernmental revenue	431,833	-	431,833
Charges for services	93,770	-	93,770
Lease revenues	54,897	-	54,897
Other revenues	64,442	-	64,442
Interest income	3,007	-	3,007
Total revenues	<u>1,610,036</u>	<u>-</u>	<u>1,610,036</u>
Expenditures			
Current:			
General government	713,280	-	713,280
Public safety	334,298	-	334,298
Highways and streets/Public works	147,991	-	147,991
Parks, recreation and outreach	90,798	-	90,798
Debt service	122,696	-	122,696
Capital outlay	-	14,983	14,983
Total expenditures	<u>1,409,063</u>	<u>14,983</u>	<u>1,424,046</u>
Excess (deficiency) of revenues over expenditures	<u>200,973</u>	<u>(14,983)</u>	<u>185,990</u>
Other financing sources (uses)			
Transfers in	-	14,983	14,983
Transfers out	(14,983)	-	(14,983)
Total financing sources (uses)	<u>(14,983)</u>	<u>14,983</u>	<u>-</u>
Net change in fund balance	185,990	-	185,990
Fund balance, beginning of year	671,127	522,469	1,193,596
Restatement adjustment	3,979	-	3,979
Fund balance, end of year	<u>\$ 861,096</u>	<u>\$ 522,469</u>	<u>\$ 1,383,565</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, 2021

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

Net change in fund balances - total governmental funds		\$ 185,990
<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	\$ 255,537	
Depreciation expense	<u>(322,015)</u>	(66,478)
<p>The net effect of various miscellaneous transactions involving capital assets (i.e. sales and donations) is to decrease net position.</p>		
		(37,232)
<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>103,555</u>	103,555
<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>1,147</u>	<u>1,147</u>
Change in net position of governmental activities		<u><u>\$ 186,982</u></u>

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

HILDALE CITY, UTAH
Statement of Net Position
Proprietary Funds
June 30, 2021

	Business-type Activities				Total Business-type Activities
	Sewer	Affiliates	Total Enterprise Funds	Internal Service Funds	
Assets					
Current assets:					
Cash and cash equivalents	\$ 1,360,649	\$ -	\$ 1,360,649	\$ -	\$ 1,360,649
Receivables, net of allowance	130,815	-	130,815	-	130,815
Prepaid items	2,625	-	2,625	-	2,625
Total current assets	<u>1,494,089</u>	<u>-</u>	<u>1,494,089</u>	<u>-</u>	<u>1,494,089</u>
Noncurrent assets:					
Restricted cash and cash equivalents	80,000	-	80,000	-	80,000
Investment in affiliates	-	1,688,404	1,688,404	-	1,688,404
Capital assets:					
Land	364,661	-	364,661	-	364,661
Construction in progress	22,046	-	22,046	-	22,046
Buildings	1,051,028	-	1,051,028	456,806	1,507,834
Improvements other than buildings	6,882,308	-	6,882,308	-	6,882,308
Automobiles and trucks	778,997	-	778,997	-	778,997
Machinery and equipment	135,718	-	135,718	198,291	334,009
Less: accumulated depreciation	(5,763,498)	-	(5,763,498)	(213,186)	(5,976,684)
Total noncurrent assets	<u>3,551,260</u>	<u>1,688,404</u>	<u>5,239,664</u>	<u>441,911</u>	<u>5,681,575</u>
Total assets	<u>5,045,349</u>	<u>1,688,404</u>	<u>6,733,753</u>	<u>441,911</u>	<u>7,175,664</u>
Liabilities					
Current liabilities:					
Accounts payable	5,943	-	5,943	40,626	46,569
Due to other funds	-	-	-	371,459	371,459
Compensated absences - current	3,326	-	3,326	-	3,326
Capital leases payable - current	-	-	-	14,638	14,638
Bonds payable - current	186,000	-	186,000	-	186,000
Total current liabilities	<u>195,269</u>	<u>-</u>	<u>195,269</u>	<u>426,723</u>	<u>621,992</u>
Noncurrent liabilities:					
Compensated absences	4,989	-	4,989	-	4,989
Capital leases payable	-	-	-	15,188	15,188
Bonds payable	1,595,000	-	1,595,000	-	1,595,000
Total noncurrent liabilities	<u>1,599,989</u>	<u>-</u>	<u>1,599,989</u>	<u>15,188</u>	<u>1,615,177</u>
Total liabilities	<u>1,795,258</u>	<u>-</u>	<u>1,795,258</u>	<u>441,911</u>	<u>2,237,169</u>
Net position					
Net investment in capital assets	1,690,260	-	1,690,260	412,085	2,102,345
Invested in affiliates	-	1,688,404	1,688,404	-	1,688,404
Restricted:					
Debt reserves	80,000	-	80,000	-	80,000
Capital outlay - impact fees	304,644	-	304,644	-	304,644
Unrestricted	1,175,187	-	1,175,187	(412,085)	763,102
Total net position	<u>\$ 3,250,091</u>	<u>\$ 1,688,404</u>	<u>\$ 4,938,495</u>	<u>\$ -</u>	<u>\$ 4,938,495</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, 2021

	Business-type Activities			
	Sewer	Affiliates	Total Enterprise Funds	Internal Service Funds
Operating revenues				
Charges for services	\$ 914,047	\$ -	\$ 914,047	\$ 1,270,141
Total operating revenues	914,047	-	914,047	1,270,141
Operating expenses				
Personnel expenses	402,332	-	402,332	811,933
Office expenses and travel	29,613	-	29,613	57,239
Services, supplies and other	100,655	-	100,655	94,862
Utilities and occupancy	24,693	-	24,693	19,991
Insurance	52,888	-	52,888	105,776
Professional fees (non-legal)	59,005	-	59,005	90,032
Legal expenses	643	-	643	2,570
Equipment rent	30,223	-	30,223	60,446
Depreciation	226,359	-	226,359	25,644
Total operating expenses	926,411	-	926,411	1,268,493
Operating income (loss)	(12,364)	-	(12,364)	1,648
Nonoperating revenues (expenses)				
Interest income	6,155	-	6,155	-
Impact fees	178,094	-	178,094	-
Other revenues	500	-	500	-
Interest expense and fiscal charges	(75,128)	-	(75,128)	(1,648)
Loss on disposal of capital assets	(3,586)	-	(3,586)	-
Net income (loss) from affiliates	-	188,367	188,367	-
Total nonoperating revenues (expenses)	106,035	188,367	294,402	(1,648)
Income (loss) before capital contributions and transfers	93,671	188,367	282,038	-
Capital contributions	15,562	-	15,562	-
Change in net position	109,233	188,367	297,600	-
Total net position, beginning of year	3,140,858	1,500,037	4,640,895	-
Total net position, end of year	\$ 3,250,091	\$ 1,688,404	\$ 4,938,495	\$ -

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, 2021

	Business-type Activities		
	Sewer	Internal Service Funds	Combined Total (Memorandum Only)
Cash flows from operating activities			
Receipts from customers, service fees	\$ 887,613	\$ -	\$ 887,613
Receipts from interfund charges for services	-	1,270,141	1,270,141
Payments to suppliers and service providers	(75,980)	(451,268)	(527,248)
Payments to employees	(6,865)	(811,933)	(818,798)
Payments for interfund charges for services	(598,814)	-	(598,814)
Cash flows from operating activities	<u>205,954</u>	<u>6,940</u>	<u>212,894</u>
Cash flows from non-capital financing activities			
Transfers from (to) other funds	-	4,159	4,159
Cash flows from non-capital financing activities	<u>-</u>	<u>4,159</u>	<u>4,159</u>
Cash flows from capital and related financing activities			
Impact fees	178,094	-	178,094
Other revenues	500	-	500
Proceeds from capital debt	1,701,000	-	1,701,000
Principal paid on capital debt	(1,796,893)	(14,110)	(1,811,003)
Capital contributions	15,562	-	15,562
Interest paid	(75,128)	(1,648)	(76,776)
Cash flows from capital and related financing activities	<u>23,135</u>	<u>(15,758)</u>	<u>7,377</u>
Cash flows from investing activities			
Interest received	6,155	-	6,155
Net change in cash and cash equivalents	235,244	(4,659)	230,585
Cash and cash equivalents, beginning of year, including restricted cash	<u>1,205,405</u>	<u>4,659</u>	<u>1,210,064</u>
Cash and cash equivalents, end of year, including restricted cash	<u>\$ 1,440,649</u>	<u>\$ -</u>	<u>\$ 1,440,649</u>
Reconciliation of operating income to net cash flows from operating activities:			
Operating income (loss)	\$ (12,364)	\$ 1,648	\$ (10,716)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	226,359	25,644	252,003
Changes in operating assets and liabilities:			
(Increase)/decrease in receivables	(26,434)	-	(26,434)
(Increase)/decrease in prepaid items	5,250	-	5,250
Increase/(decrease) in accounts payable	9,632	(20,352)	(10,720)
Increase/(decrease) in compensated absences	3,511	-	3,511
Net cash flows from operating activities	<u>\$ 205,954</u>	<u>\$ 6,940</u>	<u>\$ 212,894</u>
Schedule of non-cash capital and related financing activities:			
Disposal of capital assets with a net book value of:	\$ 3,586	\$ -	\$ 3,586

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

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2021

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, 2021

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, 2021

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, 2021

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, 2021 are \$6,963 and \$853, 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	5-10 years
Machinery and equipment	3-10 years
Infrastructure	15-30 years

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2021

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, 2021

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, 2021

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, 2021

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	\$ 3,232,824
Cash in bank	302,797
Less amounts to Hildale and Colorado City Joint Utilities	<u>(1,096,169)</u>
Total	<u><u>\$ 2,439,452</u></u>

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2021

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	\$ 2,439,452
Cash on hand	<u>600</u>
Total	<u><u>\$ 2,440,052</u></u>

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

Cash and cash equivalents	\$ 2,268,582
Restricted cash and cash equivalents	<u>171,470</u>
	<u><u>\$ 2,440,052</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, 2021, \$256,833 of the City’s central treasury’s bank balance of \$506,833 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, 2021

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, 2021 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	\$ 3,232,824	N/A	66.70
Total Fair Value	\$ 3,232,824		

(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, 2021

NOTE 4. Capital Assets

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

Governmental activities:	Balance 6/30/2020	Additions	Deletions	Transfers*	Balance 6/30/2021
Capital assets, not being depreciated:					
Land	\$ 38,707	\$ -	\$ -	\$ -	\$ 38,707
Construction in progress	-	32,602	-	-	32,602
Total capital assets, not being depreciated	<u>38,707</u>	<u>32,602</u>	<u>-</u>	<u>-</u>	<u>71,309</u>
Capital assets, being depreciated:					
Buildings	982,117	58,331	(85,344)	-	955,104
Improvements other than buildings	1,787,540	106,701	(12,767)	-	1,881,474
Machinery and equipment	880,699	50,803	(115,620)	-	815,882
Office furniture and equipment	93,054	7,100	(76,224)	-	23,930
Automobiles and trucks	1,523,631	-	(2,400)	27,124	1,548,355
Infrastructure	2,104,387	-	-	-	2,104,387
Total capital assets, being depreciated	<u>7,371,428</u>	<u>222,935</u>	<u>(292,355)</u>	<u>27,124</u>	<u>7,329,132</u>
Less accumulated depreciation for:					
Buildings	(274,503)	(25,466)	52,247	-	(247,722)
Improvements other than buildings	(221,241)	(62,034)	8,632	-	(274,643)
Machinery and equipment	(789,767)	(35,388)	115,620	-	(709,535)
Office furniture and equipment	(91,268)	(2,969)	76,224	-	(18,013)
Automobiles and trucks	(1,018,581)	(118,059)	2,400	(27,124)	(1,161,364)
Infrastructure	(345,457)	(78,099)	-	-	(423,556)
Total accumulated depreciation	<u>(2,740,817)</u>	<u>(322,015)</u>	<u>255,123</u>	<u>(27,124)</u>	<u>(2,834,833)</u>
Total capital assets, being depreciated, net	<u>4,630,611</u>	<u>(99,080)</u>	<u>(37,232)</u>	<u>-</u>	<u>4,494,299</u>
Governmental activities capital assets, net	<u>\$ 4,669,318</u>	<u>\$ (66,478)</u>	<u>\$ (37,232)</u>	<u>\$ -</u>	<u>\$ 4,565,608</u>

*A vehicle with a net book value of zero was transferred from the utility funds (business-type activities) to the general fund (governmental activities).

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

Governmental activities:	
General government	\$ 32,801
Public safety	132,800
Highways and streets/Public works	150,125
Parks and recreation	6,289
Total depreciation expense - governmental activities	<u>\$ 322,015</u>

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2021

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:	<u>Balance 6/30/2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers*</u>	<u>Balance 6/30/2021</u>
Capital assets not being depreciated:					
Land	\$ 364,661	\$ -	\$ -	\$ -	\$ 364,661
Construction in progress	22,046	-	-	-	22,046
Total capital assets, not being depreciated	<u>386,707</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>386,707</u>
Capital assets being depreciated:					
Buildings	1,518,198	-	(10,364)	-	1,507,834
Sewer treatment plant and system improvements	6,983,059	-	(100,751)	-	6,882,308
Machinery and equipment	424,804	-	(90,795)	-	334,009
Automobiles and trucks	878,513	-	(72,393)	(27,123)	778,997
Total capital assets, being depreciated	<u>9,804,574</u>	<u>-</u>	<u>(274,303)</u>	<u>(27,123)</u>	<u>9,503,148</u>
Less accumulated depreciation for:					
Buildings	(1,080,419)	(14,353)	8,583	-	(1,086,189)
Sewer treatment plant and system improvements	(4,051,358)	(173,390)	94,015	-	(4,130,733)
Machinery and equipment	(370,263)	(14,189)	90,795	-	(293,657)
Automobiles and trucks	(515,551)	(50,070)	72,393	27,123	(466,105)
Total accumulated depreciation	<u>(6,017,591)</u>	<u>(252,002)</u>	<u>265,786</u>	<u>27,123</u>	<u>(5,976,684)</u>
Total capital assets, being depreciated, net	<u>3,786,983</u>	<u>(252,002)</u>	<u>(8,517)</u>	<u>-</u>	<u>3,526,464</u>
Business-type activities capital assets, net	<u>\$ 4,173,690</u>	<u>\$ (252,002)</u>	<u>\$ (8,517)</u>	<u>\$ -</u>	<u>\$ 3,913,171</u>

*A vehicle with a net book value of zero was transferred from the utility funds (business-type activities) to the general fund (governmental activities).

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2021

NOTE 5. Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended June 30, 2021:

	Balance 6/30/2020	Additions	Retirements	Balance 6/30/2021	Current Portion
Business-type activities:					
Direct placements and borrowings:					
Sewer Revenue Bonds, Series 2000A	\$ 160,000	\$ -	\$ 80,000	\$ 80,000	\$ 80,000
Sewer Revenue Bonds, Series 2000B	1,443,750	-	1,443,750	-	-
Sewer Revenue Bonds, Series 2000C	273,143	-	273,143	-	-
Sewer Revenue Refunding Bonds, Series 2021	-	1,701,000	-	1,701,000	106,000
Capital leases payable	43,936	-	14,110	29,826	14,638
Compensated absences	4,804	3,511	-	8,315	3,326
Total business-type activities	<u>1,925,633</u>	<u>1,704,511</u>	<u>1,811,003</u>	<u>1,819,141</u>	<u>203,964</u>
Governmental activities:					
Direct placements and borrowings:					
Sales Tax Revenue Bonds, Series 2015	452,000	-	72,000	380,000	73,000
Sales Tax Revenue Bonds, Series 2018	432,000	-	18,000	414,000	19,000
Capital leases payable	42,207	-	13,555	28,652	14,062
Total governmental activities	<u>926,207</u>	<u>-</u>	<u>103,555</u>	<u>822,652</u>	<u>106,062</u>
Total long-term liabilities	<u>\$ 2,851,840</u>	<u>\$1,704,511</u>	<u>\$ 1,914,558</u>	<u>\$ 2,641,793</u>	<u>\$ 310,026</u>

The City’s outstanding sewer revenue bonds (Series 2000) from direct placements related to business-type activities of \$80,000 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 City’s outstanding sewer revenue refunding bonds (Series 2021) from direct placements related to business-type activities of \$1,701,000 contains a provision that in an event of default (i.e. failure to pay principal or interest on the bonds when due and payable or to perform any covenant or requirement under the master resolution of the bonds within 30 days after having been notified in writing by a bondholder of such failure), the bondholder may pursue any available remedy by suit at law or in equity to enforce the payment of the bonds and any other obligations. The bondholder may appoint a trustee bank to act as a receiver of the revenues of the system for purposes of applying said revenues toward the revenue allocations required under the agreement and in general, protecting and enforcing each bondholder’s rights. The sewer revenue bonds are secured by sewer fund revenues.

The City’s outstanding bonds from direct placements related to governmental activities of \$794,000 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.

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2021

NOTE 5. Long-Term Liabilities, Continued

The City has a credit account with a financial institution with a maximum limit of \$25,000 and an unused amount of \$23,348 as of June 30, 2021.

Long-term liabilities consist of the following at June 30, 2021:

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.	\$ 80,000
Sewer Revenue Refunding Bond, Series 2021, due in annual principal installments ranging from \$106,000 - \$144,000, bearing interest at 2.85%, maturing June 25, 2035. Interest is paid semi-annually.	1,701,000
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.	380,000
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.	<u>414,000</u>
Total revenue bonds payable	2,575,000
 Leases payable:	
Leases payable in various installment methods through fiscal year 2023, bearing interest at 3.67%.	58,478
Compensated absences	<u>8,315</u>
Total long-term liabilities	<u>2,641,793</u>
Less current portion:	
Business-type activities	(203,964)
Governmental activities	<u>(106,062)</u>
Total long-term liabilities, net of current portion	<u>\$ 2,331,767</u>

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2021

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
2022	\$ 186,000	\$ 43,111	\$ 92,000	\$ 16,050
2023	107,000	42,146	94,000	14,480
2024	108,000	40,327	95,000	12,880
2025	111,000	38,329	97,000	11,265
2026	113,000	36,053	99,000	9,610
2027-2031	606,000	137,762	110,000	34,275
2032-2036	550,000	44,748	125,000	19,775
2037-2041	-	-	82,000	4,125
Totals	\$ 1,781,000	\$ 382,476	\$ 794,000	\$ 122,460

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, 2021, were as follows:

Year Ending June 30,	2016 Backhoe #622	2016 Backhoe #729	Total
2022	\$ 15,756	\$ 15,137	\$ 30,893
2023	15,758	15,137	30,895
Total remaining lease payments	31,514	30,274	61,788
Less amount representing interest	(1,688)	(1,622)	(3,310)
Present value of net remaining minimum lease payments	\$ 29,826	\$ 28,652	\$ 58,478

A summary of assets acquired through capital leases as of June 30, 2021 is as follows:

	Cost	Depreciation Expense	Accumulated Depreciation
Machinery and equipment	\$ 169,400	\$ 24,200	\$ 88,774

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2021

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, 2021 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, 2021.

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, for the year ended June 30, 2021, 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, 2021

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, 2021:

	<u>Hildale City</u>	<u>Colorado City</u>	<u>Total</u>
Total assets	<u>\$ 968,250</u>	<u>\$ 1,798,177</u>	<u>\$ 2,766,427</u>
Current liabilities	\$ 115,055	\$ 213,672	\$ 328,727
Long-term liabilities	<u>53,345</u>	<u>99,068</u>	<u>152,413</u>
Total liabilities	<u>168,400</u>	<u>312,740</u>	<u>481,140</u>
Net position	<u>799,850</u>	<u>1,485,437</u>	<u>2,285,287</u>
Total net position	<u>799,850</u>	<u>1,485,437</u>	<u>2,285,287</u>
Total liabilities and net assets	<u>\$ 968,250</u>	<u>\$ 1,798,177</u>	<u>\$ 2,766,427</u>
Total operating revenues	\$ 323,296	\$ 600,408	\$ 923,704
Total operating expenses	<u>320,115</u>	<u>594,501</u>	<u>914,616</u>
Operating income (loss)	3,181	5,907	9,088
Nonoperating revenues (expenses)	11,262	20,916	32,178
Capital contributions	<u>159,431</u>	<u>296,087</u>	<u>455,518</u>
Change in net position	<u>\$ 173,874</u>	<u>\$ 322,910</u>	<u>\$ 496,784</u>

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2021

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, 2021 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, 2021.

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, for the year ended June 30, 2021, 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, 2021

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, 2021:

	<u>Hildale City</u>	<u>Colorado City</u>	<u>Total</u>
Total assets	<u>\$ 890,563</u>	<u>\$ 1,335,843</u>	<u>\$ 2,226,406</u>
Current liabilities	\$ 1,510	\$ 2,264	\$ 3,774
Long-term liabilities	499	748	1,247
Total liabilities	<u>2,009</u>	<u>3,012</u>	<u>5,021</u>
Net position	<u>888,554</u>	<u>1,332,831</u>	<u>2,221,385</u>
Total net position	<u>888,554</u>	<u>1,332,831</u>	<u>2,221,385</u>
Total liabilities and net position	<u>\$ 890,563</u>	<u>\$ 1,335,843</u>	<u>\$ 2,226,406</u>
Total operating revenues	\$ 290,654	\$ 435,981	\$ 726,635
Total operating expenses	<u>293,422</u>	<u>440,135</u>	<u>733,557</u>
Operating income (loss)	(2,768)	(4,154)	(6,922)
Nonoperating revenues (expenses)	673	1,010	1,683
Capital contributions	<u>16,588</u>	<u>24,883</u>	<u>41,471</u>
Change in net position	<u>\$ 14,493</u>	<u>\$ 21,739</u>	<u>\$ 36,232</u>

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, 2021

NOTE 9. Restricted Equity

At June 30, 2021 the City's restricted equity balances are as follows:

General Fund:

Debt reserves:

Sales Tax Revenue Bonds, Series 2015	
Reserve account	\$ 80,185
Sales Tax Revenue Bonds, Series 2018	
Reserve account	11,285
Total general fund debt reserves	<u>\$ 91,470</u>

Community outreach	<u>\$ 2,608</u>
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Class C road funds	<u>\$ 14,160</u>
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Sewer Fund:

Debt reserves:

Sewer bonds - Series 2000	
Reserve Fund A	\$ 80,000
Total sewer debt reserves	<u>\$ 80,000</u>

Capital outlay - impact fees	<u>\$ 304,644</u>
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HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2021

NOTE 10. Interfund Balances and Transfers

Interfund balances at June 30, 2021 are as follows:

		Due From	
		Internal Service Funds	Total
Due To	General Fund	371,459	371,459
	Total	\$ 371,459	\$ 371,459

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, 2021 are as follows:

		Transfers In	
		Capital Project Fund	Total
Transfers Out	General Fund	\$ 14,983	\$ 14,983
	Total	\$ 14,983	\$ 14,983

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.

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2021

NOTE 12. Current Bond Refunding

In the year ended June 30, 2021, the City issued \$1,701,000 of sewer revenue refunding bonds (Series 2021) in connection with refunding parity sewer revenue bonds (Series 2000B and 2000C). As a result, the refunded bonds are considered to be defeased as of June 30, 2021. The transaction resulted in an economic gain of \$261,145 and a reduction of \$524,553 in future debt service payments.

NOTE 13. Restatement Adjustment

Prior to fiscal year 2021, the City accounted for its fiber system activities in an enterprise fund (business-type activities). Beginning in fiscal year 2021, the fiber system activities are included in the general fund (governmental activities). A restatement adjustment of \$3,979 is included in these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

HILDALE CITY, UTAH
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
For the Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 276,800	\$ 553,600	\$ 254,990	\$ (298,610)
Sales and use taxes	298,700	607,400	590,219	(17,181)
Franchise taxes	89,300	178,600	84,618	(93,982)
Licenses and permits	20,000	40,000	32,260	(7,740)
Intergovernmental revenue	583,100	1,598,200	431,833	(1,166,367)
Charges for services	96,000	210,800	93,770	(117,030)
Lease revenues	88,600	177,200	54,897	(122,303)
Other revenues	210,000	420,000	64,442	(355,558)
Interest income	6,800	13,600	3,007	(10,593)
Total revenues	<u>1,669,300</u>	<u>3,799,400</u>	<u>1,610,036</u>	<u>(2,189,364)</u>
Expenditures				
Current:				
General government	803,500	1,631,600	713,280	918,320
Public safety	333,200	920,200	334,298	585,902
Highways and streets/Public works	264,400	744,800	147,991	596,809
Parks, recreation and outreach	138,000	276,000	90,798	185,202
Debt service	231,000	462,000	122,696	339,304
Total expenditures	<u>1,770,100</u>	<u>4,034,600</u>	<u>1,409,063</u>	<u>2,625,537</u>
Excess (deficiency) of revenues over expenditures	<u>(100,800)</u>	<u>(235,200)</u>	<u>200,973</u>	<u>436,173</u>
Other financing sources (uses)				
Transfers in	100,000	200,000	-	(200,000)
Transfers out	<u>(187,600)</u>	<u>(347,600)</u>	<u>(14,983)</u>	<u>332,617</u>
Total other financing sources (uses)	<u>(87,600)</u>	<u>(147,600)</u>	<u>(14,983)</u>	<u>132,617</u>
Net change in fund balance	(188,400)	(382,800)	185,990	568,790
Fund balance, beginning of year	671,127	671,127	671,127	-
Restatement adjustment	<u>-</u>	<u>-</u>	<u>3,979</u>	<u>3,979</u>
Fund balance, end of year	<u>\$ 482,727</u>	<u>\$ 288,327</u>	<u>\$ 861,096</u>	<u>\$ 572,769</u>

COMBINING STATEMENTS

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, 2021

	<u>Risk Management</u>	<u>Judgment Resolution</u>	<u>Administration</u>	<u>Total Internal Service Funds</u>
Assets				
Current assets:				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Total current assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Noncurrent assets:				
Capital assets:				
Buildings	-	-	456,806	456,806
Machinery and equipment	-	-	198,291	198,291
Less: accumulated depreciation	-	-	(213,186)	(213,186)
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>441,911</u>	<u>441,911</u>
Total assets	<u>-</u>	<u>-</u>	<u>441,911</u>	<u>441,911</u>
Liabilities				
Current liabilities:				
Accounts payable	-	-	40,626	40,626
Due to other funds	-	-	371,459	371,459
Capital leases payable - current	-	-	14,638	14,638
Total current liabilities	<u>-</u>	<u>-</u>	<u>426,723</u>	<u>426,723</u>
Noncurrent liabilities:				
Capital leases payable	-	-	15,188	15,188
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>15,188</u>	<u>15,188</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>441,911</u>	<u>441,911</u>
Net position				
Net investment in capital assets	-	-	412,085	412,085
Unrestricted	-	-	(412,085)	(412,085)
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, 2021

	<u>Risk Management</u>	<u>Judgment Resolution</u>	<u>Administration</u>	<u>Total Internal Service Funds</u>
Operating revenues				
Charges for services:				
Risk management	\$ 2,570	\$ -	\$ -	\$ 2,570
Judgment resolution	-	71,229	-	71,229
Administration	-	-	1,196,342	1,196,342
Total operating revenues	<u>2,570</u>	<u>71,229</u>	<u>1,196,342</u>	<u>1,270,141</u>
Operating expenses				
Personnel expenses	-	21,000	790,933	811,933
Office expenses and travel	-	-	57,239	57,239
Services, supplies and other	-	-	94,862	94,862
Utilities and occupancy	-	-	19,991	19,991
Insurance	-	-	105,776	105,776
Professional fees (non-legal)	-	50,229	39,803	90,032
Legal expenses and settlements	2,570	-	-	2,570
Equipment rent	-	-	60,446	60,446
Depreciation	-	-	25,644	25,644
Total operating expenses	<u>2,570</u>	<u>71,229</u>	<u>1,194,694</u>	<u>1,268,493</u>
Operating income (loss)	<u>-</u>	<u>-</u>	<u>1,648</u>	<u>1,648</u>
Nonoperating revenues (expenses)				
Interest expense	-	-	(1,648)	(1,648)
Total nonoperating revenues (expenses)	<u>-</u>	<u>-</u>	<u>(1,648)</u>	<u>(1,648)</u>
Change in net position	-	-	-	-
Total net position, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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, 2021

	Risk Management	Judgment Resolution	Administration	Total Internal Service Funds
Cash flows from operating activities				
Receipts from interfund charges for services	\$ 2,570	\$ 71,229	\$ 1,196,342	\$ 1,270,141
Payments to suppliers and service providers	(2,570)	(54,888)	(393,810)	(451,268)
Payments to employees	-	(21,000)	(790,933)	(811,933)
Cash flows from operating activities	-	(4,659)	11,599	6,940
Cash flows from non-capital financing activities				
Transfers from (to) other funds	-	-	4,159	4,159
Cash flows from non-capital financing activities	-	-	4,159	4,159
Cash flows from capital and related financing activities				
Principal paid on capital debt	-	-	(14,110)	(14,110)
Interest paid	-	-	(1,648)	(1,648)
Cash flows from capital and related financing activities	-	-	(15,758)	(15,758)
Net change in cash and cash equivalents	-	(4,659)	-	(4,659)
Cash and cash equivalents, beginning of year	-	4,659	-	4,659
Cash and cash equivalents, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Reconciliation of operating income to net cash flows from operating activities:				
Operating income (loss)	\$ -	\$ -	\$ 1,648	\$ 1,648
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	-	-	25,644	25,644
Changes in operating assets and liabilities:				
Increase/(decrease) in accounts payable	-	(4,659)	(15,693)	(20,352)
Net cash flows from operating activities	<u>\$ -</u>	<u>\$ (4,659)</u>	<u>\$ 11,599</u>	<u>\$ 6,940</u>

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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, 2021, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements and have issued our report thereon dated May 26, 2022.

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
May 26, 2022



HINTONBURDICK
CPAs & ADVISORS

**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, 2021.

State compliance requirements were tested for the year ended June 30, 2021 in the following areas:

- | | |
|--|---|
| Budgetary Compliance | Fund Balance |
| Justice Courts | Restricted Taxes and Related Restricted Revenue |
| Fraud Risk Assessment | Governmental Fees |
| Cash Management | Impact Fees |
| Enterprise Fund Transfers, Reimburse-
ments, Loans and Services | |

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, 2021.

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 2021-001, 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
 May 26, 2022
 St. George, Utah



HILDALE CITY, UTAH
Findings and Recommendations
For the Year Ended June 30, 2021

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, 2021, 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 and resources. 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, receivables and payables, and equity classifications, 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. The City did identify a number of old, fully depreciated assets that were 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.

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:

2021-001. Cash Management—Deposit and Investment Report

Criteria: Utah Code requires entities to file the “Deposit and Investment Report Form,” with the Money Management Council (Council) on or before January 31 and July 31 of each year. This report contains information about the deposits and investments of the entity during the preceding six months ending December 31 and June 30, respectively. The amounts reported on the Form should be the bank balances, not book balances.

Condition: The June 30, 2021 Deposit and Investment Report Form was submitted containing some incorrect balances. Some book balances may have been listed instead of the required bank balances.

Cause: It appears the City was unaware or forgot that bank balances should be used rather than book balances. Furthermore, the City’s controls over the report could be strengthened to ensure it is accurately prepared.

Effect: The City is not in compliance with the state requirements.

Recommendation: We recommend that the City ensure the bank balances of the deposit and investment accounts are accurately reported on the form. We recommend that someone independent of preparation review the form for accuracy before it is submitted.

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 was not completed, approved and presented in a city council meeting in a timely manner.

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

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 timely complete, approve and present the annual 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 City’s general fund may not exceed 35% 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 2021 revenues, the City’s fund balance in the general fund is over the state maximum as of June 30, 2021 by approximately \$189,000.

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, 2021, the City did not timely submit a schedule that accurately 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. There were also some uncertainty regarding the activity and balances for fiscal year 2021.

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,



HintonBurdick, PLLC
May 26, 2022

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

FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
WITH REPORT OF
CERTIFIED PUBLIC ACCOUNTANTS

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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, 2021, 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, 2021, 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, 2020, and our report dated January 21, 2021, 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, 2020, 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 May 26, 2022, 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
May 26, 2022

HILDALE/COLORADO CITY WATER DEPARTMENTS

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2021

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, 2021. Please read it in conjunction with the accompanying basic financial statements.

FINANCIAL HIGHLIGHTS

- Total assets exceed total liabilities (net position) by \$2,285,287 at the close of the fiscal year.
- Total net position increased by \$496,784, which includes \$426,536 in contributed well system improvements from the Town of Colorado City.
- Operating revenues and expenses are \$923,704 and \$914,616, respectively, resulting in an operating income of \$9,088 for the fiscal year.
- At the end of the fiscal year unrestricted net position is \$399,809, which is an increase of \$41,432 from the prior fiscal year.

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)

	6/30/2021	6/30/2020
Current assets	\$ 491,840	\$ 470,751
Noncurrent assets	2,274,587	1,862,274
Total assets	2,766,427	2,333,025
Current liabilities	328,727	358,275
Long-term liabilities	152,413	186,247
Total liabilities	481,140	544,522
Total net position	\$ 2,285,287	\$ 1,788,503

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

	6/30/2021	6/30/2020
Total operating revenues	\$ 923,704	\$ 806,498
Total operating expenses	914,616	743,238
Operating income (loss)	9,088	63,260
Nonoperating revenues (expenses)	32,178	103,773
Capital contributions	455,518	24,896
Change in net position	\$ 496,784	\$ 191,929

As shown above, operating expenses for the year were \$914,616 and operating revenues were \$923,704. Operating income as percentage of operating revenues is 1.0%.

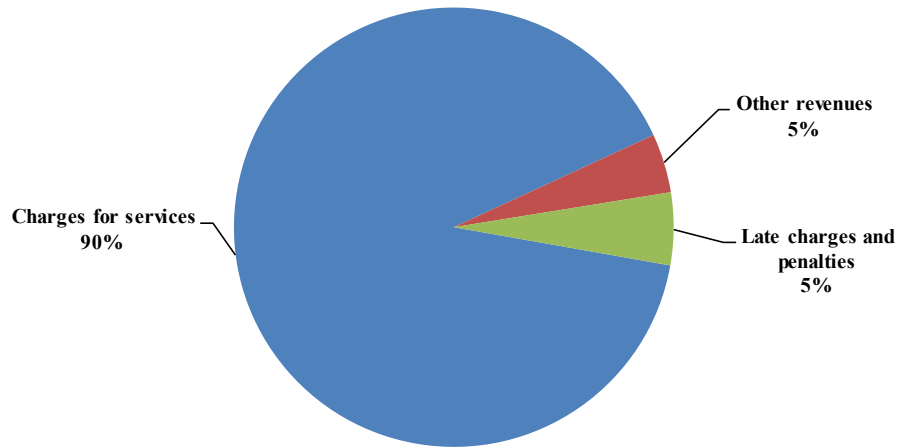
The Water Departments provide water services to customers. The Departments' net cost (total cost less revenues generated by the activities) is presented in the statement of revenues, expenses and changes in net position. For the year ended June 30, 2021, net position increased by \$496,784 (\$70,248 excluding noncash contributed capital of \$426,536). For fiscal year 2021, a greater portion of the shared utility department costs are allocated to the Water Departments compared to fiscal year 2020.

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, 2021 and 2020

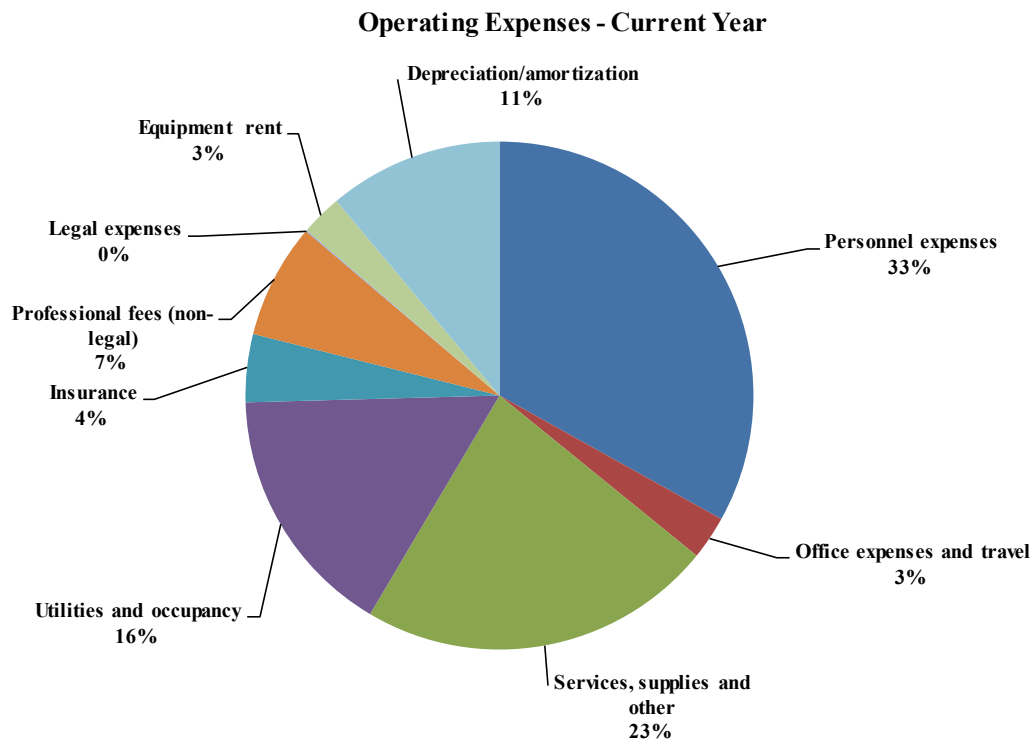
	<u>6/30/2021</u>	<u>6/30/2020</u>
OPERATING REVENUES:		
Charges for services	\$ 834,430	\$ 751,896
Other revenues	40,061	20,635
Late charges and penalties	<u>49,213</u>	<u>33,967</u>
Total revenues	<u>\$ 923,704</u>	<u>\$ 806,498</u>

Revenues by Source - Current Year



HILDALE/COLORADO CITY WATER DEPARTMENTS' OPERATING EXPENSES (Combined)
Years ended June 30, 2021 and 2020

	<u>6/30/2021</u>	<u>6/30/2020</u>
OPERATING EXPENSES:		
Personnel expenses	\$ 302,569	\$ 205,948
Office expenses and travel	25,367	17,004
Services, supplies and other	207,147	106,854
Utilities and occupancy	146,966	133,786
Insurance	39,666	25,413
Professional fees (non-legal)	66,784	161,161
Legal expenses	643	440
Equipment rent	23,973	1,181
Depreciation/amortization	<u>101,501</u>	<u>91,451</u>
Total operating expenses	<u>\$ 914,616</u>	<u>\$ 743,238</u>



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 2021, net capital assets of the Water Departments totaled \$2,069,053.

Debt

At fiscal year-end the Water Departments had \$183,575 in long-term debt, which relates to a loan with the Gas Departments. During the current fiscal year the Water Departments' debt decreased by \$34,043. See the notes to the financial statements for details.

NEXT YEAR'S BUDGET AND ECONOMIC FACTORS

In considering the Departments budget for fiscal year 2021/2022, the board and management expect operating revenues and expenses to be similar compared to fiscal year 2020/2021. Overall, operating expenses were budgeted so as to contain costs at approximately the same level as fiscal year 2020/2021.

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

HILDALE/COLORADO CITY WATER DEPARTMENTS
Statement of Net Position
Enterprise Fund
June 30, 2021
(With Comparative Totals for June 30, 2020)

	6/30/2021	6/30/2020
Assets		
Current assets:		
Cash and cash equivalents	\$ 331,913	\$ 287,710
Receivables, net of allowance	142,262	145,243
Intergovernmental receivable	17,665	37,798
Total current assets	491,840	470,751
Non current assets:		
Restricted cash - deposits	205,534	214,530
Property and equipment	3,599,404	3,301,543
Accumulated depreciation	(1,530,351)	(1,653,799)
Total noncurrent assets	2,274,587	1,862,274
Total assets	2,766,427	2,333,025
Liabilities		
Current liabilities:		
Accounts payable	16,362	42,967
Accrued liabilities	69,433	64,954
Customer deposits	205,534	214,530
Compensated absences	2,494	1,781
Notes payable - current portion	34,904	34,043
Total current liabilities	328,727	358,275
Non current liabilities:		
Compensated absences	3,742	2,672
Notes payable-net of current portion	148,671	183,575
Total non current liabilities	152,413	186,247
Total liabilities	481,140	544,522
Net position		
Net investment in capital assets	1,885,478	1,430,126
Unrestricted	399,809	358,377
Total net position	\$ 2,285,287	\$ 1,788,503

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, 2021
(With Comparative Totals for June 30, 2020)

	6/30/2021	6/30/2020
Operating revenues		
Charges for services	\$ 834,430	\$ 751,896
Other revenues	40,061	20,635
Late charges and penalties	49,213	33,967
Total operating revenues	923,704	806,498
Operating expenses		
Personnel expenses	302,569	205,948
Office expenses and travel	25,367	17,004
Services, supplies and other	207,147	106,854
Utilities and occupancy	146,966	133,786
Insurance	39,666	25,413
Professional fees (non-legal)	66,784	161,161
Legal expenses	643	440
Equipment rent	23,973	1,181
Depreciation/amortization	101,501	91,451
Total operating expenses	914,616	743,238
Operating income (loss)	9,088	63,260
Nonoperating revenues (expenses)		
Interest income	3,144	9,665
Intergovernmental	17,665	100,000
Other revenues	25,694	-
Loss on disposal of capital assets	(9,273)	-
Interest expense and fiscal charges	(5,052)	(5,892)
Total nonoperating revenues (expense)	32,178	103,773
Income (loss) before capital contributions	41,266	167,033
Capital contributions	455,518	24,896
Change in net position	496,784	191,929
Total net position, beginning of year	1,788,503	1,596,574
Total net position, end of year	\$ 2,285,287	\$ 1,788,503

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, 2021
(With Comparative Totals for June 30, 2020)

	6/30/2021	6/30/2020
Cash flows from operating activities		
Receipts from customers, service fees	\$ 837,411	\$ 731,887
Receipts from customers, other	80,278	64,529
Payments to suppliers and service providers	(833,458)	(570,532)
Cash flows from operating activities	84,231	225,884
Cash flows from noncapital financing activities		
Operating grants	37,798	62,202
Cash flows from capital and related financing activities		
Other revenues	25,694	-
Capital contributions	28,982	24,896
Acquisition of capital assets	(105,547)	(245,217)
Principal paid on capital debt	(34,043)	(33,204)
Interest paid on capital debt	(5,052)	(5,892)
Cash flows from capital and related financing activities	(89,966)	(259,417)
Cash flows from investing activities		
Interest received	3,144	9,665
Net change in cash and cash equivalents	35,207	38,334
Balances - beginning of year, including restricted cash	502,240	463,906
Balances - end of year, including restricted cash	\$ 537,447	\$ 502,240
Reconciliation of operating income to net cash flows from operating activities:		
Net operating income (loss)	\$ 9,088	\$ 63,260
Adjustments to reconcile net operating income (loss) to net cash provided by operating activities:		
Depreciation/amortization	101,501	91,451
Changes in operating assets and liabilities:		
(Increase)/decrease in receivables	2,981	(20,009)
Increase/(decrease) in accounts payable	(26,605)	19,085
Increase/(decrease) in accrued liabilities	4,479	62,170
Increase/(decrease) in customer deposits	(8,996)	9,927
Increase/(decrease) in compensated absences	1,783	-
Cash flows from operating activities	\$ 84,231	\$ 225,884
Schedule of non-cash capital and related financing activities:		
Contributions of capital assets	\$ 426,536	\$ -
Net book value of capital asset disposals	9,273	-

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

HILDALE/COLORADO CITY WATER DEPARTMENTS
Notes to the Financial Statements
June 30, 2021

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, 2021

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, 2021

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, 2021 is \$4,212.

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
Automobiles and trucks	5-10 years
Machinery and equipment	5-10 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, 2021

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, 2021

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, 2020, from which the summarized information was derived. Certain reclassifications have been made to the June 30, 2020 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, 2021

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, 2021, the central treasury consists of the following:

State Treasurer's Investment Pool	\$ 3,232,824
Cash in bank	302,797
Less amounts to other HC and CC Joint Utilities/Hildale City	<u>(2,998,174)</u>
Total	<u>\$ 537,447</u>
Equity in central treasury	<u>\$ 537,447</u>

Cash and cash equivalents at June 30, 2021 are presented in the statement of net position as follows:

Cash and cash equivalents	\$ 331,913
Restricted cash*	205,534
Total	<u>\$ 537,447</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, 2021, \$256,833 of Hildale City's central treasury's bank balance of \$506,833 was exposed to custodial credit risk because it was uninsured and uncollateralized.

HILDALE/COLORADO CITY WATER DEPARTMENTS
Notes to the Financial Statements
June 30, 2021

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, 2021

NOTE 2. Deposits and Investments, Continued

As of June 30, 2021, 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	\$ 3,232,824	N/A	66.70
Total Fair Value	<u>\$ 3,232,824</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, 2021

NOTE 3. Capital Assets

The following summarizes the changes to capital assets for the year ended June 30, 2021:

	Balance 6/30/2020	Additions	Deletions	Balance 6/30/2021
Capital assets not being depreciated:				
Land	\$ 82,248	\$ -	\$ -	\$ 82,248
Water rights	463,333	-	-	463,333
Construction in progress	-	495,355	-	495,355
Total capital assets, not being depreciated	<u>545,581</u>	<u>495,355</u>	<u>-</u>	<u>1,040,936</u>
Capital assets being depreciated				
Buildings and improvements	6,468	-	(6,468)	-
Automobiles and trucks	109,215	-	(35,081)	74,134
Water system and improvements	2,256,272	-	(6,300)	2,249,972
Machinery and equipment	384,007	36,728	(186,373)	234,362
Total capital assets, being depreciated	<u>2,755,962</u>	<u>36,728</u>	<u>(234,222)</u>	<u>2,558,468</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,348)	(162)	1,510	-
Automobiles and trucks	(109,215)	-	35,081	(74,134)
Water system	(1,178,996)	(93,079)	2,037	(1,270,038)
Machinery and equipment	(364,240)	(8,260)	186,321	(186,179)
Total accumulated depreciation	<u>(1,653,799)</u>	<u>(101,501)</u>	<u>224,949</u>	<u>(1,530,351)</u>
Total capital assets, being depreciated, net	<u>1,102,163</u>	<u>(64,773)</u>	<u>(9,273)</u>	<u>1,028,117</u>
Total capital assets, net	<u>\$ 1,647,744</u>	<u>\$ 430,582</u>	<u>\$ (9,273)</u>	<u>\$ 2,069,053</u>

NOTE 4. Long-Term Liabilities

The following summarizes the changes in long-term liabilities for the year ended June 30, 2021:

	Balance 6/30/2020	Additions	Retirements	Balance 6/30/2021	Current Portion
Notes payable	\$ 217,618	\$ -	\$ 34,043	\$ 183,575	\$ 34,904
Compensated absences	4,453	1,783	-	6,236	2,494
Total long-term liabilities	<u>\$ 222,071</u>	<u>\$ 1,783</u>	<u>\$ 34,043</u>	<u>\$ 189,811</u>	<u>\$ 37,398</u>

HILDALE/COLORADO CITY WATER DEPARTMENTS
Notes to the Financial Statements
June 30, 2021

NOTE 4. Long-Term Liabilities, Continued

Long-term liabilities consist of the following at June 30, 2021:

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.	\$ 183,575
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Compensated absences	<u>6,236</u>
Total long-term liabilities	189,811
Less current portion:	<u>(37,398)</u>
Net long-term liabilities	<u><u>\$ 152,413</u></u>

Notes payable debt service requirements to maturity are as follows:

Year Ending June 30,	Principal	Interest
2022	\$ 34,904	\$ 5,053
2023	35,787	4,192
2024	36,692	3,309
2025	37,620	2,404
2026	<u>38,572</u>	<u>1,476</u>
Total	<u><u>\$ 183,575</u></u>	<u><u>\$ 16,434</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.

SUPPLEMENTARY INFORMATION

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, 2021 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, 2021

	35.00%	65.00%	100.00%
	<u>Hildale City</u>	<u>Colorado City</u>	<u>Total</u>
Assets			
Current assets:			
Cash and cash equivalents	\$ 116,170	\$ 215,743	\$ 331,913
Receivables, net of allowance	49,792	92,470	142,262
Intergovernmental receivables	6,183	11,482	17,665
Total current assets	<u>172,145</u>	<u>319,695</u>	<u>491,840</u>
Non current assets:			
Restricted cash - deposits	71,937	133,597	205,534
Property and equipment	1,259,791	2,339,613	3,599,404
Accumulated depreciation	<u>(535,623)</u>	<u>(994,728)</u>	<u>(1,530,351)</u>
Total noncurrent assets	<u>796,105</u>	<u>1,478,482</u>	<u>2,274,587</u>
Total assets	<u>968,250</u>	<u>1,798,177</u>	<u>2,766,427</u>
Liabilities			
Current liabilities:			
Accounts payable	5,727	10,635	16,362
Accrued liabilities	24,302	45,131	69,433
Customer deposits	71,937	133,597	205,534
Compensated absences	873	1,621	2,494
Notes payable - current portion	12,216	22,688	34,904
Total current liabilities	<u>115,055</u>	<u>213,672</u>	<u>328,727</u>
Non current liabilities:			
Compensated absences	1,310	2,432	3,742
Notes payable-net of current portion	<u>52,035</u>	<u>96,636</u>	<u>148,671</u>
Total non current liabilities	<u>53,345</u>	<u>99,068</u>	<u>152,413</u>
Total liabilities	<u>168,400</u>	<u>312,740</u>	<u>481,140</u>
Net position			
Net investment in capital assets	659,917	1,225,561	1,885,478
Unrestricted	<u>139,933</u>	<u>259,876</u>	<u>399,809</u>
Total net position	<u>\$ 799,850</u>	<u>\$ 1,485,437</u>	<u>\$ 2,285,287</u>

HILDALE/COLORADO CITY WATER DEPARTMENTS
Schedule of Revenues, Expenses and Changes in Net Position—Proportionate Shares
For the Year Ended June 30, 2021

	35.00%	65.00%	100.00%
	<u>Hildale City</u>	<u>Colorado City</u>	<u>Total</u>
Operating revenues			
Charges for services	\$ 292,050	\$ 542,380	\$ 834,430
Other revenues	14,021	26,040	40,061
Late charges and penalties	<u>17,225</u>	<u>31,988</u>	<u>49,213</u>
Total operating revenues	<u>323,296</u>	<u>600,408</u>	<u>923,704</u>
Operating expenses			
Personnel expenses	105,899	196,670	302,569
Office expenses and travel	8,878	16,489	25,367
Services, supplies and other	72,502	134,645	207,147
Utilities and occupancy	51,438	95,528	146,966
Insurance	13,883	25,783	39,666
Professional fees (non-legal)	23,374	43,410	66,784
Legal expenses	225	418	643
Equipment rent	8,391	15,582	23,973
Depreciation/amortization	<u>35,525</u>	<u>65,976</u>	<u>101,501</u>
Total operating expenses	<u>320,115</u>	<u>594,501</u>	<u>914,616</u>
Operating income (loss)	<u>3,181</u>	<u>5,907</u>	<u>9,088</u>
Nonoperating revenues (expenses)			
Interest income	1,100	2,044	3,144
Intergovernmental	6,183	11,482	17,665
Other revenues	8,993	16,701	25,694
Loss on disposal of property	(3,246)	(6,027)	(9,273)
Interest expense and fiscal charges	<u>(1,768)</u>	<u>(3,284)</u>	<u>(5,052)</u>
Total nonoperating revenues (expense)	<u>11,262</u>	<u>20,916</u>	<u>32,178</u>
Income (loss) before capital contributions	14,443	26,823	41,266
Capital contributions	<u>159,431</u>	<u>296,087</u>	<u>455,518</u>
Change in net position	173,874	322,910	496,784
Total net position, beginning of year	<u>625,976</u>	<u>1,162,527</u>	<u>1,788,503</u>
Total net position, end of year	<u>\$ 799,850</u>	<u>\$ 1,485,437</u>	<u>\$ 2,285,287</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, 2021, and the related notes to the financial statements, which collectively comprise the Water Departments' basic financial statements and have issued our report thereon dated May 26, 2022.

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
May 26, 2022



HINTONBURDICK
CPAs & ADVISORS

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, 2021, 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
May 26, 2022

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

FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2021
WITH REPORT OF
CERTIFIED PUBLIC ACCOUNTANTS

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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, 2021, 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, 2021, 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, 2020, and our report dated January 21, 2021, 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, 2020, 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 May 26, 2022, 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
May 26, 2022

HILDALE/COLORADO CITY GAS DEPARTMENTS

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2021

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, 2021. Please read it in conjunction with the accompanying basic financial statements.

FINANCIAL HIGHLIGHTS

- Total assets exceed total liabilities (net position) by \$2,221,385 at the close of the fiscal year.
- Total net position increased by \$36,232.
- Operating revenues and expenses are \$726,635 and \$733,557, respectively, resulting in operating loss of \$6,922 for the fiscal year.
- At the end of the fiscal year unrestricted net position is \$835,307, which is a decrease of \$26,755 from the prior fiscal year.

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>6/30/2021</u>	<u>6/30/2020</u>
Current assets	\$ 691,657	\$ 714,247
Noncurrent assets	<u>1,534,749</u>	<u>1,506,666</u>
Total assets	<u>2,226,406</u>	<u>2,220,913</u>
Current liabilities	3,774	34,733
Long-term liabilities	<u>1,247</u>	<u>1,027</u>
Total liabilities	<u>5,021</u>	<u>35,760</u>
Total net position	<u>\$ 2,221,385</u>	<u>\$ 2,185,153</u>

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

	<u>6/30/2021</u>	<u>6/30/2020</u>
Total operating revenues	\$ 726,635	\$ 719,569
Total operating expenses	<u>733,557</u>	<u>832,398</u>
Operating income (loss)	(6,922)	(112,829)
Nonoperating revenues (expenses)	1,683	7,760
Capital contributions	<u>41,471</u>	<u>18,065</u>
Change in net position	<u>\$ 36,232</u>	<u>\$ (87,004)</u>

Operating expenses for the fiscal year were \$733,557 as shown above. Operating revenues were \$726,635. Operating income (loss) as a percentage of operating revenues for this year is -1.0% compared to -15.7% in the prior year. For fiscal year 2021, a lesser portion of the shared utility department costs was allocated to the Gas Departments compared to fiscal year 2020.

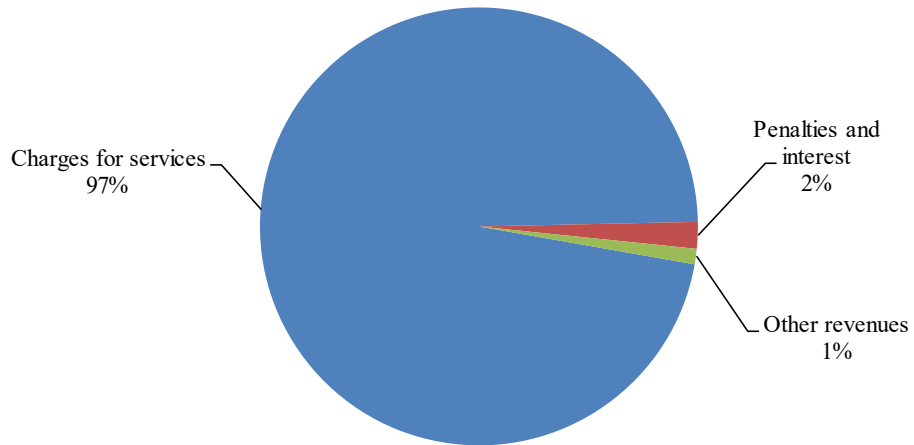
The Gas Departments provide propane and natural gas distribution to customers. The Gas Departments' net cost (total cost less revenues generated by the activities) is presented in the statement of revenues, expenses and changes in net position. For the year ended June 30, 2021, net position increased by \$36,232.

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, 2021 and 2020

	<u>6/30/2021</u>	<u>6/30/2020</u>
OPERATING REVENUES:		
Charges for services	\$ 704,050	\$ 699,447
Penalties and interest	14,326	13,952
Other revenues	<u>8,259</u>	<u>6,170</u>
Total revenues	<u>\$ 726,635</u>	<u>\$ 719,569</u>

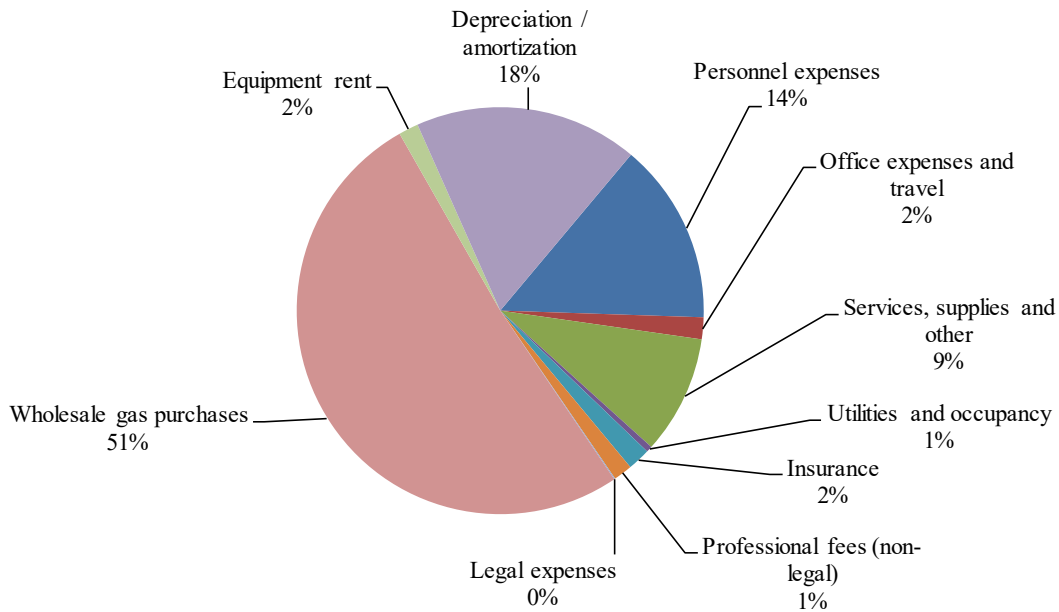
Operating Revenues by Source - Current Year



HILDALE/COLORADO CITY GAS DEPARTMENTS' OPERATING EXPENSES (Combined)
Years ended June 30, 2021 and 2020

	<u>6/30/2021</u>	<u>6/30/2020</u>
OPERATING EXPENSES:		
Personnel expenses	\$ 105,676	\$ 214,346
Office expenses and travel	12,745	15,725
Services, supplies and other	69,118	97,671
Utilities and occupancy	3,543	8,930
Insurance	13,222	26,052
Professional fees (non-legal)	10,878	20,809
Legal expenses	643	440
Wholesale gas purchases	375,879	322,378
Equipment rent	11,514	3,798
Depreciation / amortization	<u>130,339</u>	<u>122,249</u>
 Total operating expenses	 <u>\$ 733,557</u>	 <u>\$ 832,398</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 2021, net capital assets of the Gas Departments activities totaled \$1,386,078.

Debt

The Gas Departments' had no debt at June 30, 2021 (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 2021/2022, the board and management expect operating revenues and expenses to be similar compared to fiscal year 2020/2021. Overall operating expenses were budgeted so as to contain costs at approximately the same level as fiscal year 2020/2021.

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

HILDALE/COLORADO CITY GAS DEPARTMENTS

Item 9.

**Statement of Net Position
For the Year Ended June 30, 2021
(With Comparative Totals for June 30, 2020)**

	<u>6/30/2021</u>	<u>6/30/2020</u>
Assets		
Current assets:		
Cash and cash equivalents	\$ 558,722	\$ 556,969
Receivables, net of allowance	55,611	76,866
Inventories	11,616	16,860
Note receivable - current portion	34,904	34,043
Deposits	30,804	29,509
Total current assets	<u>691,657</u>	<u>714,247</u>
Noncurrent assets:		
Note receivable - net of current portion	148,671	183,575
Property and equipment	2,975,544	2,858,430
Accumulated depreciation	<u>(1,589,466)</u>	<u>(1,535,339)</u>
Total noncurrent assets	<u>1,534,749</u>	<u>1,506,666</u>
Total assets	<u>2,226,406</u>	<u>2,220,913</u>
Liabilities		
Current liabilities:		
Accounts payable	2,136	34,025
Accrued liabilities	806	24
Compensated absences	832	684
Total current liabilities	<u>3,774</u>	<u>34,733</u>
Long-term liabilities		
Compensated absences	<u>1,247</u>	<u>1,027</u>
Total long-term liabilities	<u>1,247</u>	<u>1,027</u>
Total liabilities	<u>5,021</u>	<u>35,760</u>
Net position		
Net investment in capital assets	1,386,078	1,323,091
Unrestricted	<u>835,307</u>	<u>862,062</u>
Total net position	<u>\$ 2,221,385</u>	<u>\$ 2,185,153</u>

HILDALE/COLORADO CITY GAS DEPARTMENTS
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2021
(With Comparative Totals for June 30, 2020)

	<u>6/30/2021</u>	<u>6/30/2020</u>
Operating revenues		
Charges for services	\$ 704,050	\$ 699,447
Penalties and interest	14,326	13,952
Other revenues	<u>8,259</u>	<u>6,170</u>
Total operating revenues	<u>726,635</u>	<u>719,569</u>
Operating expenses		
Personnel expenses	105,676	214,346
Office expenses and travel	12,745	15,725
Services, supplies and other	69,118	97,671
Utilities and occupancy	3,543	8,930
Insurance	13,222	26,052
Professional fees (non-legal)	10,878	20,809
Legal expenses	643	440
Gas purchases and transportation costs	375,879	322,378
Equipment rent	11,514	3,798
Depreciation/amortization	<u>130,339</u>	<u>122,249</u>
Total operating expenses	<u>733,557</u>	<u>832,398</u>
Operating income (loss)	<u>(6,922)</u>	<u>(112,829)</u>
Nonoperating revenues (expenses)		
Interest income	8,663	17,760
Loss on disposal of capital assets	(6,980)	-
Other expenses	<u>-</u>	<u>(10,000)</u>
Total nonoperating revenue (expense)	<u>1,683</u>	<u>7,760</u>
Income (loss) before capital contributions	(5,239)	(105,069)
Capital contributions	<u>41,471</u>	<u>18,065</u>
Change in net position	36,232	(87,004)
Total net position, beginning of year	<u>2,185,153</u>	<u>2,272,157</u>
Total net position, end of year	<u>\$ 2,221,385</u>	<u>\$ 2,185,153</u>

HILDALE/COLORADO CITY GAS DEPARTMENTS

**Statement of Cash Flows
For the Year Ended June 30, 2021
(With Comparative Totals for June 30, 2020)**

	6/30/2021	6/30/2020
Cash flows from operating activities:		
Receipts from customers, service fees	\$ 725,305	\$ 704,730
Receipts from customers, other	22,585	20,122
Payments to suppliers and service providers	(630,008)	(666,741)
Cash flows from operating activities	117,882	58,111
Cash flows from capital and related financing activities:		
Acquisition of property and equipment	(200,306)	(26,689)
Capital contributions	41,471	18,065
Other expense	-	(10,000)
Cash flows from capital and related financing activities	(158,835)	(18,624)
Cash flows from investing activities:		
Net change in note receivable	34,043	33,204
Interest received	8,663	17,760
Cash flows from investing activities	42,706	50,964
Net change in cash and cash equivalents	1,753	90,451
Cash and cash equivalents, beginning of year	556,969	466,518
Cash and cash equivalents, end of year	\$ 558,722	\$ 556,969
Reconciliation of operating income to net cash flows from operating activities:		
Net operating income (loss)	\$ (6,922)	\$ (112,829)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation/amortization	130,339	122,249
Changes in operating assets and liabilities:		
(Increase)/decrease in receivables	21,255	5,283
(Increase)/decrease in receivables - other	-	100,794
(Increase)/decrease in inventories	5,244	(16,860)
(Increase)/decrease in deposits	(1,295)	-
Increase/(decrease) in accounts payable	(31,889)	(40,546)
Increase/(decrease) in accrued liabilities	1,150	20
Cash flows from operating activities	\$ 117,882	\$ 58,111
Supplementary schedule of noncash investing and financing activities		
Net book value of capital asset disposals	\$ 6,980	\$ -

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.

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, 2021

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, 2021 is \$2,719.

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:

Machinery and equipment	5-20 years
Automobiles and trucks	5-10 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.

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, 2021

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, 2020, from which the summarized information was derived. Certain reclassifications have been made to the June 30, 2020 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, 2021:

State Treasurer's Investment Pool	\$ 3,232,824
Cash in bank	302,797
Less amounts to other HC and CC Joint Utilities/Hildale City	<u>(2,976,899)</u>
	<u>\$ 558,722</u>
 Equity in central treasury	 <u>\$ 558,722</u>

HILDALE/COLORADO CITY GAS DEPARTMENTS
Notes to the Financial Statements
June 30, 2021

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, 2021, \$256,833 of Hildale City's central treasury's bank balance of \$506,833 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, 2021

NOTE 2. Deposits and Investments, Continued

As of June 30, 2021, 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	\$ 3,232,824	N/A	66.70
Total Fair Value	\$ 3,232,824		

(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 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, 2021

NOTE 3. Capital Assets

The following summarizes the changes to capital assets during the year ended June 30, 2021:

	Balance 6/30/2020	Additions	Deletions	Balance 6/30/2021
Capital assets not being depreciated:				
Construction in progress	\$ -	\$ 6,389	\$ -	\$ 6,389
Total capital assets not being depreciated	-	6,389	-	6,389
Capital assets being depreciated:				
Machinery and equipment	471,946	35,448	(64,712)	442,682
Automobiles and trucks	291,624	158,469	-	450,093
Buildings and improvements	15,457	-	(15,457)	-
Distribution system	2,079,403	-	(3,023)	2,076,380
Total capital assets being depreciated	2,858,430	193,917	(83,192)	2,969,155
Less accumulated depreciation for:				
Machinery and equipment	(321,088)	(29,056)	64,337	(285,807)
Automobiles and trucks	(262,637)	(17,187)	-	(279,824)
Buildings and improvements	(8,820)	(920)	9,740	-
Distribution system	(942,794)	(83,176)	2,135	(1,023,835)
Total accumulated depreciation	(1,535,339)	(130,339)	76,212	(1,589,466)
Total capital assets, being depreciated, net	1,323,091	63,578	(6,980)	1,379,689
Total capital assets, net	\$1,323,091	\$ 69,967	\$ (6,980)	\$1,386,078

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, 2021

NOTE 5. Long-Term Liabilities

The following summarizes the changes to long-term liabilities for the year ended June 30, 2021:

	<u>Balance 6/30/2020</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 6/30/2021</u>	<u>Current Portion</u>
Compensated absences	<u>\$ 1,711</u>	<u>\$ 368</u>	<u>\$ -</u>	<u>\$ 2,079</u>	<u>\$ 832</u>
Total long-term liabilities	<u>\$ 1,711</u>	<u>\$ 368</u>	<u>\$ -</u>	<u>\$ 2,079</u>	<u>\$ 832</u>

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, 2021 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, 2021

Item 9.

	<u>40.00%</u>	<u>60.00%</u>	<u>100.00%</u>
	<u>Hildale City</u>	<u>Colorado City</u>	<u>Total</u>
Assets			
Current assets:			
Cash and cash equivalents	\$ 223,489	\$ 335,233	\$ 558,722
Receivables, net of allowance	22,244	33,367	55,611
Inventories	4,646	6,970	11,616
Note receivable - current portion	13,962	20,942	34,904
Deposits	12,322	18,482	30,804
Total current assets	<u>276,663</u>	<u>414,994</u>	<u>691,657</u>
Noncurrent assets:			
Note receivable - net of current portion	59,468	89,203	148,671
Property and equipment	1,190,218	1,785,326	2,975,544
Accumulated depreciation	(635,786)	(953,680)	(1,589,466)
Total noncurrent assets	<u>613,900</u>	<u>920,849</u>	<u>1,534,749</u>
Total assets	<u>890,563</u>	<u>1,335,843</u>	<u>2,226,406</u>
Liabilities			
Current liabilities:			
Accounts payable	855	1,281	2,136
Accrued liabilities	322	484	806
Compensated absences	333	499	832
Total current liabilities	<u>1,510</u>	<u>2,264</u>	<u>3,774</u>
Long-term liabilities:			
Compensated absences	499	748	1,247
Total long-term liabilities	<u>499</u>	<u>748</u>	<u>1,247</u>
Total liabilities	<u>2,009</u>	<u>3,012</u>	<u>5,021</u>
Net position			
Net investment in capital assets	554,431	831,647	1,386,078
Unrestricted	334,123	501,184	835,307
Total net position	<u>\$ 888,554</u>	<u>\$ 1,332,831</u>	<u>\$ 2,221,385</u>

HILDALE/COLORADO CITY GAS DEPARTMENTS
Schedule of Revenues, Expenses and Changes in Net Position—Proportionate Shares
For the Year Ended June 30, 2021

Item 9.

	40.00%	60.00%	100.00%
	Hildale City	Colorado City	Total
Operating revenues			
Charges for services	\$ 281,620	\$ 422,430	\$ 704,050
Penalties and interest	5,730	8,596	14,326
Other revenues	3,304	4,955	8,259
Total operating revenues	290,654	435,981	726,635
Operating expenses			
Personnel expenses	42,270	63,406	105,676
Office expenses and travel	5,098	7,647	12,745
Services, supplies and other	27,646	41,472	69,118
Utilities and occupancy	1,417	2,126	3,543
Insurance	5,289	7,933	13,222
Professional fees (non-legal)	4,351	6,527	10,878
Legal expenses	257	386	643
Gas purchases and transportation costs	150,352	225,527	375,879
Equipment rent	4,606	6,908	11,514
Depreciation/amortization	52,136	78,203	130,339
Total operating expenses	293,422	440,135	733,557
Operating income (loss)	(2,768)	(4,154)	(6,922)
Nonoperating revenues (expenses)			
Interest income	3,465	5,198	8,663
Loss on disposal of capital assets	(2,792)	(4,188)	(6,980)
Total nonoperating revenue (expense)	673	1,010	1,683
Income (loss) before capital contributions	(2,095)	(3,144)	(5,239)
Capital contributions	16,588	24,883	41,471
Change in net position	14,493	21,739	36,232
Total net position, beginning of year	874,061	1,311,092	2,185,153
Total net position, end of year	\$ 888,554	\$ 1,332,831	\$ 2,221,385

OTHER COMMUNICATIONS FROM INDEPENDENT AUDITORS

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HINTONBURDICK
CPAs & ADVISORS

**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, 2021, and the related notes to the financial statements, which collectively comprise the Gas Departments' basic financial statements and have issued our report thereon dated May 26, 2022.

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
May 26, 2022



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, 2021, 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
May 26, 2022



HILDALE CITY, UTAH
Other Items Communicated to Management
For the Year Ended June 30, 2021

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.

2021-001. Tracking Equity Classifications

We noted that the City is not regularly tracking and monitoring equity classifications, including restricted and assigned balances. The significant changes to management and accounting personnel in recent years has contributed to the lack of controls and uncertainty in this area. For example, city personnel are unfamiliar with certain assigned balances such as Industrial Park and risk management.

Recommendation

We recommend management and accounting personnel become familiar with the City's equity classifications and establish procedures to regularly track and monitor this activity.

2021-002. Utility Department Customer Construction Projects—Billing and Documentation

The City's process for billing customer construction projects in the utility department appears to be relatively informal and lacking controls. As we asked city personnel about selected construction revenue transactions and the billing process, there was uncertainty as to what documentation is maintained in determining the fee amount. The City's Utility Department Work Order Form is not always properly and timely completed and the process for determining the fee amount is relatively informal.

Recommendation

We recommend the City review its process and controls over the billing for customer construction projects. The amounts and rates charged should be clearly listed on the City's fee schedule and should be consistently applied to all customers. The City should maintain a work order form for each billing that includes all required information (supporting the determination of the fee amount) and approvals. Documentation should be maintained for each transaction.

2021-003. Purchase Orders, Invoices and Disbursements

In reviewing documentation and discussing with city personnel, we noted that purchases orders are not always being used in accordance with the City's policy. It's our understanding that a purchase order is required for all purchases over \$250 (except for recurring type bills). We also noted instances where quotes or statements are used to record expenses and/or make payments rather than actual invoices. This can cause incorrect expenses to be recorded and/or payments to be made.

Recommendation

We recommend the City review its policies and procedures and related controls for purchasing and disbursements. The City should ensure that controls over purchasing and disbursements are adequate and functioning.

2021-004. Payroll Expense Coding

During our audit we noted inconsistencies in how salaries and wages, benefit and payroll taxes are coded and allocated to the expense accounts among funds and departments. Payroll taxes and benefits for some employees are broken out to separate payroll taxes and benefit expense accounts and some are combined with salaries and wages expense accounts. Also, bonus-type compensation is often coded to benefit accounts instead of salaries and wages.

Recommendation

We recommend the City establish procedures for greater consistency in how salaries and wages, benefits and payroll taxes are coded and allocated to the expense accounts among funds and departments.

2021-005. Internal Service Funds—Transfer Allocation Percentages

There seemed to be some uncertainty in the allocation percentages of the internal service fund transfers (mainly fund 65). It was unclear which amended budget (allocation percentages) should apply. We also noted significant allocation changes in recent years.

Recommendation

The City should establish procedures that will enable any budget amendments to be clearly documented. All applicable city personnel should have a clear understanding of which budget and allocation percentages are in effect. We recommend the City try to be more consistent from year to year on the allocation percentages for the internal service fund transfers.

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.

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, 2021 bank reconciliation for one bank account included a significant incorrect outstanding item. We also noted two PTIF accounts that had been closed earlier in the fiscal year, still had general ledger balances at June 30, 2021. We also noted the cash clearing account had a significant balance as of June 30, 2021.

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—Contracts

The City has some receivables on a contract basis (e.g. working with customers to establish a payment plan). It's our understanding that there are no formal policies and procedures and the balances are not being reconciled and monitored regularly. Furthermore, with the personnel changes in recent years, it appears there is increased uncertainty surrounding the contract receivable process and balances.

Recommendation

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.

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.

2014-002. Reconciliation of Subsidiary Schedules

The utility customer deposit report at June 30, 2021 did not reconcile with the related general ledger control accounts. The difference appears to primarily relate to prior years. 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, 2021 there were differences between the accounts receivable by service report as compared to the respective general ledger accounts. The differences as of June 30, 2021 were eliminated by adjustments through cash clearing.

Recommendation

We recommend that the accounts receivable 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
May 26, 2022

AMENDED EMPLOYMENT AGREEMENT

THIS AMENDED EMPLOYMENT AGREEMENT (the "Agreement"), is entered into on this 6th day of July 2022 by and between the City of Hildale (the "City") and Eric A. Duthie ("Employee" or the "Manager") (referred to sometimes herein collectively as the "Parties" or, individually as a "Party").

RECITALS

WHEREAS, the Hildale City Council (the "Council") desires to continue to have Employee serve as the Hildale City Manager pursuant to Utah Code Section 10-3b-403 and Article 31-I of the Hildale City Code, which authorize the City to enter into agreements with city managers delineating terms and conditions of employment in addition to and consistent with those contained within the Utah Code and the Hildale City Code;

WHEREAS, the Council and the Manager believe that an amended employment agreement, when appropriately structured, can strengthen the Council-Manager relationship by enhancing the excellence and continuity of the management of the City for the benefit of its citizens;

WHEREAS, the Council and the Manager believe that this amendment to the employment agreement negotiated between the City and Employee will be mutually beneficial to all;

WHEREAS, the Employee desires to continue service as the Hildale City Manager, subject to the terms, conditions, and provisions of this Agreement.

NOW, THEREFORE, the City and the Manager, for and in consideration of the terms, conditions and provisions hereinafter established have agreed, and do hereby agree as follows:

- 1. New Effective Date.** The Parties intend and agree that the amended effective date of this Agreement should be July 6, 2022 (the amended "Effective Date").
- 2. Employment.** The Parties agree that Employee shall be employed in the official position of Hildale City Manager.
- 3. Termination.** This Agreement shall commence and continue until terminated by the Employee or by the City, upon majority vote of the City Council unless otherwise terminated in accordance with this Section 3. Notwithstanding the foregoing,

Employee may terminate this Agreement at any time and for any reason by voluntarily resigning from City employment. The Employee acknowledges the position of City Manager serves “at the will” of the City Council. During the duration of this agreement the City may only terminate the employment relationship under the following circumstances:

- a. With cause as determined in the City’s discretion by a majority vote of the Council; “cause” being defined as:
 - i. Employee’s disqualifying disability within the meaning of the Americans with Disabilities Act;
 - ii. Employee’s act or omission that materially breaches Employee’s duty of care or loyalty;
 - iii. Employee’s gross misconduct, to include without limitation intentional insubordination to the Council’s lawful directives, or conduct that may reasonably be expected to inflict severe reputational harm upon the City;
 - iv. Employee’s conviction by a court of competent jurisdiction of a felony, or of any other criminal offense involving fraud, misrepresentation, theft, corruption, or moral turpitude.
- b. Without cause upon a majority vote of the Council, but not within six months after a municipal election, regular or special.

If at any time a Party determines to terminate the employment relationship, except in cases of Employee’s gross misconduct or death, the terminating Party shall give ninety days’ prior written notice thereof to the other Party (the “Termination Notice”). If the termination is by the City with cause other than gross misconduct, or by Employee for the City’s material breach of its obligations under the Agreement, the other Party shall be given ninety days within which to cure the cause for termination (the “Cure Period”). Unless Employee on his own part, or a majority of the Council on the City’s part, finds that the other Party has effectively cured the cause for termination, the termination shall become effective at the end of the Cure Period.

4. Severance. In the event that the City terminates the employment relationship **without cause or Employee terminates the employment relationship for material breach**, as provided in Section 3 of this Agreement, the City agrees to pay Employee the following:

- In addition to any other amounts that may be due Employee, a severance equal to six months’ salary payable in one lump sum within fourteen days after such termination becomes effective.

- Reimburse Employee, within 14 days of presentation of invoice, all premium expenses for a monthly Consolidated Omnibus Budget Reconciliation Act or COBRA insurance coverage until the Employee and dependents become enrolled in another employer funded insurance plan of equal or greater value.
- Reimburse Employee, within 14 days of presentation of invoice, for relocation expenses up to \$10,000.

5. Duties. Employee agrees to diligently and faithfully fulfill the duties and functions prescribed by the Hildale City Code, as well as any other duties and functions that the City Council may assign, and such duties and functions as are customary or proper to the role of a City Manager. Employee shall perform these duties and functions in compliance with all applicable laws, regulations, ordinances, resolutions, policies, and procedures.

6. Performance Evaluations. The Council shall prepare and present to Employee for mutual approval, a performance plan that specifies benchmark areas of accomplishment annually and for any renewal years. Such plan, which shall be subject to annual review and change as deemed necessary by Council, with agreement of the Employee, shall be the basis for annual performance review.

The Council may review Employee's job performance once annually during each employment year. The reviews shall be conducted during the month of May of each year of the employment thereafter. If the Council fails to conduct an annual review by the end of May, Employee has the right to request the Council conduct a review. If Employee fails to request a review by the end of May, the Parties, by their action, will be deemed to have waived the review for that year of the Agreement.

7. Reassignment. In the event of Employee's change to a different position within the City, Employee shall remain subject to the provisions of this Agreement, including any modifications hereto.

8. Compensation. Beginning on the Effective Date of this Agreement, the City will pay Employee a salary of \$109,400 per year, payable in accordance with the City's normal payroll practices. Employee's compensation will be subject to review and adjustment on an annual basis in the reasonable discretion of the City, and any change will be effective beginning with the first payroll period following notification of the change.

9. City Property. The City agrees to provide equipment and other resources to Employee as reasonably necessary to performing City Manager duties, including

without limitation a vehicle for Employee's use while on City business, communication devices, and information technology hardware and software, which use shall be subject to all applicable City policies and procedures. All such City Property shall be returned by Employee to City upon termination of the employment relationship.

10. Personal Leave. As of the Effective Date, Employee will continue to accrue personal leave at the rate specified in policy. Administrative leave and personal leave balances will be accounted for by the Employee and available for inquiry from the Mayor or City Council.

11. Benefits. During the term of this Agreement, Employee will be eligible to receive and participate in all employment benefits that the City offers to full-time employees, in accordance with the respective terms and conditions of said plans and programs. These benefits may be modified or eliminated at any time in the sole discretion of the City, without discrimination.

12. Expenses. Employee is authorized to incur ordinary and reasonable expenses in accordance with budgets and guidelines established by the City from time to time. The City will reimburse Employee for all such reasonable expenses, which are not directly paid by the City credit card, in accordance with its expense reimbursement policy in effect from time to time. In any event, Employee will submit a written expense report and evidence of such expenditures no later than thirty (30) days after incurring such expenses.

13. Residence. Employee agrees to maintain a residence within the City's geographical limits. The City establishes a corresponding increase in Employee compensation based on the full cost of City Manager housing rental payment on a recurring 12-month lease (including any penalties or fees) until the City establishes a residence for the City Manager.

14. Working Hours. The Parties acknowledge that the proper performance of the City Manager's duties require flexibility in Employee's working hours and will also often require the performance of necessary services outside of the City's normal business hours which, as of the Effective Date, are Monday through Friday, 9:00 am to 5:00 pm.

Consequently, the Parties agree that Employee will regularly work a minimum of forty hours per week on a four-day schedule (Monday-Thursday, excluding holidays), subject to adjustment as the City may reasonably require. Employee may work remotely, if necessary, at Employee's discretion. During the City's normal business hours, Employee

shall be reasonably available to receive and respond to phone calls and emails, including on days that Employee is not regularly scheduled to work.

15. Professional Development. The City hereby agrees to budget and pay for the costs, including travel and per-diem, of Employee's attendance at courses, meetings, seminars, and other events, as well as subscriptions and membership dues in professional associations, as necessary for Employee's continued professional development.

16. Outside opportunities. The employment provided for by this Agreement shall be Employee's primary employment. Recognizing that certain outside consulting or teaching opportunities provide indirect benefits to the City and the community, Employee may, at his discretion, elect to accept teaching, consulting, or other business opportunities insofar as they do not materially interfere with Employee's responsibilities under this Agreement.

17. Future Appropriations. This Agreement shall not be construed in any manner to bind the future legislative discretion of the City or its future budget appropriations. Where future appropriations are unavailable or insufficient to meet the obligations provided for herein, such circumstances shall constitute a termination without cause by the City.

18. Waiver of Rights. If in one or more instances, either Party fails to insist that the other Party perform any of the terms of this Agreement, such failure shall not be construed as a waiver by such party of any past, present, or future right granted under this Agreement, and the obligations of both parties under this Agreement shall continue in full force and effect.

19. Severability. Whenever possible, the provisions of this Agreement should be interpreted in such a manner as to be effective under applicable law. Nevertheless, if any clause or provision of this Agreement shall be adjudged invalid or unenforceable by a court of competent jurisdiction or by operation of any applicable law, it shall not affect the validity of any other clause or provision which shall remain in full force and effect.

20. Governing Law. The laws of the State of Utah shall govern the interpretation, validity, and effect of this Agreement. Subject to Section 22 of this Agreement, venue for any action concerning the enforcement of this Agreement shall be in any court of competent jurisdiction located in the State of Utah, whether state or federal court, and the Parties each waive any objection to venue laid therein.

21. Arbitration. If there is a dispute hereunder which the Parties cannot resolve between themselves, the Parties agree to attempt to settle the dispute by nonbinding arbitration before commencement of litigation. The arbitration shall be held under the rules of the American Arbitration Association. The matter in dispute shall be submitted to an arbitrator mutually selected by the City and Employee. In the event that the Parties cannot agree upon the selection of an arbitrator within seven (7) days, then within three (3) days thereafter, they shall request the presiding judge of the Fifth District Court in and for Washington County, State of Utah, to appoint an independent arbitrator. If court is unable to appoint such arbitrator, the parties will request the United States District Court to appoint an arbitrator pursuant to the Employment Arbitration Rules, of the American Arbitration Association. The cost of any such arbitration shall be divided equally between the City and Employee. The results of the arbitration shall be non-binding on the parties, and any party shall be free to initiate litigation after the final decision of the arbitrator.

22. Attorney's Fees and Costs. In the event either party shall bring suit to enforce any term of this Agreement or to recover any damages for and on account of the breach of any term or condition in this Agreement, it is mutually agreed that the prevailing party in such action shall recover all costs including: all litigation and appeal expenses, collection expenses, reasonable attorney's fees, necessary witness fees and court costs to be determined by the court in such action.

23. Entire Agreement. This Agreement constitutes the entire agreement between the Parties with regard to the matters contained herein and supersedes all prior agreements to the extent they are inconsistent. Any modification of this Agreement must be in writing and executed by both Parties.

24. Notices. All notices, requests, demands or consents required hereunder shall be in writing and shall be delivered (a) in person, (b) by courier or overnight service, (c) mailed by first class registered or certified mail, return receipt requested, or (d) by email transmission, as follows:

If to Employee:

Eric A. Duthie
P.O. Box 842478
Hildale, UT 84784

If to the City:

Hildale City Recorder
320 East Newel Avenue
P.O. Box 840490

Hildale, Utah 84784

The notice date will be deemed the date of delivery, if notice is delivered personally or by courier, one business day after sending, if by overnight service or email, or else three business days after sending, if notice is sent by first class mail. Either Party may permanently or temporarily change the address to which notices are to be sent by giving written notice to the other Party in the manner above provided.

25. Acknowledgment of Execution. Employee acknowledges that he or she has carefully read this Agreement, that he or she knows and understands its contents, that no promise or agreement not expressed in this Agreement has been made, that the Agreement is made without relying on any statement or representation by the City, and that he or she has signed this Agreement as his or her own free act.

Signed and executed on the date first specified above.

Eric A. Duthie

Donia Jessop, Mayor

ATTEST:

Athena Cawley, City Recorder

**HILDALE CITY
ORDINANCE 2022-05**

**AN ORDINANCE PROVIDING FOR THE COMPENSATION OF ELECTED AND
STATUTORY OFFICERS OF HILDALE CITY**

WHEREAS, pursuant to Section 10-3-818 of the Utah Code, the elective and statutory officers of Hildale City (“City”) shall receive such compensation for their services as the Hildale City Council may fix by ordinance adopting compensation or compensation schedules enacted after public hearing; and

WHEREAS, upon its own motion in a council meeting on April 6, 2022, the Hildale City Council determined that the compensation of certain statutory officers should be amended to account for cost of living increases and that the compensation of the Hildale City Council members may be declined by a City Council member should they choose to forgo such compensation; and

WHEREAS, a duly noticed public hearing was held on May 11, 2022, at which all interested persons were given an opportunity to be heard; and

WHEREAS, the Hildale City Council finds that it is in the best interests of the health, safety and welfare of the inhabitants of the City to amend the compensation of certain statutory officers and to allow a City Council member to decline to receive compensation for their services should they choose to forgo such compensation; and

WHEREAS, the Hildale City Council now desires to amend the compensation of certain ~~city~~ officers of the City and allow a City Council member to forgo compensation;

NOW THEREFORE, be it ordained by the Hildale City Council, in the State of Utah, as follows:

SECTION 1: AMENDMENT “Sec 31-82 Compensation of Elected and Statutory Officers” of the Hildale Municipal Code is hereby *amended* as follows:

Sec 31-82 Compensation of Elected and Statutory Officers

- (a) *Compensation*. The yearly compensation of the elected and statutory officers shall be established as:

Mayor	\$24,000.00
Manager	\$89,000.00 \$109,400.00
Recorder	\$47,262.99
Treasurer	\$51,371.00
Attorney	\$60,000.00
Justice Court Judge	\$10,533.00

Mayor and City Council Stipend	\$70.00/meeting
--------------------------------	-----------------

- (b) *Payment.* The Treasurer shall, on the regularly scheduled bi-weekly payroll drawn on the municipal checking account, pay each elected and statutory officer according to the compensation schedule hereby established. However, should an elected and statutory officer voluntarily choose to decline to receive such compensation by providing notice in writing to the City Recorder, there shall be no payment requirement on the Treasurer in relation to that elected and statutory officer.

- (c) *Per Diem.* Each member of the governing body shall receive mileage and per diem for all trips approved by the governing body according to the schedules adopted by the City and by the Utah Department of Finance.

SECTION 2: 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, STATE OF UTAH, ON THIS 11TH DAY OF MAY 2022.

		YES	NO	ABSTAIN	ABSENT
Lawrence Barlow	Council Member				
JVar Dutson	Council Member				
Brigham Holm	Council Member				
Terrill Musser	Council Member				
Stacy Seay	Council Member				

 Donia Jessop, Mayor
 Attest:

 (seal)
 Athena Cawley, City Recorder



From: Eric Duthie, Hildale City Manager
To: Hildale City Council; Hildale City Mayor
Date: July 6, 2022
Subject: Tentative FY23 Budget

This memo is for Council and public discussion of the tentative FY23 budget. The anticipated final budget adoption is July 20, 2022. The tentative balanced FY23 budget is \$12,513,119, a reduction of 10% from FY22 (\$13,890,808) primarily due to unstable international economic factors:

- **7% Cost of Living Adjustment** to all Hildale City employees except City Manager and City Treasurer, as we have been recently increased through Council action. Although this does not completely overcome recent accelerated inflation increases, it does reflect a commitment to the city employees for wage improvement.
- **Property Tax** is estimated and set by Washington County at \$103,515. However, FY22 budget estimated was \$99,113 with actual revenues of \$128,854 (\$29,741, or 30% more received). Coupled with recent property improvements we estimate receiving \$132,500.
- **Sales/Use Tax** actuals for FY22 finished at 74% of estimates (\$414,656 of \$562,000). The estimate for FY23 is a more conservative \$450,800.
- **RAP Tax** decreased significantly from FY22 budget. The estimate for FY23 is a more conservative \$45,000.
- **Energy & Use Tax** exceeded FY22 estimates by 11% (\$113,371 of \$102,500). Expectations are for increased commodity costs, increasing tax revenues to estimated \$113,868.
- **Transient Room Tax** exceeded FY22 estimates by 215% (\$17,353 of \$8,100). Based on the tax leakage review and hospitality facility increases, we conservatively increased this to \$22,500.
- **Building Permit Fees** exceeded FY22 estimates by 36% (\$40,814 of \$30,000). Expectations are for this trend to continue, increasing revenues to estimated \$45,000.
- **Coronavirus relief funds** were received at 50% of \$342,729 for FY22. The second 50% will be dispersed in FY23.
- **UDOT SRTS** grant is now available for reimbursement in FY23 for \$283,824.
- **UDOT Discretionary** grant of \$200,000 has been committed.
- **A new CDBG grant** application is being prepared for \$300,000 for FY23.
- **A new USEDA grant** is being prepared for \$750,000 for FY23.



- **Class C Road Fund** exceeded FY22 estimates by 195% (\$201,132 of \$106,000). Estimated FY23 amount is \$209,000.
- **Event fees** had no revenues, but are expected to be \$15,000 in FY23, as standardized fees are established.
- **Transfers to other funds** include pass through grants for Fire, and Police.
- **Professional and Technical** expenses increased in FY23 from 14,000 to \$80,000 addressing financial consulting and Zoning Code revision contracts.
- **Public Works Streets** Capital “Chip Seal” improvements for \$726,640
- **Parks** capital special projects \$25,000
- **Community Outreach** special projects \$25,000
- **Vehicle** replacements through leasing under state contract \$31,000

FY23 FUND	REVENUE \$	EXPENDITURE \$
General	3,743,619	3,743,619
Joint Resolution	48,000	48,000
Joint Administration	1,577,800 (No GF transfers)	1,577,800
Water	2,302,800	2,302,800
Wastewater	2,371,000	2,371,000
Natural Gas	2,098,900	2,098,900
TOCC Fiber	175,000	175,000
HC Fiber	196,000	196,000
TOTAL	\$12,513,119	\$12,513,119



Item 13.

📞 435-874-2323

📠 435-874-2603

🌐 www.hildalecity.com

Mayor: Donia Jessop
Council Members: Lawrence Barlow, JVar Dutson, Brigham Holm
Terrill Musser, Stacy Seay
City Manager: Eric Duthie

320 East Newel Ave
P.O. Box 840490
Hildale, UT 84784

HILDALE CITY				
320 E. NEWEL AVE, HILDALE, UT 84784-0490				
2022-2023 PROPOSED BUDGET				
Account Number	Description	Budgeted	Account Actuals	Proposed Budget
		FY22	FY22	FY23
		6/30/2022	6/30/2022	6/30/2023
GENERAL FUND				
REVENUES				
11-31-100	PROPERTY TAX - CURRENT YEAR	(99,113)	(128,854)	(132,500)
11-31-200	PROP TAX - DELINQUENT PR YR	(86,000)	(57,904)	(70,000)
11-31-300	GENERAL SALES & USE TAX	(562,000)	(414,656)	(450,800)
11-31-301	RAP TAX	(54,000)	(37,738)	(45,000)
11-31-401	ENERGY & USE TAX	(102,500)	(113,371)	(113,868)
11-31-402	TELECOM LICENSE TAX	(10,000)	(6,827)	(5,732)
11-31-403	TRANSIENT ROOM TAX	(8,100)	(17,353)	(22,500)
11-31-700	FEE-IN-LIEU TX - PERSONAL PROP	(21,500)	(16,520)	(18,500)
11-31-900	PNLTY & INT ON DELINQ TAXES	(6,200)	(3,555)	(4,000)
11-31-000	GENERAL FUND TAXES	(949,413)	(796,777)	(862,900)
11-32-100	BUSINESS LICENSE FEES	(8,000)	(6,920)	(10,000)
11-32-200	BUILDING PERMITS	(30,000)	(40,814)	(45,000)
11-32-300	LAND USE FEE'S	(20,000)	(3,300)	(25,000)
11-32-000	LICENSES AND PERMITS	(58,000)	(51,034)	(80,000)
11-33-411	FD BEMS GRANT	(10,708)	(147,059)	(147,059)
11-33-421	FD ASSISTANCE GRANT	(11,000)	(9,747)	(7,500)
11-33-433	UDOT SAFE ROUTES TO SCHOOL GRA	(206,000)	-	(283,824)
11-33-436	CDBG SIDEWALK GRANT	(320,000)	(155,367)	(164,633)
11-33-437	CORONAVIRUS RELIEF FUNDS	(342,729)	(171,372)	(336,503)
11-33-438	UDOT 2022 GRANT	-	-	(200,000)
11-33-439	CDBG 2023 GRANT	-	-	(300,000)
11-33-443	USEDA GRANT	-	-	(750,000)

11-33-560	CLASS C ROAD FUND	(106,000)	(201,132)	(209,000)
11-33-565	HIGHWAY/TRANSIT TAX	(49,000)	(40,502)	(42,000)
11-33-580	LIQUOR FUND ALLOTMENT	(10,000)	-	(6,000)
11-33-000	INTERGOVERNMENTAL REVENUE	(1,055,437)	(725,178)	(2,446,519)
11-34-120	GRAMA, COPYING, ETC.	(4,100)	(2,611)	(3,000)
11-34-252	SRO POLICE	(30,000)	-	(30,000)
11-34-910	SOLID WASTE- AZ STRIP LANDFILL	(31,000)	-	-
11-34-915	GARKANE SERVICES	-	(1,167)	-
11-34-000	CHARGES FOR SERVICES	(65,100)	(3,778)	(33,000)
11-35-110	COURT FINES	(41,000)	(33,082)	(35,000)
11-35-210	BAIL AND BOND FORFEITURE	(500)	(500)	(1,000)
11-35-000	FINES AND FORFEITURES	(41,500)	(33,582)	(36,000)
11-36-100	INTEREST EARNINGS - GEN FUND	(3,300)	(3,417)	(4,000)
11-36-210	RENTAL - OFFICES IN CITY BLDG	(8,000)	-	(9,000)
11-36-800	LOT LEASES	(61,500)	(50,697)	(61,500)
11-36-910	SUNDRY REV - GEN FUND	(32,000)	(3,279)	(5,000)
11-36-000	MISCELLANEOUS REVENUE	(104,800)	(57,394)	(79,500)
11-38-247	COST SHARE WITH PUBLIC WORKS	-	-	(30,000)
11-38-248	EVENT FEES	-	-	(15,000)
11-38-700	CONTRIBUTIONS-PRIVATE SOURCES	(10,000)	-	(5,000)
11-38-702	CONTRIBUTIONS-COMM OUTREACH	(10,000)	-	(15,000)
11-38-800	APPROP - BEGINNING CLASS "C"	-	-	(100,000)
11-38-910	APPROP - GEN FUND BALANCE	(411,229)	-	(40,700)
11-38-000	CONTRIBUTIONS AND TRANSFERS	(431,229)	-	(205,700)
	TOTAL GENERAL FUND REVENUES	(2,705,479)	(1,667,743)	(3,743,619)
GENERAL FUND				
EXPENDITURES				

11-41-110	SALARIES-PERMANENT EMPLOYEES	-	247	126,327
11-41-112	MAYOR	24,000	22,735	30,000
11-41-113	MANAGER	75,000	63,352	86,426
11-41-114	TREASURER	5,388	11,579	22,215
11-41-115	RECORDER	55,104	38,243	48,875
11-41-117	ATTORNEY	76,500	46,295	60,000
11-41-130	PAYROLL TAXES	29,000	18,702	28,200
11-41-140	BENEFITS-OTHER	12,000	22,109	25,000
11-41-151	STIPENDS - CITY COUNCIL	6,750	4,970	6,860
11-41-152	STIPENDS - PLANNING COMMISSION	6,300	2,520	4,900
11-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	4,000	11,643	5,000
11-41-230	TRAVEL & TRAINING	15,000	7,118	19,540
11-41-235	HEALTH & HYDRATION	1,500	7,934	5,000
11-41-240	OFFICE EXPENSE & SUPPLIES	5,500	11,982	12,000
11-41-241	COPIER & PRINTER	3,000	1,200	6,000
11-41-242	SERVICE FEES	-	245	1,000
11-41-244	PRINT & POSTAGE	8,000	3,967	4,600
11-41-250	EQUIPMENT SUPPLIES & MAINT	2,000	4,394	3,000
11-41-257	FUEL	4,000	4,797	6,000
11-41-271	MAINT & SUPPLY - BUILDING	12,500	20,765	15,000
11-41-272	MAINT & SUPPLY - IT	500	3,567	1,000
11-41-280	UTILITIES	9,000	5,413	6,000
11-41-285	POWER	9,000	3,628	5,000
11-41-287	TELEPHONE	9,000	5,025	10,000
11-41-310	PROFESSIONAL & TECHNICAL	14,000	100	80,000
11-41-311	ENGINEER	30,000	30,873	1,000
11-41-312	CONSULTANT	15,000	17,030	12,000
11-41-313	AUDITOR	40,000	18,910	40,000
11-41-315	INFORMATION TECHNOLOGY - SYSTE	8,100	60	1,000
11-41-317	INFORMATION TECHNOLOGY - CONS	5,000	2,040	2,000
11-41-318	INFORMATION TECHNOLOGY - SOFTW	24,000	2,673	3,000
11-41-319	CONTINGENCY	101,000	-	259,403
11-41-330	EDUCATION	10,000	6,758	5,000
11-41-510	INSURANCE	68,000	36,882	40,000

11-41-521	CREDIT CARD EXPENSE	8,000	158	1,500
11-41-720	BUILDINGS	25,000	-	150,000
11-41-743	EQUIPMENT - VEHICLE	1,000	396	25,000
11-41-914	TRANSFER TO FUND 63	24,000	21,020	48,000
11-41-962	TRANSFER TO OTHER FUNDS	-	-	154,559
11-41-000	GENERAL FUND ADMINISTRATION	746,142	459,333	1,360,405
11-42-110	SALARIES-PERMANENT EMPLOYEES	10,533	10,424	28,718
11-42-130	PAYROLL TAXES & BENEFITS	1,100	797	2,200
11-42-310	PROFESSIONAL & TECHNICAL	-	12,665	14,000
11-42-550	FINES, SURCHARGES - AOC	3,000	(6,096)	10,000
11-42-551	RESTITUTION PAYMENTS	500	910	1,000
11-42-552	BAIL, BOND PAYMENT RELEASE	2,000	1,700	2,000
11-42-790	OTHER	-	-	7,500
11-42-000	MUNICIPAL COURT	17,133	20,401	65,418
11-43-287	TELEPHONE	5,000	870	900
11-43-310	PROFESSIONAL & TECHNICAL	-	2,330	30,000
11-43-980	INTRA-GOVT CHARGES	172,205	215,274	275,672
11-43-000	POLICE DEPARTMENT	177,205	218,474	306,572
11-44-810	FD BEMS GRANT TRANSFER	-	4,935	147,059
11-44-811	FD ASSISTANCE GRANT TRANSFER	-	-	7,500
11-44-980	INTRA-GOVT CHARGES	102,228	68,250	91,000
11-44-000	FIRE DEPARTMENT	102,228	68,250	245,559
11-45-110	SALARIES-PERMANENT EMPLOYEES	-	29,544	45,833
11-45-153	STIPENDS - PLANNING COMMISSION	-	-	4,200
11-45-210	BOOKS, SUBSCR, & MEMBERSHIPS	-	100	200
11-45-330	EDUCATION	-	1,433	2,000
11-45-000	BUILDING DEPARTMENT	-	31,077	52,233
11-46-980	INTRA-GOVT CHARGES	14,440	18,157	113,130
11-46-000	PUBLIC SAFETY DISPATCH	14,440	18,157	113,130

11-47-110	SALARIES-PERMANENT EMPLOYEES	100,000	106,943	38,424
11-47-130	PAYROLL TAXES	6,000	-	2,950
11-47-210	BOOKS, SUBSCR, & MEMBERSHIPS	1,000	-	500
11-47-230	TRAVEL	4,000	1,589	1,500
11-47-250	EQUIPMENT SUPPLIES & MAINT	15,000	1,951	3,000
11-47-255	EQUIPMENT RENT OR LEASE	5,000	(2,350)	3,000
11-47-257	FUEL	11,000	4,074	17,000
11-47-258	BULK OIL	10,000	-	15,000
11-47-260	TOOLS & EQUIPMENT-NON CAPITAL	3,000	-	1,000
11-47-272	MAINT & SUPPLY - OTHER	3,000	681	1,000
11-47-274	MAINT & SUPPLY EQUIPMENT	3,000	1,806	2,000
11-47-286	STREET LIGHTS	7,000	5,162	7,000
11-47-330	EDUCATION	-	370	500
11-47-410	SPEC DEPT MATERIALS & SUPPLIES	70,000	44,012	726,640
11-47-850	DEBT SERVICE	30,000	15,137	15,200
11-47-953	SAFE ROUTES TO SCHOOL	206,000	283,824	283,824
11-47-990	CONTINGENCY	49,000	190,083	251,000
11-47-000	PUBLIC WORKS--STREETS & ROADS	523,000	653,281	1,369,538
11-48-110	SALARIES-PERMANENT EMPLOYEES	43,508	48,310	52,093
11-48-120	SALARIES-TEMPORARY EMPLOYEES	4,000	4,131	5,000
11-48-130	PAYROLL TAXES	900	3,668	4,370
11-48-140	BENEFITS-OTHER	3,000	863	7,990
11-48-250	EQUIPMENT SUPPLIES & MAINT	2,000	5,737	5,000
11-48-257	FUEL	4,000	2,632	4,000
11-48-260	TOOLS & EQUIPMENT-NON CAPITAL	1,000	2,335	4,000
11-48-272	MAINT & SUPPLY - OTHER	-	16,824	20,000
11-48-274	MAINT & SUPPLY EQUIPMENT	5,000	6,653	5,000
11-48-280	UTILITIES	5,000	5,642	6,000
11-48-285	POWER	5,000	3,108	8,000
11-48-287	TELEPHONE INET	-	-	5,000
11-48-410	SPECIAL PROJECT	23,094	1,705	25,000
11-48-790	OTHER	-	-	10,000

11-48-850	DEBT SERVICE - VEHICLE & EQUIP	-	-	6,000
11-48-000	PUBLIC WORKS--PARKS	96,502	101,608	167,453
11-49-110	SALARIES-PERMANENT EMPLOYEES	-	-	20,711
11-49-130	PAYROLL TAXES	-	-	1,600
11-49-230	TRAVEL, MEETINGS, AND TRAINING	-	-	1,000
11-49-250	EQUIPMENT SUPPLIES & MAINT	-	-	5,000
11-49-274	EQUIPMENT PURCHASE	-	-	5,000
11-49-310	PROFESSIONAL & TECHNICAL	-	-	5,000
11-49-410	SPECIAL PROJECT	2,000	10,313	25,000
11-49-000	COMMUNITY OUTREACH DEPARTMENT	2,000	10,313	63,311
	TOTAL GENERAL FUND EXPENDITURES	1,678,650	1,580,893	3,743,619
GENERAL FUND BALANCE				
	TOTAL REVENUES	(2,705,479)	(1,667,743)	(3,743,619)
	TOTAL EXPENDITURES	1,678,650	1,580,893	3,743,619
	(REVENUE) VS EXPENDITURES	(1,026,829)	(86,850)	-

Account Number	FY22 6/30/2022	Current YTD actuals 6/30/2022	Proposed FY23 6/30/2023
2017 JUDGEMENT RESOLUTION FUND			
63-38-101 TRANSFER FROM GENERAL FUND	(24,000)	(21,020)	(24,000)
63-38-102 TRANSFER FROM WATER FUND	(8,000)	(70,008)	(8,000)
63-38-103 TRANSFER FROM WASTEWATER	(8,000)	(70,008)	(8,000)
63-38-105 TRANSFER FROM GAS FUND	(8,000)	(7,008)	(8,000)
63-38-000 REVENUE & TRANSFERS	(48,000)	(168,045)	(48,000)
63-41-310 PROFESSIONAL & TECHNICAL	28,000	41,654	28,000
63-41-315 LEGAL - GENERAL	20,000	6,603	20,000
63-41-000 EXPENSE	48,000	48,256	48,000
2017 JUDGEMENT RESOLUTION FUND BALANCE			
Total Revenues	(48,000)	(168,045)	(48,000)
Total Expenditures	48,000	48,256	48,000
(REVENUE) VS EXPENDITURES	-	(119,788)	-
JOINT ADMINISTRATION FUND			
65-38-101 TRANSFER FROM GENERAL FUND	(406,000)	-	-
65-38-102 TRANSFER FROM WATER FUND	(396,900)	(381,221)	(515,300)
65-38-103 TRANSFER FROM WASTEWATER	(714,700)	(462,310)	(687,000)
65-38-105 TRANSFER FROM GAS FUND	(238,200)	(139,247)	(343,500)
65-38-910 LANDFILL REVENUES	(20,000)	(20,400)	(20,000)
65-38-915 GARKANE SERVICES	(12,000)	(12,837)	(12,000)
65-38-000 REVENUE	(1,787,800)	(1,016,015)	(1,577,800)
65-41-110 SALARIES-PERMANENT EMPLOYEES	741,600	403,968	705,600
65-41-113 MANAGER	-	16,763	-
65-41-114 TREASURER	-	31,018	-
65-41-115 RECORDER	36,000	12,897	-
65-41-117 ATTORNEY SALARY	72,000	12,545	-
65-41-120 SALARIES-TEMPORARY EMPLOYEES	60,000	149,628	66,000

65-41-130 PAYROLL TAXES	102,000	53,095	81,600
65-41-140 BENEFITS-OTHER	164,000	60,204	123,900
65-41-144 PRINT AND POSTAGE	20,800	10,359	19,500
65-41-150 STIPENDS - UTILITY BOARD	12,600	4,670	12,600
65-41-160 MERCHANT PROCESSING	60,000	-	60,000
65-41-210 BOOKS, SUBSCR, & MEMBERSHIPS	4,000	1,412	3,800
65-41-230 TRAVEL	8,200	2,193	8,200
65-41-235 HEALTH & HYDRATION	11,600	2,437	11,600
65-41-240 OFFICE EXPENSE & SUPPLIES	8,800	1,285	8,800
65-41-242 SERVICE FEES	1,200	37	1,200
65-41-250 EQUIPMENT SUPPLIES & MAINT	73,300	22,220	73,500
65-41-257 FUEL	39,700	27,529	39,700
65-41-260 TOOLS & EQUIPMENT-NON CAPITAL	52,800	16,571	52,800
65-41-271 MAINT & SUPPLY - OFFICE	8,900	3,788	8,900
65-41-280 UTILITIES	19,800	13,982	19,800
65-41-285 POWER	15,300	9,507	15,300
65-41-287 TELEPHONE	12,000	16,425	12,000
65-41-310 PROFESSIONAL & TECHNICAL	8,300	5,209	8,300
65-41-313 AUDITOR	50,000	38,393	40,000
65-41-315 LEGAL - GENERAL	3,000	-	4,000
65-41-317 INFORMATION TECHNOLOGY - CONS	15,000	18,181	15,000
65-41-318 INFORMATION TECHNOLOGY - SOFTW	20,000	17,561	20,000
65-41-330 EDUCATION	(3,600)	1,382	3,600
65-41-510 INSURANCE	105,300	103,556	85,500
65-41-521 CREDIT CARD EXPENSE	-	1,419	-
65-41-580 RENT OR LEASE	3,000	-	3,000
65-41-720 BUILDINGS	6,000	-	10,000
65-41-741 EQUIPMENT - OFFICE	10,000	2,967	12,000
65-41-850 DEBT SERVICE - VEHICLE & EQUIP	21,000	44,802	21,000
65-41-900 AUTOMATIC PAYMENT INCENTIVE	-	(300)	300
65-41-901 Survey Incentive Program	-	2,825	100
65-41-960 TRANSFERS TO RESERVE FUNDS	18,000	-	30,200
65-41-000 EXPENSE	1,780,600	1,108,527	1,577,800

JOINT UTILITY ADMINISTRATION FUND BALANCE

Total Revenues	(1,787,800)	(1,016,015)	(1,577,800)
Total Expenditures	1,780,600	1,108,527	1,577,800
(REVENUE) VS EXPENDITURES	(7,200)	92,512	-

WATER FUND

81-37-111 WATER SALES - METERED	(498,400)	(381,115)	(501,900)
81-37-121 WATER SALES - FLAT RATE	(464,400)	(422,391)	(554,900)
81-37-160 CONSTRUCTION REVENUE	-	(1,265)	
81-37-331 CONNECTION CHARGES	(29,500)	(24,854)	(31,000)
81-37-332 CONSTRUCTION & REPAIR	(89,600)	(35,153)	(89,600)
81-37-351 SUNDRY OPERATING REVENUE	-	(121,714)	-
81-37-411 INTEREST	(5,400)	(3,310)	(5,400)
81-37-412 PENALTIES	(60,000)	(41,313)	(60,000)
81-38-102 TRANSFERS FROM R&R RESERVE	(77,000)	-	(180,000)
81-38-361 Loan/Grant Proceeds	(460,000)	-	(460,000)
81-38-440 SUNDRY NON-OPERATING REVENUE	(5,000)	(71,748)	(20,000)
81-38-999 CONTINGENCY	(400,000)	-	(400,000)
81-38-000 REVENUE	(2,089,300)	(1,102,862)	(2,302,800)

81-41-210 BOOKS, SUBSCR, & MEMBERSHIPS	3,000	1,431	3,000
81-41-230 TRAVEL	7,800	-	7,700
81-41-235 HEALTH & HYDRATION	1,700	-	1,000
81-41-250 EQUIPMENT SUPPLIES & MAINT	49,000	-	49,000
81-41-257 FUEL	400	-	400
81-41-260 TOOLS & EQUIPMENT-NON CAPITAL	17,000	5,797	17,000
81-41-273 MAINT & SUPPLY - SYSTEM	207,000	74,533	186,000
81-41-285 POWER	158,800	117,605	160,800
81-41-311 ENGINEER	40,000	20,150	50,000
81-41-314 LABORATORY & TESTING	5,500	9,460	7,500
81-41-315 LEGAL - GENERAL	1,300	-	1,300
81-41-330 EDUCATION	3,500	405	3,500
81-41-340 SYSTEM CONSTRUCTION SERVICES	10,000	1,101	60,000
81-41-341 CONST-CUSTOMER'S INSTALLATION	-	-	5,000
81-41-432 SPECIAL DEPT SUPPLIES	20,000	14,195	20,000
81-42-560 BAD DEBT EXPENSE	4,000	13,688	8,000

81-42-730 IMPROVEMENTS OTHER THAN BLDGS	5,000	357	6,000
81-42-742 EQUIPMENT - FIELD	15,000	-	25,000
81-42-750 SP PROJECTS CAPITAL	-	142,858	460,000
81-42-755 AZ STATE TAX SETTLEMENT	460,000	-	-
81-42-780 RESERVE PURCHASES	77,000	-	180,000
81-42-815 PRINC. & INT W.RIGHTS LOAN	61,300	-	61,300
81-42-911 TRANSFERS TO JOINT ADMIN FUND	396,900	381,221	515,300
81-42-914 TRANSFERS TO 2017 JMT RES FUND	8,000	70,008	8,000
81-42-960 TRANSFERS TO RESERVE FUNDS	125,100	-	67,000
81-42-999 CONTINGENCY	400,000	-	400,000
81-42-000 EXPENSE	2,077,300	852,808	2,302,800

WATER FUND			
Total Revenues	(2,089,300)	(1,102,862)	(2,302,800)
Total Expenditures	2,077,300	852,808	2,302,800
(REVENUE) VS EXPENDITURES	(12,000)	(250,054)	-

WASTEWATER FUND			
82-37-160 CONSTRUCTION REVENUE	(9,000)	(1,033)	(9,000)
82-37-311 SERVICE CHARGES	(767,900)	(797,818)	(885,400)
82-37-312 SERVICE CHARGES - CPMCWID	(167,000)	(157,133)	(178,000)
82-37-331 CONNECTION CHARGES	(3,000)	-	(3,000)
82-37-332 SERVICING CUSTOMER INSTALL	(5,000)	(12,022)	(10,000)
82-37-411 INTEREST	(6,000)	(5,908)	(5,000)
82-37-440 SUNDRY NON-OPERATING REVENUE	(1,000)	-	-
82-37-451 IMPACT FEE	(90,000)	(22,474)	(120,000)
82-37-452 IMPACT FEE - CPMCWID	(48,500)	(95,875)	(48,500)
82-38-102 TRANSFERS FROM R&R RESERVE	(73,000)	-	(111,100)
82-38-361 Loan/Grant Proceeds	(300,000)	-	(500,000)
82-38-440 SUNDRY NON-OPERATING REVENUE	-	-	(1,000)
82-38-901 APPROP - UTILITY FUND BALANCE	-	-	(100,000)
82-38-999 CONTINGENCY	(400,000)	-	(400,000)
82-38-000 REVENUE	(1,870,400)	(1,092,262)	(2,371,000)

82-41-210 BOOKS, SUBSCR, & MEMBERSHIPS	2,500	720	2,500
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82-41-215 ASSOCIATION MEMBERSHIPS	4,600	-	-
82-41-230 TRAVEL	-	128	4,600
82-41-235 FOOD & REFRESHMENT	1,000	-	600
82-41-250 EQUIPMENT SUPPLIES & MAINT	19,000	361	19,000
82-41-257 FUEL	5,400	3,417	5,400
82-41-260 TOOLS & EQUIPMENT-NON CAPITAL	13,200	25	18,500
82-41-273 MAINTENANCE & SUPPLY - SYSTEM	154,000	137,132	160,000
82-41-285 POWER	55,000	13,954	38,000
82-41-311 ENGINEER	5,300	13,324	50,000
82-41-314 LABORATORY & TESTING	3,000	-	3,000
82-41-315 LEGAL - GENERAL	1,000	-	1,000
82-41-330 EDUCATION	5,300	2,500	5,300
82-41-340 SYSTEM CONSTRUCTION SERVICES	10,000	-	520,000
82-41-341 CONST-CUSTOMER'S INSTALLATION	10,000	-	10,000
82-42-523 PROPERTY RENT/LEASE	3,000	-	-
82-42-560 BAD DEBT EXPENSE	60,000	9,356	10,000
82-42-710 LAND	5,000	-	90,000
82-42-720 BUILDINGS	-	-	35,000
82-42-742 EQUIPMENT - FIELD	17,800	-	20,000
82-42-780 RESERVE PURCHASES	73,000	29,906	73,000
82-42-812 PRINCIPAL ON BONDS - RDA B	35,000	-	42,000
82-42-813 PRINCIPAL ON BONDS - RDA - C	7,000	106,000	-
82-42-816 PRINCIPAL ON BONDS - DWQ	80,000	80,000	-
82-42-822 INTEREST ON BONDS - RDA - B	48,000	43,111	57,000
82-42-823 INTEREST ON BONDS - RDA - C	9,000	-	-
82-42-911 TRANSFERS TO JOINT ADMIN FUND	714,700	601,557	687,000
82-42-914 TRANSFERS TO 2017 JMT RES FUND	8,000	70,008	8,000
82-42-960 TRANSFERS TO RESERVE FUNDS	108,600	-	111,100
82-42-999 CONTINGENCY	400,000	-	400,000
82-42-000 EXPENSE	1,858,400	1,111,498	2,371,000

WASTEWATER FUND			
Total Revenues	(1,870,400)	(1,092,262)	(2,371,000)
Total Expenditures	1,858,400	1,111,498	2,371,000

(REVENUE) VS EXPENDITURES (12,000) 19,236 -

GAS FUND

84-37-111 GAS SALES - METERED NAT GAS	(239,000)	(303,672)	(335,000)
84-37-112 GAS SALES - METERED PROPANE	(448,900)	(745,349)	(790,900)
84-37-113 GAS SALES - CYLINDER	(2,900)	(12,028)	(14,100)
84-37-114 GAS SALES - CYLINDER EXCHANGE	(3,700)	(1,170)	(3,700)
84-37-121 NATURAL GAS SALES - FLAT RATE	(26,000)	(34,589)	(26,000)
84-37-122 PROPANE GAS - FLAT RATE	(34,000)	(44,556)	(34,000)
84-37-160 CONSTRUCTION REVENUE	(65,000)	(60,386)	(65,000)
84-37-331 CONNECTION CHARGES	(8,000)	(5,745)	(8,000)
84-37-351 SUNDRY OPERATING REVENUE	(47,000)	-	(47,000)
84-37-352 LOAN INTEREST REVENUE	(3,200)	-	-
84-37-411 INTEREST	-	(3,095)	(3,200)
84-37-412 PENALTIES	(17,000)	(18,389)	(19,000)
84-38-102 TRANSFERS FROM R&R RESERVE	(76,500)	-	(103,000)
84-38-316 Intragovernmental (grants)	-	-	(250,000)
84-38-999 CONTINGENCY	(400,000)	-	(400,000)
84-38-000 REVENUE	(1,371,200)	(1,228,979)	(2,098,900)

84-41-140 BENEFITS-OTHER	3,000	-	3,000
84-41-210 BOOKS, SUBSCR, & MEMBERSHIPS	2,000	2,080	2,000
84-41-230 TRAVEL	4,000	690	4,000
84-41-235 FOOD & REFRESHMENT	600	-	500
84-41-250 EQUIPMENT SUPPLIES & MAINT	10,000	835	20,000
84-41-257 FUEL	3,500	5,027	3,500
84-41-260 TOOLS & EQUIPMENT-NON CAPITAL	10,000	5,201	11,000
84-41-273 MAINT & SUPPLY SYSTEM	47,400	44,583	49,500
84-41-280 UTILITIES	-	520	-
84-41-285 POWER	2,000	930	2,000
84-41-311 ENGINEER	1,000	-	1,000
84-41-315 LEGAL - GENERAL	1,000	-	1,000
84-41-330 EDUCATION	6,200	3,126	6,200
84-41-340 SYSTEM CONSTRUCTION SERVICES	2,000	-	2,000
84-41-341 CONST-CUSTOMER'S INSTALLATION	-	7,597	

84-41-431 NATURAL GAS COMMODITY SUPPLY	80,700	145,230	151,000
84-41-432 PROPANE GAS COMMODITY SUPPLY	269,600	502,742	540,000
84-41-434 NAT GAS COMMODITY TRANSPORT	33,400	20,760	34,600
84-41-580 RENT OR LEASE	4,700	4,220	4,700
84-41-610 MISC. SUPPLIES	5,000	-	5,000
84-41-742 EQUIPMENT - FIELD	-	117	
84-42-560 BAD DEBT EXPENSE	6,000	8,750	6,000
84-42-710 LAND	6,900	-	6,900
84-42-750 SP PROJECTS CAPITAL	32,900	410	284,000
84-42-780 RESERVE PURCHASES	76,500	7,521	103,000
84-42-911 TRANSFERS TO JOINT ADMIN FUND	238,200	-	343,500
84-42-914 TRANSFERS TO 2017 JMT RES FUND	8,000	7,008	8,000
84-42-960 TRANSFERS TO RESERVE FUNDS	104,600	-	106,500
84-42-999 CONTINGENCY	400,000	-	400,000
84-42-000 EXPENSE	1,359,200	767,348	2,098,900

GAS FUND			
Total Revenues	(1,371,200)	(1,228,979)	(2,098,900)
Total Expenditures	1,359,200	767,348	2,098,900
(REVENUE) VS EXPENDITURES	(12,000)	(461,631)	-

89 FUND COLORADO CITY FIBER DEPT			
89-38-101 TRANSFERS FROM OTHER FUNDS	(5,000)	-	(5,000)
89-38-316 INTRAGOVERNMENTAL REVENUE	-	-	(150,000)
89-38-999 CONTINGENCY	-	-	(20,000)
89-38-000 REVENUE	(5,000)	-	(175,000)
89-41-273 MAINT & SUPPLY SYSTEM	5,000	-	5,000
89-41-340 SYSTEM CONSTRUCTION SERVICES	-	-	150,000
89-42-999 CONTINGENCY	20,000	-	20,000
89-42-000 EXPENSE	25,000	-	175,000

89 FUND COLORADO CITY FIBER DEPT			
Total Revenues	(5,000)	-	(175,000)

Total Expenditures	25,000	-	175,000
(REVENUE) VS EXPENDITURES	20,000	-	-

90 FUND HILDALE CITY FIBER DEPT

90-38-101 TRANSFERS FROM OTHER FUNDS	(20,000)	-	(20,000)
90-37-111 FIBER SALES	(5,000)	(5,861)	(5,000)
90-38-316 INTRAGOVERNMENTAL GRANTS	-	-	(150,000)
90-37-332 CONSTRUCTION	(1,000)	-	(1,000)
90-38-999 CONTINGENCY	(20,000)	(71,250)	(20,000)
90-38-000 REVENUE	(46,000)	(77,111)	(196,000)

90-41-260 TOOLS & EQUIPMENT-NON CAPITAL	4,000	-	4,000
90-41-273 MAINT & SUPPLY SYSTEM	20,000	213	20,000
90-41-580 RENT OR LEASE	-	1,200	2,000
90-42-750 SP PROJECTS CAPITAL	-	-	150,000
90-42-999 CONTINGENCY	-	-	20,000
90-42-000 EXPENSE	24,000	1,413	196,000

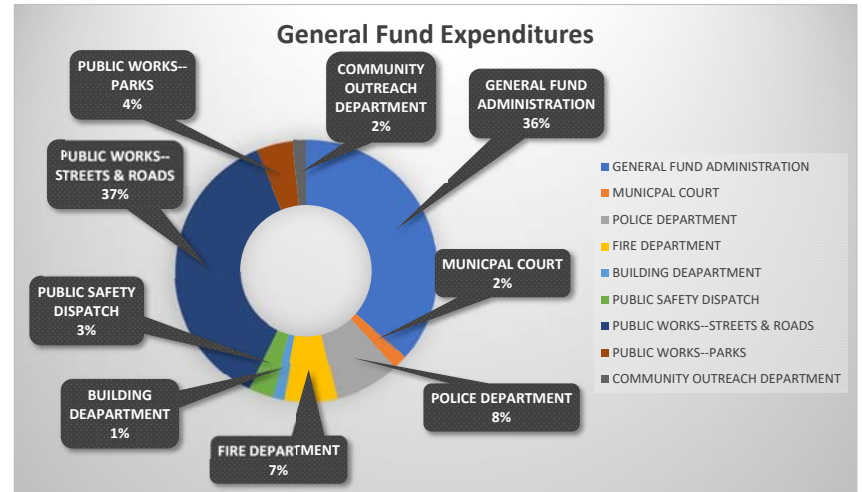
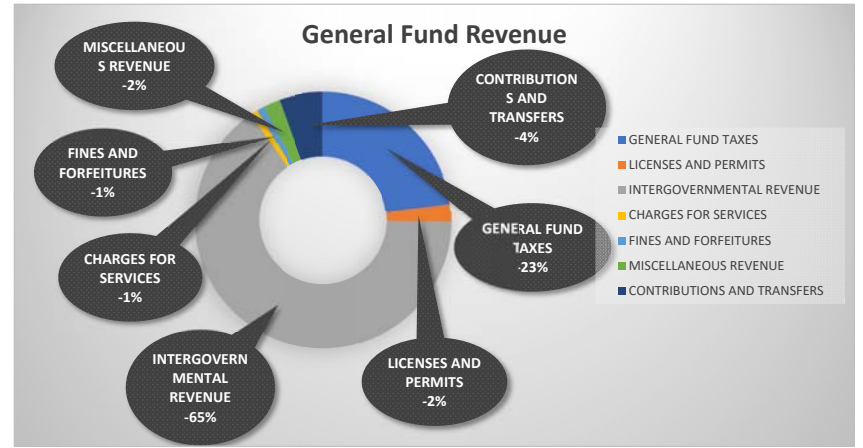
90 FUND HILDALE CITY FIBER DEPT

Total Revenues	(46,000)	(77,111)	(196,000)
Total Expenditures	24,000	1,413	196,000
(REVENUE) VS EXPENDITURES	(22,000)	(75,698)	-

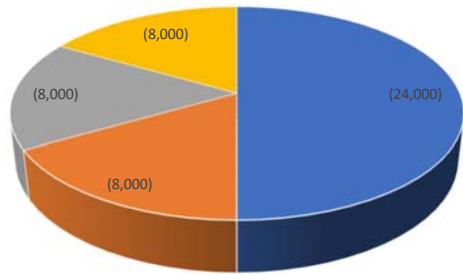
2022-2023 PROPOSED BUDGET				
Account Number	Description	Budgeted FY22	Account Actuals FY22	Proposed Budget FY23
		6/30/2022	6/30/2022	6/30/2023
11-31-000	GENERAL FUND TAXES	(949,413)	(796,777)	(862,900)
11-32-000	LICENSES AND PERMITS	(58,000)	(51,034)	(80,000)
11-33-000	INTERGOVERNMENTAL REVENUE	(1,055,437)	(725,178)	(2,446,519)
11-34-000	CHARGES FOR SERVICES	(65,100)	(3,778)	(33,000)
11-35-000	FINES AND FORFEITURES	(41,500)	(33,582)	(36,000)
11-36-000	MISCELLANEOUS REVENUE	(104,800)	(57,394)	(79,500)
11-38-000	CONTRIBUTIONS AND TRANSFERS	(431,229)	-	(205,700)
	TOTAL GENERAL FUND REVENUES	(2,705,479)	(1,667,743)	(3,743,619)

11-41-000	GENERAL FUND ADMINISTRATION	746,142	459,333	1,360,405
11-42-000	MUNICIPAL COURT	17,133	20,401	65,418
11-43-000	POLICE DEPARTMENT	177,205	218,474	306,572
11-44-000	FIRE DEPARTMENT	102,228	68,250	245,559
11-45-000	BUILDING DEPARTMENT	-	31,077	52,233
11-46-000	PUBLIC SAFETY DISPATCH	14,440	18,157	113,130
11-47-000	PUBLIC WORKS--STREETS & ROADS	523,000	653,281	1,369,538
11-48-000	PUBLIC WORKS--PARKS	96,502	101,608	167,453
11-49-000	COMMUNITY OUTREACH DEPARTMENT	2,000	10,313	63,311
00-00-000	TOTAL GENERAL FUND EXPENDITURES	1,678,650	1,580,893	3,743,619

GENERAL FUND BALANCE				
	TOTAL REVENUES	(2,705,479)	(1,667,743)	(3,743,619)
	TOTAL EXPENDITURES	1,678,650	1,580,893	3,743,619
	(REVENUE) VS EXPENDITURES	(1,026,829)	(86,850)	-

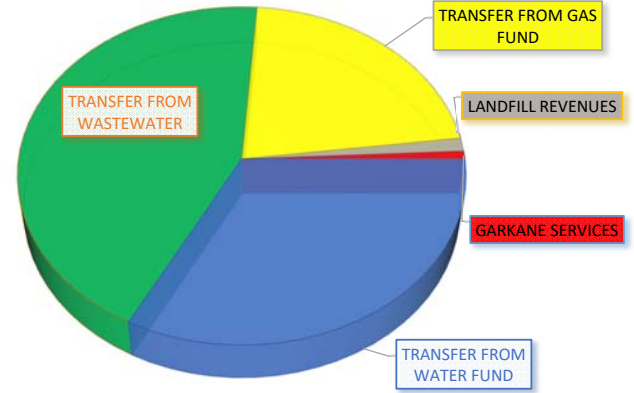


Judgement Resolution Source Funding

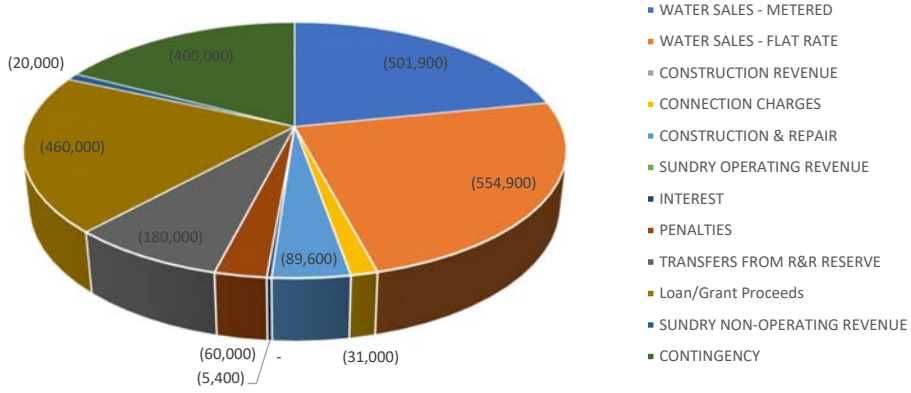


■ TRANSFER FROM GENERAL FUND ■ TRANSFER FROM WATER FUND
■ TRANSFER FROM WASTEWATER ■ TRANSFER FROM GAS FUND

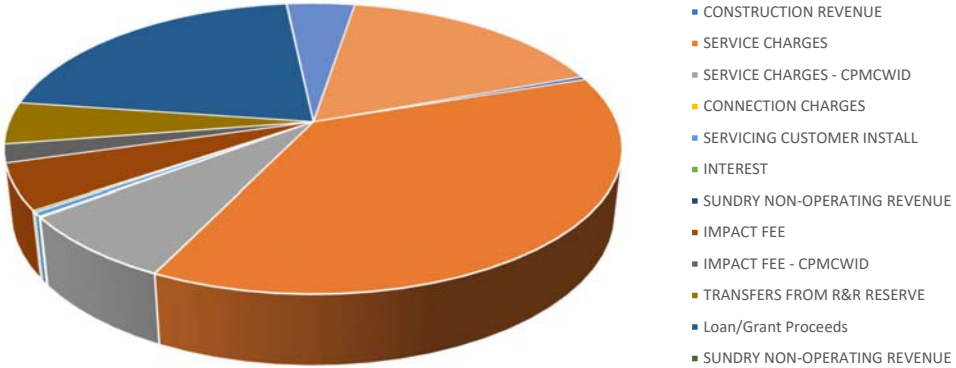
JOINT UTILITY FUND REVENUE



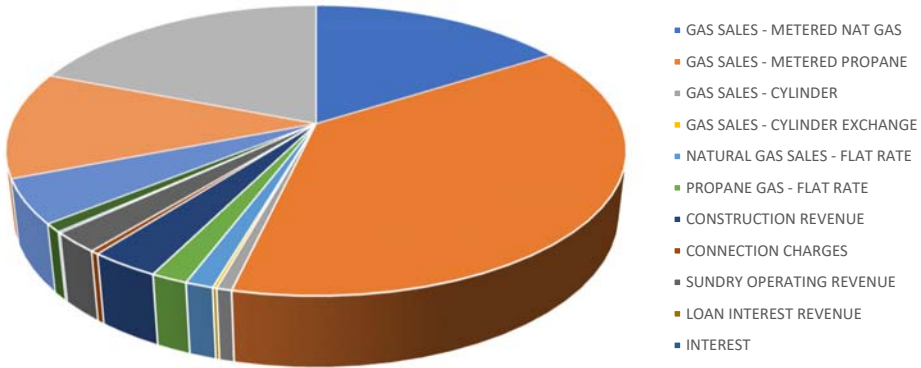
Water Fund Revenue



Wastewater Fund Revenue



Gas Department Fund Revenue



AMBULANCE LEASE

This Lease Agreement (the “Lease”) dated as of July 1, 2022 is entered into by and between Washington County, a political subdivision of the State of Utah (the “County”), as lessor hereunder, and Hildale City, a Utah municipal corporation (the “Agency”), as lessee hereunder.

Recitals

- A. The County has an obligation under state law to ensure that a minimum level of 911 ambulance service is provided within its boundaries;
- B. The Agency holds an exclusive license from the Utah Bureau of Emergency Medical Services to deliver 911 transport services within its territory;
- C. Using federal CARES Act funding, the County purchased a 2022 ambulance with a vehicle identification number of 1FDUF4HT6NEC37832 (hereafter the “Ambulance”);
- D. The County would like to lease the Ambulance to the Agency for its use in delivering 911 ambulance service in the County, subject to the terms and conditions of this Lease; and
- E. The Agency would like to lease the Ambulance from the County to deliver 911 ambulance service in its exclusive territory and as called upon in other areas of the County as called upon by dispatch and in the discretion of the Agency.

NOW THEREFORE, for in and in consideration of the mutual promises and covenants herein contained, the parties hereto agree as follows:

Lease Provisions

1. **Lease.** The County hereby leases the Ambulance to the Agency, and the Agency leases the Ambulance from the County, to have and to hold under this Lease unless sooner terminated as expressly provided herein.
2. **Term.** The Lease term shall commence as of the date of delivery of the Ambulance and shall terminate at midnight on June 30, 2027 (hereafter the “Lease Term”). Unless either party delivers a written notice of non-renewal at least 30 days before the end of the initial Lease Term, the Lease Term will automatically be renewed, for successive one-year terms (each a “Renewal Term”) for so long as neither party delivers a written notice of non-renewal to the other party at least 30 days before the termination of the then-current term.
3. **Use.** During the Lease Term, the Ambulance will at all times be used only to provide 911 ambulance service in the Agency’s territory or in other areas as called upon to do so by dispatch.
4. **Compliance with Laws.** The Agency shall comply with all applicable laws, rules, regulations, orders, directions and requirements of all governmental departments, bodies, bureaus, agencies, and officers, including without limitation, BEMS regulations applicable to the use of the Ambulance. The Agency acknowledges that the Ambulance was purchased with federal funding and that the federal government may have other legal requirements governing the use of the Ambulance, and the Agency agrees to comply with such legal requirements.

5. **Termination of Lease Term.** The Lease Term shall terminate upon the first to occur of the following events:

- a. The conclusion of the Lease Term and any valid Renewal Term;
- b. Immediately upon the Agency's return of the Ambulance to the County with the Agency's written Notice of Termination based on the Agency's statement that it no longer has a need for the Ambulance; or
- c. 120 days from the date the County issues a written Notice of Termination to the Agency based on the County's need to use the Ambulance in another area of the County.

6. **Enjoyment of Equipment.** The County hereby covenants to provide to the Agency during the Lease Term with the exclusive use of the Ambulance, and the Agency shall during the Lease Term have the exclusive use of the Ambulance, without suit, trouble, or hindrance from the County, except as expressly set forth herein. The County shall have the right at all reasonable times during business hours (and in emergencies at all times) to inspect the Ambulance.

7. **Lease Payments.** The Agency shall pay to the County, as Base Rent, \$1.00 per year during the initial Lease Term and during any Renewal Term. In addition to Base Rent, the Agency shall pay, as Additional Rent, for all of the following:

- a. All costs necessary to operate the Ambulance;
- b. All costs necessary to keep the Ambulance equipped with necessary supplies;
- c. The costs of maintenance and repair as required under this Lease; and
- d. The costs of insurance on the Ambulance.

8. **No Setoff.** Notwithstanding any dispute between the County and the Agency, the Agency shall pay all payments of Base Rentals and Additional Rent when due, and shall not withhold any Base Rent or Additional Rent pending final resolution of such dispute. The obligation of the Agency to pay Base Rentals and Additional Rentals during the initial Lease Term and any Renewal Term shall be absolute and unconditional in all events, and payment of the Base Rent and Additional Rent shall not be abated through accident or unforeseen circumstances.

9. **Title.** Title to the Ambulance shall remain in the County. The Agency shall not have any right, title or interest in the Ambulance or any additions, repairs, replacements, modifications or fixtures thereto.

10. **Maintenance.** The Agency shall, at its own expense, and as if the Agency were the absolute owner of the Ambulance, operate, manage, keep and maintain the Ambulance in good working order, condition, and repair, including major repairs or replacements of a capital nature when necessary, including periodic painting as reasonably determined by the County, and in accordance with all operating and maintenance manuals and all applicable laws, rules, ordinances, orders, and regulations as shall be in effect from time to time of (1) any federal, state, county, municipal, or other governmental or quasi-governmental agencies and bodies having or claiming jurisdiction thereof and all their respective departments, bureaus, and officials; (2) the insurance underwriting board or insurance inspection bureau having or claiming jurisdiction thereof; and (3) all insurance companies insuring all or any part of the Ambulance. The Agency shall provide maintenance records at least annually or, upon the County's request, more frequently.

11. **Modifications.** The Agency shall have the privilege of making substitutions, additions, modifications, or improvements at its own cost and expense, and the same shall be subject to this Lease;

provided, however, that such substitution, addition, modification, or improvement shall not in any way damage the Ambulance or cause it to be used for any purpose other than those authorized under this Lease. The Agency shall not allow any mechanic's or other lien to be established or remain against the Ambulance for labor or materials furnished in connection with any substitution, addition, modification, repairs, or improvement.

12. **Ambulance Insurance.** The Agency agrees to insure or cause to be insured the Ambulance against loss or damage of the kinds usually insured against by public bodies similarly situated, including, without limitation, policies of casualty and property damage insurance, by means of policies issued by reputable insurance companies duly qualified to do such business in the State with a uniform standard coverage endorsement limited only as may be provided in the standard form of extended coverage endorsement at that time in use in Utah, in amounts that are not less than the full insurable value of the Ambulance. The term "full insurable value" as used herein shall mean the actual replacement value. Alternatively, subject to approval of the County Attorney, the Agency may provide proof of coverage through the Utah Local Governments Trust or Utah Risk Management Agency, provided such coverage is adequate in the opinion of the County. Evidence of such insurance shall be provided to the County upon request.

13. **Liability Insurance.** The Agency agrees that it will, during the Lease Term or any Renewal Term, participate as a member of the Utah Local Governments Trust or the Utah Risk Management Agency, or in the alternative, provide such general liability insurance that provides coverage at limits that are acceptable in the opinion of the County Attorney.

14. **Advances.** If the Agency fails to maintain the insurance required under this Lease or to maintain and keep the Ambulance in good repair and operating condition, the County may (but shall be under no obligation to do so) obtain the required insurance and pay the premium on the same or make such repairs or replacements as are necessary and provide payment thereof. Amounts paid by the County under this Section shall be reimbursed by the Agency to the County upon request.

15. **Damage.** If the Ambulance is damaged at any time during the Lease Period, the Agency shall repair the damage at its sole cost. If the Agency fails to do so, the County may cause the Ambulance to be repaired and send the invoice for such repair to the Agency, which shall pay the invoice amount to the County. If the Ambulance is damaged to a degree that it is considered a total loss, the Agency shall pay the County the actual replacement value of the Ambulance.

16. **Disclaimer of Warranties.** The County makes no warranty or representation, either express or implied, as to the value, design, condition, merchantability or fitness for a particular purpose or fitness for use of the Ambulance or any of the equipment or fixtures therein or any other representation or warranty. In no event will the County be liable for any incidental, indirect, special, or consequential damage in connection with or arising out of this Lease or the existence, furnishing, functioning, or the use by the Agency of any item, product, or service provided for herein.

17. **Assignment and Subleasing.** This Lease may not be assigned by the Agency for any reason. Any attempted assignment is void. The Agency shall not sublease the Ambulance for any reason.

18. **Events of Default.** Any one of the following shall be an "Event of Default" under this Lease:

a. Failure of the Agency to pay any Base Rent or Additional Rental within 15 days of the date it is due;

b. Failure of the Agency to observe and perform any covenant, condition, or agreement on its part to be observed or performed (other than as referred to in (a) above) for a period of 30 days after written notice, specifying such failure and requesting that it be remedied, given to the Agency by the County, unless the County shall agree in writing to the extension of such time prior to its expiration; provided, however, that if the failure stated in the notice cannot be corrected within the applicable period, the County shall not unreasonably withhold its consent to an extension of such time if corrective action shall be instituted by the Agency within the applicable period and diligently pursued until the default is corrected;

c. The Agency abandons the Ambulance or discontinues its use; or

d. The Agency is no longer legally authorized to provide ambulance transport service.

19. **Remedies on Default.** Whenever an Event of Default has happened, the County shall have the right, at its option, without further demand or notice, to take one or any combination of the following remedial steps:

a. Immediately take possession of the Ambulance, including all associated equipment and supplies;

b. File an action to enforce any payment or other obligation under this Lease;

c. Terminate the lease; and

d. Take whatever action at law or in equity may appear necessary or desirable to enforce the County's rights in the Ambulance.

20. **No Remedy Exclusive.** No remedy herein conferred upon or reserved to the County is intended to be exclusive, and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing at law or in equity. No delay or omission to exercise any right or power accruing upon an Event of Default shall impair any such right or power or shall be construed to be a waiver thereof, but any such right and power may be exercised from time to time and as often as may be deemed expedient.

21. **Indemnification.** The Agency shall indemnify, defend (which is defined to mean the reimbursement of costs and attorney's fees incurred by legal counsel of the County's choosing), and hold harmless the County from any claim or litigation arising from or related to the Agency's use of the Ambulance.

22. **Attorney's Fees and Costs.** In the event that either Party files an action on this Lease, the prevailing party shall be entitled to an award of costs and attorney's fees from the nonprevailing party.

23. **No Additional Waiver.** In the event that any agreement contained herein should be breached by either party and thereafter waived by the other party, such waiver shall be limited to the particular breach so waived and shall not be deemed to waive any other breach hereunder.

24. **Severability.** In the event any provision of this Lease shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

25. **Ambulance at End of Lease Term.** At the end of the Lease Term or any applicable Renewal Period, or upon any earlier termination, the Agency shall return the Ambulance to the County in the same condition in which it was delivered to the Agency by the County, reasonable wear and tear excepted.

26. **Modification.** This Lease may not be amended, changed, modified, or altered except by a signed writing of the parties.

27. **Execution in Counterparts.** This Lease may be simultaneously executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

28. **Applicable Law.** This Lease shall be governed by and construed in accordance with the laws of the State of Utah.

29. **Captions.** The captions or headings of this Lease are for convenience only and in no way define, limit, or describe the scope or intent of any provision or Sections of this Lease.

IN WITNESS WHEREOF, the County and the Agency have executed this Lease as of the day and year specified above.

WASHINGTON COUNTY

HILDALE CITY

Victor Iverson, Chair
Date:

By:
Its:
Date:

Attest:

Attest:

Susan Lewis, Clerk-Auditor

RESOLUTION NO. 2022-07-03

A RESOLUTION OF THE CITY OF HILDALE ACCEPTING AN AMBULANCE FROM WASHINGTON COUITY, UTAH ON BEHALF OF THE HILDALE FIRE DEPARTMENT AND EMS SERVICE.

WHEREAS, the Hildale City recognizes the continuing need for life saving services; and

WHEREAS, the City of Hildale is a cooperative municipality within Washington County; and

WHEREAS, Washington County used federal CARES Act funding to purchase a 2022 ambulance with a vehicle identification number of 1FDUF4HT6NEC373832; and

WHEREAS Washington County wishes to lease the Ambulance to the City of Hildale Fire and EMS Department for its use in delivering 911 ambulance service in its exclusive territory and as called upon in other areas of the County, as called upon by dispatch and in the discretion of the agency; and

WHEREAS, the lease shall commence on delivery of the Ambulance and shall terminate at midnight on June 30, 2027, unless additional agreements are pursued, as outlined in the agreement; and

WHEREAS, Hildale City Fire and EMS Department shall pay the County, as Base Rent, \$1.00 per year during the initial Lease Term and during any Renewal Term. In addition to Base Rent, the Agency shall pay, as Additional Rent, for all of the following:

- a. All costs necessary to operate the Ambulance;
- b. All costs necessary to keep the Ambulance equipped with necessary supplies;
- c. The costs of maintenance and repair as required under this Lease; and
- d. The costs of insurance on the Ambulance.

NOW THEREFORE, BE IT RESOLVED BY THE CITY OF HILDALE, UTAH, THAT:

The City Council of Hildale City accepts a 2022 ambulance under the conditions outlined previously in this resolution.

DATED this sixth day of July 2022.

Donia Jessop, Mayor
Hildale City

ATTEST:

Athena Cawley, Recorder

Mayor: Donia Jessop
Councilmembers: Lawrence Barlow, JVar Dutson, Brigham Holm, Terrill Musser, Stacy Seay
City Manager: Eric Duthie

Hildale

Hildale is a community that was settled by pioneers for agriculture in the mid-1800s along the Utah/Arizona Border in eastern Washington County. The community lies in the Short Creek Valley and the Arizona Border separates the city from neighboring Colorado City. Hildale and neighboring Colorado City share many services, resources, and infrastructure. Hildale City incorporated in 1963.

The northeast border of the community is a series of cliff faces, which includes several outdoor recreation opportunities, including Water Canyon, which draw visitors to the area.

Demographics

The 2020 census indicates that the Hildale population is 1,127, a decrease of more than 50% from the previous three censuses, as described in Figure 330 and Figure 331. Several factors could contribute to this number, both related to data challenges and changes in the local community make-up. Hildale has seen a significant turnover in residential tenure in the community, with longtime residents with large families leaving the city, and smaller sized families moving into or remaining in the community.

The City may have experienced challenges in residents completing the census due to Covid-19 and the potential for public concerns about privacy or the questions being asked in the survey. A census information committee which was to encourage participation was stalled early in discussion. The City is considering a request to review the 2020 census to better engage the community.

Hildale’s population has observed steady growth from 1980 to 2010, with rates between 31% and 43% each decade. Despite the documented decline in the 2020 census, the average population change by decade is 33.9%, showing that overall, the community has grown since incorporation. Population projections for the county have been completed by the Kem C. Gardner Institute describe that Washington County is expected to see an 229% increase in population between 2015 and 2065. If applied to Hildale, the community could see around 9,626 people living in the community in the next 45-years¹⁹.

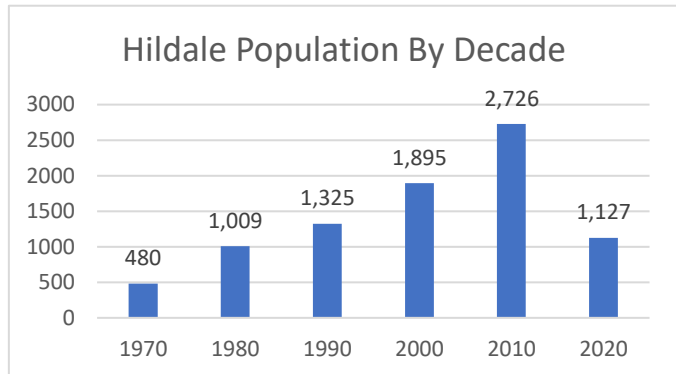


Figure 330: Hildale Population by Decade

Source: US Census Bureau

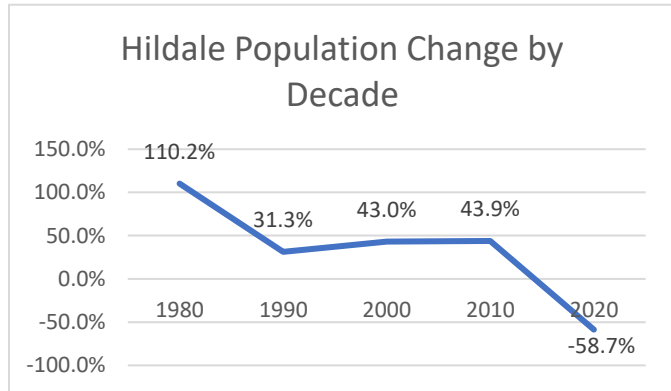


Figure 331: Hildale Population Change

Source: US Census Bureau

¹⁹ This estimate is created using the 2015 ACS population estimate for Hildale, which was 2,926, and adding 229% of this population estimate to the population for that year.

Economy

Hildale has an economic history of agriculture, which has been maintained in the community culture today. Figure 332 describes an analysis of the share of jobs by industry from the US Census Bureau OnTheMap tool, according to the 2018 American Community Survey estimates. Industries with the largest share of jobs in the community include construction, manufacturing, and retail trade. The community has limited jobs in the mining, extraction, arts, and recreation industries.

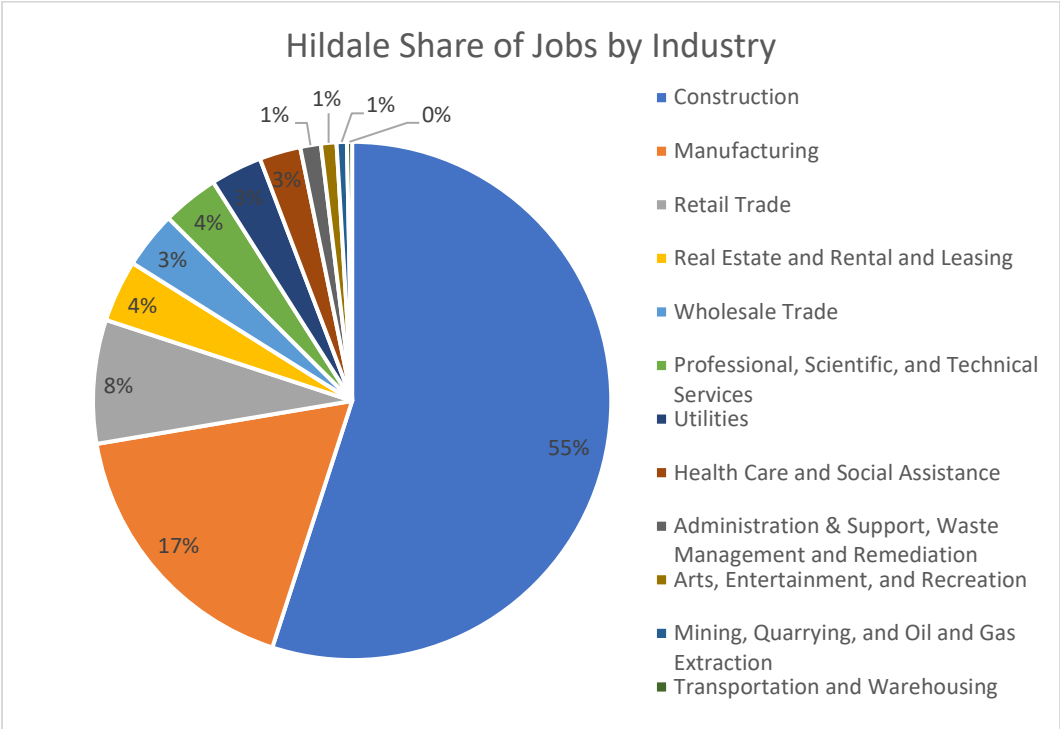


Figure 332: Hildale Share of Private Primary Jobs by Industry

Source: US Census Bureau

Development

The Hildale City General Plan describes development trends in the community as of 2016. Development is concentrated between the highway and public lands to the north and east. Most of the land is either vacant, open space, or agriculture. Residential development in the community is comprised of mostly single-family homes.

The City has indicated that water utilities continue to see new connections, demonstrating that there is new development in the community. Infill is a significant source of development in the community, with new residential properties being constructed regularly in town. The community also expects continued development outside of the downtown, in the northwest corner of the community where several hundred homes are proposed to be built in the next seven years.

The town has also annexed a large portion of land into the city boundaries in fall of 2021. The Annexation boundary extends north and west along the boundary with Apple Valley. This addition has brought in approximately four-square miles of land to the city boundary Figure 333 illustrates the area added to the town.

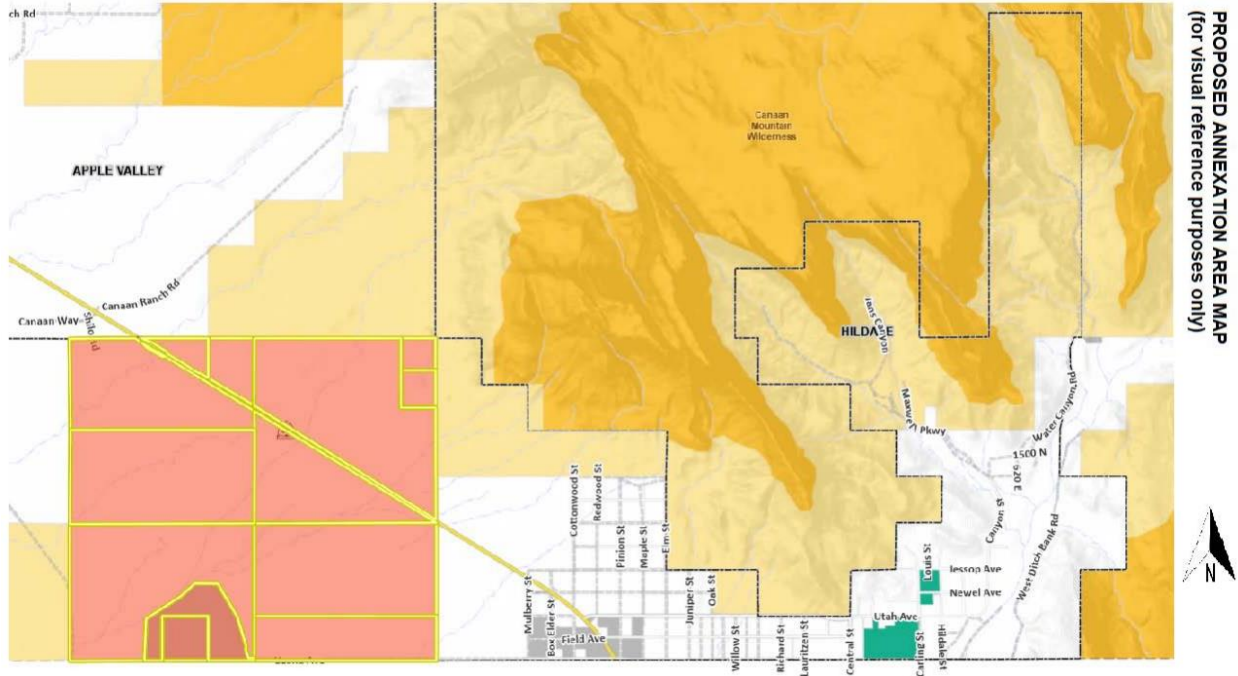


Figure 333: Hildale Proposed Annexation Map

Source: Utah Public Meeting Notice Website for Hildale City

Community Capabilities

Hildale is governed by a mayor and city council, who engage in legislative activities for the community. A planning commission reviews new development permit applications, zone change activities, and contribute to the community general plan.

City administrative staff include a city manager, planner, treasurer, recorder, public works, and building and planning staff. Hildale provides several emergency services to the community, including fire, EMT, and law enforcement. The Hildale-Colorado City Utility Department operates wastewater, water, and gas utilities for residents. Hildale City operates a municipal fiber network which provides internet service to residents through participating Internet Service Providers.

Critical infrastructure includes the water, electric, gas, internet, and other communication systems in the community. There is a high-pressure natural gas line at the propane facility owned by the city. The structure is elevated and protected by fencing.

Plans and Policies

Hildale has developed plans and policies which set goals, objectives, and laws for the community. Several of these documents describe natural hazards in the goals, objectives, and laws, which have been summarized here. The following section provides an overview of Hildale plans and policies as they relate to natural hazards. Additional plans may exist which were not made available for review.

Please review the community plans in full to understand current policies and ordinances. The section below is for summary purposes only.

Codes and Ordinances

Several of the community codes and ordinances detail requirements to address natural hazard challenges in the community. Ordinances address problem soils, landslide, earthquake, flooding, and drought using policy. Said ordinances describe where structures can be built relative to identified hazard risk areas, requirements for developing spaces which may be exposed to hazards, technical reporting for hazards, routine requirements to identify and mitigate hazardous geology, and recommendations that the city would like to see of development, new and existing. See the Hildale Municipal ordinances for details about ordinances addressing natural hazards.

General Plan

The Hildale General Plan describes the long-term vision for the community. Elements of the plan describe goals, policies, and actions to meet this long-term vision. Natural Hazards are described as challenges to the community that impact residents, public safety, property, and other essential assets in the community. The General plan describes challenges and strategies to address flooding, wildfire, severe weather, and drought. Actions include coordinating with federal, state, interstate, and regional partners. Some actions identify specific areas of the community which are challenged by natural hazards, specifying actions to suit an identified location. Actions range from creating and adopting policy for the community to addressing hazards through structural changes and collaboration with other agencies.

Risk Assessment

Hildale is at risk to several natural hazards addressed in this Natural Hazard Mitigation Plan. Five County has worked with the Hildale planning team to develop a ranking the highest risk hazards based on probability, frequency, and local exposure of the hazard. Table 367: Hildale Hazard Risk describes the relative risks of hazards in the community.

Table 367: Hildale Hazard Risk

HAZARD	RISK
DROUGHT	1. High
FLOOD	2. High
RADIUM	3. High
SEVERE WEATHER	4. Moderate
WILDFIRE	5. Moderate
EARTHQUAKE	6. Moderate
LANDSLIDE	7. Moderate

RADON	8. Low
PROBLEM SOIL	9. Low

A detailed description and mapping of each of the natural hazards that impact Hildale can be found in this chapter, concluding with a mitigation strategy for the community. The mitigation strategy aims to reduce the risks and vulnerabilities in the community to natural hazards described in this plan and has been developed by the local planning team.

Five County assessments for Hildale include reviewing the exposure that critical facilities, residential parcels, parks, and roads have to the natural hazards that impact the area. Critical facilities include schools, medical facilities, fire stations, and police stations and law enforcement facilities.

Drought

The Five County region has recorded seven instances of extended drought conditions since 1895 that have impacted the region. The hazard history is described in the Hazard Identification and County section of this plan, as Drought is a regional hazard. The southwest is no stranger to drought, however as the region continues to grow, extended drought can have greater negative impacts. Utah entering an extended period of drought, with 2020 being the driest year on record, there are implications from this natural hazard on the regional economy and people in the area.

Both tourism and agriculture economies would be impacted by a drought event, which can create dry, hot conditions. Drought may also impact the local water supply, for the City includes wells and spring water. Tourism and related industries are portions of the economy in Washington County. A University of Colorado report indicated that perceived risk of hazards from visitors can influence their selection of a destination. Perceptions included low water for river trips or wildfire risk, both of which are influenced by drought.

Drought conditions create visibility and air and water quality concerns as well. Dry soils can blow in the wind, increasing dust in the air which people breathe in. Increased wildfire risks can also lead to more smoke and ash in the air. Dust, smoke, and ash impact water quality.

Drought is connected to other natural hazards, primarily wildfire. Dry fuels can increase the severity of wildfire risk and wildfire events. Changes in the vegetation in an area due to lack of water can lead to invasive species and bare soils which can result in flooding, debris flow, and landslide events when water does flow on drought impacted areas.

Hazard History

Washington County and Hildale City are part of the Dixie Climate area. This area is roughly made up of geographically and climate similar areas to compare temperature, water content, and other measures. The Washington County section describes the palmer drought index for the Dixie Climate area up to 2020. The Palmer Drought Index relies on average precipitation. According to this table, there have been several instances of extended drought conditions in the area.

Local reporting from the Hildale-Colorado City Water System describes that water levels in the well serving the community are 100-feet below normal levels during the 2021 water year. This is reflected in other communities throughout the state of Utah who are experiencing deficits and shortage in their normal water supply.

Further challenges to the community's water include the prevalence of radium at above allowable levels in the community wells. Radium contamination is described further in the Radium section of this plan; however, it is important to identify the compounding conflicts which water quantity and contaminants can pose on a community's water system.

Flood

Flooding events are common in the southwest, especially flash flooding as severe summer thunderstorms produce rapid downfalls of rain. Dams in the region contribute to potential flooding hazard as failure could inundate an area downslope. Figure 334 depicts the flood and dam inundation exposure in Hildale. Dam inundation is not mapped in Hildale. The 100-year floodplain is observed along several of the creeks in the eastern portion of the community. Washes in the community commonly are dry throughout the year, but fill with water and runoff during severe storms. These areas are identified by the community as a great concern for flooding locally.

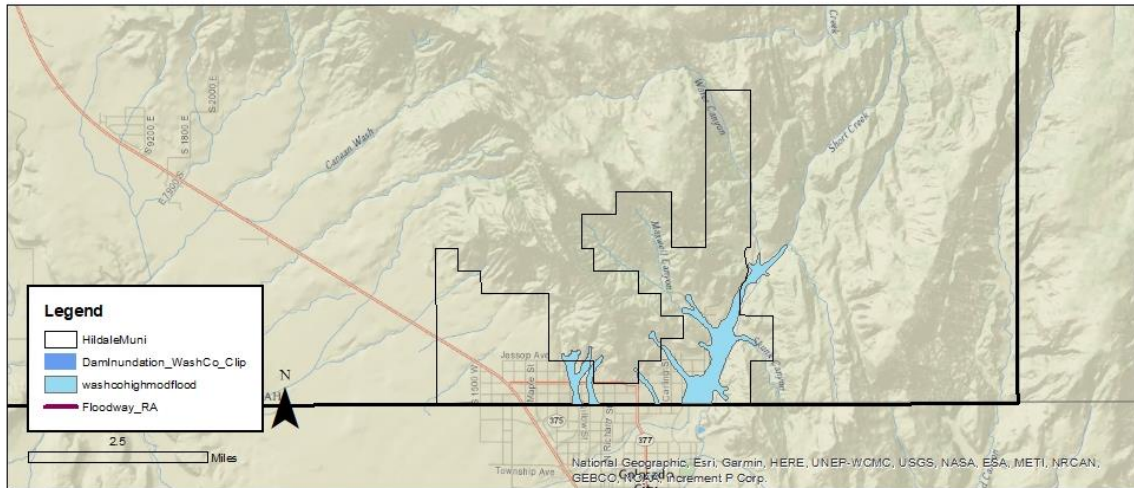


Figure 334: Hildale Floodplain and Dam Inundation Exposure

Source: Flood Insurance Rate Map, AGRC

Table 368 describes that Hildale residential parcels are at greatest exposure to the mapped floodplain. Residents, visitors, and personal property may be vulnerable to flooding impacts. A portion of critical facilities are exposed to flooding which can impact operations during a flood event.

Table 368: Hildale Exposure to Flooding and Dam Inundation

Critical Facilities	Parcels			Road Miles	Rail Miles	Local Parks
	Commercial	Residential	Total			
25.0%	10.9%	39.6%	34.3%	11.8%	N/A	N/A

Source: Floodplain Map, Washington County Assessor, UDOT, AGRC.

National Flood Insurance Program

Hildale property, assets, and homes outside of the mapped zones are not free of flooding risk. Since the inception of the National Flood Insurance Program (NFIP), approximately 25% of all paid claims were not located in a special flood hazard area. (Insurance Information Institute, 2020) The National Flood Insurance Program has provided flood related assistance in rebuilding and repairing structures following flood damages since 1978. Communities must participate in the NFIP for their residents and businesses to purchase insurance. This involvement requires certain policies and practices for the floodplain. Participation in the NFIP can reduce the cost of recovery following flooding.

Table 369: Hildale NFIP Participation and Claims Paid

Total Premium	V-Zone	A-Zone	# Policies	Total Coverage	Claims since 1978	Total Paid since 1978
\$9,722	0	8	9	\$1,360,900	0	\$0

Source: FEMA NFIP Insurance Report, Repetitive Loss/BCX Claims, and Community Status Book Report; accessed July 23, 2020.

Hildale participates in the NFIP and had a Flood Insurance Rate Map (FIRM) developed in 2009. Table 369 describes the number of flood insurance policies, and dollar value insured and claimed since participation began. Hildale has not reported repetitive losses and the community does not participate in the Community Rating System (CRS). The community received a Community Assistance Visit in 2015 and a Community Assistance Contact in 2019 from FEMA.

Hazard History

The National Oceanic and Atmospheric Administration (NOAA) collects data about reported flooding and severe weather, which is used for this plan. Monsoon rains occur in the late summer and fall, which bring a rapid and heavy rainfall and can lead to flooding events, damaging structures, overwhelming existing infrastructure, and moving debris throughout the City. The area also sees winter snowstorms, which can cause flooding from rapid melting and runoff, which are documented in the severe weather section. Table 370 describes the flooding events which have impacted Hildale and the surrounding area.

Table 370: Hildale Reported Flood Events

Date	Damage/Injury	Description
8/29/2000	\$52,000	A monsoon caused flooding throughout Washington County. Damages include \$2,000 in crop damage.
10/21/2004	None Reported	A thunderstorm system caused flooding throughout southwest Utah, including much of Washington County. Hildale reported flooding in basements and creeks during this event.
9/14/2015	\$750,000 20 deaths 3 Injuries	A thunderstorm caused flash flooding initially in Short Creek, flooding highway 59. A second flood swept vehicles off the road, killing thirteen occupants. Damages included damage to homes, vehicles, utilities, and roads throughout the community.

Source: NOAA Storm Database, New York Times, ABC4

Review of news sources show the 2015 flash flood, which occurred in Hildale, is Utah's most deadly flash flood event on record. (Smith, Floods: Utah's deadliest natural disaster, 2020)

Flood risks can be increased by certain natural hazards, like wildfire or drought, which can burn or kill vegetation, reducing the amount of water absorbed by the ground, which can in turn result in landslides or debris flows. Long-term climate trends indicate that severe weather events are expected to become less frequent but increase in magnitude, which will influence flooding locally.

Radium

Radium is a naturally occurring radioactive metal which forms as the result of the decay of uranium and thorium in the environment. As radium decays, it becomes the element Radon, which is a gas which can pose health hazards covered elsewhere in this plan. Radium is present in the environment, generally at low levels, posing little threat to humans. Radium can be introduced to the environment in high quantities after certain types of mining, oil and gas piping, and other types of human activity.

When Radium is concentrated in high levels, exposed persons are vulnerable to long term health impacts. High levels of radium in the environment can create a hazard to humans and has been attributed to increased risk for several diseases, including lymphoma, bone cancer, lung cancer, increased risk to tissue and organ cancers, leukemia, and aplastic anemia depending on the type of exposure (US EPA, 2002).

Radium 226 and 228 are on the list of contaminants which are monitored by the Environmental Protection Agency (EPA) in compliance with the Safe Drinking Water Act. The EPA has established a maximum contaminant level (MCL) of 5 picocuries per liter (pCi/L) of combined radium-226 and radium-228 in drinking water (US EPA, 2002).

Hazard History

Radium has been documented in the Hildale-Colorado City Water System's Power Plant Well exceeding the EPA contaminant level for Radium-228. The Utah Department of Environmental Quality submitted a Notice of Violation to Hildale City in 2019, documenting that the running annual average of the contaminant was nearly twice the allowable limit at the well, which makes up most of the system's water source. In response to receiving the notice of violation, the community was required to inform the public of the contamination and begin addressing the problem. Hildale has worked with engineers to develop a plan to address the water challenges, which outlines the current problem and a selection of alternatives. The plan will be coupled with a Water Master Plan, which will describe needs and capital projects system wide.

Radium contamination has the potential to impact the entire community and neighboring Colorado City for users who are connected to the public culinary water system. Given that this problem is immediate and ongoing, the community has ranked this as a high-risk hazard in their risk assessment.

Severe Weather

Severe weather often affects a region or county at large and can be difficult to accurately document, as coverage often relies on local documentation and reporting to NOAA or other weather agencies. There is not GIS data to show where or how severe weather will impact Hildale, however our analysis assumes that severe weather events will impact the whole of the community, residents, facilities, infrastructure, businesses, and property.

Hildale is in a valley at the foot of several canyons, which sees summers marked by heat, dry weather, and rapid downfalls of monsoon rains. The area has recorded snow during winter months. Thunderstorms are the weather hazard that frequently impact Washington County, which can produce hail, high winds, rain, and lightning.

Hazard History

NOAA reports that there have been 451 severe weather events reported for Washington County between 1950 and 2020. While NOAA does not have severe weather events reported for Hildale, such events have occurred in the community, impacting roads, infrastructure, property, and residents. Namely, some of the flash floods which have impacted the community have been caused by heavy rain fall. Severe winds and thunderstorms are common to Washington County and can damage structures and economic assets, delay traffic, and block roads.

Extreme heat is a challenge throughout the southwest, causing personal injury and death. Certain activities and jobs can place additional risk to heat exposure, including recreation and outdoor jobs during the hottest months. Two such events are described in Table 371, and while the deaths reported did not occur in Hildale, extreme heat was likely observed region wide.

Table 371: Severe Heat Record

Date	Damage/Injury	Description
7/4/2013	3 deaths	Hot temperatures contributed to the death of three hikers in Garfield and Kane Counties.
7/21/2013	1 death	Hot temperatures killed a hiker in Kane County.

Source: NOAA Storm Database

Severe weather events are frequently occurring in this region and are likely to impact Hildale in the future. Winter storms, high wind and snow can cause damages to structures and infrastructure. The flooding events caused by weather events are reported in the flooding section of this assessment.

Wildfire

Hildale is a small city in southeastern Washington County. Hildale is bounded by dramatic mesas and cliffs to the north and Colorado City to the south. The community also has water shed and drinking water assets from the canyons to the north, which provides culinary water to the community. The area is largely surrounded by open space and unincorporated County. Nuisance weeds, like cheat grass, are identified as a fuel type throughout the community which contribute to the rapid spread of fires in the community.

Figure 335 maps the wildfire risk using data obtained from the Oregon Department of Forestry on the Utah Wildland Risk Assessment Portal. Mapping completed by the Five County AOG describes those areas in and surrounding Hildale that are at moderate to extreme risk to wildfire. The metrics used to determine risk rating can be found in the Hazard Identification section of this plan.

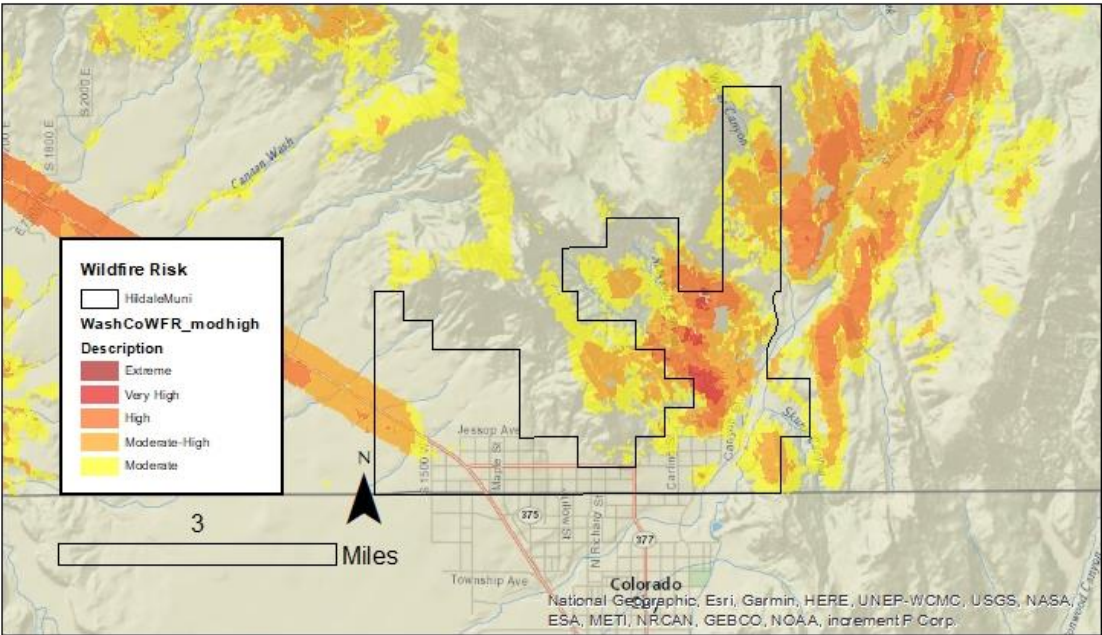


Figure 335: Hildale Wildfire Risk

Source: Oregon Department of Forestry, AGRC.

Table 372 further describes the community’s risk by measuring community assets that fall in identified risk areas. Exposure to wildfire risk areas of moderate or greater ranking impacts parcels and miles of roadway in Hildale, which could damage property, impact public health and safety, or impact local economies. Residential and commercial parcels see the most exposure, with over 20% of parcels exposed, which can impact health and safety of residents and pose risks to property. Wildfires that interact with roadways can challenge response and recovery efforts and the travel of people and goods.

Table 372: Hildale Wildfire Risk

Hildale Exposure to Wildfire Risk						
Critical Facilities	Parcels			Road Miles	Rail Miles	Parks
	Commercial	Residential	Total			
0.0%	21.8%	29.4%	28.0%	17.2%	N/A	N/A

Source: Oregon Department of Forestry, Washington County Assessor, Utah AGRC.

The community describes that there is very little wildland urban interface, outside of the Water Canyon area and in the creek bed. The creek has a natural fire break and there are no homes nearby. Some commercial and residential development is present in Water Canyon and are at elevated risk of wildfire, compared to much of the rest of the community. An identified wildfire risk comes with the recently annexed land in the northwest of the community, which has added area with flammable pinyon and juniper fuels and some nearby subdivisions.

Hazard History

Several agencies track and manage wildfire data, leading to some differences in the record. This plan references the Utah Wildfire Info database, which records recent wildfires from 2017 to present and fires designated under Fire Mitigation Assistance Grant program from FEMA. No significant wildland fires documented on either source have impacted Hildale as of July 2020. The City referenced smaller fires which have impacted yards and structures, or smaller wildfires in the community.

Wildfire impacts air and water quality and can affect public health through airborne ash and smoke. Individuals with respiratory disease, athletes, or people using outdoor spaces can be impacted by smoke and ash in the air. This ash settles on the ground and riparian areas, affecting water quality for a region. Riparian areas and drinking water assets can be at risk to settling debris from burning.

Wildfire can have economic impacts through damage to infrastructure and structures. In this area of Southern Utah, where public lands are an asset to a local economy, damage in these spaces can impact industries for several seasons, including tourism.

Wildfires can also cause and have heightened risks depending on other ongoing climate, weather, and geologic conditions. Wildfires can cause or exacerbate flash flooding, landslides, debris flows as burned area does not have vegetation to secure the soil, allowing it to wash away in a flood or landslide. Drought hazards can contribute to conditions which lead to heightened wildfire risk, with excessively dry vegetation and low water levels. Changing climate conditions will also contribute to wildfire risk long-term as dry conditions are expected to continue. Drought, flash flooding, and landslides all pose risks to Hildale, and it is essential to be aware of the interrelated nature of these hazards.

Earthquake

Utah has regular seismic activity, reporting several earthquakes annually. Earthquakes in Utah tend to be small and barely felt in communities, but there are several faults in the state that have the potential to produce severe earthquakes. The Southwest has a history of large earthquakes which cause impacts. Figure 336 shows the mapped earthquake epicenters and fault lines in Washington County. Neither the Utah Geological Survey nor US Geological Survey have identified faults in the community. The closest fault is located approximately 16 miles east in Kane County, in the Sevier/Toroweap fault zone. Given the location of the faults, a large earthquake on either or both faults would disrupt transportation to and from the community, potentially isolating Hildale and nearby communities during an event.

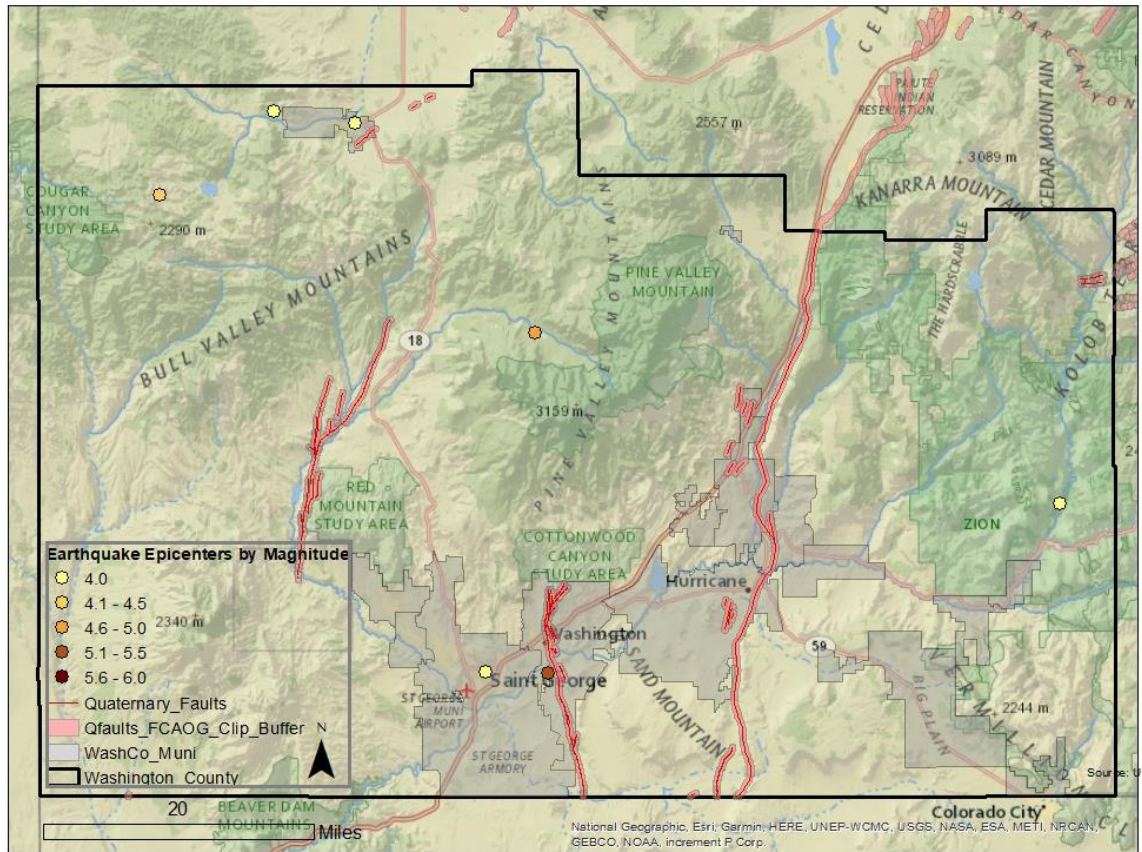


Figure 336: Washington County Earthquake Epicenter and Quaternary Faults

Source: UGS, Garfield County Assessor, AGRC

Since there are no mapped quaternary faults in the community, an assessment of the assets that are within a quarter mile of quaternary faults cannot be completed.

Ground Shaking

Earthquakes can produce ground shaking or tremors at different magnitudes. The shaking can be a hazard for structures, infrastructure, and natural features, triggering a myriad of other hazards.

An identified vulnerability to earthquakes in the region includes structures built before 1975, when seismic code requirements were adopted by the State of Utah. According to Washington County

Assessors data, 75 structures were built before the adoption of seismic code requirements in Hildale, approximately 25% of the total structures in the city boundaries. One critical facility is identified as being constructed pre-1975. Southern Utah has a pride in their pioneer history, which often includes preservation of historic buildings. Preservation should include retrofitting of structures to ensure the safety of those inside and outside of structures made from unreinforced masonry during a shaking event.

Hazard History

The University of Utah Geology Departments and the US Geological Survey document seismic history, which has been used for this plan. To focus on severe earthquake events, Five County includes earthquakes with magnitudes of 4.0 or greater. The University of Utah and USGS sources documented magnitude differ slightly in their measurement.

Earthquake events which cause strong shaking have been documented throughout the southwest. Only one earthquake event has an epicenter documented near Hildale, as described in Table 373.

Table 373: Hildale Earthquake Epicenter Record

Date	Location	Magnitude
1936	17.5 miles north of Hildale in Zion National Park	4.05

Source: USGS, University of Utah

Earthquakes are generally not triggered by other natural hazard events prevalent in the Southwest, although they can be caused by human activities like drilling or mining or volcanic eruptions. Several hazards can be caused by earthquakes, including flooding, landslide, and wildfire. Liquefaction is also a potential outcome of large earthquakes or ground shaking events, where strong shaking causes the soil to become fluid. There is not data available about liquefaction susceptibility for Hildale.

Landslides

The mountainous and cliff side topography common in the southwest are where landslides typically occur. The landscape in Southwestern Utah, marked by mesas, cliffsides, and valleys can see landslides and rockfall over time. Figure 337 maps the landslide susceptible areas in Hildale. Hildale is outside of the Utah Geological Survey’s updated mapping study boundary.

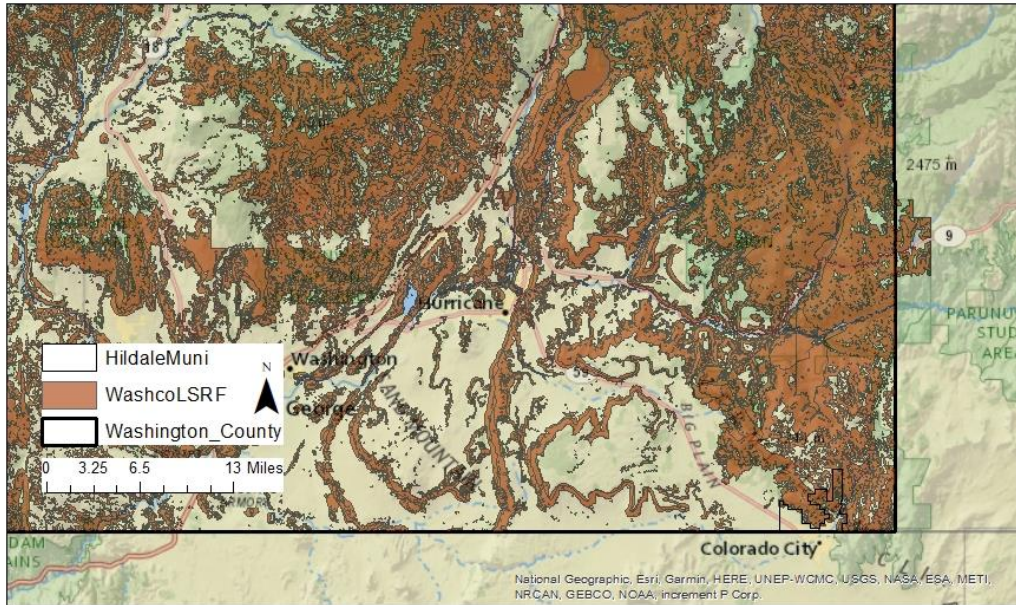


Figure 337: Hildale Landslide Susceptibility

Source: Utah Geological Survey

Hildale is exposed to landslide susceptible areas primarily in the north and eastern portions of the community, where the community is bounded by canyons and cliffsides. There are few homes and commercial endeavors in this area. The community identified a cut back hillside near a road. Oversaturation, wind, or shaking on this slope could put debris on the road causing delays and damages.

Table 374 describes the exposure of community assets to landslide susceptible areas. Exposed assets in the community include critical facilities, commercial and residential parcels, and road miles. People and property are vulnerable to landslides, which can damage homes, vehicles, and cause injury or death. On roadways, landslides can place debris on or cause damage to roadways. Such damages can block traffic and make access to the community a challenge. Future growth in the community could place new construction in susceptible areas without proper planning.

Table 374: Hildale Landslide Susceptibility Exposure

Hildale Exposure to Landslide Susceptible Areas						
Critical Facilities	Parcels			Road Miles	Rail Miles	Parks
	Commercial	Residential	Total			
25.0%	12.7%	17.1%	16.3%	8.9%	N/A	N/A

Source: Utah Geological Survey, Washington County Assessor, AGRC.

Hazard History

State and federal sources, and news sources do not describe landslides impacting people and property in Hildale as of this writing. Local documentation describes a 2019 landslide which occurred in the community. This event did not impact people or property but does demonstrate the potential for these hazards. Future development in landslide areas may increase risks to the community.

Several factors contribute to the potential or increased risk of landslides. Landslide events can trigger or be triggered by other natural hazard events. Earthquake, drought, flooding, wildfire, and severe weather can cause or worsen landslide events as the soil content and vegetation destroyed during these events. Landslides can likewise lead to flooding as ground materials can block or change flood and drainage areas.

Radon

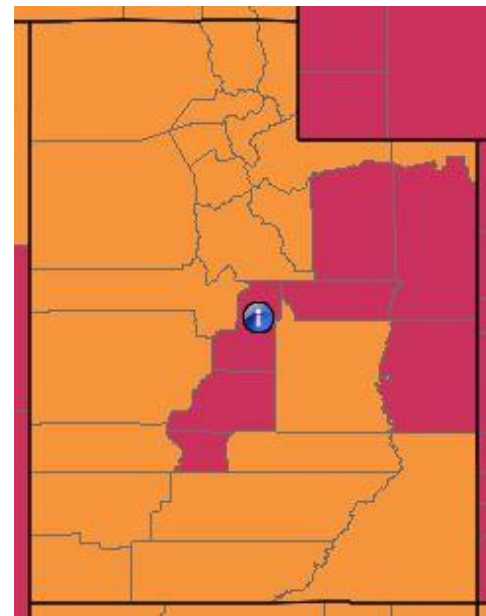
Radon is a leading cause of lung cancer and is the natural hazard that kills more people in the State of Utah. Indoor radon concentrations are common throughout the State of Utah, especially in homes, where people spend most of their time in the day. The Environmental Protection Agency has identified that Southwestern Utah is expected to have an average indoor level between 2.0 and 4.0 pCi/L of air, illustrated by Figure 338. At this level, mitigation is recommended, although mitigated indoor levels below 2.0 are difficult to achieve. There is no known level at which radon concentrations become more or less of a risk, as there is no safe level of radon exposure.

Occurrence and concentrations of radon depend on the soil content, structures foundation, and time spent in a space. Radon is a gas emitted from uranium deposits underground. Radon gas travels through the ground to the surface and can enter homes, become trapped and concentrating. Concentrations of radon gas are unhealthy for humans. Outdoor spaces are not a risk as the airflow dilutes radon.

Radon is not healthy at any level and is annually the natural hazard that kills the most people in Utah. Despite this indicator, few people are aware of radon risks and consequences. Increased public information about radon and reported at home testing results can help to inform the public and residents. Mitigation can be affordable, especially when completed in pre-construction phases.

While radon occurrence data can be difficult to acquire for communities, a 2019 report from the Utah Department of Environmental Quality describes short term radon testing by zip code and County. It is important to understand that testing and mitigation are site specific, based in part on the location and geology, but also the age and quality of the structure (Division of Radiation Control, 2019). The data from this report should not be used to determine where testing or mitigation should or should not be applied.

Table 375 describes the reported findings from short term radon testing across Washington County. The countywide average test result is 2.2 pCi/L of air. While this average is within the radon estimate for the region, radon tests with high levels of radon in the air have been reported which would require mitigation for human occupation of a space. The takeaway from this data is that radon gas has been identified in structures in the County and that testing, and information is necessary to understand and reduce risk.



Radon

Radon Data

- Zone 1: Counties with predicted average indoor radon screening levels greater than 4 pCi/L
- Zone 2: Counties with predicted average indoor radon screening levels from 2 to 4 pCi/L
- Zone 3: Counties with predicted average indoor radon screening levels less than 2 pCi/L

Figure 338: Estimated Indoor Radon Level Zones-Utah

Table 375: Washington County Short Term Radon Testing Reported

Percent of tests with levels <4 pCi/L	Percent of tests with levels ≥4 pCi/L	Maximum Radon Level Reported	Average Radon Level Reported	Number of Tests
88.3%	11.7%	31.9 pCi/L	2.2 pCi/L	797

Source: Utah Department of Environmental Quality, Division of Radiation Control 2019.

There is not a hazard history for radon beyond the testing record, with even less being available at the City level. Knowing that Radium is a risk in the community and that basements are common in structures in the City, there is the potential locally for radon concentrations indoors. Increased testing and reporting would improve the understanding of radon risks and vulnerabilities for home and property owners. While estimates of radon levels in the County can be helpful to describe the problem, individual testing is the only way to understand the potential risk and exposure of radon gasses for a residence or structure. Testing and mitigation of radon should be done with the consultation of a Radon mitigation specialist.

Problem Soils

Hildale’s Codes and Ordinances describe certain situations which would require a soils or geotechnical report for development, and they also reference a need to ensure that soils do not have swell-shrink or soluble characteristics pre-construction. Figure 339 illustrates where the Utah Geological Survey has mapped problem soils for Washington County. As demonstrated by the map, problem soils have not been mapped in the Hildale municipal boundaries.

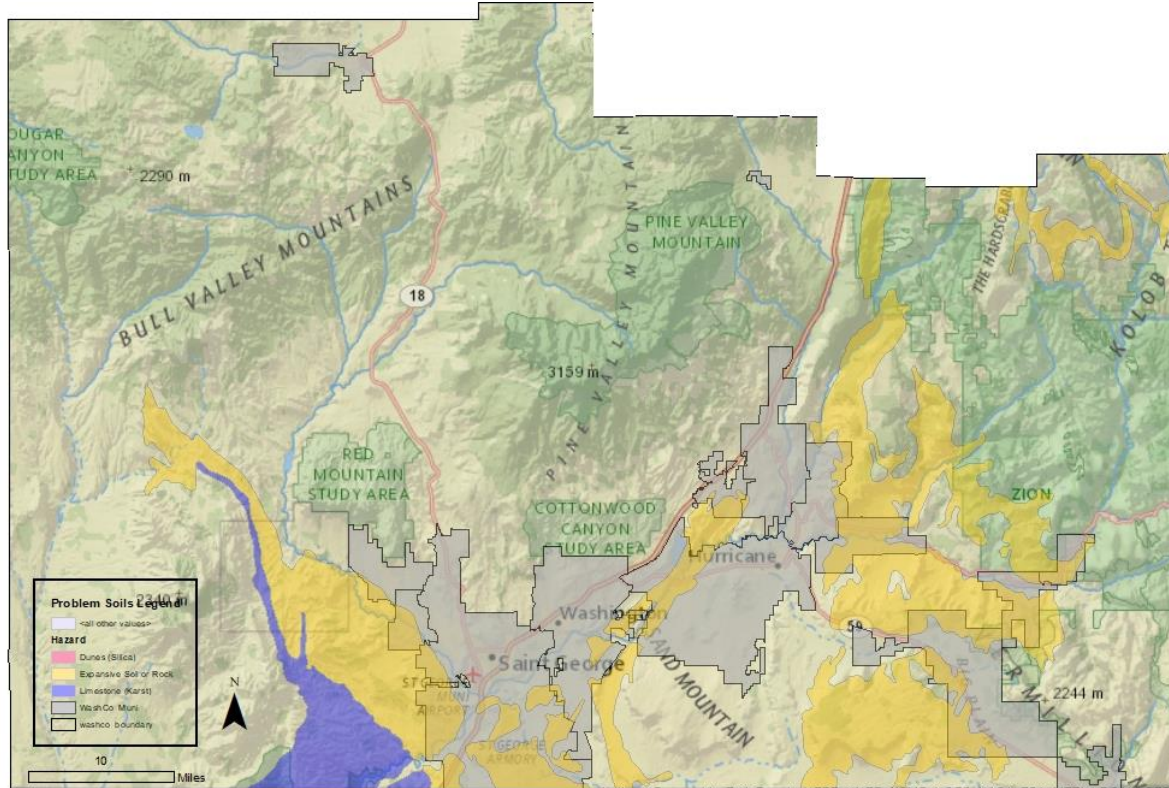


Figure 339: Washington County Problem Soils Map

Source: UGS, AGRC

Hildale City Code includes requirements for new construction to conduct testing and mitigate problem soils, like expansive soils, to develop a site. The City also describes impacts of blue clay expansive soils on building foundations in the area, causing the foundation to crack and building to shift with the underground soils expansion and contraction. Several of these structures are vacant.

UGS has developed new mapping for other communities in the region, which may provide a clearer picture of the challenges that exist to construction and development, including the presence of soil types such as clay, which can be challenging to the region. Hildale is not inside the study boundaries at the time that this plan was written.

The community and the county do not have a comprehensive record of problem soil impacts, although building permits should include a description of where studies were required, indicating whether problem soils have been discovered on a site and what types of mitigation were completed. Anecdotal evidence of community impacts has been described. While the impacts have not caused bodily injury or

death, problem soils cause economic damages, requiring structural repair or causing structures to sit vacant in the community.

Summary

Hildale is at risk to wildfire, landslides, earthquake, flooding, drought, severe weather, problem soils, and radon. Vulnerabilities identified potential economic impacts from supply chain delays, access, or traffic impacts on the tourism industry in the area following a natural hazard event. Residents are at risk to injury and property damage from several natural hazards. The only hazard that exposes critical facilities in the community is wildfire. Visitors to recreational areas have been impacted by severe weather and have the potential to be impacted by flooding, drought, landslides, and wildfires based on the risk assessment.

Mitigation Strategy and Actions

Hildale has participated in previous iterations of the Five County Multi-Jurisdictional Natural Hazard Plan and identified strategies to mitigate natural hazard risks. Table 376 describes progress made on Hildale’s mitigation strategy as detailed in the 2016 iteration of the Natural Hazard Mitigation Plan.

Table 376: 2016 Hildale Mitigation Strategy

Hazard	Objective	Action	Timeline	Funding Source	Progress
Flood #1	To reduce flooding risk at the community level.	Clear debris and other material from all waterways.	Ongoing	Related public/private property owners.	Still Needed.

Source: 2017 Five County Association of Governments NHMP

To address the risks and vulnerabilities identified in this chapter, Hildale has assembled several actions, addressing each of the natural hazards that they are at risk to. These actions are informed by the risk assessment. Each action in Table 377 includes the following elements:

- Hazard ID- an alpha numeric identifier for the hazard being addressed by the action.
- Goal- the goal section identifies the regional goal that the action meets. Goals set by the region are found in Figure 340.
- Objective- a mid-level description of the purpose for the action.
- Action- Summarizes a specific activity in the community that addresses natural hazard risks.
- Priority- priority description for each action determined through the STAPLEE method indicated by L=low, M=moderate, and H=high.
- Timeline- The estimated amount of time to implement the action.
- Cost- The estimated cost of implementing the action, indicated by L=low, M=moderate, and H=high
- Funding Source- Potential options to pay to implement the action.
- Responsible party- The organization, agency, or entity who will be necessary to implement an action. Potential partnerships are included in this section and are organizations or persons who could support successful implementation of the action.

Plan Goals

- Goal 1-** Protect life & property
- Goal 2-** Secure critical infrastructure
- Goal 3-** Public education and outreach
- Goal 4-** Partnership and coordination
- Goal 5-** Emergency response
- Goal 6-** Protect the natural environment

Figure 340: Regional Plan Goals

Table 377: Hildale 2022 Mitigation Strategy

Hazard	Goal	Objective	Action	Priority	Timeline	Cost	Funding Source	Responsible Agency
Multi Hazard #1	5	Plan for emergency response	Update Emergency Operations Plan.	L	2-years	M	Hildale City	Hildale City
Flood #1	1, 2, 6	Infrastructure and Public Safety	Construct erosion reduction measures on Water Canyon Road.	M	5-years	H	Hildale City	Hildale City
Flood #2	1, 2, 6	Use natural systems to mitigate hazards.	Construct erosion reduction measures on Short Creek.	M	5-years	H	Hildale City	Hildale City
Flood #3	2, 5	Use enforcement mechanisms for public safety.	Control and enforce illegal dumping in Short Creek.	H	1-year; ongoing	L	Hildale City	Hildale City
Flood #4	1, 2	Community planning to limit hazard exposure.	Adopt an erosion hazard ordinance to protect vulnerable areas prone to erosion.	M	1-year	L	Hildale City	Hildale City
Wildfire #1	6	Use natural systems to mitigate hazards.	Vegetation restoration in Short Creek and washes to reduce flammable fuels and protect the creek.	M	Ongoing	L	Hildale City, DNR.	Hildale City
Wildfire #2	6	Use natural systems to mitigate hazards.	Continue invasive species and fuels management practices in the city.	H	Ongoing	L	Hildale City, DNR.	Hildale City
Wildfire #3	2	Community planning for mitigation.	Adopt Wildland Urban Interface Code.	M	1-year	L	Hildale City	Hildale City
Earthquake #1	2	Infrastructure and Public Safety	Engage in seismic retrofits of city owned buildings constructed before the adoption of the Utah Building Code.	M	5-10-years	M	Hildale City, CIB, FEMA.	Hildale City
Problem Soil #1	1, 2, 4	Acquire updated data for the city to inform decisions.	Work with the Utah Geological Survey to complete updated mapping of problem soil risks in the community.	L	5-years	L	Hildale City	Hildale City

RESOLUTION NO. 2022-07-03

A RESOLUTION OF THE HILDALE ADOPTING THE 2022 FIVE COUNTY ASSOCIATION OF GOVERNMENTS MULTI-JURISDICTIONAL NATURAL HAZARD MITIGATION PLAN.

WHEREAS the Hildale City recognizes the threat that natural hazards pose to people and property within Hildale; and

WHEREAS the Hildale has prepared a multi-hazard mitigation plan, hereby known as the 2022 Five County Association of Governments Multi-Jurisdictional Natural Hazard Mitigation Plan in accordance with the Disaster Mitigation Act of 2000; and

WHEREAS the 2022 Five County Association of Governments Multi-Jurisdictional Natural Hazard Mitigation Plan identifies mitigation goals and actions to reduce or eliminate long-term risk to people and property in Hildale from the impacts of future hazards and disasters; and

WHEREAS adoption by the Hildale City demonstrates their commitment to the hazard mitigation and achieving the goals outlined in the 2022 Five County Association of Governments Multi-Jurisdictional Natural Hazard Mitigation Plan.

NOW THEREFORE, BE IT RESOLVED BY THE HILDALE, UTAH, THAT:

The City Council of Hildale City adopts the 2022 Five County Association of Governments Multi-Jurisdictional Natural Hazard Mitigation Plan.

This resolution shall be effective on the date it is adopted.

DATED this _____ day of _____, 2022.

Donia Jessop, Mayor
Hildale City

ATTEST:

Athena Cawley, Recorder

Mayor: Donia Jessop
Councilmembers: Lawrence Barlow, JVar Dutson, Brigham Holm, Terrill Musser, Stacy Seay
City Manager: Eric Duthie